



CITY OF KENT

City Council Committee Meeting

319 S. Water St., Kent, OH 44240

Wednesday, October 1, 2025

AGENDA -Amended

6:00PM DEMOCRACY DAY PUBLIC HEARING

BOARD OF CONTROL will begin immediately after Democracy Day Public Hearing

COUNCIL COMMITTEE meeting will begin immediately after Board of Control

CALL TO ORDER

COMMITTEES

- 1. Committee of the Whole – Chair Fiala/Vice Chair Amrhein**
 - 1.1 Sustainability Month Proclamation
 - 1.2 Staff Updates
- 2. Community Development Committee-Chair Rosenberg/Vice-Chair Clapper**
 - 2.1 Sustainability Coordinator Update
 - 2.2 Brimfield-Kent JEDD Income Tax Agreement Renewal and Amendment
- 3. Finance Committee – Chair DeLeone/Vice-Chair Celko**
 - 3.1 Funding considerations to support the Kent Parks and Recreation Department
- 4. Health & Public Safety Committee-Chair Amrhein/Vice-Chair Sidoti**

No business
- 5. Land Use Committee – Chair Shaffer Bish/Vice-Chair Hook**
 - 5.1 Update on Zoning Overlay Concept Review and Request for Match Assistance for Brownfield Remediation Grant
- 6. Streets, Sidewalks, and Utilities Committee-Chair Sidoti/Vice-Chair Clapper**

No business

EXECUTIVE SESSION to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, and property acquisition

RETURN TO REGULAR SESSION

ADJOURNMENT

Any person who requires an auxiliary aid or service for effective communication or a modification of policies and procedures to participate in any City or City Council public meeting or event should contact the Clerk of Council at 330-678-8007. Any request for auxiliary aid or other accommodation should be made as soon as possible, but no later than forty-eight hours prior to the event.

TENTATIVE OCTOBER 2025 CALENDAR

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1 Democracy Day/Council Committee Mtg 6pm	2	3	4
5 Sustainability Comm 5:30	6 Planning Comm 1 7:00pm	7	8 Standing Rock Cemetery 4:00pm	9	10	11
12	13 Board of Health 5:30pm	14 Council Regular Mtg 7:00pm	15 Parks & Rec Board 5:30pm	16	17	18
19 Civil Service Commission 5:00pm	20 Planning Comm 2 7:00pm	21	22	23	24	25
26	27	28	29	30	31	

KENT CITY COUNCIL'S PENDING LIST

Administration	Date of Motion	Motion Made by
Senior Advisory Committee	10/18/2017	Ferrara; Sidoti
Discussion with Franklin Twp./sidewalk snow upkeep	01/19/2022	Shaffer Bish
Explore Use of Consent Agenda	04/17/2024	Hook
Council Committees	Month/Yr.	Motion Made by
Noise Ordinance Review - <i>Health & Public Safety</i>	11/15/2023	Amrhein
Downtown Historic District- <i>Community Dev.</i>	02/24/2024	Shaffer Bish
Role of Architecture Review Board- <i>Community Dev.</i>	02/24/2024	Celko
Requirement for In Person Board Interviews- <i>Comm/Whole</i>	03/20/2024	Rosenberg
Arborist & Health Dept. used in Rental Inspections	06/19/2024	Clapper
Warming Centers for the Unhoused	09/18/2024	

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Proclamation

CITY OF KENT, OHIO

TREE CITY USA

- WHEREAS,** the City of Kent recognizes the well-being of a community is directly linked to the health of our planet and the Kent community has a long history of working to protect and enhance the environmental, health, and social well-being of those who live, work and play in the City; and
- WHEREAS,** cities are at the forefront of building a more resilient future by enacting initiatives related to renewable energy, energy efficiency, waste reduction, transportation, and urban green spaces that offer numerous benefits such as cost savings, improved public health, and enhanced quality of life for all residents; and
- WHEREAS,** the City of Kent is committed to implementing policies and practices designed to preserve and protect the Kent community through a commitment to ongoing, responsible, environmental stewardship; and
- WHEREAS,** to honor this commitment, the City of Kent, with the help and input of the community, adopted a Climate Action Plan (CAP) in April of 2023 which identified strategies aimed at reducing greenhouse gas emissions, a key contributor to climate change; and
- WHEREAS** the City of Kent, recognizes the importance of implementing these strategies and continuing to work together as a community to focus on raising awareness of how individual and collective action can lead to a healthier, sustainable, and more resilient future

Now, Therefore, I, Jerry T. Fiala, Mayor and President of the Kent City Council, in alignment with the Education and Outreach component of the CAP, do hereby proclaim the month of October 2025, as

"SUSTAINABILITY MONTH"

in the City of Kent, Ohio. All residents, businesses, and organizations are urged to join this celebration by participating in activities that promote sustainable practices. Working together can create a brighter, more sustainable future for the City of Kent and beyond.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Official Seal of the City of Kent to be affixed this ____ day of _____, 2025.

Jerry T. Fiala
Mayor
CITY OF KENT, OHIO



CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: September 22, 2025

TO: Dave Ruller, City Manager

FROM: Julie Morris, Sustainability Coordinator

RE: Update on Climate Action Plan Work – Presentation for Council

I am respectfully requesting time at the October 1st Council Committee Meeting to provide highlights of the City's Climate Action Plan (CAP) work.

This is an information-only item and attached, please find a PDF copy of the intended presentation.

Additionally enclosed is a supplemental, detailed report of my CAP and sustainability work covering the period from January 2025 to the present.

If you need any additional information, please let me know.

Thank you.

Attachments:

PDF of Presentation PowerPoint
Supplemental Sustainability Coordinator Report

Cc: Bridget Susel, Community Development Director
Kathy Coleman, Clerk of Council



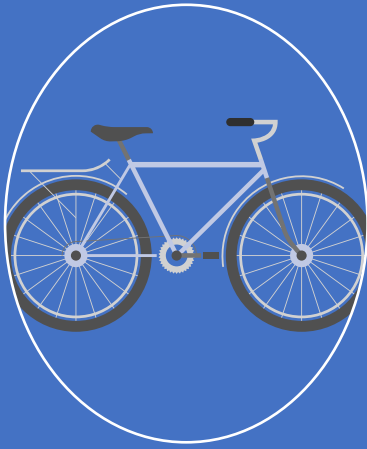
City of Kent, Ohio

Climate Action Plan: Highlights of Projects in Prioritized Sectors





Stationary
Energy



Transportation



Waste



Agriculture,
Forestry &
Other Land
Uses



Education &
Outreach



Updated
Greenhouse
Gas Inventory

The Climate Action Plan (CAP) provides 15 suggested strategies to help meet goals within these focus areas which are being explored, with consideration given to timing, funding, and implementation, as part of a 5-year plan.

**Tonight's Focus:
highlights of
projects in these
prioritized
sectors**



Stationary Energy



Transportation



Education &
Outreach

Stationary Energy: Expanding Solar

- The City has hired Civil & Environmental Consultants, Inc. (CEC) to provide professional services associated with the design, installation, implementation, and financing for a public-private photovoltaic (PV) solar project
- The project is to be located at the 800 Mogadore property in Kent, moving the currently vacant brownfield site to productive use

