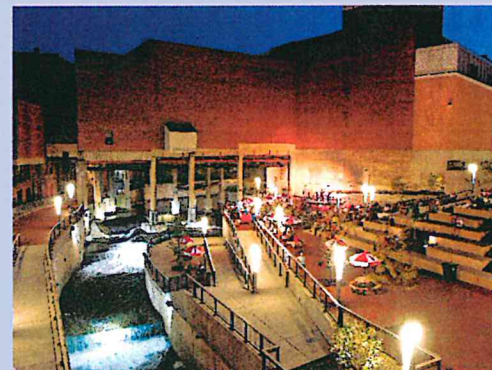


# 2014 Budget Plan

## City of Akron, Ohio



Donald L. Plusquellic, Mayor







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Akron  
Ohio**

For the Fiscal Year Beginning

**January 1, 2013**

Executive Director

**DISTINGUISHED BUDGET PRESENTATION**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Akron for its annual budget for the fiscal year beginning January 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# Introduction



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Clockwise from upper left corner – Hatton Community Learning Center; Lock 4 Park; Sterling Jewelers Inc; Seiberling Community Learning Center; Charles Goodyear Park; Starting Line of the Akron Marathon; Akron Grows Local Garden.	



**CITY OF AKRON, OHIO**  
**ELECTED AND APPOINTED OFFICIALS**

**MAYOR**

Donald L. Plusquellic

**CABINET MEMBERS**

John O. Moore – Director of Public Service  
Cheri B. Cunningham – Director of Law  
Diane L. Miller-Dawson – Director of Finance  
Marco S. Sommerville – Director of Planning and Urban Development  
Robert Y. Bowman – Deputy Mayor of Economic Development  
John W. Valle – Director of Neighborhood Assistance  
Philip J. Montgomery – Deputy Director of Public Service  
Stephanie H. York – Communications – Assistant Director of Law  
Billy Soule – Assistant to the Mayor for Community Relations  
Samuel D. DeShazor – Deputy Director of Planning  
Richard A. Schmahl – Chief Information Officer  
Randy D. Briggs – Deputy Mayor for Labor Relations  
Dr. Teresa H. Albanese – Assistant to the Mayor for Education, Health and Families

**WARD COUNCIL MEMBERS**

Rich Swirsky – First Ward  
James P. Hurley III – Second Ward  
Margo M. Sommerville – Third Ward  
Russel C. Neal, Jr. – Fourth Ward  
Tara Mosley-Samples – Fifth Ward  
Bob Hoch – Sixth Ward  
Donnie Kammer – Seventh Ward  
Marilyn Keith – Eighth Ward  
Michael N. Freeman – Ninth Ward  
Garry Moneypenny – Tenth Ward

**COUNCILMEN-AT-LARGE**

Jeff C. Fusco  
Linda F. R. Omobien  
Michael D. Williams

**PRESIDENT OF CITY COUNCIL**

Garry Moneypenny

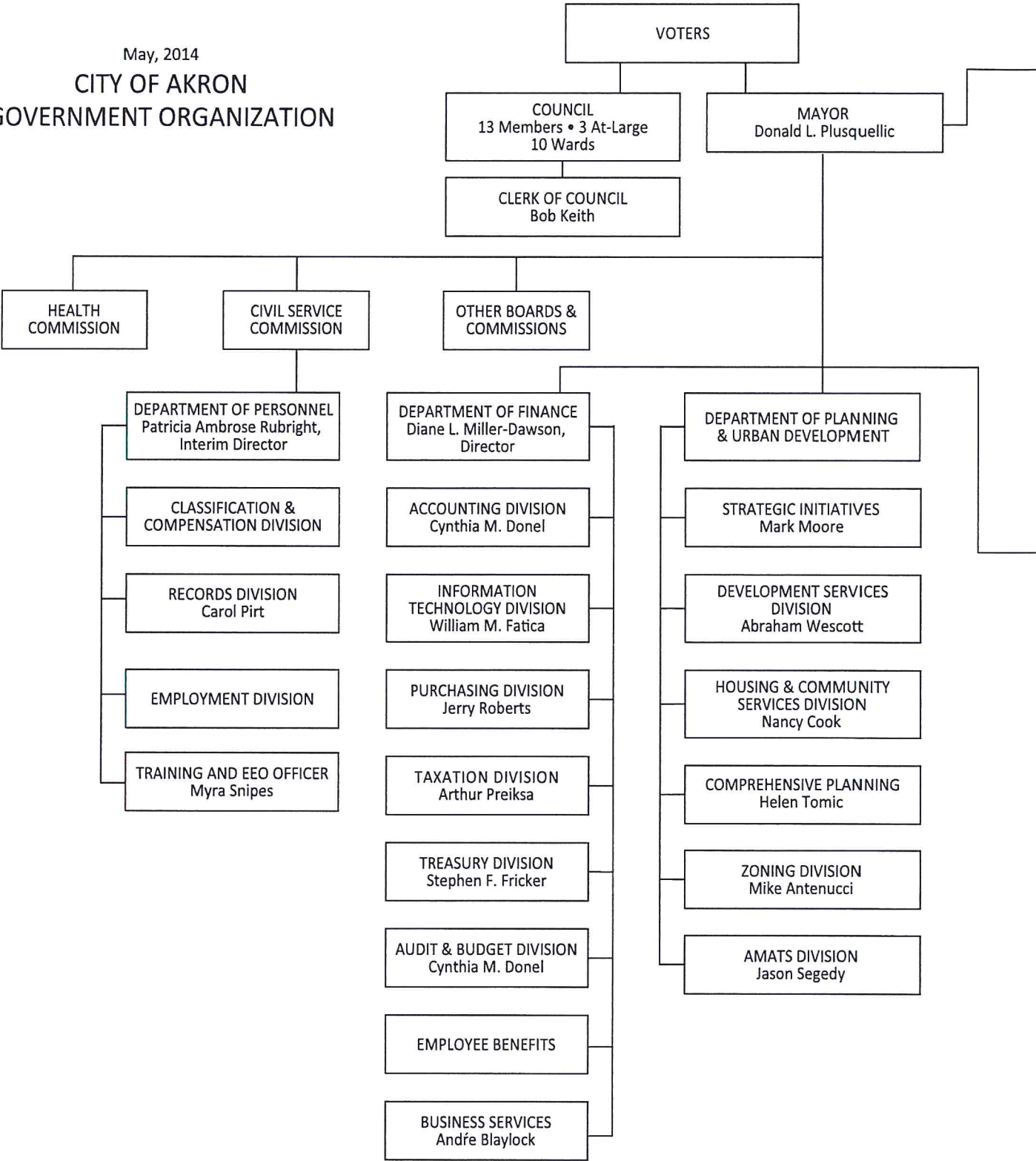
**MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE**

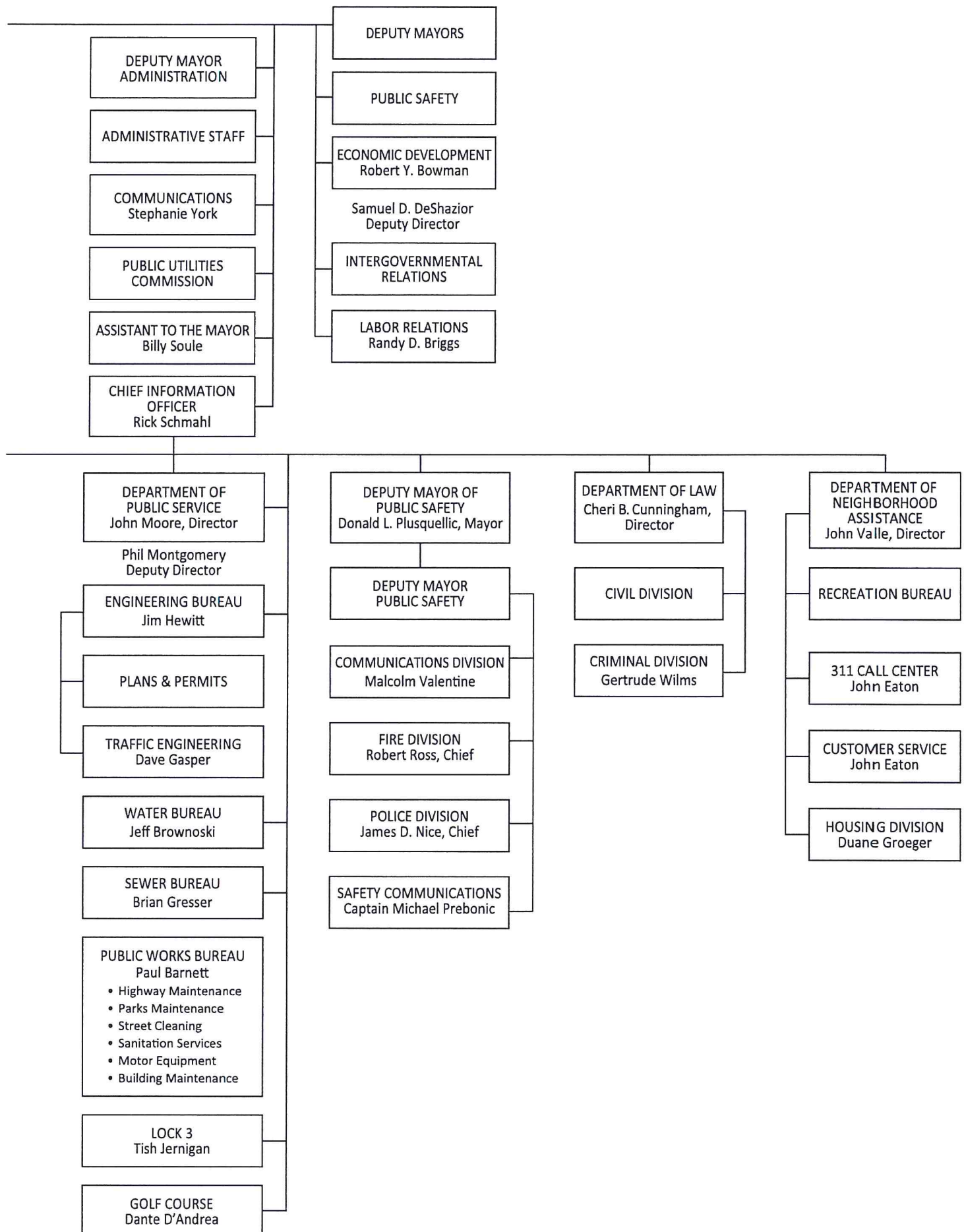
Mike Freeman, Chairman  
Margo Sommerville  
Bob Hoch  
James P. Hurley III  
Linda F. R. Omobien

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May, 2014  
CITY OF AKRON  
GOVERNMENT ORGANIZATION







# City of Akron, Ohio

DONALD L. PLUSQUELLIC, MAYOR

June 10, 2014

To the Citizens of Akron and Members of Akron City Council:

Enclosed is my 28<sup>th</sup> budget since becoming mayor in 1987. I am pleased to present it to you and thank those who have worked hard to keep the City of Akron fiscally sound.

The 2014 net budget for operations and capital improvements totals more than \$416 million. It reflects our continued commitment to the retention and attraction of new jobs, to the preservation and growth of Akron's neighborhoods and to public safety - the most important service that any city provides to its residents.

This is the 6<sup>th</sup> straight year that the global economy has been plagued by uncertainty. It has led to the federal and state governments reducing – and in some cases eliminating – the historical partnerships we have enjoyed for decades. Not only has the reduction in employment in the private sector since the end of 2007 impacted the way Akron is able to deliver services to our residents, but these cutbacks in state and federal programs have continued to create uncertainty for the 2014 outlook and future years.

