



# Kent City Council Committee Meeting

Council Chambers

319 S. Water Street • Kent, Ohio 44240

## AGENDA

July 1, 2026

**6:55PM BOARD OF CONTROL**

***PUBLIC HEARING: 2027 TAX BUDGET*** will begin immediately after Board of Control

**COUNCIL COMMITTEE MEETING** will begin immediately after Public Hearing

**CALL TO ORDER**

### COMMITTEES

- 1 Community Development – Chair Shaffer Bish/Vice Chair Wallach
  - 1.1 Solar Array Project Update (Bridget Susel)
- 2 Committee of the Whole – Chair Amrhein/Vice-Chair Clapper
  - 2.1 Staff Updates
- 3 Finance – Chair Celko/Vice-Chair Tipton
  - 3.1 Consideration of the Proposed 2027 County Tax Budget (Rhonda Hall)
  - 3.2 2026 Budget Appropriations Amendment (Rhonda Hall)
- 4 Health & Public Safety – Chair Hook/Vice-Chair Clapper
  - 4.1 Discussion of Downtown Noise Impact on Residential Neighborhoods (Hope Jones, Bridget Susel, Eric Helmstedter, Nick Shearer)
  - 4.2 Fire Department FEMA Grants (Jamie Samels)
    - 4.2.1 AFG (Assistance to Firefighters) Grant
    - 4.2.2 FP&S (Fire Prevention and Safety) Grant
    - 4.2.3 SAFER Grant
- 5 Land Use – Chair Clapper/Vice-Chair Hook
- 6 Streets, Sidewalks & Utilities – Chair Wallach/Vice-Chair Tipton
  - 6.1 OPWC Applications – Grant and No-Interest Loan Requests (Jim Bowling)
  - 6.2 John Davey Arboretum – Joint Use Agreement (Jim Bowling)

### EXECUTIVE SESSION

Executive session to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official.

### ADJOURN

## TENTATIVE JULY 2026 MEETING SCHEDULE

Wednesday, July 1, 2026	City Council Committee Meeting 7:00pm
Tuesday, July 7, 2026	Planning Commission 1 7:00pm
Thursday, July 9, 2026	Standing Rock Cemetery 4:00pm
Tuesday, July 14, 2026	Board of Health 5:30pm
Wednesday, July 15, 2026	City Council Regular Meeting 7:00pm
Thursday, July 16, 2026	Parks and Recreation Board 5:30pm
Monday , July 20, 2026	Board of Zoning Appeals 7:00pm
Tuesday, July 21, 2026	Planning Commission 2 7:00pm

## 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

Council Committees	Month/Yr.	Motion Made by
Noise Ordinance Review - <i>Health &amp; 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	



# CITY OF KENT, OHIO

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## DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: June 22, 2026  
TO: Dave Ruller, City Manager  
FROM: Bridget Susel, Community Development Director *BOS*  
RE: Proposed Photovoltaic Solar Project Report

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The Community Development Department issued a Request for Qualifications (RFQ) in July 2025 in order to hire a consulting firm to advise the City on the design of a photovoltaic solar project for the 800 Mogadore Road site and the variables that will need to be considered with regards to installation, implementation, and financing. Funding for the consulting services was provided through the 2025 NOPEC Energized Community (NEC) grant.

The property is privately owned and remediation activity is underway in order to mitigate legacy environmental concerns on the site. The primary objective for the current owner is remediating the site to a standard that will allow for the issuance of a No Further Action (NFA) / Covenant Not to Sue (CNS) designation from the Ohio EPA, which will allow for the future sale of the site to the City, or another interested party, for the future siting of a photovoltaic solar project.

The City selected Civil & Environmental Consultants, Inc. (CEC) for the professional consulting services and now that the work is complete, staff is respectfully requesting time at the July 1, 2026 Council Committee meeting so that Matt Hammer, Principal with CEC, can present the work completed by the firm and advise on the various issues that will affect the viability of installing this type of project at the present time. This is an information only item so no action is required from Council.

In order to facilitate a better understanding of the complexities of the proposed project and future considerations prior to the July 1<sup>st</sup> presentation to Council, please find attached the following:

- RFQ for Professional Consulting Services: Photovoltaic Solar Project issued July 2025
- CEC Memo RE: Solar Development Opportunities and Interconnection Pathways
- Photovoltaic Solar Project Conceptual Design
- CEC Opinion of Probable Cost for Kent OH Photovoltaic Solar Project

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

Thank you.

Attachments

cc: Julie Morris, Sustainability Coordinator  
Hope Jones, Law Director  
Kathy Coleman, Clerk of Council  
Dan Morganti, Assistant Community Development Director

# **REQUEST FOR QUALIFICATIONS (RFQ)**



## **Professional Consulting Services: Photovoltaic Solar Project**

**City of Kent, Ohio**

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**Proposal Submission Deadline:  
3:00 p.m. EST, Tuesday, July 29, 2025**

City of Kent. Community Development Department. 930 Overholt Rd. Kent OH 44240  
RFQ Contact: Bridget Susel. Community Development Director. [bridget.susel@kentohio.gov](mailto:bridget.susel@kentohio.gov)

## **INTRODUCTION**

The City of Kent, Ohio is seeking proposals from qualified firms to serve as a consultant to the City to provide professional services associated with the design, installation, implementation, and financing for a public-private photovoltaic (PV) solar project.

The project will be located on a 17.7 acre privately owned property (Portage County PPN 17-012-10-00-001-000) in Kent Ohio that currently has brownfield remediation activities occurring on the site under the Ohio Environmental Protection Agency's (OEPA) Voluntary Action Program (VAP). The proposed date for a No Further Action/Covenant Not to Sue (NFA/CNS) through the VAP is undetermined at the present time so consultants with experience locating a PV solar project on a brownfield with active remediation activity(s) occurring on portions of the property are strongly encouraged to submit a proposal.

The consultant selected will be expected to provide the below listed services including, but not limited to, the following:

### **SCOPE OF WORK**

- 1) Design of the proposed PV solar project on the site that incorporates all required industry standard elements and conforms with all applicable codes (building, environmental, etc.). The proposed design must incorporate analysis and consideration of all site specific factors, including but not limited to remediation activities and any associated restrictions on the site (ongoing and completed); required geotechnical investigation(s); accommodation of access to existing utilities (underground public main utility lines are located on site); and off-site features (i.e. river, public park, wetlands, railroad, abutting properties, etc.) that may be a factor(s) in the design;
- 2) Drafting of a proposed lease agreement for review and consideration between the City of Kent (Lessee) and the property owner (Lessor) that includes all relevant factors and considerations for the locating and operation of a PV solar project on the site. Lease should identify possible option for acquisition of the parcel once NFA/CNS is issued by Ohio EPA;
- 3) Develop detailed cost estimates for needed initial capital investment and projected ongoing operational and maintenance costs for site-specific PV solar projects facilities, including if installation needs to be phased because of active remediation activities occurring on areas of the property;
- 4) Provide detailed evaluation of all variables that need considered when reviewing various possible delivery methods that the City can utilize for implementing and maintaining a PV solar project, including but not limited to, the City entering into an agreement with a provider utilizing power purchase agreements, turnkey installations, and private versus municipal ownership;
- 5) Identify possible available state and federal funding opportunities for PV solar projects;
- 6) If the City elects to implement the PV solar project utilizing a private solar developer/provider, the consultant will be responsible for assisting the City in developing a Request for Proposals.

## **DELIVERABLES**

The selected consultant will provide the Photovoltaic Solar Project information listed above in a format(s) agreed upon in advance and that can be accessible in both hard copy and electronic formats.

## **SUBMISSION REQUIREMENTS**

Prospective consultants should respond to this RFQ by providing the following:

- 1) **Consulting Firm Information**: Name, address, phone number, e-mail for primary contact, the number of professional staff members and list of their specialties who will be assigned to work on this project, including years of experience in their respective specialty fields.
- 2) **Statement of Qualifications**: Provide a summary of the firm's overall background, capabilities, experience and qualifications to provide the listed "Scope of Work."
- 3) **Availability**: A brief statement as to the availability of the key personnel responsible for the project.
- 4) **Timeframe**: Statement on anticipated timeframe based on the scope of work as listed in this RFQ. Report on prior experience in delivering services within prescribed timeframes.
- 5) **References**: Provide three (3) references that can speak to the consultant's ability to perform the scope of work as listed in this RFQ.
- 6) **Estimated Project Cost**: Provide cost for completion of the scope of work as listed in this RFQ and additional costs, if any, that may apply. The City of Kent has a "not to exceed" appropriation of \$50,000.00 in support of the issuance of this RFQ.
- 7) Signed and notarized "Noncollusion Affidavit."
- 8) **Submission Packet**: The entire RFQ response needs to be submitted in a sealed envelope marked "City of Kent, Ohio, "Consulting Services: Photovoltaic Solar Project."
- 9) **Deadline**: Responses to this RFQ are due no later than 3:00 p.m., EST, Tuesday, July 29, 2025 and need to be sent or delivered to:

Bridget Susel  
Community Development Director  
City of Kent  
930 Overholt Road  
Kent, Ohio 44240

- Any questions regarding the information included in the RFQ must be submitted via email to [bridget.susel@kentohio.gov](mailto:bridget.susel@kentohio.gov) no later than 3:00 p.m., EST, Thursday, July 17, 2025
- All questions will be responded to via email, no later than Friday, July 18, 2025 and will be forwarded to all persons who received a copy of the RFQ.

## **OTHER INFORMATION**

The City of Kent reserves the right to waive any irregularities or informalities, and the right to accept or reject any and all proposals including, but not limited to, any proposal which does not meet the stated requirements, or any proposal which does not furnish the quality, or offer the availability of materials, or services as required by the specifications, description or scope of work, or proposals from an offeror who lacks experience or financial responsibility, or proposals which are not made to form.

The City of Kent reserves the right to not award a contract to the lowest and most responsive offeror and may require a new request for qualifications. The City of Kent may rescind the award of any proposal within one (1) week when the public interest will be served thereby. Only sealed proposals received by the City of Kent will be accepted. Proposals submitted by telephone, email or facsimile machines are not acceptable. Any proposals submitted after the stated due date and time will not be accepted.

The City of Kent is an equal opportunity employer and does not unlawfully discriminate on the basis of race, color, religion, sex, national origin, ancestry, military status, familial status, disability, gender identity or sexual orientation.

**NONCOLLUSION AFFIDAVIT**

PROJECT NAME: \_\_\_\_\_

CONSULTANT: \_\_\_\_\_,

being first duly sworn, deposes and says that he/she is \_\_\_\_\_

\_\_\_\_\_ (sole owner, a partner, president, secretary, etc.)  
of \_\_\_\_\_, the party making the foregoing PROPOSAL; that such PROPOSAL is not made in the interest of or on behalf of any undisclosed person, partnership, company, association, organization, or corporation; that such PROPOSAL is genuine and not collusive or a sham; that said person has not directly or indirectly induced or solicited any other person to put in false or sham PROPOSAL, and has not directly or indirectly colluded, conspired, connived, or agreed with anyone else to put in a sham PROPOSAL, or that anyone shall refrain from submitting a PROPOSAL; that said person has not in any manner, directly or indirectly, sought by agreement, communication or conference with anyone to fix the PROPOSAL price of said PROPOSAL or of any other PROPOSAL, or to fix any overhead, profit, or cost element of such PROPOSAL price, or of that of any other PROPOSAL, or to secure any advantage against the OWNER awarding the contract or anyone interested in the proposed contract; that all statements contained in such PROPOSAL are true; and, further, that said person has not, directly or indirectly, submitted a PROPOSAL price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid and will not pay any fee in connection therewith, to any corporation, partnership, company, association, organization, depository, or to any member or agent thereof, or to any other individual except to such person or persons as have a partnership or other financial interest with said person in his/her general business.

Signed:

\_\_\_\_\_

Subscribed and sworn to before me this

\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Seal of Notary

\_\_\_\_\_

May 13, 2026

Ms. Bridget Susel  
City of Kent  
930 Overholt Road  
Kent, Ohio 44240

Dear Ms. Susel:

Subject: Solar Development Opportunities and Interconnection Pathways  
The City of Kent, Ohio  
CEC Project: 354-672.0004

Civil & Environmental Consultants, Inc. (CEC) is pleased to provide the following overview of solar development opportunities, interconnection pathways, and legislative considerations associated with the redevelopment of the 800 Mogadore Road property (Property) for solar energy generation in the City of Kent (City). This letter summarizes viable approaches under existing Ohio law, pending legislative options that could improve project economics, and recommended next steps to preserve flexibility and position the City for future implementation.

## **1.0 INTERCONNECT OPTIONS – EXISTING LAY**

### **1.1 Ohio Net Metering – On-Site or Adjacent Off-Taker**

Under the current Ohio net-metering law, solar generation may be developed on-site or on property directly adjacent to the facility that will consume the electricity. For this Property, one potential application of existing law would be to supply power directly to the City Wastewater Treatment Plant (WWTP), provided a direct electrical connection can be established.

For this option to be viable, the City must maintain site control of the generation site and must also either own or hold a utility easement between the Property and the WWTP. This would allow the solar facility to be directly connected to the City's electrical infrastructure serving the plant, enabling net-metered consumption behind the meter.

To determine whether this pathway is feasible, CEC recommends conducting a title search and boundary survey to confirm ownership, easements, and any land-use or access restrictions across the intervening railroad and the Cuyahoga River. This due diligence would clarify whether a direct electrical feeder connection is legally and physically achievable and help the City evaluate the viability of this option early in the decision-making process.

### **1.2 Public Utility Regulatory Policies Act of 1978 (PURPA)**

Under the Public Utility Regulatory Policies Act of 1978 (PURPA), FirstEnergy is required to evaluate and act upon a qualifying facility application and, if approved, accept the power generated by the project. PURPA therefore provides a clear, federally supported pathway for interconnecting the Property to the local distribution system.

However, under PURPA, the utility is only obligated to purchase power at its avoided-cost wholesale rate, which is currently estimated at approximately \$0.04 per kilowatt-hour. Based on current market conditions,

development of the Property under PURPA would not be economically viable at this compensation level. By comparison, alternative delivery structures such as Community Energy or Virtual Net Metering—if authorized—would compensate generation at tariff rates closer to retail electricity pricing, generally in the range of \$0.10 per kilowatt-hour.

## **2.0 INTERCONNECT OPTIONS – PENDING LEGISLATION**

### **2.1 Community Solar / Community Energy (HB 303 / SB 231)**

Community Solar, also referred to as Community Energy, is currently proposed in the Ohio General Assembly through House Bill 303 and its companion Senate Bill 231. Community Energy allows solar projects to interconnect with the local distribution grid and serve multiple off-takers, with no single subscriber permitted to consume more than 60 percent of the project’s total output.

House Bill 303 passed the Ohio House of Representatives in 2025. Senate Bill 231 has been introduced and is currently awaiting further action in the Senate Energy Committee. If enacted, Community Energy would compensate generation at a tariff rate closer to retail pricing, making it an economically viable option for redeveloping the Property.