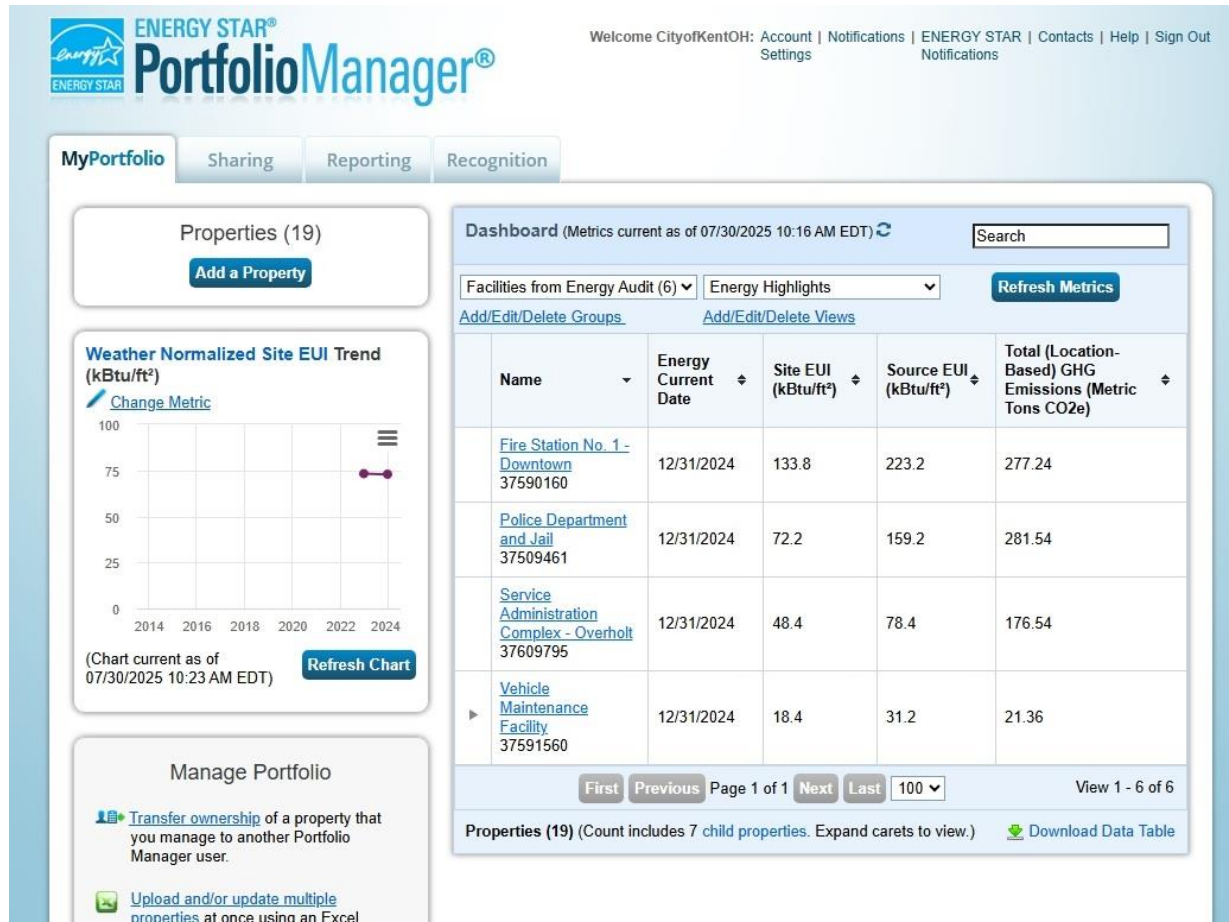


CITY OF KENT, OHIO

**STATEMENT OF QUALIFICATIONS FOR PROFESSIONAL
CONSULTING SERVICES: PHOTOVOLTAIC PROJECT**

Stationary Energy: Efficiency Initiatives

Utilization of EPA's ENERGY STAR Portfolio Manager System



City Hall LEED Silver Sustainable Design Elements

- Sensitive Land Protection
- Surrounding Density and Diverse Uses
- Access to Quality Transit
- Reduced Parking Footprint
- Green Vehicles
- Outdoor & Indoor Water Use Reduction
- Enhanced Indoor Air Quality Strategies
- Low-Emitting Materials
- Interior Lighting
- Daylight
- Quality Views
- Acoustic Performance
- LEED Accredited Professional

CAP Focus Area: Transportation

Bike and Walk Infrastructure

- Working with City's Engineering Department to help support, promote, and provide education around the Bike & Walk Infrastructure projects listed on pages 19-20 of the CAP
- **Bicycle Friendly Community – take the survey!**
https://www.surveymonkey.com/r/BFC_2025

Electric Vehicle Infrastructure

- Electric Vehicle (EV) charging stations for public use – to be installed in four Kent State parking lots along the north side of campus adjacent to East Main Street as part of that street rehabilitation project
- 2 Dual Port Level 2 EV Charging Stations installed and operational at City Hall



City Hall EV Stations: Usage Information through 9/22/25

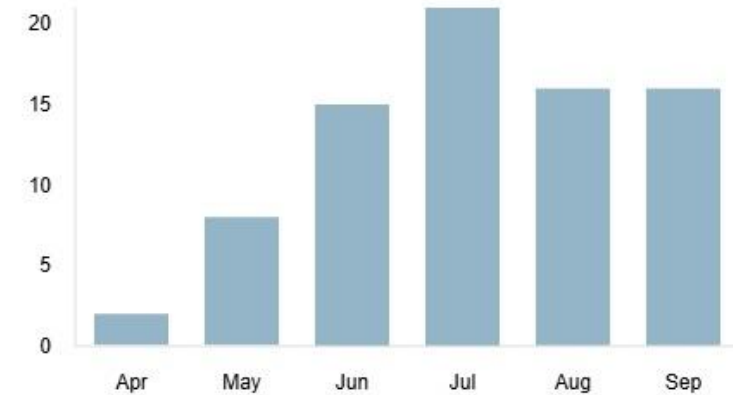


Average Session Length

Last 30 Days

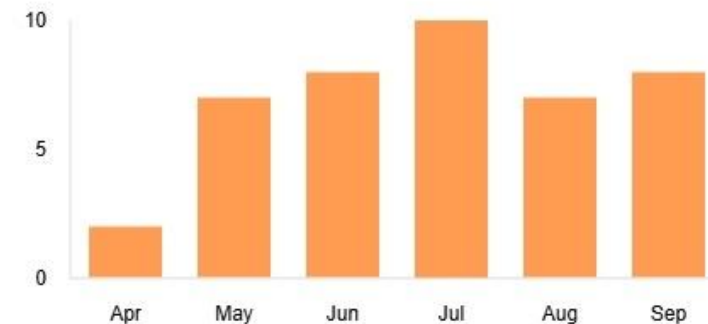


Sessions



Unique Drivers

0 Connected Drivers



Here's how EV charging has helped:

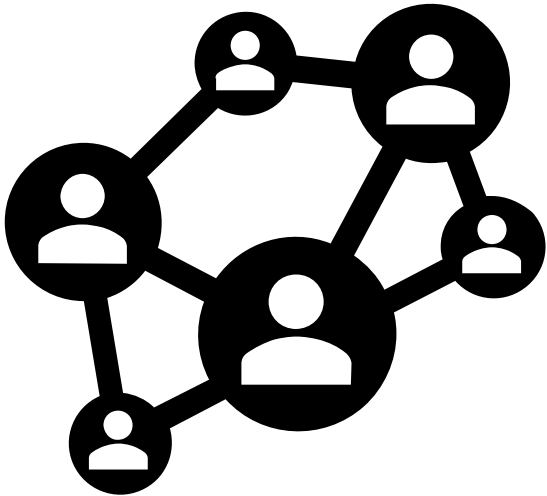


You've avoided 508kg greenhouse gas emissions



That's like planting 13 trees and letting them grow for 10 years

CAP Focus Area: Education and Outreach



Visit our website:

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

Ongoing

Sustainability Overview
webpage content
Community listserv
Sustainable Kent e-
Newsletter (Quarterly)
Presentations and
interviews
Sustainability
Commission
Tabling at area events
Local and Regional
Collaboration

Upcoming

Development of City-
Business/Org Climate
Alliance
Kent State DI Hub
Fellows Challenge –
Model of a Sustainable
Kent
Bicycle Friendly
Community
October Sustainability
Month Celebration &
Special Edition of
newsletter to showcase
the event

October Sustainability Month Celebration



Celebrate the many sustainable practices our community engages in each and every day.



Everything from remembering to take your own bags to the grocery store to hosting a special event promoting sustainable practices qualify as contributing to this celebration.



By showcasing sustainability efforts together throughout the month, we'll create a celebration as unique and special as Kent itself.

- The Sustainability Commission will be tabling Saturday, October 11th at the Haymaker Farmers' Market to share about the City's sustainability work
- The City Parks & Recreation Department, Sustainability Commission, and several community partners, will be hosting a Lights Out Event at Plum Creek on October 19th starting at 7pm – come learn more about bats, light impact on migrating wildlife, and enjoy the night sky when lights are turned off for part of the event
- Additional information and activities listed at: <https://www.kentohio.gov/business-building-development/sustainability-overview/october-sustainability-month-celebration/>

Where We're Headed: 2025 and beyond

2025

Prioritize and work to implement the tasks contained in the CAP, with continued development of the Municipal Energy Management Plan (MEMP); Identify a viable public solar array project; Implement the City's new electric vehicle charging stations at City Hall; Promote alternative transportation options; Monitor existing and develop funding opportunities; Continue development of efforts that help the City reduce its carbon footprint

2026-2028

Continue work on 2025 listed programs; Lay groundwork for Residential Subsidized Energy Audit Program, GHG Reduction Ordinance and Green Leasing Initiatives; Support and implement Transportation efforts, Waste, and Urban Tree Credit Initiatives

2029 to 2050

Undergo a climate action planning process every 5 years that is reflective of emission reductions achievements and new goals until Carbon Neutrality is achieved

Continue to work with experts, consultants, the Sustainability Commission, community and regional stakeholders for ongoing collaboration while moving through the implementation process, sharing our data, successes, and best practices along the way.

Conduct another GHG Inventory update to check our progress and help strategically develop what our next planning process goals and reduction targets will be



Thank You!

Julie Morris,
Sustainability Coordinator

julie.morris@kentohio.gov

330-678-8108



City of Kent Climate Action Plan (CAP) Update – Sustainability Coordinator Report covering work from 01/01/2025 through 10/1/2025:

Much of the following work involves time, collaboration, and help from various City staff and community members to accomplish (too many to list individually here), and thanks to all involved!