Akron's income tax collection, our largest source of revenue, has improved. In 2007, the year before the recession, we collected \$119 million in city income taxes. For the first time in six years, income tax revenue exceeds the pre-recession number. In 2013, we collected \$124.6 million, which exceeded the 2012 collections by over \$8 million (2012 collections were \$116.3 million). For 2014 and the near future, we are projecting income tax revenue to continue to increase at a pace of at least 2% annually.

In spite of the worldwide economic downturn, Akron's performance has been recognized by a number of national organizations. The Kiplinger Letter said that Akron was one of three U.S. cities "best positioned" to succeed when the national recovery occurs. We are seeing signs of that now.

Recently, a national expert on cities said the word "rustbelt" should be dead, that older industrial cities that used to be described as America's Heartland are today, "Legacy Cities," mature cities



that provided arms to America in World War II, and whose names once defined America's strength - cities like Akron.

Some 30 years ago, Akron had 3,400 city employees. With retirements and attrition, the city's workforce, as of the date of this letter, is 1,821 full time employees.

That number includes consolidations Akron has made, to make city and county government more efficient and cost-effective. For the last several years, we saw the impact of the consolidation of our city and county health departments – over \$1 million in overall savings, annually.

Previously, we combined our Weights & Measures and Building Inspections divisions with Summit County. We have ongoing law enforcement collaborations, and continue to discuss how we can leverage the investment we have made in our 9-1-1 dispatch center to provide Akron's outstanding services not only to the county, but to other local safety forces as well.

Further cuts in the Local Government Fund, (LGF), announced by Governor John Kasich in 2011, continue to have a large impact on city operations. The Local Government Fund is a 79-year old pact between the state and Ohio communities. Unlike other “discretionary” funds, the Local Government Fund was created in 1935 as a commitment by the state to its cities. In exchange for local officials' support of the state sales tax, the state promised cities a share of the revenue, and cities cut property taxes during the Great Depression to keep people in their homes. This historic commitment has been kept by Democrat and Republican governors alike for eight decades - - until now.

In Akron, 100% of this money goes to pay for public safety, both the police and fire departments' salaries, the biggest part of our general fund budget. As I have said in many public forums, it is one thing to ask Akron and Ohio's cities to take a cut in funds proportionate to the decrease in the state's income, but by eliminating the source of funds, Akron residents are watching the state balance its budget on the backs of local government.

Akron received \$12.5 million in Local Government Fund distributions from the state in 2010 and we are expecting to receive only \$6.1 million for 2014. It is uncertain what the future distributions from LGF will be, but the cuts have already negatively impacted our ability to meet public safety needs.

At the same time that we are being short-changed by the state, we are also in the sights of the radicals in Congress who continue to cut the Community Development Block Grant (CDBG) program once called “the best federal program ever designed,” by Senator George Voinovich. In Akron, CDBG has allowed us to eliminate the blight of some 1,600 abandoned homes in just the last few years as well as help build new housing.

What continues to help the city keep its balance is the strong relationship between the administration and City Council. Akron has a tradition between Mayor and Council of having a shared vision, working together and communicating regularly.

### **Our Focus Now and In The Future Is Investing In Jobs**

Akron has been rated one of “America’s successful cities” by the Brookings Institute, which has placed Akron in the country’s top third of metro areas in terms of manufacturing exports. Ohio is in the top ten nationally when it comes to the number of Ph.D.’s in science, and Akron has the highest concentration of new patents of any region in the state.

In 2013, Goodyear Tire and Rubber Company completed the long journey to move into its new \$110 million New World and North American Headquarters located in Akron. Previously, they announced plans to sell their former Akron properties to IRG and keep the global and North American headquarters and 3,000 jobs in Akron. IRG started construction on a \$30 million new hotel in the East End district.

The City and the Akron Global Business Accelerator (AGBA) have pursued global strategic alliances with high-tech companies that are looking to expand or enter into the US market, a direct result of the Technology Bridge Initiative. AGBA has developed relationships in partnership with The University of Akron and The Austen BioInnovation Institute. The AGBA is becoming the catalyst around which other local technology development and deployment activities revolve.

We have been successful in attracting over 30 companies to Akron from Europe, Asia and Israel, bringing over 5,000 jobs to the city and the region which will lead to long term job stability as well as job growth. Other successes and future endeavors include:

The Austen BioInnovation Institute in Akron (ABIA) - ABIA was a collaboration with the original founding members as follows: Summa Health System, Akron General Health System, Children’s Hospital, NEOMED (the school of medicine and pharmacy), and The University of Akron. The world is coming to Akron for its medical needs in new procedures, new instruments and new materials, evidenced by the FDA’s contract with ABIA to review new medical devices.

Akron Bio Investment Funds, (ABIF) LLC – Akron continues to work diligently with the private and public entities to establish funding sources to support the attraction of international and domestic technology companies. In 2012, the City of Akron with support from Medical Mutual, FirstEnergy, Cascade Capital and NEOMED created a \$1.75 million fund administered by the Akron Development Corporation to provide proof-of-concept grants in the amount of \$25K and rapid commercialization loans (convertible to equity) up to \$250K to early-stage companies within one to two years of product commercialization. Since its inception, the ABIF, LLC has received hundreds of applications and has approved seven proof-of-concept grants and four rapid commercialization loans.

Participation in International Tradeshows - The City of Akron participated in several tradeshows in 2013. Of particular note are three - the Kunststoffe Messe (K-Fair), the Medica



Fair and the Hannover Messe Fair. At the K-Fair, the city partnered with area companies and economic development partners to exhibit at the largest tri-annual plastics and advanced materials show in the world which was held in Düsseldorf, Germany. The City has focused on companies involved with materials used in consumer durables, machinery and equipment. The Medica Fair is a large medical device and component tradeshow, held in Düsseldorf, Germany. The seven leading biomedical companies based in Europe and five from North America have expressed interest in the Akron Biomedical Corridor. Also, 28 economic attaches in the Chicago, Detroit and Washington D.C. areas plan to evaluate the Akron market in 2014. The city also exhibited at the Hannover Messe Fair which is held in Hannover, Germany. The results of this show were very encouraging. The City and its partners were able to meet with 118 different companies and at least nine leads indicated that they would be visiting and making investment decisions targeting Akron and Northeast Ohio.

### **Investing in Akron Neighborhoods and Public Safety - Key to Future Stability**

As we right-size city government, it has become necessary for us to identify priorities. When providing services to residents, there is nothing more important than dealing with neighborhood nuisances. High weeds, junk cars, porches crowded with old furniture, graffiti, and housing violations relate directly to safety and the feeling of well-being – the sense of being secure.

Last year, we demolished 575 blighted houses and other dilapidated structures which created buildable lots for new houses. In the last few years, the City has removed over 3,000 housing structures that were abandoned or dilapidated. In 2014, we anticipate removing 400 more such structures.

Last year, over 170,000 calls were made to our 3-1-1 service center for all types of highway and neighborhood concerns. To further consolidate our forces, I created a Department of Neighborhood Assistance in 2012 to provide a targeted, coordinated attack on the problems that residents care about most.

We have already had some experience and success coordinating efforts. In 2009, police officer Dale Laughlin asked the Akron Police Crime Analysis Unit for assistance in the Summit Lake area, a high crime neighborhood at the time. By using “hot spot” enforcement grants, and intelligence gathered by crime analysts, Akron police blanketed the area with officers, and the city also brought in nuisance and housing inspectors. In just a few years, over half of the dilapidated houses have been demolished, and many more are in the pipeline to be removed. Crime reports and calls for service in the Summit Lake area continue to decrease.

Construction has begun on the new Mustard Seed Market, a grocery store, for the Highland Square area. This area has been without a grocery store for the last several years and we have worked non-stop to help this grocery store become a reality.

Construction is now complete on Richland Communities a new five-story residential apartment building called “401 Lofts.” This new building site along Main Street in downtown Akron, consists of 191 apartment suites, available not only to The University of Akron students, but for



people who work in downtown Akron and in the Biomedical Corridor. Construction is also proceeding at 80 East Exchange Street, known as Exchange Housing, LLC, which will consist of one residential building and a semi-attached parking deck.

A third housing project, near the same area is also under construction. University Square is a mixed-use development on East Exchange Street, near the heart of The University of Akron campus.

In 2011, Jim Nice returned to Akron after a 26-year career with the FBI and became Chief of Akron's Police Department. He evaluated our department's strengths and its weaknesses and is on a mission to use the latest techniques in intelligence-led policing to make sure that we are working smarter and managing the department with techniques that have been proven across the country.

In 2012, Robert Ross was appointed as Fire Chief, and he has found a way to keep fire stations open, unlike other cities in Ohio, who have closed fire stations or reduced service levels in this difficult budget time. The Akron Fire Department has been fortunate to receive several grants from the Assistance to Firefighters Grant (AFG) Program sponsored by the Department of Homeland Security and administered by the Federal Emergency Management Agency. Since 2009, they have awarded six AFG grants totaling \$20,517,262. Three of the grants allowed the City to recall laid off firefighters or to hire additional staff. The other three were used to purchase a fire vehicle and other necessary equipment used to save lives.

### **Investing in Public Education- Key to Future Success**

In 1840, an Akron carpenter had what was then a remarkable idea – to educate all children at public expense. For this innovation he was threatened with violence by childless property owners who thought it radical to pay for other people's children to go to school. By the late 1800's, Akron became one of the first cities in the United States to offer a free high school education to all children.

I have asked why we can't see that in this world full of resources, the mapping of the human genome, exploration of ocean depths and the reaches of outer space, the benefit and necessity of funding at least two years of additional education or training for every single child. I am committed to implement some program to give our youth the level of education they need to get a job—not one of the past, but the job of today and the future.

Since 2007, there have been 28 new Community Learning Centers built and opened. Four are currently under construction. Akron is the only place in the U. S. where every public school building is being constructed as a Community Learning Center. A community learning center provides students and Akron area residents with places to learn, gather and connect both during the day and in the evening. This is an unprecedented partnership by the state, the city, and the school district to rebuild or renovate all of Akron's Public Schools over 15 years.

Akron's After-School Program is supported by the city with \$190,000 a year, which in turn is leveraged into \$2 million in grants, federal and state funds. Over 4,100 of our most at-risk kids

participate, and it has received national attention because it works - kids are getting better proficiency scores.

The National Inventors Hall of Fame School, Center for Science, Technology, Engineering and Mathematics (STEM) is expanding its techniques and teacher-training to other schools in the district. We need to sell our “franchise” nationally, to get resources to help all of our students benefit from this tremendous success story.

Early College High School students take four years of high school along with college-level courses at a University facility. The school ranked 29th in the State out of 743 public high schools, and in Summit County, ranked second. When they graduate, not only do they have a diploma, but they have two years of college behind them, many with an Associate Degree. The success of Early College, the achievement we see in the After-School program and the enthusiasm for learning embraced at the STEM School ought to be proof enough. If we could provide every Akron high school student with the chance to earn college credit and an Associate degree in four years of study, this would be the kind of transformation that can re-shape Akron for the rest of this century.

### **The Future**

As Akron moves toward the future, there are several pressing issues I would like to discuss. They include:

- How are we preparing our children for life in the 21<sup>st</sup> century?
- How should we manage local government in the future?
- What will our investment be in the environment, and what will it mean for our children tomorrow?

#### **How are we preparing our children for life in the 21<sup>st</sup> century?**

A collaboration with Stark State College is the dual enrollment partnership, which now has 324 students participating. This year those students will earn nearly 1,000 credit hours of college work while they attend high school. There is no cost to our students for college credits, and they can transfer credits to any Ohio four-year college.

This offers a tremendous opportunity for students not only because of the cost savings but for those students who may doubt their ability to do college work or are intimidated by the thought of going on a college campus, they can gain confidence by taking classes in familiar surroundings.

