

HOUSING DIVISION
Duane Groeger, Housing Administrator

DESCRIPTION

The Housing Division inspects housing for compliance with the City of Akron's Environmental Health and Housing Code. The division responds to complaints about dilapidated structures and works with the Housing Appeals Board to raze or repair these unsafe, unsanitary structures in the City of Akron. The division also conducts the Lead Poisoning Prevention program. The Rental Registration program, Mandatory Rental Inspection program and other mandated programs are also handled by the Housing Division. Beginning in 2010, the Housing Division staff joined the Customer Service Division in the Department of Public Service.

STAFFING

The following table provides the year-end full-time staffing level for the past three years along with the budgeted full-time staffing level for the current budget year:

By Department:	As of 12/31/09	As of 12/31/10	As of 12/31/11	As of 2012
PUBLIC SERVICE:				
<i>Housing:</i>				
Deputy Service Director	0.00	0.25	0.25	0.25
Housing Administrator	0.00	1.00	1.00	1.00
Operations Research Analyst	0.00	0.20	0.00	0.00
Sanitarian	0.00	5.00	4.00	4.00
Sanitarian Supervisor	0.00	2.00	2.00	2.00
Secretary	0.00	2.00	2.00	2.00
Semi-Skilled Laborer	0.00	1.00	0.00	0.00
Total Housing	0.00	11.45	9.25	9.25

SERVICE

DIVISION: HOUSING

Prior to 2010, this division was under the Department of Public Health. Inspect housing in Akron for compliance with Akron's Environmental Health and Housing code. Respond to complaints about dilapidated housing. Work with the Housing Appeals Board to raze unsafe, unsanitary houses in Akron and to repair rundown houses. Conduct lead poisoning prevention program.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2009 Actual Expenditures	2010 Actual Expenditures	2011 Actual Expenditures	2012 Original Budget
Personal Services				
Salaries and Wages	0	551,658	530,110	370,000
Fringe Benefits	0	297,897	328,860	164,180
Total: Personal Services	0	849,555	858,970	534,180
Other				
Direct Expenditures	0	213,967	304,522	370,000
Utilities	0	2,544	2,201	3,000
Insurance	0	6,902	8,175	7,700
Interfund Charges	0	96,417	326,689	125,000
Total: Other	0	319,830	641,587	505,700
Capital Outlay				
Capital Outlay	0	20,665		
Total: Capital Outlay	0	20,665		
Division Total:	0	1,190,050	1,500,557	1,039,880

DIVISION SOURCES OF FUNDS

	2009 Actual Expenditures	2010 Actual Expenditures	2011 Actual Expenditures	2012 Original Budget
General Fund	0	484,232	919,598	774,880
Special Revenue Fund	0	705,818	580,959	265,000
Division Total:	0	1,190,050	1,500,557	1,039,880
	0	1,190,050	1,500,557	1,039,880

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2009 Actual Employees	2010 Actual Employees	2011 Actual Employees	2012 Budgeted Employees
General Fund		4.900	7.250	9.250
Special Revenue Fund		6.550	2.000	
Division Total:		11.450	9.250	9.250

TRAFFIC ENGINEERING
David Gasper, Traffic Engineer

DESCRIPTION

The Traffic Engineering Division is responsible for the safe and efficient movement of vehicles and pedestrians on the City of Akron's transportation system as well as assisting in the planning of additions or upgrades to that system. The Division is also responsible for maintenance of the transportation system including bulb and sign replacements, painting and accident repairs. Traffic Engineering also oversees the City's parking meter operations including revenue collections, ticket writing and meter repair and/or replacement.

GOALS & OBJECTIVES

- Begin a four year cycle for review of all traffic signals for optimization. Benefits will include: improved efficiency and safety of intersections, removal of unwarranted signs, energy and cost savings, and increased grant funding.
- Initiating the Sign Inventory Program in 2012 in order to increase efficiency and better utilize assets, meet new federal retro-reflectivity requirements, utilize technology and reduce unwarranted signage.

SERVICE LEVELS

The Traffic Engineering Division and Summit County produced minimal results with contracting municipalities in Summit County to provide traffic signal service but a working relationship has been made with Summit County for future collaboration. The Division will continue to contact other entities in the county in 2012.

Half of the mobile computing equipment has been purchased as of 12/31/11 by the Traffic Engineering Division. Delays and changes to the federal requirements have required the Division to re-evaluate our timeline and methods.

