

City of Kent, Ohio



2026 Proposed Budget



CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET



CITY OF KENT
2026 RECOMMENDED BUDGET
TABLE OF CONTENTS

LETTER OF TRANSMITTAL	i - viii
BUDGET ASSUMPTIONS AND NOTES	ix
DEFINITIONS OF EXPENDITURE CATEGORY	xi - xii
ELECTED AND APPOINTED OFFICIALS	xiii
CITY OF KENT ORGANIZATIONAL CHART	xiv
RECOMMENDED BUDGET OVERVIEW:	
Major Revenue Category Comparison - Table and Graph Chart	1 - 1, 2
Use of Municipal Income Tax Dollars - Table and Pie Chart	1 - 3, 4
Summary of Major Appropriation Types - Table and Graph Chart	1 - 5, 6
Program Area Comparison - Table and Pie Chart	1 - 7, 8
EXPENDITURES BY PROGRAM AREA:	
GENERAL GOVERNMENT	
City Council	2 - 1, 2
Mayor	2 - 3, 4
Community Support	2 - 5, 6
City Manager	2 - 7, 8
Community Engagement	2 - 9, 10
Human Resources	2 - 11 - 14
Law	2 - 15, 16
Financial Administration	2 - 17 - 20
Income Tax Administration	2 - 21, 22
Service Administration	2 - 23 - 26
Engineering	2 - 27 - 30
Miscellaneous & Sundry	2 - 31
New City Hall Facility	2 - 32, 33
Information Technology	2 - 34 - 37
PUBLIC SAFETY	
Police Services	3 - 1, 2
Records & Communications	3 - 3, 4
Juvenile Services	3 - 5, 6
Support Services	3 - 7, 8
Trust Funds	3 - 9 - 12
Police Pension	3 - 13, 14
Fire Services	3 - 15 - 18
Community Services	3 - 19, 20

CITY OF KENT
2026 RECOMMENDED BUDGET
TABLE OF CONTENTS
(Continued)

Technical Rescue	3 - 21, 22
Hazmat	3 - 23, 24
Confined Space	3 - 25, 26
Paramedicine Program	3 - 27, 28
Fire Pension	3 - 29, 30
Capital Projects	3 - 31, 32
Capital-Police Facility	3 - 33, 34
TRANSPORTATION	
Central Maintenance	4 - 1 - 4
Vehicle Maintenance	4 - 5 - 8
State Highway	4 - 9, 10
Capital Facilities Management	4 - 11, 12
BASIC UTILITY SERVICE	
Water Production	5 - 1, 2
Water Reclamation	5 - 3, 4
Capital Facilities Management	5 - 5 - 8
HEALTH SERVICES	6 - 1 - 4
LEISURE TIME ACTIVITIES	
Parks & Recreation	7 - 1, 2
KYBS	7 - 3, 4
K-6 Child Care	7 - 5, 6
COMMUNITY AND ENVIRONMENT	
Community Development	8 - 1 - 4
Building	8 - 5, 6
Land Banking	8 - 7, 8
Shade Tree	8 - 9, 10
Urban Renewal	8 - 11, 12
Public Parking	8 - 13, 14
Main Street Program	8 - 15, 16
Economic Development	8 - 17 - 19
Sustainability	8 - 20, 21
ARPA	8 - 22, 23
MPITIE Capital	8 - 24, 25
DEBT SERVICE & CONTINGENCY	9 - 1, 2
APPENDICES:	
2026 Recommended Capital Appropriations by Fund	10 - 1, 2
Comparison of Positions Funded by Budget Divisions	10 - 3 - 7
Managed Reserve Fund	10 - 8

City Manager's Budget Message

2026 Proposed Operating Budget

November 19, 2025



To: Honorable Mayor and Members of City Council

The City Charter [Section 42. e] requires the development of an annual budget that provides a financial plan for all City funds and activities for the ensuing fiscal year, and I am pleased to fulfill that obligation with the submission of this draft 2026 Proposed Operating Budget for City Council's consideration.

Overview

The 2026 proposed City budget contains the budgetary line items that the staff recommends for sustaining the levels of services in our community for 2026. We submit this budget believing that it represents the best balance between what we can afford and what Kent residents and businesses expect from their City government.

In asking for your approval of the budget, we are seeking confirmation that the funding decisions contained in this budget are aligned with the goals and priorities of City Council and the Kent community. The budget that you adopt will set the stage for what we are capable of achieving in 2026, as it governs the pace of progress towards our strategic priorities through the resource allocation decisions contained within it.

Despite concerns over rising inflation, increasing cost of materials/supplies, and wage pressure, the City's financial position is sound heading into 2026. Record balances in reserve funds and successive years of income tax growth have put the City in a position of being able to consider responding to critical staffing needs for the first time in 25 years.

As a service business, 75% of the City's Operating Budget expenses are related to employees that directly serve the public and gains made in employee attraction, retention and performance translate into more effective and enhanced city services in the community.

In 2023, the City began to focus on the need for more competitive wages, agreeing to the largest wage increases in the City's history – 8%, 4%, 4% for 2024, 2025 and 2026 respectively. In 2025, the City expanded its focus on staffing, presenting Council with an overview of the most pressing staffing shortages in Police, Fire, and Service departments.

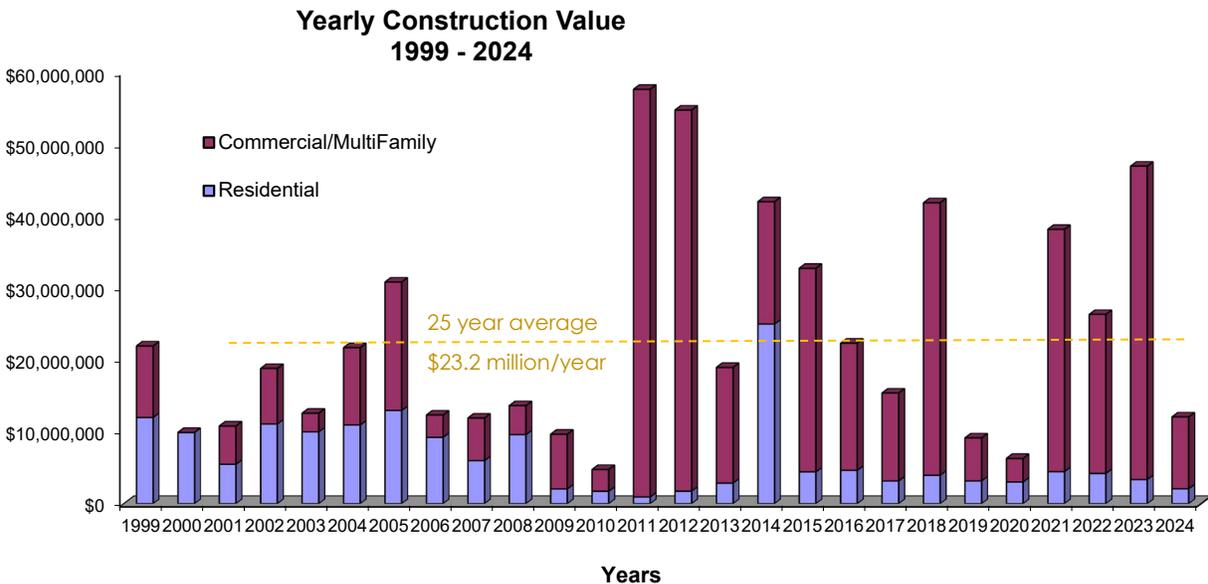
Along with experimentation with alternative work schedules, flexible work hours, and partial remote work, the investments in wages and staffing levels is targeted at reducing employee burnout, cutting back the reliance on overtime, and improving the City's ability to compete with peer cities in compensation for a shrinking and mobile labor pool.

Kent's Police, Fire and Service departments are outperforming their staffing levels, providing high levels of life safety services that have met or exceeded national averages in outcomes, earning the support of the local community, but chronic understaffing is expensive and is taking a toll on employee performance that is becoming unsustainable.

This proposed 2026 Operating Budget does not resolve the need to add 9 new employees (3 in Police, 3 in Fire, and 3 in Service) at a cost of \$1.2 million annually. The proposed 2026 Budget assumes no new positions in the General Fund and is relying on continued conversations with Council in 2026 to determine how many new employees the City can afford or how to come up with an additional \$1.2 million needed to fund the positions.

Local Economic Investments

Following the 5th highest investment total in 2021, inflation, interest rates, and supply chain challenges led to a modest decline in construction investment in residential, multifamily and commercial properties in 2022, returning investment totals to the 20-year average of \$23 million. In 2023, construction demand produced \$46,972,659 in new investments, the 3rd highest investment total in the last 25 years. However, in 2024, construction investment stalled, resulting in a drop in total investments to \$12,070,000.



The resale housing market remained strong as prices held their value, housing supply remained tight, and the duration of market listings before sale was notably short. The student housing market began to show early signs of possible oversupply as occupancy rates were steady (80-90%) for the newer student housing properties but the older properties showed lower occupancy rates than prior years, landing in the 50% to 65% range. The combination of incremental housing supply growth and a decline in enrollment is contributing to the emerging housing supply glut.

Kent State University (KSU) remains the City's largest employer, contributing 28.8% of total municipal income tax revenues in 2024, up slightly from 28.6% in 2023. At 28.8%, Kent State proportional share of income tax receipts remains at its lowest in 20 years, running approximately 10% less than historic averages.

In 2024, Kent State University reported a 2% decline (576 students) in enrollment at the Kent campus (total 25,530), despite continued growth in international student enrollment and a record number of freshman applications in 2024. Across the 8 KSU campuses, enrollment rose by 1% or 482 students (total 34,012). The University is expanding their footprint internationally, adding new Kent State campuses abroad in traditionally underserved countries in Africa, with the expectation of enrollment growth from those countries.

In 2020-21 Kent State used the pandemic as an opportunity to begin to improve their financial competitiveness in the crowded higher education market, initiating an employee buy-out/retirement campaign and staff/faculty pay cuts to reduce payroll expenses. The impacts of the cumulative cuts were evident in Kent State's reduced income tax contributions in 2021 (-\$345,921). KSU income taxes improved in 2022 and 2023 but remained below 2020 income tax levels. By 2024, KSU income tax receipts returned to pre-pandemic levels at \$5.2 million for the year.

With near record setting rates of investment in 2023, business investment slowed significantly in 2024. The Davey Tree SEED campus construction was the largest project under construction in 2024. In small business investment news, the Blind Squirrel Pub opened for business, Federales Street Taco's opened, Helix Company opened, Evelyn Dickerson relocated, State Champs Coffee opened, the former Arby's was demolished to make room for the new Rascal House restaurant, the new Beware of the Leopard bar opened, 101 Bottles of Beer remodeled, Lee Angelos opened, Alley Mac opened, and the Kent Apparel Company opened. These new additions helped keep commercial vacancy rates relatively low despite the downturn in small business storefront shopping after the pandemic.

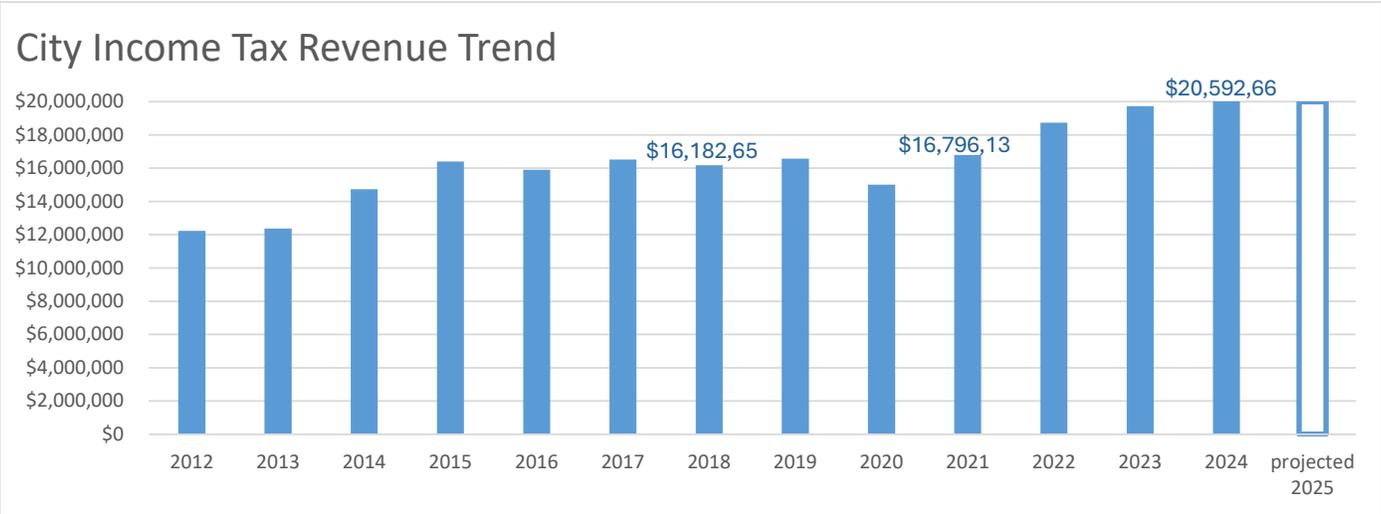
There are a couple of mixed-use projects that have stalled amidst the post-Covid fallout in downtown Kent that represent another \$30 million in pending investment. The City is evaluating downtown infrastructure investment upgrades, i.e., public space enhancements, pocket parks, etc., to re-energize those and other potential new projects.

In 2025, the new \$8.1 million City Hall opened for business.

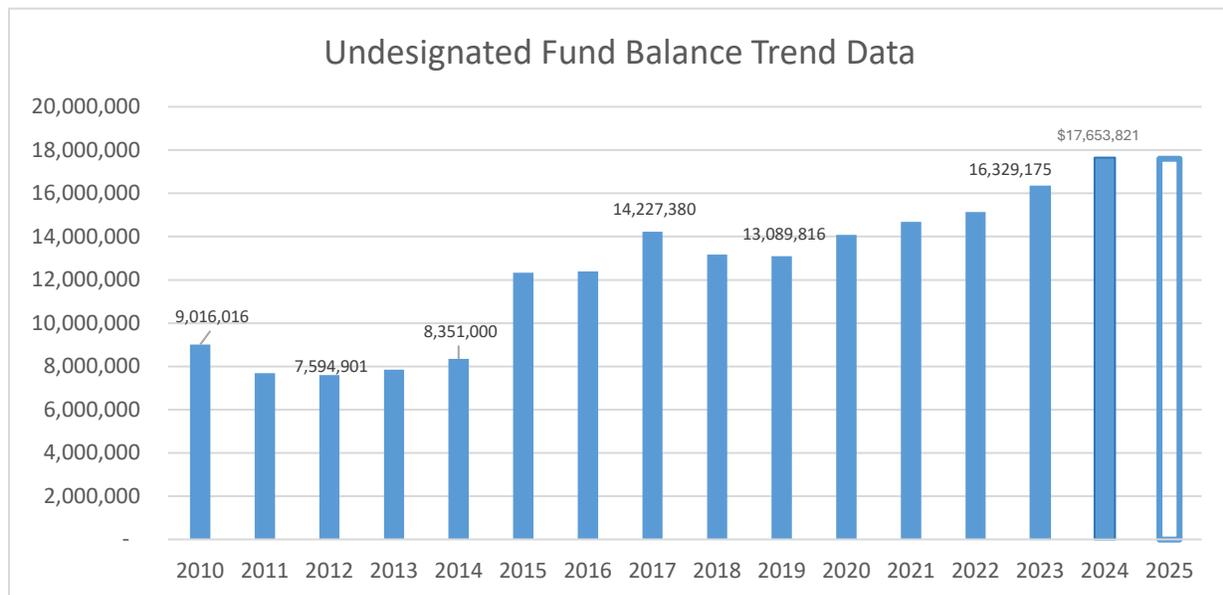
City Financial Profile

For year-end 2024, total City income tax collections were up 4.3% \$770,656 and Kent State University's collections increased by 5.4%, or \$274,287. Kent State's income tax contributions are forecast to decline as the University rolls out its new Transformation 2028 (T28) program; a multi-year plan to cut the University's budget by 30% due to reductions in State funding for higher education. The University's cost cutting strategy includes delaying capital improvement projects, downsizing the University's property/building inventory, eliminating, or consolidating low enrollment majors, and reducing staff and faculty head count through attrition and retirement.

The labor market in Kent remains tight, with labor shortages limiting business growth (particularly in the hospitality sector) and that seems to have contributed to a rebound in wages which produced net wage growth even though the total number of jobs filled is slightly down. The service sector (led by Davey Tree) and the manufacturing sector continued to make notable gains in their economic output in 2024 which helped offset the reduced pace of growth in the educational and hospitality sectors.



Leading up to 2017, the City's priority was to rebuild undesignated reserve balances. Beginning in 2018 the City began allocating portions of those reserve balances to provide supplemental funding for priority service and capital needs that had been deferred. As a result, the trend line (below) shows a peak in 2017 and slight decline through 2019 -- followed by increases resulting primarily from the pandemic funding and unexpected growth in income tax revenues in 2022-23.



The 2025 end of year forecast anticipates no net change in the undesignated fund balance.

A number of significant financial cautions accompany the proposed 2026 Budget.

- General Fund: Income taxes are the single most important factor to the City's financial solvency and while income tax revenues have rebounded, inflationary pressures on materials, supplies and wages are limiting net gains. There is a critical staffing need for 9 new employees with a \$1.2 million annual cost that is not addressed in the proposed budget but is unsustainable at current service levels.
- Utility Funds: The availability of ARPA and new infrastructure stimulus funds in 2020 and 2021 provided relief to the sewer fund which was facing the prospect of double-digit rate increases and insolvency within a couple of years. Council addressed the immediate Water Fund needs in 2022 by authorizing a 9% rate increase. The rates for 2026 are proposed at a more normalized 3% for both funds. Funding gaps remain in the 5-10 year capital improvement needs for the water fund.

Staffing, wage pressures and the uncertain rate of inflation will impact all of the City's budgetary funds and will continue to have our attention throughout 2026-27.

2026 Budget Strategy

The challenge for our organization is to prepare a budget for 2026 that recognizes our financial limitations without negatively impacting the organization's ability to serve the public now and in the future. We believe we've accomplished that objective through the combination of a strategically aligned Operating budget and Capital Plan.

The staff success in securing grant funds over the last 10 years has created a degree of financial flexibility not otherwise available to us, which when combined with our cash balances in the undesignated fund, have enabled us to bridge operating budget gaps. We look to continue to leverage partnerships and grants in 2026.

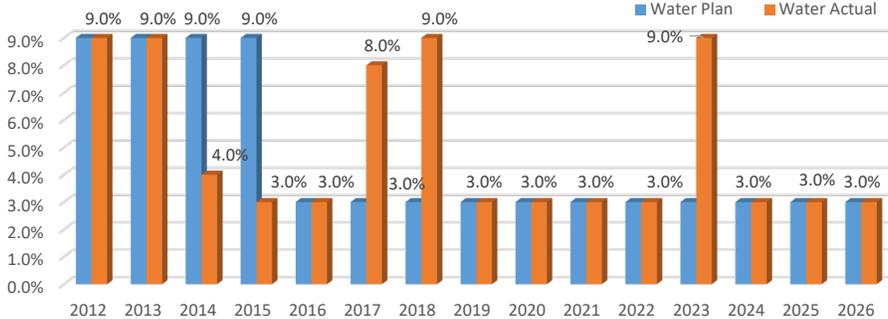
Utility Rate Plans

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.

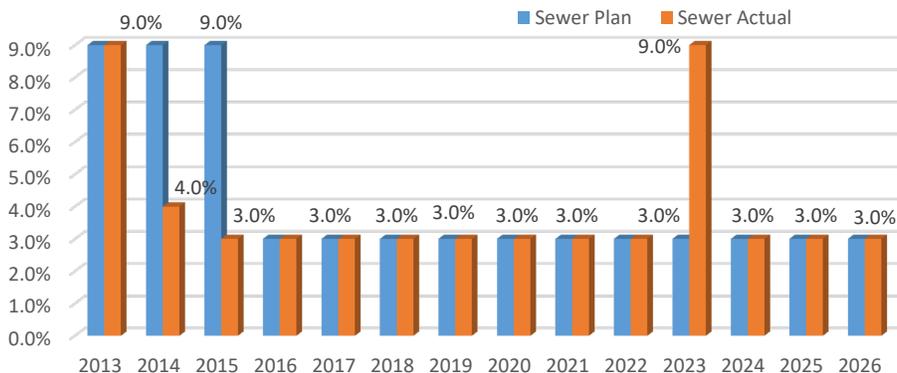
For 2026 the staff has proposed a 3% water and sewer rate increase to stay on track with the rising rate of inflation (2.9% CPI September 2025).

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
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%
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%
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%
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%
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%
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%

Water Rate Increases, Planned vs. Actual



Sewer Rate Increases, Planned vs. Actual



With the proposed 3% rate increases for 2026, the City's utility customers will be paying an average of \$.32 less per month, or roughly \$3.84 less per year than originally planned for 2025.

Although our dependency on undesignated reserves has diminished, we remain committed to improving our productivity and staying vigilant with our efficiency and effectiveness. We are committed to maintaining what we consider financial “best practices”:

- We will track and forecast revenues and expenses utilizing historical and month-to-month trend analysis;
- We will monitor and work with our elected delegations to mitigate any legislative initiatives that could threaten our fiscal stability or impose more unfunded mandates on the City;
- We will research best practices in our industry and adopt productivity and cost savings measures wherever practical and affordable;
- We will collaborate and partner to lower our costs and take advantage of economies of scale;
- We will press for State and Federal funds for capital projects and available competitive grant processes.

Budgetary Assumptions

As noted, we have applied conservative budget principles to our draft 2026 Operating Budget. The most significant assumptions built into the budget include the following:

- Income Tax performance is expected to grow modestly compared to the 2025 amended budgeted amount. 2024 showed notable growth from 2023, and 2023 showed a notable growth from 2022.
- Local Government Funds may decrease for 2026 due to the State decreasing income tax rates which help to fund this revenue source.
- Kent-Franklin JEDD collections spiked in 2024 due to one-time payments, and we expect 2026 revenue to be comparable to 2025 for the Kent-Franklin JEDD and the Kent-Brimfield JEDD.
- All authorized positions have been budgeted at actual salary expenses as of October 2025. The union contracts include a 4% pay increase.
- Revenues in Water and Sewer Funds will be adequate for operating expenses and required capital needs for 2026 after implementing rate increases of 3% in sewer and 3% in water.
- Employer Medicare (FICA) expenses calculated at 1.45% of salary.
- Workers' Compensation expenses calculated at 2.0% of salary.
- Employer OPERS expenses calculated at 14.0% of salary.
- Employer Police & Fire Pension expenses calculated at 19.5% and 24.0%, respectively, although bills are being considered in the Ohio legislature to increase these percentages.
- Employer Health Insurance expenses continue to be a concern, for 2026 this budget will increase from \$21,000 to \$21,900 per family for a total increase in City costs of about \$180,000.
- Sellback expenses for sick and vacation time is based on prior two years activity.
- Overtime expense projections were provided by each department.

Budgetary Objectives

The principal role of City Council in the budget adoption process is to ensure that the City's policy commitments are in alignment with budgetary allocations. The question for Council is have we appropriated the funds necessary in our budget to achieve our community priorities?

To that end, the budget is our investment plan for progress toward the vision we share for our community and for which Kent is proud to be known. We will look to partner with our citizen advisory boards, commissions, peer governments, and of course, the public to fulfill our strategic goals as noted below:

- Financial Health and Economic Development
"to be a prosperous and livable city for all citizens"
- Natural Resources
"to protect and promote the City's natural resources"
- Quality of Life
"to enhance lifestyle choices through physical and social environment"
- Community Safety
"to be an exceptionally safe city"
- Communities within the City
"to strengthen the quality and enhance the value of neighborhoods"
- City / University Synergy
"to expand collaborative opportunities that enrich the community experience"
- Governmental Performance
"to provide the best services at the lowest possible cost"

2026 Budget Numbers

The proposed 2026 budget looks to ensure critical spending where it is most needed and maintain cost containment practices in everything we do. Where staff requested budget increases, we asked them to look for cuts to offset those increases as much as possible.

The staff recommended O&M costs for 2026 compared to the most recent 2025 revised budget reflects a \$75,392 increase, or less than a 1% overall increase (\$11,923,638 vs. \$11,999,030).

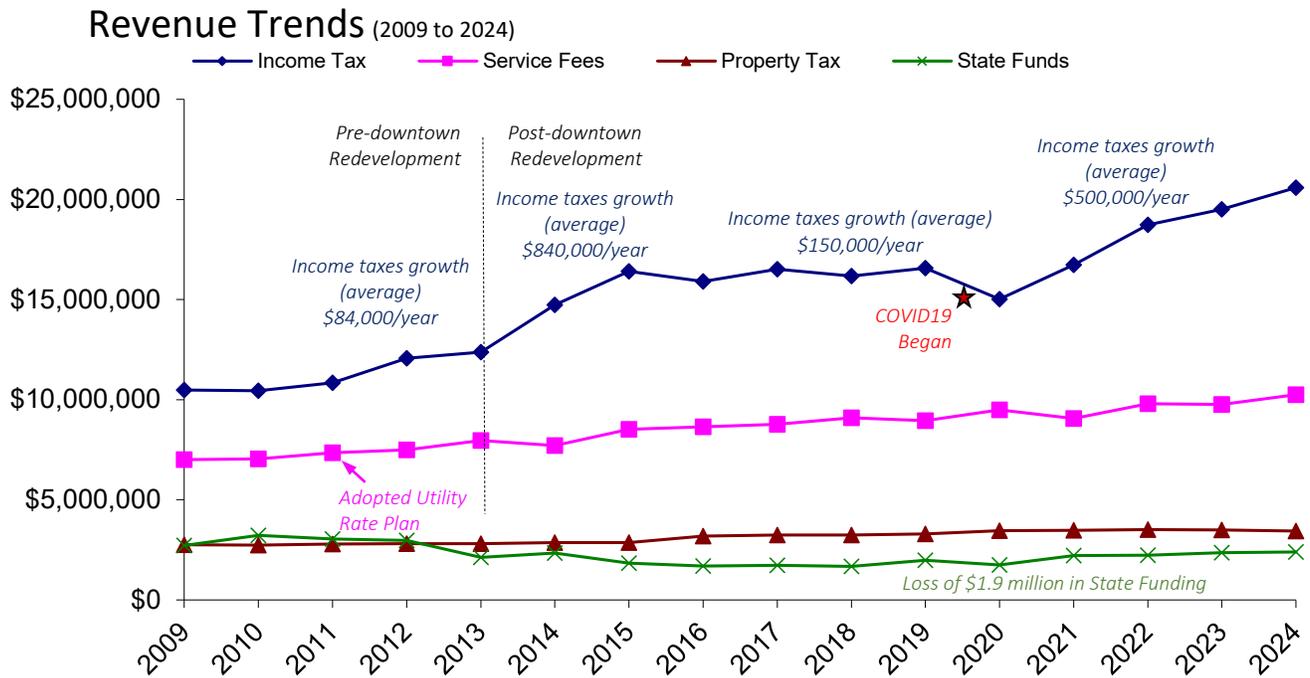
As a service provider the City's largest cost relates to its investment in personnel. In total, it costs just over \$88,000 per day to perform City services – with approximately half of those costs are attributed to Fire and Police functions.

The bargaining units' contracts for 2025-2026 included a 4% wage increase. The 4% wage increase is expected to increase Operating costs about \$914,000 in 2025-26.

With increases in health insurance, salaries, and overtime, the total Personnel Costs for 2026 are projected to go up \$1,341,585 or 4.4% above 2025.

Every City department has legitimate new staffing needs, but we had to prioritize wage increases for existing employees and defer many of the position needs until further revenue gains are achieved.

As noted in the chart below, most revenue categories had been flattening out (and in some cases declining) prior to the financial disruption created by COVID19. COVID19 hit income taxes the hardest due to job losses -- and with income taxes comprising roughly half of the City's total revenues, the recovery of those income tax losses in 2021 and growth in 2022, 2023 and 2024 has been critical to keeping pace with the recent rise in inflation.



In Closing

I am honored to work alongside our skilled Department Heads and City employees to implement our collective vision, and I thank them for their hard work and dedication in the recent unprecedented times.

I would like to specifically acknowledge Rhonda Hall, Director of Budget and Finance, Brian Huff, City Controller, and the entire Budget and Finance Department team for the many hours required to produce a spending plan of this complexity and scope.

As the end of another fiscal year looms, I am grateful to you, our Council Members, for your many hours of service and dedication to our community.

I submit this budget believing that our efforts through the last decade to manage our resources conservatively, adopting best practices in our financial management, and cultivating an exceptional staff is the best preparation for whatever 2026 may bring.