It should be noted that Community Solar legislation has been introduced in three consecutive legislative sessions (2021-2022, 2023-2024, and 2025-2026). While the concept has bipartisan support, passage in the Ohio Senate remains uncertain. Accordingly, Community Energy should be viewed as a promising but speculative pathway rather than a guaranteed near-term solution.

### **2.2 Virtual Net Metering (VNM)**

Virtual Net Metering (VNM) represents another potential future interconnection pathway. VNM is currently proposed under Senate Bill 298, which has received proponent testimony in the Senate Energy Committee on April 14, 2026. A companion, HB 832, has recently been introduced in the Ohio House.

Under VNM, the project may serve a single off-taker that is permitted to aggregate multiple meters within the same utility service territory. For example, the City could aggregate multiple facilities or schools under one power purchase agreement, even if they are geographically dispersed, provided they are within the same electric utility territory.

As with Community Energy, VNM would compensate solar generation at a tariff rate closer to retail electricity pricing, significantly improving project economics relative to PURPA. However, VNM legislation has now been considered across two legislative sessions, and while bipartisan support exists, passage remains uncertain at this time.

## **3.0 LEGISLATIVE ENGAGEMENT AND ADVOCACY**

Given the importance of Community Energy and Virtual Net Metering legislation to the long-term economic viability of the Property, the City may wish to consider proactive legislative engagement. Letters of support from municipal leadership can be influential in communicating local priorities to state legislators.

If desired, CEC can assist in coordinating with counsel to develop a draft letter of support that City Council members or City leadership could use as a template when contacting state representatives and senators.

Such correspondence would highlight the economic development, environmental, and public-benefit aspects of enabling Community Energy and Virtual Net Metering projects for municipalities like Kent.

#### 4.0 NEXT STEPS AND CONSIDERATIONS

Based on the evaluation above, CEC recommends the following near-term actions to preserve flexibility and improve decision-making:

- Conduct a title search and survey to determine whether an easement or ownership interest exists (or could be obtained) between the Property and the WWTP to support a direct net-metered interconnection.
- Monitor the progress of Community Energy (HB 303 / SB 231) and Virtual Net Metering (SB 298) legislation during the current legislative session.
- Consider coordinated legislative outreach to support policies that would improve project feasibility and long-term economic returns.

#### 5.0 CLOSING

CEC appreciates the opportunity to support the City in evaluating solar development opportunities at the Property. The information presented herein is intended to assist the City in understanding current regulatory constraints, emerging opportunities, and strategic actions that may enhance the feasibility of future solar investment.

Please do not hesitate to contact us if you would like to discuss any of these items further or if additional analysis would be helpful.

Sincerely,

CIVIL & ENVIRONMENTAL CONSULTANTS, INC.



Zachary T. Wisniewski, P.E.  
Senior Project Manager



Duane R. Lanoue, P.E.  
Principal



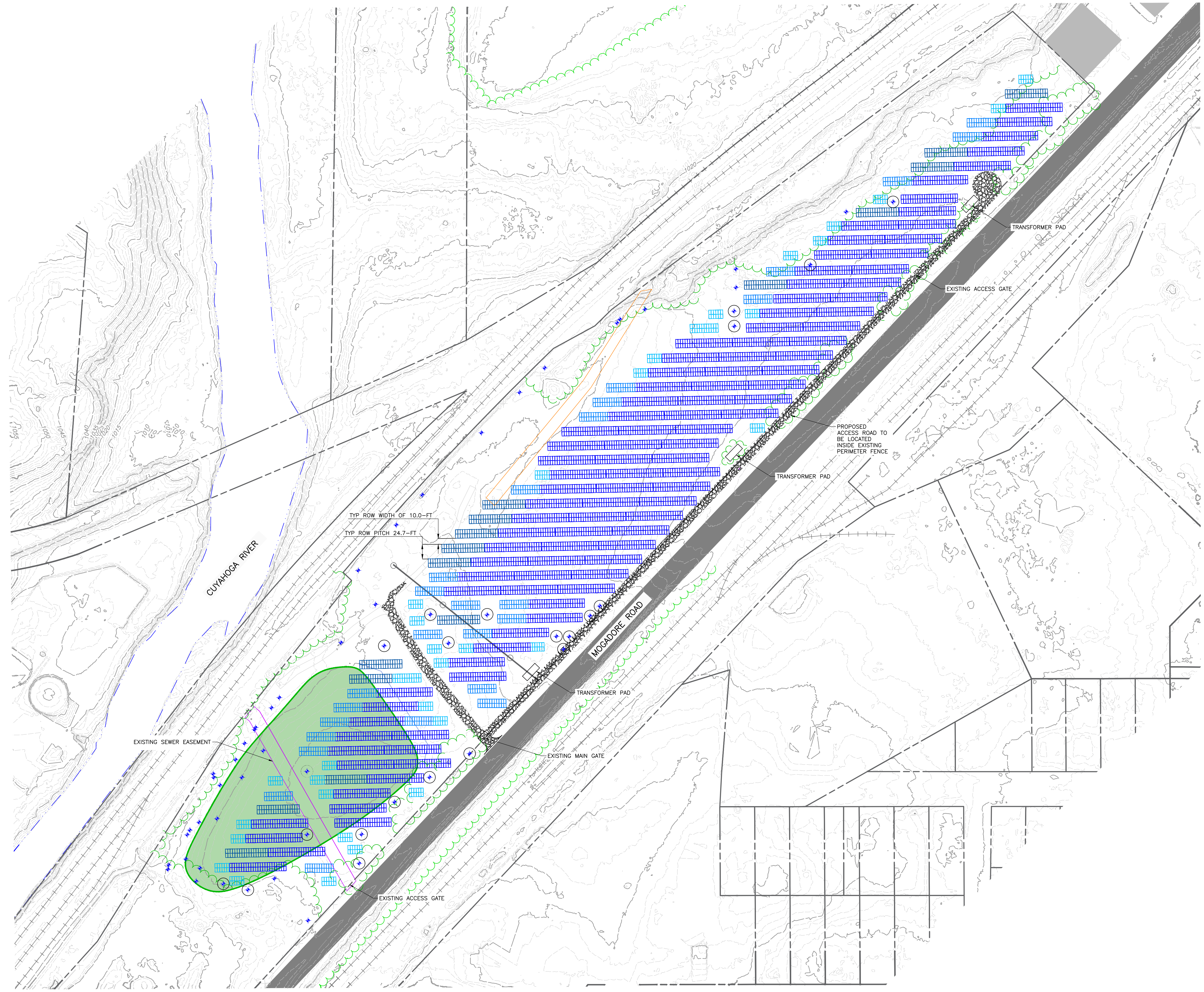
REVISION RECORD		DESCRIPTION
NO	DATE	

SUBMITTAL RECORD		DESCRIPTION
NO	DATE	

**EXISTING LEGEND:**

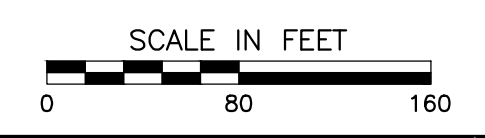
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	BUILDING STRUCTURES
	TREE LINE
	INDEX CONTOUR
	ELECTRIC
	FENCE
	EXISTING LANDFILL
	ROAD
	WATER LINE
	SLURRY WALL CAP SYSTEM
	RIGHT OF WAY
	EXISTING STRUCTURE
	EXISTING MONITORING WELL W/10-FT BUFFER
	2X24P 530W ARRAY
	2X18P 530W ARRAY
	2X12P 530W ARRAY
	2X6P 530W ARRAY



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**REFERENCE**

- TOPOGRAPHY IS BASED ON PUBLICLY AVAILABLE INFORMATION DOWNLOADED OCTOBER 21, 2025
- OCCUPIED STRUCTURES AND EXISTING FEATURES OBTAINED FROM PUBLICLY AVAILABLE INFORMATION DOWNLOADED OCTOBER 21, 2025



**CEC**  
 Civil & Environmental Consultants, Inc.  
 700 Cherrington Parkway  
 Moon Township, PA 15108  
 Ph: 412.429.2324 · 800.365.2324  
 www.cecinc.com

ENGINEERING, SURVEYING AND LANDSCAPE ARCHITECTURE IN THE STATE OF NORTH CAROLINA WILL BE PROVIDED BY CEC SURVEYING AND LANDSCAPE ARCHITECTS OF NC, P.L.L.C. SERVICES IN PUERTO RICO WILL BE PROVIDED BY CEC ENGINEERS & CONSULTANTS, L.L.C. LANDSCAPE ARCHITECTURE SERVICES IN THE STATE OF OHIO WILL BE PROVIDED BY CEC LANDSCAPE ARCHITECTS, L.L.C.

**KENT OHIO  
 PHOTOVOLTAIC SOLAR PROJECT  
 CONCEPTUAL DESIGN  
 KENT OHIO**

DRAWN BY: <b>MJP</b>	CHECKED BY: <b>ZTW</b>	APPROVED BY: <b>DRL</b>
DATE: <b>OCTOBER 2025</b>	DWG SCALE: <b>1"=200'</b>	PROJECT NO.: <b>354-672</b>
<b>CONCEPTUAL DESIGN</b>		<b>1</b>
SHEET		1 OF 1

**Opinion of Probable Cost  
Kent Ohio Photovoltaic Solar Project  
800 Mogadore Road, Kent, Ohio 44240  
CEC Project No. 354-672.0003**



Project Information	Watts
Estimated PV Size (DC) <sup>(1)</sup>	3,542,520

Item	Construction Item	Unit	Quantity	Unit Cost <sup>(2)</sup>	Total Cost
1.0	General Conditions & Indirect Costs <sup>(3)</sup>	EA	1	\$ 366,000	\$ 366,000
2.0	Project Management, Meetings, & Coordination	EA	1	\$ 458,000	\$ 458,000
3.0	Civil Design	EA	1	\$ 125,000	\$ 125,000
4.0	Electrical Design	EA	1	\$ 125,000	\$ 125,000
5.0	Permitting/Inspections/Bonds	EA	1	\$ 200,000	\$ 200,000
6.0	Development Fee	\$/Watt	3,542,520	\$ 0.40	\$ 1,417,008
7.0	Sitework & Preparation <sup>(4)</sup>	\$/Watt	3,542,520	\$ 0.23	\$ 814,780
8.0	<b>Materials</b>				
8.1	Ballast Material	\$/Watt	3,542,520	\$ 0.17	\$ 602,228
8.2	Racking Material	\$/Watt	3,542,520	\$ 0.14	\$ 495,953
8.3	Modules	\$/Watt	3,542,520	\$ 0.38	\$ 1,346,158
8.4	String Inverters	\$/Watt	3,542,520	\$ 0.06	\$ 212,551
9.0	<b>Site Work &amp; Material Installation</b>				
9.1	Ballast Install	\$/Watt	3,542,520	\$ 0.34	\$ 1,204,457
9.2	Post/Screw Install <sup>(5)</sup>	\$/Watt		\$ 0.14	\$ -
9.3	Racking Install	\$/Watt	3,542,520	\$ 0.07	\$ 247,976
9.4	Module Install	\$/Watt	3,542,520	\$ 0.06	\$ 212,551
9.5	Electrical Install	\$/Watt	3,542,520	\$ 0.28	\$ 991,906
10.0	Balance Of System (BOS)	\$/Watt	3,542,520	\$ 0.14	\$ 495,953
	<b>Subtotal</b>				<b>\$ 9,315,520</b>
<b>Opinion of Probable Cost Range<sup>(6)(7)</sup></b>					
	<b>Lower Range Project Cost (-30%)</b>	\$	70%	\$ 9,315,520	\$ 6,520,864
	<b>Upper Range Project Cost (+50%)</b>	\$	150%	\$ 9,315,520	\$ 13,973,281
	<b>Lower Range Per Watt Price</b>	\$/Watt	3,542,520	\$ 6,520,864	\$ 1.84
	<b>Upper Range Per Watt Price</b>	\$/Watt	3,542,520	\$ 13,973,281	\$ 3.94

Notes:

1. The estimated wattage for this project is based on the site location and preliminary solar module layout as presented in the Conceptual Design Drawing provided to the City of Kent on January 28, 2026.
2. These estimated unit costs are based on recent historical cost data provided by CEP Renewables.
3. This item includes non-construction related site development expenses.
4. This item includes contractor mobilization and demobilization.
5. This opinion of probable cost assumes all of the racking system is placed on above-grade concrete ballast system and post/screw installations costs are not incorporated into the total.
6. This opinion of probable cost is based on the a 30% design scope understanding as described in the items above and intended for project scoping and preliminary design purposes.
7. Based on the proposed construction and assumption indicated herein, it is CEC's opinion that the Kent PV Solar Project will cost approximately \$9,315,520. As the project is considered in the preliminary design stage of development, our recommended contingency range is -30% to +50%, resulting in a recommended budget range of \$6,520,864 to \$13,973,281. However, the actual costs to be incurred will be dependent on the final scope of work required to construct the project, including final PV solar layout and generating capacity, site features, permitting requirements, and site construction limitations.



**CITY OF KENT, OHIO**  
DEPARTMENT OF BUDGET AND FINANCE  
Rhonda C. Hall, CPA, Director

**TO:** Dave Ruller, City Manager  
**FROM:** Rhonda C. Hall, CPA, Director of Budget and Finance  
**DATE:** June 23, 2026  
**SUBJECT:** 2027 Tax Budget and Public Hearing

A handwritten signature in blue ink that reads "Rhonda C. Hall".

The 2027 Tax Budget has been prepared and is submitted as attached for public hearing, along with the request for City Council approval and adoption. The Tax Budget is required to be submitted and adopted annually for each political subdivision in accordance with Ohio Revised Code, Section 5705, by July 15<sup>th</sup> and subsequently must be filed with the County Auditor by July 20<sup>th</sup> each year. Failure to do so could result in the loss of the local government fund allocation. The requested Council approval does not appropriate any City of Kent funds for expenditure in the 2027 Fiscal Year.

Tax Budgets are reviewed by County Budget Commissions to certify the amount of monies to be collected and distributed from property taxes, levies and Local Government Funds (LGF) based upon demonstrated needs of the political subdivisions. In Portage County the political subdivisions have voted to adopt an alternative formula for the distribution of the Local Government Funds for the past 26 plus years, which was revised and reaffirmed in 2023.

While preparation of the annual Tax Budget for the City of Kent is largely a procedural formality, it also serves as the first official step in our Capital and Operating Budget processes. Although the required format and presentation of Tax Budget numbers differ considerably from our Annual Budget, they both start with the same basic data and assumptions. These format and presentation differences make direct comparisons between budget documents difficult and subject to misinterpretation. Overall, we continue to apply conservative budget preparation principles. The numbers in the Tax Budget reflect department expenditures that are consistent with our objective to hold Operating and Maintenance expenses to a minimal change as compared to the 2026 budget, unless there is a substantiated and compelling reason for an increase.

Our revenue projections reflect mixed current trends based upon source categories, with increases or decreases from 2026 to 2027. We are projecting income taxes to be at or slightly lower than the prior year. Expenses in Personnel Services have been budgeted at the top of range for most positions with some adjustments for special payouts related to retirements and sellback of sick leave, vacation and accrued comp time. Additionally, it should be noted that Tax Budget numbers reflect departmental needs based on the prior year. Further budget review and refinement will occur as departmental budget hearings take place, and the annual budget process continues preceding presentation in the Fall to City Council for approval and final adoption.