Traffic Engineering also compiled a document of current products in use and initiated a product review process for interested vendors or manufacturers to submit their products for inclusion in City projects.

STAFFING

The following table provides the year-end full-time staffing level for the past three years along with the budgeted full-time staffing level for the current budget year.

By Department:	As of 12/31/09	As of 12/31/10	As of 12/31/11	Budget 2012
<i>PUBLIC SERVICE:</i>				
<i>Traffic Engineering:</i>				
Account Clerk	0.00	0.00	1.00	1.00
Cable & Line Utilityworker	0.00	0.00	1.00	1.00
Civil Engineer	0.00	0.00	1.00	1.00
Electronics Technician	0.00	0.00	5.00	5.00
Parking Meterworker	0.00	0.00	0.00	1.00
Signal Line Foreman	0.00	0.00	1.00	1.00
Signal Lineworker	0.00	0.00	1.00	1.00
Traffic Engineer	0.00	0.00	1.00	1.00
Traffic Marker	0.00	0.00	4.00	6.00
Traffic Marking Foreman	0.00	0.00	1.00	0.00
Traffic Operations Supervisor	0.00	0.00	1.00	1.00
Traffic Sign Painter	0.00	0.00	1.00	1.00
Traffic Signal Supervisor	0.00	0.00	1.00	1.00
Traffic System Design Technician	0.00	0.00	1.00	1.00
Total Traffic Engineering	0.00	0.00	20.00	22.00

SERVICE

DIVISION: TRAFFIC ENGINEERING

Maintain the City's traffic and emergency signal system, street name signs, land and crosswalk markings, and all parking meters. Prior to 2011, this division was under the Department of Public Safety.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2009 Actual Expenditures	2010 Actual Expenditures	2011 Actual Expenditures	2012 Original Budget
Personal Services				
Salaries and Wages			1,079,704	1,109,800
Fringe Benefits			345,328	345,420
Total: Personal Services			1,425,032	1,455,220
Other				
Direct Expenditures			252,900	247,000
Utilities			166,062	167,000
Insurance			16,862	17,090
Interfund Charges			144,287	110,000
Total: Other			580,111	541,090
Capital Outlay				
Capital Outlay			32,626	10,500
Total: Capital Outlay			32,626	10,500
Division Total:			2,037,769	2,006,810

DIVISION SOURCES OF FUNDS

	2009 Actual Expenditures	2010 Actual Expenditures	2011 Actual Expenditures	2012 Original Budget
General Fund			852,250	855,210
Special Revenue Fund			1,185,519	1,151,600
Division Total:			2,037,769	2,006,810
			2,037,769	2,006,810

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2009 Actual Employees	2010 Actual Employees	2011 Actual Employees	2012 Budgeted Employees
General Fund			4.800	5.800
Special Revenue Fund			14.200	16.200
Division Total:			19.000	22.000

Downtown District Heating System

DESCRIPTION

The Downtown District Heating System is the city-owned system that produces steam heat and chilled water for downtown buildings, and two of Akron's hospitals.

SERVICE

DIVISION: DOWNTOWN DISTRICT HEATING SYSTEM

The Downtown District Heating System is the city-owned system that produces steam heat and chilled water for downtown buildings.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2009 Actual Expenditures	2010 Actual Expenditures	2011 Actual Expenditures	2012 Original Budget
Other				
Direct Expenditures			5,483,907	6,000,000
Debt Service			5,750	
Insurance			279,750	280,000
State/County Charges			32,992	35,000
Interfund Charges			3,600,000	
Total: Other			9,402,399	6,315,000
Division Total:			9,402,399	6,315,000

DIVISION SOURCES OF FUNDS

	2009 Actual Expenditures	2010 Actual Expenditures	2011 Actual Expenditures	2012 Original Budget
General Fund			3,600,000	3,000,000
Special Revenue Fund			5,802,399	3,315,000
Division Total:			9,402,399	6,315,000
			9,402,399	6,315,000

PUBLIC SERVICE NON-OPERATING DIVISION
Richard A. Merolla, Director

DESCRIPTION

The Non-Operating Division administers the capital project expenditures funded through the Capital Investment program.