Stationary Energy:

- Expanding solar
 - A decision from Council was made in July 2024 to receive in-depth site and system assessments from consultant World Kinect's specialized solar team for onsite solar at Kent Fire Station No. 1 and the Water Treatment Plant (WTP) – this was a provision of NOPEC's Resiliency and Sustainability Support Program. Staff coordinated with the consultants around the data and analysis needed for these reports.
 - After staff review of the reports, both sites were deemed as currently unfeasible for onsite solar development due to various site restrictions and issues of return on investment (ROI).
 - Solar Array Project 2025 – to be sited on the 800 Mogadore brownfield site in Kent.
 - NOPEC Energized Community grant funding assistance for 2025 in the amount of \$50,733 was appropriated by Council to hire a consultant to provide professional services associated with the design, installation, implementation, and financing for a public-private photovoltaic (PV) solar project.
 - Provided research to assist with drafting the consultant Request for Qualifications (RFQ).
 - The RFQ public bid closed on 7/29/25 – After staff review, Civil & Environmental Consultants, Inc. (CEC) was selected and has been hired for the project.
 - Will provide ongoing assistance when needed as directed by the consultant and City staff.
- Maintain the City's Environmental Protection Agency (EPA) ENERGY STAR Portfolio Manager account.
 - The CAP directs use of the Portfolio Manager tool for use in several of its programs that will be developed in the future: City's GHG Reduction Ordinance (p.13 of CAP) and the Green Leasing program (p.16 of CAP), and this tool can support efforts in the development of the Subsidized Energy Audits program (p.12 of CAP).
 - The Portfolio Manager tool allows the City to benchmark its annual energy use for the facilities, assess associated GHG emissions, develop metrics, and explore reduction targets for same.
 - Use of this tool with City properties will help the City lead by example and provide first-hand knowledge of how it can be used in the development of future CAP programs.
 - The Portfolio Manager system has capacity for sharable reporting which staff is exploring to provide transparency around the City's energy use, savings, and GHG reductions over time.
 - Staff are continuing to work on the City's facility portfolio in ENERGY STAR Portfolio Manager program
 - 2025 energy utility data won't be entered until 2026.
 - City Hall will be added to the portfolio in 2026 using its 2025 energy data.
 - Review and adjustment of which buildings in the portfolio will be included in the reporting features - exploring the program's reporting, target/goal setting, and sharing capacities.
- Municipal Energy Management Plan (MEMP) development.
 - World Kinect's 2024 Decarbonization Report delivered in December of 2024 provided recommendations of elements to be considered for the MEMP.
 - Staff review of this report for feasibility and fit with City needs is ongoing.

Transportation:

- Electric Vehicle (EV) Charging Stations at Kent's City Hall:
 - The stations are operational and have been available for public use since 4/24/2025.
 - Ongoing handling of ChargePoint systems now that the stations are operational.
 - ChargePoint is the software platform that runs the EV charging station operations and provides associated use metrics for the City.
 - Coordinated and set up the City's account within same.
 - Ongoing monitoring of performance, usage, financial and GHG reduction stats.
 - Ongoing management of required Ohio EPA grant reporting for the stations.
- Kent State University Bicycle Friendly University (BFU) and City of Kent Bicycle Friendly Community (BFC) work:
 - Much of the rating requirements for both BFU and BFC involve work that crosses both the University and City, requiring collaboration between the entities.
 - The City may also need to be involved in work the University is doing to help improve their BFU standing from Bronze to Silver.
 - Attend Kent State University's Bicycle Advisory Committee (BAC) monthly meetings.
 - Assisting with review, prioritization, implementation, and development of materials for BFU feedback report action items when needed.
 - The City of Kent has "honorable mention" status as a Bicycle Friendly Community and the City can pursue additional BFC rating levels.
 - Working closely with the City's Engineering Department, coordinated and completed the renewal application for the City's BFC rating, and submitted the application in June 2025 - a rating decision is expected in December 2025.
 - As a result of this collaboration, new Active Transportation information and resource pages are available on the City's website:
 - <https://www.kentohio.gov/business-building-development/sustainability-overview/biking-and-active-transportation/>
 - <https://www.kentohio.gov/business-building-development/engineering/active-transportation/>

Waste:

- Walls Elementary School Garden work:
 - Attending their meetings to remain connected for possible onsite compost pilot program work in the future and to assist in communicating garden project needs with the community.
- Attended Keep Ohio Beautiful (KOB) program information webinar detailing the following:
 - KOB is a statewide nonprofit organization dedicated to empowering Ohio communities to improve their local environments.
 - As an affiliate of Keep America Beautiful, KOB fosters partnerships with government agencies, businesses, nonprofits, and individuals to create cleaner, greener, and more vibrant communities with a strong focus on ending litter, improving recycling, and beautifying communities.
 - Review of this program is ongoing for fit and feasibility with City needs.
- The Spring and Summer 2025 editions of the Sustainable Kent e-newsletter included articles offering local resources for hard to recycle items such as batteries and information about a regional Material Recovery Facility that processes area recycling materials collected by haulers.

Agriculture, Forestry and Other Land Use (AFOLU):

- Attended meeting on 3/31/25 with Leah Graham, Sustainability Coordinator at Kent State University and Samantha Farabaug, Carbon Credit Specialist at Western Reserve Land Conservancy (WRLC) to learn more about the WRLC Carbon Credit Program.
 - WRLC works with the City Forest Credits organization referenced to in the CAP strategy for same.
 - Review of this program is ongoing for fit and feasibility with City needs.

Education & Outreach:

- Facilitate monthly Sustainability Commission meetings.
 - Provide meeting notices to members, post agenda and minutes to the Civic Clerk system.
 - Take and process meeting minutes.
 - Provide a staff report and receive advisement on CAP work from members, integrating same as applicable and feasible.
 - Address concerns/issues raised by Commission members.
 - Provide research and materials, answer questions, and help coordinate meetings and/or other information as needed around the following Commission recurring agenda topics:
 - Ordinance and By-laws review – Facilitate the review and update of Commission origin ordinances and by-laws (last updated in 2009) to align with current City needs and practices given adoption of the CAP and creation of the full-time Sustainability Coordinator position.
 - Events Committee.
 - Lights Out/Dark Skies/Wildlife Migration Initiatives.
 - Compost Research.
 - Fracking and water quality.
- Maintain the Sustainability Overview webpage on the City website, as well as the Sustainability Listserv to send out information about pertinent sustainability work and events.
 - Creation of new pages under the Sustainability Overview site is ongoing as programs are developed and other aspects of sustainability work become shareable.
 - At last count, the Sustainability Listserv has reached 186 subscribers – this is an increase of 60 people over the course of the year so far.
- Generate the Sustainable Kent News e-newsletter which is posted to the website and sent out quarterly on the City's sustainability list-serv.
 - The e-newsletter shares news about CAP initiatives and other sustainability work happening in the City.
 - Generated the Winter, Spring, and Summer 2025 editions which have been emailed out and posted to the City's Sustainability Overview webpage.
 - The Fall 2025 edition will be sent out in mid-October, with a special edition to be sent in November highlighting how the community celebrated October Sustainability Month.
- Tabled at or participated in numerous community events in 2025 to help share about the existence of the CAP and other City sustainability work:
 - Kent State Design Innovation Hub Open House – March 2025.
 - Who's Your Mama Festival – April 2025.
 - Kent State University Earth Fest – April 2025.
 - Kent State University Design Innovation Hub Fit-It Repair Fair – April 2025.
 - Cuyahoga River Days – May 2025.
 - PARTA Community Resource Fair – September 2025.

Education & Outreach continued:

- Local and Regional Collaboration:
 - Kent State University Design Innovation Hub (KSU DI Hub) Fellows Challenge.
 - Invited by Chris Holthe, director of KSU DI Hub, to present a pitch for an updated (possibly virtual or digital) model of the existing Sustainability Dollhouse educational tool that includes additional living situations and community resources to support sustainable living.
 - Awarded a team of 3 Fellows students on 8/25/25 to collaborate with on the project which will run the course of the 2025-2026 academic year.
 - A deliverable for the City is expected in May 2026 and will be showcased during the associated DI Innovation Day celebration.
 - Hold meetings with Kent State University's Office of Sustainability:
 - Leah Graham is the Sustainability Coordinator for Kent State's Office of Sustainability. We meet monthly to share about respective sustainability work and projects, as well as provide support for and partner on initiatives when possible.
 - Hold periodic meetings with Melanie Knowles, Sustainability Director for Cuyahoga County to stay abreast of respective projects, resources, and best practices.
 - University Town Sustainability Chats – organize recurring meetings every couple of months with Rachel Sizer, Sustainability Coordinator from Bowling Green and Reena Murphy, Sustainability Coordinator from Oxford, OH.
 - Discussions of best practices, resources, and updates regarding our various projects and work.
 - Hold monthly meetings with Todd Cartner, President of Kent Environmental Council, to discuss opportunities for collaboration and support around sustainability work.
 - Kent Social Services work:
 - Serve as Secretary at its monthly advisory board meetings – take and provide minutes, agenda, and meeting announcements.
 - Help organize its seasonal, onsite vegetable/herb garden.
 - Attend monthly NEFCO meetings as a guest when agenda items cross over into areas of interest for City's CAP or sustainability work.
- Review of and response to queries, ideas, suggestions related to the City's sustainability work and/or issues of sustainability in general, as received from City staff and the larger community.