REVISED /88  
 Prepare in Triplicate  
 On or before July 20th, two copies of this Budget  
 must be submitted to the County Auditor

CITY OF KENT, PORTAGE COUNTY, OHIO

July 15, 2026

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:  
 The following Budget for the budget year beginning January 1, 2027, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed: \_\_\_\_\_  
 Rhonda C. Hall, CPA  
 Title: Director of Budget and Finance

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION,  
 AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use FUND  (Include only those funds which are requesting general property tax revenue)	BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE/OUTSIDE  Column 1	For Budget Commission Use		For County Auditor Use	
		BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION Column 2	BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION Column 3	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED	
				INSIDE 10 M. LIMIT BUDGET YEAR 4	OUTSIDE 10 M. LIMIT BUDGET YEAR 5
GOVERNMENTAL FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
GENERAL FUND, 001	\$ 2,505,765				
WESTSIDE FIRE, 101	268,281				
RECREATION, 106	1,235,817				
POLICE PENSION, 132	186,265				
FIRE PENSION, 133	186,265				
PROPRIETARY FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FIDUCIARY FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ALL FUNDS	\$ 4,382,393				

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to be Levied	Tax Year County Auditor's Estimate of Yield of Levy (carry to schedule A, column 3)
<b>GENERAL FUND:</b>		
Current Expense Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
Current Expense Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
Current Expense Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
Current Expense Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
Current Expense Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
Current Expense Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
Current Expense Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
Current Expense Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
Current Expense Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
<b>TOTAL GENERAL FUND OUTSIDE 10 M. LIMITATION</b>		
<b>SPECIAL LEVY FUNDS:</b>		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		
_____ Fund, Levy authorized by voters on ___/___/___, not to exceed _____ years. Auth. under Sect. _____, R.C.		

FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL  
 This Exhibit is to be used for the General Fund Only

EXHIBIT I

DESCRIPTION (1)	#	FOR 2024	FOR 2025	CURRENT YEAR	BUDGET YEAR
		ACTUAL (2)	ACTUAL (3)	ESTIMATED FOR 2026 (4)	ESTIMATED FOR 2027 (5)
REVENUES					
Local Taxes					
General Property Tax - Real Estate		\$ 1,853,554.02	\$ 2,281,176.79	\$ 2,290,340.00	\$ 2,281,765.00
Tangible Personal Property Tax		5,063.61	6,064.28	4,000.00	4,000.00
Other Local Taxes		339,580.14	328,054.58	335,000.00	335,000.00
Total Local Taxes		2,198,197.77	2,615,295.65	2,629,340.00	2,620,765.00
State Shared Taxes and Permits					
Local Government		794,918.41	870,107.76	870,000.00	870,000.00
Cigarette Tax		1,053.00	877.50	900.00	900.00
Liquor and Beer Permits		52,840.55	70,857.31	55,000.00	55,000.00
Local Government Support Fund		138,909.15	141,567.97	140,000.00	140,000.00
Property Tax Allocation		179,944.86	220,083.55	220,000.00	220,000.00
Brimfield JEDD		160,063.32	256,223.49	200,000.00	200,000.00
Franklin JEDD		787,973.02	915,002.69	600,000.00	600,000.00
Other State Shared Taxes and Permits		0.00	0.00	0.00	0.00
Total State Shared Taxes and Permits		2,115,702.31	2,474,720.27	2,085,900.00	2,085,900.00
Intergovernmental Revenues					
Federal Grants or Aid		0.00	0.00	0.00	0.00
State Grants or Aid		239,327.86	214,119.18	240,000.00	100,000.00
Other Grants or Aid		0.00	39,380.00	0.00	0.00
Total Intergovernmental Revenues		239,327.86	253,499.18	240,000.00	100,000.00
Special Assessments					
Charges for Services		2,490,158.16	2,225,439.35	2,350,000.00	2,350,000.00
Fines, Licenses, and Permits		571,981.63	454,839.39	500,000.00	500,000.00
Interest and Miscellaneous		1,789,321.54	1,664,904.95	1,550,000.00	1,400,000.00
Other Financing Sources:					
Transfers		3,800,000.00	4,336,500.00	4,336,500.00	6,236,500.00
Advances		0.00	0.00	0.00	0.00
Total Other Sources		3,800,000.00	4,336,500.00	4,336,500.00	6,236,500.00
TOTAL REVENUE		\$ 13,204,689.27	\$ 14,025,198.79	\$ 13,691,740.00	\$ 15,293,165.00

FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL  
 This Exhibit is to be used for the General Fund Only

EXHIBIT I

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	CURRENT YEAR ESTIMATED FOR 2026	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)		
EXPENDITURES				
Public Health Services				
Personal Services	\$ 593,537.00	\$ -	\$ -	\$ -
Travel Transportation	6,136.00	0.00	0.00	0.00
Contractual Services	244,172.00	43.46	0.00	0.00
Supplies and Materials	45,390.00	17.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health Services	889,235.00	60.46	0.00	0.00
Total Leisure Time Activities	0.00	0.00	0.00	0.00
Community Environment				
Personal Services	1,119,975.00	1,326,848.31	1,379,922.24	1,421,319.91
Travel Transportation	11,372.00	28,817.20	29,537.63	30,276.07
Contractual Services/Misc.	326,378.00	524,412.96	537,523.28	550,961.37
Supplies and Materials	16,974.00	13,473.63	13,810.47	14,155.73
Capital Outlay	0.00	71,623.68	36,000.00	36,000.00
Total Community Environment	1,474,699.00	1,965,175.78	1,996,793.63	2,052,713.08
General Government				
Personal Services	2,274,218.86	2,391,318.24	2,486,970.97	2,561,580.10
Travel Transportation	20,685.35	31,437.90	32,223.85	33,029.44
Contractual Services/Misc.	1,716,735.00	1,951,299.77	2,000,082.26	2,050,084.32
Supplies and Materials	87,913.77	137,048.68	140,474.90	143,986.77
Capital Outlay	140,938.35	454,526.56	142,000.00	145,000.00
Total General Government	4,240,491.33	4,965,631.15	4,801,751.98	4,933,680.63
Other Uses of Funds				
Transfers	6,800,000.00	8,525,000.00	9,058,290.00	8,308,290.00
Advances	0.00	0.00	0.00	0.00
Other Uses of Funds	0.00	0.00	0.00	0.00
Total Other Uses of Funds	6,800,000.00	8,525,000.00	9,058,290.00	8,308,290.00
TOTAL EXPENDITURES	13,404,425.33	15,455,867.39	15,856,835.61	15,294,683.71
Revenues over/(under) Expenditures	(199,736.06)	(1,430,668.60)	(2,165,095.61)	(1,518.71)
Beginning Unencumbered Balance*	8,054,852.70	7,855,116.64	5,929,203.28	3,764,107.67
Ending Cash Fund Balance	7,855,116.64	6,424,448.04	3,764,107.67	3,762,588.96
Estimated Encumbrances (outstanding at year end)	846,729.12	495,244.76	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 7,008,387.52	\$ 5,929,203.28	\$ 3,764,107.67	\$ 3,762,588.96

\* USE CASH BALANCE

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

e	2024 ACTUAL	FOR 2025 ACTUAL	CURRENT YEAR ESTIMATED FOR 2026	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	\$ 232,918.01	\$ 244,178.49	\$ 243,354.00	\$ 244,135.00
Tangible Personal Property Tax	649.90	615.63	646.00	646.00
Total Local Taxes	233,567.91	244,794.12	244,000.00	244,781.00
State Shared Taxes and Permits				
Property Tax Allocation	32,151.97	23,020.94	23,500.00	23,500.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	32,151.97	23,020.94	23,500.00	23,500.00
Miscellaneous	0.00	30.92	0.00	0.00
<b>TOTAL REVENUE</b>	<b>265,719.88</b>	<b>267,845.98</b>	<b>267,500.00</b>	<b>268,281.00</b>
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	165,675.28	164,332.79	270,906.10	270,906.10
Capital Outlay	0.00	0.00	0.00	0.00
Other	11,586.58	16,943.91	17,367.51	17,801.70
Total Security of Persons and Property	177,261.86	181,276.70	288,273.61	288,707.80
<b>TOTAL EXPENDITURES</b>	<b>177,261.86</b>	<b>181,276.70</b>	<b>288,273.61</b>	<b>288,707.80</b>
Revenues Over (Under) Expenditures	88,458.02	86,569.28	(20,773.61)	(20,426.80)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	275,309.52	363,767.54	448,721.61	427,948.00
Ending Cash Fund Balance	363,767.54	450,336.82	427,948.00	407,521.20
Estimated Encumbrances (outstanding at end of year)	1,225.52	1,615.21	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 362,542.02	\$ 448,721.61	\$ 427,948.00	\$ 407,521.20

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
License Taxes	\$ 474,112.44	\$ 480,627.91	\$ 470,000.00	\$ 470,000.00
Gas Taxes	946,339.16	971,034.09	945,000.00	945,000.00
Total Intergovernmental	1,420,451.60	1,451,662.00	1,415,000.00	1,415,000.00
Vehicle Maintenance Charges	35,150.31	58,512.61	40,000.00	40,000.00
Miscellaneous	115,250.03	49,395.19	50,000.00	50,000.00
Transfer In	400,000.00	700,000.00	800,000.00	800,000.00
TOTAL REVENUE	1,970,851.94	2,259,569.80	2,305,000.00	2,305,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service Dept. - Transportation				
Personal Services	1,227,310.88	1,394,361.44	1,450,135.90	1,493,639.97
Capital Outlay	0.00	0.00	0.00	0.00
Other	905,397.15	935,232.11	958,612.91	982,578.24
Total Transportation	2,132,708.03	2,329,593.55	2,408,748.81	2,476,218.21
TOTAL EXPENDITURES	2,132,708.03	2,329,593.55	2,408,748.81	2,476,218.21
Revenues Over (Under) Expenditures	(161,856.09)	(70,023.75)	(103,748.81)	(171,218.21)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,539,207.45	1,377,351.36	1,095,848.38	992,099.57
Ending Cash Fund Balance	1,377,351.36	1,307,327.61	992,099.57	820,881.36
Estimated Encumbrances (outstanding at end of year)	183,810.04	211,479.23	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,193,541.32	\$ 1,095,848.38	\$ 992,099.57	\$ 820,881.36

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
License Taxes	\$ 20,787.88	\$ 27,749.57	\$ 21,000.00	\$ 21,000.00
Gas Taxes	76,730.20	72,061.49	72,000.00	72,000.00
Total Intergovernmental	97,518.08	99,811.06	93,000.00	93,000.00
Interest/Miscellaneous	4,544.13	5,268.10	4,000.00	4,000.00
TOTAL REVENUE	102,062.21	105,079.16	97,000.00	97,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service Dept. - Transportation				
Capital Outlay	0.00	0.00	0.00	0.00
Other	84,925.30	82,729.26	84,797.49	86,917.43
Total Service Dept. - Transportation	84,925.30	82,729.26	84,797.49	86,917.43
TOTAL EXPENDITURES	84,925.30	82,729.26	84,797.49	86,917.43
Revenues Over (Under) Expenditures	17,136.91	22,349.90	12,202.51	10,082.57
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	177,028.99	194,165.90	199,245.06	211,447.57
Ending Cash Fund Balance	194,165.90	216,515.80	211,447.57	221,530.14
Estimated Encumbrances (outstanding at end of year)	0.00	17,270.74	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 194,165.90	\$ 199,245.06	\$ 211,447.57	\$ 221,530.14

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	2024 ACTUAL	FOR 2025 ACTUAL	CURRENT YEAR ESTIMATED FOR 2026	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	\$ 1,073,723.42	\$ 1,126,127.43	\$ 1,124,724.00	\$ 1,126,317.00
Tangible Personal Property Tax	2,952.28	2,794.66	2,500.00	2,500.00
Total Local Taxes	1,076,675.70	1,128,922.09	1,127,224.00	1,128,817.00
State Shared Taxes and Permits				
Property Tax Allocation	146,933.08	104,489.90	107,000.00	107,000.00
Total Shared Taxes and Permits	146,933.08	104,489.90	107,000.00	107,000.00
Intergovernmental Grants & Contracts	96,569.51	0.00	0.00	0.00
Fees, Licenses & Permits	249,684.50	231,200.89	240,000.00	240,000.00
Charges for Services	435,461.27	444,493.92	440,000.00	440,000.00
Miscellaneous	16,433.39	35,632.63	215,000.00	70,000.00
Transfer In	0.00	0.00	0.00	250,000.00
TOTAL REVENUE	2,021,757.45	1,944,739.43	2,129,224.00	2,235,817.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Leisure Time Activities				
Personal Services	1,432,610.84	1,491,615.07	1,551,279.67	1,597,818.06
Other	632,245.75	524,792.33	537,912.14	551,359.94
Capital Outlay	121,151.34	106,837.99	120,100.00	120,100.00
Total Leisure Time Activities	2,186,007.93	2,123,245.39	2,209,291.81	2,269,278.00
TOTAL EXPENDITURES	2,186,007.93	2,123,245.39	2,209,291.81	2,269,278.00
Revenues Over (Under) Expenditures	(164,250.48)	(178,505.96)	(80,067.81)	(33,461.00)
Beginning Unencumbered Fund Balance	559,197.25	394,946.77	114,244.98	34,177.17
(Use actual cash balance in Col. 2 and 3)				
Ending Cash Fund Balance	394,946.77	216,440.81	34,177.17	716.16
Estimated Encumbrances (outstanding at end of year)	115,168.37	102,195.83	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 279,778.40	\$ 114,244.98	\$ 34,177.17	\$ 716.16

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees, Licenses, and Permits				
Food Service Permits/Inspection	\$ 90,432.13	\$ 95,263.15	\$ 90,000.00	\$ 90,000.00
Food Service Bulk	21,174.50	20,756.50	21,000.00	21,000.00
Total Fees, Licenses, Permits	111,606.63	116,019.65	111,000.00	111,000.00
TOTAL REVENUE	111,606.63	116,019.65	111,000.00	111,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	76,987.21	84,971.69	88,370.56	91,021.67
Other	14,770.89	13,270.20	13,601.96	13,942.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health and Welfare	91,758.10	98,241.89	101,972.51	104,963.68
TOTAL EXPENDITURES	91,758.10	98,241.89	101,972.51	104,963.68
Revenues Over (Under) Expenditures	19,848.53	17,777.76	9,027.49	6,036.32
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	259,683.78	279,532.31	274,920.31	283,947.80
Ending Cash Fund Balance	279,532.31	297,310.07	283,947.80	289,984.12
Estimated Encumbrances (outstanding at end of year)	0.00	22,389.76	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 279,532.31	\$ 274,920.31	\$ 283,947.80	\$ 289,984.12