Another collaboration involves the city, the schools, and Stark State that will provide lower cost adult educational opportunities for adult residents to help prepare them for jobs as skilled workers in high-demand fields.

We provide classroom space and the technology infrastructure at three of our middle school Community Learning Centers, and Stark State offers web-based and on-site classes to adult learners for college credit. The global recession and restructuring of the economy has left some



people unemployed or underemployed – because they lack the training in certain skilled careers. This collaboration will help close that gap.

This is exactly what we had in mind when creating the Community Learning Centers. We envisioned not only Akron children using the centers for education and extracurricular activities, but the community as a whole utilizing them for self-enrichment and betterment.

### **How should we manage local government in the future?**

From the time I first became Mayor, we have taken a long-term view of issues and have been preparing Akron for the future. We have reached out several times to get our citizens' opinions.

In 1999, I started the *Imagine.Akron:2025* initiative. The city took a year gathering opinions from a thousand Akron residents to look 25 years out into the future. That seemed like a long time, but now, we're more than half-way there, and the bicentennial of Akron is just 11 years away. In order to measure where local government should be, we are implementing "I-Value," - an idea that was used in Hampton, Virginia.

Our "I-Value" – "Akron Values" program will go to existing organizations, filled with people who care about our community and who volunteer to improve our community -- from seniors and youth groups, to athletic and arts groups, to social service organizations. The next step will be to expand the conversation to the balance of the community and to assure everyone has an opportunity to provide input and be able to have direct influence on our choices on how we prioritize and plan for the future.

### **What will our investment be in the environment, and what will it mean for our children tomorrow?**

Today, our environment is better than at any time since I began public office 40 years ago. Thirty-five (35) years ago I served on the Energy, Environment and Natural Resources Steering Committee of the National League of Cities, and I learned of many of the problems our country faced, as we started to deal with the after-effects of decades of industrial growth without regard to lasting health effects. The City has spent millions of dollars on a treatment plant, dealt with drinking water issues, stopped burning trash at the Recycle Energy Plant and hired scientists to start the process of evaluating the amount of effluent discharging into the Cuyahoga River, before the EPA mandated us to make improvements.

Many of us recognize that there is a careful balance – how to have clean water, and still be able to pay for it. In most major American cities built before 1940 – there is the issue of sewers that combine the flows of sanitary material – with sewers that contain storm water.

The City has been working since 1991 to find an acceptable and cost effective way to deal with this issue. In 2002, we did reach an agreement with the state on a comprehensive plan, but were prevented by the U.S. EPA from moving forward. We did reach a second agreement with the state and federal EPA's in 2008, but it was rejected by a federal judge. In 2011, we submitted an agreed and updated plan, but it languished –as costs continued to soar. The cost to construct these projects has increased from 2002 – about \$370 million dollars, to \$780 million dollars in 2010, to



\$1.4 billion dollars today. In December, 2013, the City withdrew the Updated Long Term Control Plan that has been pending in front of the federal judge for over two years.

Akron deserves the same cost-saving mechanisms that the U.S. EPA finally started to publicly embrace in 2012. That's why we withdrew the current plan and hope to participate in the Integrated Planning Process. Not only do our grandchildren deserve clean water at an affordable price, but clean air as well.

The City has been notified by the EPA that we must shut down the boiler in the Akron downtown district heating system by September, 2015. This is the boiler that produces steam that is used by two major hospitals and other very important downtown buildings. These users have no current alternative heating/cooling systems available to them. In November of 2013, the voters granted the City permission to donate the Akron district heating system to Children's Hospital to ensure the heating capacity needed to provide top quality care.

We are still working with Children's Hospital to determine the best alternative which includes the possibility of shutting down the larger system and building two or three smaller systems.

### **Conclusion**

I believe the City must do what we must do to prosper in this ever-changing world - entering into the great unknown called the future. Although it may be filled with uncertainty, it surely will be filled with opportunity, if we prepare for it and continue to make the tough decisions. Most of all we must work even more closely together, to keep Akron the strong, innovative leader amongst communities of the world, as we are seen today.

The City of Akron will continue to provide quality services at a reasonable cost, relying on the professionalism and dedication of our employees. We will continue our sound, conservative budget practices to ensure we have the resources to provide the economic incentives necessary for us to continue to grow jobs, and to protect our neighborhoods and see them develop. We are proud of our city and the vast majority of city employees who are committed to provide excellent levels of services our residents deserve. We are pleased that outside organizations like the Brookings Institute have recognized that we stand head and shoulders above cities also struggling in this difficult economic time. We have our share of challenges, as do all cities, but we are meeting them every day and turning them into opportunities.

Sincerely,



DONALD L. PLUSQUELLIC  
Mayor

DLP/dlmd



# AKRON

Yesterday



Summit Lake Floating Towpath



Today



## **CITY OF AKRON, OHIO**

### **HISTORICAL DATA**

Akron was founded by Simon Perkins in 1825 and developed into a canal town on the Ohio and Erie Canal. The City of Akron was incorporated in 1836. As railroads replaced the canal system, the rubber industry grew under the entrepreneurship of Dr. Benjamin Franklin Goodrich, F.A. Seiberling, and Harvey Firestone. The presence of B.F. Goodrich Tire, Goodyear Tire and Rubber Company, Firestone Tire, and General Tire led Akron to become the Rubber Capital of the World. The rubber industry attracted people from all over the world. From 1910 to 1920, Akron's population went from 69,000 to 210,000. Great cereal mills, such as the Quaker Oats Company, were also located in Akron.

Now, Akron is a world-renowned center of polymer research and development. The Polymer Science Institute of the University of Akron has made Akron an international leader in education in the polymer field. The University of Akron's College of Polymer Science and Polymer Engineering is the largest single center for polymer education in the United States. Akron is home to approximately 400 polymer-related companies and many small manufacturing firms, and has a large variety of retail establishments.

Akron is also home to the Akron International Soap Box Derby, Alcoholics Anonymous, the Road Runner Akron Marathon, the WGC-Bridgestone Invitational, Stan Hywet Hall (one of the finest examples of Tudor Revival Architecture in America) and the Akron Art Museum.

The City of Akron is privileged to be home to three nationally recognized hospital systems: Akron General Medical Center (AGMC), Summa, and Akron Children's Hospital. Both AGMC and Summa are widely known for their heart/vascular and cancer care services. Akron Children's Hospital is a large pediatric medical center for children from birth to adolescence, as well as burn victims of all ages. They perform more pediatric surgeries than any other hospital in Northeast Ohio. Innovative programs and state-of-the-art facilities are combined to provide quality health care to children and families in Northeast Ohio.

Akron is also home to the Akron Symphony Orchestra and E.J. Thomas Performing Arts Hall, which brings Broadway plays and many world-famous entertainers to the City. Akron is home to the Akron Rubber Ducks, the Cleveland Indians affiliate AA baseball team. Canal Park is a state-of-the-art baseball stadium in downtown Akron on Main Street. The historic Ohio and Erie Canal runs just beyond centerfield. This downtown location has been developed into a scenic area that includes a bike and hike trail and picnic area for the enjoyment of residents and visitors, as well as an entertainment area known as "Lock 3 Park." Also at this location is the Akron History Museum, where over 100,000 visitors have re-discovered Akron's rich history.



Akron has easy access to a network of superhighways and is a major trucking hub. A market potential of 111 million people live within a day's drive of Akron. High-quality, affordable housing makes Akron an attractive place to live. The availability of green space provided by 6,600 acres of Metropolitan Parks, just moments from residential areas, makes Akron a pleasing combination of urban convenience and pastoral beauty. The park system includes a 34-mile bike and hike trail.

The City of Akron is a home-rule municipal corporation under the laws of the State of Ohio. Akron is the county seat of Summit County. The City operates under a Strong Mayor/Council form of government and provides the following services as authorized by its Charter: public safety, public service, public health, recreation and development.

**CITY OF AKRON, OHIO**  
**DEMOGRAPHICS**

<b>POPULATION</b>			
<b>Year</b>	<b>City</b>	<b>County</b>	<b>PMSA *</b>
1940	244,791	339,405	386,065
1950	274,605	410,032	473,986
1960	290,351	513,569	605,367
1970	275,425	553,371	679,239
1980	237,177	524,472	660,328
1990	223,019	514,990	657,575
2000	217,074	542,899	694,960
2010	199,110	541,781	703,200

\*PMSA - Primary Metropolitan Statistical Area

Source: U.S. Bureau of Census

**ESTIMATED EFFECTIVE BUYING INCOME PER HOUSEHOLD**  
**PERCENT OF HOUSEHOLDS BY INCOME GROUP, JANUARY 1, 2009**  
**AKRON METROPOLITAN STATISTICAL AREA**

<b>Income Group</b>	<b>Percent</b>
\$-0- - \$19,999	20.3
\$20,000 - \$34,999	22.3
\$35,000 - \$49,999	20.0
\$50,000 - and over	37.4

Median Household Effective Buying Income (EBI) \$40,536

Source: Survey of Buying Power, *Sales and Marketing Management*, 2009

**PER CAPITA MONEY INCOME AND**  
**MEDIAN HOUSEHOLD INCOME**

<b>County/ Reporting Area</b>	<b>2010 Per Capita Income</b>	<b>2010 Median Household Income</b>
Summit	\$26,676	\$47,926
Stark	24,015	44,941
Hamilton	28,799	48,234
Cuyahoga	26,263	43,603
Franklin	26,909	49,087
Montgomery	24,828	43,965
Lucas	23,981	42,072
Mahoning	22,824	40,123
State of Ohio	25,113	47,358
United States	27,334	51,914

Source: U. S. Bureau of Census, American Community Survey

**CITY OF AKRON, OHIO**  
**PROFILE**

<b>City:</b>	Seat of Summit County Became a township on December 6, 1825 Incorporated as a town on March 12, 1836
<b>Population:</b>	199,110 (2010 Census)
<b>Square Miles:</b>	Approximately 62
<b>Form of Government:</b>	Strong Mayor/Council
<b>Land Use:</b>	Residential 35.4% Commercial 5.9% Industrial 6.9% Agriculture 1.0% Public/Unusable 18.3% Usable Open Land 15.7% Transportation Facilities 16.8%
<b>Major Employers:</b>	Summa Health System (Hospital – 11,000*) First Merit Corporation (Banking – 4,894) Akron General Health System (Hospital – 3,843) Akron Children’s Hospital (Hospital – 3,220) Goodyear Tire & Rubber Company (Rubber Products – 3,000)
<b>Hospitals:</b>	Akron General Medical Center Akron City-SUMMA Health System St. Thomas-SUMMA Health System Akron Children’s Medical Center
<b>Number of Banking Firms:</b>	13 (not including credit unions)
<b>Fire Protection:</b>	Number of Stations 13 Number of Firefighters and Officers 360 Number of calls for Fire Service 7,236 Number of calls for EMS Service 34,059
<b>Police Protection:</b>	Number of Stations 1 Number of Uniformed Police and Officers 412 Number of calls for Police Service 142,743



**Number of Recreation/Fitness  
Centers:**

13

**Educational Facilities:**

**Public Schools**

49 Schools (21,100 students)

**Charter Schools**

21 Schools (approximately 3,600 students)

**Private Schools**

26 Schools (approximately 5,400 students)

**Higher Education**

University of Akron

Number of Students: Approximately 27,000

**Hotel Rooms:**

Over 5,200 in area

**Transportation:**

**Interstates in Akron**

I-76 and I-77

**Interstates Surrounding Akron**

I-71, I-271, I-80

**Public Transportation**

Metro Regional Transit Authority

**Airports**

Akron-Fulton Municipal Airport

Akron-Canton Regional Airport

Cleveland Hopkins International Airport

**Utilities:**

**Electric**

Ohio Edison Company, a regulated subsidiary of  
FirstEnergy Corp.