SERVICE

DIVISION: PUBLIC SERVICE - NON-OPERATING

Capital project expenditures funded through the Capital Investment Program and Enterprise Funds.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2009 Actual Expenditures	2010 Actual Expenditures	2011 Actual Expenditures	2012 Original Budget
Personal Services				
Salaries and Wages	235,617	308,389	88,055	1,767,230
Fringe Benefits	41,637	110,247	36,323	861,410
Total: Personal Services	277,254	418,636	124,378	2,628,640
Other				
Direct Expenditures	21,931,488	32,798,602	15,326,388	39,657,500
Income Tax Refunds				3,400,000
Utilities	328,826	385,461	409,721	507,700
Debt Service	3,354,659	3,278,566	3,822,839	24,670,000
Insurance	40,646	76,775	34,191	85,800
State/County Charges	648,783	492,044	318,181	847,000
Rentals and Leases	208,331	206,116	251,348	503,000
Interfund Charges	14,859,553	25,810,920	22,212,308	25,058,500
Total: Other	41,372,286	63,048,484	42,374,976	94,729,500
Capital Outlay				
Capital Outlay	36,243,518	21,011,283	18,408,172	34,466,000
Total: Capital Outlay	36,243,518	21,011,283	18,408,172	34,466,000
Division Total:	77,893,058	84,478,403	60,907,526	131,824,140

DIVISION SOURCES OF FUNDS

	2009 Actual Expenditures	2010 Actual Expenditures	2011 Actual Expenditures	2012 Original Budget
Special Revenue Fund	19,459,543	24,788,065	-19,336,399	48,830,040
Capital Projects Fund	52,718,052	51,264,644	66,768,111	51,528,600
Enterprise Fund	5,715,463	8,425,694	13,475,814	31,465,000
Trust and Agency Fund				500
Division Total:	77,893,058	84,478,403	60,907,526	131,824,140
	77,893,058	84,478,403	60,907,526	131,824,140

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2009 Actual Employees	2010 Actual Employees	2011 Actual Employees	2012 Budgeted Employees
Capital Projects Fund	7.000	0.500	0.750	1.250
Division Total:	7.000	0.500	0.750	1.250

Glossary

GLOSSARY OF TERMS

ACCRUAL – The accrual basis of accounting recognizes revenues when they are earned and expenses are recorded when they are incurred.

AKRON MUNICIPAL COURT INFORMATION SYSTEM (AMCIS) – Funds used to support technology upgrade for the Akron Municipal Court System.

AKRON METROPOLITAN HOUSING AUTHORITY (AMHA) – A public agency chartered by the state to provide subsidized housing for eligible citizens of Summit County.

AMATS – Akron Metropolitan Area Transportation Study (AMATS) is an association of various local political subdivisions in the Akron area whose purpose is to develop and implement a comprehensive and continuing transportation plan for Summit, Portage, and parts of Wayne counties.

ANNUAL INFORMATIONAL STATEMENT (AIS) – The Annual Informational Statement (AIS) is a report to provide, as of its date, financial and other information relating to the City.

APCO – Association of Public-Safety Communications Officials

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and to the time when it may be expended.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes.

AVL – Automatic Vehicle Location

BOND ANTICIPATION NOTES (BANs) – Notes issued in anticipation of issuance of general obligation bonds.

BUDGET – ADOPTED AND PROPOSED – The Mayor submits to the City Council a recommended expenditure and revenue level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

CAFR – The Comprehensive Annual Financial Report (CAFR) is a report prepared by the Department of Finance containing financial and operating information for the City's activities for the year.

CAPITAL IMPROVEMENT PROGRAM (CIP) – Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, economic development projects and other projects. These appropriations are supported by a five-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a five-year period and is produced as a separate document from the budget document.

CAPITAL OUTLAY - The purchase of lands, buildings, furniture, or equipment where the asset has an estimated useful life of one year or more or extends the useful life of an existing capital

asset one year or more and has an individual unit purchase price of \$10,000 or more.

CAPITAL PROJECTS FUNDS - Established to account for all resources, principally bond proceeds and construction grants, which are used for the acquisition of capital facilities.