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees Licenses and Permits		\$ 132,047.50	\$ 125,000.00	\$ 125,000.00
Intergovernmental		\$ 145,853.91	140,000.00	140,000.00
Miscellaneous		\$ 81,784.30	80,000.00	80,000.00
Transfer In	0.00	700,000.00	700,000.00	300,000.00
	0.00	1,059,685.71	1,045,000.00	645,000.00
TOTAL REVENUE	0.00	1,059,685.71	1,045,000.00	645,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	0.00	574,389.25	619,514.82	660,910.26
Other	0.00	247,400.46	253,585.47	259,925.11
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health and Welfare	0.00	821,789.71	873,100.29	920,835.37
TOTAL EXPENDITURES	0.00	821,789.71	873,100.29	920,835.37
Revenues Over (Under) Expenditures	0.00	237,896.00	171,899.71	(275,835.37)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	0.00	0.00	167,603.52	339,503.23
Ending Cash Fund Balance	0.00	237,896.00	339,503.23	63,667.86
Estimated Encumbrances (outstanding at end of year)	0.00	70,292.48	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ -	\$ 167,603.52	\$ 339,503.23	\$ 63,667.86

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Income Taxes	\$ 20,592,667.96	\$ 20,522,486.96	\$ 21,420,000.00	\$ 21,420,000.00
Miscellaneous	417,136.98	422,186.52	404,492.00	360,000.00
Advances In	0.00	0.00	0.00	0.00
TOTAL REVENUE	21,009,804.94	20,944,673.48	21,824,492.00	21,780,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General Government				
Personal Services	120,802.39	133,692.33	139,040.02	143,211.22
Transfers Out	19,074,741.50	20,014,702.80	20,673,340.00	22,573,340.00
Other	610,934.59	535,089.45	548,466.69	562,178.35
Total General Government	19,806,478.48	20,683,484.58	21,360,846.71	23,278,729.58
TOTAL EXPENDITURES	19,806,478.48	20,683,484.58	21,360,846.71	23,278,729.58
Revenues Over (Under) Expenditures	1,203,326.46	261,188.90	463,645.29	(1,498,729.58)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	9,032,090.18	10,235,416.64	7,938,857.54	8,402,502.83
Ending Cash Fund Balance	10,235,416.64	10,496,605.54	8,402,502.83	6,903,773.25
Estimated Encumbrances (outstanding at end of year)	2,556,460.05	2,557,748.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 7,678,956.59	\$ 7,938,857.54	\$ 8,402,502.83	\$ 6,903,773.25

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees, Licenses, and Permits				
Building Inspections	\$ 128,572.50	\$ 124,565.00	\$ 126,000.00	\$ 126,000.00
TOTAL REVENUE	128,572.50	124,565.00	126,000.00	126,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	144,053.22	131,872.70	115,000.00	118,450.00
Other	14,828.29	12,044.33	12,345.44	5,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health and Welfare	158,881.51	143,917.03	127,345.44	123,450.00
TOTAL EXPENDITURES	158,881.51	143,917.03	127,345.44	123,450.00
Revenues Over (Under) Expenditures	(30,309.01)	(19,352.03)	(1,345.44)	2,550.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	106,426.29	76,117.28	34,550.62	33,205.18
Ending Cash Fund Balance	76,117.28	56,765.25	33,205.18	35,755.18
Estimated Encumbrances (outstanding at end of year)	0.00	22,214.63	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 76,117.28	\$ 34,550.62	\$ 33,205.18	\$ 35,755.18

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Capital Outlay	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	4,767.07	4,767.07	4,767.07	4,767.07
Ending Cash Fund Balance	4,767.07	4,767.07	4,767.07	4,767.07
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 4,767.07	\$ 4,767.07	\$ 4,767.07	\$ 4,767.07

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	\$ 38,764.31	\$ 31,450.74	\$ 8,500.00	\$ 8,500.00
TOTAL REVENUE	38,764.31	31,450.74	8,500.00	8,500.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Other	13,662.70	0.00	11,000.00	11,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	13,662.70	0.00	11,000.00	11,000.00
TOTAL EXPENDITURES	13,662.70	0.00	11,000.00	11,000.00
Revenues Over (Under) Expenditures	25,101.61	31,450.74	(2,500.00)	(2,500.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	69,529.83	94,631.44	126,082.18	123,582.18
Ending Cash Fund Balance	94,631.44	126,082.18	123,582.18	121,082.18
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 94,631.44	\$ 126,082.18	\$ 123,582.18	\$ 121,082.18

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	\$ 5,293.00	\$ 1,191.00	\$ 2,000.00	\$ 2,000.00
TOTAL REVENUE	5,293.00	1,191.00	2,000.00	2,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Other	0.00	0.00	5,000.00	5,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	5,000.00	5,000.00
TOTAL EXPENDITURES	0.00	0.00	5,000.00	5,000.00
Revenues Over (Under) Expenditures	5,293.00	1,191.00	(3,000.00)	(3,000.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	14,013.93	19,306.93	20,497.93	17,497.93
Ending Cash Fund Balance	19,306.93	20,497.93	17,497.93	14,497.93
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 19,306.93	\$ 20,497.93	\$ 17,497.93	\$ 14,497.93

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
Federal Grants/Aid	\$ 87,026.02	\$ -	\$ -	\$ -
State/Local Grants/Aid	0.00	12,525.79	0.00	0.00
Total Intergovernmental	87,026.02	12,525.79	0.00	0.00
Miscellaneous	25,568.88	122,585.72	20,000.00	20,000.00
Transfers In	8,210,970.00	8,692,280.00	9,100,000.00	8,500,000.00
<b>TOTAL REVENUE</b>	<b>8,323,564.90</b>	<b>8,827,391.51</b>	<b>9,120,000.00</b>	<b>8,520,000.00</b>
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	7,581,977.64	7,768,121.25	8,078,846.10	8,321,211.48
Other	720,294.55	708,743.65	726,462.24	744,623.80
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	8,302,272.19	8,476,864.90	8,805,308.34	9,065,835.28
<b>TOTAL EXPENDITURES</b>	<b>8,302,272.19</b>	<b>8,476,864.90</b>	<b>8,805,308.34</b>	<b>9,065,835.28</b>
Revenues Over (Under) Expenditures	21,292.71	350,526.61	314,691.66	(545,835.28)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,130,024.67	1,151,317.38	1,395,316.62	1,710,008.28
Ending Cash Fund Balance	1,151,317.38	1,501,843.99	1,710,008.28	1,164,173.00
Estimated Encumbrances (outstanding at end of year)	111,323.55	106,527.37	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,039,993.83	\$ 1,395,316.62	\$ 1,710,008.28	\$ 1,164,173.00

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	\$ 32,050.01	\$ 15,810.11	\$ 12,300.00	\$ -
Interest	482.50	819.70	800.00	400.00
TOTAL REVENUE	32,532.51	16,629.81	13,100.00	400.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Other	0.00	0.00	5,000.00	5,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	5,000.00	5,000.00
TOTAL EXPENDITURES	0.00	0.00	5,000.00	5,000.00
Revenues Over (Under) Expenditures	32,532.51	16,629.81	8,100.00	(4,600.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	2,076.98	34,609.49	51,239.30	59,339.30
Ending Cash Fund Balance	34,609.49	51,239.30	59,339.30	54,739.30
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 34,609.49	\$ 51,239.30	\$ 59,339.30	\$ 54,739.30

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Federal Grants/Aid	\$ 141,757.89	\$ 155,777.16	\$ 264,952.00	\$ 257,501.00
Miscellaneous	44,008.28	92.37	10,000.00	25,000.00
TOTAL REVENUE	185,766.17	155,869.53	274,952.00	282,501.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	0.00	0.00	1,000.00	1,201.00
Other	179,096.89	144,934.29	160,000.00	106,300.00
Capital Outlay	349,450.85	26,704.30		150,000.00
Total Community Development	528,547.74	171,638.59	161,300.00	257,801.00
TOTAL EXPENDITURES	528,547.74	171,638.59	161,300.00	257,801.00
Revenues Over (Under) Expenditures	(342,781.57)	(15,769.06)	113,652.00	24,700.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	544,655.03	201,873.46	133,983.19	247,635.19
Ending Cash Fund Balance	201,873.46	186,104.40	247,635.19	272,335.19
Estimated Encumbrances (outstanding at end of year)	127,814.85	52,121.21	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 74,058.61	\$ 133,983.19	\$ 247,635.19	\$ 272,335.19

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
Federal Grants/Aid	\$ 46,973.98	\$ 125,254.54	\$ -	\$ -
State/Local Grants/Aid	0.00	48,800.00	0.00	0.00
Total Intergovernmental	46,973.98	174,054.54	0.00	0.00
Miscellaneous	19,004.82	12,636.50	20,000.00	20,000.00
Transfers In	7,310,970.00	8,267,280.00	8,515,300.00	8,515,300.00
TOTAL REVENUE	7,376,948.80	8,453,971.04	8,535,300.00	8,535,300.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	5,787,129.30	5,880,908.57	6,016,144.91	6,156,790.71
Other	626,025.40	743,480.78	762,067.80	781,119.49
Capital Outlay	152,630.66	1,280,599.02	2,980,000.00	1,020,000.00
Total Security of Persons and Property	6,565,785.36	7,904,988.37	9,758,212.71	7,957,910.20
TOTAL EXPENDITURES	6,565,785.36	7,904,988.37	9,758,212.71	7,957,910.20
Revenues Over (Under) Expenditures	811,163.44	548,982.67	(1,222,912.71)	577,389.80
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	2,466,341.36	3,277,504.80	1,544,816.35	321,903.64
Ending Cash Fund Balance	3,277,504.80	3,826,487.47	321,903.64	899,293.43
Estimated Encumbrances (outstanding at end of year)	2,544,562.72	2,281,671.12	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 732,942.08	\$ 1,544,816.35	\$ 321,903.64	\$ 899,293.43

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
State Grants/Aid	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Contractual Services/Supplies and Materials	0.00	219,280.84	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	219,280.84	0.00	0.00
TOTAL EXPENDITURES	0.00	219,280.84	0.00	0.00
Revenues Over (Under) Expenditures	0.00	(219,280.84)	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	231,449.12	231,449.12	7,588.78	7,588.78
Ending Cash Fund Balance	231,449.12	12,168.28	7,588.78	7,588.78
Estimated Encumbrances (outstanding at end of year)	218,333.84	4,579.50	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 13,115.28	\$ 7,588.78	\$ 7,588.78	\$ 7,588.78

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	2024 ACTUAL	FOR 2025 ACTUAL	CURRENT YEAR ESTIMATED FOR 2026	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees, Licenses, and Permits				
Swimming Pool Inspections	\$ 11,043.75	\$ 10,550.00	\$ 11,000.00	\$ 11,000.00
TOTAL REVENUE	11,043.75	10,550.00	11,000.00	11,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	7,554.13	8,209.36	8,537.73	8,793.87
Other	0.00	62.95	0.00	0.00
Capital Outlay	0.00	0.00	13,500.00	0.00
Total Public Health and Welfare	7,554.13	8,272.31	22,037.73	8,793.87
TOTAL EXPENDITURES	7,554.13	8,272.31	22,037.73	8,793.87
Revenues Over (Under) Expenditures	3,489.62	2,277.69	(11,037.73)	2,206.13
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	21,638.27	25,127.89	11,421.58	383.85
Ending Cash Fund Balance	25,127.89	27,405.58	383.85	2,589.98
Estimated Encumbrances (outstanding at end of year)	0.00	15,984.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 25,127.89	\$ 11,421.58	\$ 383.85	\$ 2,589.98

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	\$ 133,253.63	\$ 169,512.11	\$ 170,373.00	\$ 170,373.00
Tangible Personal Property Tax	353.67	402.73	300.00	300.00
Total Local Taxes	133,607.30	169,914.84	170,673.00	170,673.00
State Shared Taxes and Permits				
Property Tax Allocation	12,819.54	16,269.77	15,500.00	15,500.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	12,819.54	16,269.77	15,500.00	15,500.00
TOTAL REVENUE	146,426.84	186,184.61	186,173.00	186,173.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	160,000.00	160,000.00	180,000.00	180,000.00
Other	0.00	0.00	0.00	0.00
Total Security of Persons and Property	160,000.00	160,000.00	180,000.00	180,000.00
TOTAL EXPENDITURES	160,000.00	160,000.00	180,000.00	180,000.00
Revenues Over (Under) Expenditures	(13,573.16)	26,184.61	6,173.00	6,173.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	117,364.42	103,791.26	129,975.87	136,148.87
Ending Cash Fund Balance	103,791.26	129,975.87	136,148.87	142,321.87
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 103,791.26	\$ 129,975.87	\$ 136,148.87	\$ 142,321.87

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	\$ 133,253.66	\$ 169,506.30	\$ 170,373.00	\$ 170,373.00
Tangible Personal Property Tax	353.67	402.73	300.00	300.00
Total Local Taxes	133,607.33	169,909.03	170,673.00	170,673.00
State Shared Taxes and Permits				
Property Tax Allocation	12,819.49	16,275.61	15,500.00	15,500.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	12,819.49	16,275.61	15,500.00	15,500.00
TOTAL REVENUE	146,426.82	186,184.64	186,173.00	186,173.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	160,000.00	160,000.00	180,000.00	180,000.00
Other	0.00	0.00	0.00	0.00
Total Security of Persons and Property	160,000.00	160,000.00	180,000.00	180,000.00
TOTAL EXPENDITURES	160,000.00	160,000.00	180,000.00	180,000.00
Revenues Over (Under) Expenditures	(13,573.18)	26,184.64	6,173.00	6,173.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	129,487.15	115,913.97	142,098.61	148,271.61
Ending Cash Fund Balance	115,913.97	142,098.61	148,271.61	154,444.61
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 115,913.97	\$ 142,098.61	\$ 148,271.61	\$ 154,444.61

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Loan Repayments/Interest/Miscellaneous	\$ 21,638.11	\$ 18,315.72	\$ 60,000.00	\$ 60,000.00
TOTAL REVENUE	21,638.11	18,315.72	60,000.00	60,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Contractual Services/Miscellaneous	0.00	0.00	570,000.00	60,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Community Development	0.00	0.00	570,000.00	60,000.00
TOTAL EXPENDITURES	0.00	0.00	570,000.00	60,000.00
Revenues Over (Under) Expenditures	21,638.11	18,315.72	(510,000.00)	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,032,156.51	1,053,794.62	1,072,110.34	562,110.34
Ending Cash Fund Balance	1,053,794.62	1,072,110.34	562,110.34	562,110.34
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,053,794.62	\$ 1,072,110.34	\$ 562,110.34	\$ 562,110.34

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Federal Grants/Aid	\$ -	\$ 369,493.68	\$ 250,000.00	\$ 200,000.00
Miscellaneous	42,066.46	342.77	85,000.00	50,000.00
TOTAL REVENUE	42,066.46	369,836.45	335,000.00	250,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	0.00	0.00	0.00	0.00
Contractual Services/Miscellaneous	238,025.00	11,245.00	15,000.00	20,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Community Development	238,025.00	11,245.00	15,000.00	20,000.00
TOTAL EXPENDITURES	238,025.00	11,245.00	15,000.00	20,000.00
Revenues Over (Under) Expenditures	(195,958.54)	358,591.45	320,000.00	230,000.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	6,994.48	(188,964.06)	169,627.39	489,627.39
Ending Cash Fund Balance	(188,964.06)	169,627.39	489,627.39	719,627.39
Estimated Encumbrances (outstanding at end of year)	11,245.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ (200,209.06)	\$ 169,627.39	\$ 489,627.39	\$ 719,627.39