**Gas**

Dominion East Ohio

FirstEnergy Solutions, an unregulated subsidiary of  
FirstEnergy Corp.

**Water**

City of Akron

**Utilities: (continued)****Sewer**  
City of Akron**Telephone**  
AT&T**Cable TV**  
Time Warner Cable  
AT&T**2013 Water System:**

Average Daily Consumption	33.99 MGD
Annual Pumpage	12,408 MG
Maximum Capacity	67 MGD
Communities Served	12
Number of Customers	83,643
Miles of Water Lines	1,226

**2013 Sewer System:**

Average Daily Demand	69.04 MGD
Annual Wastewater Flow	25,235 MG
Plant Capacity	110 MGD
Communities Served	13
Number of Customers	77,012
Miles of Sewer Lines	1,376

\*Employees include satellite facilities not located in Akron and subcontractors.

3/07/14

Offered by FREEMAN

RESOLUTION NO. 74 - 2014, a resolution adopting an annual operating budget for the fiscal year 2014; and declaring an emergency.

WHEREAS, the Mayor of the City of Akron has prepared and submitted to Council an operating budget; and

WHEREAS, it is necessary that Council adopt a budget that an annual appropriation ordinance based on the budget as adopted may be enacted.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Akron:

Section 1. That there is hereby adopted an annual operating budget identified as the "2014 Operating Budget," classified as to department and division accounts, and made a part of this resolution.

Section 2. That the budget herein as adopted shall neither appropriate nor transfer any money, but shall be used as a base for the annual appropriation ordinance for the expenditure of funds and as a base for interfund transfers.

Section 3. That this resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety, for the reason that it is necessary to provide a uniform classification for the expenditure of funds for the operation of the City departments and divisions, and provided this resolution receives the affirmative vote of two-thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force at the earliest time allowed by law.

Passed March 17, 2014

Robert E. Keith  
Clerk of Council

Garry Moneypenny  
President of Council

Approved March 25, 2014

DONALD L. PLUSQUELLIC  
MAYOR



03/07/14

Offered by: FREEMAN

ORDINANCE NO. 75 - 2014 to make the annual appropriation for the current expenses, other expenditures and the capital outlays of the City of Akron for the fiscal year ending December 31, 2014; and declaring an emergency.

WHEREAS, it is provided by law that an annual appropriation shall be passed by Council; and

WHEREAS, the Charter of the City of Akron and the Revised Code of Ohio provide for such ordinance.

NOW, THEREFORE, BE IT ENACTED by the Council of the City of Akron:

Section 1. That to provide for the current expenses, other expenditures and the capital outlays of the City of Akron for the fiscal year ending December 31, 2014, the following sums are hereby appropriated and authorized for encumbrance and/or expenditure.

Section 2. That any funds appropriated by Temporary Appropriation for encumbrance and/or expenditure in 2014 are included in the proper funds herein.

Section 3. That there shall be and hereby are appropriated from the unappropriated balance of the General Fund (1000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01	Civil Service	\$ 725,880	\$ 88,200	\$ 0	\$ 814,080
02	Finance	2,261,230	5,052,800	0	7,314,030
03	Law	2,981,630	912,290	0	3,893,920
04	Legislative	1,056,740	247,400	0	1,304,140
05	Municipal Court – Clerk	3,315,500	259,600	0	3,575,100
06	Municipal Court – Judges	4,027,180	188,000	0	4,215,180
07	Office of the Mayor	1,800,630	317,000	0	2,117,630
08	Planning	1,006,370	103,810	0	1,110,180
09	Public Health	18,970	4,205,250	0	4,224,220
10	Public Safety	5,825,550	9,356,520	0	15,182,070
11	Public Service	8,734,840	15,916,720	98,000	24,749,560
12	Fire	23,907,630	3,133,700	0	27,041,330
13	Police	46,707,150	3,475,100	0	50,182,250
16	Neighborhood Assistance	5,166,100	1,466,400	0	6,632,500
Total		<u>\$107,535,400</u>	<u>\$ 44,722,790</u>	<u>\$ 98,000</u>	<u>\$152,356,190</u>

Section 4. That there shall be and hereby are appropriated from the unappropriated balance of the Income Tax Collection Fund (2000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 1,736,640	\$ 4,443,150	\$ 0	\$ 6,179,790
Total		<u>\$ 1,736,640</u>	<u>\$ 4,443,150</u>	<u>\$ 0</u>	<u>\$ 6,179,790</u>

Section 5. That there shall be and hereby are appropriated from the unappropriated balance of the Emergency Medical Services Fund (2005) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
12	Fire	\$ 7,813,490	\$ 1,222,370	\$ 0	\$ 9,035,860
Total		<u>\$ 7,813,490</u>	<u>\$ 1,222,370</u>	<u>\$ 0</u>	<u>\$ 9,035,860</u>

Section 6. That there shall be and hereby are appropriated from the unappropriated balance of the Special Assessment Fund (2010) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 428,360	\$ 4,199,320	\$ 0	\$ 4,627,680
08	Planning	0	700,000	0	700,000
11	Public Service	3,452,100	18,905,850	0	22,357,950
16	Neighborhood Assistance	206,700	372,700	0	579,400
Total		<u>\$ 4,087,160</u>	<u>\$ 24,177,870</u>	<u>\$ 0</u>	<u>\$ 28,265,030</u>

Section 7. That there shall be and hereby are appropriated from the unappropriated balance of the Police Pension Liability Fund (2015) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
13	Police	\$ 400,000	\$ 395,000	\$ 0	\$ 795,000
Total		<u>\$ 400,000</u>	<u>\$ 395,000</u>	<u>\$ 0</u>	<u>\$ 795,000</u>

Section 8. That there shall be and hereby are appropriated from the unappropriated balance of the Fire Pension Liability Fund (2020) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
12	Fire	\$ 400,000	\$ 395,000	\$ 0	\$ 795,000
Total		<u>\$ 400,000</u>	<u>\$ 395,000</u>	<u>\$ 0</u>	<u>\$ 795,000</u>

Section 9. That there shall be and hereby are appropriated from the unappropriated balance of the Income Tax Capital Improvement Fund (2025) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 605,340	\$ 35,301,120	\$ 1,000,000	\$ 36,906,460
Total		<u>\$ 605,340</u>	<u>\$ 35,301,120</u>	<u>\$ 1,000,000</u>	<u>\$ 36,906,460</u>

Section 10. That there shall be and hereby are appropriated from the unappropriated balance of the Street and Highway Maintenance Fund (2030) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 6,498,660	\$ 3,484,460	\$ 0	\$ 9,983,120
Total		<u>\$ 6,498,660</u>	<u>\$ 3,484,460</u>	<u>\$ 0</u>	<u>\$ 9,983,120</u>

Section 11. That there shall be and hereby are appropriated from the unappropriated balance of the Community Development Fund (2080) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 2,099,080	\$ 5,501,590	\$ 0	\$ 7,600,670
Total		<u>\$ 2,099,080</u>	<u>\$ 5,501,590</u>	<u>\$ 0</u>	<u>\$ 7,600,670</u>

Section 12. That there shall be and hereby are appropriated from the unappropriated balance of the Community Environment Grants Fund (2095) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 50,000	\$ 0	\$ 50,000
Total		<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 0</u>	<u>\$ 50,000</u>

Section 13. That there shall be and hereby are appropriated from the unappropriated balance of the Akron Metropolitan Area Transportation Study (AMATS) Fund (2127) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
08	Planning	\$ 1,400,880	\$ 388,400	\$ 0	\$ 1,789,280
Total		<u>\$ 1,400,880</u>	<u>\$ 388,400</u>	<u>\$ 0</u>	<u>\$ 1,789,280</u>

Section 14. That there shall be and hereby are appropriated from the unappropriated balance of the H.O.M.E. Program Fund (2146) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 100,000	\$ 1,500,000	\$ 0	\$ 1,600,000
Total		<u>\$ 100,000</u>	<u>\$ 1,500,000</u>	<u>\$ 0</u>	<u>\$ 1,600,000</u>



Section 15. That there shall be and hereby are appropriated from the unappropriated balance of the Tax Equivalency Fund (2195) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 7,050,000	\$ 0	\$ 7,050,000
Total		\$ 0	\$ 7,050,000	\$ 0	\$ 7,050,000

Section 16. That there shall be and hereby are appropriated from the unappropriated balance of the Joint Economic Development District (JEDD) Fund (2240) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 295,600	\$ 12,727,100	\$ 0	\$ 13,022,700
Total		\$ 295,600	\$ 12,727,100	\$ 0	\$ 13,022,700

Section 17. That there shall be and hereby are appropriated from the unappropriated balance of the Akron Municipal Court Information System (AMCIS) Fund (2255) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
05	Municipal Court – Clerk	\$ 0	\$ 122,500	\$ 0	\$ 122,500
06	Municipal Court – Judges	0	242,500	0	242,500
Total		\$ 0	\$ 365,000	\$ 0	\$ 365,000

Section 18. That there shall be and hereby are appropriated from the unappropriated balance of the Police Grants Fund (2295) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
13	Police	\$ 1,239,120	\$ 62,100	\$ 0	\$ 1,301,220
Total		\$ 1,239,120	\$ 62,100	\$ 0	\$ 1,301,220

Section 19. That there shall be and hereby are appropriated from the unappropriated balance of the Safety Programs Fund (2305) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
10	Public Safety	\$ 335,300	\$ 783,280	\$ 0	\$ 1,118,580
12	Fire	5,030,630	159,500	668,000	5,858,130
13	Police	1,305,100	497,810	150,400	1,953,310
Total		\$ 6,671,030	\$ 1,440,590	\$ 818,400	\$ 8,930,020

Section 20. That there shall be and hereby are appropriated from the unappropriated balance of the Equipment and Facilities Operating Fund (2320) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 4,468,650	\$ 0	\$ 4,468,650
Total		<u>\$ 0</u>	<u>\$ 4,468,650</u>	<u>\$ 0</u>	<u>\$ 4,468,650</u>

Section 21. That there shall be and hereby are appropriated from the unappropriated balance of the Various Purpose Fund (2330) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 32,500	\$ 1,645,000	\$ 0	\$ 1,677,500
Total		<u>\$ 32,500</u>	<u>\$ 1,645,000</u>	<u>\$ 0</u>	<u>\$ 1,677,500</u>

Section 22. That there shall be and hereby are appropriated from the unappropriated balance of the Deposits Fund (2340) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 886,950	\$ 0	\$ 886,950
Total		<u>\$ 0</u>	<u>\$ 886,950</u>	<u>\$ 0</u>	<u>\$ 886,950</u>

Section 23. That there shall be and hereby are appropriated from the unappropriated balance of the Community Learning Centers Fund (2355) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 15,500,000	\$ 0	\$ 15,500,000
Total		<u>\$ 0</u>	<u>\$ 15,500,000</u>	<u>\$ 0</u>	<u>\$ 15,500,000</u>

Section 24. That there shall be and hereby are appropriated from the unappropriated balance of the General Bond Payment Fund (3000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 443,420	\$ 1,011,670	\$ 0	\$ 1,455,090
Total		<u>\$ 443,420</u>	<u>\$ 1,011,670</u>	<u>\$ 0</u>	<u>\$ 1,445,090</u>

Section 25. That there shall be and hereby are appropriated from the unappropriated balance of the Streets Fund (4060) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 163,260	\$ 3,623,400	\$ 7,520,000	\$ 11,306,660
Total		<u>\$ 163,260</u>	<u>\$ 3,623,400</u>	<u>\$ 7,520,000</u>	<u>\$ 11,306,660</u>



Section 26. That there shall be and hereby are appropriated from the unappropriated balance of the Information and Technology Improvements Fund (4150) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 50,000	\$ 0	\$ 50,000
Total		<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 0</u>	<u>\$ 50,000</u>