CATEGORY AND CLASSIFICATION ITEMS - These items are broken down by account types in the following manner:

<u>Category</u>	<u>Type</u>	<u>Description</u>	<u>Account Numbers</u>
Personal Services	61	Salaries and Wages	61000 - 61999
	62	Fringe Benefits	62000 - 62999
Other	70	Direct Expenditures	70000 - 70999
	71	Income Tax Refunds	71000 - 71999
	72	Utilities	72000 - 72999
	73	Debt Service	73000 - 73999
	74	Insurance	74000 - 74999
	75	State/County Charges	75000 - 75999
Capital Outlay	76	Rentals and Leases	76000 - 76999
	80	Interfund Charges	80000 - 80999
	78	Capital Outlay	78000 - 78999

CFS – Calls for Service

CHART OF ACCOUNTS – A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

CLC – Community Learning Centers (CLCs) are remodeled or rebuilt Akron Public School Buildings co-owned by the City of Akron. During regular school hours, CLCs serve as modern school facilities. After school, on weekends and during the summer, CLCs can be used by the public for recreation, adult education, after-school and summer school programs and a wide variety of community activities.

CLEAN OHIO REVITALIZATION FUND – This fund provides assistance to designated brownfields with grant monies to fund various activities, including Asbestos Surveys, Phase II Environmental Assessments, demolition, removal of contaminate soil and groundwater and a host of other remediation strategies.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – A U.S. Department of Housing and Urban Development (HUD) annual grant to Akron and other local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

CSO – Combined Sewer Overflow

COPS - Certificates of Participation are issued by a bank to finance the cost of a capital construction project. Lease payments are appropriated annually by City Council through the normal budget process.

DEBT SERVICE FUNDS - Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

D.E.T.E.R. – Drivers with Excessive Tickets Excluded from Registration.

DIRECT EXPENDITURES - Expenditures by an operating division in which the division has control over the level of expenditure. Examples are office supplies, travel, consulting contracts.

DOWNTOWN AKRON PARTNERSHIP (DAP) – A non-profit organization dedicated to bringing people, activity, business and a thriving civic life to the heart of Akron.

EMERGENCY MEDICAL SERVICE (EMS) – EMS is a division within the Fire Department to provide emergency medical care for the victims of sudden and serious illness or injury.

ENCUMBRANCES - Commitments related to unperformed contracts, purchase orders and requisitions for goods or services.

ENTERPRISE FUNDS - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ESTATE TAXES – An Ohio estate tax is levied by the State of Ohio on the entire estate (including both probate and non-probate property) of a decedent who was a resident of Ohio at the time of death.

EXPENDABLE TRUST AND AGENCY FUNDS - Disbursements from Expendable Trust Funds are made in accordance with the applicable trust agreements. Agency Funds include assets held for other funds or governments, largely payroll taxes and other employee withholdings, which are consolidated into one agency fund for ease of payment.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

FULL-TIME EQUIVALENT (FTE) – A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2080 hours in a year.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE – The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

FUND TYPE - In governmental accounting, all funds are classified into eight generic fund types: The following are the City's Governmental Fund Types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds. The following are the City's Proprietary Fund Types: Enterprise Funds and Internal Service Funds. The City also has Special Assessment Funds and Expendable Trust and Agency Funds.

GAAP – Generally Accepted Accounting Principles (GAAP) are the accounting standards as prescribed by the Governmental Accounting Standards Board (GASB).

GASB – Governmental Accounting Standards Board.

GENERAL FUND - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.

GENERAL OBLIGATION DEBT – General obligation debt is backed by the full faith and credit of the City.

GIS – Geographic Information System

GPS – Global Positioning System

GOAL - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

INCOME TAX BONDS - A special obligation of the City payable from income tax revenues and are not general obligations of the City.

INCOME TAX RATE - The City of Akron, pursuant to Council action and vote authorization, currently levies the tax at a rate of 2.25% on both corporate income and employee wages and salaries. 2.0% is used for City services while .25% of the taxes collected is dedicated to the Community Learning Centers.

INHERITANCE TAXES – A tax levied by the State of Ohio, collected by the county, and 80% is distributed to the municipality, pro-rated by the amount of time the decedent lived in the municipality.

INTERFUND TRANSFERS - During the course of normal operations, the City records numerous transactions between funds including expenditures and transfers of resources to provide services, subsidize operations and service debt. The Governmental Fund Types and Enterprise Funds financial statements generally reflect such transactions as transfers. The Internal Service Funds record charges for service to City departments as operating revenue. All City funds record these payments to the Internal Service Funds as operating expenses. Transfers are appropriated as "Interfund Charges" (Type 80). The primary interfund transfer by dollar value and City importance is the transfer of income tax collected to the General Fund (73%) and to the Capital Improvements Fund (27%).