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Federal Grants/Aid	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM)      (OBJECT)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	0.00	0.00	0.00	0.00
Contractual Services/Miscellaneous	0.00	71,170.86	0.00	0.00
Capital Outlay	1,316,057.66	3,294,989.62	481.93	0.00
Total Community Development	1,316,057.66	3,366,160.48	481.93	0.00
TOTAL EXPENDITURES	1,316,057.66	3,366,160.48	481.93	0.00
Revenues Over (Under) Expenditures	(1,316,057.66)	(3,366,160.48)	(481.93)	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	6,090,443.81	4,774,386.15	481.93	(0.00)
Ending Cash Fund Balance	4,774,386.15	1,408,225.67	(0.00)	(0.00)
Estimated Encumbrances (outstanding at end of year)	4,763,776.94	1,407,743.74		0.00
Estimated Ending Unencumbered Fund Balance	\$ 10,609.21	\$ 481.93	\$ (0.00)	\$ (0.00)

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	2024 ACTUAL	FOR 2025 ACTUAL	CURRENT YEAR ESTIMATED FOR 2026	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Federal Grants/Aid	\$ 41,115.34	\$ 24,345.30	\$ 5,000.00	\$ 5,000.00
TOTAL REVENUE	41,115.34	24,345.30	5,000.00	5,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	0.00	0.00	0.00	0.00
Contractual Services/Miscellaneous	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Community Development	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	41,115.34	24,345.30	5,000.00	5,000.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	24,335.23	65,450.57	89,795.87	94,795.87
Ending Cash Fund Balance	65,450.57	89,795.87	94,795.87	99,795.87
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 65,450.57	\$ 89,795.87	\$ 94,795.87	\$ 99,795.87

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services				
Water	\$ 4,777,778.00	\$ 4,801,210.21	\$ 4,921,240.47	\$ 5,044,271.48
Tap-In Fees	86,764.51	25,659.46	20,000.00	20,000.00
Total Charges for Services	4,864,542.51	4,826,869.67	4,941,240.47	5,064,271.48
Intergovernmental Revenue				
State and Local Aid	43,558.41	283,530.38	168,345.00	0.00
Federal Grants or Aid	0.00	0.00	24,000.00	0.00
Total Intergovernmental	43,558.41	283,530.38	192,345.00	0.00
Special Assessments	22,955.56	22,862.69	82,000.00	22,000.00
Rentals	41,400.84	43,429.53	39,000.00	39,000.00
Debt Proceeds	0.00	0.00	0.00	0.00
Miscellaneous	18,288.44	7,427.41	10,000.00	10,000.00
TOTAL REVENUE	4,990,745.76	5,184,119.68	5,264,585.47	5,135,271.48
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Basic Utility Services				
Personal Services	2,349,703.15	2,495,975.92	2,595,814.96	2,673,689.41
Transfers Out	65,000.00	55,000.00	55,000.00	65,000.00
Other	1,236,596.96	1,271,944.49	1,303,743.10	1,336,336.68
Capital Outlay	809,019.28	1,507,487.65	2,342,348.00	1,241,450.00
Total Basic Utility Services	4,460,319.39	5,330,408.06	6,296,906.06	5,316,476.09
TOTAL EXPENDITURES	4,460,319.39	5,330,408.06	6,296,906.06	5,316,476.09
Revenues Over (Under) Expenditures	530,426.37	(146,288.38)	(1,032,320.59)	(181,204.61)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	3,763,547.85	4,293,974.22	1,346,793.33	314,472.74
Ending Cash Fund Balance	4,293,974.22	4,147,685.84	314,472.74	133,268.13
Estimated Encumbrances (outstanding at end of year)	669,081.71	2,800,892.51	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 3,624,892.51	\$ 1,346,793.33	\$ 314,472.74	\$ 133,268.13

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
<b>REVENUE</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services				
Sewer	\$ 5,113,334.96	\$ 5,340,756.88	\$ 5,661,202.29	\$ 5,802,732.35
Tap-In Fees	5,480.24	18,149.51	8,000.00	8,000.00
Total Charges for Services	5,118,815.20	5,358,906.39	5,669,202.29	5,810,732.35
Intergovernmental Revenue				
State and Local Aid	844,713.05	1,480,467.67	0.00	0.00
Federal Grants or Aid	463,817.38	0.00	575,457.00	0.00
Total Intergovernmental	1,308,530.43	1,480,467.67	575,457.00	0.00
Special Assessments	8,421.08	7,619.19	7,600.00	7,600.00
Permits	10,098.95	3,723.05	10,000.00	10,000.00
Debt Proceeds/Premium	0.00	0.00	9,600,000.00	0.00
Miscellaneous	19,650.57	8,819.67	10,000.00	10,000.00
<b>TOTAL REVENUE</b>	<b>6,465,516.23</b>	<b>6,859,535.97</b>	<b>15,872,259.29</b>	<b>5,838,332.35</b>
<b>EXPENDITURES</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service - Basic Utility Services				
Personal Services	2,067,393.72	2,194,008.27	2,281,768.60	2,350,221.66
Transfers Out	65,000.00	55,000.00	55,000.00	65,000.00
Other	1,404,563.52	1,149,163.28	1,177,892.36	1,207,339.67
Capital Outlay	2,806,711.12	1,836,134.53	15,948,305.00	1,572,000.00
Total Basic Utility Services	6,343,668.36	5,234,306.08	19,462,965.96	5,194,561.33
<b>TOTAL EXPENDITURES</b>	<b>6,343,668.36</b>	<b>5,234,306.08</b>	<b>19,462,965.96</b>	<b>5,194,561.33</b>
Revenues Over (Under) Expenditures	121,847.87	1,625,229.89	(3,590,706.67)	643,771.02
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	4,278,240.60	4,400,088.47	4,049,127.68	458,421.01
Ending Cash Fund Balance	4,400,088.47	6,025,318.36	458,421.01	1,102,192.03
Estimated Encumbrances (outstanding at end of year)	2,851,270.46	1,976,190.68	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,548,818.01	\$ 4,049,127.68	\$ 458,421.01	\$ 1,102,192.03

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION	2024 ACTUAL	FOR 2025 ACTUAL	CURRENT YEAR ESTIMATED FOR 2026	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Transfers In	\$ 130,000.00	\$ 110,000.00	\$ 110,000.00	\$ 130,000.00
TOTAL REVENUE	130,000.00	110,000.00	110,000.00	130,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Basic Utility Services				
Other	97,183.61	108,744.42	111,463.03	114,249.61
Capital Outlay	0.00	0.00	0.00	0.00
Total Basic Utility Services	97,183.61	108,744.42	111,463.03	114,249.61
TOTAL EXPENDITURES	97,183.61	108,744.42	111,463.03	114,249.61
Revenues Over (Under) Expenditures	32,816.39	1,255.58	(1,463.03)	15,750.39
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	38,610.44	71,426.83	52,645.10	51,182.07
Ending Cash Fund Balance	71,426.83	72,682.41	51,182.07	66,932.46
Estimated Encumbrances (outstanding at end of year)	9,735.97	20,037.31	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 61,690.86	\$ 52,645.10	\$ 51,182.07	\$ 66,932.46

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services				
Solid Waste/Recycling Fee	\$ 364,713.47	\$ 395,696.89	\$ 365,000.00	\$ 365,000.00
Sale of Trash Bags	5,410.50	8,648.90	8,000.00	8,000.00
Miscellaneous	0.00	0.00	150,000.00	0.00
Total Charges for Services	370,123.97	404,345.79	523,000.00	373,000.00
TOTAL REVENUE	370,123.97	404,345.79	523,000.00	373,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Basic Utility Services				
Personal Services	420,851.61	449,386.70	467,362.17	230,000.00
Other	97,774.75	145,117.30	148,745.23	100,000.00
Capital Outlay	77,400.00	169,524.03	144,000.00	0.00
Total Basic Utility Services	596,026.36	764,028.03	760,107.40	330,000.00
Advance Out	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	596,026.36	764,028.03	760,107.40	330,000.00
Revenues Over (Under) Expenditures	(225,902.39)	(359,682.24)	(237,107.40)	43,000.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	839,616.05	613,713.66	250,453.02	13,345.62
Ending Cash Fund Balance	613,713.66	254,031.42	13,345.62	56,345.62
Estimated Encumbrances (outstanding at end of year)	127,285.79	3,578.40	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 486,427.87	\$ 250,453.02	\$ 13,345.62	\$ 56,345.62

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION	2024 ACTUAL	FOR 2025 ACTUAL	CURRENT YEAR ESTIMATED FOR 2026	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services				
Storm Water	\$ 1,072,197.41	\$ 987,682.97	\$ 1,020,000.00	\$ 1,020,000.00
Tap-In Fees	500.00	150.00	500.00	500.00
Total Charges for Services	1,072,697.41	987,832.97	1,020,500.00	1,020,500.00
Intergovernmental Revenue				
State and Local Aid	11,592.04	0.00	0.00	0.00
Federal Grants or Aid	0.00	352,109.00	0.00	0.00
Total Intergovernmental	11,592.04	352,109.00	0.00	0.00
Special Assessments	24,980.65	25,846.76	25,000.00	25,000.00
Rentals	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUE	1,109,270.10	1,365,788.73	1,045,500.00	1,045,500.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service - Basic Utility Services				
Personal Services	608,062.92	700,142.81	728,148.52	749,992.98
Other	115,956.96	117,205.77	120,135.91	123,139.31
Capital Outlay	173,615.38	557,935.20	2,969.00	420,900.00
Total Service	897,635.26	1,375,283.78	851,253.44	1,294,032.29
TOTAL EXPENDITURES	897,635.26	1,375,283.78	851,253.44	1,294,032.29
Revenues Over (Under) Expenditures	211,634.84	(9,495.05)	194,246.56	(248,532.29)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	2,154,389.97	2,366,024.81	1,248,370.61	1,442,617.17
Ending Cash Fund Balance	2,366,024.81	2,356,529.76	1,442,617.17	1,194,084.88
Estimated Encumbrances (outstanding at end of year)	85,071.44	1,108,159.15	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 2,280,953.37	\$ 1,248,370.61	\$ 1,442,617.17	\$ 1,194,084.88

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Basic Utility Services				
Refunds	125.00	35.00	50.00	50.00
Total Basic Utility Services	125.00	35.00	50.00	50.00
TOTAL EXPENDITURES	125.00	35.00	50.00	50.00
Revenues Over (Under) Expenditures	(125.00)	(35.00)	(50.00)	(50.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	39,849.25	39,724.25	39,689.25	39,639.25
Ending Cash Fund Balance	39,724.25	39,689.25	39,639.25	39,589.25
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 39,724.25	\$ 39,689.25	\$ 39,639.25	\$ 39,589.25

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS FUND

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
State and Local Aid/Grants	\$ 43,838.91	\$ 123,014.63		
ODOT and Other Federal Grants/Aid	1,432,695.55	2,145,994.17	9,062,333.00	10,000,000.00
Total Intergovernmental	1,476,534.46	2,269,008.80	9,062,333.00	10,000,000.00
Special Assessments	32,925.95	72,724.52	30,000.00	30,000.00
Debt Proceeds/Premium	0.00	50,099.77	0.00	0.00
Miscellaneous	104,244.41	227,522.27	1,000.00	1,000.00
Transfer In	3,902,770.00	3,614,970.68	3,927,680.00	3,927,680.00
TOTAL REVENUE	5,516,474.82	6,234,326.04	13,021,013.00	13,958,680.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Capital Projects				
Personnel	225,994.55	268,352.80	279,086.91	287,459.52
Debt Payments/Expenses and Other	135,630.67	1,468,988.62	530,000.00	530,000.00
Capital Outlay	6,227,070.51	6,496,201.47	8,095,000.00	9,383,800.00
Total Capital Projects	6,588,695.73	8,233,542.89	8,904,086.91	10,201,259.52
TOTAL EXPENDITURES	6,588,695.73	8,233,542.89	8,904,086.91	10,201,259.52
Revenues Over (Under) Expenditures	(1,072,220.91)	(1,999,216.85)	4,116,926.09	3,757,420.48
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	12,389,699.15	11,317,478.24	4,456,065.95	8,572,992.04
Ending Cash Fund Balance	11,317,478.24	9,318,261.39	8,572,992.04	12,330,412.52
Estimated Encumbrances (outstanding at end of year)	4,385,192.04	4,862,195.44	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 6,932,286.20	\$ 4,456,065.95	\$ 8,572,992.04	\$ 12,330,412.52

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS FUND

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
PILOTS	\$ 365,107.20	\$ 411,251.11	\$ 400,000.00	\$ 400,000.00
State and Local Grants/Aid	0.00	0.00	0.00	0.00
Debt Proceeds/Premium	139.07	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUE	365,246.27	411,251.11	400,000.00	400,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Capital Outlay	6,727.50	0.00	10,000.00	10,000.00
Debt Payments and Issuances and Other	426,951.37	397,944.97	439,000.00	407,000.00
Total Community Development	433,678.87	397,944.97	449,000.00	417,000.00
TOTAL EXPENDITURES	433,678.87	397,944.97	449,000.00	417,000.00
Revenues Over (Under) Expenditures	(68,432.60)	13,306.14	(49,000.00)	(17,000.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	605,863.75	537,431.15	550,737.29	501,737.29
Ending Cash Fund Balance	537,431.15	550,737.29	501,737.29	484,737.29
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 537,431.15	\$ 550,737.29	\$ 501,737.29	\$ 484,737.29

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS FUND

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Debt Proceeds/Premium	139.07	0.00	0.00	0.00
Transfer In	2,250,031.50	2,249,578.94	2,352,150.00	2,352,150.00
<b>TOTAL REVENUE</b>	<b>2,250,170.57</b>	<b>2,249,578.94</b>	<b>2,352,150.00</b>	<b>2,352,150.00</b>
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Contractual Services/Supplies	69,090.56	55,854.72	120,000.00	120,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Debt Payments and Issuances	811,468.63	1,048,302.39	1,050,000.00	1,032,000.00
Total Security of Persons and Property	880,559.19	1,104,157.11	1,170,000.00	1,152,000.00
<b>TOTAL EXPENDITURES</b>	<b>880,559.19</b>	<b>1,104,157.11</b>	<b>1,170,000.00</b>	<b>1,152,000.00</b>
Revenues Over (Under) Expenditures	1,369,611.38	1,145,421.83	1,182,150.00	1,200,150.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	4,230,405.09	5,600,016.47	6,733,843.78	7,915,993.78
Ending Cash Fund Balance	5,600,016.47	6,745,438.30	7,915,993.78	9,116,143.78
Estimated Encumbrances (outstanding at end of year)	11,594.52	11,594.52	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 5,588,421.95	\$ 6,733,843.78	\$ 7,915,993.78	\$ 9,116,143.78

