

ORDINANCE NO. 2026 - 84

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

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

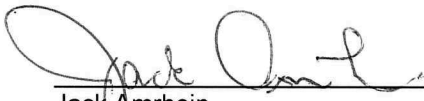
NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Kent, Portage County, Ohio:

SECTION 1. That the current appropriations Ordinance No. 2025-111 passed December 17, 2025, as amended by Ordinance No. 2026-12, passed 2/18/26, as amended by Ordinance No. 2026-26, passed 3/18/26, as amended by Ordinance No. 2026-30, passed 4/15/26, as amended by Ordinance No. 2026-58, passed 6/17/26, as amended by Ordinance 2026-64, passed 7/22/26 be amended as set forth in Exhibit "A", attached hereto and incorporated herein, so as to increase appropriations in Fund 001, General; Fund 102, Street Construction, Maintenance and Repair (SCMR); Fund 107, Food Service; Fund 110, Health Department; Fund 120, Housing Fund; Fund 124, Income Tax Safety; Fund 128, Fire and EMS; Fund 138, ARPA; Fund 201, Water; Fund 202, Sewer; Fund 301, Capital Improvements; and Fund 303, Police Station Levy Fund; and so as to decrease Fund 202, Sewer and Fund 301, Capital Improvements; and Declaring an Emergency.

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

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

PASSED: September 16, 2026
Date



Jack Amrhein
Mayor and President of Council

EFFECTIVE: September 16, 2026
Date

ATTEST: Kathleen Coleman
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No. 2026-84*, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON *September 16*, 20*26*.

(SEAL)

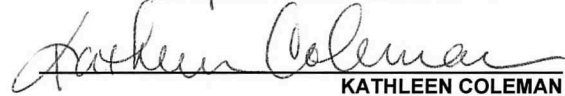

KATHLEEN COLEMAN
CLERK OF COUNCIL

Exhibit A

2026 ORIGINAL APPROPRIATIONS

<u>Fund - Department/Division</u>	<u>Personnel & Benefits</u>	<u>Other than Personnel & Benefits</u>	<u>Capital</u>	<u>Reserve/ Debt Service</u>	<u>Contingency</u>	<u>Fund & Department Total</u>
<u>General Fund (001)</u>						
City Council	\$ 241,770	\$ 151,280	\$ -	\$ -	\$ -	\$ 393,050
Mayor	13,755	12,000				25,755
Community Support		122,000				122,000
City Manager	421,255	103,355				524,610
Community Engagement	124,250	44,100				168,350
Information Technology	325,930	685,210				1,011,140
Urban Renewal		35,500	220,000			255,500
Human Resources	146,100	35,985				182,085
Law	402,220	143,715				545,935
Budget & Finance	543,410	279,875				823,285
Community Development	829,550	476,955				1,306,505
Economic Development	151,325	43,275				194,600
Public Parking		94,030				94,030
Main Street Program		75,600				75,600
Service Administration	219,110	387,975				607,085
Shade Tree		168,675	20,000			188,675
Sustainability	115,280	3,400				118,680
Building	464,550	99,900				564,450
Land banking		5,000				5,000
Engineering	320,150	122,800				442,950
Miscellaneous & Sundry		542,100				542,100
New City Hall Facility			1,149,000			1,149,000
Contingency					100,000	100,000
Fund Total	4,318,655	3,632,730	1,389,000	-	100,000	9,440,385
<u>West Side Fire (101)</u>						
Fire	179,850	38,800				218,650
Fund Total	179,850	38,800	-	-	-	218,650
<u>Street Construction Maintenance & Repair (102)</u>						
Service	1,604,380	1,431,050				3,035,430
Contingency					25,000	25,000
Fund Total	1,604,380	1,431,050	-	-	25,000	3,060,430
<u>State Highway (103)</u>						
Service		125,000				125,000
Fund Total	-	125,000	-	-	-	125,000
<u>Recreation (106)</u>						
Parks & Recreation	1,676,145	645,285	120,100			2,441,530
Fund Total	1,676,145	645,285	120,100	-	-	2,441,530
<u>Food Service (107)</u>						
Health	105,145	26,740	33,900			165,785
Fund Total	105,145	26,740	33,900	-	-	165,785
<u>Health Department (110)</u>						
Administration	590,030	196,680	54,216			840,926
Workforce Grant	97,945	3,250				101,195
Other Grants	0	115,055				115,055
Fund Total	687,975	314,985	54,216	-	-	1,057,176