I look forward to working with the City Council, our staff and the citizenry in 2026 to keep Kent safe, strong, and a place we're all proud to call home.

Respectfully submitted,

Dave Ruller, Kent City Manager

CITY OF KENT, OHIO

2026 BUDGET ASSUMPTIONS AND NOTES

Operating Revenues

1. Operating Revenue categories reflect a modest level of positive growth overall.
 - a. Income Tax performance is expected to show modest growth compared to the 2025 amended budgeted amount.
 - b. Local Government Funds could show a small decrease for 2026 compared to 2025 because of the reduction of state income tax rates. Kent-Franklin JEDD and Kent-Brimfield JEDD are projected to remain stable from 2025 to 2026.
2. Revenues in Water, Sewer and Storm Water Funds will be adequate to cover operating expenses for 2026 due to the adoption of a larger rate increases of 9% in 2023 and normal 3% increases in 2024, 2025, and 2026 for both Water and Sewer to meet Capital needs and adequately stabilize fund reserves. There are significant upgrades needed at the water reclamation facility, and the City has utilized federal ARPA funds to fund much of these expenses.

Personnel Services Expenses

1. All authorized positions have been budgeted to include an allowance for base salary increases and allowance for steps and other wage increases.
2. Employer Medicare (FICA) expenses calculated at 1.45% of salary.
3. Workers' Compensation expenses calculated at 2.0% of salary.
4. Employer OPERS expenses calculated at 14.0% of salary.
5. Employer Police & Fire Pension expenses calculated at 19.5% and 24.0%, respectively.
6. Employer Health Insurance expenses continue to increase; for 2026 we are increasing the budget from \$21,000 to \$21,900 for each full-time employee – net increase of \$900 per employee has a total budget impact of about \$180,000.
7. Overtime expense projections were provided by each department.

Operations & Maintenance Expenses

1. Fuel – Most cost centers' budgets showed small or no increases from 2025.
2. Insurance/Bonding – We are projecting modest increases on an overall citywide budget basis, and some reallocation of expenses to cost centers that have acquired new assets/asset replacements reflecting the additional costs of insuring those assets. Insurance has increased the value of vehicles and buildings covered and therefore the related premiums.
3. Recommended O&M costs for 2026 compared to 2025 reflects a \$739,565 increase, or 6.6% (\$11,259,465 vs. \$11,999,030).

Fund Notes

1. The delta between Parks & Recreation projected total expenditures (including Capital) and projected total funding sources is <\$16,591>, which will be funded to the extent possible from P&R's remaining reserve fund balances.
2. The delta between Enterprise Funds (water, sewer, storm funds) projected total expenditures (including Capital), and funding sources per the latest capital plan and adding in reimbursements from the latest CAP plan is (\$1,720,606), which will be funded from Enterprise Fund reserve balances.



CITY OF KENT, OHIO

Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 7210 *Travel and Training* - Includes any costs associated with travel by City employees on official business. Such charges may include costs for lodging, meals, common carrier fares, car rental, mileage allowance, tolls, parking charges, per diem allowances, phone calls and other incidental costs of traveling. Also included in this category would be training and professional development events for individual City personnel, including registration fees for meetings and conferences, and includes tuition for continuing education.
- 7250 *Auto Allowance* – Expenditures for vehicle allowances.
- 7280 *Vehicle Fuel* - Represents the cost of fuel (gasoline & diesel) bid with multiple vendors and purchased in bulk by the City for use in its vehicles and power equipment. Vehicle and equipment supplies such as motor oil and tires are charged to line 7420, operating materials.
- 7310 *Utilities* - Expenditures for the purchase of electricity, natural gas, water and sewer services provided by both public and private utilities.
- 7320 *Communications and Postage* - Services provided by businesses to assist in transmitting and receiving messages or information. Included in this category are such costs as postage, telephone usage and installation, fax transmission, post office box rental, radio equipment accessories, and express delivery charges.
- 7330 *Rents and Leases* - Expenditures for leasing or renting land, buildings or equipment for both temporary and long-term use by the City. This category includes vehicle rental for other than travel on official business and capital and operating lease agreement payments.
- 7340 *Professional Services* - Contracted services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of management consultants, architects, engineers, lawyers, auditors and physicians. Fees for banking services (e.g., safekeeping and trustee services, fiscal agency, account maintenance, etc.) are also included. Education and training services provided onsite (City facilities) by formal institutions (including State of Ohio) for groups of City personnel are recorded here.
- 7350 *Maintenance of Equipment and Facilities* - Expenditures for repair and maintenance services provided by outside persons or firms. Includes the cost of service, maintenance, overhaul, part replacement or rework of any City equipment (including computer equipment) or facility. Annual maintenance contracts and agreements are charged here.
- 7360 *Insurance and Bonding* - Expenditures for all types of insurance including, property, automobile, general liability and employee fidelity are charged here. Insurance related to employee benefits (e.g., health and life insurance) are not recorded here.

CITY OF KENT, OHIO

Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 7370 *Printing, Photocopying and Advertising* - Costs of printing, reproduction, microfilming, photographing, blueprinting, and binding are recorded in this category. Custom form design and printing charges are also included here. Publication of announcements, official notices and legal ads in professional publications, newspapers and periodicals or broadcast over radio and television are charged to this account.
- 7380 *Criminal Apprehension* - Expenditures related to so-called "sting operations" conducted by the City's Police Department. The purpose of these operations is to apprehend and prosecute persons involved in illegal activities.
- 7390 *Miscellaneous Contractual Services* - Includes the costs of contracted services provided to the City but not elsewhere classified. Examples of such costs include professional membership dues, software license agreements, internet service, and solid waste removal.
- 7410 *Office Supplies* - Expenditures for the purchase of office supplies including, but not limited to, pencils, pens, erasers, paper clips, staples, ribbons, tape, notepads, rubber bands, calendars, and copy paper from vendors with the best pricing.
- 7420 *Operating Materials* - Purchases of materials used in the fulfillment of departmental operations are recorded in this account. Examples of such items include cleaning supplies, chemicals, drugs and medicines, lab supplies, road salt and cinders, food, motor oil, tires, lubricants, gravel, lumber, sand and hardware. Subscriptions to newspapers and periodicals are also included in this classification.
- 7430 *Salt* – Purchases of salt for snow and ice remediation for the Central Maintenance Department
- 7440 *Small Tools and Minor Equipment* - Purchases of tools and equipment costing less than \$2,500 are recorded in this account. Items may include hammers, saws, wrenches, garden tools, small power tools, rakes, shovels and computers. Tool and equipment items costing more than \$2,500 are charged to line 7630, capital equipment.
- 7450 *Ammunition* - Expenditures for the purchase of ammunition for weapons used by the City's Police Department.
- 7460 *Prisoner Sustenance* - Costs related to the physical needs of prisoners housed in the City jail. Items purchased from this account may include meals, toiletries and medicines.
- 7480 *Fees Remitted to the State* - Fees mandated by the Ohio Revised Code and collected by the City which must periodically be remitted to the State.
- 7560 *Social Service* – Expenditures for nonprofit entities that provide needed social services for low-income persons, including homeless services, employment training services, information and referral services, legal aid services, case management services, minor home repair and exterior yard clean-up services and other related supportive service programs.

CITY OF KENT, OHIO
ELECTED AND APPOINTED OFFICIALS

ELECTED OFFICIALS

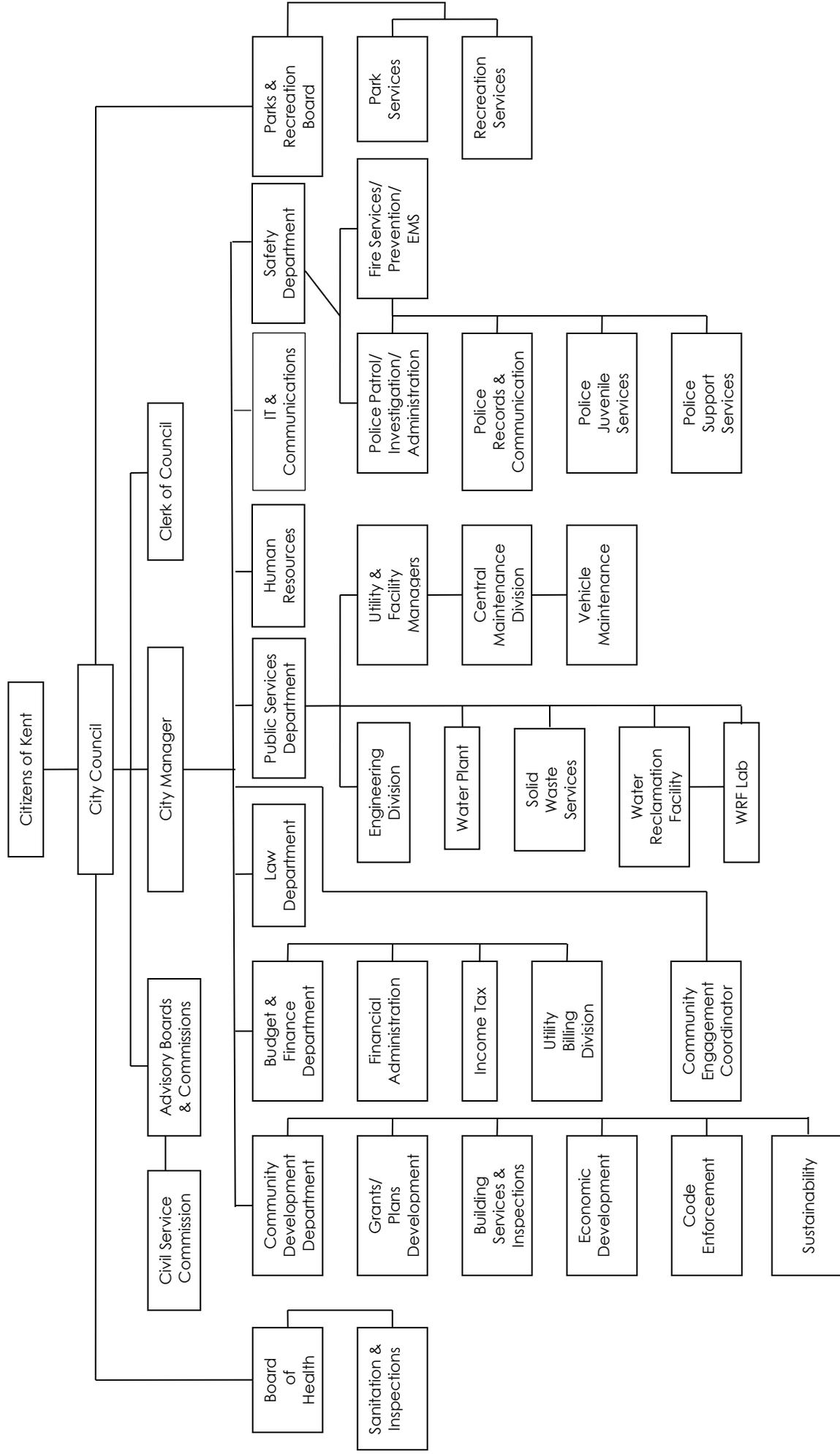
Jerry T. Fiala / Jack E. Amrhein*	Mayor/Council President
Melissa Celko	Councilmember – Ward 1
Jack E. Amrhein	Councilmember – Ward 2
Robin G. Turner	Councilmember – Ward 3
Chris Hook	Councilmember – Ward 4
Heidi L. Shaffer Bish	Councilmember – Ward 5
Jeff Clapper	Councilmember – Ward 6
Michael A. DeLeone	Councilmember at Large
Roger B. Sidoti	Councilmember at Large
Gwen Rosenberg	Councilmember at Large

*Jack Amrhein was appointed by Council on October 1, 2025, to serve as Interim Mayor following the passing of Mayor Fiala.

APPOINTED OFFICIALS

David A. Ruller	City Manager
Hope Jones	Law Director
Rhonda C. Hall, CPA	Director of Budget and Finance
Melanie A. Baker	Service Director
Joan Seidel	Health Commissioner
Bridget O. Susel	Community Development Director
Angela Manley	Parks and Recreation Director
Nicholas Shearer	Police Chief
James C. Samels	Fire Chief

City of Kent, Ohio Organizational Chart



CITY OF KENT, OHIO

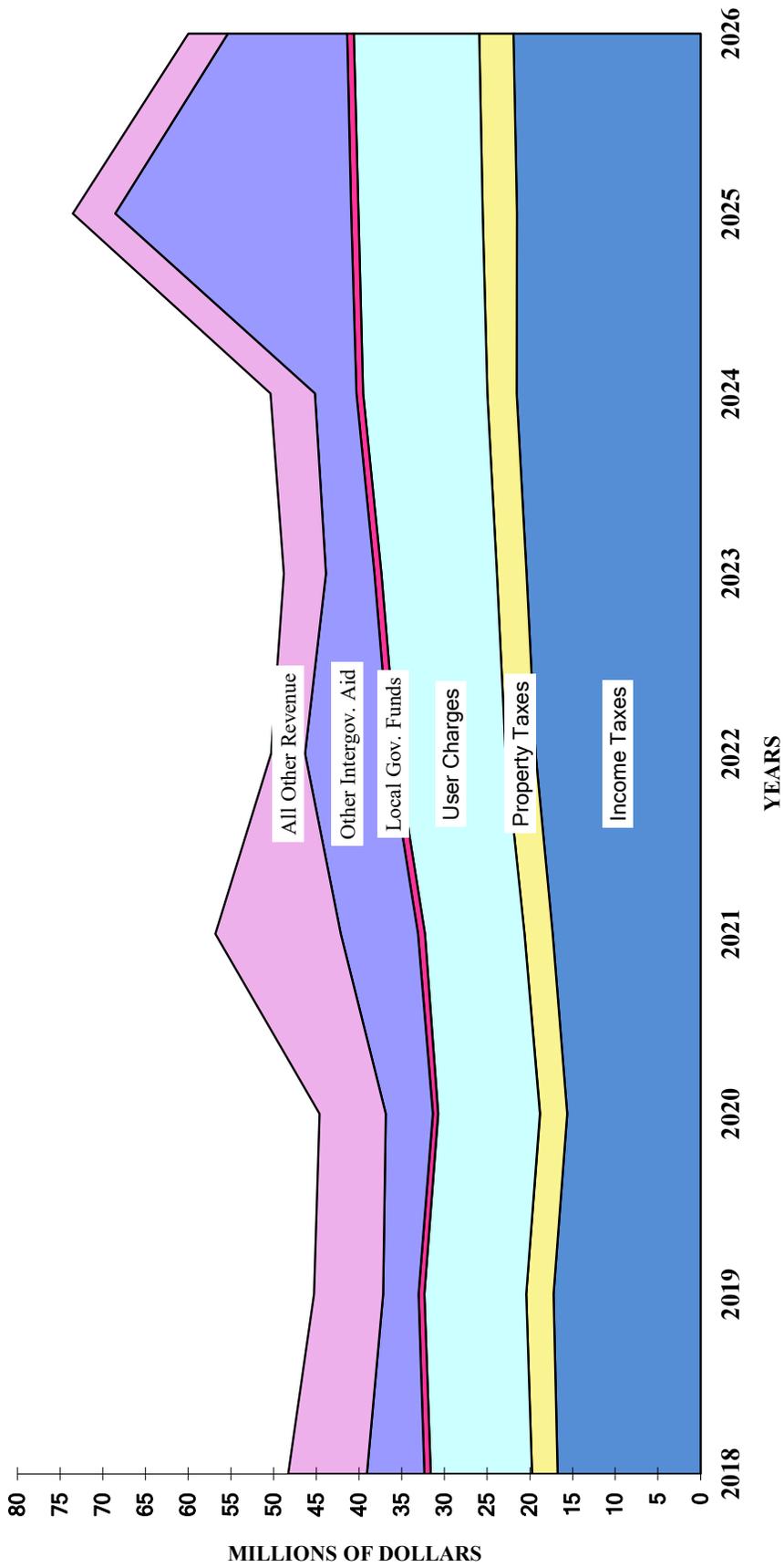
2026 RECOMMENDED BUDGET

OVERVIEW

CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET
REVENUE CATEGORY COMPARISON

CATEGORY	2023 ACTUAL	2024 ACTUAL	2025 REVISED BUDGET	2026 RECOMMEND BUDGET
TAXES				
Income Tax	\$ 19,721,555	\$ 20,592,668	\$ 20,750,000	\$ 21,150,000
Brimfield-Kent JEDD	194,516	160,063	180,000	180,000
Kent-Franklin JEDD	467,989	787,973	600,000	600,000
Property Taxes	3,488,211	3,436,076	4,000,000	4,000,000
PILOTs from the TIF	431,488	365,107	411,000	400,000
Motor Vehicle License Tax	274,154	277,172	270,000	270,000
Lodging Tax	202,494	193,757	190,000	185,000
Cable TV Franchise Tax	163,286	145,823	145,000	145,000
Subtotal Taxes	24,943,693	25,958,639	26,546,000	26,930,000
USER CHARGES				
Sewer	4,789,656	5,113,335	5,190,035	5,267,886
Water	4,592,308	4,777,778	4,968,889	5,043,422
Solid Waste	377,186	364,713	370,000	370,000
Storm Water Drainage	1,018,630	1,072,197	1,000,000	1,000,000
Intergovernmental (Franklin/Sugar Bush EMS)	751,132	1,059,005	1,020,000	1,020,000
Recreation	683,877	684,646	684,000	684,000
Other (Primarily EMS and Parking Meters)	1,293,606	1,470,965	1,300,000	1,300,000
Subtotal User Charges	13,506,395	14,542,639	14,532,924	14,685,308
FEDERAL, STATE AND LOCAL AID - (Restricted to Specific Programs/Projects)				
Community Development Block Grant(s)	505,995	141,758	283,425	264,952
Fire/Police Dept. Grants FEMA etc.	217,958	134,000	30,500	-
Misc. grants and subsidies (non-health grants)	138,245	64,855	50,000	50,000
State Health Subsidy/Medicaid and other health grants	135,827	174,473	160,000	140,000
NOPEC Energy Conservation Grant	260,104	47,681	40,000	50,730
W. Summit St. Pedestrian Improvements	-	-	-	196,000
Annual Sidewalk/Street Program (AMATS/ODOT)	94,622	-	-	-
East Main Street Area Improvements	750,560	1,114,538	24,296,646	-
Influent Headworks Building	-	-	-	9,600,000
Digesters - Wastewater Plant	-	416,317	30,715	-
CHIP grant	-	-	-	-
Sunrise Bridge Rehabilitation	-	263,801	344,500	-
Primary Clarifiers Rehabilitation	1,290,555	812,534	-	-
Main/South Water Street Resurfacing	31,954	-	-	-
North Water Street Improvements	139,544	-	-	-
Hike & Bike/Clean Ohio Trails or other parks grants	-	96,570	-	-
Inter Fund Transfer - Fire Vehicle Replacement	350,000	450,000	550,000	2,660,000
Majors/Stinaff/Cuyahoga Waterline	344,949	47,425	-	-
SR 59 Alternative	-	93,037	41,341	11,600
N. Mantua Street Improvements	-	-	244,425	-
Tank Painting	86,872	-	542,800	-
Brownfield	136,010	-	-	-
OEPA Loan and Grants - SW Sanitary Pump Station	100,012	-	-	-
Subtotal (Restricted) Federal, State and Local Aid	4,583,207	3,856,989	26,614,352	12,973,282
ALL OTHER FEDERAL, STATE AND LOCAL AID				
Local Government Fund	835,440	794,918	840,000	780,000
Shared Taxes and Fees	1,523,266	1,600,541	1,630,000	1,600,000
Subtotal Federal, State and Local Aid	2,358,706	2,395,459	2,470,000	2,380,000
INTEREST EARNINGS	1,441,592	1,522,814	1,600,000	1,300,000
FINES AND FORFEITURES	258,260	401,642	280,000	280,000
PERMITS, LICENSES, INSPECTIONS	598,533	509,003	450,000	450,000
ALL OTHER REVENUE				
Rents (City property & cell phone towers)	51,111	52,532	52,000	52,000
Tap-in Fees	27,238	92,745	45,000	20,000
Special Assessments	192,579	89,283	67,000	67,000
Miscellaneous	825,782	957,713	850,000	850,000
Subtotal All Other Revenue	1,096,710	1,192,273	1,014,000	989,000
TOTAL ALL REVENUE	\$ 48,787,096	\$ 50,379,458	\$ 73,507,276	\$ 59,987,590

2026 BUDGET - REVENUE CATEGORY COMPARISON

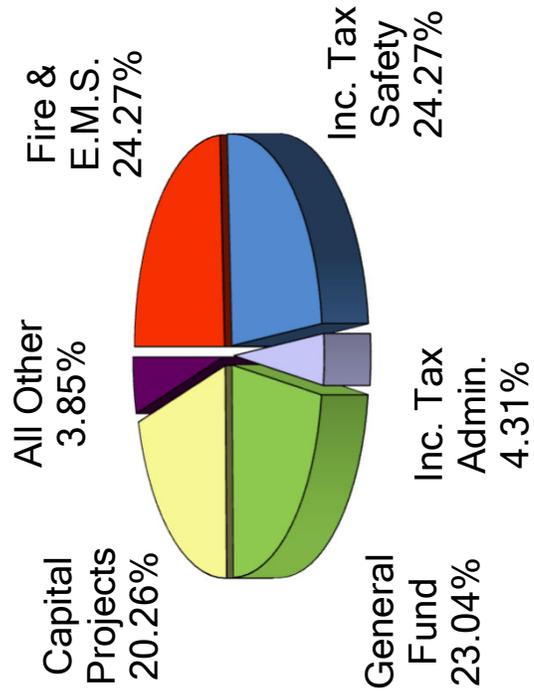


CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET
USE OF MUNICIPAL INCOME TAX DOLLARS

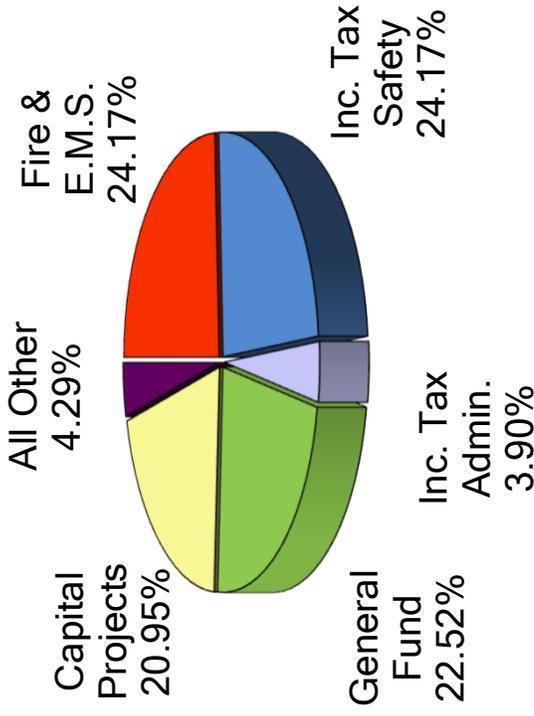
<u>USE</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>2025 APPROVED BUDGET</u>	<u>2026 RECOMMEND BUDGET</u>
Street Construction				
Maintenance & Repair Fund	\$ 400,000	\$ 400,000	\$ 700,000	\$ 800,000
Capital Projects	3,657,224	3,902,770	3,813,280	4,034,138
New Police Station	2,144,312	2,180,485	2,283,640	2,327,069
Fire & Emergency				
Medical Service Fund	3,984,364	4,360,970	4,567,280	4,654,138
Income Tax Safety Fund	3,984,364	4,360,970	4,567,280	4,654,138
General Fund	3,600,000	3,800,000	4,336,500	4,336,500
Income Tax Administration	635,419	731,737	812,240	752,820
Managed Reserve	25,540	25,540	25,540	25,540
Totals	\$ 18,431,223	\$ 19,762,472	\$ 21,105,760	\$ 21,584,345
Less Police Facility (P.F. not reflected in graph)	2,144,312	2,180,485	2,283,640	2,327,069
Total (less Police Facility)	\$ 16,286,911	\$ 17,581,987	\$ 18,822,120	\$ 19,257,275

USE OF MUNICIPAL INCOME TAX DOLLARS

2025 APPROVED



2026 RECOMMENDED

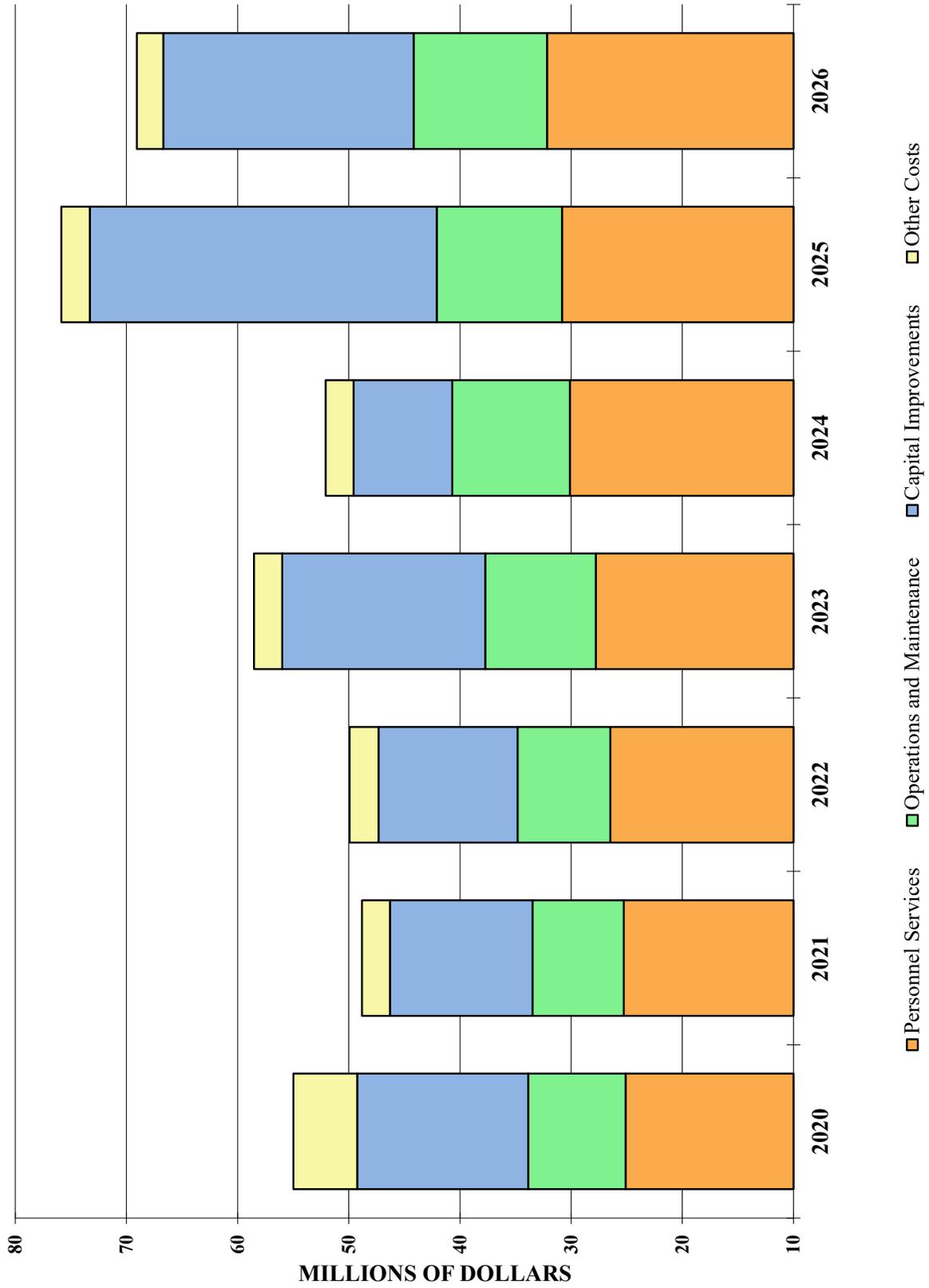


*Excludes 0.25% Special Income Tax - Dedicated to New Police Facility

**CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET
SUMMARY & COMPARISON OF MAJOR BUDGET TYPES**

FUND	PERSONNEL SERVICES	OPERATIONS & MAINT.	CAPITAL	RESERVE & DEBT	CONTR	TOTALS		
General Fund	\$ 4,281,255	\$ 3,231,590	\$ 240,000	\$ -	\$ 100,000	\$ 7,852,845		
West Side Fire	179,850	38,800	-	-	-	218,650		
SCM&R	1,604,380	1,347,805	-	-	25,000	2,977,185		
State Highway	-	125,000	-	-	-	125,000		
Parks and Recreation	1,626,145	613,570	120,100	-	-	2,359,815		
Food Service	105,145	26,740	-	-	-	131,885		
Health Department	687,975	313,460	-	-	-	1,001,435		
Income Tax	152,820	687,400	-	25,540	-	865,760		
Revolving Housing	163,610	23,670	-	-	-	187,280		
State & Local Forfeits	-	-	-	-	-	-		
Drug Law Enforcement	-	20,000	-	-	-	20,000		
Enforcement and Education	-	11,000	-	-	-	11,000		
Income Tax Safety	9,492,915	955,420	-	-	-	10,448,335		
Law Enforcement Trust	-	-	-	-	-	-		
CDBG Grants	-	115,095	159,857	-	-	274,952		
Fire and EMS	6,621,090	954,745	3,208,600	-	-	10,784,435		
Swimming Pool Inspections	8,410	500	-	-	-	8,910		
CHIP Grant	-	160,000	-	-	-	160,000		
ARPA Fund	-	-	-	-	-	-		
Water	2,761,130	1,539,935	1,022,250	41,393	50,000	5,414,708		
Sewer	2,430,205	1,212,730	13,157,200	81,608	50,000	16,931,743		
Utility Billing	-	119,440	-	-	-	119,440		
Solid Waste	512,990	217,410	-	-	-	730,400		
Storm Water Drainage	843,100	147,720	490,900	13,347	-	1,495,067		
Water Guarantee Deposits	-	1,000	-	-	-	1,000		
Capital Projects	338,150	-	4,137,650	520,185	25,000	5,020,985		
Downtown Dev.-MPITIE	-	-	-	414,025	-	414,025		
Police Pension	180,000	-	-	-	-	180,000		
Fire Pension	180,000	-	-	-	-	180,000		
EDA RLF	-	70,000	-	-	-	70,000		
Police Facility Fund	-	66,000	-	1,029,150	-	1,095,150		
TOTALS 2026	\$ 32,169,170	4.4%	\$ 11,999,030	6.6%	\$ 22,536,557	\$ 2,125,248	\$ 250,000	\$ 69,080,005
TOTALS 2025	\$ 30,827,585	2.4%	\$ 11,259,465	6.3%	\$ 31,219,700	\$ 2,300,232	\$ 250,000	\$ 75,856,982
TOTALS 2024	\$ 30,115,091	8.4%	\$ 10,594,000	6.6%	\$ 8,855,200	\$ 2,279,155	\$ 250,000	\$ 52,093,446
TOTALS 2023	\$ 27,786,691	5.0%	\$ 9,940,613	19.1%	\$ 18,274,600	\$ 2,277,176	\$ 250,000	\$ 58,529,080
TOTALS 2022	\$ 26,469,173	4.8%	\$ 8,343,168	1.7%	\$ 12,507,270	\$ 2,364,190	\$ 250,000	\$ 49,933,801
TOTALS 2021	\$ 25,268,046	0.6%	\$ 8,201,544	-6.4%	\$ 12,840,070	\$ 2,263,464	\$ 250,000	\$ 48,823,124
TOTALS 2020	\$ 25,113,244	5.2%	\$ 8,759,693	3.3%	\$ 15,387,565	\$ 5,472,276	\$ 250,000	\$ 54,982,778
TOTALS 2019	\$ 23,864,784	5.2%	\$ 8,477,557	0.3%	\$ 10,403,900	\$ 6,750,163	\$ 250,000	\$ 49,746,404
TOTALS 2018	\$ 22,694,704	1.0%	\$ 8,453,193	-3.3%	\$ 13,070,619	\$ 7,584,525	\$ 250,000	\$ 52,053,041
TOTALS 2017	\$ 22,469,474	6.8%	\$ 8,740,792	3.0%	\$ 9,925,153	\$ 4,540,120	\$ 250,000	\$ 45,925,539
TOTALS 2016	\$ 21,030,974	3.2%	\$ 8,487,265	4.7%	\$ 19,801,100	\$ 4,891,290	\$ 250,000	\$ 54,460,629
TOTALS 2015	\$ 20,371,316	3.7%	\$ 7,917,267	3.0%	\$ 24,999,600	\$ 6,105,037	\$ 250,000	\$ 59,643,220