FUND TYPE/CLASSIFICATION: INTERNAL SERVICE FUND

Reproduce as needed

DESCRIPTION (1)	2024 ACTUAL (2)	FOR 2025 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2026 (4)	BUDGET YEAR ESTIMATED FOR 2027 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Flexible Spending	\$ 114,829.36	\$ 104,128.01	\$ 105,000.00	\$ 105,000.00
Insurance Proceeds	4,002,451.77	4,225,192.64	4,500,000.00	4,700,000.00
Other	522.21	8,837.96	0.00	0.00
TOTAL REVENUE	4,117,803.34	4,338,158.61	4,605,000.00	4,805,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General Government				
Health/Other Insurance Payments	4,482,319.92	4,492,039.96	4,400,000.00	4,600,000.00
Total General Government	4,482,319.92	4,492,039.96	4,400,000.00	4,600,000.00
TOTAL EXPENDITURES	4,482,319.92	4,492,039.96	4,400,000.00	4,600,000.00
Revenues Over (Under) Expenditures	(364,516.58)	(153,881.35)	205,000.00	205,000.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,246,860.49	882,343.91	280,380.17	485,380.17
Ending Cash Fund Balance	882,343.91	728,462.56	485,380.17	690,380.17
Estimated Encumbrances (outstanding at end of year)	441,011.32	448,082.39	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 441,332.59	\$ 280,380.17	\$ 485,380.17	\$ 690,380.17

STATEMENT OF PERMANENT IMPROVEMENTS  
 (Do not include expense to be paid from bond issues)  
 (Section 5705.29. Revised Code)

EXHIBIT IV

Description	Estimated Cost of Permanent Improvement	#	Amount to be Budgeted During Current Year	Name of Paying Fund
<u>Parks &amp; Recreation Fund</u>				
Park and Trail Paving and Sealing	\$ 25,000.00		\$ 25,000.00	Recreation Fund, 106
Park Amenities Improvements	25,000.00		25,000.00	Recreation Fund, 106
Boardwalk Renovations	10,000.00		10,000.00	Recreation Fund, 106
Playground Replacement	5,000.00		5,000.00	Recreation Fund, 106
City Loan Repayment	50,100.00		50,100.00	Recreation Fund, 106
Building Renovations and Repairs	5,000.00		5,000.00	Recreation Fund, 106
<b>Fund 106 Total</b>	<b>120,100.00</b>		<b>120,100.00</b>	
<u>Fire &amp; EMS Fund</u>				
Med Unit	250,000.00		250,000.00	Fire/EMS Fund, 128
Fire Truck Replacement Fund	450,000.00		450,000.00	Fire/EMS Fund, 128
Turn Out Gear	20,000.00		20,000.00	Fire/EMS Fund, 128
Network Infrastructure Replacement	30,000.00		30,000.00	Fire/EMS Fund, 128
Replacement Garage Doors	150,000.00		150,000.00	Fire/EMS Fund, 128
Station 1 Light Vehicle Replacement	65,000.00		65,000.00	Fire/EMS Fund, 128
Miscellaneous Equipment	55,000.00		55,000.00	Fire/EMS Fund, 128
<b>Fund 128 Total</b>	<b>1,020,000.00</b>		<b>1,020,000.00</b>	
<u>Water Fund</u>				
Rellim, Lincoln, Bowman Area Waterline	60,000.00		60,000.00	Water Fund, 201
SAC Parking Lot Replacement	25,000.00		25,000.00	Water Fund, 201
Mogadore Tank Painting and Rehab	750,000.00		750,000.00	Water Fund, 201
Water Repair Van	190,000.00		190,000.00	Water Fund, 201
Truck Lifts	8,000.00		8,000.00	Water Fund, 201
Tank Cleaning and Inspection	50,000.00		50,000.00	Water Fund, 201
Manchester Waterline	100,000.00		100,000.00	Water Fund, 201
Valve Turner	10,000.00		10,000.00	Water Fund, 201
Citywide Water Main Leak Detection	75,000.00		75,000.00	Water Fund, 201
Portable Shoring Trailer	15,000.00		15,000.00	Water Fund, 201
Water Service Line Identification	50,000.00		50,000.00	Water Fund, 201
Central Security System	6,500.00		6,500.00	Water Fund, 201
Network Infrastructure Replacement	20,000.00		20,000.00	Water Fund, 201
Vehicle Maintenance Equipment	7,500.00		7,500.00	Water Fund, 201
Water Treatment Plant Misc. Plant Equipment	50,000.00		50,000.00	Water Fund, 201
Floculator Rehab	150,000.00		150,000.00	Water Fund, 201
Wellfield Maintenance	100,000.00		100,000.00	Water Fund, 201
Lime Soda Storage	150,000.00		150,000.00	Water Fund, 201
Lab Vehicle	45,000.00		45,000.00	Water Fund, 201
Lead Water Service Replacements	75,000.00		75,000.00	Water Fund, 201
Concrete Trailer	11,250.00		11,250.00	Water Fund, 201
One Ton Dump Truck	43,200.00		43,200.00	Water Fund, 201
<b>Fund 201 Total</b>	<b>1,991,450.00</b>		<b>1,991,450.00</b>	

(Section 5705.29. Revised Code)	(continued)		EXHIBIT IV
Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
<u>Sewer Fund</u>			
Motor Control Center Replacements	750,000.00	750,000.00	Sewer Fund, 202
SAC Parking Lot Phase1 and Buidling Renovation	25,000.00	25,000.00	Sewer Fund, 202
Aeration Basin Rehab	65,000.00	65,000.00	Sewer Fund, 202
Cuyahoga River Sewer Relocation	3,708,000.00	3,708,000.00	Sewer Fund, 202
Truck Lifts	5,000.00	5,000.00	Sewer Fund, 202
Sanitary Sewer Televising	100,000.00	100,000.00	Sewer Fund, 202
Concrete Trailer	11,250.00	11,250.00	Sewer Fund, 202
One Ton Dump Truck	17,600.00	17,600.00	Sewer Fund, 202
Camera Van	125,000.00	125,000.00	Sewer Fund, 202
Portable Shoring Trailer	7,500.00	7,500.00	Sewer Fund, 202
Central Security System	5,850.00	5,850.00	Sewer Fund, 202
Network Infrastructure Replacement	20,000.00	20,000.00	Sewer Fund, 202
Vehicle Maint. Misc. Equipment	7,500.00	7,500.00	Sewer Fund, 202
Waste water plant Misc. Equipment	100,000.00	100,000.00	Sewer Fund, 202
Sandblasting and Painting	18,000.00	18,000.00	Sewer Fund, 202
SCADA Upgrades	300,000.00	300,000.00	Sewer Fund, 202
Probes for Aeration Tanks	14,300.00	14,300.00	Sewer Fund, 202
<b>Fund 202 Total</b>	<b>5,280,000.00</b>	<b>5,280,000.00</b>	
<u>Storm Water Fund</u>			
SAC Parking Lot Phase1 and Buidling Renovation	\$ 25,000.00	25,000.00	Storm Water Utility Fund, 208
Truck Lifts	6,000.00	6,000.00	Storm Water Utility Fund, 208
Annual Sidewalk/Street Program	75,000.00	75,000.00	Storm Water Utility Fund, 208
Storm Sewer Televising	150,000.00	150,000.00	Storm Water Utility Fund, 208
Concrete Trailer	11,250.00	11,250.00	Storm Water Utility Fund, 208
One Ton Dump Truck	19,200.00	19,200.00	Storm Water Utility Fund, 208
Camera Van	125,000.00	125,000.00	Storm Water Utility Fund, 208
Portable Shoring Trailer	7,500.00	7,500.00	Storm Water Utility Fund, 208
Central Security System	1,950.00	1,950.00	Storm Water Utility Fund, 208
<b>Fund 208 Total</b>	<b>420,900.00</b>	<b>420,900.00</b>	

(Section 5705.29. Revised Code)	(continued)		EXHIBIT IV
Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
<u>Capital Projects Fund</u>			
Salt Storage	100,000.00	100,000.00	Capital Projects Fund, 301
SAC Parking Lot Phase1 and Buidling Renovation	175,000.00	175,000.00	Capital Projects Fund, 301
Pavement Repair Truck	300,000.00	300,000.00	Capital Projects Fund, 301
Standing Rock Cemetery Wall Replacement	170,000.00	170,000.00	Capital Projects Fund, 301
North Mantua Street Improvements	5,000,000.00	5,000,000.00	Capital Projects Fund, 301
Mobile Data Terminals	100,000.00	100,000.00	Capital Projects Fund, 301
Truck Lifts	31,000.00	31,000.00	Capital Projects Fund, 301
Annual Sidewalk/Street Program	1,750,000.00	1,750,000.00	Capital Projects Fund, 301
Sidewalk Street Tree Damage Repairs	5,000.00	5,000.00	Capital Projects Fund, 301
Miscellaneous Active Transportation Improvements	40,000.00	40,000.00	Capital Projects Fund, 301
Central Maintenance Miscellaneous Equipment	42,000.00	42,000.00	Capital Projects Fund, 301
Concrete Trailer	11,250.00	11,250.00	Capital Projects Fund, 301
One Ton Dump Truck	60,800.00	60,800.00	Capital Projects Fund, 301
Paint Machine	50,000.00	50,000.00	Capital Projects Fund, 301
Small Tractor	75,000.00	75,000.00	Capital Projects Fund, 301
Police Misc. Equipment	50,000.00	50,000.00	Capital Projects Fund, 301
Recorder	55,000.00	55,000.00	Capital Projects Fund, 301
Body Cameras	300,000.00	300,000.00	Capital Projects Fund, 301
Cruiser Replacements	715,000.00	715,000.00	Capital Projects Fund, 301
Misc. Roadway Lighting Equipment	10,000.00	10,000.00	Capital Projects Fund, 301
Central Security System	48,750.00	48,750.00	Capital Projects Fund, 301
Network Infrastructure Replacement	280,000.00	280,000.00	Capital Projects Fund, 301
Vehicle Maint. Misc. Equipment	15,000.00	15,000.00	Capital Projects Fund, 301
Misc. Roadway Lighting Equipment	0.00	0.00	Capital Projects Fund, 301
Antivirus System	0.00	0.00	Capital Projects Fund, 301
Locker Room Renovation Vehicle Maint.	0.00	0.00	Capital Projects Fund, 301
Mobile Service Truck	0.00	0.00	Capital Projects Fund, 301
Central and Vehicle Maint. Misc. Equipment	0.00	0.00	Capital Projects Fund, 301
<b>Fund 301 Total</b>	<b>9,383,800.00</b>	<b>9,383,800.00</b>	
<b>TOTAL</b>	<b>\$ 18,216,250.00</b>	<b>\$ 18,216,250.00</b>	

For the year being budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacement, vehicle purchase, furnishing offices, appliances for fire department kitchen.







CITY OF KENT, OHIO  
DEPARTMENT OF BUDGET AND FINANCE  
Rhonda C. Hall, CPA, Director

**To:** Dave Ruller, City Manager  
**From:** Rhonda C. Hall, CPA, Director of Budget and Finance  
**Date:** June 23, 2026  
**Re:** FY2026 Appropriation Amendment #5

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

**Fund 001 – General**

Increase        \$    1,149,000    New City Hall Facility / Capital – Increase approp for final payment on the City Hall facility per M Baker 5/27/26 memo.

**Fund 106 – Parks & Recreation**

Increase        \$        10,095    Parks & Rec/K-6 Child Care/ Other (O&M) – Add'l appropriations cover a PO accidentally closed at the end of 2025 per B Huff 6/3/26 memo.

**Fund 201 – Water**

Decrease        \$    (275,000)    Capital / SVC – Capital Facilities – Decrease approp 500k/400k Water Tanks Rehabilitation per J. Bowling 6/19/26 memo.

**Fund 301 – Capital Improvements**

Increase        \$        15,000    Capital / Safety – Capital – Re-Appropriate funds for the acquisition and training of the K9 per N. Shearer 6/10/2026 memo.

Increase                   12,500    Capital / SVC – Capital Facilities – Appropriate add'l for Engineering Stndrds Construction Drawing update requiement per J. Bowling 6/19/26 memo.

Increase                   12,500    Capital / SVC – Capital Facilities – Appropriate add'l for Engineering Specifcqation update per J. Bowling 6/19/26 memo.



# CITY OF KENT, OHIO

## DEPARTMENT OF PUBLIC SERVICE

### MEMO

TO: Dave Ruller, City Manager  
Rhonda Hall, Finance Director  
Hope Jones, Law Director

FROM: Melanie A. Baker, Service Director

DATE: 5/27/2026

SUBJECT: Final appropriation for Kent City Hall – to finalize Thomarios contract.

Please find attached my final review and agreeance with Thomarios on a final cost for the City Hall project.

The top half of the sheet shows the contract costs, the PO's written and what has been expended on each PO.

There was a total of \$1,627,914.80 in change orders. These change orders ranged in magnitude and needs. The following is an explanation of these costs:

PD – unsuitable soils and unexpected conditions:  
unsuitable soils under the old PD building were a surprise and required a considerable amount of undercutting and filling. The total for those change orders was \$151,380.12. This is additional funding that should come from the police quarter % tax as demolition was a part of the building of the new PD and the tax, but demolition did not occur until we began the City Hall.

IT work and security changes and additions:

as a part of Council directive and the desires of staff, security and safety were key items of concern. Additions and changes were needed to accomplish the desired safety. The cost for these changes was \$324,683.80.

Site work unknowns and needed changes:

Additional pull boxes for utilities, abandoning of vaults on site, additional clean outs, repairing an inlet on Haymaker, fixing connection to Day Street and other misc. site work with dumpster \$182,585.90.

Roof work – Redo

Due to contractor loss and reissue of permits, the roof structure needed to change and additional costs were incurred. Credit was given for first design and the difference in cost was an increase of \$179,304.82

The remainder of change orders were misc. work on the interior due to changes in plans that were approved, additional asks, or items missing during design.

Other items were additions needed for clarification and support elements as well as delay costs, added insurance and working with the utilities.

These change orders (less the amount that should be allocated to the PD above) should be appropriated out of the capital fund or any remaining funds from the sale of the city property at Summit and Depeyster Streets.

The final item is a settlement of \$468,202.86. This was a year-long negotiation to keep us out of court and come to some resolution of many outstanding requests for change orders. While most claims were substantiated by Thomarios, Brandstetter Carroll did not have records to rebut the claims. The original ask began at over \$1 million dollars and were able to come down to their final ask of \$715,200.0 and we agreed to settle at \$468,202.86.

Total request for additional appropriation is \$1,148,855.66.