Funding & Planning

- Monitoring the federal, state, and regional funding landscape.
 - Maintain a grants database which includes the ongoing exploration of funding announcements for fit with existing or readied projects.
- Ongoing development of work plans and laying groundwork for 2026-2028 CAP work.
- Exploration of other regional organization membership options to consider for collaboration and support continues.

Training/Webinars/Professional Development

- 1/16/25 - Attended US Department of Energy National Renewable Energy Laboratory's (NREL) webinar - NREL Data on Home Energy Savings Potential for States and Communities.
 - This webinar provided information about home energy rebate programs and how publicly available ResStock™ analysis datasets can help to understand the potential state- and community-level impacts of efficiency measures eligible for these programs, as well as how NREL data can provide insight into customer bill savings, peak demand reductions, and other benefits.
- 5/8/25 – Attended US Census Bureau's webinar - Community Resilience Estimates: Data and Tools.
 - This webinar provided a demonstration of how Census Bureau interactive tools and datasets on neighborhoods that may have the most difficulty absorbing impacts of natural hazards can help communities and planners strengthen their resilience to disasters.
- 7/30/25 – Attended Cleveland 2030 District's Summer Session webinar – Northeast Ohio Regional Sewer District (NEORS D) Update.
 - This included information about NEORS D's sustainability plans, green infrastructure grant program, and highlights of their projects enhancing flood control.
- 9/11/25 – Attended Cleveland 2030 District's Building Education Series 2025 webinar – Climate Goals: Are They Enough.
 - This session provided an update from leading national and local experts on climate change and the science-based targets needed to keep global warming in check, as well as providing information about the City of Cleveland's Office of Sustainability Regional Climate Action Plan.



CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

Date: September 22, 2025

To: Dave Ruller, City Manager

From: Bridget Susel, Community Development Director *BOS*

Re: Brimfield-Kent Joint Economic Development District Income Tax Agreement

The Brimfield-Kent Joint Economic Development District (JEDD) was formed in April 2005, and it allows for the collection of income taxes from businesses operating on a JEDD participating property in the Township. The collection of income taxes and the administration of the financial tasks for the JEDD are conducted by the City's Budget and Finance Department under the terms of the income tax agreement entered into between the City of Kent and the JEDD Board of Directors.

The Brimfield-Kent JEDD Board has had recent discussions regarding transitioning the collection of income taxes for the JEDD to the Regional Income Tax Agency (RITA). The income tax agreement between the City and the JEDD Board of Directors is due to be renewed and the JEDD Board voted unanimously on September 10, 2025 to include new language in the agreement that allows the JEDD Board of Directors to approve transitioning to RITA for income tax collections (see SECTION 2 of attached). If the Board does approve using RITA for collections, it is anticipated it will start in January 2026, and the fee charged by RITA for collection services will be paid from the tax revenue collected by the JEDD District (see SECTION 6 of attached).

I am respectfully requesting time at the October 1, 2025 Council Committee meeting to discuss the Brimfield-Kent JEDD income tax agreement in greater detail and to request Council authorization, with emergency, for the City to enter into the agreement with the Brimfield-Kent JEDD Board of Directors.

Please let me know if you need any additional information in order to have this item included on the agenda.

Thank you.

Attachment

Cc: Hope Jones, Law Director
Kathy Coleman, Clerk of Council
Rhonda Hall, Budget and Finance Director
Eric Helmstedter, Economic Development Director

**BRIMFIELD-KENT
JOINT ECONOMIC DEVELOPMENT DISTRICT
INCOME TAX AGREEMENT**

This Brimfield-Kent Joint Economic Development District Tax Agreement ("Tax Agreement") is made and entered into the _____ day of _____, 2025 by and between the Board of Directors ("Board") of the Brimfield-Kent Joint Economic Development District ("District") and the City of Kent ("City") in accordance with the terms and provisions set forth herein.

RECITALS

A. The City and Brimfield Township ("Township") entered into the Brimfield-Kent Joint Economic Development District Contract ("Contract") on April 21, 2005, as authorized and directed by each community's legislative authority, to create the District for the purposes of facilitating economic development through the creation and preservation of jobs and employment opportunities and to improve the economic welfare of the people in the District, the City, the Township, Portage County ("County") and the State of Ohio.

B. Pursuant to Sections 715.72 through 715.81 of the Ohio Revised Code, as amended, the City, the Township and the County have all approved the Contract.

C. Section 10 of the Contract provides that the Board shall enter into a Tax Agreement with the City.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth in this Tax Agreement, the City and the Board agree and bind themselves, their agents, employees and successors, as follows:

SECTION 1. Purpose. This Tax Agreement is being entered into pursuant to Section 10 of the Contract and Ordinance No. 2005-34 adopted by the City Council on April 20, 2005, and Board Resolution No. 2005-008 adopted by the Board on July 19, 2005, for the City to administer, collect and enforce the income tax on behalf of the District, which income tax has been levied in the District by the Board pursuant to the Contract, as amended February 21, 2007, July 15, 2009, March 17, 2010 and affirmed March 18, 2015.

SECTION 2. Administrator. The City shall appoint an employee or other person to be the Administrator of the income tax of the District ("Administrator"). The Administrator shall be responsible for the receipt, safekeeping and investment of the income tax revenues collected

within the District. The Administrator may utilize the personnel and facilities of the City's Budget and Finance Department or Income Tax Division and others to assist in carrying out the duties of the Administrator under this Tax Agreement. Upon approval by the Board, the Administrator may designate and assign the duties of collecting the income tax revenues for the District to the Regional Income Tax Agency (RITA), as the specified contracted tax collection agency for the District.

SECTION 3. Duties. The Administrator or the Administrator's designee shall distribute the income tax revenue as provided in Section 10 of the Contract, as amended. The Administrator or the Administrator's designee shall assume and perform the following:

- (a) Identify all taxpayers within the District;
- (b) Notify those taxpayers and employers within the District concerning the District income tax;
- (c) Create and distribute, including in electronic format, District income tax forms and related documents and information;
- (d) Establish funds or accounts for receipt of the income tax revenues and establish and implement accounting procedures to ensure compliance with Generally Accepted Accounting Principles (GAAP) for all income tax revenue collected for the District;
- (e) Establish a distinct mailing address, which may be a post office box, for receipt of income tax forms and payments;
- (f) Receive, count, verify, record and deposit, into the appropriate account, all income tax revenue payments;
- (g) Take all necessary action, including legal action, if necessary, for which the City's Law Director may be utilized if determined appropriate by the Administrator and the City's Law Director, to collect all income taxes in the District;
- (h) Develop and issue all necessary correspondence and communication with the City, the Board, taxpayers and others in the District, concerning income tax collections;
- (i) Issue refunds of income tax payments when and where appropriate;
- (j) Invest the income tax revenues in accordance with the Contract, the Bylaws of the Board and all applicable laws; and
- (k) Initiate and implement any other actions deemed as necessary to fulfill the purpose of the Contract and this Tax Agreement.

SECTION 4. Assistance to the Treasurer. The Administrator shall assist the Treasurer of the Board in the estimation of revenues and expenses of the District; the preparation of the budget; the appropriations resolution; paying or providing for the payment of expenses of the operations of the Board; receiving, safekeeping and investing or providing for the receipt, safekeeping and investment of funds of the Board; maintaining, or providing for the maintenance of accurate accounts of all receipts and expenditures and any other duties or responsibilities that the Treasurer or the Board may request from time to time.

SECTION 5. Tax Code. In accordance with the Contract and Resolution No. 2005-008 of the Board, the Board adopts the Sections of Chapter 181 and Chapter 187 of the Kent Codified Ordinances (Tax Code) of the City (other than the rate) as the Tax Code, as amended from time to time, and as applicable to the District income tax. The Administrator shall determine the applicability of the provisions of those Tax Code Sections to the District income tax and shall use those Tax Code Sections as a guide in the administration of the District income tax. It is the intent of the Board that the adoption and use of these provisions will provide for the most efficient and cost effective administration of the District income tax. The Administrator may adjust or modify those provisions as deemed necessary to apply to the District income tax. In addition, in order to expedite and improve the administration of the District income tax, the Administrator may use the Income Tax Rules and Regulations of the City, as amended from time to time, with the appropriate adjustment and modifications as to make them applicable to the District income tax. If deemed advisable by the Administrator, the Administrator may prepare more specific rules and regulations for the administration of the District income tax.