Section 27. That there shall be and hereby are appropriated from the unappropriated balance of the Parks and Recreation Fund (4160) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 470,000	\$ 530,000	\$ 1,000,000
Total		<u>\$ 0</u>	<u>\$ 470,000</u>	<u>\$ 530,000</u>	<u>\$ 1,000,000</u>

Section 28. That there shall be and hereby are appropriated from the unappropriated balance of the Public Facilities and Improvements Fund (4165) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 1,300,000	\$ 700,000	\$ 2,000,000
Total		<u>\$ 0</u>	<u>\$ 1,300,000</u>	<u>\$ 700,000</u>	<u>\$ 2,000,000</u>

Section 29. That there shall be and hereby are appropriated from the unappropriated balance of the Public Parking Fund (4170) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 660,000	\$ 500,000	\$ 1,160,000
Total		<u>\$ 0</u>	<u>\$ 660,000</u>	<u>\$ 500,000</u>	<u>\$ 1,160,000</u>

Section 30. That there shall be and hereby are appropriated from the unappropriated balance of the Economic Development Fund (4175) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 6,662,230	\$ 4,366,000	\$ 11,028,230
Total		<u>\$ 0</u>	<u>\$ 6,662,230</u>	<u>\$ 4,366,000</u>	<u>\$ 11,028,230</u>

Section 31. That there shall be and hereby are appropriated from the unappropriated balance of the Water Fund (5000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 2,125,660	\$ 9,747,500	\$ 0	\$ 11,873,160
11	Public Service	11,327,760	12,285,890	1,500,000	25,113,650
Total		<u>\$ 13,453,420</u>	<u>\$ 22,033,390</u>	<u>\$ 1,500,000</u>	<u>\$ 36,986,810</u>

Section 32. That there shall be and hereby are appropriated from the unappropriated balance of the Sewer Fund (5005) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 8,825,970	\$ 54,316,100	\$ 4,056,300	\$ 67,198,370
Total		<u>\$ 8,825,970</u>	<u>\$ 54,316,100</u>	<u>\$ 4,056,300</u>	<u>\$ 67,198,370</u>

Section 33. That there shall be and hereby are appropriated from the unappropriated balance of the Oil and Gas Fund (5010) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 156,630	\$ 68,950	\$ 0	\$ 225,580
Total		<u>\$ 156,630</u>	<u>\$ 68,950</u>	<u>\$ 0</u>	<u>\$ 225,580</u>

Section 34. That there shall be and hereby are appropriated from the unappropriated balance of the Golf Course Fund (5015) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 655,070	\$ 420,450	\$ 0	\$ 1,075,520
Total		<u>\$ 655,070</u>	<u>\$ 420,450</u>	<u>\$ 0</u>	<u>\$ 1,075,520</u>

Section 35. That there shall be and hereby are appropriated from the unappropriated balance of the Airport Fund (5020) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 615,100	\$ 0	\$ 615,100
Total		<u>\$ 0</u>	<u>\$ 615,100</u>	<u>\$ 0</u>	<u>\$ 615,100</u>

Section 36. That there shall be and hereby are appropriated from the unappropriated balance of the Off-Street Parking Fund (5030) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 4,836,500	\$ 0	\$ 4,836,500
Total		<u>\$ 0</u>	<u>\$ 4,836,500</u>	<u>\$ 0</u>	<u>\$ 4,836,500</u>

Section 37. That there shall be and hereby are appropriated from the unappropriated balance of the Motor Equipment Fund (6000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 2,687,770	\$ 6,309,100	\$ 0	\$ 8,996,870
Total		<u>\$ 2,687,770</u>	<u>\$ 6,309,100</u>	<u>\$ 0</u>	<u>\$ 8,996,870</u>

Section 38. That there shall be and hereby are appropriated from the unappropriated balance of the Medical Self-Insurance Fund (6005) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 33,056,000	\$ 0	\$ 33,056,000
Total		\$ 0	\$ 33,056,000	\$ 0	\$ 33,056,000

Section 39. That there shall be and hereby are appropriated from the unappropriated balance of the Workers' Compensation Reserve Fund (6007) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 2,700,000	\$ 0	\$ 2,700,000
Total		\$ 0	\$ 2,700,000	\$ 0	\$ 2,700,000

Section 40. That there shall be and hereby are appropriated from the unappropriated balance of the Self-Insurance Settlement Fund (6009) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 100,000	\$ 0	\$ 100,000
Total		\$ 0	\$ 100,000	\$ 0	\$ 100,000

Section 41. That there shall be and hereby are appropriated from the unappropriated balance of the Telephone System Fund (6015) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
10	Public Safety	\$ 0	\$ 579,000	\$ 0	\$ 579,000
Total		\$ 0	\$ 579,000	\$ 0	\$ 579,000

Section 42. That there shall be and hereby are appropriated from the unappropriated balance of the Engineering Bureau Fund (6025) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 4,179,280	\$ 830,500	\$ 0	\$ 5,009,780
Total		\$ 4,179,280	\$ 830,500	\$ 0	\$ 5,009,780

Section 43. That there shall be and hereby are appropriated from the unappropriated balance of the Information Technology Fund (6030) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 1,173,550	\$ 1,166,300	\$ 0	\$ 2,339,850
Total		\$ 1,173,550	\$ 1,166,300	\$ 0	\$ 2,339,850



Section 44. That there shall be and hereby are appropriated from the unappropriated balance of the Holocaust Memorial Fund (7003) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
07	Office of the Mayor	\$ 0	\$ 7,500	\$ 0	\$ 7,500
Total		<u>\$ 0</u>	<u>\$ 7,500</u>	<u>\$ 0</u>	<u>\$ 7,500</u>

Section 45. That there shall be and hereby are appropriated from the unappropriated balance of the Unclaimed Money Fund (7010) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 50,000	\$ 0	\$ 50,000
Total		<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 0</u>	<u>\$ 50,000</u>

Section 46. That there shall be and hereby are appropriated from the unappropriated balance of the Police/Fire Beneficiary Fund (7020) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
12	Fire	\$ 0	\$ 1,000	\$ 0	\$ 1,000
13	Police	0	1,000	0	1,000
Total		<u>\$ 0</u>	<u>\$ 2,000</u>	<u>\$ 0</u>	<u>\$ 2,000</u>

Section 47. That there shall be and hereby are appropriated from the unappropriated balance of the Police Property Monetary Evidence Fund (7025) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
13	Police	\$ 0	\$ 15,000	\$ 0	\$ 15,000
Total		<u>\$ 0</u>	<u>\$ 15,000</u>	<u>\$ 0</u>	<u>\$ 15,000</u>

	Wages/ Benefits	Other	Outlay	Total
Total All Funds	<u>\$172,653,270</u>	<u>\$306,610,330</u>	<u>\$21,088,700</u>	<u>\$500,352,300</u>

Section 48. That all expenditures other than Wages/Benefits, hereinbefore authorized and to the amount authorized, shall be made in accordance with the account codes according to the classifications as set forth in the 2014 Operating Budget and/or the 2014 Capital Budget as amended and adopted by the Council of the City of Akron, and made a part hereof, that the detail of which is set forth under various classes of disbursements, are not severally appropriated as such, but are set forth only for the purpose of explaining how the aggregate of the class was reached, and that any disbursements for any item of a class, whether or not said item is specifically set forth in the Operating Budget and/or the Capital Budget, may be paid out of the appropriation made herein for the class as detailed in the budget herein referred to.

Section 49. That all expenditures for capital improvements shall be funded whenever possible, as determined by the Director of Finance, with tax-exempt debt. Expenditures for such capital improvements made from other funds shall be reimbursed from the proceeds of such tax-exempt debt as appropriate in accordance with procedures established by the Director of Finance.

Section 50. That any encumbered amount in a year prior to fiscal year 2014 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2014 or thereafter.

Section 51. That all funds not individually listed in this ordinance but included in the 2014 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2014 as issued by the County of Summit Budget Commission for Other Special Revenue, Debt Service, Capital Projects, Special Assessment, Proprietary Enterprise, Internal Service, and Fiduciary Trust and Agency Funds are hereby appropriated for the purpose of encumbrance and/or expenditure.

Section 52. That the Director of Finance is hereby authorized and directed to pay any and all obligations of the various departments of the City of Akron pertaining to prior years' obligations from the current year appropriations.

Section 53. That the Mayor, as Safety Director or Chief Administrator, the Director of Finance, the Director of Law, the Director of Public Service, and the Director of Neighborhood Assistance are hereby authorized to contract for Personal Services, including special and consulting services; Other and Outlay are to be expended in the manner provided by Charter and the General Law in accordance with the account codes of the 2014 Operating Budget and the 2014 Capital Budget; that the Mayor or his designee is authorized to expend monies for activities furthering development for the City of Akron; that it is declared to be a public purpose and that the Director of Finance is authorized to make payments for hospitality items and meals for City sponsored activities and meetings to discuss public purposes; that it is declared to be a public purpose and the Director of Finance is authorized to make payment for an Outstanding Employee Recognition Program; and that the Director of Finance is hereby authorized to make payment against the appropriation hereinbefore set forth, upon her receipts of proper certificates or vouchers therefor, approved by the officers authorized by law to approve same, or an ordinance or resolution of Council to make the expenditure, and in accordance with the account codes of the 2014 Operating Budget and the 2014 Capital Budget.

Section 54. That the Director of Finance is hereby authorized to transfer funds and to set up funds, consolidate funds, eliminate funds and other such accounts in the City accounting system or in outside financial institutions, from time to time, as needed for proper accounting of City of Akron revenues and expenditures. Council approves the transfers, reimbursements and closeouts identified in Exhibit A up to the amount shown. The transfer funds are attached hereto as Exhibit A and incorporated by reference into this ordinance.

Section 55. That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, for the reason that authority is required for the payment of operating, other and capital expenses of the City of Akron, and provided this ordinance receives the affirmative vote of two-thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force at the earliest time allowed by law.

Passed March 17, 2014

Robert E. Keith  
Clerk of Council

Garry Moneypenny  
President of Council

Approved March 25, 2014

DONALD L. PLUSQUELLIC  
MAYOR



# EXHIBIT A

<u>From</u>	<u>To</u>	<u>Amount</u>
10000	20100	\$3,000,000
10000	20300	10,000
10000	20400	10,000
10000	20700	2,100,000
10000	20700	2,100,000
10000	22710	200,000
10000	24830	100,000
10000	25434	100,000
10000	25443	100,000
10000	25551	3,600,000
10000	25584	300,000
10000	26000	1,000,000
10000	27000	1,000,000
10000	54001	300,000
10000	55001	230,160
10000	56003	200,000
10000	60000	200,000
10000	64000	200,000
20010	20011	2,000,000
20500	4060	6,000,000
20500	4150	1,000,000
20500	4160	1,000,000
20500	4165	1,000,000
20500	4175	2,000,000
20500	23000	400,000
20500	25202	200,000
20500	25401	100,000
20500	25539	200,000
20500	25566	200,000
20500	25582	200,000
20500	25587	100,000
20500	25590	1,000,000

## **SECTION 86 OF THE CHARTER OF THE CITY OF AKRON**

The Mayor shall cause to be prepared and submitted an annual budget to the Council not later than two months before the end of each fiscal year, which budget shall be based upon detailed estimates by departments and other divisions of the City government according to a classification as nearly uniform as possible. The budget shall present the following information:

- (a) An itemized statement of estimated revenues together with comparative statements of revenues for the last two fiscal years.
- (b) An itemized statement of appropriations recommended by the Mayor for current expenses and for permanent improvements, for each department or division for the ensuing fiscal year, with comparative statements of expenditures for the last two fiscal years.
- (c) A financial statement or balance sheet of the preceding year and of the current year up to date.
- (d) Such other information as may be required by the Council. Copies of such budget shall be printed and available for distribution not later than two weeks after its submission to the Council, and a public hearing shall be given before final action is taken by the Council.