CITY OF KENT, OHIO  
DEPARTMENT OF BUDGET AND FINANCE

**To:** Rhonda Hall, CPA, Director of Budget and Finance

**From:** Brian Huff, CPA, Controller

**Date:** June 3, 2026

**Re:** Appropriation Amendment Needed

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**An amendment to appropriations in fund 106 is being requested due to the accidental closing of a prior year purchase order for playground work. I am asking for an increase of \$10,095 in appropriations to 106-03-530-303-7390.**

**Thanks for your attention to this matter.**

*Brian Huff*

**Brian Huff, Controller**

319 S. WATER STREET, KENT, OH 44240  
(330) 678-8102 – Director and General Accounting  
(330) 678-8103 Income Tax (330) 678-8104 Utility Billing FAX (330) 676-7584

CITY OF KENT  
DEPARTMENT OF PUBLIC SERVICE  
DIVISION OF ENGINEERING

MEMO

TO: Rhonda Hall  
Dave Ruller

FROM: Jim Bowling

DATE: June 19, 2026

RE: Appropriation Modification Request

The Service Department requests the following appropriation modifications listed below:

- **500k/400k Water Tanks Rehabilitation (2024WTP003)** – We are requesting a **reduction** of \$275,000 in appropriation from the Water (201) Fund for this project. The bids received for this project were lower than the budget amount and the project is nearing completion, so additional budgetary funds are not required.
- **Engineering Standard Construction Drawing Update (2024CIP013)** – We are requesting \$12,500 in appropriations from the Capital (301) Fund for this project. This is required as we are adding an update of our transportation drawings in addition to our utility drawings as part of this project.
- **Engineering Specification Update (2024CIP012)** – We are requesting \$12,500 in appropriations from the Capital (301) Fund for this project. This is required as we are adding an update of our transportation-related specifications in addition to our utility related specifications as part of this project.

Thank you for your consideration of these requests.

c: Melanie Baker  
Brian Huff  
Brian Hanna  
Cori Wimer  
Jon Giaquinto  
John Ellison  
Cathy Wilson

# KENT POLICE DEPARTMENT

301 S. DEPEYSTER STREET KENT, OHIO 44240  
330-673-7732

**NICHOLAS W. SHEARER**  
Chief of Police

TO: Rhonda Hall  
Director of Budget & Finance

FROM: Nicholas Shearer  
Chief of Police

DATE: 06/10/2026

**SUBJECT: Capitol Re-Appropriation Request**

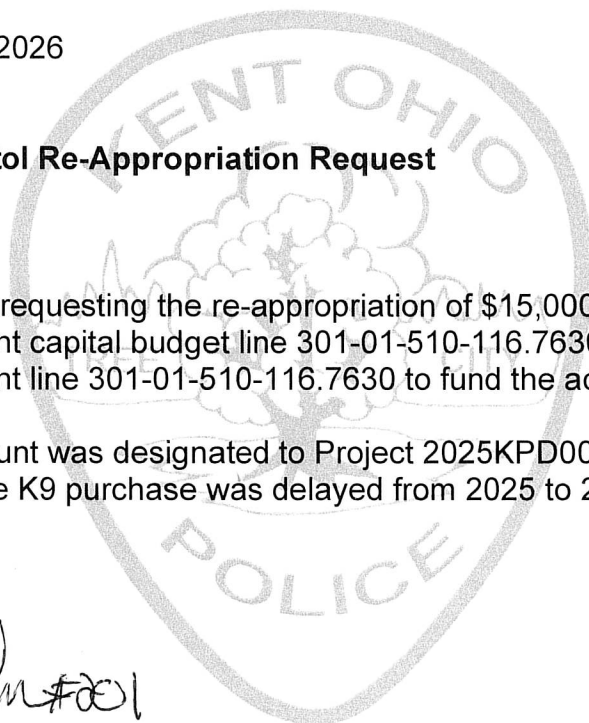
I am respectfully requesting the re-appropriation of \$15,000.00 from the 2025 Police Department capital budget line 301-01-510-116.7630 to the current year's Police Department line 301-01-510-116.7630 to fund the acquisition of a K9.

In 2025 this amount was designated to Project 2025KPD0004 for K9 Acquisition and Training. The K9 purchase was delayed from 2025 to 2026.

Thank you!



*Nicholas W. Shearer*





# City of Kent Fire Department

320 S. Depeyster Street • Kent, Ohio 44240  
P: (330) 676-7393 F: (330) 676-7374



Date: June 18, 2026

To: Dave Ruller, City Manager

Rhonda Hall, Budget & Finance

From: James Samels, Fire Chief

Re: Assistance to Firefighters Grant (AFG)

Dave and Rhonda,

I am requesting approval to apply for the AFG Grant (Assistance to Firefighter's Grant) through FEMA for the purchase of 10 sets of firefighter's turnout gear. The gear has a 10-year lifespan based on fire service standards designated by the National Fire Protection Association (NFPA).

At the end of 2026, we have 10 sets of gear that will need replaced. The cost of 10 sets of gear will be \$51,340.

The grant does require a match by the city of approximately 10%, which will be \$4,667.27. If awarded, I am requesting budget and finance accept the funds and allocate them to our operating line so we can make the purchase for the turnout gear. Thank you for your consideration, feel free to reach out to me any questions or concerns.



# City of Kent Fire Department

320 S. Depeyster Street • Kent, Ohio 44240  
P: (330) 676-7393 F: (330) 676-7374



Date: June 18, 2026

To: Dave Ruller, City Manager

Rhonda Hall, Budget & Finance

From: James Samels, Fire Chief

Re: Fire Prevention and Safety Grant

Dave and Rhonda,

I am requesting approval to apply for the FP & S Grant (Fire Prevention and Safety) through FEMA for the purchase of a Model Tech Hazard Kitchen Safety Prop. This will be utilized as part of our fire safety education program to teach people about the hazards of kitchen and cooking fires.

The cost of the hazard kitchen prop is \$8,995. The grant does have a match for recipients which would be \$447.75. I would like to apply for and if awarded, receive the grant funds for the purchase of the Model Tech Hazard Kitchen Safety Prop.

Thank you for your consideration, feel free to reach out to me any questions or concerns.



# City of Kent Fire Department

320 S. Depeyster Street • Kent, Ohio 44240  
P: (330) 676-7393 F: (330) 676-7374



Date: June 18, 2026

To: Dave Ruller, City Mgr.  
Rhonda Hall, Budget & Finance

From: James Samels, Fire Chief

Re: SAFER GRANT

Dave and Rhonda,

I am requesting to apply for the SAFER grant for three firefighter/Paramedic positions. We received council's approval and applied for the grant last year but were unfortunately not chosen as a recipient in 2025.

This year I would like to apply for the same three positions. The SAFER grant is provided as funding through FEMA to assist communities with adding staffing to improve public safety through better staffing levels. This would be three years of funding with a commitment as follows:

Year 1: **SAFER Grant funds 75%** of new firefighter's salary and standard benefits package.

**City funds 25%** of costs.

Year 2: **SAFER Grant funds 75% / City funds 25%**

Year 3: **SAFER Grand funds 35%/ City funds 65%**

Due to short application periods, we were required to submit the grant by June 22<sup>nd</sup>, 2026. If we are awarded the grant I am requesting, we accept the grant and have funds allocated for hiring three full-time firefighter/paramedics. Feel free to reach out with any questions or concerns.

CITY OF KENT  
DEPARTMENT OF PUBLIC SERVICE  
DIVISION OF ENGINEERING

MEMO

TO: Dave Ruller  
Kathy Coleman

FROM: Jim Bowling

DATE: June 12, 2026

RE: OPWC Applications - Grant and No Interest Loan Requests

The Service Department is requesting council’s approval to submit two funding applications and to execute the subsequent agreements with the Ohio Public Works Commission (OPWC), if successful, for the following projects.

**SR 59 Alternative Transportation Improvements** (2022CIP025) – This is a joint project with PARTA, Franklin Township and ODOT to improve SR 59 from Horning Road to SR 261. The proposed improvements for SR 59 are shown in the figures below:



Figure 1 – Existing Corridor Lane Widths and Pedestrian/Bike Facilities

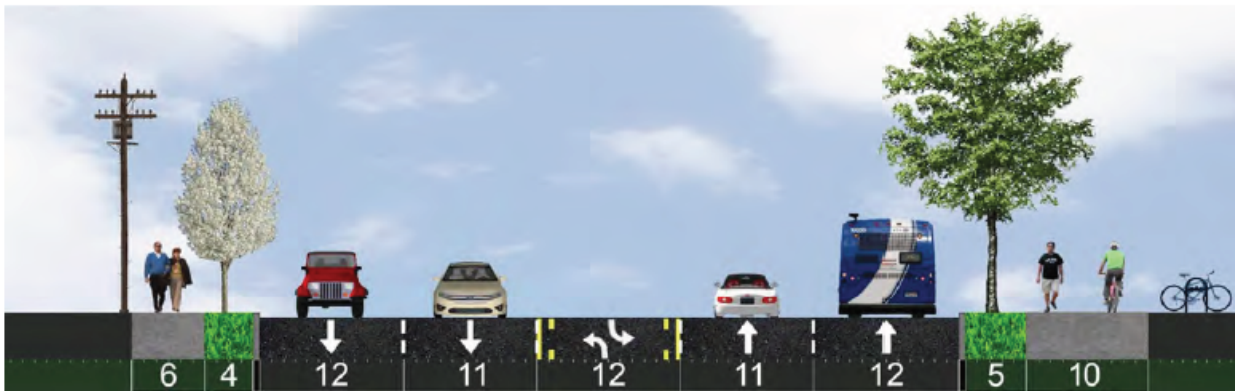


Figure 2 – Proposed Corridor Lane Widths and Pedestrian/Bike Facilities

We are requesting an \$850,000 grant and \$150,000 no-interest, 10-year loan from OPWC. The current opinion of probable construction cost is \$8.2 million and \$6.228 million in construction funding has been secured at this time. The project is programmed in the capital plan for construction to start in 2027.

**WRF SCADA Replacement** (2028WRF008) - This project includes the demolition of the existing PLC/SCADA and related systems with a new SCADA system, including network panel, uninterruptible power supply, hardware, software and instrumentation.

The total cost of the project is estimated at \$992,000 and we are requesting \$250,000 in grant funds and \$150,000 in no-interest, 10-year loans from OPWC. The project is programmed in the capital plan for construction to start in 2028.

Attached is a template of the council resolution required by OPWC to submit for the OPWC Funding.

c:     Melanie Baker  
       Rhonda Hall  
       TJ Grippi  
       Cori Wimer  
       Jon Giaquinto  
       Hope Jones  
       Brian Huff  
       Sandy Lance  
       Rhonda Hall

## AUTHORIZING LEGISLATION

A RESOLUTION AUTHORIZING [INSERT NAME AND / OR TITLE] TO PREPARE AND SUBMIT AN APPLICATION TO PARTICIPATE IN THE OHIO PUBLIC WORKS COMMISSION STATE CAPITAL IMPROVEMENT AND / OR LOCAL TRANSPORTATION IMPROVEMENT PROGRAM(S) AND TO EXECUTE CONTRACTS AS REQUIRED

WHEREAS, the State Capital Improvement Program and the Local Transportation Improvement Program both provide financial assistance to political subdivisions for capital improvements to public infrastructure, and

WHEREAS, the [Insert Name of Political Subdivision] is planning to make capital improvements to [Insert Project Name], and

WHEREAS, the infrastructure improvement herein above described is considered to be a priority need for the community and is a qualified project under the OPWC programs,

NOW THEREFORE, BE IT RESOLVED by [Insert Name of Political Subdivision]:

Section 1: The *[Insert Name and/or Title of the individual who submits the application in WorksWise]* is hereby authorized to apply to the OPWC for funds as described above.

Section 2: The *[Insert Name and/or Title of the Chief Executive Officer listed in the application]* is authorized to enter into any agreements as may be necessary and appropriate for obtaining this financial assistance.

Passed: [Insert Date]

[All Required Signatures Here]

CITY OF KENT  
DEPARTMENT OF PUBLIC SERVICE  
DIVISION OF ENGINEERING

MEMO

TO: Dave Ruller  
Kathy Coleman

FROM: Jim Bowling  
Angela Manley

DATE: June 12, 2026

RE: John Davey Arboretum – Joint Use Agreement

The Service and Parks and Recreation Departments are requesting City Council’s consideration and approval of the attached John Davey Arboretum (JDA) Joint Use Agreement. In April, 2025, as part of the North Mantua Improvement Project, the City and Davey Tree agreed to perform joint planning to explore the potential benefits posed by the adjacency of the new SEED Campus Arboretum to the John Davey Arboretum. The planning was completed and the following benefits are included in the Joint Use Agreement:

- Construct the new sidewalk on North Mantua Street to connect the JDA cabin and public restroom to the new SEED Campus Arboretum Parking Lot
- Permit visitors to the JDA to use the SEED Campus Arboretum Parking Lot
- Permit visitors to the SEED Campus Arboretum to use the JDA public restroom

The costs to construct the sidewalk as discussed above are included in the North Mantua Improvement Project budget. Also, the Parks and Recreation Board has approved the recommended Joint Use Agreement.

We thank you for your consideration of this request.

C: Melanie Baker  
Rhonda Hall

**THE JOHN DAVEY ARBORETUM**  
**JOINT USE AGREEMENT**

**CITY OF KENT**  
**KENT CITY SCHOOL DISTRICT**  
**AND**  
**THE DAVEY TREE EXPERT COMPANY**

**ALL PARTIES BEING IN THE COUNTY OF PORTAGE,  
STATE OF OHIO**

This Agreement, dated \_\_\_\_\_ 2026, is an agreement made and entered into between The Davey Tree Expert Company (“Davey”), Kent City School District (“School District”) and the City of Kent, Ohio, duly formed under the laws of the State of Ohio (“City”).

**WITNESSETH:**

**WHEREAS**, Kent owns and operates The John Davey Arboretum (JDA) at 1499 North Mantua Street, which has no parking facilities on site, but has a restroom facility on site, and desires to see the JDA be more utilized; and

**WHEREAS**, Kent and Davey have an existing Agreement involving the maintenance of the JDA, included in Attachment “A”; and

**WHEREAS**, Davey is constructing an arboretum on the Davey Science, Employee Education and Development (SEED) Campus that is adjacent to The John Davey Arboretum, and it will have a parking facility on site, but no restroom facility site; and

**WHEREAS**, the City, Davey and the School District are jointly completing a project to improve North Mantua Street adjacent to both the JDA and SEED Arboretum (“Project”); and

**WHEREAS**, Davey and City entered into agreement on April 21, 2025 to jointly investigate the possibilities inherent to the JDA and SEED Arboretum and plan how they could become a destination place for visitors, included in Attachment “B”; and

**WHEREAS**, a proposed coordination diagram was developed depicting how the JDA and SEED Arboretum could be physically connected, included in Attachment “C”; and

**WHEREAS**, all parties desire to collaborate and partner to implement measures to physically connect and to permit and facilitate the public to jointly use both the JDA and SEED Arboretum.

**THEREFORE**, all parties commit to the following to physically connect the JDA and the SEED Arboretum and to jointly facilitate the public use of both the JDA and SEED Arboretum:

## CONSTRUCTION

The proposed coordination diagram (Attachment “C”) depicts two paths to connect the JDA and SEED Arboretum. One path, the main concrete path, will be constructed as part of the Project. The second path, a mulched path, will be constructed by Davey with the completion of the SEED Arboretum. Davey will coordinate with the City on the details of the mulched path prior to its construction.