SECTION 6. Expense of Administration. As provided by the Contract, the reasonable expense of administering the District income tax pursuant to this Tax Agreement shall be an expense of the District. The Administrator, with prior approval of the Board, given by written resolution, may provide for the payment of those expenses from the operating income of the District considering the one-half of one percent (.5%) of gross income tax receipts set aside, and that expense shall be included in the budget and the appropriation resolution of the Board, to the extent funds are available. If upon approval by the Board, the Administrator designates and assign the duties of collecting the income tax revenues for the District to the Regional Income Tax Agency (RITA) as the specified contracted tax collection agency for the District, the Administrator will pay RITA the required specified fee for such collection services from the operating income of the District to the extent funds are available, or from income tax revenue collected for the District.

SECTION 7. Quarterly Report. The Administrator shall make a quarterly report to the Board regarding the receipt and distribution of the income tax of the District and the operating income and expenses of the District for the preceding quarter and present projections and any proposed budget amendments for the next quarter.

SECTION 8. Term. The term of the Tax Agreement shall commence on the date hereof and shall terminate December 31, 2035 unless otherwise terminated prior to that date as provided herein. The parties shall have the right to extend this Tax Agreement for an additional ten (10) year period. This Tax Agreement may be terminated at any time by mutual consent of the City and the Board as authorized by the Council of the City and the Board as provided herein. In order for such termination to be effective, the legislative actions of the parties that terminate this Tax Agreement must occur and be effective within a period of 90 days of each other. This Tax Agreement also shall be terminated if the Contract is terminated for any reason. Upon termination of this Tax Agreement, the City shall have no further obligation under this Contract.

SECTION 9. Amendments. This Tax Agreement may be amended by the City and the Board only in writing and approved by the Council of the City and the Board by appropriate legislation and resolution authorizing that amendment. In order for such amendment to be effective, the legislative actions of the parties that amend this Tax Agreement must occur and be effective within a period of 90 days of each other.

SECTION 10. Binding Effect. This Tax Agreement shall inure to the benefit of and shall be binding upon the District, the City, the Township and their respective permitted successors, subject, however, to the specific provisions hereof. This Tax Agreement shall not inure to the benefit of anyone other than as provided in the immediately preceding sentence.

SECTION 11. Support of Tax Agreement. The City and the Board agree to cooperate with each other and to use their best efforts to do all things necessary for the collection, administration and distribution of the District income tax in accordance herewith and with the Contract. In the event that this Tax Agreement, or any of its terms, conditions or provisions, is challenged by any third party or parties in a court of law, the City and the Board agree to cooperate with one another and to use their best efforts in defending this Tax Agreement with the object of upholding this Tax Agreement. The City and the Board shall each bear its own costs in any such proceeding challenging this Tax Agreement or any term or provision thereof, provided that the Board shall reimburse the City for such costs to the extent funds of the District are available and appropriated for such purposes.

SECTION 12. Signing Other Documents. The parties agree to cooperate with one another and to use their best efforts in the implementation of this Tax Agreement and to sign or cause to be signed, in a timely fashion, all other necessary instruments and documents, and to take such other actions, in order to effectuate the purposes of this Tax Agreement.

SECTION 13. Severability. In the event that any section, paragraph or provision of this Tax Agreement, or any covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, or any application thereof, is held to be illegal or invalid for any reason:

- 1) That illegality or invalidity shall not affect the remainder hereof or thereof, any other section or provision hereof, or any other covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, all of which shall be construed and enforced as if the illegal or invalid portion were not contained herein or therein;
- 2) The illegality or invalidity of any application hereof or thereof shall not affect any legal and valid application hereof or thereof; and
- 3) Each section, paragraph, provision, covenant, agreement, obligation or action, or part thereof, shall be deemed to be effective, operative, made, assumed, entered into or taken in the manner and to the full extent permitted by law.

SECTION 14. Governing Law. This Tax Agreement shall be governed exclusively by and construed in accordance with the laws of the State of Ohio, and as applicable Sections 715.72 through 715.82 of the Ohio Revised Code. In the event that Sections 715.72 through Section 715.82 of the Ohio Revised Code are amended or are supplemented by the enactment of a new section of the Ohio Revised Code relating to Joint Economic Development Districts, the parties may agree at the time to follow either the provisions of Sections 715.72 through 715.82 existing on the date of this Tax Agreement or the provisions of Sections 715.72 through 715.82, as amended or supplemented, to the extent permitted by law.

SECTION 15. Captions and Headings. The captions and headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections hereof.

WITNESS WHEREOF, the City and the Board of the District have caused this Tax Agreement to be duly signed in their respective names by their duly authorized officers as of the date herein before written.

CITY OF KENT

By: _____
Dave Ruller, City Manager

BRIMFIELD-KENT JOINT ECONOMIC DEVELOPMENT DISTRICT

By: _____
Dave Heflinger, Chairperson

By: _____
Sue Fields, Treasurer

APPROVED AS TO FORM:

By: _____
Hope Jones, Law Director, City of Kent

memo

CITY OF KENT PARKS AND RECREATION DEPARTMENT

To: Dave Ruller, City Manager
Cc: City Council
From: Angela Manley, Director
Date: September 19, 2025
Re: Request to Present Funding Considerations

I respectfully request your approval to be added to the City Council Committee Meeting Agenda on October 1, 2025, to present funding considerations that will support the needs and future growth of the Kent Parks and Recreation Department.

Thank you!



CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: September 24, 2025

TO: Dave Ruller, City Manager

FROM: Bridget Susel, Community Development Director

RE: Overlay Concept Discussion and Brownfield Grant Match Assistance

At the September 3, 2025 Council Committee meeting, Council denied a developer's zoning map amendment request to change the zoning on two parcels located on Franklin Avenue (Davey Drill site) to R-3: High Density Residential. Council voted to retain the I: Industrial zoning for the parcels, but Council members did request that staff explore the possible concept of applying an overlay district that may allow for residential use on the site, at some point in the future, if the site is able to be remediated to meet residential standards and a "No Further Action (NFA)" letter for residential use is issued by the Ohio EPA.

To assist with exploring the topic with Council, staff has put together the attached table that provides details on brownfield site assessment and remediation projects that have occurred in the City over the past 16 years. All of these projects were undertaken to comply with commercial/industrial remediation requirements. Residential requirements for remediating chemicals of concern (COC's) are more restrictive.

The discussion of this item with Council affirmed the administration's position on the importance of utilizing the \$1,315,473.00 ODOT grant award to remediate the site to commercial/industrial standards for the betterment of the community, separate and distinct from any potential project. In order to ensure the grant funding is applied to the remediation of the Davey Drill site, staff contacted Hometown Bank and offered to present to Council the request it consider providing 12.5% of the Brownfield Remediation Program Grant 25% match requirement, which will be a not to exceed amount of \$219,245.50 so the City can support and facilitate the remediation of the site.

I am respectfully requesting time at the October 1, 2025 Council Committee meeting to discuss the overlay concept in greater detail so Council can advise the staff on how it wishes to proceed with the idea and to also request Council authorization, with emergency, the City enter into an agreement with Hometown Bank for the City to provide 12.5 % of the Brownfield Remediation Program Grant match requirement in greater detail and to request Council authorization, with emergency, to enter into an agreement with Hometown to ensure the match requirement will be met.

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

Thank you.

Attachments

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

BROWNFIELD AND BUSTR PROJECTS					
PROJECT	ASSESSMENT START	PROJECT COMPLETION	REMEDATION PERIOD	CONDITIONS APPLIED	REMEDATION STANDARD FOR PROJECT
1002 Franklin Ave. Former Jerry's Cleaners site (.04 of an acre)	2009	2012	3.5 YRS	Vapor intrusion remediation @ abutting property(s). Federal EPA had to take over remediation because of scale of soil removal required	Commercial, Industrial
627 Lake St. Former Ametek site (14 acres)	2011	2018	7.5 YRS	NFA/CNS issued by OEPA, but portion of site has restrictive covenant for land use and City still owns that area	Commercial, Industrial
800 Mogadore Rd. Former RB&W site (18 acres)	2012	ongoing	ongoing	Project continuing through the VAP. Has an active "Notice of Violation (NOV)." Future site of City sponsored solar array	Commercial, Industrial
300 Rockwell St/ Former Triangle Cleaners site (.11 of an acre)	2022	2025	4 YRS - may be continuing	Meeting w/OEPA on 9-19. NFA current under review. New standard applied that was not in original assessment	Commercial, Industrial
BUSTR Case: 301 W. Main St. parking lot, West River Medical Bldg site (.36 of an acre)	2020	2022	3 YRS	City notified in 2020 about unresolved BUSTR case from 2007. NFA issued by BUSTR	N/A