## **OPERATING BUDGET PROCESS**

The City budgets on the Cash and Encumbrance basis of accounting for all of its funds. Cash basis indicates transactions are recognized only when cash is received or paid out.

Encumbrances are treated as expenditures under the basis of accounting. 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. The cash and encumbrance basis of accounting differ from generally accepted accounting principles (GAAP) as required by the Governmental Accounting Standards Board (GASB). Those requirements, among other things, provide for a modified accrual basis of accounting for the general fund, special revenue funds, debt service funds, capital project funds, and agency funds and a full accrual basis of accounting for enterprise and internal services funds, and for the preparation for each fund of balance sheets, statements of revenues and expenditures, and statements showing changes in fund balances.

The City's budget process typically begins in July with the preparation of the budget forms and instruction packets to be released during October to the individual division managers. The packets provide division managers with a listing of the budgets for which they are responsible, a current employee roster, a payroll projection report, and expenditure history. The forms contain a request for information regarding staffing levels, personnel changes, detail of vehicle replacements, and capital outlay requests. Adequate time is allowed for the completion of all necessary information and the completed packets are then returned to the Finance Department.

The Finance Department thoroughly reviews all budget requests and incorporates the revenue projection into the "tentative" Finance recommendations. Each division manager then receives the "tentative" Finance recommended budget and is allowed an opportunity to meet with Finance, if necessary, to discuss the "tentative" budget. These departmental meetings with Finance provide the divisions the opportunity to address new issues that have arisen since the budget was initially turned in.

The Finance Department finalizes the revenue assumptions and the recommended budget based on the departmental meetings and any new information, as it becomes available. The budget is then presented to the Mayor for his review and approval. The Mayor's approved budget is finalized and presented to City Council. City Council holds public hearings with each division manager and the Finance Department. At the conclusion of the hearings, City Council requests that changes be made to the budget based on the information presented during the hearings. The Finance Department will make the changes and submit the appropriation ordinance to City Council for approval. The final appropriation ordinance must be passed no later than March 31<sup>st</sup> of the budget year.

The City prepares and tracks expenditures at the line item account; however, appropriation control is at the account type level, i.e., wages/benefits, other and outlay. The Finance Director is authorized by City Council to transfer funds already appropriated within the departments within any fund or category of expenditures; however, any revisions that alter the total appropriation of said department must be individually approved by City Council. In order to



change the approved appropriation ordinance, the Finance Department prepares an amended appropriation ordinance that must be passed by City Council. This occurs a few times during the year.

The Department of Planning prepares a separate capital investment program for the City. The process is similar to the process for the operating budget except it is an annual/five-year budget. The capital budget serves as a statement by the Administration and City Council of the direction the City will take in the future. Akron residents have an opportunity to react to the City's priorities in advance of the start of the projects. The City has developed a system by which the Administration, City Council, division managers and Akron residents can request capital investment projects. The preliminary budget is presented to and reviewed by the Mayor and Cabinet, the Planning Commission, and finally City Council prior to its adoption by February 15 of each year. Changes in the budget are made at each review as deemed appropriate.

The completion of capital projects may not have an impact on the operating budget. There are capital projects that do not require a material amount of resources to maintain and/or operate while others have a substantial impact. With the five-year capital budget, there is sufficient time to plan for the impact on the operating budget. In some instances, the additional operating expenses are offset by the reduction in maintenance.

The City prepares a budget for each fund. A balanced budget is one where the projected year-end cash on hand plus the budgeted receipts for the budget year less the budgeted expenditures is positive. The City does allow budgeted expenditures to exceed budgeted receipts, but monitors the fund balance. A fund balance is the difference between cash at the beginning of the year plus receipts less expenditures and encumbrances.

The following pages contain financial information on the City's funds. The City of Akron's accounting system is made up of a series of seven fund types. Within these funds are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories – operating and non-operating in nature. The City of Akron appropriates all funds. An appropriated fund is one that has legislative control over the level of expenditure. The ordinance printed in the front of the document (page 26) is the action of the legislative body to control the level of expenditure in this group of funds.

## FINANCIAL STRUCTURE AND PRIMARY OPERATIONS

The City maintains its accounts, appropriations and other fiscal records in accordance with the procedures established and prescribed by the Audit Division in the office of the Ohio Auditor of State. The Audit Division is charged by law with the responsibility of inspecting and supervising the accounts and records of each taxing subdivision and most public agencies and institutions.

These accounting procedures are generally applicable to all Ohio municipal corporations and differ from generally accepted accounting principles as recommended by the Governmental Accounting Standards Board (GASB). Those recommendations, among other things, provide for a modified accrual basis of accounting for the general fund, special revenue funds, debt service fund, capital project funds, and agency funds and or a full accrual basis of accounting for enterprise and internal service funds, and for the preparation for each fund of balance sheets, statements of revenues and expenditures, and statements showing changes in fund balances.

The following is a simplified summary of the more significant policies followed in the financial structure of the City.

<u>FUND</u>	<u>PURPOSE</u>	<u>REVENUE</u>
<b><u>Governmental Fund Types</u></b>		
<b>GENERAL</b>	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.	Property tax, 73% of the 2% local income taxes. State and local taxes, and service charges
<b>SPECIAL REVENUE</b>		
Income Tax Collection	Collection and distribution of City income tax to General Fund and Income Tax Capital Improvement Fund.	2% City income tax
Emergency Medical Service	Provide emergency transportation and treatment to citizens.	Property tax levy
Police and Fire Pension	Payment of employer share of police and fire pension cost.	Property tax levy
Capital Investment Program Operating	Funding of construction projects and pay principal and interest payments on bonds and notes.	27% of the 2% local income taxes, grants, and miscellaneous reimbursements
Highway Maintenance	Repair and maintain the streets of Akron.	Gasoline tax, motor vehicle license tax, General Fund subsidy, and miscellaneous sales and service charges

<b>FUND</b>	<b>PURPOSE</b>	<b>REVENUE</b>
Community Learning Centers	Collection of dedicated City income tax to fund local share of Akron Public Schools/City of Akron Community Learning Centers.	0.25% City income tax
Joint Economic Development Districts (JEDDs)	Extend water and sewer lines to four contiguous townships for development purposes in exchange for each district levying an income tax.	2.25% District income tax
Street Assessment	Street lighting and cleaning	Special Assessments
Community Development	Upgrade and maintain homes in City development areas and provide services to designated service areas.	Community Development Block Grant (CDBG) funds
Health Grants	Provide health care services.	Federal and state grants
Other Special Revenue	Provide employment training, litter control, development and special project funding.	Federal and state grants
<b>DEBT SERVICE</b>	Pay and record transactions involved in debt financing.	Property taxes, interest earnings, Capital Improvement Fund
<b>CAPITAL PROJECTS</b>	Build and maintain infrastructure of the City.	Federal and state funds, Capital Improvement Fund, special assessment revenue, and CDBG funds
<b><u>Proprietary Fund Types</u></b>		
<b>ENTERPRISE</b>		
Water and Sewer	Provide water and sewer services.	Service fees
Other Enterprise	Airport, golf courses, off-street parking, oil and gas.	Service fees, General Fund and Capital Improvement Fund (income tax).
<b>INTERNAL SERVICE</b>	Self-insurance, management information systems, storeroom, engineering, and motor equipment services.	Charges to other City divisions



<b><u>FUND</u></b>	<b><u>PURPOSE</u></b>	<b><u>REVENUE</u></b>
<b><u>Fiduciary Funds</u></b>		
<b>PRIVATE PURPOSE TRUSTS AND AGENCY</b>	Trust arrangements and assets held by the City as an agent for others.	Collection of funds related to an existing trust agreement or deposits within an agency arrangement

## **2014 BUDGET CALENDAR**

<b>2013</b>	<b>Activity</b>
August	The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and the cost of services. The administration reviews the objectives of the 2013 fiscal year. There is a general budget overview of the items the City wants to specifically address.
October	Budget forms and instructions are released to the departments. The documents are hand-delivered.
October	Budget forms and computer spreadsheets are due to the Finance Department.
<b>2014</b>	
January	City Council agrees to a schedule and the Mayor's budget is introduced to the Budget and Finance Committee of City Council.
February	<p>Meetings are held with the Finance Department. The departments are given the target budget amounts and have the opportunity to ask for adjustments. The Finance Department reviews the requested changes and revisions on the proposed budgets based on more current information. The Finance Department has the opportunity to revise revenue and expenditure numbers for the current and next fiscal year. A meeting is held with the Mayor to review the proposed budget. Changes are made according to priorities set at that meeting. A proposed budget hearing schedule is sent to City Council.</p> <p>Public budget hearings with the various operating departments and City Council began February 25th. City Council has the opportunity to ask questions regarding the operations of the departments.</p>
March	The Finance Department continues to meet with City Council to discuss any open issues. The ordinance and resolution both passed on March 17, 2014.

# Goals



## **DESCRIPTION OF GOALS FOR THE CITY OF AKRON**

The City of Akron's operating departments annually prepare lists of their goals for the coming year and reports on their prior year's goals. The 2014 Budget Plan includes the individual departmental goals for 2014 and the status of their 2013 goals. The reader will find the goals listed in the budget material for each department contained in this document. While the Mayor and Council still set the priorities for the use of the City's resources, the departmental goals will give the reader the opportunity to see how the departments are responding to the goals set by the administration. Administration goals can be found in the Mayor's budget section. The reader can also see a further description of the administration's goals in the Mayor's budget letter.

The remainder of this section contains the City's fiscal performance goals. These goals were adopted by City Council resolution in 1987 and have been the basis of fiscal decision-making since that time. While some of the Fiscal Performance Goals are specific and will limit certain types of financial activity, the goal statements are not intended to restrict the City's ability and responsibility to provide emergency or unusual service delivery needs above or beyond the limitations established by the Fiscal Performance Goals.

The City of Akron's primary focus is to promote Akron as a great place to live, work and raise a family. This theme is incorporated throughout the Mayor's budget letter and in the departments' goals.

## **FISCAL PERFORMANCE GOALS**

### **PREFACE**

These Fiscal Performance Goals represent an initial effort to establish written policies for guiding the City's financial management practices. While some of the performance goals are specific and will limit certain types of financial activity, the goal statements are not intended to restrict the City's ability and responsibility to respond to emergency or unusual service delivery needs above or beyond the limitations established by the Fiscal Performance Goals.

### **REVENUE PERFORMANCE GOALS**

- The City will maintain a diversified and stable revenue system as protection from short-run fluctuations in any one revenue source.
- The City will estimate annual revenues on an objective and reasonable basis.
- The City will project revenues on a multi-year basis. For the next few years, the City is projecting a stabilization of income tax revenues, the City's largest revenue source.
- The City will use one-time or special purpose revenues (such as grants) for capital expenditures or for expenditures required by the revenue source and not to subsidize recurring personnel and operation and maintenance costs.
- The City will establish, and annually reevaluate, all user charges and service fees at a level related to the cost of providing the services. User charges and service fees will be reviewed and established so that those who directly benefit from a service help pay for it.
- The City will attempt to reduce reliance on the income tax and the property tax by:
  - a. seeking and developing additional revenue sources, and
  - b. attempting to expand and diversify the City tax base with commercial and industrial development.
- Each utility of the City will maintain revenues which will support the full direct and indirect costs of the utility.

### **RESERVE PERFORMANCE GOALS**

- The City will establish a contingency reserve of general operating revenue to:
  - a. provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature,
  - b. permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies,
  - c. as local match for public or private grants, and
  - d. to meet unexpected increases in service delivery costs.