2026 - COMPARISON OF MAJOR BUDGET TYPES

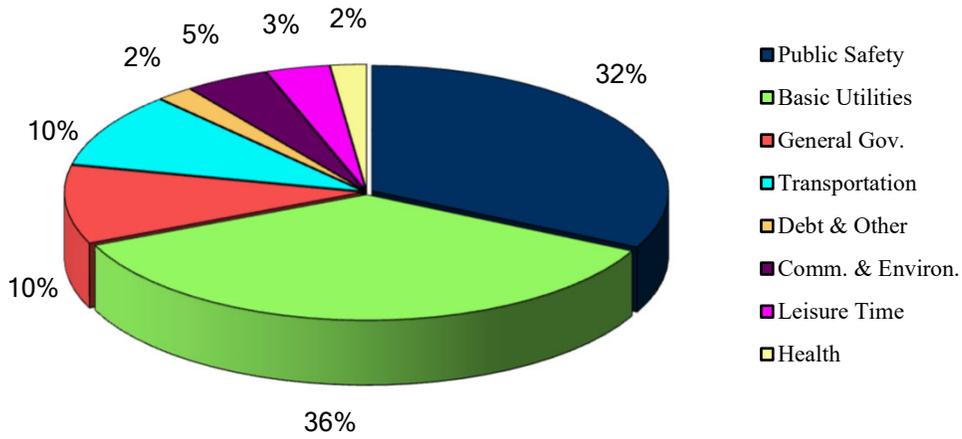


CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET
PROGRAM AREA COMPARISON - ALL FUNDS

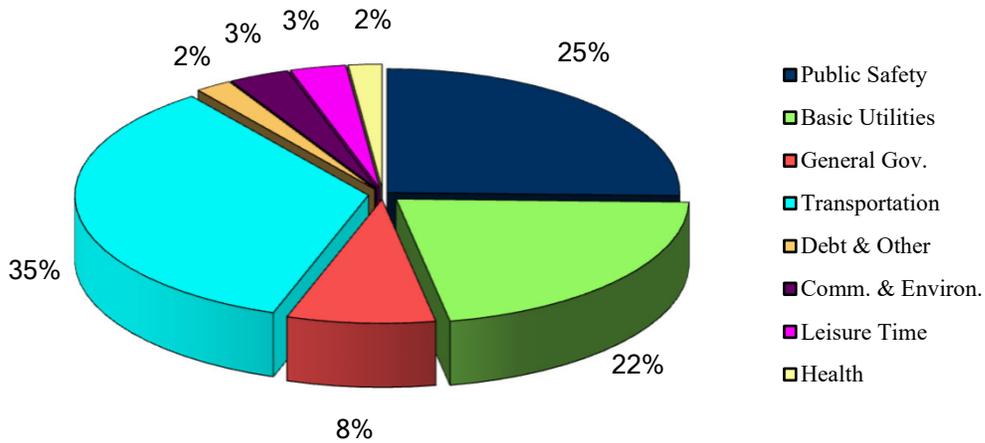
<u>PROGRAM AREA</u>	<u>2022 APPROVED</u>	<u>2023 APPROVED</u>	<u>2024 APPROVED</u>	<u>2025 APPROVED</u>	<u>2026 RECOMMEND</u>
Basic Utilities	\$ 11,144,755	\$ 13,810,062	\$ 12,388,463	\$ 16,185,806	\$ 24,455,010
Public Safety	15,272,740	16,830,033	18,289,825	18,973,997	22,033,420
Police Facility	1,506,609	1,516,000	877,250	1,126,260	1,095,150
Transportation	7,739,289	7,462,023	6,106,565	25,757,874	6,520,935
General Government	4,763,812	5,105,410	6,228,848	6,111,942	6,840,220
Debt Service	1,556,581	1,462,176	1,467,905	1,252,704	1,096,098
Community and Environment	4,281,183	8,566,541	2,646,210	2,501,121	3,098,847
Leisure Time Activities	2,287,422	2,327,540	2,489,550	2,298,215	2,359,815
Health Services	1,100,410	1,198,295	1,347,830	1,380,395	1,329,510
Contingency - Operating	250,000	250,000	250,000	250,000	250,000
Non-Departmental	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Totals	\$ 49,903,801	\$ 58,529,080	\$ 52,093,446	\$ 75,839,314	\$ 69,080,005
Less Police Facility (P.F. not reflected in graph)	<u>1,506,609</u>	<u>1,516,000</u>	<u>877,250</u>	<u>1,126,260</u>	<u>1,095,150</u>
Total (less Police Facility)	<u>\$ 48,397,192</u>	<u>\$ 57,013,080</u>	<u>\$ 51,216,196</u>	<u>\$ 74,713,054</u>	<u>\$ 67,984,855</u>

PROGRAM AREA COMPARISON

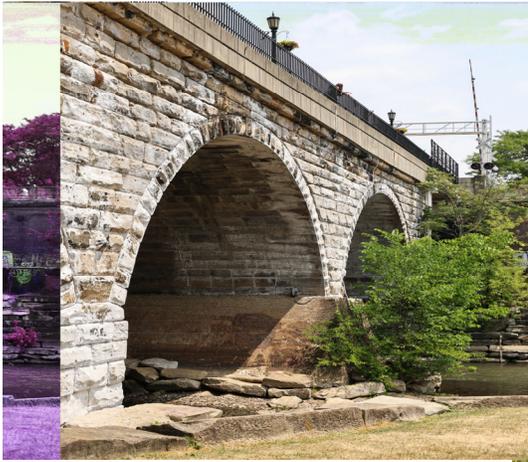
2026 RECOMMENDED



2025 APPROVED







General Government

FUNDING BY PROGRAM AREA	2026 RECOMMEND
GENERAL GOVERNMENT	
General Government	
City Council	\$ 351,325
Mayor	20,805
Community Support	122,000
City Manager	514,435
Community Engagement	163,400
Human Resources	173,410
Law	533,235
Financial Administration	714,085
Income Tax Administration	840,220
Service Administration	567,110
Engineering	459,830
Miscellaneous and Sundry	542,100
Information Technology	997,215
SUBTOTAL	5,999,170
Capital Projects	
Service Admin. Support	10,000
Engineering Admin. Support	338,150
New City Hall Facility	456,920
Information Technology	492,900
SUBTOTAL	1,297,970
Subtotal General Government	7,297,140
Basic Utility Services	
Human Resources Support	47,590
Financial Admin. Support	465,100
Service Admin. Support	381,570
Engineering Admin. Support	798,340
IT Support	367,630
Subtotal Basic Utility Services	2,060,230
TOTAL	\$ 9,357,370

General Fund
 General Government
 City Council

Resource Summary Expenditure Categories	2024 Actual	2025 Recommend	2026 Recommend
Personnel Services	\$ 189,473	\$ 232,425	\$ 241,770
Operation and Maintenance	21,451	81,695	109,555
Capital Outlay	-	-	-
Total	\$ 210,924	\$ 314,120	\$ 351,325
Funding by Source General	\$ 210,924	\$ 314,120	\$ 351,325
Total	\$ 210,924	\$ 314,120	\$ 351,325
Total Positions	10	10	10

Program Description:

The City Council serves as the legislative and policy-making body for the City of Kent. Proposed policies are considered by one of five standing committees and are officially adopted by the Council. The Clerk of Council, appointed by and reporting to City Council, is included in this cost center and is the full-time professional responsible for maintaining the City’s official record of all Council activities along with numerous other related duties.

The Civil Service Commission prescribes, amends and enforces rules for the classification of positions in the civil service of the City government. These rules include matters such as examinations, resignations, appointments, promotions, removals, transfers, layoffs, suspensions, reductions and reinstatements. The Civil Service Commission exercises all other powers and performs all other duties as prescribed by Chapter 124.40 of the Ohio Revised Code.

Program Comments:

The 2026 recommended operation and maintenance budget reflects an increase of operations and maintenance of \$27,860 or 34.10% compared to the 2025 budget. This increase is mainly due to an increase in our insurance and utility costs for the new city hall.

General Fund
 General Government
 City Council

Account Number(s)

001.08.570.701.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 150,632	\$ 180,000	\$ 187,200
7004 Retirement (PERS)	19,901	25,200	26,210
7005 Medicare	2,169	2,625	2,715
7006 Health Insurance	14,771	21,000	21,900
7009 Unemployment & Workers' Comp	2,000	3,600	3,745
Total Personnel Services	189,473	232,425	241,770
7210 Travel & Training	400	5,400	5,400
7310 Utilities	-	-	21,900
7320 Communications/Postage	1,922	2,500	2,500
7340 Professional Services	2,189	28,000	28,000
7350 Maintenance of Equipment & Facility	-	850	850
7360 Insurance & Bonding	164	8,895	9,855
7370 Printing, Photocopy, Advertising	580	7,000	7,000
7390 Misc. Contractual Service	14,255	23,600	28,600
7410 Office Supplies	681	1,650	1,650
7420 Operating Materials	22	3,500	3,500
7440 Small Tools/Minor Equipment	1,238	300	300
Total Operation & Maintenance	21,451	81,695	109,555
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 210,924	\$ 314,120	\$ 351,325

General Fund
 General Government
 Mayor

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 13,277	\$ 13,725	\$ 13,755
Operation and Maintenance	904	3,400	7,050
Capital Outlay	-	-	-
Total	\$ 14,181	\$ 17,125	\$ 20,805
Funding by Source General	\$ 14,181	\$ 17,125	\$ 20,805
Total	\$ 14,181	\$ 17,125	\$ 20,805
Total Positions	1	1	1

Program Description:

This budget division is used to account for the expenditures relating to the office of the Mayor. The Mayor is elected by the voters and serves in a ceremonial capacity. This position also serves as President of Council and convenes all regular Council meetings, Council committee meetings, public hearings, Council work sessions, and special meetings of Kent's governing board.

Program Comments:

The 2026 recommended operation and maintenance budget reflects an increase of \$3,650, compared to the 2025 budget due to increases in insurance and utilities.

General Fund
 General Government
 Mayor

Account Number(s)

001.08.570.702.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 11,500	\$ 11,705	\$ 11,910
7004 Retirement (PERS)	1,610	1,640	1,670
7005 Medicare	167	170	175
7009 Unemployment & Workers' Comp	-	210	-
Total Personnel Services	13,277	13,725	13,755
7210 Travel & Training	50	1,000	1,000
7310 Utilities	-	-	3,650
7320 Communications/Postage	260	1,000	1,000
7340 Professional Services	67	100	100
7370 Printing, Photocopy, Advertising	-	200	200
7390 Misc. Contractual Service	250	500	500
7410 Office Supplies	52	100	100
7420 Operating Materials	225	500	500
Total Operation & Maintenance	904	3,400	7,050
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 14,181	\$ 17,125	\$ 20,805

General Fund
 General Government
 Community Support

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	65,364	122,000	122,000
Capital Outlay	-	-	-
Total	\$ 65,364	\$ 122,000	\$ 122,000
Funding by Source General	\$ 65,364	\$ 122,000	\$ 122,000
Total	\$ 65,364	\$ 122,000	\$ 122,000
Total Positions	0	0	0

Program Description:

This cost center has been created to account for City Council’s support of activities, events and programs for the general benefit of the community including the Kent Central Gateway Parking Deck. This cost center includes, but is not limited to: funds for a downtown festival, maintenance of the City’s website, gas, the required sharing of bed tax paid to Destination Kent, and funds for unexpected requests that come before Council.

Program Comments:

The 2026 recommended operation and maintenance budget reflects no increase compared to the 2025 budget.

General Fund
 General Government
 Community Support

Account Number(s)

001.08.570.703.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7330 Rents & Leases	\$ -	\$ 30,000	\$ 30,000
7390 Misc. Contractual Service	16,925	35,000	35,000
7780 Bed Tax Shared	48,439	57,000	57,000
Total Operation & Maintenance	65,364	122,000	122,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 65,364	\$ 122,000	\$ 122,000

General Fund
 General Government
 City Manager

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 375,358	\$ 398,785	\$ 421,255
Operation and Maintenance	55,850	55,597	93,180
Capital Outlay	-	-	-
Total	\$ 431,208	\$ 454,382	\$ 514,435
Funding by Source General	\$ 431,208	\$ 454,382	\$ 514,435
Total	\$ 431,208	\$ 454,382	\$ 514,435
Total Positions	2	2	2

Program Description:

The City Manager is the Chief Executive Officer for the City organization serving the residents, businesses and students of the Kent community. The City Manager's Office provides centralized direction and leadership for the effective administration and operations of all municipal services for the City as directed by the City Council and serves as the focal point for the management of the City staff. The City Manager's Office is responsible for leading the City's organizational priorities in adherence with the policy goals and objectives established by the City Council while employing such managerial techniques as needed to assure efficient and effective utilization of the City's resources.

Program Comments:

The 2026 recommended operation and maintenance budget has an increase of \$37,583 or 67.60%, compared to the 2025 budget. This increase is due to the increases in insurance and utilities.

General Fund
 General Government
 City Manager

Account Number(s)

001.09.570.704.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 285,105	\$ 300,000	\$ 318,000
7004 Retirement (PERS)	39,567	42,100	44,565
7005 Medicare	4,086	4,360	4,620
7006 Health Insurance	39,000	42,000	43,800
7008 Overtime	-	300	300
7009 Unemployment & Workers' Comp	4,000	6,025	6,370
7250 Auto Allowance	3,600	4,000	3,600
Total Personnel Services	375,358	398,785	421,255
7210 Travel & Training	82	500	500
7310 Utilities	-	-	7,300
7320 Communications/Postage	2,653	2,500	2,500
7340 Professional Services	-	4,000	4,000
7350 Maintenance of Equipment & Facility	-	1,500	26,500
7360 Insurance & Bonding	507	2,097	2,380
7370 Printing, Photocopy, Advertising	427	1,400	1,400
7390 Misc. Contractual Service	51,766	42,500	47,500
7410 Office Supplies	220	500	500
7420 Operating Materials	195	200	200
7440 Small Tools/Minor Equipment	-	400	400
Total Operation & Maintenance	55,850	55,597	93,180
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 431,208	\$ 454,382	\$ 514,435

General Fund
 General Government
 Community Engagement

001.09.570.729

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 101,957	\$ 114,375	\$ 124,250
Operation and Maintenance	3,976	32,800	39,150
Capital Outlay	-	-	-
Total	\$ 105,933	\$ 147,175	\$ 163,400
Funding by Source General	\$ 105,933	\$ 147,175	\$ 163,400
Total	\$ 105,933	\$ 147,175	\$ 163,400
Total Positions	0.5	1	1

Program Description:

The Community Engagement Division was created to fund a part-time Community Engagement Coordinator, which is now a full-time position. This position works closely with City Departments, local businesses, Kent State University, residents, and community organizations to advance equitable outcomes and foster an environment of inclusion. The Coordinator promotes community engagement; enhances access to City services, employment, and contracts; assists residents with City service concerns; and coordinates efforts to ensure that Kent is a welcoming and culturally vibrant community. This position assists in developing goals and expectations to advance equitable outcomes and opportunities in the workplace and the community.

Program Comments:

The travel and training has increased for this year due to anticipated diversity training and potential lodging, and also has increased attendance to awards events for city recipients. Increases to Misc. contractual services are due to ITGA contribution, as hosts. The requested increase for operating materials will go to support neighborhood development, partnered event with KSU and help KACC support local business.

General Fund
 General Government
 Community Engagement

Account Number(s)

001.09.570.729.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 71,563	\$ 79,500	\$ 85,860
7004 Retirement (PERS)	10,019	11,125	12,025
7005 Medicare	1,021	1,150	1,245
7006 Health Insurance	19,354	21,000	21,900
7008 Overtime	-	-	1,500
7009 Unemployment & Workers' Comp	-	1,600	1,720
Total Personnel Services	101,957	114,375	124,250
7210 Travel & Training	2,030	2,500	3,000
7310 Utilities	-	-	3,650
7320 Communications/Postage	632	1,000	1,000
7330 Rents and Leases	780	-	-
7340 Professional Services	-	11,000	11,000
7370 Printing, Photocopy, Advertising	-	200	200
7390 Misc. Contractual Service	-	10,500	12,000
7410 Office Supplies	-	100	300
7420 Operating Materials	-	6,000	6,500
7440 Small Tools/Minor Equipment	534	1,500	1,500
Total Operation & Maintenance	3,976	32,800	39,150
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 105,933	\$ 147,175	\$ 163,400

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Human Resources

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 165,703	\$ 179,620	\$ 190,090
Operation and Maintenance	12,019	26,932	30,910
Capital Outlay	-	-	-
Total	\$ 177,722	\$ 206,552	\$ 221,000
Funding by Source			
General	\$ 136,622	\$ 161,612	\$ 173,410
Water	16,440	17,960	19,010
Sewer	14,796	16,180	17,120
Solid Waste	4,932	5,400	5,730
Storm	4,932	5,400	5,730
Total	\$ 177,722	\$ 206,552	\$ 221,000
Total Positions	1	1	1

Program Description:

HR accounts for the administration of the employee health care plan, the Employee Assistance Program (EAP), the drug and alcohol testing program (DOT), pre-employment hiring activities, serves as the administration's liaison to the Civil Service Commission, and monitors compliance with equal employment opportunity policies, the family medical leave requirements, sexual harassment regulation, accommodating disabled workers under the Americans with Disabilities Act (ADA), the Fair Labor Standards Act (FLSA), workplace safety standards under OSHA, annual filing of the EEOC report, and Public Records law as it pertains to personnel files. HR also coordinates employment related disputes and disciplinary actions as well as representing the City administration involving matters directly associated with collective bargaining agreements and other union matters.

Program Comments:

The 2026 recommended operation and maintenance budget has a slight change due to the increase in insurance and utilities.

General/Water/Sewer/Solid Waste/Storm Water Funds
 General Government
 Human Resources

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 126,101	\$ 135,000	\$ 143,120
7004 Retirement (PERS)	16,992	18,920	20,070
7005 Medicare	1,810	1,970	2,100
7006 Health Insurance	19,500	21,000	21,920
7009 Unemployment & Workers' Comp	1,300	2,730	2,880
Total Personnel Services	165,703	179,620	190,090
7210 Travel & Training	386	700	700
7310 Utilities	-	-	3,650
7320 Communications/Postage	-	300	300
7340 Professional Services	9,436	16,700	16,700
7350 Maint of Equip & Facility	-	1,800	1,800
7360 Insurance & Bonding	164	1,767	2,095
7370 Printing, Photocopy, Advertising	46	1,000	1,000
7390 Misc. Contractual Service	1,796	2,255	2,255
7410 Office Supplies	191	200	200
7420 Operating Materials	-	210	210
7440 Small Tools/Minor Equipment	-	2,000	2,000
Total Operation & Maintenance	12,019	26,932	30,910
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 177,722	\$ 206,552	\$ 221,000

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Human Resources

	Account Number(s)	001.09.570.705.	201.07.550.723.	202.07.550.723.
		Fund 001	Fund 201	Fund 202
		75%	10%	9%
Line Description		General	Water	Sewer
7001 Employee - Regular Salaries	\$	107,330	\$ 14,310	\$ 12,880
7004 Retirement (PERS)		15,030	2,010	1,810
7005 Medicare		1,560	210	190
7006 Health Insurance		16,430	2,190	1,980
7009 Unemployment & Workers' Comp		2,150	290	260
Total Personnel Services		142,500	19,010	17,120
7210 Travel & Training		700	-	-
7310 Utilities		3,650	-	-
7320 Communications/Postage		300	-	-
7340 Professional Services		16,700	-	-
7350 Maint of Equip & Facility		1,800	-	-
7360 Insurance & Bonding		2,095	-	-
7370 Printing, Photocopy, Advertising		1,000	-	-
7390 Misc. Contractual Service		2,255	-	-
7410 Office Supplies		200	-	-
7420 Operating Materials		210	-	-
7440 Small Tools/Minor Equipment		2,000	-	-
Total Operation & Maintenance		30,910	-	-
7630 Equipment Items > \$2,500		-	-	-
Total Capital Outlay		-	-	-
Total	\$	173,410	\$ 19,010	\$ 17,120

205.07.550.723.

208.07.550.723.

Fund 205 3% Solid Waste	Fund 208 3% Storm Water	2026 Total
\$ 4,300	\$ 4,300	\$ 143,120
610	610	20,070
70	70	2,100
660	660	21,920
90	90	2,880
<u>5,730</u>	<u>5,730</u>	<u>190,090</u>
-	-	700
-	-	3,650
-	-	300
-	-	16,700
-	-	1,800
-	-	2,095
-	-	1,000
-	-	2,255
-	-	200
-	-	210
-	-	2,000
<u>-</u>	<u>-</u>	<u>30,910</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,730</u>	<u>\$ 5,730</u>	<u>\$ 221,000</u>

General Fund
 General Government
 Law Department

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 352,881	\$ 376,840	\$ 398,620
Operation and Maintenance	115,315	121,743	134,615
Capital Outlay	-	-	-
Total	\$ 468,196	\$ 498,583	\$ 533,235
 Funding by Source			
General	\$ 468,196	\$ 498,583	\$ 533,235
Total	\$ 468,196	\$ 498,583	\$ 533,235
 Total Positions	 4	 4	 4

Program Description:

The Law Department serves as the City's primary legal counsel for matters pending before City Council, all boards and commissions and all administrative matters with the various departments in the City, including the Parks and Recreation and Health Departments. The Law Department prosecutes all misdemeanor cases filed pursuant to the ordinances of the City of Kent and assists the Kent Police Department in other cases where such assistance is deemed necessary. The Law Department is ultimately responsible for enforcing all actions brought under the City's health, building, zoning and other regulatory codes, and facilitates the collection of water, sewer, ambulance and other general credit matters. The department also is ultimately responsible for defending the City in all actions brought against the City.

Program Comments:

The 2026 recommended operation and maintenance budget has a slight change due to the increase in insurance and utilities.

General Fund
 General Government
 Law Department

Account Number(s)

001.06.570.707.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 268,889	\$ 285,000	\$ 302,100
7004 Retirement (PERS)	37,641	40,000	42,295
7005 Medicare	3,851	4,140	4,380
7006 Health Insurance	39,000	42,000	43,800
7009 Unemployment & Workers' Comp	3,500	5,700	6,045
Total Personnel Services	352,881	376,840	398,620
7210 Travel & Training	52	400	400
7310 Utilities	-	-	7,300
7320 Communications/Postage	282	700	700
7340 Professional Services	96,904	100,000	100,000
7350 Maintenance of Equipment & Facility	-	360	360
7360 Insurance & Bonding	328	983	1,555
7370 Printing, Photocopy, Advertising	-	100	100
7390 Misc. Contractual Service	13,167	14,000	19,000
7410 Office Supplies	610	1,000	1,000
7420 Operating Materials	3,972	4,000	4,000
7440 Small Tools/Minor Equipment	-	200	200
Total Operation & Maintenance	115,315	121,743	134,615
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 468,196	\$ 498,583	\$ 533,235

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds
 General Government
 Finance Administration

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 863,235	\$ 1,145,280	\$ 1,095,130
Operation and Maintenance	239,046	315,405	356,315
Capital Outlay	-	-	-
Total	\$ 1,102,281	\$ 1,460,685	\$ 1,451,445
Funding by Source			
General	\$ 525,901	\$ 712,605	\$ 714,085
Income Tax	120,802	159,840	152,820
Water	153,519	202,900	196,290
Sewer	136,705	187,590	181,470
Utility Billing	97,183	106,140	119,440
Solid Waste	34,086	23,090	21,840
Storm	34,085	68,520	65,500
Capital Projects	-	-	-
Total	\$ 1,102,281	\$ 1,460,685	\$ 1,451,445
Total Positions	8	9	9

Program Description:

Financial administration provides various customer services to Kent citizens in addition to operational support services in accounting, budget, data processing, debt management, utility billing, risk management and treasury management functions. This division is responsible for the timely processing of payroll, purchase orders, accounts payable, and utility account records, work orders and invoices. It maintains the records for approximately 6,900 city water, sewer and recycling accounts and storm water. Employees are responsible for collecting all City revenues, updating appropriate data bases, and depositing funds on a timely basis. The Budget and Finance Department prepares a wide range of financial reports throughout the fiscal year, many of which are required by law and have established deadlines for compliance.

Program Comments:

The 2026 recommended operation and maintenance budget reflects an increase of 12.97%, or \$40,910 as compared to the 2025 budget. This increase is due to the increase costs of insurance and utilities.