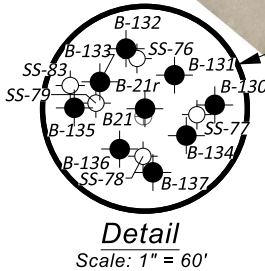
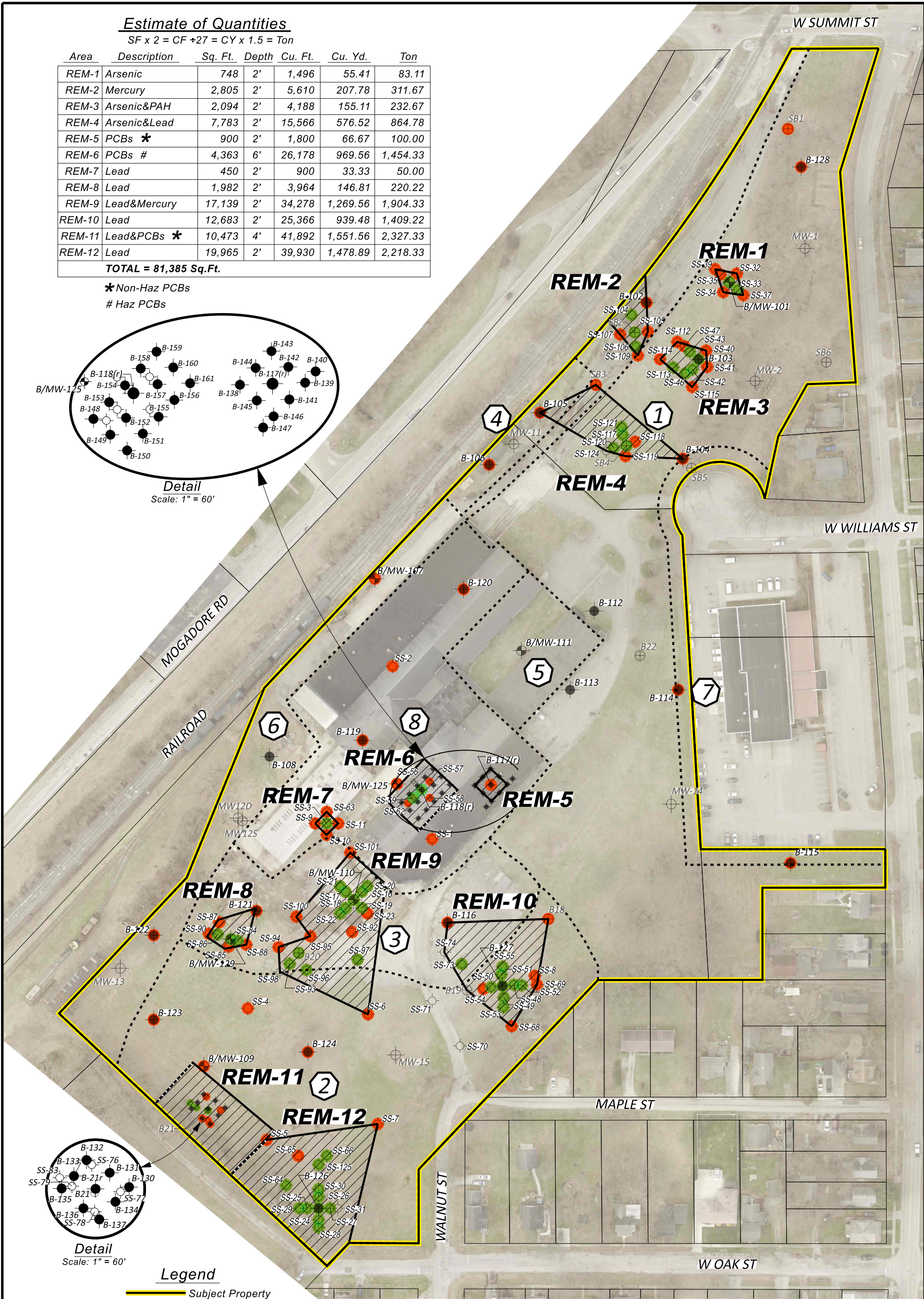
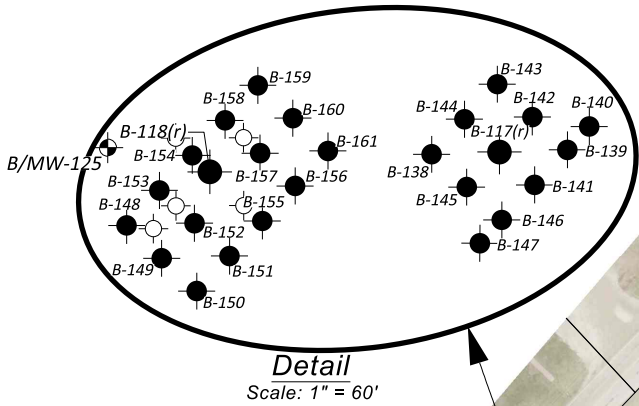
Estimate of Quantities

SF x 2 = CF +27 = CY x 1.5 = Ton

Area	Description	Sq. Ft.	Depth	Cu. Ft.	Cu. Yd.	Ton
REM-1	Arsenic	748	2'	1,496	55.41	83.11
REM-2	Mercury	2,805	2'	5,610	207.78	311.67
REM-3	Arsenic&PAH	2,094	2'	4,188	155.11	232.67
REM-4	Arsenic&Lead	7,783	2'	15,566	576.52	864.78
REM-5	PCBs *	900	2'	1,800	66.67	100.00
REM-6	PCBs #	4,363	6'	26,178	969.56	1,454.33
REM-7	Lead	450	2'	900	33.33	50.00
REM-8	Lead	1,982	2'	3,964	146.81	220.22
REM-9	Lead&Mercury	17,139	2'	34,278	1,269.56	1,904.33
REM-10	Lead	12,683	2'	25,366	939.48	1,409.22
REM-11	Lead&PCBs *	10,473	4'	41,892	1,551.56	2,327.33
REM-12	Lead	19,965	2'	39,930	1,478.89	2,218.33
TOTAL = 81,385 Sq.Ft.						

*Non-Haz PCBs

Haz PCBs



Legend

- Subject Property
- IA/REC Boundary
- Monitoring Well by others
- Soil Boring by others
- Boring/Monitoring Well
- Soil Boring
- Shallow Soil Sample (0-2')
- Soil Remediation
- Exceeds Commercial/industrial Soil Standard
- Exceeds Residential Soil Standards



1000 S. Cleveland-Massillon Rd.
Suite 106
Akron, OH 44333
Phone: (330) 668-4600
Fax (330) 668-8464

Figure 10 - Areas of Proposed Soil Remediation – Commercial

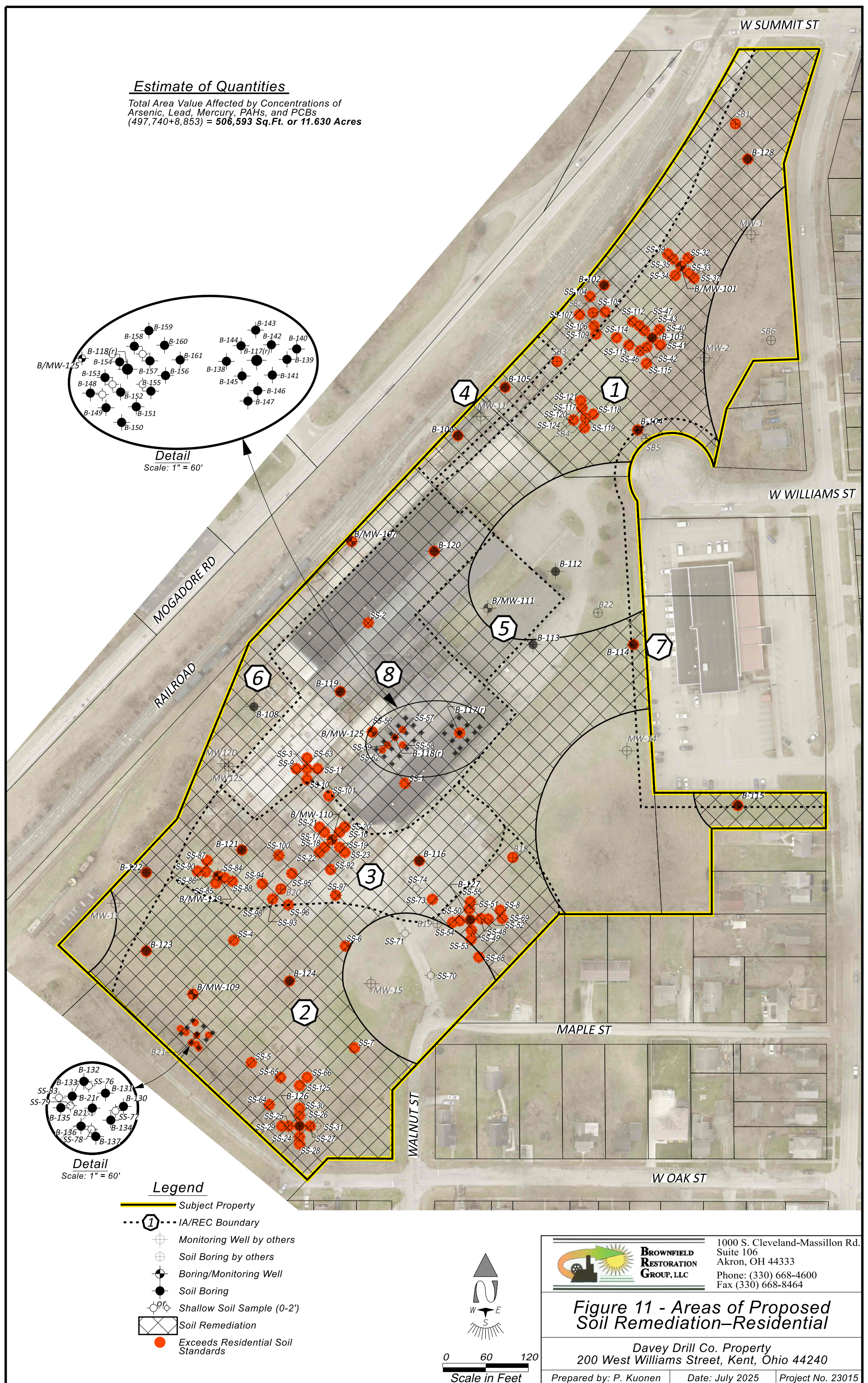
Davey Drill Co. Property
200 West Williams Street, Kent, Ohio 44240