INTERNAL SERVICE FUNDS - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis.

IVR – Interactive Voice Response

JEDDs - Joint Economic Development Districts are areas approved in an election by the voters within the township. The City extends water and sanitary sewer service to areas of the townships that are currently zoned for business use. A 2.25% tax in all four of the JEDDS is collected on net business profits and wages on all people working in the district and is remitted to the City.

JOB READY SITES PROGRAM – A program in the State of Ohio that was created to increase the state's portfolio of commercial and industrial developable sites. Properties in this program are strategically chosen for their ability to provide optimal infrastructure capabilities and attract economy shifting investment.

LT2 – Long Term 2 refers to the EPA Enhanced Surface Water Treatment Rule. This rule increases the amount of disinfectants maintained in our water distribution system and decreases the amount of byproducts in the system from disinfection.

MAJOR FUNDS – Funds that meet the criteria as identified in the City's CAFR. The test is a two prong where the fund must meet both criteria to be identified as a major fund.

MANAGEMENT INFORMATION SYSTEM (MIS) – Th City's Information Technology division; a part of the Finance Department.

MODIFIED ACCRUAL – The modified accrual basis of accounting recognizes revenues when they are both measurable and available to finance current expenditures and records a liability when it is expected that the liability will be paid from revenues recognized during the current period.

MODIFIED CASH – Encumbrances outstanding at year-end are carried over into the following year as both an addition to the budget and an encumbrance of the budget along with the appropriation of the current year.

NENA – National Emergency Number Association

NEOSCC – Northeast Ohio Sustainable Communities Consortium

NON MAJOR FUNDS – Funds that do not meet the criteria as identified in the City’s CAFR. The test is a two prong test where the fund must meet both criteria to be identified as a major fund.

NONTAX REVENUE BONDS - A special obligation of the City payable from Nontax Revenue (including fees of licenses, fines, interest earnings) and are not general obligations of the City.

OBJECTIVE - Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

ODOT – Ohio Department of Transportation

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

OPERS – Ohio Public Employees Retirement System

PROPERTY TAX LEVY - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

PROPERTY TAX RATE - The amount of tax levied for each \$100 of assessed valuation.

RECEIPTS – Actual cash received.

RESOURCES – The revenue sources available to the City.

REVENUES - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

ROLLING STOCK - Motor equipment that can be used on and off roads (e.g., passenger cars, pickup trucks, fire trucks, air compressors on trailers).

SDO – Service Director’s Office

SPECIAL ASSESSMENT FUNDS - Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

SPECIAL REVENUE BONDS - Special obligations of the City payable from JEDD revenues and are not general obligations of the City.

SPECIAL REVENUE FUNDS - Special Revenue Funds are used to account for the proceeds of specific revenue sources. The uses and limitations of each Special Revenue Fund are specified by City ordinances and/or federal and state statutes.

STATE INFRASTRUCTURE BANK LOANS (SIB) – A direct loan and bond financing program for the purpose of developing transportation facilities.

STREET ASSESSMENT FUND – The Street Assessment Fund is used to account for the expenditures relating to the extensive street cleaning and lighting programs. The programs are funded by special assessments, levied against each property owner deemed to benefit from the programs.

SUMMIT/AKRON SOLID WASTE MANAGEMENT AUTHORITY (SASMWA) – The Summit/Akron Solid Waste Management Authority provides solutions and leadership to empower our community, institutions and businesses to develop and utilize environmentally sound, cost-effective recycling and waste management strategies.

TAX DUPLICATE - List of property tax rate assessments by taxing districts within a county unit.

TAX INCREMENT FINANCING (TIF) - Tax Increment Financing (TIF) is an economic development mechanism available to local governments in Ohio to finance public infrastructure improvements and, in certain circumstances, residential rehabilitation. A TIF works by locking in the taxable worth of real property at the value it holds at the time the authorizing legislation was approved. Payments derived from the increased assessed value of any improvement to real property beyond that amount are directed towards a separate fund to finance the construction of public infrastructure defined within the TIF legislation.

UNIVERSITY PARK ALLIANCE – The mission of University Park Alliance (UPA) is to revitalize the diverse neighborhood in a 50-block area immediately surrounding The University of Akron, through engaging the community and catalyzing real estate and business investment.

USER FEES - The payment of a fee for direct receipt of a public service by the party benefiting from the service.