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds
 General Government
 Finance Administration

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 645,471	\$ 857,220	\$ 793,240
7004 Retirement (PERS)	88,212	113,500	111,850
7005 Medicare	9,252	12,550	11,620
7006 Health Insurance	108,900	135,630	153,330
7008 Overtime	-	5,500	5,500
7009 Unemployment & Workers' Comp	7,800	17,280	15,990
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	863,235	1,145,280	1,095,130
7210 Travel & Training	1,824	3,500	3,700
7320 Utilities	-	-	18,250
7320 Communications/Postage	46,483	55,300	59,900
7330 Rents & Leases	8,804	11,200	10,900
7340 Professional Services	8,874	19,500	18,900
7350 Maintenance of Equipment & Facility	954	3,600	3,100
7360 Insurance & Bonding	5,172	11,705	11,765
7370 Printing, Photocopy, Advertising	1,079	5,400	3,900
7390 Misc. Contractual Service	161,010	187,500	208,500
7410 Office Supplies	1,301	3,700	3,400
7420 Operating Materials	3,545	5,500	5,500
7440 Small Tools/Minor Equipment	-	3,500	3,500
7520 Liability	-	5,000	5,000
Total Operation & Maintenance	239,046	315,405	356,315
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 1,102,281	\$ 1,460,685	\$ 1,451,445

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds
 General Government
 Finance Administration

	Account Number(s)	001.07.570.708.	116.07.570.708.	201.07.550.724.
		Fund 001 49%	Fund 116 14%	Fund 201 15%
Line Description		General	Inc.Tax	Water
7001 Employee - Regular Salaries		\$ 388,680	\$ 111,050	\$ 118,990
7004 Retirement (PERS)		54,800	15,660	16,780
7005 Medicare		5,680	1,630	1,740
7006 Health Insurance		75,120	21,470	23,000
7008 Overtime		2,700	770	830
7009 Unemployment & Workers' Comp		7,830	2,240	2,400
7250 Auto Allowance		3,600	-	-
Total Personnel Services		538,410	152,820	163,740
7210 Travel & Training		3,500	-	-
7310 Utilities		18,250	-	-
7320 Communications/Postage		7,700	-	1,250
7330 Rents & Leases		1,200	-	9,300
7340 Professional Services		17,900	-	-
7350 Maintenance of Equipment & Facility		2,100	-	-
7360 Insurance & Bonding		11,525	-	-
7370 Printing, Photocopy, Advertising		2,400	-	-
7390 Misc. Contractual Service		103,500	-	22,000
7410 Office Supplies		2,100	-	-
7420 Operating Materials		3,500	-	-
7440 Small Tools/Minor Equipment		2,000	-	-
7520 Liability		-	-	-
Total Operation & Maintenance		175,675	-	32,550
7630 Equipment Items > \$2,500		-	-	-
Total Capital Outlay		-	-	-
Total		\$ 714,085	\$ 152,820	\$ 196,290

202.07.550.724.	205.07.550.724.	208.07.550.724.	204.07.550.708.	
Fund 202 14% Sewer	Fund 205 2% Solid Waste	Fund 208 6% Storm Water	Fund 204 Utility Billing	2026 Total
\$ 111,050	\$ 15,870	\$ 47,600	\$ -	\$ 793,240
15,660	2,240	6,710	-	111,850
1,630	240	700	-	11,620
21,470	3,070	9,200	-	153,330
770	100	330	-	5,500
2,240	320	960	-	15,990
-	-	-	-	3,600
<u>152,820</u>	<u>21,840</u>	<u>65,500</u>	<u>-</u>	<u>1,095,130</u>
-	-	-	200	3,700
-	-	-	-	18,250
1,250	-	-	49,700	59,900
400	-	-	-	10,900
-	-	-	1,000	18,900
-	-	-	1,000	3,100
-	-	-	240	11,765
-	-	-	1,500	3,900
22,000	-	-	61,000	208,500
-	-	-	1,300	3,400
-	-	-	2,000	5,500
-	-	-	1,500	3,500
5,000	-	-	-	5,000
<u>28,650</u>	<u>-</u>	<u>-</u>	<u>119,440</u>	<u>356,315</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 181,470</u>	<u>\$ 21,840</u>	<u>\$ 65,500</u>	<u>\$ 119,440</u>	<u>\$ 1,451,445</u>

Income Tax Fund
 General Government
 Income Tax Administration

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	610,935	652,400	687,400
Capital Outlay	-	-	-
Total	\$ 610,935	\$ 652,400	\$ 687,400
Funding by Source Income Tax	\$ 610,935	\$ 652,400	\$ 687,400
Total	\$ 610,935	\$ 652,400	\$ 687,400
Total Positions	1	1	1

Program Description:

This division is responsible for the administration and collection of the City of Kent’s municipal income tax. The division provides citizens with tax related telephone and walk-in customer services on an as needed basis. It also performs a variety of liaison services between the City’s Income Tax contractor, the Regional Income Tax Agency (RITA), and taxpayers. Additionally, the division provides all of the City’s internal liaison/support needs involving municipal income taxes including activities such as gathering, monitoring, and coordinating the update of pertinent information regarding sources of income from residents and employers. This division also enforces compliance with ordinances regarding payment of taxes. Approximately 15,000 separate accounts are now maintained on RITA’s income tax computer system and are accessed directly by designated personnel within the Budget and Finance Department in the performance of this division’s role.

Program Comments:

The 2026 recommended Operation and Maintenance budget reflects a net decrease of \$35,000, or 5.36% overall as compared to the 2025 budget.

Income Tax Fund
 General Government
 Income Tax Administration

Account Number(s)

116.07.570.709.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7210 Travel & Training	\$ -	\$ 200	\$ 200
7320 Communications/Postage	41	900	900
7340 Professional Services	-	200	150
7390 Misc. Contractual Service	531,598	600,000	600,000
7420 Operating Materials	327	300	350
7440 Small Tools/Minor Equipment	-	800	800
7720 Reimbursements	78,969	50,000	85,000 *
Total Operation & Maintenance	610,935	652,400	687,400
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 610,935	\$ 652,400	\$ 687,400

* Pay the School District for tax incentives offered to companies

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds
 General Government
 Service Administration

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 291,201	\$ 308,760	\$ 323,500
Operation and Maintenance	444,817	691,023	625,180
Capital Outlay	27,404	10,000	10,000
Total	\$ 763,422	\$ 1,009,783	\$ 958,680
Funding by Source			
General	\$ 495,407	\$ 623,219	\$ 567,110
Water	37,798	45,780	47,990
Sewer	43,883	45,780	47,990
Solid Waste	85,648	186,424	186,530
Storm	73,282	98,580	99,060
Capital Project	27,404	10,000	10,000
Total	\$ 763,422	\$ 1,009,783	\$ 958,680
Total Positions	2	2	2

Program Description:

Service Administration is responsible for oversight and direction of the Engineering, Central Maintenance, Utilities Production (Water Treatment Plant and Water Reclamation Facility), Storm Water Utility and Solid Waste Divisions. In addition, it is responsible for maintaining the City's buildings, open-land areas and street lighting.

Program Comments:

The 2026 recommended Operation and Maintenance budget reflects a decrease of \$(65,843) or (9.53%) as compared to the 2025 budget. This budget allocated expenses for the new City hall to be removed from Service Admin and placed in appropriate budgets within the City hall. The remaining balances continue to allow for the department to maintain our downtown activities such as the flowers and watering, mowing on City property, snow plowing and special events coordination.

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds
 General Government
 Service Administration

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 211,563	\$ 220,000	\$ 231,000
7004 Retirement (PERS)	28,205	31,390	32,920
7005 Medicare	3,035	3,260	3,440
7006 Health Insurance	39,499	42,000	43,810
7008 Overtime	799	4,000	4,000
7009 Unemployment & Workers' Comp	4,500	4,510	4,730
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	291,201	308,760	323,500
7210 Travel & Training	-	2,500	2,500
7310 Utilities	64,152	125,000	82,500
7320 Communications/Postage	1,788	2,000	2,000
7340 Professional Services	14,887	28,000	28,000
7350 Maintenance of Equipment & Facility	8,196	39,000	39,000
7360 Insurance & Bonding	12,907	18,023	14,680
7370 Printing, Photocopy, Advertising	643	3,500	3,500
7390 Misc. Contractual Service	323,869	460,000	428,000
7410 Office Supplies	1,118	2,500	2,500
7420 Operating Materials	17,118	8,500	20,500
7440 Small Tools/Minor Equipment	139	2,000	2,000
Total Operation & Maintenance	444,817	691,023	625,180
7640 Misc Roadway Lighting Equipment	-	10,000	10,000
7680 Contract	27,404		
Total Capital Outlay	27,404	10,000	10,000
Total	\$ 763,422	\$ 1,009,783	\$ 958,680

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds
 General Government
 Service Administration

		Account Number(s) 001-05-570-710.	201.05.570.710.	202.05.570.710.
		Fund 001 55%	Fund 201 15%	Fund 202 15%
Line Description		General	Water	Sewer
7001	Employee - Regular Salaries	\$ 127,050	\$ 34,650	\$ 34,650
7004	Retirement (PERS)	18,100	4,940	4,940
7005	Medicare	1,880	520	520
7006	Health Insurance	24,090	6,570	6,570
7008	Overtime	2,200	600	600
7009	Unemployment & Workers' Comp	2,590	710	710
7250	Auto Allowance	3,600	-	-
Total Personnel Services		179,510	47,990	47,990
7210	Travel & Training	2,500	-	-
7310	Utilities	82,500	-	-
7320	Communications/Postage	1,800	-	-
7340	Professional Services	23,000	-	-
7350	Maintenance of Equipment & Facility	39,000	-	-
7360	Insurance & Bonding	8,500	-	-
7370	Printing, Photocopy, Advertising	2,800	-	-
7390	Misc. Contractual Service	203,000	-	-
7410	Office Supplies	2,500	-	-
7420	Operating Materials	20,000	-	-
7440	Small Tools/Minor Equipment	2,000	-	-
Total Operation & Maintenance		387,600	-	-
7640	Misc Roadway Lighting Equipment	-	-	-
Total Capital Outlay		-	-	-
Total		\$ 567,110	\$ 47,990	\$ 47,990

205.05.570.710.	208.05.570.710.	301.05.570.710.	
Fund 205 3% Solid Waste	Fund 208 12% Storm Water	Fund 301 Capital Improvement	2026 Total
\$ 6,930	\$ 27,720	\$ -	\$ 231,000
990	3,950	-	32,920
110	410	-	3,440
1,320	5,260	-	43,810
120	480	-	4,000
150	570	-	4,730
-	-	-	3,600
<u>9,620</u>	<u>38,390</u>	<u>-</u>	<u>323,500</u>
-	-	-	2,500
-	-	-	82,500
200	-	-	2,000
-	5,000	-	28,000
-	-	-	39,000
510	5,670	-	14,680
700	-	-	3,500
175,000	50,000	-	428,000
-	-	-	2,500
500	-	-	20,500
-	-	-	2,000
<u>176,910</u>	<u>60,670</u>	<u>-</u>	<u>625,180</u>
-	-	10,000	10,000
-	-	10,000	10,000
<u>\$ 186,530</u>	<u>\$ 99,060</u>	<u>\$ 10,000</u>	<u>\$ 958,680</u>

General/Water/Sewer/Storm Water/Capital Improvement Funds
 General Government
 Engineering

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 932,440	\$ 1,146,130	\$ 1,352,640
Operation and Maintenance	153,839	338,476	243,680
Capital Outlay	34,490	-	-
Total	\$ 1,120,769	\$ 1,484,606	\$ 1,596,320
Funding by Source			
General	\$ 331,688	\$ 468,006	\$ 459,830
Water	221,433	325,230	341,520
Sewer	157,103	204,920	230,910
Storm	159,105	199,920	225,910
Capital	251,440	286,530	338,150
Total	\$ 1,120,769	\$ 1,484,606	\$ 1,596,320
Total Positions	9	9	9

Program Description:

The Engineering Division provides engineering information, surveys, design and construction inspection for streets, water, sewers and other public projects. This division's primary function consists of the planning and implementation of the capital facilities program and yearly budget. The Engineering division is also responsible for inspections of private developments occurring with current or future City right-of-way and private property within three feet of a building for sewer and water laterals.

Program Comments:

The 2026 operational budget is lower than 2025 by \$(94,796) or (28.01)%. This decrease is from a reduction in outside consulting costs made possible with filling the Senior Engineer position in 2025 and a reduction in a software license fee that is paid on a 3-year renewal basis, which was paid in 2025.

General/Water/Sewer/Storm Water/Capital Improvement Funds
 General Government
 Engineering

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 665,384	\$ 795,520	\$ 946,050
7004 Retirement (PERS)	96,687	118,400	142,970
7005 Medicare	10,030	12,280	14,850
7006 Health Insurance	116,499	153,000	153,320
7008 Overtime	34,640	50,000	75,000
7009 Unemployment & Workers' Comp	9,200	16,930	20,450
Total Personnel Services	932,440	1,146,130	1,352,640
7210 Travel & Training	2,845	5,000	5,000
7280 Vehicle Fuel	1,400	2,000	2,000
7320 Communications/Postage	4,762	7,500	6,000
7340 Professional Services	104,909	263,000	188,000
7350 Maintenance of Equipment & Facility	4,637	2,000	2,000
7360 Insurance & Bonding	4,104	5,676	6,980
7370 Printing, Photocopy, Advertising	651	2,500	2,000
7390 Misc. Contractual Service	27,836	45,100	26,000
7410 Office Supplies	590	700	700
7420 Operating Materials	1,966	3,000	3,000
7440 Small Tools/Minor Equipment	139	2,000	2,000
Total Operation & Maintenance	153,839	338,476	243,680
7630 Equipment Items > \$2,500	34,490	-	-
Total Capital Outlay	34,490	-	-
Total	\$ 1,120,769	\$ 1,484,606	\$ 1,596,320

General/Water/Sewer/Storm Water/Capital Improvement Funds
 General Government
 Engineering

Account Number(s)	001.05.570.711.	201.05.570.711.	202.05.570.711.
	Fund 001 25%	Fund 201 20%	Fund 202 15%
Line Description	General	Water	Sewer
7001 Employee - Regular Salaries	\$ 236,510	\$ 189,210	\$ 141,910
7004 Retirement (PERS)	35,740	28,590	21,450
7005 Medicare	3,710	2,970	2,230
7006 Health Insurance	38,330	30,660	23,000
7008 Overtime	18,750	15,000	11,250
7009 Unemployment/Workers' Comp	5,110	4,090	3,070
Total Personnel Services	338,150	270,520	202,910
7210 Travel & Training	5,000	-	-
7280 Vehicle Fuel	2,000	-	-
7320 Communications/Postage	6,000	-	-
7340 Professional Services	66,000	71,000	28,000
7350 Maint.of Equipment & Facility	2,000	-	-
7360 Insurance & Bonding	6,980	-	-
7370 Printing, Photocopy, Advertising	2,000	-	-
7390 Misc. Contractual Service	26,000	-	-
7410 Office Supplies	700	-	-
7420 Operating Materials	3,000	-	-
7440 Small Tools/Minor Equipment	2,000	-	-
Total Operation & Maintenance	121,680	71,000	28,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 459,830	\$ 341,520	\$ 230,910

208.05.570.711. Fund 208 15% Storm Water	301.05.570.711. Fund 301 25% Capital Improvement	2026 Total
\$ 141,910	\$ 236,510	\$ 946,050
21,450	35,740	142,970
2,230	3,710	14,850
23,000	38,330	153,320
11,250	18,750	75,000
3,070	5,110	20,450
<u>202,910</u>	<u>338,150</u>	<u>1,352,640</u>
-	-	5,000
-	-	2,000
-	-	6,000
23,000	-	188,000
-	-	2,000
-	-	6,980
-	-	2,000
-	-	26,000
-	-	700
-	-	3,000
-	-	2,000
<u>23,000</u>	<u>-</u>	<u>243,680</u>
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 225,910</u>	<u>\$ 338,150</u>	<u>\$ 1,596,320</u>



General Fund
 General Government
 Miscellaneous & Sundry

Account Number(s)

001.11.570.713 - 720.

Line Description	2024 Actual	2025 Budget	2026 Recommend
Judgments & Moral Claims	\$ -	\$ 13,000	\$ 13,000
Elections	16,330	20,000	20,000
County Auditor & Treasurer Fees	34,633	42,000	44,000
Delinquent Land Advertising	22	250	100
Independent Auditor	48,561	54,000	56,000
Standing Rock Cemetery	294,968	305,000	385,000
Property Taxes	410	17,000	5,000
Workers' Compensation	8,920	19,000	19,000
Total	\$ 403,844	\$ 470,250	\$ 542,100

General/Capital Improvement Funds
 General Government
 New City Hall Facility

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	2,470,497	456,520	456,920
Total	\$ 2,470,497	\$ 456,520	\$ 456,920
Funding by Source Capital Projects	\$ 2,470,497	\$ 456,520	\$ 456,920
Total	\$ 2,470,497	\$ 456,520	\$ 456,920
Total Positions	0	0	0

Program Description:

In 2015, the City of Kent sold its properties that housed City Administrative Offices on the corner of Depeyster and Summit Streets. This budget cost center has been created to account for the use of proceeds from that sale to pay for relocation of affected offices to temporary locations, required work at the temporary locations to facilitate occupancy/operations, and expenses related to the evaluation and development of solutions for a New City Hall Facility for various City offices/functions.

Program Comments:

The 2026 recommended capital outlay budget reflects a slight increase in the balance due to an increase of the bond payment amount.

General/Capital Improvement Funds
 General Government
 New City Hall Facility

001.09.570.727
 301.09.570.727.
 to 301.07.570.800.

Account Number(s)

Line Description	2024 Actual	2025 Budget	2026 Recommend
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
7680 Contract	2,009,579	-	-
7830 LTGO Bonds Interest/Issue Cost	225,918	216,520	206,920
7810 LTGO Bonds Principal	235,000	240,000	250,000
Total Capital Outlay	2,470,497	456,520	456,920
Total	\$ 2,470,497	\$ 456,520	\$ 456,920

General/Water/Sewer/Storm Water/Capital Improvement Funds
 General Government
 Information Technology

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 362,027	\$ 406,630	\$ 429,850
Operation and Maintenance	656,271	797,193	852,895
Capital Outlay	582,919	120,000	575,000
Total	\$ 1,601,217	\$ 1,323,823	\$ 1,857,745
Funding by Source			
General	\$ 738,237	\$ 934,095	\$ 997,215
Water	164,459	142,684	172,485
Sewer	150,592	137,424	167,655
Solid Waste	19,815	12,210	12,920
Storm	19,815	17,010	14,570
Capital Project	508,299	80,400	492,900
Total	\$ 1,601,217	\$ 1,323,823	\$ 1,857,745
Total Positions	2	3	3

Program Description:

The Information Technology & Communications Division (IT) was created to serve the technology needs of the City. The IT Division provides Citywide IT operations and services including desktop support, server support, applications support, and telecommunications, radio infrastructure, network security, printing and other specialized technical services. The IT department is responsible for managing and coordinating all maintenance and upgrade work for critical systems. The department is also responsible for the project management of all IT projects for other departments.

Program Comments:

2026 will see an estimated increase in cost of \$55,702 or 6.99% as compared to the 2025 budget, due to security operation monitoring along with an increase to our network backup costs and reallocation of city phone services.

General/Water/Sewer/Storm Water/Capital Improvement Funds

General Government

Information Technology

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 261,941	\$ 290,520	\$ 307,970
7004 Retirement (PERS)	36,340	40,970	43,420
7005 Medicare	3,746	4,270	4,520
7006 Health Insurance	58,500	63,000	65,730
7008 Overtime	-	2,000	2,000
7009 Unemployment & Workers' Comp	1,500	5,870	6,210
Total Personnel Services	<u>362,027</u>	<u>406,630</u>	<u>429,850</u>
7210 Travel & Training	2,544	9,000	9,000
7310 Utilities	-	-	3,650
7320 Communications/Postage	6,312	30,000	49,600
7340 Professional Services	334,997	437,720	437,720
7350 Maintenance of Equipment & Facilities	45,980	42,000	46,000
7360 Insurance & Bonding	15,405	18,973	15,875
7370 Printing, Photocopy, Advertising	8	30,000	30,000
7390 Misc. Contractual Service	200,532	187,000	203,550
7410 Office Supplies	-	500	500
7420 Operating Materials	2,257	12,000	12,000
7440 Small Tools/Minor Equipment	48,236	30,000	45,000
Total Operation & Maintenance	<u>656,271</u>	<u>797,193</u>	<u>852,895</u>
7630 Equipment Items > \$2,500	457,433	-	-
7680 Contract:	125,486		
Virualization Software Licensing	-	-	25,000
Server Battery Replacement	-	-	550,000
Time and Attendance System	-	120,000	-
Total Capital Outlay	<u>582,919</u>	<u>120,000</u>	<u>575,000</u>
Total	<u><u>\$ 1,601,217</u></u>	<u><u>\$ 1,323,823</u></u>	<u><u>\$ 1,857,745</u></u>

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Information Technology

Line Description	Account Number(s)	001.09.570.728.	201.07.570.728.	202.07.570.728.
		Fund 001	Fund 201	Fund 202
		75% General	10% Water	9% Sewer
7001 Employee - Regular Salaries	\$	230,970	\$ 30,800	\$ 27,720
7004 Retirement (PERS)		32,550	4,340	3,910
7005 Medicare		3,380	450	410
7006 Health Insurance		49,280	6,570	5,920
7008 Overtime		1,500	200	180
7009 Unemployment & Workers' Comp		4,650	620	560
Total Personnel Services		322,330	42,980	38,700
7210 Travel & Training		9,000	-	-
7310 Utilities		3,650	-	-
7320 Communications/Postage		49,000	300	300
7340 Professional Services		328,290	54,715	54,715
7350 Maint of Equip & Facility		46,000	-	-
7360 Insurance & Bonding		9,395	3,240	3,240
7370 Printing, Photocopy, Advertising		30,000	-	-
7390 Misc. Contractual Service		142,050	30,750	30,750
7410 Office Supplies		500	-	-
7420 Operating Materials		12,000	-	-
7440 Small Tools/Minor Equipment		45,000	-	-
Total Operation & Maintenance		674,885	89,005	89,005
7630 Equipment Items > \$2,500		-	-	-
7680 Contract				
Server/Communications Battery Rep		-	5,500	4,950
2026 Network Infrast. Replacement		-	35,000	35,000
Total Capital Outlay		-	40,500	39,950
Total	\$	997,215	\$ 172,485	\$ 167,655

205.07.570.728.	208.07.570.728.	301.07.570.728.	
Fund 205 3% Solid Waste	Fund 208 3% Storm Water	Fund 301 Capital Improvements	2026 Total
\$ 9,240	\$ 9,240	\$ -	\$ 307,970
1,310	1,310	-	43,420
140	140	-	4,520
1,980	1,980	-	65,730
60	60	-	2,000
190	190	-	6,210
<u>12,920</u>	<u>12,920</u>	<u>-</u>	<u>429,850</u>
-	-	-	9,000
-	-	-	3,650
-	-	-	49,600
-	-	-	437,720
-	-	-	46,000
-	-	-	15,875
-	-	-	30,000
-	-	-	203,550
-	-	-	500
-	-	-	12,000
-	-	-	45,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>852,895</u>
-	-	-	-
-	1,650	12,900	25,000
-	-	480,000	550,000
<u>-</u>	<u>1,650</u>	<u>492,900</u>	<u>575,000</u>
<u>\$ 12,920</u>	<u>\$ 14,570</u>	<u>\$ 492,900</u>	<u>\$ 1,857,745</u>





Public Safety

FUNDING BY PROGRAM AREA

2026 RECOMMEND

PUBLIC SAFETY

Public Safety

Police Services	\$	7,686,755
Records and Communications		1,648,260
Juvenile Services		612,390
Support Services		500,930
Trust Funds		31,000
Police Pension		180,000
Fire Services		7,173,200
Fire Capital		3,195,000
Fire - Community Services		459,905
Technical Rescue		98,575
Hazmat		37,405
Confined Space		27,930
Paramedicine Program		7,470
Paramedicine - Capital		3,600
Fire Pension		180,000
Police Capital		191,000

SUBTOTAL 22,033,420

Capital-Police Facility 1,095,150

TOTAL \$ 23,128,570

Income Tax Safety Fund

Public Safety

Police Service

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 5,603,414	\$ 6,790,940	\$ 6,993,435
Operation and Maintenance	548,786	608,498	693,320
Capital Outlay	-	-	-
Total	\$ 6,152,200	\$ 7,399,438	\$ 7,686,755
Funding by Source Income Tax Safety	\$ 6,152,200	\$ 7,399,438	\$ 7,686,755
Total	\$ 6,152,200	\$ 7,399,438	\$ 7,686,755
Total Positions	44*	44*	42

* Temporary positions for 2023 and 2024 only to assist in hiring while current employees are planning to retire.

Program Description:

This program area provides the most fundamental of law enforcement services, as well as the necessary support functions. The basic activities that this program performs are patrol, investigations and administration (including crime prevention and planning).

The major facet of this division is patrol (uniformed) operations, which performs the majority of work within the department. The patrol operation is where most inspection, prevention, calls for service and enforcement action takes place. Day-to-day maintenance and operational actions are also performed at this level, with administrative and investigative support functions guiding and enhancing the delivery of police services to the community.

Program Comments:

The 2026 recommended operation and maintenance budget reflects an increase of \$84,822 or 13.94%. This increase is mainly due to increases in insurance and utility costs.

Income Tax Safety Fund

Public Safety

Police Service

Account Number(s)

124.01.510.102.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 3,584,373	\$ 4,309,250	\$ 4,443,920
7004 Retirement	636,875	916,970	950,140
7005 Medicare	60,031	69,010	70,970
7006 Health Insurance	676,200	889,800	919,800
7007 Uniform & Clothing Allowance	46,275	57,125	57,125
7008 Overtime	553,785	450,000	450,000
7009 Unemployment & Workers' Comp	42,275	95,185	97,880
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	5,603,414	6,790,940	6,993,435
7210 Travel & Training	25,414	35,000	35,000
7280 Vehicle Fuel	72,282	100,000	100,000
7310 Utilities	58,058	72,100	79,350
7320 Communications/Postage	21,314	20,000	20,000
7330 Rents & Leases	1,308	1,000	1,000
7340 Professional Services	88,179	50,000	90,000
7350 Maintenance of Equipment & Facilities	97,329	80,000	90,000
7360 Insurance & Bonding	50,339	108,398	122,470
7370 Printing, Photocopy, Advertising	2,119	3,500	3,500
7380 Criminal Apprehension	-	500	500
7390 Misc. Contractual Service	79,769	86,000	97,000
7410 Office Supplies	2,141	3,000	3,500
7420 Operating Materials	22,702	22,000	22,000
7440 Small Tools/Minor Equipment	13,222	10,000	12,000
7450 Ammunition	14,610	17,000	17,000
Total Operation & Maintenance	548,786	608,498	693,320
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 6,152,200	\$ 7,399,438	\$ 7,686,755

Income Tax Safety Fund
 Public Safety
 Police - Records and Communications

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,195,995	\$ 1,453,105	\$ 1,506,160
Operation and Maintenance	105,927	124,625	142,100
Capital Outlay	-	-	-
Total	\$ 1,301,922	\$ 1,577,730	\$ 1,648,260
Funding by Source			
Income Tax Safety	\$ 1,301,922	\$ 1,577,730	\$ 1,648,260
Total	\$ 1,301,922	\$ 1,577,730	\$ 1,648,260
Total Positions	14	14	14

Program Description:

This division provides for dispatching, providing and maintaining records, coordinating and relaying most of the information for police services. Dispatching requires the tracking and recording of all calls for emergency and non-emergency services, and activities of assigned police personnel. In addition, dispatch processes emergency fire and medical calls for the City of Kent, Franklin Township and Brimfield Township. The requirements for records involves processing and filing reports of incidents or actions taken, retrieval of the data for internal or external use and the receipt and accounting for local, state and federal funds.

Program Comments:

The 2026 recommended operation and maintenance budget for the Communications and Records division changed by \$17,475 or 14.02% as compared to the 2025 budget.

Income Tax Safety Fund
 Public Safety
 Police - Records and Communications

Account Number(s)

124.01.510.103.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 705,673	\$ 920,000	\$ 956,800
7004 Retirement (PERS)	118,216	139,300	144,455
7005 Medicare	12,146	14,430	14,965
7006 Health Insurance	195,750	274,800	284,700
7007 Uniform Allowance	6,040	9,675	9,600
7008 Overtime	149,170	75,000	75,000
7009 Unemployment & Workers' Comp	9,000	19,900	20,640
Total Personnel Services	1,195,995	1,453,105	1,506,160
7210 Travel & Training	4,314	5,000	5,000
7320 Communications/Postage	2,388	5,500	5,500
7330 Rents & Leases	7,200	12,500	12,500
7340 Professional Services	1,779	3,500	3,500
7350 Maintenance of Equipment & Facilities	8,791	5,000	5,000
7370 Printing, Photocopy, Advertising	1,296	2,500	2,500
7390 Misc. Contractual Service	72,624	84,525	102,000
7410 Office Supplies	896	2,000	2,000
7420 Operating Materials	1,412	2,100	2,100
7440 Small Tools/Minor Equipment	5,227	2,000	2,000
Total Operation & Maintenance	105,927	124,625	142,100
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 1,301,922	\$ 1,577,730	\$ 1,648,260

Income Tax Safety Fund
 Public Safety
 Police - Juvenile

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 459,468	\$ 660,650	\$ 583,890
Operation and Maintenance	20,548	26,500	28,500
Capital Outlay	-	-	-
Total	\$ 480,016	\$ 687,150	\$ 612,390
Funding by Source Income Tax Safety	\$ 480,016	\$ 687,150	\$ 612,390
Total	\$ 480,016	\$ 687,150	\$ 612,390
Total Positions	4	4	4

Program Description:

The juvenile services division operates as an investigative unit by investigating and processing follow up on cases in which a juvenile is involved as either a victim or an offender.