Prepared by: P. Kuonen

Date: July 2025

Project No. 23015

Total Area Value Affected by Concentrations of Arsenic, Lead, Mercury, PAHs, and PCBs
(497,740+8,853) = 506,593 Sq.Ft. or 11.630 Acres



**City of Kent
Income Tax Division**

**August 31, 2025
Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)**

Monthly Cash Basis Receipts

Total receipts for the month of August, 2025	\$ 1,279,747
Total receipts for the month of August, 2024	\$ 1,520,823
Total receipts for the month of August, 2023	\$ 1,377,077

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

	Year-to-date Actual	Percent of Annual
Total receipts January 1 through August 31, 2025	\$ 12,620,229	67.77%
Total receipts January 1 through August 31, 2024	\$ 12,487,461	72.04%
Total receipts January 1 through August 31, 2023	\$ 12,086,416	81.42%

Year-to-date Receipts Through August 31, 2025 - Budget vs. Actual

Year	Annual Budgeted Receipts	Revised Budgeted Receipts	Year-to-date Actual Receipts	Percent Collected	Percent Remaining
2025	\$ 18,622,222	\$ 18,622,222	\$ 12,620,229	67.77%	32.23%

Comparisons of Total Annual Receipts for Previous Ten Years

Year	Total Cash Basis Receipts*	Change From Prior Year	
2015	\$ 14,579,500	14.50%	* - Changed from accrual basis of accounting to a cash basis of accounting for RITA Income Tax in December, 2020. All years have been restated to be on a cash basis for RITA receipts to make this report comparable from year to year.
2016	14,192,888	-2.65%	
2017	14,525,574	2.34%	
2018	14,297,948	-1.57%	
2019	14,855,372	3.90%	
2020	14,592,066	-1.77%	
2021	14,929,900	2.32%	
2022	16,645,865	11.49%	
2023	17,533,848	5.33%	
2024	18,304,594	4.40%	

Submitted by



, Director of Budget and Finance

2025 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended August 31, 2025

Monthly Cash Basis Receipts				Comparisons	
Month	2023	2024	2025	Amount	Percent Change
January	\$ 1,601,454	\$ 1,361,101	\$ 1,642,984	\$ 281,883	20.71%
February	1,609,396	1,599,888	1,468,227	(131,660)	-8.23%
March	1,262,958	1,248,335	1,283,832	35,497	2.84%
April	1,419,192	1,456,278	1,618,125	161,847	11.11%
May	1,772,580	2,374,830	2,175,824	(199,006)	-8.38%
June	1,661,424	1,453,801	1,628,066	174,265	11.99%
July	1,382,337	1,472,405	1,523,424	51,018	3.46%
August	1,377,077	1,520,823	1,279,747	(241,076)	-15.85%
September	1,241,696	1,289,344	-		
October	1,395,902	1,718,384	-		
November	1,557,120	1,429,899	-		
December	1,252,714	1,379,506	-		
Totals	<u>\$ 17,533,848</u>	<u>\$ 18,304,594</u>	<u>\$ 12,620,229</u>	<u>\$ 132,768</u>	

Year-to-Date Receipts				Comparisons	
Month	2023	2024	2025	Amount	Percent Change
January	\$ 1,601,454	\$ 1,361,101	\$ 1,642,984	\$ 281,883	20.71%
February	3,210,850	2,960,988	3,111,211	150,223	5.07%
March	4,473,807	4,209,324	4,395,043	185,720	4.41%
April	5,892,999	5,665,602	6,013,169	347,567	6.13%
May	7,665,579	8,040,432	8,188,993	148,561	1.85%
June	9,327,003	9,494,232	9,817,058	322,826	3.40%
July	10,709,340	10,966,638	11,340,482	373,844	3.41%
August	12,086,416	12,487,461	12,620,229	132,768	1.06%
September	13,328,112	13,776,804			
October	14,724,015	15,495,188			
November	16,281,134	16,925,087			
December	17,533,848	18,304,594			
Totals	<u>\$ 17,533,848</u>	<u>\$ 18,304,594</u>			

2025 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended August 31, 2025

Monthly Receipts				Comparisons	
Month	2023	2024	2025	Amount	Percent Change
January	\$ 461,437	\$ 478,415	\$ 435,880	\$ (42,535)	-8.89%
February	386,098	395,210	400,555	5,345	1.35%
March	423,517	436,511	428,183	(8,329)	-1.91%
April	419,985	438,141	426,400	(11,741)	-2.68%
May	420,801	432,214	422,239	(9,975)	-2.31%
June	411,739	463,100	438,331	(24,769)	-5.35%
July	419,770	426,920	403,283	(23,637)	-5.54%
August	383,705	397,759	377,419	(20,341)	-5.11%
September	373,412	456,054	-		
October	431,227	438,187	-		
November	443,752	445,734	-		
December	439,024	480,509	-		
Totals	<u>\$ 5,014,467</u>	<u>\$ 5,288,754</u>	<u>\$ 3,332,289</u>	<u>\$ (135,980)</u>	
	28.60%	28.89%	26.40%		

Year-to-Date Receipts				Comparisons	
Month	2023	2024	2025	Amount	Percent Change
January	\$ 461,437	\$ 478,415	\$ 435,880	\$ (42,535)	-8.89%
February	847,535	873,625	836,435	(37,190)	-4.26%
March	1,271,052	1,310,136	1,264,618	(45,518)	-3.47%
April	1,691,036	1,748,277	1,691,017	(57,259)	-3.28%
May	2,111,837	2,180,491	2,113,257	(67,234)	-3.08%
June	2,523,575	2,643,591	2,551,588	(92,003)	-3.48%
July	2,943,345	3,070,510	2,954,871	(115,640)	-3.77%
August	3,327,051	3,468,269	3,332,289	(135,980)	-3.92%
September	3,700,463	3,924,323			
October	4,131,690	4,362,510			
November	4,575,443	4,808,245			
December	5,014,467	5,288,754			
Totals	<u>\$ 5,014,467</u>	<u>\$ 5,288,754</u>			

2025 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Ten Years
Restated

Year	Total Cash Basis Receipts	Percent Change
2015	\$ 4,910,519	4.30%
2016	5,042,140	2.68%
2017	5,137,920	1.90%
2018	5,167,455	0.57%
2019	5,150,394	-0.33%
2020	5,159,334	0.17%
2021	4,813,413	-6.70%
2022	4,861,839	1.01%
2023	5,014,467	3.14%
2024	5,288,754	5.47%

2025 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended August 31, 2025

Monthly Receipts				Comparisons	
Month	2023	2024	2025	Amount	Percent Change
January	\$ 200,182	\$ 170,138	\$ 205,373	\$ 35,235	20.71%
February	201,174	199,986	183,528	(16,458)	-8.23%
March	157,870	156,042	160,479	4,437	2.84%
April	177,399	182,035	202,266	20,231	11.11%
May	221,572	296,854	271,978	(24,876)	-8.38%
June	207,678	181,725	203,508	21,783	11.99%
July	172,792	184,051	190,428	6,377	3.46%
August	172,135	190,103	159,968	(30,135)	-15.85%
September	155,212	161,168	-		
October	174,488	214,798	-		
November	194,640	178,737	-		
December	156,589	172,438	-		
Totals	<u>\$ 2,191,731</u>	<u>\$ 2,288,074</u>	<u>\$ 1,577,529</u>	<u>\$ 16,596</u>	