2026 ORIGINAL APPROPRIATIONS

<u>Fund - Department/Division</u>	<u>Personnel & Benefits</u>	<u>Other than Personnel & Benefits</u>	<u>Capital</u>	<u>Reserve/ Debt Service</u>	<u>Contingency</u>	<u>Fund & Department Total</u>
<u>Income Tax (116)</u>						
Budget/Finance/IncTaxAdmin	152,820	687,400				840,220
Managed Reserve				25,540		25,540
Fund Total	152,820	687,400	-	25,540	-	865,760
<u>Revolving Housing (120)</u>						
Health	163,610	23,670	2,184			189,464
Fund Total	163,610	23,670	2,184	-	-	189,464
<u>State & Local Forfeits (121)</u>						
Police						-
Fund Total	-	-	-	-	-	-
<u>Drug Law Enforcement (122)</u>						
Police		20,000				20,000
Fund Total	-	20,000	-	-	-	20,000
<u>Enforcement & Education (123)</u>						
Police		11,000				11,000
Fund Total	-	11,000	-	-	-	11,000
<u>Income Tax Safety (124)</u>						
Police	9,492,915	981,970				10,474,885
Fund Total	9,492,915	981,970	-	-	-	10,474,885
<u>Law Enforcement Trust (125)</u>						
Police						-
Fund Total	-	-	-	-	-	-
<u>Community Development Block Grant (126)</u>						
Community Development		175,155	159,857			335,012
Fund Total	-	175,155	159,857	-	-	335,012
<u>Fire & E.M.S. (128)</u>						
Fire	6,624,890	987,290	3,341,550			10,953,730
Fund Total	6,624,890	987,290	3,341,550	-	-	10,953,730
<u>Wireless 911 (129)</u>						
Safety						-
Fund Total	-	-	-	-	-	-
<u>Swimming Pool Inspections (130)</u>						
Health	8,410	500				8,910
Fund Total	8,410	500	-	-	-	8,910
<u>Police Pension (132)</u>						
Police	180,000					180,000
Fund Total	180,000	-	-	-	-	180,000
<u>Fire Pension (133)</u>						
Fire	180,000					180,000
Fund Total	180,000	-	-	-	-	180,000

2026 ORIGINAL APPROPRIATIONS

Fund - Department/Division	Personnel & Benefits	Other than Personnel & Benefits	Capital	Reserve/Debt Service	Contingency	Fund & Department Total
<u>UDAG / EDA-RLF (134)</u>						
City Manager/C.D.		570,000				570,000
Fund Total	-	570,000	-	-	-	570,000
<u>CHIP Grant (136)</u>						
City Manager/C.D.		160,000				160,000
Fund Total	-	160,000	-	-	-	160,000
<u>Local American Rescue Plan Act (138)</u>						
ARPA			26,745.81			26,745.81
Fund Total	-	-	26,745.81	-	-	26,745.81
<u>Water (201)</u>						
Service	2,216,890	1,454,530	957,765			4,629,185
Service (Capital Facilities)			248,050			248,050
Admin. Support	540,640	198,955	40,500			780,095
Budget & Finance (Debt)				41,799		41,799
Contingency					50,000	50,000
Fund Total	2,757,530	1,653,485	1,246,315	41,799	50,000	5,749,129
<u>Sewer (202)</u>						
Service	1,970,665	1,129,750	10,703,504.19			13,803,919.19
Service (Capital Facilities)			3,445,760			3,445,760
Admin. Support	459,540	168,155	39,950			667,645
Budget & Finance (Debt)				106,430		106,430
Contingency					50,000	50,000
Fund Total	2,430,205	1,297,905	14,189,214.19	106,430	50,000	18,073,754.19
<u>Utility Billing (204)</u>						
Budget & Finance		149,440				149,440
Fund Total	-	149,440	-	-	-	149,440
<u>Solid Waste (205)</u>						
Admin Support	52,270	176,910				229,180
Service	462,880	40,500				503,380
Fund Total	515,150	217,410	-	-	-	732,560
<u>Storm Water Utility (208)</u>						
Service	462,880	65,850	74,250			602,980
Service (Capital Facilities)			750,000			750,000
Admin. Support	376,260	88,670	1,650			466,580
Budget & Finance (Debt)				13,347		13,347
Fund Total	839,140	154,520	825,900	13,347	-	1,832,907