The juvenile bureau also serves as a counseling unit. In minor criminal cases, in-house counseling serves as an alternative to the referral of juvenile offenders to the juvenile court. Counseling is provided to juveniles with personal or family problems without carrying the stigma of police contact.

The third primary function of this division is to provide for community and Kent Public School relations and support. Examples are School Resource Officer, child safety presentations in the schools and the payment, support, training, and oversight of school crossing guards.

Program Comments:

The 2026 recommended operation and maintenance budget for the Juvenile division reflects a minimal increase of \$2,000 or 7.55% as compared to the 2025 budget.

Income Tax Safety Fund

Public Safety

Police - Juvenile

Account Number(s)

124.01.510.104.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 317,506	\$ 419,500	\$ 364,000
7004 Retirement	57,274	122,755	99,805
7005 Medicare	4,785	6,305	5,500
7006 Health Insurance	58,354	84,000	87,600
7007 Uniform Allowance	2,500	4,400	4,400
7008 Overtime	14,049	15,000	15,000
7009 Unemployment & Workers' Comp	5,000	8,690	7,585
Total Personnel Services	459,468	660,650	583,890
7210 Travel & Training	1,174	3,000	3,000
7280 Vehicle Fuel	636	2,000	2,000
7340 Professional Services	15,616	17,500	17,500
7350 Maintenance of Equipment & Facilities	176	1,000	2,000
7390 Misc. Contractual Service	1,184	1,000	1,000
7420 Operating Materials	1,762	2,000	3,000
Total Operation & Maintenance	20,548	26,500	28,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 480,016	\$ 687,150	\$ 612,390

Income Tax Safety Fund
 Public Safety
 Police - Support Services

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 323,100	\$ 394,005	\$ 409,430
Operation and Maintenance	45,035	89,500	91,500
Capital Outlay	-	-	-
Total	\$ 368,135	\$ 483,505	\$ 500,930
Funding by Source			
Income Tax Safety	\$ 368,135	\$ 483,505	\$ 500,930
Total	\$ 368,135	\$ 483,505	\$ 500,930
Total Positions	8	8	8

Program Description:

Three primary areas of responsibility are performed in the Support Services cost center. Activities related to animal complaints, disturbances and protection are handled by the Compliance Officer for approximately forty percent of his assigned time. These activities include loose and stray animal concerns, humane treatment of animals, finding homes for abandoned animals, and follow-up efforts on barking, noise and dangerous animal issues.

The remainder of the Compliance Officer's duties relate to parking compliance and vehicle issues. Daily activities include regulation of parking in the areas in which established restrictions exist, as well as general patrol around the City for parking and vehicle violations. Junk vehicle notices and removals are also noted in this area.

The third primary area funded in this cost center is Jail Detention Officers. Detention personnel are regularly scheduled approximately 125 hours per week, during the hours that housing prisoners is most likely. Six officers are authorized for these duties and fill the hours on a rotating schedule. Some employee benefits are provided on a pro rata basis, while others are earned on an actual time accrued basis. Uniforms, training and other job related expenses are paid directly by the City on an as needed basis.

Program Comments:

The 2026 recommended operation and maintenance budget for the Support Services division changed by \$2,000 or 2.23% as compared to the 2025 budget. This increase is mainly due to increases estimates in operating materials and small equipment.

Income Tax Safety Fund
Public Safety
Police - Support Services

Account Number(s)

124.01.510.105.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 228,004	\$ 290,000	\$ 301,600
7004 Retirement (PERS)	33,342	41,720	43,345
7005 Medicare	3,453	4,325	4,490
7006 Health Insurance	39,000	42,000	43,800
7007 Uniform Allowance	675	2,000	2,000
7008 Overtime	15,626	8,000	8,000
7009 Unemployment & Workers' Comp	3,000	5,960	6,195
Total Personnel Services	323,100	394,005	409,430
7210 Travel & Training	1,005	2,000	2,000
7280 Vehicle Fuel	3,980	5,000	5,000
7340 Professional Services	5,710	6,000	6,000
7350 Maintenance of Equipment & Facilities	9,026	12,000	12,000
7370 Printing, Photocopy, Advertising	-	500	500
7390 Misc. Contractual Service	15,322	53,000	53,000
7420 Operating Materials	4,594	5,000	6,000
7440 Small Tools/Minor Equipment	2,142	1,000	2,000
7460 Prisoner Sustenance	3,256	5,000	5,000
Total Operation & Maintenance	45,035	89,500	91,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 368,135	\$ 483,505	\$ 500,930

Police Statutory Trust Funds

Public Safety

Police - Trust Funds

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	13,663	26,000	31,000
Capital Outlay	-	-	-
Total	\$ 13,663	\$ 26,000	\$ 31,000
Funding by Source			
State and Federal Forfeits	\$ -	\$ -	\$ -
Drug Law Enforcement	13,663	15,000	20,000
Enforcement and Education	-	11,000	11,000
Law Enforcement Trust	-	-	-
Total	\$ 13,663	\$ 26,000	\$ 31,000
Total Positions	0	0	0

Program Description:

State and federal law require that certain fine and forfeiture monies be accounted for in separate funds and the proceeds to be used only for specific purposes such as criminal apprehension, drug enforcement activities, DUI enforcement and education, and the purchase of equipment to enforce laws. This division details those funds and activities.

Program Comments:

Funding in this area is a rough estimate of income with statutorily restricted purposes. Funds requested for use for allowable expenditures are only used if a need arises. Typically only a small portion of the balance in these funds are appropriated each year to avoid depleting the fund, to avoid an "Emergency Use" situation if replacement of critical equipment becomes necessary, and to increase the police department's capabilities in providing quality law enforcement services.

Police Statutory Trust Funds
 Public Safety
 Police - Trust Funds

Line Description	2024 Actual	2025 Budget	2026 Recommend
7210 Travel and Training	\$ -	\$ 5,000	\$ 5,000
7340 Professional Services	2,670	3,000	3,000
7420 Operating Materials	10,993	5,000	5,000
7440 Small Tools/Minor Equipment	-	13,000	13,000
Total Operation & Maintenance	<u>13,663</u>	<u>26,000</u>	<u>31,000</u>
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 13,663</u>	<u>\$ 26,000</u>	<u>\$ 31,000</u>

Police Statutory Trust Funds

Public Safety

Police - Trust Funds

Account Number(s)	121.01.510.106. Fund 121 State and Local Forfeits	122.01.510.106. Fund 122 Drug Law Enforcement	123.01.510.106. Fund 123 Enforcement and Education
Line Description			
7210 Travel and Training	\$ -	\$ -	\$ 5,000
7340 Professional Services	-	-	3,000
7380 Criminal Apprehension	-	5,000	-
7420 Operating Materials	-	5,000	-
7440 Small Tools/Minor Equipment	-	10,000	3,000
Total Operation & Maintenance	-	20,000	11,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 11,000</u>

125.01.510.106.

Fund 125

Federal Law

Enforcement

Trust

2026

Total

\$	-	\$	5,000
	-		3,000
	-		5,000
	-		5,000
	-		13,000
	-		31,000
	-		-
	-		-
\$	-	\$	31,000

Police Pension Fund
 Public Safety
 Police Service

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 160,000	\$ 160,000	\$ 180,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	\$ 160,000	\$ 160,000	\$ 180,000
 Funding by Source			
Police Pension	\$ 160,000	\$ 160,000	\$ 180,000
Total	\$ 160,000	\$ 160,000	\$ 180,000
 Total Positions	0	0	0

Program Description:

This fund accounts for the .30 mills of property taxes that are designated for the required police pension.

Program Comments:

A portion of the City's property taxes is designated to pay police pension. The City is required to contribute 19.5% for the pension on all sworn officer salaries that are paid by the City. The amounts budgeted for pension in the police division personnel lines have been determined by the amount of property taxes that are designated for this purpose.

Police Pension Fund
 Public Safety
 Police Service

Account Number(s)

132.01.510.107.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7004 Retirement	\$ 160,000	\$ 160,000	\$ 180,000
Total	\$ 160,000	\$ 160,000	\$ 180,000

West Side Fire/Fire & E.M.S. Funds
 Public Safety
 Fire Service

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 5,528,279	\$ 6,112,195	\$ 6,257,235
Operation and Maintenance	612,032	809,850	915,965
Capital Outlay	148,632	801,000	3,195,000
Total	\$ 6,288,943	\$ 7,723,045	\$ 10,368,200
Funding by Source			
West Side Fire	\$ 177,262	\$ 369,660	\$ 218,650
Fire & E.M.S.	6,111,681	7,353,385	10,149,550
Total	\$ 6,288,943	\$ 7,723,045	\$ 10,368,200

Total Positions	41*	41*	41*
------------------------	------------	------------	------------

* Temporary increase to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.

Program Description:

The Fire Department provides fire suppression, fire training, fire investigation, emergency medical services (EMS) and EMS training, vehicle rescue and extrication, water rescue (includes swift water, dive and ice rescue), technical rescue (rope, building collapse and trench rescue), and Hazardous Materials training and responses. Our Fire Prevention Bureau that operates under the Fire Department. The services provided will continue to do fire inspections, fire protection systems approvals and inspections, site and technical plan reviews and fire education. Paramedicine began services in 2022 and is expanding its role in the community. The Kent Fire Department is proud to provide these services to the City of Kent, Kent State University, and contractually with Franklin Township, and Sugar Bush Knolls.

Program Comments:

The 2026 recommended O+M budget increased \$106,115 or 13.10% from 2025. This increase was due to several items including the inflation rate, expenses due to maintenance of older vehicles in our fleet and the increase of training due to several new firefighters over the last couple years due to retirements. Additionally, several contractual items such as medical equipment, cots, extrication tools, and building maintenance items have seen substantial increases in the service costs related to ongoing maintenance

West Side Fire/Fire & E.M.S. Funds
Public Safety
Fire Service

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 3,254,261	\$ 3,577,250	\$ 3,629,600
7004 Retirement	747,117	842,025	862,040
7005 Medicare	56,730	61,030	62,965
7006 Health Insurance	668,400	783,000	810,300
7007 Uniform & Clothing Allowance	45,875	38,450	38,450
7008 Overtime	712,073	712,185	770,000
7009 Unemployment & Workers' Comp	43,823	84,050	83,880
Total Personnel Services	5,528,279	6,097,990	6,257,235
7210 Travel & Training	21,713	68,000	68,000
7280 Vehicle Fuel	39,194	64,000	64,000
7310 Utilities	61,824	89,000	89,000
7320 Communications/Postage	17,764	16,750	19,250
7330 Rents & Leases	13,249	18,000	18,000
7340 Professional Services	46,944	87,700	87,700
7350 Maintenance of Equipment & Facilities	190,580	203,120	225,000
7360 Insurance & Bonding	29,816	47,774	45,665
7370 Printing, Photocopy, Advertising	1,131	15,000	6,000
7390 Misc. Contractual Service	72,101	90,665	93,350
7410 Office Supplies	1,533	3,000	3,000
7420 Operating Materials	112,027	190,000	190,000
7440 Small Tools/Minor Equipment	3,241	7,000	7,000
7999 COVID-19	915	5,000	-
Total Operation & Maintenance	612,032	905,009	915,965
7630 Equipment Items > \$2,500	148,632		
Fire Miscellaneous Equipment	-	25,000	20,000
Fire Truck Replacement Fund	-	450,000	550,000
Station 1 Renovations	-	180,000	-
Bryx Station Dispatching	-	13,000	-
Tower 1819 Replacement	-	-	2,250,000
Station 1 Light Vehicle Replacement	-	65,000	-
Replace Med Unit	-	-	325,000
Network Infrastructure Replacement	-	-	50,000
Motorola Radio Software Upgrades	-	21,000	-
Total Capital Outlay	148,632	754,000	3,195,000
Total	\$ 6,288,943	\$ 7,756,999	\$ 10,368,200



West Side Fire/Fire & E.M.S. Funds
Public Safety
Fire Service

Line Description	Account Number(s)		2026 Total
	101.01.510.108.	128.01.510.108.	
	West Side	Fire & EMS	
7001 Employee - Regular Salaries	\$ 93,600	\$ 3,536,000	\$ 3,629,600
7004 Retirement	32,690	829,350	862,040
7005 Medicare	1,980	60,985	62,965
7006 Health Insurance	21,900	788,400	810,300
7007 Uniform & Clothing Allowance	2,200	36,250	38,450
7008 Overtime	25,000	745,000	770,000
7009 Unemployment & Workers' Comp	2,480	81,400	83,880
Total Personnel Services	179,850	6,077,385	6,257,235
7210 Travel & Training	-	68,000	68,000
7280 Vehicle Fuel	-	64,000	64,000
7310 Utilities	10,000	79,000	89,000
7320 Communications/Postage	750	18,500	19,250
7330 Rents & Leases	-	18,000	18,000
7340 Professional Services	7,700	80,000	87,700
7350 Maintenance of Equipment & Facilities	-	225,000	225,000
7360 Insurance & Bonding	-	45,665	45,665
7370 Printing, Photocopy, Advertising	-	6,000	6,000
7390 Misc. Contractual Service	350	93,000	93,350
7410 Office Supplies	-	3,000	3,000
7420 Operating Materials	20,000	170,000	190,000
7440 Small Tools/Minor Equipment	-	7,000	7,000
Total Operation & Maintenance	38,800	877,165	915,965
7630 Equipment Items > \$2,500:			
Fire Miscellaneous Equipment	-	20,000	20,000
Fire Truck Replacement Fund	-	550,000	550,000
Tower 1819 Replacement	-	2,250,000	2,250,000
Replace Med Unit	-	325,000	325,000
Network Infrastructure Replacement	-	50,000	50,000
Total Capital Outlay	-	3,195,000	3,195,000
Total	\$ 218,650	\$ 10,149,550	\$ 10,368,200

Fire & E.M.S. Fund
 Public Safety
 Fire - Community Services

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 355,756	\$ 405,200	\$ 414,215
Operation and Maintenance	12,089	36,650	35,690
Capital Outlay	-	10,000	10,000
Total	\$ 367,845	\$ 437,050	\$ 459,905
 Funding by Source			
Fire & E.M.S.	\$ 367,845	\$ 437,050	\$ 459,905
Total	\$ 367,845	\$ 437,050	\$ 459,905
 Total Positions	 2	 2	 2

Program Description:

The Kent Fire Department Fire prevention programs include fire safety inspections, plan reviews, fire protection systems approvals and inspections. The Department also tracks expenses related to providing fire safety education programs to the community including the kindergarten through fourth grade program and other programs presented to various groups in the community. Fire Prevention routinely provides safety and risk management training to KSU fraternities and sororities.

Program Comments:

The 2026 recommended O+M budget reflects a slight decrease as compared to the 2025 budget. The fire inspectors have continuing education requirements necessary to maintain their certifications. The two inspectors also provide training on fire safety for businesses, elderly populations, and schools. They conduct weekend and after-hour food truck inspections due to the expansive downtown festivals and provide fire extinguisher training to businesses throughout the city. In addition, they host programs related to firefighting and EMS to high school students from Kent Roosevelt's Athletic Health Care and Health Care Technology Programs. Fire Safety and emergency planning is taught as needed to fraternities and sororities that have off campus housing.

Fire & E.M.S. Fund
 Public Safety
 Fire - Community Services

Account Number(s)

128.01.510.109.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7003 Uniformed Fire Salaries	\$ 204,824	\$ 220,000	\$ 228,800
7004 Retirement	58,069	70,800	69,315
7005 Medicare	3,519	4,300	4,200
7006 Health Insurance	39,000	42,000	43,800
7007 Uniform Allowance	3,750	2,200	2,200
7008 Overtime	43,594	60,000	60,000
7009 Unemployment & Workers' Comp	3,000	5,900	5,900
	355,756	405,200	414,215
7210 Travel & Training	2,876	5,700	5,700
7280 Vehicle Fuel	753	1,800	1,800
7350 Maintenance of Equipment & Facilities	-	350	350
7360 Insurance & Bonding	944	1,800	840
7370 Printing, Copying, Advertising	40	-	-
7390 Misc. Contractual Service	470	17,700	17,700
7420 Operating Materials	5,764	6,500	6,500
7440 Small Tools/Minor Equipment	1,242	2,800	2,800
	12,089	36,650	35,690
7630 Equipment Items > \$2,500	-	10,000	10,000
	-	10,000	10,000
Total	\$ 367,845	\$ 451,850	\$ 459,905

Fire & E.M.S. Fund
 Public Safety
 Fire - Technical Rescue

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 54,435	\$ 76,475	\$ 76,475
Operation and Maintenance	1,797	22,100	22,100
Capital Outlay	-	-	-
Total	\$ 56,232	\$ 98,575	\$ 98,575
Funding by Source			
Fire & E.M.S.	\$ 56,232	\$ 98,575	\$ 98,575
Total	\$ 56,232	\$ 98,575	\$ 98,575
Total Positions	0	0	0

Program Description:

The Technical Rescue Cost Center is used to track all expenditures related to the Technical Rescue including Water Rescue (swift water, dive and ice rescue) and Urban Search & Rescue (building collapse, rope rescue and trench rescue) teams. The City of Kent Division of Fire participates in these teams with other Portage County Fire Departments to provide these specialty services.

Program Comments:

The 2026 recommended O+M budget reflects a zero percent increase compared to the 2025 budget. The budget allows firefighters to become certified and then maintain that certification in areas such as swift water rescue, public safety diving, Ice diving, and additional technical areas of rescue. This training is equipment and labor intensive and often requires off duty training to successfully practice the skills required for competence. Additionally, the equipment often requires maintenance or replacement due to use and age.

Fire & E.M.S. Fund
 Public Safety
 Fire - Technical Rescue

Account Number(s)

128.01.510.110.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7004 Retirement	\$ 10,414	\$ 14,400	\$ 14,400
7005 Medicare	629	875	875
7008 Overtime	43,392	60,000	60,000
7009 Unemployment & Workers' Comp	-	1,200	1,200
Total Personnel Services	54,435	76,475	76,475
7210 Travel & Training	-	6,000	6,000
7350 Maintenance of Equipment & Facilities	-	1,000	1,000
7390 Misc. Contract Services	600	600	600
7420 Operating Materials	1,197	9,500	9,500
7440 Small Tools/Minor Equipment	-	5,000	5,000
Total Operation & Maintenance	1,797	22,100	22,100
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 56,232	\$ 98,575	\$ 98,575

Fire & E.M.S. Fund
 Public Safety
 Fire - Hazmat

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 9,587	\$ 10,200	\$ 26,505
Operation and Maintenance	8,124	9,400	10,900
Capital Outlay	-	-	-
Total	\$ 17,711	\$ 19,600	\$ 37,405
Funding by Source			
Fire & E.M.S.	\$ 17,711	\$ 19,600	\$ 37,405
Total	\$ 17,711	\$ 19,600	\$ 37,405
Total Positions	0	0	0

Program Description:

The Hazmat Division cost center is used, among other things, to track expenditures related to the City’s participation in Portage County’s Hazardous Materials Response Team. The costs to operate this team are divided amongst all Portage County communities.

The costs in this program relate to the City’s share of participation in the team which is paid annually to Portage County Emergency Management and Homeland Security. They collect the funds from each community and then administer the funds which pay for all related equipment costs including vehicles for the Team.

Program Comments:

The 2026 recommended O+M budget has an increase of \$1,500 from the 2025 budget. The department will purchase sensors required to maintain multi gas meters used on fire apparatus and the hazmat truck.

Also, there will be an increase of \$13,000 in the overtime line of Hazmat so we can host a class on hazmat identification and response. The class will bring in outside instructors and be offered to other

Fire & E.M.S. Fund
 Public Safety
 Fire - Hazmat

Account Number(s)

128.01.510.111.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7004 Retirement	\$ 1,834	\$ 1,920	\$ 5,040
7005 Medicare	111	120	305
7008 Overtime	7,642	8,000	21,000
7009 Unemployment & Workers'Comp	-	160	160
Total Personnel Services	9,587	10,200	26,505
7350 Maint of Equipment	-	500	500
7390 Misc. Contractual Services	6,000	6,400	6,400
7440 Small Tools/Minor Equipment	2,124	2,500	4,000
Total Operation & Maintenance	8,124	9,400	10,900
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 17,711	\$ 19,600	\$ 37,405

Fire & E.M.S. Fund
 Public Safety
 Fire - Confined Spaces

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 4,747	\$ 21,040	\$ 21,040
Operation and Maintenance	3,437	6,250	6,890
Capital Outlay	-	-	-
Total	\$ 8,184	\$ 27,290	\$ 27,930
Funding by Source			
Fire & E.M.S.	\$ 8,184	\$ 27,290	\$ 27,930
Total	\$ 8,184	\$ 27,290	\$ 27,930
Total Positions	0	0	0

Program Description:

The Confined Space cost center is used to track expenditures related to the City of Kent's Confined Space Program which is mandated by OSHA.

Through this program, the Fire Department is responsible for all equipment and its ability to mitigate emergency incidents that may occur while an entry is being performed. The department also provides an OSHA required attendant who oversees the entry to ensure the safety of city employees who need to enter confined spaces for maintenance and or repairs.

Program Comments:

The 2026 recommended O+M budget has a slight increase from 2025.

Fire & E.M.S. Fund
 Public Safety
 Fire - Confined Spaces

Account Number(s)

128.01.510.112.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7004 Retirement	\$ 908	\$ 5,280	\$ 5,280
7005 Medicare	55	320	320
7008 Overtime	3,784	15,000	15,000
7009 Unemployment & Workers' Comp	-	440	440
Total Personnel Services	4,747	21,040	21,040
7210 Travel & Training	-	1,300	1,300
7280 Vehicle Fuel	799	800	800
7350 Maintenance of Equipment & Facilities	-	500	500
7360 Insurance & Bonding	513	900	1,540
7420 Operating Materials	-	250	250
7440 Small Tools/Minor Equipment	2,125	2,500	2,500
Total Operation & Maintenance	3,437	6,250	6,890
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 8,184	\$ 27,290	\$ 27,930

Fire & E.M.S. Fund
 Public Safety
 Fire - Paramedicine Program

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ 5,470
Operation and Maintenance	133	2,000	2,000
Capital Outlay	3,999	3,600	3,600
Total	\$ 4,132	\$ 5,600	\$ 11,070
Funding by Source			
Fire & E.M.S.	\$ 4,132	\$ 5,600	\$ 11,070
Total	\$ 4,132	\$ 5,600	\$ 11,070
Total Positions	0	0	0

Program Description:

The Paramedicine Program was started in 2022 through the City of Kent's Health Department, when they secured a grant for a Registered Nurse to work in their clinic through a CDC Grant. The Paramedicine Provider works 16 hours per week with the Fire Department, and 16 hours per week with the clinic in the City of Kent Health Department.

The Paramedicine Provider assists those in our response district to provide direction and care for those with low acuity types of medical issues, and to discover higher acuity issues so a patient's doctor may intervene appropriately. The Paramedicine Provider works with area social programs on a temporary basis to connect the patient with those services that will allow the patient to remain at home in a comfortable and safe environment, with a focus on the underserved populations.

Program Comments:

The Paramedicine Provider had no increase in 2026 in O+M.

Fire & E.M.S. Fund
 Public Safety
 Fire - Paramedicine Program

Account Number(s)

128.01.510.117.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ -	\$ 4,450	\$ 4,630
7004 Retirement	-	620	650
7005 Medicare	-	100	100
7009 Unemployment & Workers' Comp	-	90	90
Total Personnel Services	-	5,260	5,470
7420 Operating Materials	133	2,000	2,000
Total Operation & Maintenance	133	2,000	2,000
7630 Equipment Items > \$2,500	3,999	3,600	3,600
Total Capital Outlay	3,999	3,600	3,600
Total	\$ 4,132	\$ 10,860	\$ 11,070

Fire Pension Fund
 Public Safety
 Fire Services

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 160,000	\$ 160,000	\$ 180,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	\$ 160,000	\$ 160,000	\$ 180,000
Funding by Source			
Fire Pension	\$ 160,000	\$ 160,000	\$ 180,000
Total	\$ 160,000	\$ 160,000	\$ 180,000
Total Positions	0	0	0

Program Description:

This fund accounts for the .30 mills of property taxes that are designated for the required fire pension.

Program Comments:

A portion of the City's property taxes is designated to pay fire pension. The City is required to contribute 24.0% for the pension on all uniformed fire salaries that are paid by the City. The amounts budgeted for pension in the Fire Division personnel lines have been determined by the amount of property taxes that are designated for this purpose.

Fire Pension Fund
Public Safety
Fire Pension

Account Number(s)

133.01.510.113.

<u>Line Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Recommend</u>
7004 Retirement	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 180,000</u>
Total	<u><u>\$ 160,000</u></u>	<u><u>\$ 160,000</u></u>	<u><u>\$ 180,000</u></u>

Capital Improvements Fund
 Public Safety
 Capital Facilities

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	216,891	115,000	191,000
Total	\$ 216,891	\$ 115,000	\$ 191,000
Funding by Source Capital Projects	\$ 216,891	\$ 115,000	\$ 191,000
Total	\$ 216,891	\$ 115,000	\$ 191,000
Total Positions	0	0	0

Program Description:

This cost center covers capital improvements related to the safety facilities.

Program Comments:

This division is used to assist in the implementation of various police specific projects and programs listed in the five-year capital improvement plan on an annual basis.

Capital Improvements Fund
 Public Safety
 Capital Facilities

Account Number(s)

301.01.510.116.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7630 Equipment Items > \$2,500	\$ 212,266	\$ -	\$ -
Police Misc Equipment	-	50,000	20,000
Police Unmarked Veh Repl	-	30,000	30,000
Gym Equipment	-	-	10,000
Ballistic Vest	-	-	30,000
Helmets	-	-	36,000
Replace 2008 F350 Prisoner Transpor	-	-	65,000
Acquisition and Training of K-9	-	15,000	-
Gas Masks	-	20,000	-
7680 Contract	4,625	-	-
Total Capital Outlay	216,891	115,000	191,000
Total	\$ 216,891	\$ 115,000	\$ 191,000

Police Station Levy Capital Projects Fund
 Public Safety
 Capital Facilities

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	69,091	66,000	66,000
Capital Outlay	811,469	1,060,260	1,029,150
Total	\$ 880,560	\$ 1,126,260	\$ 1,095,150
Funding by Source			
Special Inc. Tax & Debt Issued	\$ 880,560	\$ 1,126,260	\$ 1,095,150
Total	\$ 880,560	\$ 1,126,260	\$ 1,095,150
Total Positions	0	0	0

Program Description:

The citizens of Kent voted on November 5, 2013 to approve an additional 0.25% Municipal Income Tax that is specifically dedicated to pay the costs of design, construction, capital improvements and equipping of a new police facility, including related property acquisition and debt service. This additional one-quarter of one percent levy on income will be collected for the period from January 1, 2014 through December 31, 2038. This fund has been established to provide for clearly separate collection of those income tax revenues and debt issuance activity along with the subsequent expenditures related and eligible for completion of this capital project.

Program Comments:

All expenditures within this fund are technically “Capital Expenditures” even though we will utilize various expenditure accounts for delineation of activity that are typically classified as either Operations and Maintenance or Debt Service within the City’s chart of accounts.

