

ORDINANCE NO. 2026 - 12

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

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

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

SECTION 1. That the current appropriations Ordinance No. 2025-111 passed December 17, 2025, be amended as set forth in Exhibit "A", attached hereto and incorporated herein, so as to increase appropriations in Fund 001, General; Fund 102, Street Construction, Maintenance and Repair (SCMR); Fund 106, Parks & Recreation; Fund 110, Health Department; Fund 126, CDBG; Fund 128 Fire & EMS; Fund 201, Water; Fund 202, Sewer; Fund 204, Utility Billing; Fund 205, Solid Wast; Fund 208, Storm Water; and Fund 301, Capital Improvements; and Declaring an Emergency.

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

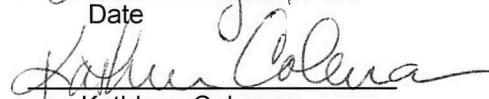
SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the residents of this City, for which reason and other reason manifest to this Council this Ordinance is hereby declared to be an emergency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

PASSED: February 18, 2026
Date



Jack Armhein
Mayor and President of Council

EFFECTIVE: February 18, 2026
Date

ATTEST: 

Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF ORDINANCE No. 2026-12, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON 2/18, 2026.

(SEAL)



KATHLEEN COLEMAN
CLERK OF COUNCIL

Exhibit A

2026 ORIGINAL APPROPRIATIONS

<u>Fund - Department/Division</u>	<u>Personnel & Benefits</u>	<u>Other than Personnel & Benefits</u>	<u>Capital</u>	<u>Reserve/ Debt Service</u>	<u>Contingency</u>	<u>Fund & Department Total</u>
<u>General Fund (001)</u>						
City Council	\$ 241,770	\$ 138,980	\$ -	\$ -	\$ -	\$ 380,750
Mayor	13,755	12,000				25,755
Community Support		122,000				122,000
City Manager	421,255	103,355				524,610
Community Engagement	124,250	44,100				168,350
Information Technology	325,930	685,210				1,011,140
Urban Renewal		35,500	220,000			255,500
Human Resources	146,100	35,985				182,085
Law	402,220	147,145				549,365
Budget & Finance	543,410	201,875				745,285
Community Development	829,550	356,455				1,186,005
Economic Development	151,325	43,275				194,600
Public Parking		90,600				90,600
Main Street Program		75,600				75,600
Service Administration	179,510	387,975				567,485
Shade Tree		168,675	20,000			188,675
Sustainability	115,280	3,400				118,680
Building	464,550	99,900				564,450
Land banking		5,000				5,000
Engineering	338,150	122,800				460,950
Miscellaneous & Sundry		542,100				542,100
Contingency					100,000	100,000
Fund Total	4,297,055	3,421,930	240,000	-	100,000	8,058,985
<u>West Side Fire (101)</u>						
Fire	179,850	38,800				218,650
Fund Total	179,850	38,800	-	-	-	218,650
<u>Street Construction Maintenance & Repair (102)</u>						
Service	1,604,380	1,379,920				2,984,300
Contingency					25,000	25,000
Fund Total	1,604,380	1,379,920	-	-	25,000	3,009,300
<u>State Highway (103)</u>						
Service		125,000				125,000
Fund Total	-	125,000	-	-	-	125,000
<u>Recreation (106)</u>						
Parks & Recreation	1,626,145	625,610	120,100			2,371,855
Fund Total	1,626,145	625,610	120,100	-	-	2,371,855
<u>Food Service (107)</u>						
Health	105,145	26,740				131,885
Fund Total	105,145	26,740	-	-	-	131,885
<u>Health Department (110)</u>						
Administration	590,030	196,680				786,710
Workforce Grant	97,945	3,250				101,195
Other Grants	0	115,055				115,055
Fund Total	687,975	314,985	-	-	-	1,002,960

2026 ORIGINAL APPROPRIATIONS

<u>Fund - Department/Division</u>	<u>Personnel & Benefits</u>	<u>Other than Personnel & Benefits</u>	<u>Capital</u>	<u>Reserve/ Debt Service</u>	<u>Contingency</u>	<u>Fund & Department Total</u>
<u>Income Tax (116)</u>						
Budget/Finance/IncTaxAdmin	152,820	687,400				840,220
Managed Reserve				25,540		25,540
Fund Total	<u>152,820</u>	<u>687,400</u>	<u>-</u>	<u>25,540</u>	<u>-</u>	<u>865,760</u>
<u>Revolving Housing (120)</u>						
Health	140,610	23,670				164,280
Fund Total	<u>140,610</u>	<u>23,670</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>164,280</u>
<u>State & Local Forfeits (121)</u>						
Police						-
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Drug Law Enforcement (122)</u>						
Police		20,000				20,000
Fund Total	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
<u>Enforcement & Education (123)</u>						
Police		11,000				11,000
Fund Total	<u>-</u>	<u>11,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,000</u>
<u>Income Tax Safety (124)</u>						
Police	9,492,915	955,420				10,448,335
Fund Total	<u>9,492,915</u>	<u>955,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,448,335</u>
<u>Law Enforcement Trust (125)</u>						
Police						-
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Community Development Block Grant (126)</u>						
Community Development		155,155	159,857			315,012
Fund Total	<u>-</u>	<u>155,155</u>	<u>159,857</u>	<u>-</u>	<u>-</u>	<u>315,012</u>
<u>Fire & E.M.S. (128)</u>						
Fire	6,480,890	960,025	3,258,600			10,699,515
Fund Total	<u>6,480,890</u>	<u>960,025</u>	<u>3,258,600</u>	<u>-</u>	<u>-</u>	<u>10,699,515</u>
<u>Wireless 911 (129)</u>						
Safety						-
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Swimming Pool Inspections (130)</u>						
Health	8,410	500				8,910
Fund Total	<u>8,410</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,910</u>
<u>Police Pension (132)</u>						
Police	180,000					180,000
Fund Total	<u>180,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,000</u>
<u>Fire Pension (133)</u>						
Fire	180,000					180,000
Fund Total	<u>180,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,000</u>