2026 ORIGINAL APPROPRIATIONS

<u>Fund - Department/Division</u>	<u>Personnel & Benefits</u>	<u>Other than Personnel & Benefits</u>	<u>Capital</u>	<u>Reserve/ Debt Service</u>	<u>Contingency</u>	<u>Fund & Department Total</u>
<u>Guaranteed Deposits (230)</u>						
Budget & Finance		1,000				1,000
Fund Total	-	1,000	-	-	-	1,000
<u>Capital Projects (301)</u>						
Safety			231,000			231,000
Service			987,900			987,900
Service (Capital Facilities)			25,443,666			25,443,666
Administrative	320,150		502,900			823,050
Parks & Recreation			10,000			10,000
Budget & Finance (Debt)				63,265		63,265
New City Hall (Debt)				456,920		456,920
Contingency					25,000	25,000
Fund Total	320,150	-	27,175,466	520,185	25,000	28,040,801
<u>Municipal Public Improvement Tax Increment Equivalent (302)</u>						
Service (Capital Facilities)						-
Budget & Finance (Debt)				414,025		414,025
Fund Total	-	-	-	414,025	-	414,025
<u>Police Facility (303)</u>						
Safety (Capital Facilities)		66,000	132,300			198,300
Budget & Finance (Debt)				1,029,150		1,029,150
Fund Total	-	66,000	132,300	1,029,150	-	1,227,450
<u>Internal Service (807)</u>						
Health Insurance		4,553,410				4,553,410
Fund Total	-	4,553,410	-	-	-	4,553,410
Total Appropriations	\$ 32,236,970	\$ 17,924,745	\$ 48,696,748	\$ 2,150,476	\$ 250,000	\$ 101,258,939
Original Appropriations	\$ 31,410,370	\$ 16,554,240	\$ 20,605,557	\$ 2,142,976	\$ 250,000	\$ 70,963,143
Amendment #1	589,600	455,085	26,541,371	-	-	27,586,056
Amendment #2	187,000	508,400	179,450	7,500	-	882,350
Amendment #3	-	9,100	298,150	-	-	307,250
Amendment #4	50,000	156,045	-	-	-	206,045
Amendment #5	-	10,505	914,000	-	-	924,505
Amendment #6	-	231,370	158,220	-	-	389,590
Amendment #7						-
Amendment #8						-
	\$ 32,236,970	\$ 17,924,745	\$ 48,696,748	\$ 2,150,476	\$ 250,000	\$ 101,258,939

2026 ORIGINAL APPROPRIATIONS - SCHEDULE OF OPERATING TRANSFERS AND TEMPORARY ADVANCES

<u>Paying Fund</u>	<u>Original</u>	<u>Request</u>	<u>Change</u>	<u>Receiving Fund</u>
Operating Transfers				
Fund 116 - Income Tax	\$ 4,336,500			Fund 001 - General
Fund 116 - Income Tax	800,000			Fund 102 - St Const Maint & Repair
Fund 116 - Income Tax	4,654,138			Fund 124 - Income Tax Safety
Fund 116 - Income Tax	4,654,138			Fund 128 - Fire & E.M.S.
Fund 116 - Income Tax	4,034,138			Fund 301 - Capital Projects
Fund 116 - Income Tax	2,327,070			Fund 303 - Police Facility
Total Fund 116 Income Tax	20,805,984	-	-	
Fund 201 - Water	59,720	\$ 74,720	\$ 15,000	Fund 204 - Utility Billing
Fund 202 - Sewer	59,720	74,720	15,000	Fund 204 - Utility Billing
Fund 001 - General	0	50,000	50,000	Fund 106 - Parks and Rec
Fund 001 - General	700,000			Fund 110 - Health
Fund 001 - General	5,700,000			Fund 124 - Income Tax Safety
Fund 001 - General	4,400,000			Fund 128 - Fire & EMS
Subtotal - Total Operating Transfers	10,919,440	199,440	80,000	
Grand Total - All Transfers	\$ 31,725,424	\$ 199,440	\$ 80,000	