Police Station Levy Capital Projects Fund
 Public Safety
 Capital Facilities

Account Number(s)

303.01.510.102.
 - 303.07.570.800

Line Description	2024 Actual	2025 Budget	2026 Recommend
7340 Professional Services	\$ 2,641	\$ -	\$ -
7390 Misc Contractual	66,450	66,000	66,000
Total Operation & Maintenance	69,091	66,000	66,000
7680 Contract	-		
HVAC Project	-	30,000	-
7830 LTGO Bonds Interest	316,469	345,260	284,150
7810 LTGO Bonds Principal	495,000	685,000	745,000
Total Capital Outlay	811,469	1,060,260	1,029,150
Total	\$ 880,560	\$ 1,126,260	\$ 1,095,150





Transportation

<u>FUNDING BY PROGRAM AREA</u>	<u>2026 RECOMMEND</u>
TRANSPORTATION	
Transportation	
Transportation	\$ 2,256,605
Vehicle Maintenance	695,580
State Highway	125,000
Capital Projects	3,443,750
SUBTOTAL	6,520,935
 Basic Utility Services	
Utility Distribution	2,845,805
Vehicle Maintenance Distribution	291,130
SUBTOTAL	3,136,935
TOTAL	\$ 9,657,870

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds
 Transportation
 Central Maintenance

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 2,624,607	\$ 3,098,400	\$ 3,391,855
Operation and Maintenance	966,688	1,255,750	1,383,305
Capital Outlay	420,230	1,037,000	1,202,000
Total	\$ 4,011,525	\$ 5,391,150	\$ 5,977,160
Funding by Source			
SCMR	\$ 1,657,546	\$ 1,988,164	\$ 2,256,605
Water	973,454	1,144,816	1,282,030
Sewer	478,992	470,960	591,385
Solid Waste	396,086	458,980	437,395
Storm	363,282	571,230	534,995
Capital Projects	142,165	757,000	874,750
Total	\$ 4,011,525	\$ 5,391,150	\$ 5,977,160
Total Positions	24	26	26

Program Description:

The Central Maintenance (CM) Division is responsible for the maintenance of public infrastructure and property as reflected in the following eight program areas; traffic control (pavement markings, signs, non-standard streets and traffic signal maintenance), right-of-way maintenance (pavement, sidewalks, ramps and curbs), sanitary sewer collection system maintenance (sanitary sewer mains and manholes), storm sewer maintenance (ditches, storm culverts and storm sewers), water distribution maintenance (water mains, valves and service lines), meter maintenance (installation, repair, testing or replacement) and building/property maintenance. In addition the City's urban forestry program is performed by the Central Maintenance Division including public property tree trimming, stump removal and root cutting and both public and private property brush chipping, yard waste transfer site operation and leaf pickup. The Central Maintenance Division will receive funding from five primary funds; Street Construction Maintenance and Repair (SCMR), Water, Sewer, State Highway and Storm Water Funds.

Program Comments:

The 2026 recommended operations and maintenance budget reflects an increase of \$127,555 or 10.16% as compared to the 2025 budget. This will allow the division to continue to improve on our road work, utility work and adjust to assistance with our catch basin and storm work. This will also facilitate our commitment to our sewer and water programs and continue to allow us to use outside contracts for work we cannot perform in house.

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Central Maintenance

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 1,738,626	\$ 2,019,000	\$ 2,204,955
7004 Retirement (PERS)	258,232	297,200	326,300
7005 Medicare	26,779	32,400	33,900
7006 Health Insurance	418,982	494,400	569,300
7008 Overtime	156,288	210,800	210,800
7009 Unemployment & Workers' Comp	25,700	44,600	46,600
Total Personnel Services	2,624,607	3,098,400	3,391,855
7210 Travel & Training	5,918	11,500	18,000
7280 Vehicle Fuel	15,608	36,600	36,600
7310 Utilities	197,526	220,000	242,000
7320 Communications/Postage	5,253	7,000	7,000
7330 Rents & Leases	428	1,000	1,000
7340 Professional Services	17,821	55,000	55,000
7350 Maintenance of Equipment & Facilities	56,493	86,000	86,000
7360 Insurance & Bonding	76,890	110,050	104,705
7370 Printing, Photocopy, Advert	5,454	1,000	1,000
7390 Misc. Contractual Service	105,125	250,600	275,000
7410 Office Supplies	763	1,000	1,000
7420 Operating Materials	344,100	320,000	400,000
7430 Salt	135,170	150,000	150,000
7440 Small Tools/Minor Equip.	139	6,000	6,000
Total Operation & Maintenance	966,688	1,255,750	1,383,305
7630 Equipment Items > \$2,500	361,967		
Cent Maint Misc Equip.	-	42,000	42,000
Lake Street Joint Repair	-	75,000	75,000
Landscape Equipment	-	50,000	-
SR 59/Erie St. Crosswalk Repair	-	75,000	-
Salt Storage	-	175,000	200,000
Leaf Truck	-	300,000	-
One Ton Dump Truck	-	200,000	-
Haymaker Parkway Landscape Renvn	-	20,000	-
Sanitary Manhole Improvements	-	-	75,000
Snow Plow	-	-	395,000
Excavator	-	-	85,000
Asphalt Mill	-	-	40,000
Asphalt Hot Box Trailer	-	-	55,000
Survey/Study CM Building	-	-	30,000
One Ton "V" Box	-	-	30,000
ODOT "I" Inlet Repairs	-	-	50,000
Water Service Line Identification	-	50,000	50,000
Downtown Irrigation	-	50,000	-
7680 Lead Service Replacements	58,263	-	75,000
Total Capital Outlay	420,230	1,037,000	1,202,000
Total	\$ 4,011,525	\$ 5,391,150	\$ 5,977,160

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Central Maintenance

	Account Number(s)	102.05.560.601.	201.05.550.605.	202.05.550.605.
		Fund 102	Fund 201	Fund 202
		40%	26%	10%
Line Description		SCMR	Water	Sewer
7001 Employee-Regular Salaries		\$ 847,980	\$ 593,690	\$ 254,495
7004 Retirement (PERS)		130,500	84,800	32,600
7005 Medicare		13,500	8,800	3,400
7006 Health Insurance		227,800	148,000	56,900
7008 Overtime		84,300	54,800	21,100
7009 Unemployment/Workers' Comp		18,600	12,100	4,700
Total Personnel Services		1,322,680	902,190	373,195
7210 Travel & Training		5,500	5,500	5,500
7280 Vehicle Fuel		-	25,800	8,000
7310 Utilities		242,000	-	-
7320 Communications/Postage		4,600	1,400	1,000
7330 Rents & Leases		380	260	260
7340 Professional Services		42,000	5,000	5,000
7350 Maint.of Equipment & Facilities		45,000	18,000	10,000
7360 Insurance & Bonding		91,185	2,610	10,910
7370 Printing, Photocopy, Advert		380	260	260
7390 Misc. Contractual Service		140,000	60,000	33,000
7410 Office Supplies		380	260	260
7420 Operating Materials		210,000	105,000	44,000
7430 Salt		150,000	-	-
7440 Small Tools/Minor Equip.		2,500	2,000	750
Total Operation & Maintenance		933,925	226,090	118,940
7630 Equipment Items > \$2,500:		-	-	-
Central Maint Misc Equip.		-	-	-
Lake Street Joint Repair		-	-	-
Lead Water Service Replacement		-	75,000	-
Water Service Line Identification		-	50,000	-
Sanitary Manhole Improvements		-	-	75,000
Snow Plow		-	-	-
Excavator		-	21,250	21,250
Asphalt Mill		-	-	-
Asphalt Hot Box Trailer		-	-	-
Survey/Study CM Building		-	7,500	3,000
One Ton "V" Box		-	-	-
ODOT "I" Inlet Repairs		-	-	-
Salt Storage		-	-	-
Total Capital Outlay		-	153,750	99,250
Total		\$ 2,256,605	\$ 1,282,030	\$ 591,385

205.05.550.605.	208.05.550.605.	301.05.560.604.	
Fund 205 12% Solid Waste	Fund 208 12% Storm Water	Fund 301 Capital Improvements	2026 Total
\$ 254,395	\$ 254,395	\$ -	\$ 2,204,955
39,200	39,200	-	326,300
4,100	4,100	-	33,900
68,300	68,300	-	569,300
25,300	25,300	-	210,800
5,600	5,600	-	46,600
<u>396,895</u>	<u>396,895</u>	<u>-</u>	<u>3,391,855</u>
-	1,500	-	18,000
-	2,800	-	36,600
-	-	-	242,000
-	-	-	7,000
-	100	-	1,000
-	3,000	-	55,000
6,500	6,500	-	86,000
-	-	-	104,705
-	100	-	1,000
21,000	21,000	-	275,000
-	100	-	1,000
13,000	28,000	-	400,000
-	-	-	150,000
-	750	-	6,000
<u>40,500</u>	<u>63,850</u>	<u>-</u>	<u>1,383,305</u>
-	-	-	-
-	-	42,000	42,000
-	-	75,000	75,000
-	-	-	75,000
-	-	-	50,000
-	-	-	75,000
-	-	395,000	395,000
-	21,250	21,250	85,000
-	-	40,000	40,000
-	-	55,000	55,000
-	3,000	16,500	30,000
-	-	30,000	30,000
-	50,000	-	50,000
-	-	200,000	200,000
<u>-</u>	<u>74,250</u>	<u>874,750</u>	<u>1,202,000</u>
<u>\$ 437,395</u>	<u>\$ 534,995</u>	<u>\$ 874,750</u>	<u>\$ 5,977,160</u>

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds
 Transportation
 Vehicle Maintenance

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 444,740	\$ 535,600	\$ 556,630
Operation and Maintenance	243,781	392,620	414,080
Capital Outlay	76,838	245,000	32,000
Total	\$ 765,359	\$ 1,173,220	\$ 1,002,710
Funding by Source			
SCMR	\$ 475,162	\$ 662,710	\$ 695,580
Water	73,409	127,395	95,975
Sewer	49,312	83,565	62,985
Solid Waste	55,458	87,675	65,985
Storm	55,459	87,875	66,185
Capital Projects	56,559	124,000	16,000
Total	\$ 765,359	\$ 1,173,220	\$ 1,002,710
Total Positions	4	4	4

Program Description:

This division performs maintenance on municipal vehicles and equipment for all City departments and divisions. Vehicle maintenance currently services approximately 400 pieces of equipment, including vehicles, trucks, excavators, and other small tools.

Activities of this division consist of preventive maintenance, new equipment modification, brake repairs, hydraulic system repairs, fabrication and welding, body repair and painting, diagnostics and repair of on-board computer systems. Major engine, transmission or electrical repairs are usually contracted out.

Program Comments:

The 2026 recommended budget reflects an increase from 2025 of \$21,460 or 5.47%. It is mainly status quo operating budget with the biggest increase in operating materials due to inflation. As future plans progress we will look at continuing to increase training to allow for continuing education on our diagnostic tools. The capital does include a vehicle that is needed for the department to function in an efficient manner.

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Vehicle Maintenance

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 295,118	\$ 360,500	\$ 377,405
7004 Retirement (PERS)	43,645	47,605	49,350
7005 Medicare	4,470	5,675	5,920
7006 Health Insurance	75,043	84,000	85,800
7008 Overtime	21,564	30,000	30,000
7009 Unemployment & Workers' Comp	4,900	7,820	8,155
Total Personnel Services	444,740	535,600	556,630
7210 Travel & Training	-	4,000	4,000
7280 Vehicle Fuel	99,318	188,000	188,000
7310 Utilities	11,479	17,000	18,700
7320 Communications/Postage	635	500	500
7330 Rentals	6,572	2,500	6,500
7340 Professional Services	722	3,000	3,000
7350 Maintenance of Equipment & Facility	16,892	17,500	20,000
7360 Insurance & Bonding	1,083	1,920	1,780
7370 Printing, Photocopy, Advertising	-	100	100
7390 Misc. Contractual Service	5,613	10,700	10,700
7410 Office Supplies	416	400	800
7420 Operating Materials	94,554	143,000	155,000
7440 Small Tools/Minor Equipment	6,497	4,000	5,000
Total Operation & Maintenance	243,781	392,620	414,080
7630 Equipment Items > \$2,500	76,838		
Miscellaneous Equipment	-	30,000	32,000
Locker Room Renovations	-	15,000	-
Mobile Service Truck	-	200,000	-
Total Capital Outlay	76,838	245,000	32,000
Total	\$ 765,359	\$ 1,173,220	\$ 1,002,710

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Vehicle Maintenance

	Account Number(s)	102.05.560.602.	201.05.550.606.	202.05.550.606.
		Fund 102 50% SCMR	Fund 201 16% Water	Fund 202 10% Sewer
Line Description				
7001 Employee - Regular Salaries		\$ 188,700	\$ 60,385	\$ 37,740
7004 Retirement (PERS)		24,670	7,895	4,935
7005 Medicare		2,955	950	595
7006 Health Insurance		43,800	13,440	8,400
7008 Overtime		17,500	4,000	2,500
7009 Unemployment & Workers' Comp		4,075	1,305	815
Total Personnel Services		281,700	87,975	54,985
7210 Travel & Training		4,000	-	-
7280 Vehicle Fuel		188,000	-	-
7310 Utilities		18,700	-	-
7320 Communications/Postage		500	-	-
7330 Rentals		6,500	-	-
7340 Professional Services		3,000	-	-
7350 Maintenance of Equipment & Facility		20,000	-	-
7360 Insurance & Bonding		1,780	-	-
7370 Printing, Photocopy, Advertising		100	-	-
7390 Misc. Contractual Service		10,500	-	-
7410 Office Supplies		800	-	-
7420 Operating Materials		155,000	-	-
7440 Small Tools/Minor Equipment		5,000	-	-
Total Operation & Maintenance		413,880	-	-
7630 Equipment Items > \$2,500 Miscellaneous Equipment		-	8,000	8,000
Total Capital Outlay		-	8,000	8,000
Total Total By Fund		\$ 695,580	\$ 95,975	\$ 62,985

205.05.550.606.	208.05.550.606.	301.05.560.606.	
Fund 205 12% Solid Waste	Fund 208 12% Storm Water	Fund 301 Capital Improvements	2026 Total
\$ 45,290	\$ 45,290	\$ -	\$ 377,405
5,925	5,925	-	49,350
710	710	-	5,920
10,080	10,080	-	85,800
3,000	3,000	-	30,000
980	980	-	8,155
<u>65,985</u>	<u>65,985</u>	<u>-</u>	<u>556,630</u>
-	-	-	4,000
-	-	-	188,000
-	-	-	18,700
-	-	-	500
-	-	-	6,500
-	-	-	3,000
-	-	-	20,000
-	-	-	1,780
-	-	-	100
-	200	-	10,700
-	-	-	800
-	-	-	155,000
-	-	-	5,000
<u>-</u>	<u>200</u>	<u>-</u>	<u>414,080</u>
-	-	16,000	32,000
<u>-</u>	<u>-</u>	<u>16,000</u>	<u>32,000</u>
<u>\$ 65,985</u>	<u>\$ 66,185</u>	<u>\$ 16,000</u>	<u>\$ 1,002,710</u>

State Highway Fund
 Transportation
 Central Maintenance

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	84,925	100,000	125,000
Capital Outlay	-	-	-
Total	\$ 84,925	\$ 100,000	\$ 125,000
Funding by Source			
State Highway	\$ 84,925	\$ 100,000	\$ 125,000
Total	\$ 84,925	\$ 100,000	\$ 125,000
Total Positions	0	0	0

Program Description:

The state highway fund accounts for a percentage of the total revenue the City receives from state levied, locally-shared gasoline taxes and vehicle registration fees. This percentage is derived by dividing the miles of state highways by total miles of state and local streets within the City.

Program Comments:

The 2026 recommended budget allows for expenditure of moneys recieved specific for state highways within the City. State Routes 43, 59 and 261. The increase of \$25,000 or 25% from 2025 is due to the increase in costs

State Highway Fund
 Transportation
 Central Maintenance

Account Number(s)

103.05.560.601.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7390 Misc. Contractual Service	\$ 84,925	\$ 35,200	\$ 35,200
7420 Operating Materials	-	64,800	89,800
Total Operation & Maintenance	<u>84,925</u>	<u>100,000</u>	<u>125,000</u>
7630 Equipment Items >\$2500.00	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 84,925</u></u>	<u><u>\$ 100,000</u></u>	<u><u>\$ 125,000</u></u>

Capital Improvements Fund
 Transportation
 Capital Facilities

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	1,334,969	-	-
Capital Outlay	1,708,270	22,126,000	2,553,000
Total	\$ 3,043,239	\$ 22,126,000	\$ 2,553,000
Funding by Source			
Capital Projects	\$ 3,043,239	\$ 22,126,000	\$ 2,553,000
Total	\$ 3,043,239	\$ 22,126,000	\$ 2,553,000
Total Positions	0	0	0

Program Description:

This division covers capital improvements to streets, bridges, sidewalks, traffic control devices and related appurtenances.

Program Comments:

This division is used to assist in implementation of the five-year capital improvement plan on an annual basis. All project expenditures are presented to City Council in the annual CIP Plan Update.

Capital Improvements Fund
 Transportation
 Capital Facilities

Account Number(s)

301.05.560.604.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7330 Rents & Leases	\$ 264,797	\$ -	\$ -
7340 Professional Services	1,069,090	-	-
7370 Printing, Photocopy, Advertising	1,082	-	-
Total Operation & Maintenance	1,334,969	-	-
7610 Land	229,372	-	-
7630 Equipment Items > \$2,500	258,992	-	-
7680 Contract	1,219,906	-	-
W. Summit St. Pedestrian Improvements	-	-	221,000
SR 59 Alternative Transportation Imprvts	-	-	12,000
Annual Street & Sidewalk Program	-	300,000	1,850,000
Sidewalk Tree Damage Repairs	-	5,000	5,000
Traffic Signal MMU Testing	-	-	21,000
GIS/Asset Management	-	-	100,000
Misc Active Transportation Improvements	-	40,000	-
Erie St. Parking Modification	-	-	15,000
Misc. Active Transportation Improvements	-	-	40,000
Sunrise Bridge Rehabilitation	-	740,000	269,000
Downtown Wayfinding Update	-	-	20,000
E Main St. Area Improvements	-	20,740,000	-
PTZ Camera Replacement	-	36,000	-
Hudson Road Improvements	-	75,000	-
N. Mantua St. Improvements	-	150,000	-
Summit/Franklin Intersection	-	40,000	-
Total Capital Outlay	1,708,270	22,126,000	2,553,000
Total	\$ 3,043,239	\$ 22,126,000	\$ 2,553,000





Utility Services

<u>FUNDING BY PROGRAM AREA</u>	<u>2026 RECOMMEND</u>
BASIC UTILITY SERVICES	
Water	
Water Plant Operations	\$ 2,348,015
Water Plant Capital	730,000
Capital Facilities	90,000
SUBTOTAL	3,168,015
Water Reclamation	
Water Rec.Plant Operations	2,490,620
Water Rec. Plant Capital	10,220,000
Capital Facilities	2,790,000
SUBTOTAL	15,500,620
Utility Billing	
Utility Billing Operations	119,440
SUBTOTAL	119,440
Storm Water Drainage	
Storm Water Drainage	1,800
Capital Facilities	415,000
SUBTOTAL	416,800
TOTAL	\$ 19,204,875

Water Fund
 Utility Services
 Water Production

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,152,048	\$ 1,224,770	\$ 1,226,725
Operation and Maintenance	873,352	978,713	1,121,290
Capital Outlay	443,001	2,770,000	730,000
Total	<u>\$ 2,468,401</u>	<u>\$ 4,973,483</u>	<u>\$ 3,078,015</u>
Funding by Source			
Water	<u>\$ 2,468,401</u>	<u>\$ 4,973,483</u>	<u>\$ 3,078,015</u>
Total	<u>\$ 2,468,401</u>	<u>\$ 4,973,483</u>	<u>\$ 3,078,015</u>
Total Positions	10	10	10

Program Description:

The Kent Water Treatment Plants major responsibilities are the treatment, and pumping of potable water for the City of Kent. The Water Treatment Plant treats an average of 2.60 million gallons of water per day (MGD). The Water Treatment Plant has the capacity to treat 6.0 MGD, and with modification can treat 12 MGD. The treatment process is the lime-soda ash method for softening, then Co2 is used for stabilization, fluoride is used for dental health, and then chlorine is used for disinfection. The development of an additional secondary wellfield to ensure an adequate supply of water in the future is a major concern of this administration.

Program Comments:

The 2026 recommended operation and maintenance budget reflects an increase of \$142,577, or 14.57% increase compared to the 2025 budget. This reflects the need to realign our budget to accomodate and manage new mandates via the Ohio EPA as well as allow us to reinstitute maintenance programs that may have been put on hold during COVID. An increase in chemical costs for the treatment of water, scheduled maintenance along with inflation has also caused the increased budget in operation and maintenance.

Water Fund
Utility Services
Water Production

Account Number(s)

201.05.550.501.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 783,032	\$ 804,000	\$ 798,000
7004 Retirement (PERS)	109,633	120,960	120,120
7005 Medicare	11,630	12,530	12,445
7006 Health Insurance	195,000	210,000	219,000
7008 Overtime	43,753	60,000	60,000
7009 Unemployment & Workers' Comp	9,000	17,280	17,160
Total Personnel Services	1,152,048	1,224,770	1,226,725
7210 Travel & Training	1,500	3,500	3,500
7280 Vehicle Fuel	6,189	15,000	15,000
7310 Utilities	241,149	260,000	286,000
7320 Communications/Postage	4,219	7,500	7,500
7330 Rents & Leases	9,447	10,000	10,000
7340 Professional Services	42,364	40,000	45,000
7350 Maintenance of Equipment & Facility	79,827	100,000	100,000
7360 Insurance & Bonding	50,545	61,663	48,240
7370 Printing, Photocopy, Advertising	860	1,000	1,000
7390 Misc. Contractual Service	19,024	24,050	24,050
7410 Office Supplies	173	1,000	1,000
7420 Operating Materials	393,068	435,000	560,000
7440 Small Tools/Minor Equipment	24,987	20,000	20,000
Total Operation & Maintenance	873,352	978,713	1,121,290
7630 Equipment Items>\$2,500	41,064		
WTP Misc Plant Equipment		50,000	75,000
7680 Contract	401,937		
WTP Chlorine Storage Upgrades	-	-	50,000
400K/500K Water Tanks Rehab	-	2,000,000	-
PCWR Joint Water Planning Study	-	-	50,000
Wellfield Development	-	550,000	200,000
Wellfield Maint. Agree.	-	50,000	130,000
Recharge Basin Gravel Replacement	-	-	100,000
Surge Protection Improvements	-	-	75,000
Lime Spreader	-	50,000	-
Erie Drive Waterline	-	70,000	50,000
Total Capital Outlay	443,001	2,770,000	730,000
	\$ 2,468,401	\$ 4,973,483	\$ 3,078,015

Sewer Fund
 Utility Services
 Water Reclamation

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,354,288	\$ 1,511,995	\$ 1,542,485
Operation and Maintenance	732,845	887,320	948,135
Capital Outlay	1,692,218	1,089,000	10,220,000
Total	\$ 3,779,351	\$ 3,488,315	\$ 12,710,620
Funding by Source			
Sewer	\$ 3,779,351	\$ 3,488,315	\$ 12,710,620
Total	\$ 3,779,351	\$ 3,488,315	\$ 12,710,620
Total Positions	13	13	13

Program Description:

The Kent Water Reclamation Facility has a design flow of 5.0 million gallons per day and is currently treating an average daily flow of 2.66 million gallons. The overall treatment process is termed advanced secondary activated sludge and utilizes physical, chemical and biological methods for the removal of conventional pollutants in addition to phosphorus and ammonia from the sewage waste stream.

Major treatment processes include influent screening, grit removal, ferrous chloride addition, pre-aeration, primary clarification, alkalinity addition, aeration, secondary clarification, chlorination, de-chlorination, post-aeration, anaerobic digestion, belt press bio-solids dewatering and bio-solids disposal/reuse. The treated water is discharged into the Cuyahoga River via an NPDES permit issued by the Ohio EPA. The stabilized and dewatered bio-solids are transported to Sayre farms in northern Portage county, Ohio for the purpose of land application.

This division is responsible for the operation and maintenance of seven off-site sewage pump stations along with the Kent waterfall pumping system located at Franklin Mills Riveredge Park. We are also responsible for the WRF laboratory which runs tests on the influent, the effluent and the bio-solids of the treatment facility. The laboratory personnel also work with the facility's IPP Environmental Tech on collecting industry samples to help determine compliance.

Program Comments:

The 2026 recommended operation and maintenance budget reflects an increase of \$60,815, or 6.85% increase compared to the 2025 budget. This reflects the need to realign our budget to accommodate and manage new mandates via the Ohio EPA as well as allow us to reestablish regular usage of the plant with our new digesters and clarifiers. An increase in the process for removing our sludge has required a greater cost and typical inflation in our operation and maintenance continues to grow.

Sewer Fund
Utility Services
Water Reclamation

Account Number(s)

202.05.550.503.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 954,670	\$ 1,048,675	\$ 1,050,400
7004 Retirement (PERS)	126,249	142,240	142,695
7005 Medicare	13,971	15,585	15,630
7006 Health Insurance	217,250	258,000	284,700
7008 Overtime	30,148	26,000	27,500
7009 Unemployment & Workers' Comp	12,000	21,495	21,560
Total Personnel Services	1,354,288	1,511,995	1,542,485
7210 Travel & Training	1,835	6,500	6,500
7280 Vehicle Fuel	7,131	12,000	12,000
7310 Utilities	189,813	255,000	267,750
7320 Communications/Postage	4,914	7,000	7,000
7330 Rents & Leases	1,266	2,000	2,000
7340 Professional Services	30,701	40,000	40,000
7350 Maintenance of Equipment & Facility	139,548	135,000	135,000
7360 Insurance & Bonding	55,918	64,320	52,385
7370 Printing, Photocopy, Advertising	159	500	500
7390 Misc. Contractual Service	113,066	140,000	200,000
7410 Office Supplies	598	1,000	1,000
7420 Operating Materials	185,104	220,000	220,000
7440 Small Tools/Minor Equipment	2,792	4,000	4,000
Total Operation & Maintenance	732,845	887,320	948,135
7630 Equipment Items > \$2,500	253,367		
WRF-Misc Plant Equipment	-	100,000	100,000
Electrical Replacement	-	10,000	-
New Pumps for Overholt Pump Stat.	-	46,000	-
VFD's for RAS and WAS Pumps	-	30,000	-
WEMCO Transfer Pump for #3 Dig.	-	40,000	-
Lab Vehicle	-	55,000	-
Flygt Pump	-	-	125,000
Press Rehabilitation	-	42,000	-
Safety Equipment	-	5,000	-
Overhauling Turbo Blower	-	40,000	-
Generator	-	200,000	-
Drain Piping in Serv Bldg. Replmt	-	30,000	-
7680 Contract	1,438,851		
Sandblasting and Painting	-	16,000	-
Influent Headworks Building	-	475,000	9,985,000
Single Wash Dishwasher	-	-	10,000
Total Capital Outlay	1,692,218	1,089,000	10,220,000
Total	\$ 3,779,351	\$ 3,488,315	\$ 12,710,620

Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	1,174	1,800	1,800
Capital Outlay	1,344,996	2,600,000	2,725,000
Total	\$ 1,346,170	\$ 2,601,800	\$ 2,726,800
Funding by Source			
Water	\$ 221,385	\$ 225,000	\$ 90,000
Sewer	985,947	850,000	2,790,000
Storm Water Drainage	138,838	1,526,800	416,800
Total	\$ 1,346,170	\$ 2,601,800	\$ 3,296,800
Total Positions	0	0	0

Program Description:

This cost center covers capital improvements to the water and sewer infrastructure that are not specifically related to plant operations. Beginning in 2008, storm water drainage capital improvements were included in this cost center.

Program Comments:

This division is used to fund implementation of the five-year capital improvement plan on an annual basis relative to public utilities. All project expenditures are presented to City Council in the annual CAP Plan Update.

Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

Line Description	2024 Actual	2025 Budget	2026 Recommend
7340 Professional Services	\$ 1,174	\$ 1,800	\$ 1,800
Total Operation & Maintenance	<u>1,174</u>	<u>1,800</u>	<u>1,800</u>
7680 Contract	1,344,996		
Cuyahoga River Sewer Relocation	-	750,000	2,500,000
Annual Street Program	-	25,000	75,000
Geographic Information System	-	50,000	-
Storm Sewer Televising	-	150,000	150,000
Water Meter Replacement	-	125,000	-
East Main St. Area Improvement	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Total Capital Outlay	<u>1,344,996</u>	<u>2,600,000</u>	<u>2,725,000</u>
Total	<u>\$ 1,346,170</u>	<u>\$ 2,601,800</u>	<u>\$ 2,726,800</u>

Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

	Account Number(s)	201.05.550.502.	202.05.550.505.	208.05.550.508.
		Fund 201	Fund 202	Fund 208
Line Description		Water	Sewer	Storm Water
7340 Professional Services		\$ -	\$ -	\$ 1,800
Total Operation & Maintenance		-	-	1,800
7680 Contract:				
Cuyahoga River Sewer Relocation		\$ -	\$ 2,500,000	\$ -
Annual Sidewalk/Street Program		-	-	75,000
Storm Sewer Televising		-	-	150,000
Sanitary Sewer Televising		-	200,000	-
Storm Sewer Repairs		-	-	50,000
Sanitary Sewer Repairs		-	50,000	-
Water Main Inventory/Risk Assessment		50,000	-	-
2026 Engineering Specifications Update		12,500	12,500	12,500
2026 Engineering Constr. Stndrs Update		12,500	12,500	12,500
Bowman/Rellim/Vine/Valleyview/E Sch. :		-	-	100,000
GIS - Sanitary, Storm & Water		15,000	15,000	15,000
Total Capital Outlay		90,000	2,790,000	415,000
Total		\$ 90,000	\$ 2,790,000	\$ 416,800

2026
Total

\$ 1,800

1,800

\$ 2,500,000
75,000
150,000
200,000
50,000
50,000
50,000
37,500
37,500
100,000
45,000

3,295,000

\$ 3,296,800





Health Services

FUNDING BY PROGRAM AREA

**2026
RECOMMEND**

HEALTH SERVICES

Health Services

Health Department:

Administrative

\$ 785,185

General Workforce

101,195

Other Grants

115,055

Food Service

131,885

Revolving Housing

187,280

Swimming Pool Inspection

8,910

TOTAL

\$ 1,329,510

General/Food Service/Revolving Housing/Swimming Pool Inspections Funds
 Health Services
 Health Department

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 822,132	\$ 912,825	\$ 965,140
Operation and Maintenance	325,298	467,570	364,370
Capital Outlay	-	-	-
Total	\$ 1,147,430	\$ 1,380,395	\$ 1,329,510
Funding by Source			
General	\$ 625,609	\$ 732,230	\$ 785,185
Food Service	91,758	132,450	131,885
Revolving Housing	158,882	180,600	187,280
Swimming Pool Inspection	7,554	8,910	8,910
General Workforce	86,321	153,795	101,195
Tobacco Grant	30,232	44,000	-
Other Grants	147,074	128,410	115,055
Total	\$ 1,147,430	\$ 1,380,395	\$ 1,329,510
Total Positions	7	7	7

Program Description:

The Kent City Health Department (KCHD) provides numerous health-related services to the citizens of Kent. Services include annual inspecting and licensing of restaurants, food services establishments, mobile food trucks & vending machines, public swimming pools, body art, well and septic systems, public schools, and childcare centers. We also perform investigations into all State mandated reportable diseases, as well as education on prevention and care for chronic disease. We also educated, provide resources and when needed enforce fines for underage sales of all nictine products through our Tobacco Retail Licensing program. Through our Healthy Eating and Active Living Grant we worked in partmnership with Kent Social Services. We held our 3rd Annual Health Fair as well as participated in many local health promotion events with partner agencies. The KCHD also responds to service requests regarding threats to public health and the environment. Corrective action may result from investigations. We have incorporated a falls reduction program as well as a car seat installation service. We strive to provide the most up to date and reliable information on health & wellness. KCHD participates in training and drills for emergency preparedness. We are attempting to expand capacity through grants and have attained multiple sizable awards. KCHD seeks to grow the next generation of public health workers by partnering with Kent State University as an academic health department providing practicums and internships to students.

Program Comments:

The 2026 recommended O&M budget reflects a decrease of \$(103,200) or (22.07)% compared to the 2025 budget, which is related to grant funding by the EPA, FDA, and the Ohio Department of Health.

General/Food Service/Revolving Housing/Swimming Pool Inspections Funds
 Health Services
 Health Department

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 584,501	\$ 660,000	\$ 686,400
7004 Retirement (PERS)	80,629	92,645	96,345
7005 Medicare	8,372	9,595	9,980
7006 Health Insurance	135,882	132,000	153,300
7008 Overtime	48	1,750	1,750
7009 Unemployment & Workers' Comp	9,100	13,235	13,765
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	822,132	912,825	965,140
7210 Travel & Training	6,193	8,750	5,750
7280 Vehicle Fuel	1,337	3,150	3,200
7310 Utilities	8,954	12,000	13,200
7320 Communications/Postage	6,654	7,350	7,700
7330 Rents & Leases	62,084	62,000	89,000
7340 Professional Services	122,533	203,000	135,000
7350 Maintenance of Equipment & Facilities	3,293	3,690	4,500
7360 Insurance & Bonding	9,591	12,645	7,210
7370 Printing, Photocopy, Advertising	1,261	17,500	16,075
7390 Misc. Contractual Service	56,926	42,460	42,460
7410 Office Supplies	2,562	7,050	6,500
7420 Operating Materials	43,823	87,075	32,875
7440 Small Tools/Minor Equipment	87	900	900
Total Operation & Maintenance	325,298	467,570	364,370
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 1,147,430	\$ 1,380,395	\$ 1,329,510

General/Food Service/Revolving Housing/Swimming Pool Inspections Funds

Health Services

Health

	Account Number(s) 110.02.520.201.	107.02.520.202.	120.02.520.203.
Line Description	Health Department	Food Service	Revolving Housing
7001 Employee - Regular Salaries	\$ 435,400	\$ 70,000	\$ 110,000
7004 Retirement (PERS)	61,195	9,800	15,400
7005 Medicare	6,330	1,015	1,600
7006 Health Insurance	75,540	20,580	33,810
7008 Overtime	1,000	750	-
7009 Unemployment & Workers' Comp	6,965	3,000	2,800
7250 Auto Allowance	3,600	-	-
Total Personnel Services	590,030	105,145	163,610
7210 Travel & Training	2,000	1,250	1,000
7280 Vehicle Fuel	700	1,250	1,250
7310 Utilities	13,200	-	-
7320 Communications/Postage	6,700	500	500
7330 Rents & Leases	65,000	12,000	12,000
7340 Professional Services	55,000	-	-
7350 Maintenance of Equipment & Facilities	1,500	1,500	1,500
7360 Insurance & Bonding	7,210	-	-
7370 Printing, Photocopy, Advertising	8,575	1,250	1,250
7390 Misc. Contractual Service	27,220	1,620	1,620
7410 Office Supplies	1,650	1,550	1,550
7420 Operating Materials	5,500	5,820	3,000
7440 Small Tools/Minor Equipment	900	-	-
Total Operation & Maintenance	195,155	26,740	23,670
	Fund 301		
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 785,185	\$ 131,885	\$ 187,280

130.02.520.204. 110.02.520.205. 110.02.520.207.

Swimming Pool Inspection	General Workforce	Other Grants	2026 Total
\$ 6,000	\$ 65,000	\$ -	\$ 686,400
850	9,100	-	96,345
90	945	-	9,980
1,470	21,900	-	153,300
-	-	-	1,750
-	1,000	-	13,765
-	-	-	3,600
<u>8,410</u>	<u>97,945</u>	<u>-</u>	<u>965,140</u>
-	1,500	-	5,750
-	-	-	3,200
-	-	-	13,200
-	-	-	7,700
-	-	-	89,000
-	-	80,000	135,000
-	-	-	4,500
-	-	-	7,210
-	-	5,000	16,075
-	-	12,000	42,460
-	750	1,000	6,500
500	1,000	17,055	32,875
-	-	-	900
<u>500</u>	<u>3,250</u>	<u>115,055</u>	<u>364,370</u>
-	-	-	-
-	-	-	-
<u>\$ 8,910</u>	<u>\$ 101,195</u>	<u>\$ 115,055</u>	<u>\$ 1,329,510</u>





Recreation

FUNDING BY PROGRAM AREA

**2026
RECOMMEND**

LEISURE TIME ACTIVITIES

Leisure Time Activities

- Parks and Recreation
- KYBS
- K-6 Child Care

\$ 1,700,810
46,500
492,405

2,239,715

Capital Projects

- Parks & Recreation

120,100

TOTAL

\$ 2,359,815

Parks & Recreation Fund

Leisure Time Activities

Parks & Recreation

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,132,863	\$ 1,215,925	\$ 1,226,740
Operation and Maintenance	503,232	495,045	474,070
Capital Outlay	121,151	120,100	120,100
Total	\$ 1,757,246	\$ 1,831,070	\$ 1,820,910
Funding by Source			
Recreation	\$ 1,757,246	\$ 1,831,070	\$ 1,820,910
Total	\$ 1,757,246	\$ 1,831,070	\$ 1,820,910
Total Positions	13*	13*	13*

* Includes full-time employees only.

Program Description:

Kent Parks and Recreation maintains the following recreation areas: Plum Creek Park, Fred Fuller Park which includes Kramer fields, Franklin Mills Riveredge Park which includes Brady's Leap and the John Brown Tannery Site, Fishcreek Park, Al Lease Park, Yacavona Park, Highland Park, Chadwick Park, Jessie Smith Wildlife Refuge, the John Davey Arboretum, River Bend Park, Forest Lakes Park, Depeyster Field, Stonewater Park and the Franklin Avenue Recreation Center.

Thousands of Kent citizens participate in recreation organized activities. Recreation activities are comprised of the following: Senior Programs – Kent Retirees Association; Silver Sneakers Fitness Program Adult Programs – fitness classes, softball leagues, tennis lessons, open volleyball, and basketball leagues Youth Programs – youth sports, martial arts, environmental education, and cultural arts are offered for boys and girls ages 3 to 18 years of age. The youth sports that are offered include baseball/softball, tennis, volleyball, lacrosse, flag football, cheer and dance, soccer, wrestling, and sports camps. The education component offers preschool programs, school age programs, and four summer day camps and a Kids Nite Out Program. The newest addition to the recreation department is the cultural arts for youth, a children's musical theatre program. Special events are also held throughout the year for the citizens of the community. Examples include Art in the Park, Black Squirrel Adventure Race, Turkey Trot, Halloween Family Festival, Shop with A Cop, Santa's arrival in downtown Kent, sport contests, Hershey Track Meet, River Day, Schoolz Out Ice Skating Party and an Easter Egg Hunt.

Program Comments:

The 2026 recommended operation and maintenance budget reflects an decrease of \$(20,975), or (4.24)% compared to the 2025 budget. This decrease was figured in to attempt to preserve the limited funds the parks and rec. department has available.

Parks & Recreation Fund

Leisure Time Activities

Parks & Recreation

Account Number(s)

106.03.530.301.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 789,701	\$ 850,000	\$ 847,500
7004 Retirement (PERS)	114,439	119,000	118,650
7005 Medicare	11,667	12,325	12,940
7006 Health Insurance	175,500	189,000	197,100
7008 Overtime	29,956	25,000	30,000
7009 Unemployment & Workers' Comp	8,000	17,000	16,950
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	1,132,863	1,215,925	1,226,740
7210 Travel & Training	16,320	10,000	5,000
7280 Vehicle Fuel	15,250	21,000	20,000
7310 Utilities	41,605	54,000	56,700
7320 Communications/Postage	6,596	5,000	6,500
7330 Rents & Leases	25,811	30,000	35,000
7340 Professional Services	89,440	100,000	99,500
7350 Maintenance of Equipment & Facility	40,084	30,000	30,000
7360 Insurance & Bonding	18,071	24,045	20,870
7370 Printing, Photocopy, Advertising	5,537	6,000	5,000
7390 Misc. Contractual Service	95,927	98,000	86,500
7410 Office Supplies	2,083	5,000	5,000
7420 Operating Materials	144,035	107,000	99,000
7440 Small Tools/Minor Equipment	2,473	5,000	5,000
Total Operation & Maintenance	503,232	495,045	474,070
7680 Contracts	37,760		
Park & Trail Paving & Sealing	-	25,000	25,000
Building Renovations	-	5,000	5,000
Park Amenities Improvements	-	25,000	25,000
Boardwalk Renovation	-	10,000	10,000
Playground Replacement	-	5,000	5,000
Loan Repayment	-	50,100	50,100
7630 Equipment Items > \$2,500	83,391	-	-
Total Capital Outlay	121,151	120,100	120,100
Total	\$ 1,757,246	\$ 1,831,070	\$ 1,820,910

Parks & Recreation Fund
 Leisure Time Activities
 KYBS

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ 8,458	\$ 17,620	\$ 9,500
Operation and Maintenance	17,292	38,500	37,000
Capital Outlay	-	-	-
Total	\$ 25,750	\$ 56,120	\$ 46,500
Funding by Source Recreation	\$ 25,750	\$ 56,120	\$ 46,500
Total	\$ 25,750	\$ 56,120	\$ 46,500

Total Positions*	0	0	0
------------------	---	---	---

* Includes full-time employees only.

Program Description:

The Kent Youth Baseball & Softball - KYBS (formerly KABC) cost center is used to account for expenditures related to this popular recreation program. KYBS is funded primarily through user charges and sponsorship fees. In 2016, approximately 450 boys and girls participated in 10 separate leagues. The leagues are divided into three components: instructional league, softball and baseball. The instructional league is for 5 to 7 year old boys and girls to learn the basic skills associated with baseball and softball. The Softball League is for 8 to 18 year olds and plays in either the Stow YES League or Portage South League. The baseball league is for 8 to 18 year olds and teams are placed in leagues according to their skill level. Leagues travel to neighboring communities including Streetsboro, Hudson, Portage County, Akron and Twinsburg. Tournaments for both the softball and baseball leagues are held at the end of the season.

Program Comments:

The 2026 recommended operation and maintenance budget reflects a slight decrease of \$1,500 as compared to the 2025 budget.

Parks & Recreation Fund
 Leisure Time Activities
 KYBS

Account Number(s)

106.03.530.302.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 7,326	\$ 15,000	\$ 8,000
7004 Retirement (PERS)	1,026	2,100	1,120
7005 Medicare	106	220	220
7009 Unemployment & Workers' Comp	-	300	160
Total Personnel Services	8,458	17,620	9,500
7340 Professional Services	2,997	8,000	7,000
7390 Misc. Contractual Service	4,430	5,500	6,000
7420 Operating Materials	9,865	25,000	24,000
Total Operation & Maintenance	17,292	38,500	37,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 25,750	\$ 56,120	\$ 46,500

Parks & Recreation Fund
 Leisure Time Activities
 K-6 Child Care

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 291,291	\$ 324,025	\$ 389,905
Operation and Maintenance	111,721	87,000	102,500
Capital Outlay	-	-	-
Total	\$ 403,012	\$ 411,025	\$ 492,405
Funding by Source			
Recreation	\$ 403,012	\$ 411,025	\$ 492,405
Total	\$ 403,012	\$ 411,025	\$ 492,405
Total Positions	1*	1*	1*

* Includes full-time employees only.

Program Description:

This cost center is used to account for the expenditures related to the K-6 Child Care Program. This program is funded with user charges.

Kent Parks and Recreation KPR Kidz Club offers child care before and after school from 6:30-8:30 a.m. and 3:00-6:00 p.m. for Kindergarten through 6th graders in the Kent City Schools. There are 3 locations: Davey Elementary, Longcoy Elementary and the Kent Recreation Center. The average amount of kids enrolled during the '15-16 school year is 125 (approximately 50 at Davey, 30 at Longcoy and 40 at the Kent Rec). Over 20 students are approved for child care assistance through the Ohio Department of Job and Family Services. Transportation is provided for Walls and Stanton students by Kent City School bus to and from the sites. The Kent Rec is open for all day child care from 6:30 a.m.-6:00 p.m. during the Kent City School's winter break, spring break, snow days and summer break. Davey will also house a summer camp this year from 9:00 a.m.-5:00 p.m. Each site has received grant money from the Step Up to Quality award program since 2008 totaling over \$50,000. Staff are trained in CPR, First Aid, Communicable Disease, Child Abuse Prevention and Child Development.

Program Comments:

The 2026 recommended operation and maintenance budget reflects an increase of \$15,500, or 17.82% compared to the 2025 budget due to programs that were absorbed into the K-6 Child Care cost center 303 that were previously budgeted in Parks & Recreation cost center 301. These programs include the preschool and various summer camps.

Parks & Recreation Fund

Leisure Time Activities

K-6 Child Care

Account Number(s)

106.03.530.303.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 234,241	\$ 258,000	\$ 313,320
7004 Retirement (PERS)	32,135	36,120	43,865
7005 Medicare	3,343	3,745	4,550
7006 Health Insurance	19,500	21,000	21,900
7008 Overtime	72	-	-
7009 Unemployment & Workers' Comp	2,000	5,160	6,270
Total Personnel Services	291,291	324,025	389,905
7210 Travel & Training	2,574	1,000	1,000
7330 Rents & Leases	2,225	5,000	4,000
7340 Professional Services	31,737	2,000	2,500
7370 Printing, Photocopy, Advertising	-	250	-
7390 Misc. Contractual Service	45,701	42,500	54,000
7410 Office Supplies	-	250	-
7420 Operating Materials	29,207	35,000	40,000
7440 Small Tools/Minor Equipment	277	1,000	1,000
Total Operation & Maintenance	111,721	87,000	102,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 403,012	\$ 411,025	\$ 492,405



Community & Environment



FUNDING BY PROGRAM AREA	2026 RECOMMEND
COMMUNITY AND ENVIRONMENT	
Community and Environment	
Community Development	\$ 1,114,640
Housing and Building Inspection	555,550
C.D.B.G. Grant Fund	115,095
C.H.I.P. Grant Fund	160,000
Land Banking	5,000
Shade Tree	168,675
Urban Renewal	35,500
Public Parking	90,600
Main Street Program	75,600
Economic Development	189,650
EDA/RLF	70,000
Sustainability	118,680
SUBTOTAL	2,698,990
Capital Projects:	
C.D.B.G. Grant Fund	159,857
General Fund - Shade Tree	20,000
General Fund - Urban Renewal	220,000
SUBTOTAL	399,857
Basic Utility Services Storm - Administrative Support	52,970
SUBTOTAL	52,970
MPITIE/TIF Fund	414,025
TOTAL	\$ 3,565,842

General/CDBG/CHIP Funds
 Community and Environment
 Community Development

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 610,286	\$ 727,005	\$ 882,520
Operation and Maintenance	539,892	429,406	560,185
Capital Outlay	552,480	170,000	159,857
Total	\$ 1,702,658	\$ 1,326,411	\$ 1,602,562
Funding by Source			
General	\$ 936,085	\$ 902,231	\$ 1,114,640
Storm Water	-	15,750	52,970
Comm. Development Block Grant	528,548	333,430	274,952
CHIP	238,025	75,000	160,000
Total	\$ 1,702,658	\$ 1,326,411	\$ 1,602,562
Total Positions	5	5	5

Program Description:

The Community Development Department administers a variety of activities associated with private sector residential and commercial projects under development in the City, including land use planning, zoning administration, building, neighborhood development, economic development, sustainability planning, and grants administration. The Planning and Zoning Division manages comprehensive land use planning activities and is responsible for administering and enforcing the City's Zoning Code. The Planning and Zoning Division provides staff support for numerous boards and commissions, including the Planning Commission, Board of Zoning Appeals, the Committee on Design & Preservation, the Sustainability Commission, the Fair Housing Board, the Community Reinvestment Area Housing Council, two local Joint Economic Development District boards, and the coordination of the City's neighborhood planning program. The Department administers several programs that are funded with federal and state grant support, including the Community Development Block Grant (CDBG), the Economic Development Administration Revolving Loan Fund, and the Community Housing Impact and Preservation (CHIP) program. The grant assistance provided through these various federal and state agencies are utilized by the Community Development Department to offer a myriad of neighborhood revitalization programs, including housing rehabilitation, public infrastructure improvements in low income residential areas, and needed emergency service programs for the homeless. The Department also administers the Social Service Grant program which provides funding to local nonprofit agencies that work with disadvantaged persons. The Department provides technical assistance to other City departments with the writing of grant proposals and prevailing wage monitoring on capital projects.

Program Comments:

The City's CDBG program year does not coincide with the City's fiscal calendar so past practice has been to budget the most recent grant award, plus estimated program income expenditures, which for the 2026 budget includes the 2025 CDBG grant award amount of \$264,952 and \$10,000 from CDBG program income. The City's CDBG allocation is \$20,000 less than the prior year. \$150,000 in anticipated CHIP 2025 grant funding has been appropriated, which is the portion to be expended in 2026 from a grant award expected by the end of 2025 or possible emer

General/CDBG/CHIP Funds
Community and Environment
Community Development

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 444,041	\$ 525,500	\$ 635,500
7004 Retirement (PERS)	60,591	73,710	89,110
7005 Medicare	6,385	7,665	9,180
7006 Health Insurance	89,613	105,000	131,400
7008 Overtime	56	1,000	1,000
7009 Unemployment & Workers' Comp	6,000	10,530	12,730
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	610,286	727,005	882,520
7210 Travel & Training	8,395	5,500	3,000
7280 Vehicle Fuel	2,416	3,000	3,000
7310 Utilities	186	-	-
7320 Communications/Postage	12,422	26,000	26,000
7340 Professional Services	23,997	39,400	39,400
7350 Maintenance of Equipment & Facility	-	2,000	2,000
7360 Insurance & Bonding	7,224	9,231	7,990
7370 Printing, Photocopy, Advertising	14,153	24,575	24,500
7390 Misc. Contractual Service	19,849	22,700	74,200
7410 Office Supplies	1,342	2,500	2,500
7420 Operating Materials	620	1,500	1,500
7440 Small Tools/Minor Equipment	145	4,000	3,000
7560 Social Service Contracts	51,770	65,000	112,000
7570 Public Service Contracts	232,461	92,000	234,095
7590 Non-City Property Improvements	-	7,000	7,000
7992 Program Income Expenditures	164,912	125,000	20,000
Total Operation & Maintenance	539,892	429,406	560,185
7680 Community Development Block Grants	552,480		
Elm Street Reconstruction	-	170,000	159,857
Total Capital Outlay	552,480	170,000	159,857
Total	\$ 1,702,658	\$ 1,326,411	\$ 1,602,562

General/CDBG/CHIP Funds
Community and Environment
Community Development

	Account Number(s)	001.04.540.401.	208.04.550.402.	126.04.540.401.
Line Description		001 General	208 Storm Water	126 CDBG
7001 Employee - Regular Salaries		\$ 596,000	\$ 39,500	\$ -
7004 Retirement (PERS)		83,580	5,530	-
7005 Medicare		8,600	580	-
7006 Health Insurance		124,830	6,570	-
7008 Overtime		1,000	-	-
7009 Unemployment & Workers' Comp		11,940	790	-
7250 Auto Allowance		3,600	-	-
Total Personnel Services		829,550	52,970	-
7210 Travel & Training		2,500	-	500
7280 Vehicle Fuel		3,000	-	-
7320 Communications/Postage		26,000	-	-
7340 Professional Services		20,000	-	19,400
7350 Maintenance of Equipment & Facility		2,000	-	-
7360 Insurance & Bonding		7,990	-	-
7370 Printing, Photocopy, Advertising		24,000	-	500
7390 Misc. Contractual Service		73,600	-	600
7410 Office Supplies		2,500	-	-
7420 Operating Materials		1,500	-	-
7440 Small Tools/Minor Equipment		3,000	-	-
7560 Social Service Contracts		112,000	-	-
7570 Public Service Contracts		-	-	84,095
7590 Non-City Property Improvements		7,000	-	-
7992 Program Income Expenditures		-	-	10,000
Total Operation & Maintenance		285,090	-	115,095
		Fund 301		
7630 Equipment Items > \$2,500		-	-	-
7680 Contracts:				
Elm St. Reconstruction		-	-	159,857
Total Capital Outlay		-	-	159,857
Total		\$ 1,114,640	\$ 52,970	\$ 274,952

136.04.540.413.

<u>136</u> <u>CHIP</u>	<u>2026</u> <u>Total</u>
\$ -	\$ 635,500
-	89,110
-	9,180
-	131,400
-	1,000
-	12,730
-	3,600
<hr/>	<hr/>
-	882,520
<hr/>	<hr/>
-	3,000
-	3,000
-	26,000
-	39,400
-	2,000
-	7,990
-	24,500
-	74,200
-	2,500
-	1,500
-	3,000
-	112,000
150,000	234,095
-	7,000
10,000	20,000
<hr/>	<hr/>
160,000	560,185
<hr/>	<hr/>
-	-
<hr/>	<hr/>
-	159,857
<hr/>	<hr/>
-	159,857
<hr/>	<hr/>
<u>\$ 160,000</u>	<u>\$ 1,602,562</u>

General/Water/Sewer/Storm Water Funds
 Community and Environment
 Building Department

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 388,893	\$ 445,650	\$ 464,550
Operation and Maintenance	42,953	46,785	91,000
Capital Outlay	-	-	-
Total	\$ 431,846	\$ 492,435	\$ 555,550
Funding by Source			
General	\$ 382,159	\$ 467,615	\$ 555,550
Water	7,098	7,960	-
Sewer	7,098	7,960	-
Storm	35,491	8,900	-
Total	\$ 431,846	\$ 492,435	\$ 555,550
Total Positions	4*	4*	4*

* Full-time employees only

Program Description:

The Building Division is part of the Community Development Department. The Building Division is responsible for providing technical building plan review, issuing building permits, conducting inspections and authorizing final approval for all residential and commercial new construction and renovation projects throughout the City.

This division is certified by the State of Ohio. The certification requires staff to include a chief building official, a plans examiner and inspectors for all structural, electrical, heating/air conditioning, and plumbing construction activities.

The Building Division also has two Code Enforcement Officers on staff who are responsible for monitoring for compliance with all exterior and interior property maintenance requirements, rental inspections and licensing of single-family occupancy rentals, and zoning code regulations.

Program Comments:

The 2026 recommended operation and maintenance budget increase \$44,215 or by 94.51% from 2025 because of increases associated with the new EP&L online services.

General/Water/Sewer/Storm Water Funds
 Community and Environment
 Building Department

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 283,484	\$ 320,000	\$ 320,200
7004 Retirement (PERS)	38,900	44,900	44,900
7005 Medicare	4,066	4,700	4,700
7006 Health Insurance	59,387	68,900	87,600
7008 Overtime	56	750	750
7009 Unemployment & Workers' Comp	3,000	6,400	6,400
	388,893	445,650	464,550
Total Personnel Services			
7210 Travel & Training	475	700	1,000
7320 Communications/Postage	2,155	2,200	2,900
7340 Professional Services	34,048	30,000	75,000
7350 Maintenance of Equipment & Facility	117	3,600	1,500
7360 Insurance & Bonding	662	1,440	1,800
7370 Printing, Photocopy, Advertising	538	1,500	3,000
7390 Misc. Contractual Service	3,808	5,545	4,000
7410 Office Supplies	172	500	500
7420 Operating Materials	498	800	800
7440 Small Tools/Minor Equipment	480	500	500
	42,953	46,785	91,000
Total Operation & Maintenance			
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay			
	-	-	-
Total	\$ 431,846	\$ 492,435	\$ 555,550

General Fund
 Community and Environment
 Land Banking

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	4,376	5,000	5,000
Capital Outlay	-	-	-
Total	\$ 4,376	\$ 5,000	\$ 5,000
Funding by Source			
General	\$ 4,376	\$ 5,000	\$ 5,000
UDAG	-	-	-
Total	\$ 4,376	\$ 5,000	\$ 5,000
Total Positions	0	0	0

Program Description:

This cost center is used to account for the City’s land banking program which is administered for the City by the Downtown Kent Corporation (DKC). The land banking program enables the City to acquire property as opportunities for such acquisitions become available in support of economic development priorities that promote future strategic redevelopment activities. The initial funding for this program was provided through an Urban Development Action Grant (UDAG) award from the U.S. Department of Housing and Urban Development. Per the federal grant agreement, funds repaid through debt servicing payments on any lands sold are used to fund other economic development related activities. Beginning in 2000, the program has received additional financial support from the City’s General Fund to continue the program when remaining UDAG funds became insufficient to meet total obligations.

Program Comments:

The City does not anticipate any land banking acquisition activities in 2026 and the budgeted funding will be used for any necessary maintenance costs associated with the vacant property at 266 N. Water Street.

General Fund
 Community and Environment
 Land Banking

Account Number(s)

001.04.540.404.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7390 Misc. Contractual Services	\$ 4,376	\$ 5,000	\$ 5,000
Total Operation & Maintenance	4,376	5,000	5,000
7610 Lands	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 4,376	\$ 5,000	\$ 5,000

General Fund
 Community and Environment
 Shade Tree

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	164,101	132,180	168,675
Capital Outlay	-	20,000	20,000
Total	\$ 164,101	\$ 152,180	\$ 188,675
Funding by Source General	\$ 164,101	\$ 152,180	\$ 188,675
Total	\$ 164,101	\$ 152,180	\$ 188,675
Total Positions	0	0	0

Program Description:

This cost center was established to account for the planting and maintenance of street trees within the public right-of-way throughout the City of Kent.

Program Comments:

The 2026 recommended budget reflects a \$36,495 or a 27.61% increase. This is due to increased costs for contractual services. This will also assist with existing tree maintenance and removal along with tree plantings and the reforestation of areas to enhance the beauty and desire of the City of Kent.