2026 ORIGINAL APPROPRIATIONS

<u>Fund - Department/Division</u>	<u>Personnel & Benefits</u>	<u>Other than Personnel & Benefits</u>	<u>Capital</u>	<u>Reserve/ Debt Service</u>	<u>Contingency</u>	<u>Fund & Department Total</u>
UDAG / EDA-RLF (134)						
City Manager/C.D.		70,000				70,000
Fund Total	-	70,000	-	-	-	70,000
CHIP Grant (136)						
City Manager/C.D.		160,000				160,000
Fund Total	-	160,000	-	-	-	160,000
Local American Rescue Plan Act (138)						
ARPA						0
Fund Total	-	-	-	-	-	0
Water (201)						
Service	2,216,890	1,454,530	934,955			4,606,375
Service (Capital Facilities)			523,050			523,050
Admin. Support	544,240	198,955	40,500			783,695
Budget & Finance (Debt)				41,799		41,799
Contingency					50,000	50,000
Fund Total	2,761,130	1,653,485	1,498,505	41,799	50,000	6,004,919
Sewer (202)						
Service	1,970,665	1,069,750	10,730,250			13,770,665
Service (Capital Facilities)			3,435,760			3,435,760
Admin. Support	459,540	168,155	39,950			667,645
Budget & Finance (Debt)				98,930		98,930
Contingency					50,000	50,000
Fund Total	2,430,205	1,237,905	14,205,960	98,930	50,000	18,023,000
Utility Billing (204)						
Budget & Finance		149,440				149,440
Fund Total	-	149,440	-	-	-	149,440
Solid Waste (205)						
Admin Support	50,110	176,910				227,020
Service	442,880	40,500				483,380
Fund Total	492,990	217,410	-	-	-	710,400
Storm Water Utility (208)						
Service	462,880	65,850	74,250			602,980
Service (Capital Facilities)			750,000			750,000
Admin. Support	378,420	88,670	1,650			468,740
Budget & Finance (Debt)				13,347		13,347
Fund Total	841,300	154,520	825,900	13,347	-	1,835,067

2026 ORIGINAL APPROPRIATIONS

<u>Fund - Department/Division</u>	<u>Personnel & Benefits</u>	<u>Other than Personnel & Benefits</u>	<u>Capital</u>	<u>Reserve/ Debt Service</u>	<u>Contingency</u>	<u>Fund & Department Total</u>
Guaranteed Deposits (230)						
Budget & Finance		1,000				1,000
Fund Total	-	1,000	-	-	-	1,000
Capital Projects (301)						
Safety			216,000			216,000
Service			890,750			890,750
Service (Capital Facilities)			25,218,356			25,218,356
Administrative	338,150		502,900			841,050
Parks & Recreation			10,000			10,000
Budget & Finance (Debt)				63,265		63,265
New City Hall (Debt)				456,920		456,920
Contingency					25,000	25,000
Fund Total	338,150	-	26,838,006	520,185	25,000	27,721,341
Municipal Public Improvement Tax Increment Equivalent (302)						
Service (Capital Facilities)						-
Budget & Finance (Debt)				414,025		414,025
Fund Total	-	-	-	414,025	-	414,025
Police Facility (303)						
Safety (Capital Facilities)		66,000				66,000
Budget & Finance (Debt)				1,029,150		1,029,150
Fund Total	-	66,000	-	1,029,150	-	1,095,150
Internal Service (807)						
Health Insurance		4,553,410				4,553,410
Fund Total	-	4,553,410	-	-	-	4,553,410
Total Appropriations	\$ 31,999,970	\$ 17,009,325	\$ 47,146,928	\$ 2,142,976	\$ 250,000	\$ 98,549,199
Original Appropriations	\$ 31,410,370	\$ 16,554,240	\$ 20,605,557	\$ 2,142,976	\$ 250,000	\$ 70,963,143
Amendment #1	589,600	455,085	26,541,371	-	-	27,586,056
Amendment #2						-
Amendment #3						-
Amendment #4						-
Amendment #5						-
Amendment #6						-
Amendment #7						-
Amendment #8						-
	\$ 31,999,970	\$ 17,009,325	\$ 47,146,928	\$ 2,142,976	\$ 250,000	\$ 98,549,199

2026 ORIGINAL APPROPRIATIONS - SCHEDULE OF OPERATING TRANSFERS AND TEMPORARY ADVANCES

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