- The City will maintain a year-to-year carryover balance in an amount necessary to maintain adequate cash flow.
- The City will develop a cash flow analysis of all funds on a regular basis. Collection, deposit and disbursement of all funds will be scheduled to ensure maximum cash availability.
- The City will obtain the maximum possible return on all cash investments in accordance with the City Council's established investment policy.
- Where permitted by law, cash from several separate funds and sources will be pooled to maximize investment yields.
- The Finance Director will provide information to the City Council concerning (1) investment performance, (2) appropriation status, (3) revenue collection, and (4) encumbrance/expenditure activity.

### **CAPITAL IMPROVEMENT PERFORMANCE GOALS**

- Capital improvements will be based on long-range projected needs to minimize future maintenance, replacement, and capital costs and to strengthen the City's long-term economic vitality and employment.
- All capital improvements will be made in accordance with the City's adopted capital improvements program. Major projects for the next few years will be related to combined sewer overflows, (CSO). The project is anticipated to cost over \$1.4 billion and is mandated by the US EPA.
- The development of the capital improvements program will be coordinated with the operating budget.
- The City will identify the estimated cost and potential funding sources for each capital project proposed before submission to review bodies and the City Council. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.
- Federal, state, and other intergovernmental and private funding sources shall be sought out and used as available to assist in financing capital improvements.

### **DEBT PERFORMANCE GOALS**

- The City will limit long-term debt to only those capital improvements that provide a long-term benefit (greater than five years) to its citizens.
- The maturity date for any debt will not exceed the reasonably expected useful life of the expenditure so financed.



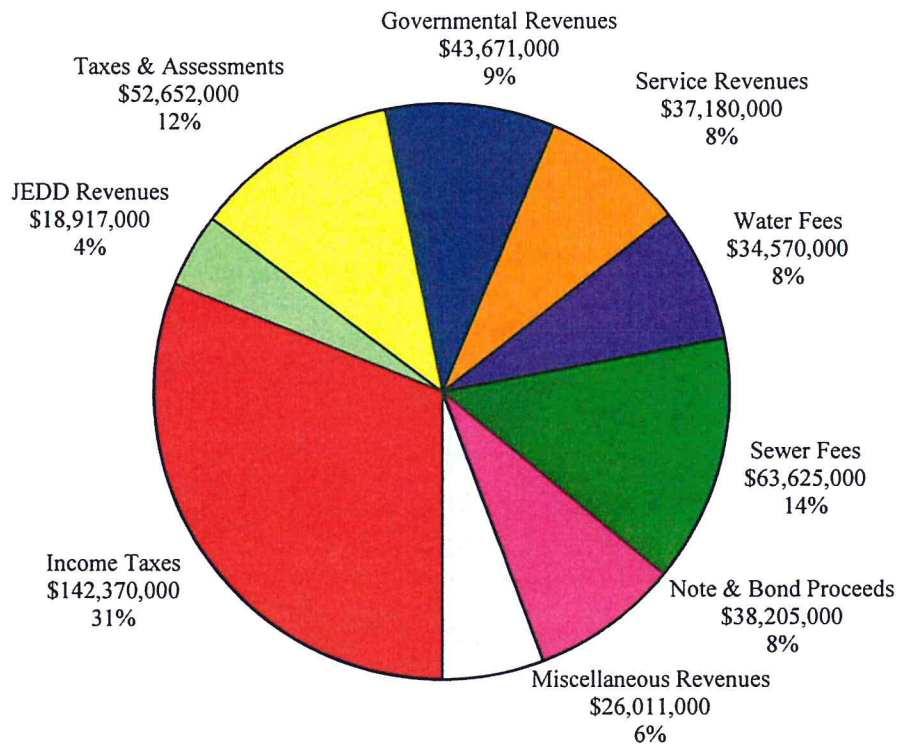
- As a means of further minimizing the impact of debt obligations on the City taxpayer:
  - a. long-term general obligation non-exempt debt shall not exceed \$750 per capita, and
  - b. debt will be issued so that debt service requirements will annually require less than 60% of all capital budget funds.
- The City will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where possible.
- The City shall encourage and maintain good relations with financial and bond rating agencies and will follow a policy of full and open disclosure on every financial report and bond prospectus.

### **FINANCIAL REPORTING PERFORMANCE GOALS**

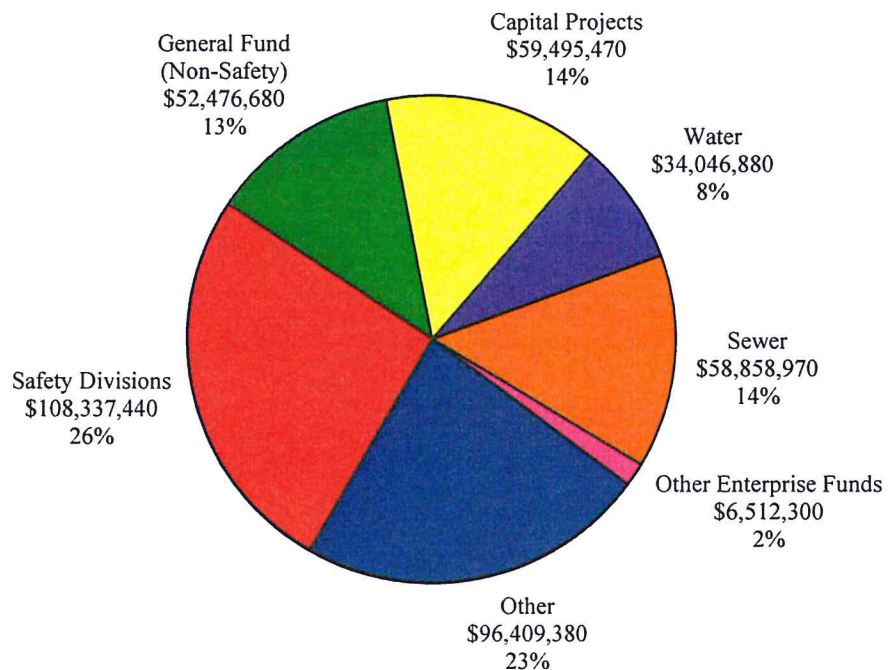
- The budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen input prior to final passage.
- The City's accounting system will maintain records on a basis consistent with accepted municipal accounting standards.
- The Finance Director will prepare as required quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.
- The City will employ an independent public audit firm to perform an annual audit and will make the annual audit available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit shall be completed and submitted to the City within 180 days of the close of the fiscal year.
- The City's Comprehensive Financial Annual Report (CAFR) will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
- The City's Operating Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.

# **Charts & Tables**

**CITY OF AKRON  
2014 BUDGET  
NET REVENUES  
TOTAL \$457,201,500**

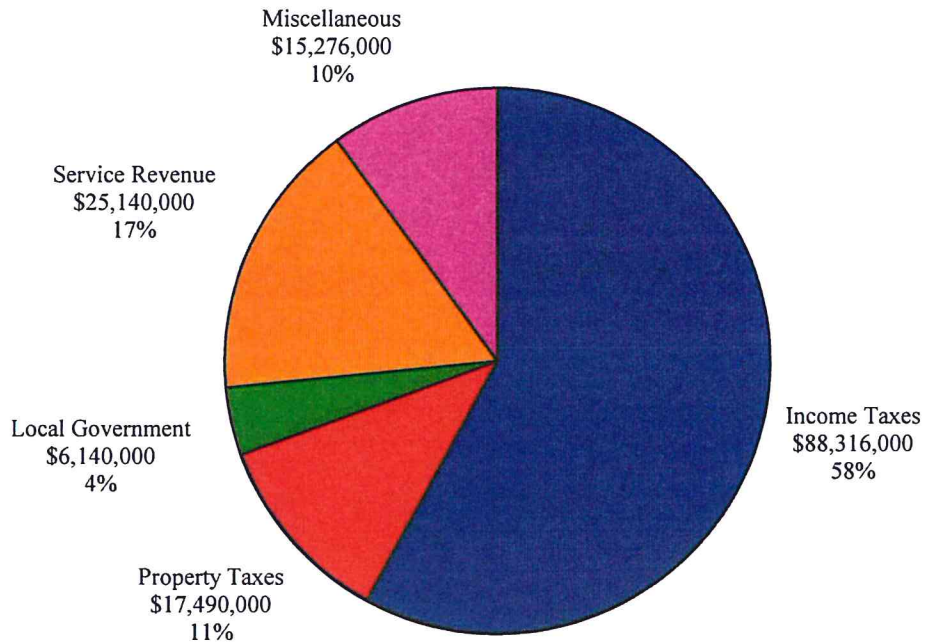


**CITY OF AKRON  
2014 BUDGET  
NET EXPENDITURES  
TOTAL \$416,137,120**

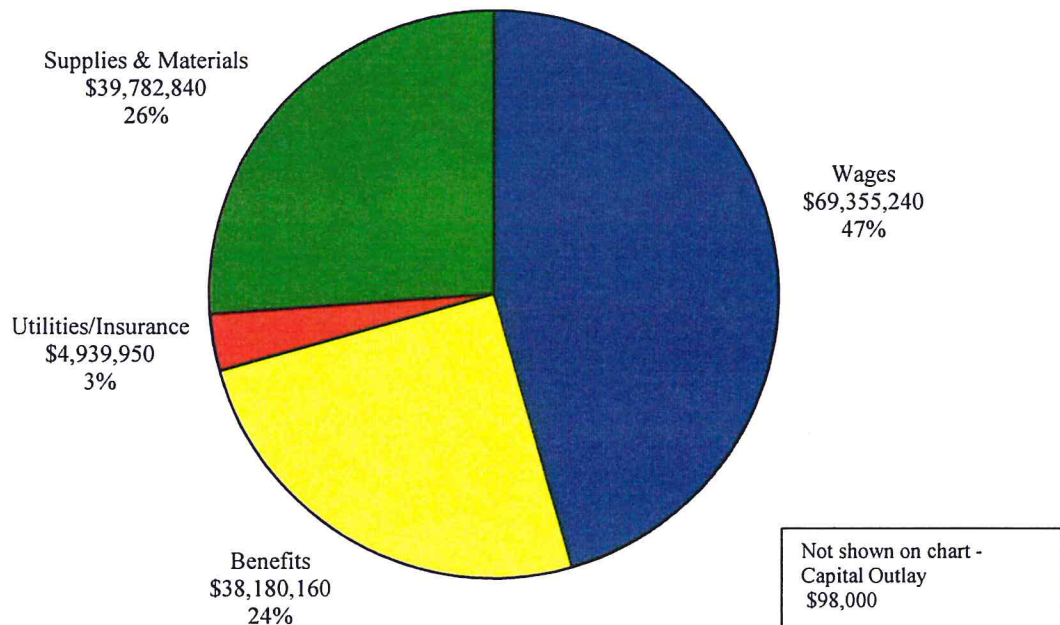




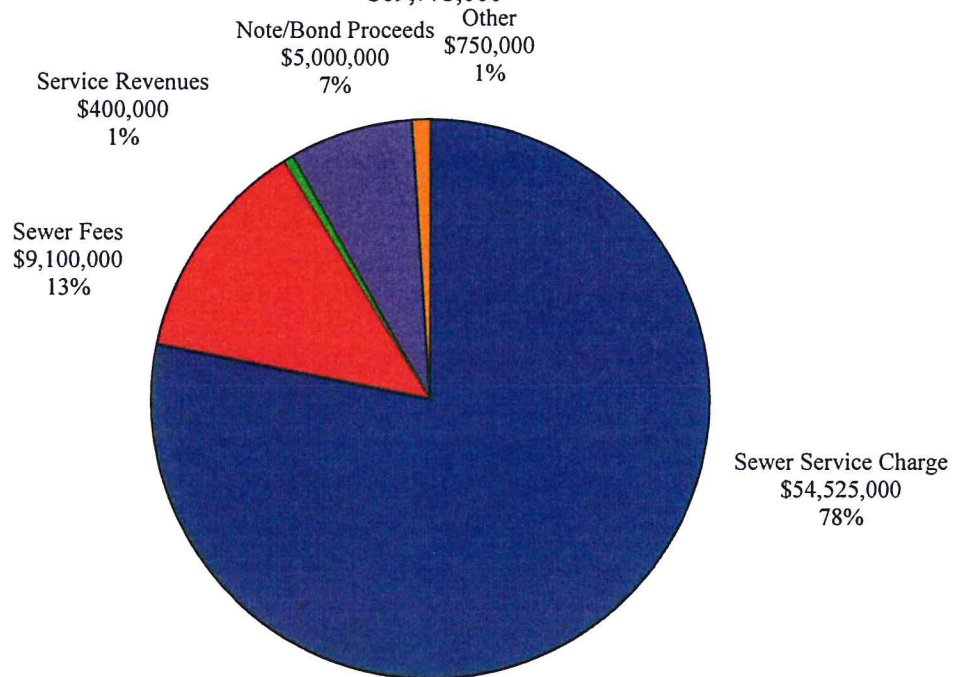
**CITY OF AKRON  
2014 OPERATING BUDGET  
GENERAL FUND - GROSS REVENUES  
TOTAL \$152,362,000**