## JOINT USE

The visitors, guests and users of the JDA shall have the right to use the SEED Arboretum parking lot based on the following expectations and conditions:

- The parking lot will be available to the public seasonally corresponding roughly with the times that the public restroom is open at the JDA.
- Davey shall maintain ownership and operational control of the parking lot, and will not unreasonably withhold access to the parking lot from the public and JDA visitors, guests and users.
- The City can make reasonable requests to utilize the parking lot during closed times for events at the JDA. Reasonable requests shall be approved by Davey.

The visitors, guests and users of the SEED Arboretum shall have the right to use the JDA restroom based on the following expectations and conditions:

- The restroom will be available to visitors, guests and users of the SEED Arboretum seasonally from dawn till dusk.
- The City will winterize the restroom with the other City Parks and Recreation Facilities.
- The City shall maintain ownership and operational control of the restroom facility, and will not unreasonably withhold access to the restroom from the public and SEED Arboretum visitors, guests and users.
- Davey can make reasonable requests to utilize the restroom facilities during closed times for events at the SEED Arboretum. Reasonable requests shall be approved by the City.

## MAINTENANCE/OPERATIONS

Nothing in this agreement is intended to transfer the owners' maintenance responsibilities and operational control of their respective facilities, beyond what has been agreed to in the existing agreement included in Attachment "A". The City and Davey commit to the following regarding maintenance/operations of their facilities:

- The City shall maintain the restroom in the JDA in good, sanitary working conditions and shall maintain the restroom in a condition to be utilized by the public.
- Davey shall maintain the parking lot in a condition that ensures that the lot can be utilized by the public.
- The City is not relinquishing their rights to reasonably use/close the restroom for events, maintenance or other short duration needs.
- Davey is not relinquishing their rights to reasonably use/close the parking lot for events, maintenance, misuse, or other short duration needs.

## PAYMENT

The construction of the concrete path connecting the JDA and SEED Arboretum shall be included in a separate agreement by the parties. No payments for the remaining terms of this agreement are required by the parties.

## TERM & RENEWAL

The term of this Agreement shall be ten (10) years from the execution date of this Agreement ("Original Term"). If the City and Davey desire to extend the agreement beyond the initial ten (10) year term, they shall agree to the renewal in writing.

Upon completion of the concrete path, the City and Davey can terminate the remaining terms of the agreement with no less than a 90-day notice to the other parties.

## SEVERABILITY

In the event any one or more of the provisions contained in the Agreement shall be determined to be invalid and the remaining provisions can be given effect, then in such event the remaining provisions shall remain in full force and effect.

## AMENDMENTS

Parties may request changes to this Agreement. Any changes, modifications, revisions, or amendments to this Agreement shall be mutually agreed upon by all parties and shall be in a writing identified as an amendment to this Agreement and signed by all parties.

CITY OF KENT

Approved and Accepted by:

\_\_\_\_\_  
Dave Ruller  
City of Kent, City Manager

Witness: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
Angela Manley  
City of Kent, Parks and Recreation Director

Witness: \_\_\_\_\_

Date: \_\_\_\_\_

Approved as to Form:

\_\_\_\_\_  
Hope Jones  
City of Kent, Law Director

Date: \_\_\_\_\_

THE DAVEY TREE EXPERT COMPANY

Approved and Accepted by:

\_\_\_\_\_  
Name:  
Title:

Witness:\_\_\_\_\_

Date: \_\_\_\_\_

KENT CITY SCHOOL DISTRICT

Approved and Accepted by:

\_\_\_\_\_  
Tom Larkin  
Superintendent

Witness:\_\_\_\_\_

Date: \_\_\_\_\_

# ATTACHMENT "A"



## MEMORANDUM OF UNDERSTANDING AND AGREEMENT

THIS MEMORANDUM OF UNDERSTANDING AND AGREEMENT dated this \_\_\_\_ day of \_\_\_\_\_, 2018 (“Agreement”), is made by and between The Davey Tree Expert Company, 1500 N. Mantua Street, Kent, Ohio 44240 (“Davey Tree”) and the City of Kent, Ohio Parks and Recreation Department, 497 Middlebury Road, P.O. Box. 5192, Kent, Ohio 44240 (the “City”).

1. **Purpose.** The purpose of this Agreement is to establish the terms and conditions under which Davey Tree will provide the services set forth in paragraph 2 below to the City for the John Davey Arboretum.

2. **Services.** Davey Tree will perform the following landscaping services for the John Davey Arboretum (referred to herein as John Davey Arboretum or job site):

2.1. Re-landscaping of John Davey Arboretum Sign as depicted in Exhibit A, which includes the following:

- Remove existing Chamaecyparis and stones.
- Elevate/prune existing Heptacodium.
- Mulch with 2” hardwood mulch.
- Install the following:

Quantity	Description
4	Large boulders
1	8’ Cotinus tree
14	#7 Wine & Rose Weigela
14	#5 Itea Henrys Garnet (Sweetspire)
11	#1 Amsonia Pretty lady Diana (Bluestar)
50	#1 Angelina Sedum

- Supplemental watering to allow proper establishment of perennials and shrubs.

The value of the services set forth in paragraph 2.1 is \$7,000.00.

2.2. Yearly Maintenance of John Davey Arboretum to include the following:

- 23 Weekly Visits: mow, string trim, hard surface edge and bed detail, as needed.
- 4 Lawn Care Visits: turf fertilization and broadleaf weed control.
- Pruning: selective pruning of all existing plant material, removal of dead wood, and other pruning, as needed.
- 1 Spring Clean Up Visit: deep edge all beds, tree rings, and mulch.
- 1 Fall Clean Up Visit: leaf removal and perennial cut-back.

The value of the services set forth in paragraph 2.2 is \$8,500.00.

2.3. Additional Services to include the following:

- Prepare and repaint both sides of John Davey Arboretum sign.

- Top-dress path around cabin with new limestone.

The value of the services set forth in paragraph 2.3 is \$2,000.00.

2.4. Davey Tree will perform only those services set forth in this paragraph 2. The City understands and agrees that Davey Tree is not required and does not agree to perform any services that are not expressly described herein.

3. **Payment.** In exchange for the mutual covenants herein, Davey Tree will provide the services set forth in paragraph 2 free of charge, at no cost to the City.

4. **Term.** The term of this Agreement shall commence on [MONTH] [DAY], 2018 and shall terminate on [MONTH] [DAY], [YEAR]. Within thirty (30) days of the termination date, the parties may, upon mutual written agreement, extend this Agreement.

5. **Termination.** This Agreement shall terminate: (i) upon the occurrence of a material breach of a material provision by a party if such breach is not cured within thirty (30) days after written notice of such breach is received by the breaching party from the non-breaching party identifying the matter constituting the material breach; (ii) upon sixty (60) days advance written notice by the terminating party; or (iii) at any time upon the mutual, written consent of both parties.

6. **Warranties.** Davey Tree shall perform the services set forth in paragraph 2 in accordance with applicable federal, state, and local laws and industry standards. **Davey Tree disclaims all other warranties of any kind, express or implied, including any warranty of merchantability or fitness for any particular purpose.**

7. **Amendments.** Either party may request changes to this Agreement. Any changes, modifications, revisions, or amendments to this Agreement shall be mutually agreed upon by Davey Tree and the City and shall be in a writing identified as an amendment to this Agreement and signed by Davey Tree and the City.

8. **Limitation of Liability.** In no event shall Davey Tree be liable to the City for any lost or prospective profits or any other punitive, consequential, incidental, or indirect loss or damage, whether based in contract, strict liability, tort, or otherwise with respect to this Agreement, regardless of the foreseeability or cause thereof.

9. **Release of Claims Relating to Job Site Conditions.** The City hereby releases Davey Tree from all claims of any kind, including claims for personal injury, death, and property damages, arising from or relating to any condition of the job site or any hazard on the job site that existed prior to the execution of this Agreement, whether known or unknown.

10. **Indemnification.** The City shall indemnify, defend, and hold harmless Davey Tree from and against all claims, damages, losses, and expenses, including attorneys' fees, arising out of, resulting from, or relating to any breach by the City of this Agreement, the condition of the job site or any hazards on the job site prior to the execution of this Agreement, and/or any acts or omissions by the City or any of its employees, agents, contractors, or representatives.

11. **Force Majeure.** Davey Tree shall not be subject to any liability or damages for delay in performance or non-performance as a result of the storm conditions, fire, flood, ice, natural catastrophe, labor dispute, accident, riot, act of governmental authority, act of God, act of terrorism, or other contingencies and circumstances beyond Davey Tree's control interfering with its performance under this Agreement.

12. **Assignment.** The City may not assign any of its rights under this Agreement without the prior written consent of Davey Tree. This Agreement does not confer upon any third party any right to claim damages against Davey Tree.

13. **Relationship of the Parties.** The relationship of the parties to each other is that of independent contractors. Nothing herein shall create any association, joint venture, partnership, or agency relationship of any kind between the parties.

14. **Severability.** If any term of this Agreement is held invalid, illegal, or unenforceable, such term shall be limited to the extent necessary to comply with applicable law and if such limitation is not possible, severed and inoperative, and the remainder of this Agreement shall remain operative and binding on the parties.

15. **Governing Law.** The parties' rights and duties under this Agreement shall be governed by Ohio law, without regard to choice-of-law rules.

16. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which taken together shall constitute one and the same agreement.

17. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes and replaces all prior agreements, oral and written, between the parties relating to the subject matter hereof.

18. **Notice.** All notices and demands of any kind or nature that either party to this Agreement may be required or may desire to serve upon the other in connection with this Agreement shall be in writing and may be served personally, by certified mail, facsimile, or by commercial overnight carrier, to the following addresses:

Davey Tree  
Sandra Reid  
The Davey Tree Expert Company  
1500 N. Mantua Street  
Kent, Ohio 44240

The City  
John Idone  
Director of Parks and Recreation  
497 Middlebury Road  
P.O. Box 5192  
Kent, Ohio 44240

IN WITNESS WHEREOF, the parties caused this Agreement to be executed by their authorized representatives as of the date set forth above.

The Davey Tree Expert Company

The City of Kent, Ohio Parks and Recreation  
Department

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

# EXHIBIT A



# ATTACHMENT "B"

## THE JOHN DAVEY ARBORETUM

CITY OF KENT  
AND  
THE DAVEY TREE EXPERT COMPANY

ALL PARTIES BEING IN THE COUNTY OF PORTAGE,  
STATE OF OHIO

This Agreement, dated April 21, 2025, is an agreement made and entered into between The Davey Tree Expert Company ("Davey") and the City of Kent, Ohio, duly formed under the laws of the State of Ohio (the "City").

### WITNESSETH:

**WHEREAS**, Kent owns and operates The John Davey Arboretum (JDA) at 1499 North Mantua Street and desires to see the facility be more utilized; and

**WHEREAS**, Davey is constructing an arboretum on the Davey Science, Employee Education and Development (SEED) Campus that is adjacent to The John Davey Arboretum; and

**WHEREAS**, Davey desires to seek Level IV accreditation from the Interactive Community of Arboreta for their constructed arboretum. This accreditation is only held by 45 arboretums worldwide; and

**WHEREAS**, to achieve the Level IV accreditation, Davey's arboretum will require public access and educational/research components among other criteria; and

**WHEREAS**, Davey and the City wish the Davey arboretum and the JDA to become a destination place for visitors; and

**WHEREAS**, both the City and Davey to desire investigate the possibilities created by having the Davey Arboretum and the JDA adjacent to each other.

**THEREFORE**, The City and Davey commit to collaborate and partner to complete a conceptual study investigating the possibilities created by the two arboretums being located adjacent to each other. In the effort to complete this study the City and Davey agree to the following:

### *Davey:*

- Take the lead role in completing the conceptual study. The study will be conducted with the Parks and Recreation Board's ("Board") input and presented to the "Board" upon completion.
- Jointly with the City, hire a consultant to assist in the planning process.
- Davey shall fund 50% of the planning consultant's services, up to \$10,000.

Page 1 of 4

- Pursue outside funding for the completion of the project.

**City:**

- Assist Davey in the completion of the conceptual study, including facilitating the Board's input and presenting the results to the Board upon completion of the study.
- Jointly with Davey, hire a consultant to assist in the planning process.
- The City shall fund 50% of the planning consultant's services, up to \$10,000.
- Pursue outside funding for the completion of the project.

**Schedule:**

The City and Davey will diligently pursue hiring the consultant and thereafter completion of the planning process in an effort to complete process by December, 2025. This date can be adjusted by the mutual agreement of both parties. In addition, both parties will continually pursue outside funding sources until the project is completed or abandoned by both parties.

In witness whereof, the Parties hereto have agreed and offered their hands and seals:

CITY OF KENT

Approved and Accepted by:


  
\_\_\_\_\_

Dave Ruller  
City of Kent, City Manager

Date: 4/21/2025

Witness: Cathy Wilson

Approved and Accepted by:

  
\_\_\_\_\_

Chair, Parks & Recreation Board

Date: 4-17-25

Witness: Annie Marler  
4-17-25

Approved as to Form:

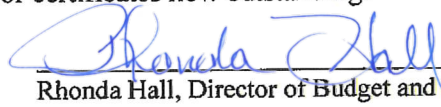
  
\_\_\_\_\_

Hope Jones  
City of Kent, Law Director

Date: 4/21/25

Certificate of Director of Budget and Finance

It is hereby certified that the amount TEN THOUSAND Dollars (\$10,000) required to meet this commitment has been lawfully appropriated or authorized or directed for such purpose and is in the City Treasury or in the process of collection to the credit of the CAPITAL Fund free from any obligation or certificates now outstanding.

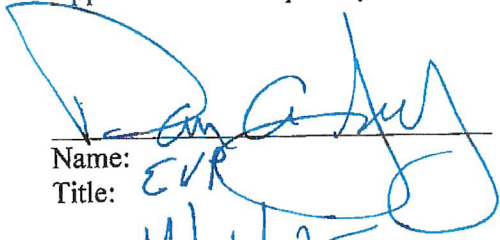
  
\_\_\_\_\_

Rhonda Hall, Director of Budget and Finance

April 21, 2025  
Date

THE DAVEY TREE EXPERT COMPANY

Approved and Accepted by:

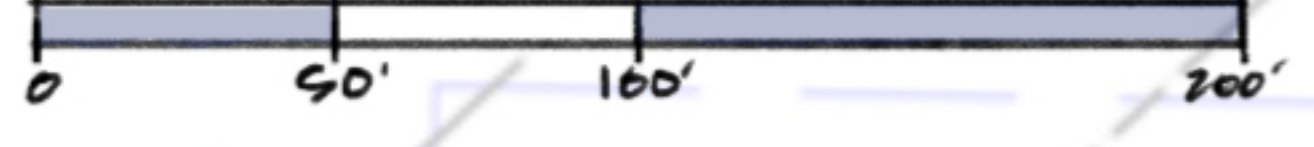
  
Name: \_\_\_\_\_  
Title: EVP  
Date: 4/11/25

Witness: \_\_\_\_\_

# ATTACHMENT "C"

## COORDINATION DIAGRAM

DAVEY TREES/CITY OF HEAT  
ENTRANCES ROUNDABOUT  
SMITHGROUP JAN 31, 2026



### NOTES

- S** ENTRY SIGN & STONE WALL
- W** STONE WALL (BY OTHERS)