General Fund
 Community and Environment
 Shade Tree

Account Number(s)

001.05.560.405.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7210 Travel & Training	\$ 4,896	\$ 4,000	\$ 4,000
7280 Vehicle Fuel	4,177	7,000	7,000
7340 Professional Services	15,000	-	10,000
7350 Maintenance of Equipment & Facility	-	900	-
7360 Insurance & Bonding	735	780	675
7390 Misc. Contractual Service	134,150	115,000	140,000
7420 Operating Materials	5,065	2,500	5,000
7440 Small Tools/Minor Equipment	78	2,000	2,000
Total Operation & Maintenance	164,101	132,180	168,675
7690 Shade Trees	-	20,000	20,000
Total Capital Outlay	-	20,000	20,000
Total	\$ 164,101	\$ 152,180	\$ 188,675

General Fund
 Community and Environment
 Urban Renewal

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	7,717	33,600	35,500
Capital Outlay	105,397	-	220,000
Total	\$ 113,114	\$ 33,600	\$ 255,500
Funding by Source			
General	\$ 113,114	\$ 33,600	\$ 255,500
Total	\$ 113,114	\$ 33,600	\$ 255,500
Total Positions	0	0	0

Program Description:

This cost center tracks expenditures related to the urban renewal plan adopted for the downtown, including environmental testing activities for private sites with existing or possible contamination and activities, public art initiatives, and the printing of the two annual editions of the Tree City Bulletin.

Program Comments:

The 2026 recommended operation and maintenance budget is 5.70% higher than in 2025. No known remediation activities are anticipated for 2026.

General Fund
 Community and Environment
 Urban Renewal

Account Number(s)

001.09.570.406.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7330 Rents & Leases	\$ 3,042	\$ 3,600	\$ 4,500
7340 Professional Services	-	25,000	25,000
7390 Misc. Contractual Service	4,675	-	-
7720 Reimbursements	-	5,000	6,000
Total Operation & Maintenance	7,717	33,600	35,500
7680 Contracts	105,397	-	220,000
Total Capital Outlay	105,397	-	220,000
Total	\$ 113,114	\$ 33,600	\$ 255,500

General Fund
 Community and Environment
 Public Parking

Resource Summary Expenditure Categories	2024 Actual	2025 Budget	2026 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	59,867	90,600	90,600
Capital Outlay	-	-	-
Total	\$ 59,867	\$ 90,600	\$ 90,600
Funding by Source General	\$ 59,867	\$ 90,600	\$ 90,600
Total	\$ 59,867	\$ 90,600	\$ 90,600
Total Positions	0	0	0

Program Description:

This cost center accounts for expenditures related to the leasing of parking lots from private entities to provide additional public parking and the City’s on-street smart parking meter program.

Program Comments:

The 2026 recommended operation and maintenance budget has not increased as compared to the previous year. We continue to collect monthly fees and provide normal maintenance for those parking areas.

General Fund
 Community and Environment
 Public Parking

Account Number(s)

001.04.560.407.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7330 Rents & Leases	\$ 7,021	\$ 35,000	\$ 35,000
7370 Printing, Photocopy, Advertising	-	600	600
7390 Misc. Contractual Services	39,568	47,500	47,500
7420 Operating Materials	13,278	7,500	7,500
Total Operation & Maintenance	59,867	90,600	90,600
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 59,867	\$ 90,600	\$ 90,600

General Fund
 Community and Environment
 Main Street Program

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	70,000	75,600	75,600
Capital Outlay	-	-	-
Total	\$ 70,000	\$ 75,600	\$ 75,600
Funding by Source			
General	\$ 70,000	\$ 75,600	\$ 75,600
Total	\$ 70,000	\$ 75,600	\$ 75,600
Total Positions	0	0	0

Program Description:

This cost center is used to account for expenditures related to the Main Street Kent Program. Main Street Kent works with downtown businesses to develop programs and marketing activities that promote Kent as a destination for entertainment, retail, dining options and new business opportunities.

Program Comments:

The 2026 recommended budget for the Main Street Program reflects a zero increase in the support agreement for years 2025-2026, with a third year option at the same level for 2027.

General Fund
 Community and Environment
 Main Street Program

Account Number(s)

001.04.540.409.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7390 Misc. Contractual Service	\$ 70,000	\$ 75,600	\$ 75,600
Total Operation & Maintenance	70,000	75,600	75,600
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 70,000	\$ 75,600	\$ 75,600

General / EDA RLF Funds
 Economic Development
 Economic Development

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 127,558	\$ 145,445	\$ 151,325
Operation and Maintenance	22,002	83,830	108,225
Capital Outlay	-	-	-
Total	\$ 149,560	\$ 229,275	\$ 259,550
Funding by Source			
General	\$ 89,560	\$ 179,275	\$ 189,650
UDAG/EDA RLF	60,000	50,000	70,000
Total	\$ 149,560	\$ 229,275	\$ 259,650
Total Positions	1	1	1

Program Description:

The Economic Development Division staff is part of the Community Development Department and is responsible for administering a variety of programs designed to enhance the income tax base and provide for job creation and retention through initiatives that encourage economic growth in the City. Programs offered include real property tax incentives for capital investments made in three Community Reinvestment Areas, two different revolving loan fund (RLF) programs that support new and expansion commercial projects, and the Façade Program which provides a blend of grant and low interest loan assistance to downtown businesses interested in undertaking exterior improvements. The Economic Development Division also administers a Job Creation Tax Credit Program that offers a credit on local income taxes paid to companies that create jobs and which also qualify for a tax credit from the State of Ohio. Staff manages the Celebrate Kent! grant program which has an annual allocation of \$15,000 this is used to provide small funding awards to entities that encourage and promote downtown and diversity oriented events. The Economic Development Division is responsible for the administration of the two Joint Economic Development Districts (JEDD) agreements the City has with Brimfield and Franklin Townships.

Program Comments:

The 2026 recommended operation and maintenance budget reflects an increase of \$24,395 (29.10%) resulting from an increase in anticipated program income expenditures for 2026 along with an increase in utility costs. Program income is revolving loan funds (RLF) from previously repaid economic development loans that are used for new loans made to new and expanding businesses in the community.

General / EDA RLF Funds

Economic Development

Economic Development

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 92,554	\$ 106,000	\$ 110,240
7004 Retirement (PERS)	12,800	14,840	15,435
7005 Medicare	1,304	1,485	1,545
7006 Health Insurance	19,500	21,000	21,900
7009 Unemployment & Workers' Comp	1,400	2,120	2,205
	127,558	145,445	151,325
Total Personnel Services			
7210 Travel & Training	435	500	1,000
7310 Utilities	-	-	3,650
7320 Communications/Postage	571	500	500
7340 Professional Services	-	5,000	5,000
7350 Maint of Equip & Facility	-	2,600	2,600
7360 Insurance & Bonding	164	330	575
7370 Printing, Photocopy, Advertising	125	1,800	1,800
7390 Misc. Contractual Service	20,322	22,000	22,000
7410 Office Supplies	385	100	100
7420 Operating Materials	-	500	500
7440 Small Tools/Minor Equipment	-	500	500
7992 Program Income Expenditures	-	50,000	70,000
	22,002	83,830	108,225
Total Operation & Maintenance			
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay			
	-	-	-
Total	\$ 149,560	\$ 229,275	\$ 259,550



General / EDA RLF Funds

Economic Development

Economic Development

Account Number(s) 001.04.540.410. 134.04.540.404.

Line Description	General	Fund 134 EDA RLF	2026 Total
7001 Employee - Regular Salaries	\$ 110,240	\$ -	\$ 110,240.00
7004 Retirement (PERS)	15,435	-	15,435
7005 Medicare	1,545	-	1,545
7006 Health Insurance	21,900	-	21,900
7009 Unemployment & Workers' Comp	2,205	-	2,205
Total Personnel Services	151,325	-	151,325
7210 Travel & Training	1,000	-	1,000
7310 Utilities	3,650	-	3,650
7320 Communications/Postage	600	-	600
7340 Professional Services	5,000	-	5,000
7350 Maint of Equip & Facility	2,600	-	2,600
7360 Insurance & Bonding	575	-	575
7370 Printing, Photocopy, Advertising	1,800	-	1,800
7390 Misc. Contractual Service	22,000	-	22,000
7410 Office Supplies	100	-	100
7420 Operating Materials	500	-	500
7440 Small Tools/Minor Equipment	500	-	500
7992 Program Income Expenditures	-	70,000	70,000
Total Operation & Maintenance	38,325	70,000	108,325
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 189,650	\$ 70,000	\$ 259,650

General Fund
 Community and Environment
 Sustainability

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 42,925	\$ 109,090	\$ 115,280
Operation and Maintenance	32,755	27,500	3,400
Capital Outlay	-	-	-
Total	\$ 75,680	\$ 136,590	\$ 118,680
Funding by Source			
General	\$ 75,680	\$ 136,590	\$ 118,680
Total	\$ 75,680	\$ 136,590	\$ 118,680
Total Positions	0	1	1

Program Description:

This cost center was established to account for the City's new sustainability planning efforts. In 2024, the Sustainability Coordinator position was a joint position between the City and Kent State University. In July 2024, however, the shared contract with Kent State University was not renewed because the City hired the Sustainability Coordinator on a full-time basis in order to further the City's efforts to address the goals of its Climate Action Plan (CAP) and other sustainability initiatives.

Program Comments:

The 2025 budget reflects new personnel costs associated with hiring the Sustainability Coordinator as a full-time staff person and a reduction in operation and maintenance because the position is no longer supported through a joint agreement with Kent State University. O&M decreased by \$(24,100) or (87.64)% because the City will not need to hire a consultant for the completion of an updated Greenhouse Gas inventory since it was completed in 2025.

General Fund
 Community and Environment
 Sustainability

Account Number(s)

001.04.540.414.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7001 Employee - Regular Salaries	\$ 28,750	\$ 75,000	\$ 79,500
7004 Retirement (PERS)	4,025	10,500	11,130
7005 Medicare	400	1,090	1,160
7006 Health Insurance	9,750	21,000	21,900
7009 Unemployment & Workers' Comp	-	1,500	1,590
Total Personnel Services	42,925	109,090	115,280
7210 Travel & Training	-	200	200
7340 Professional Services	18,955	24,800	2,000
7390 Misc. Contractual Service	13,746	2,500	1,000
7420 Operating Materials	54	-	200
Total Operation & Maintenance	32,755	27,500	3,400
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 75,680	\$ 136,590	\$ 118,680

ARPA Fund
 All Departments
 All Divisions

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	13,983	-	-
Capital Outlay	1,302,075	-	-
Total	\$ 1,316,058	\$ -	\$ -
Funding by Source			
ARPA	\$ 1,316,058	\$ -	\$ -
Total	\$ 1,316,058	\$ -	\$ -
Total Positions	0	0	0

Program Description:

This Fund is exclusively dedicated to purposes/activities related to American Rescue Plan Act (ARPA) funding.

Program Comments:

There are no additional projects using the ARPA funding.

ARPA Fund
 All Departments
 All Divisions

Account Number(s)

138.05.550.505.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7340 Professional Services	\$ 13,983	\$ -	\$ -
Total Operation & Maintenance	13,983	-	-
7630 Capital Equipment > \$2500	-	-	-
7680 Contract	1,302,075	-	-
Total Capital Outlay	1,302,075	-	-
Total	\$ 1,316,058	\$ -	\$ -

MPITIE Capital Projects Fund
 MPITIE
 Community Development

Resource Summary	2024	2025	2026
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	6,728	9,000	9,000
Capital Outlay	426,951	410,685	405,025
Total	\$ 433,679	\$ 419,685	\$ 414,025
Funding by Source			
PILOTS/Note Renewal/Bonds	\$ 433,679	\$ 419,685	\$ 414,025
Total	\$ 433,679	\$ 419,685	\$ 414,025
Total Positions	0	0	0

Program Description:

This Fund is exclusively dedicated to purposes/activities related to downtown redevelopment within the Tax Increment Financing (TIF) District, as defined by the Ohio Revised Code, City of Kent Ordinances, and City of Kent debt covenants. The official Fund name is Municipal Public Improvement Tax Increment Equivalent Fund.

Program Comments:

The primary activity currently addressed through this cost center is annual debt service activity and all revenue is generated entirely from Payments In Lieu of Taxes (PILOTS) distributed to the City by Portage County.

MPITIE Capital Projects Fund
 MPITIE
 Community Development

Account Number(s)

302.07.570.800.

Line Description	2024 Actual	2025 Budget	2026 Recommend
7340 Professional Services	\$ 6,728	\$ 9,000	\$ 9,000
Total Operation & Maintenance	6,728	9,000	9,000
7830 LTGO Bonds Interest	201,951	240,685	190,025
7810 LTGO Bonds Principal	225,000	170,000	215,000
Subtotal	426,951	410,685	405,025
Total	\$ 433,679	\$ 419,685	\$ 414,025



DEBT SERVICE & CONTINGENCY

**CITY OF KENT
2026 RECOMMENDED LONG-TERM DEBT FUNDING SOURCE SUMMARY**

DEBT TYPE	STORM WATER	SEWER	WATER	INCOME TAX	SPECIAL INCOME TAX	PILOTS (TIF DISTRICT)	DEBT TYPE TOTAL
Issue II Loan	\$ 13,347	\$ 1,805	\$ 24,874	\$ 63,265	\$ -	\$ -	\$ 103,291
OWDA Loan/OH EPA Loan	-	79,803	16,519	-	-	-	96,322
General Obligation Bond	-	-	-	456,920	1,029,150	405,025	1,891,095
TOTAL LONG TERM DEBT	\$ 13,347	\$ 81,608	\$ 41,393	\$ 520,185	\$ 1,029,150	\$ 405,025	\$ 2,090,708

The Police/Safety Center Note was replaced with General Obligation Bonds in 2020 when the market was favorable. Principal and interest payments are included for this note in the Police Facility Fund.

The Sanitary Trunk Line Note was replaced with bonds when the market was favorable in 2020. Principal and interest payments are included above.

The Alley 5, Erie, Depeyster & Adjoining Streets Improvement & Parking Payment Devices Note was replaced with General Obligation Bonds in 2020 due to market favorability. Principal and interest payments are included for this note in the Municipal Public Improvement Tax Increment Equivalent Fund 302.

The 2013 Alley 4, 2013 Downtown Parking and 2014 Safety Center Construction bonds were called and refinanced in 2024 due to favorable market rates. Principal and interest payments have been updated accordingly.

2026 RECOMMENDED CONTINGENCY FUND APPROPRIATIONS

FUND	2022 APPROVED	2023 APPROVED	2024 APPROVED	2025 APPROVED	2026 RECOMMEND
General - Operating	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
SCMR - Operating	25,000	25,000	25,000	25,000	25,000
Capital Projects	25,000	25,000	25,000	25,000	25,000
Water - Operating	50,000	50,000	50,000	50,000	50,000
Sewer - Operating	50,000	50,000	50,000	50,000	50,000
TOTAL	\$ 250,000				

CITY OF KENT - DEBT SERVICE SCHEDULE - 2026

YEAR	NAME OF ISSUE	OUTSTANDING 1/1/2026	PRINCIPAL 2026	INTEREST 2026	TOTAL 2026	OUTSTANDING 1/1/2027	REVENUE SOURCE	FUND
General Obligation Bonds								
2015	LTGO - Safety Cntr Const., Series 2015	\$ 3,080,000	\$ 165,000	\$ 137,400	\$ 302,400	\$ 2,915,000	Special Income Tax	Fund 303
2020	LTGO - Alley 5 Improvements	525,000	85,000	6,775	91,775	440,000	PILOT	Fund 302
2020	LTGO - Safety Center, Series 2020	1,200,000	195,000	15,500	210,500	1,005,000	Special Income Tax	Fund 303
2021	LTGO - City Hall	8,205,000	250,000	206,920	456,920	7,955,000	Income Tax	Fund 301
2024	LTGO - Alley 4 Improvements	590,000	60,000	29,500	89,500	530,000	PILOT	Fund 302
2024	LTGO - Downtown Prkg Improvements	3,075,000	70,000	153,750	223,750	3,005,000	PILOT	Fund 302
2024	LTGO - Safety Cntr Const., Series 2024	2,625,000	385,000	131,250	516,250	2,240,000	Special Income Tax	Fund 303
	Subtotal	<u>19,300,000</u>	<u>1,210,000</u>	<u>681,095</u>	<u>1,891,095</u>	<u>18,090,000</u>		
Other								
2022	OWDA EPA Loan - SW Sanitary Sewer	1,940,222	62,481	17,322	79,803	1,877,741	Sewer	Fund 202
2007	OWDA Loan - Franklin Hills	24,291	16,113	406	16,519	8,178	Water/Special Assessment	Fund 201
2008	Issue II Loan - Elm/Mac/Morris	5,837	2,335	-	2,335	3,502	Storm Water	Fund 208
2008	Issue II Loan - Area Q Drainage Imprmt	9,214	2,633	-	2,633	6,581	Storm Water	Fund 208
2015	Issue II Loan - Area Q Drainage Imprmt - Ph V	52,500	5,000	-	5,000	47,500	Storm Water	Fund 208
2012	Issue II Loan - Erie & Depeyster	9,878	9,878	-	9,878	-	Income Tax	Fund 301
2012	Issue II Loan - Erie & Depeyster	1,805	1,805	-	1,805	-	Water	Fund 201
2012	Issue II Loan - Erie & Depeyster	1,805	1,805	-	1,805	-	Sewer	Fund 202
2018	Issue II Loan - Rockwell/Whittier	13,260	4,420	-	4,420	8,840	Income Tax	Fund 301
2019	Issue II Loan - E. Summit Street Imprmt	112,500	25,000	-	25,000	87,500	Income Tax	Fund 301
2019	Issue II Loan - S. Chestnut/Middlebury Rd.	49,229	12,307	-	12,307	36,922	Income Tax	Fund 301
2019	Issue II Loan - Hudson Road Water Line	27,003	5,401	-	5,401	21,602	Water	Fund 201
2021	Issue II Loan - St. Route 43 Traffic Impr	3,952	790	-	790	3,162	Income Tax	Fund 301
2022	Issue II Loan - Valleyview/Morris Impr	27,028	3,379	-	3,379	23,649	Storm Water	Fund 208
2023	Issue II Loan - Middlebury Rd. Resurfacing	86,950	10,870	-	10,870	76,080	Income Tax	Fund 301
2023	Issue II Loan - Water Tank Painting	23,450	2,931	-	2,931	20,519	Water	Fund 201
2024	Issue II Loan - Cuyahoga/Major/Stinaff Wtrln	125,269	14,737	-	14,737	110,532	Water	Fund 201
	Subtotal	<u>2,514,193</u>	<u>181,885</u>	<u>17,728</u>	<u>199,613</u>	<u>2,332,308</u>		
	TOTAL LONG TERM DEBT	\$ 21,814,193	\$ 1,391,885	\$ 698,823	\$ 2,090,708	\$ 20,422,308		
	Managed Reserve Contribution				25,540			
	County Auditor Special Assessment Fees				9,000			
	TOTAL DEBT				\$ 2,125,248			



APPENDICES

CITY OF KENT, OHIO
2026 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND

		<u>2026</u> <u>RECOMMEND</u>
GENERAL FUND - 001		
Community and Development - Shade Trees	\$	20,000
Community and Development - Urban Renewal		220,000
TOTAL	\$	240,000
 PARKS AND RECREATION - 106		
Park and Recreation Services	\$	120,100
 CDBG - 126		
Elm Street Reconstruction	\$	159,857
 FIRE AND E.M.S. - 128		
Fire Services	\$	3,195,000
Community Services		10,000
Paramedicine Program		3,600
TOTAL	\$	3,208,600
 WATER - 201		
IT	\$	40,500
Central Maintenance		153,750
Vehicle Maintenance		8,000
Service (Plant)		730,000
Capital Facilities		90,000
TOTAL	\$	1,022,250
 SEWER - 202		
IT	\$	39,950
Central Maintenance		99,250
Vehicle Maintenance		8,000
Service (Plant)		10,220,000
Capital Facilities		2,790,000
TOTAL	\$	13,157,200
 SOLID WASTE - 205		
Central Maintenance	\$	-
Vehicle Maintenance		0
TOTAL	\$	-

CITY OF KENT, OHIO
2026 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND
(Continued)

		<u>2026</u> <u>RECOMMEND</u>
STORM WATER DRAINAGE - 208		
IT	\$	1,650
Central Maintenance		74,250
Vehicle Maintenance		0
Capital Facilities		<u>415,000</u>
TOTAL	\$	<u>490,900</u>
 CAPITAL PROJECTS - 301		
Capital Projects - Safety	\$	191,000
Capital Projects - Service Administration		10,000
Capital Projects - Central Maintenance		874,750
Capital Projects - Transportation (Capital Facilities)		2,553,000
Capital Projects - IT		492,900
Capital Projects - Vehicle Maintenance		<u>16,000</u>
TOTAL	\$	<u>4,137,650</u>
 GRAND TOTAL ALL FUNDS		 <u>\$ 22,536,557</u>
 CHARTER TEST CAPITAL REQUIREMENT		
	\$	4,315,988
 CAPITAL RELATED TO CHARTER TEST		
	\$	5,363,835 **
 PERCENTAGE TO MEET CHARTER TEST		
		125.21%
 RECOMMENDED CAPITAL IN EXCESS OF		
CHARTER REQUIREMENT		\$ 1,047,847

****Debt included equals the amount in the debt column of the Capital Plan**

**CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**

BUDGET DIVISIONS	2024 APPROVED	2025 APPROVED	2026 RECOMMEND
<u>CITY COUNCIL</u>			
Councilmember	9	9	9
Clerk of Council	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>
<u>MAYOR</u>			
Mayor/President of Council	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u>CITY MANAGER</u>			
City Manager	1	1	1
Assistant to the City Manager	1	1	1
Comm. Engage. Coord. (full-time starting in 2024)	1	1	1
	<u>3</u>	<u>3</u>	<u>3</u>
<u>INFORMATION TECHNOLOGY</u>			
IT & Communications Director	1	1	1
Senior IT Technician	1	1	1
IT Technician	1	1	1
	<u>3</u>	<u>3</u>	<u>3</u>
<u>HUMAN RESOURCES</u>			
Human Resources Director	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u>CIVIL SERVICE</u>			
Civil Service Coordinator (part-time)	1	0	0
	<u>1</u>	<u>0</u>	<u>0</u>
<u>LAW</u>			
Director of Law	1	1	1
Asst Law Dir/Prosecutor (part-time)	1	1	1
Asst Law Director (part-time)	1	1	1
Legal Assistant to Law and HR	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>
<u>FINANCE ADMINISTRATION</u>			
Director of Budget and Finance	1	1	1
Controller	1	1	1
Collections Coordinator	1	1	1
Payroll Administrator	1	1	1
Utility Billing Clerk	0	0	1
Account Clerk	4	4	3
	<u>8</u>	<u>8</u>	<u>8</u>
<u>INCOME TAX ADMINISTRATION</u>			
Income Tax Auditor	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>

CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2024 APPROVED	2025 APPROVED	2026 RECOMMEND
<u>SERVICE ADMINISTRATION</u>			
Director of Public Service	1	1	1
Geographic Information Systems (GIS) Technician	0	0	1
Administrative Assistant to Director of Public Service	1	1	1
	<u>2</u>	<u>2</u>	<u>3</u>
<u>ENGINEERING</u>			
Deputy Service Director/ Superintendent of Engineering	1	1	1
Senior Engineer	3	3	3
Engineering Technician	2	2	2
Construction Clerk	1	1	1
Engineering Aide I (full-time starting in 2018)	1	0	0
Engineering Aide II	1	0	0
Engineering Aide	0	2	2
	<u>9</u>	<u>9</u>	<u>9</u>
<u>POLICE SERVICES</u>			
Police Chief	1	1	1
Police Captain	2	2	3
Lieutenant	5	5	5
Technical Sergeant	4	4	4
Police Officer	30*	28	28
Administrative Assistant to Chief	1	1	1
Secretary to Police Department	1	1	1
	<u>44</u>	<u>42</u>	<u>43</u>
<u>RECORDS AND COMMUNICATIONS</u>			
Dispatch Coordinator	1	1	1
Clerk-Dispatcher	11	11	11
Records Clerk (full-time)	1	1	1
Records Clerk (part-time)	1	1	1
	<u>14</u>	<u>14</u>	<u>14</u>
<u>JUVENILE SERVICES</u>			
Juvenile Counselor	1	1	1
Police Officer	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>
<u>SUPPORT SERVICES</u>			
Compliance Officer	2	2	2
Detention Officer (part-time)	6	6	6
	<u>8</u>	<u>8</u>	<u>8</u>

*Temporary positions (2) for only 2023 and 2024 only to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.

CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2024 APPROVED	2025 APPROVED	2026 RECOMMEND
<u>FIRE SERVICES</u>			
Fire Chief	1	1	1
Fire Captain	3	3	3
Fire Lieutenant	3	3	3
Firefighter	30*	30*	27
Firefighter - Paid on Call	3	3	3
Fire Services Specialist	1	1	1
	<u>41</u>	<u>41</u>	<u>38</u>
*Temporary positions (3) for only 2023-2025 to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.			
<u>COMMUNITY SERVICES - FIRE</u>			
Fire Lieutenant	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>
<u>CENTRAL MAINTENANCE</u>			
Laborer	4	6	6
Utilities Manager	1	1	1
Chief Operator	3	3	3
Repair Operator	4	4	5
Service Technician/Gardener	1	1	1
Service Worker	7	7	7
Maintenance Worker/Carpenter	1	1	0
Facilities Manager	1	1	1
Account Clerk	1	1	1
Equipment Technician	1	1	1
	<u>24</u>	<u>26</u>	<u>26</u>
<u>VEHICLE MAINTENANCE</u>			
Master Mechanic	1	1	1
Mechanic	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>
<u>WATER TREATMENT PLANT</u>			
Water Plant Manager	1	1	1
Water Laboratory Technician	1	1	1
Plant Mechanic	1	1	1
Water Plant Chief Operator	1	1	1
Water Plant Operator	6	6	6
Laborer (General Maintenance)	0	0	0
	<u>10</u>	<u>10</u>	<u>10</u>
<u>WATER RECLAMATION FACILITY</u>			
Water Reclamation Plant Mgr.	1	1	1
Plant Mechanic	1	1	1
Water Reclamation Plant Operator	7	7	7
Chemist	1	1	1
Laboratory Technician	1	1	1
Environmental Technician	1	1	1
Chief Operator	1	1	1
	<u>13</u>	<u>13</u>	<u>13</u>

CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2024 APPROVED	2025 APPROVED	2026 RECOMMEND
<u>HEALTH</u>			
Health Commissioner	1	1	1
Chief Sanitarian	1	1	1
Public Health Sanitarian	2	2	2
Admin. Asst. to Health Commissioner	1	1	1
Secretary	1	1	1
Accreditation Coordinator	1	1	1
	<u>7</u>	<u>7</u>	<u>7</u>
<u>PARKS AND RECREATION</u>			
Director - Parks and Recreation	1	1	1
Supervisor - Recreation	0	0	0
Supervisor - Parks	1	1	1
Marketing & Special Events Coordinator	1	1	1
Sports Activities Coordinator	1	1	1
Account Clerk	1	1	1
Parks Maintenance Laborer (full-time)	3	3	3
Senior Parks Crew Leader	1	1	1
Seasonal (part-time)	4	4	4
Part-time Employees*	0	0	0
	<u>13</u>	<u>13</u>	<u>13</u>
<u>KYBS</u>			
KYBS Coordinator (part-time)*	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<u>K-6 CHILD CARE</u>			
Recreation Specialist	1	1	1
Part-time Employees*	0	0	0
	<u>1</u>	<u>1</u>	<u>1</u>
*All part-time Parks & Recreation, KABC, and K-6 Child Care positions not to exceed the approved allocated budget in salaries for 2026.			
<u>COMMUNITY DEVELOPMENT</u>			
Director of Community Development	1	1	1
Assistant Community Development Director			
Administrative Assistant to Director of Community Development	0 1	1 1	1 1
Grants & Neighborhood Programs Coordinator	1	0	0
Sustainability Coordinator	1	1	1
Development Planner	1	0	0
Zoning and Grants Coordinator	0	1	1
Development Engineer	1	1	1
	<u>6</u>	<u>6</u>	<u>6</u>
<u>BUILDING</u>			
Building Services Supervisor	1	1	1
Specialized Inspectors (part-time)	8	8	8
Code Enforcement Officer (full-time)	2	2	2
Construction Clerk	1	1	1
	<u>12</u>	<u>12</u>	<u>12</u>

CITY OF KENT, OHIO
2026 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2024 APPROVED	2025 APPROVED	2026 RECOMMEND
<u>ECONOMIC DEVELOPMENT</u>			
Economic Development Director	1	1	1
	1	1	1
TOTAL ALL DEPARTMENTS	247	246	245
Full-time	212	212	211
Part-time	35	34	34

MANAGED RESERVE

This is the account that was established by Council and it is increased every year by the interest earned in the prior year. This balance is not shown anywhere in the budget document, however the estimated amount of interest is included as a use of income tax revenue.

116	Managed Reserve	\$	2,557,748	As of October 31, 2025
		\$	2,557,748	Held in City Investment Portfolio