Year-to-Date Receipts				Comparisons	
Month	2023	2024	2025	Amount	Percent Change
January	\$ 200,182	\$ 170,138	\$ 205,373	\$ 35,235	20.71%
February	401,356	370,124	388,901	18,778	5.07%
March	559,226	526,165	549,380	23,215	4.41%
April	736,625	708,200	751,646	43,446	6.13%
May	958,197	1,005,054	1,023,624	18,570	1.85%
June	1,165,875	1,186,779	1,227,132	40,353	3.40%
July	1,338,667	1,370,830	1,417,560	46,731	3.41%
August	1,510,802	1,560,933	1,577,529	16,596	1.06%
September	1,666,014	1,722,101			
October	1,840,502	1,936,899			
November	2,035,142	2,115,636			
December	2,191,731	2,288,074			
Totals	<u>\$ 2,191,731</u>	<u>\$ 2,288,074</u>			

2025 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended August 31, 2025

Monthly Receipts				Comparisons	
Month	2023	2024	2025	Amount	Percent Change
January	\$ 1,801,636	\$ 1,531,238	\$ 1,848,357	\$ 317,119	20.71%
February	1,810,570	1,799,874	1,651,756	(148,118)	-8.23%
March	1,420,827	1,404,377	1,444,311	39,934	2.84%
April	1,596,591	1,638,313	1,820,391	182,078	11.11%
May	1,994,152	2,671,684	2,447,802	(223,882)	-8.38%
June	1,869,102	1,635,526	1,831,574	196,048	11.99%
July	1,555,129	1,656,456	1,713,852	57,396	3.46%
August	1,549,211	1,710,926	1,439,715	(271,211)	-15.85%
September	1,396,908	1,450,512	-		
October	1,570,390	1,933,182	-		
November	1,751,759	1,608,636	-		
December	1,409,303	1,551,945	-		
Totals	<u>\$ 19,725,579</u>	<u>\$ 20,592,668</u>	<u>\$ 14,197,758</u>	<u>\$ 149,364</u>	

Year-to-Date Receipts				Comparisons	
Month	2023	2024	2025	Amount	Percent Change
January	\$ 1,801,636	\$ 1,531,238	\$ 1,848,357	\$ 317,119	20.71%
February	3,612,206	3,331,112	3,500,113	169,001	5.07%
March	5,033,033	4,735,489	4,944,424	208,935	4.41%
April	6,629,624	6,373,802	6,764,815	391,013	6.13%
May	8,623,776	9,045,486	9,212,617	167,131	1.85%
June	10,492,879	10,681,011	11,044,191	363,179	3.40%
July	12,048,007	12,337,468	12,758,043	420,575	3.41%
August	13,597,218	14,048,393	14,197,758	149,364	1.06%
September	14,994,127	15,498,905			
October	16,564,517	17,432,087			
November	18,316,276	19,040,723			
December	19,725,579	20,592,668			
Totals	<u>\$ 19,725,579</u>	<u>\$ 20,592,668</u>			

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

2025 with change from 2024 - Cash Basis

Calendar Month	Withholding	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	\$ 1,477,566.97	\$ 228,045.72	18.25%	\$ 126,317.82	\$ 35,990.27	39.84%	\$ 194,859.33	\$ 37,447.16	23.79%	\$ 1,798,744.12	\$ 301,483.15	20.14%
Feb	1,365,929.30	(208,663.62)	-13.25%	147,030.82	24,613.95	20.11%	77,362.95	23,445.54	43.48%	1,590,323.07	(160,604.13)	-9.17%
March	1,244,421.18	7,100.86	0.57%	105,431.94	47,976.18	83.50%	38,183.00	(13,508.61)	-26.13%	1,388,036.12	41,568.43	3.09%
April	1,377,958.36	72,421.71	5.55%	155,946.44	27,805.35	21.70%	249,570.05	76,080.28	43.85%	1,783,474.85	176,307.34	10.97%
May	1,597,242.20	(59,235.76)	-3.58%	466,029.40	100,980.85	27.66%	346,106.17	(229,634.69)	-39.89%	2,409,377.77	(187,889.60)	-7.23%
June	1,318,127.49	45,506.98	3.58%	215,704.53	3,385.11	1.59%	150,471.16	121,857.91	425.88%	1,684,303.18	170,750.00	11.28%
July	1,324,481.98	(49,339.37)	-3.59%	197,852.05	29,378.50	17.44%	154,111.76	71,163.66	85.79%	1,676,445.79	51,202.79	3.15%
August	1,288,436.72	(92,018.13)	-6.67%	55,306.81	(72,778.20)	-56.82%	26,599.07	(92,950.38)	-77.75%	1,370,342.60	(257,746.71)	-15.83%
Sept		(1,242,542.23)	-100.00%		(122,445.63)	-100.00%		(13,522.80)	-100.00%	-	(1,378,510.66)	-100.00%
Oct		(1,416,671.12)	-100.00%		(106,116.59)	-100.00%		(371,954.63)	-100.00%	-	(1,894,742.34)	-100.00%
Nov		(1,261,534.50)	-100.00%		(131,354.06)	-100.00%		(140,345.53)	-100.00%	-	(1,533,234.09)	-100.00%
Dec		(1,238,760.99)	-100.00%		(121,046.61)	-100.00%		(99,252.24)	-100.00%	-	(1,459,059.84)	-100.00%
	<u>\$ 10,994,164.20</u>	<u>\$ (5,215,690.45)</u>	<u>-377.82%</u>	<u>\$ 1,469,619.81</u>	<u>\$ (283,610.88)</u>	<u>-221.42%</u>	<u>\$ 1,237,263.49</u>	<u>\$ (631,174.33)</u>	<u>-527.96%</u>	<u>\$ 13,701,047.50</u>	<u>\$ (6,130,475.66)</u>	<u>-376.54%</u>
							Check			<u>\$ 13,701,047.50</u>	<u>\$ (6,130,475.66)</u>	

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

2024 with change from 2023 - Cash Basis

Calendar Month	Withholding	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	\$ 1,249,521.25	\$ (61,522.09)	-4.69%	\$ 90,327.55	\$ (10,747.90)	-10.63%	\$ 157,412.17	\$ (196,314.22)	-55.50%	\$ 1,497,260.97	\$ (268,584.21)	-15.21%
Feb	1,574,592.92	136,458.35	9.49%	122,416.87	(21,552.21)	-14.97%	53,917.41	(120,106.01)	-69.02%	1,750,927.20	(5,199.87)	-0.30%
March	1,237,320.32	27,841.69	2.30%	57,455.76	(42,162.68)	-42.32%	51,691.61	(8,931.98)	-14.73%	1,346,467.69	(23,252.97)	-1.70%
April	1,305,536.65	117,762.33	9.91%	128,141.09	(40,367.78)	-23.96%	173,489.77	(34,650.34)	-16.65%	1,607,167.51	42,744.21	2.73%
May	1,656,477.96	188,779.88	12.86%	365,048.55	7,217.87	2.02%	575,740.86	443,971.81	336.93%	2,597,267.37	639,969.56	32.70%
June	1,272,620.51	11,899.31	0.94%	212,319.42	32,972.46	18.38%	28,613.25	(291,999.33)	-91.08%	1,513,553.18	(247,127.56)	-14.04%
July	1,373,821.35	250,765.98	22.33%	168,473.55	(21,030.19)	-11.10%	82,948.10	(128,221.39)	-60.72%	1,625,243.00	101,514.40	6.66%
August	1,380,454.85	12,636.87	0.92%	128,085.01	35,344.14	38.11%	119,549.45	95,410.67	395.26%	1,628,089.31	143,391.68	9.66%
Sept	1,242,542.23	45,589.12	3.81%	122,445.63	67,897.50	124.47%	13,522.80	(69,785.20)	-83.77%	1,378,510.66	43,701.42	3.27%
Oct	1,416,671.12	204,105.10	16.83%	106,116.59	(84,093.58)	-44.21%	371,954.63	233,807.64	169.25%	1,894,742.34	353,819.16	22.96%
Nov	1,261,534.50	(138,588.21)	-9.90%	131,354.06	28,003.93	27.10%	140,345.53	(74,318.28)	-34.62%	1,533,234.09	(184,902.56)	-10.76%
Dec	1,238,760.99	(17,258.81)	-1.37%	121,046.61	78,738.66	186.11%	99,252.24	39,005.80	64.74%	1,459,059.84	100,485.65	7.40%
	<u>\$ 16,209,854.65</u>	<u>\$ 778,469.52</u>	<u>5.04%</u>	<u>\$ 1,753,230.69</u>	<u>\$ 30,220.22</u>	<u>1.75%</u>	<u>\$ 1,868,437.82</u>	<u>\$ (112,130.83)</u>	<u>-5.66%</u>	<u>\$ 19,831,523.16</u>	<u>\$ 696,558.91</u>	<u>3.64%</u>
							Check			<u>\$ 19,831,523.16</u>	<u>\$ 696,558.91</u>	