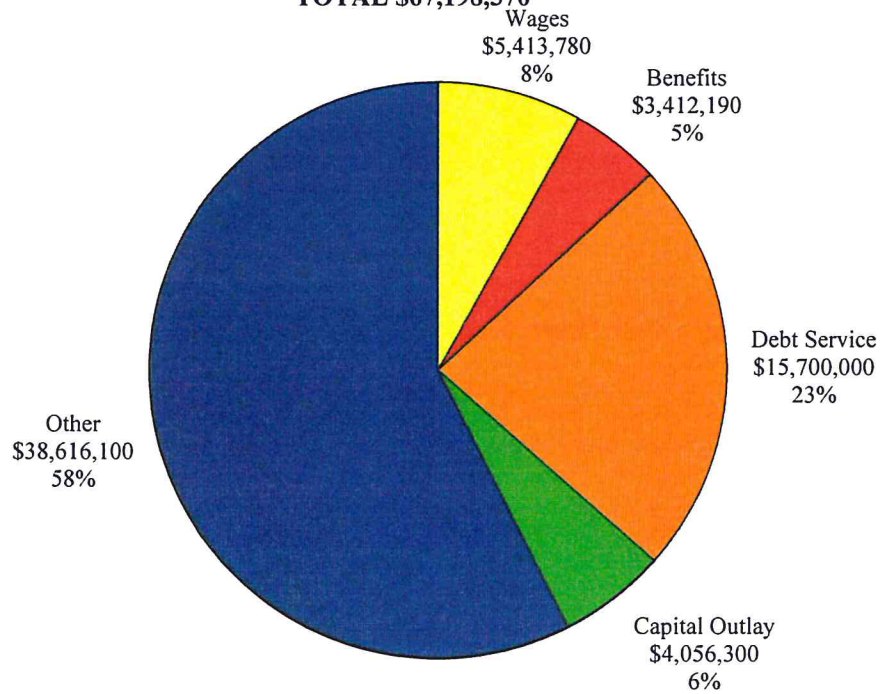
**CITY OF AKRON  
2014 OPERATING BUDGET  
GENERAL FUND - GROSS EXPENDITURES  
TOTAL \$152,356,190**



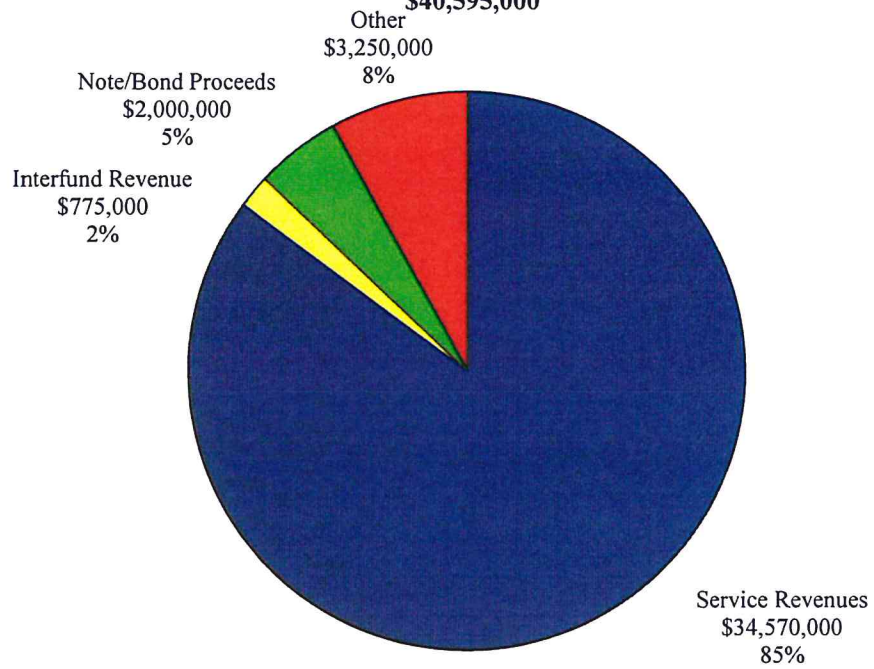
**CITY OF AKRON  
2014 OPERATING BUDGET  
SEWER FUND - GROSS REVENUES  
\$69,775,000**



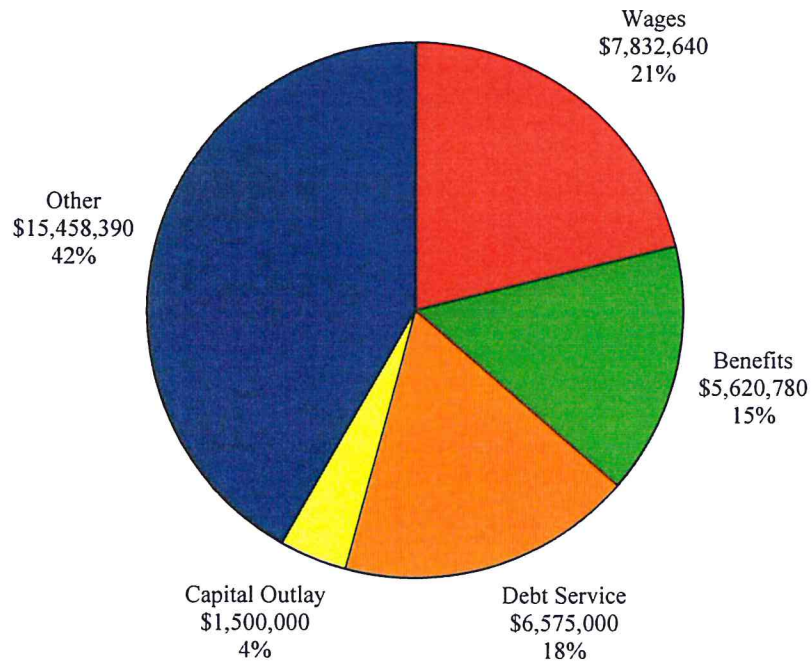
**CITY OF AKRON  
2014 OPERATING BUDGET  
SEWER FUND - GROSS EXPENDITURES  
TOTAL \$67,198,370**



**CITY OF AKRON  
2014 OPERATING BUDGET  
WATER FUND - GROSS REVENUES  
\$40,595,000**



**CITY OF AKRON  
2014 OPERATING BUDGET  
WATER FUND - GROSS EXPENDITURES  
TOTAL \$36,986,810**





**CITY OF AKRON, OHIO**  
**ANALYSIS OF 2014 BUDGETED GROSS REVENUES**  
**COMPARED TO ACTUAL 2011, 2012 AND 2013**  
**BY FUND AND SOURCE**

**By Fund Type:**

	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>
General Fund	\$154,618,134	\$143,046,403	\$158,259,428	\$152,362,000
Special Revenue Fund	174,975,998	161,446,522	173,858,963	161,699,000
Debt Service Fund	478,912	1,157,290	1,187,776	1,209,000
Capital Projects Fund	100,830,312	20,828,544	28,217,747	26,125,000
Enterprise Fund	96,641,266	117,216,867	126,825,905	117,395,000
Internal Service Fund	55,578,731	54,263,953	52,681,897	53,020,000
Trust & Agency	88,394	12,439	116,847	46,000
<b>TOTAL</b>	<b>\$583,211,747</b>	<b>\$497,972,018</b>	<b>\$541,148,563</b>	<b>\$511,856,000</b>

**By Source:**

	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>
Income Taxes	\$128,166,827	\$132,439,409	\$139,509,367	\$142,370,000
JEDD Revenues	17,956,125	21,074,095	17,196,786	18,917,000
Taxes & Assessments	37,856,060	49,004,995	54,176,029	52,652,000
Governmental Revenues	67,810,071	52,512,635	53,259,325	43,671,000
Service Revenues	115,458,039	123,616,688	129,515,632	135,375,000
Note & Bond Proceeds	50,010,421	24,344,918	53,183,696	38,205,000
Miscellaneous Revenues	107,199,236	39,756,741	38,306,210	26,011,000
Interfund Service Revenues	53,724,808	52,752,537	50,763,158	51,105,000
General Fund Subsidy	5,030,160	2,470,000	5,238,360	3,550,000
<b>TOTAL</b>	<b>\$583,211,747</b>	<b>\$497,972,018</b>	<b>\$541,148,563</b>	<b>\$511,856,000</b>

**CITY OF AKRON, OHIO**  
**ANALYSIS OF 2014 BUDGETED NET REVENUES**  
**COMPARED TO ACTUAL 2011, 2012 AND 2013**  
**BY FUND AND SOURCE**

**By Fund Type:**

	<u><b>Actual 2011</b></u>	<u><b>Actual 2012</b></u>	<u><b>Actual 2013</b></u>	<u><b>Budget 2014</b></u>
General Fund	\$154,618,134	\$143,046,403	\$158,259,428	\$152,362,000
Special Revenue Fund	170,475,998	159,266,522	169,108,963	158,399,000
Debt Service Fund	478,912	1,157,290	1,187,776	1,209,000
Capital Projects Fund	100,830,312	20,828,544	28,217,747	26,125,000
Enterprise Fund	94,051,968	116,135,387	125,843,916	116,370,000
Internal Service Fund	3,913,061	2,302,896	2,412,368	2,690,000
Trust & Agency	88,394	12,439	116,847	46,000
<b>TOTAL</b>	<u><u>\$524,456,779</u></u>	<u><u>\$442,749,481</u></u>	<u><u>\$485,147,045</u></u>	<u><u>\$457,201,000</u></u>

**By Source:**

	<u><b>Actual 2011</b></u>	<u><b>Actual 2012</b></u>	<u><b>Actual 2013</b></u>	<u><b>Budget 2014</b></u>
Income Taxes	\$128,166,827	\$132,439,409	\$139,509,367	\$142,370,000
JEDD Revenues	17,956,125	21,074,095	17,196,786	18,917,000
Taxes & Assessments	37,856,060	49,004,995	54,176,029	52,652,000
Governmental Revenues	67,810,071	52,512,635	53,259,325	43,671,000
Service Revenues	115,458,039	123,616,688	129,515,632	135,375,000
Note & Bond Proceeds	50,010,421	24,344,918	53,183,696	38,205,000
Miscellaneous Revenues	107,199,236	39,756,741	38,306,210	26,011,000
<b>TOTAL</b>	<u><u>\$524,456,779</u></u>	<u><u>\$442,749,481</u></u>	<u><u>\$485,147,045</u></u>	<u><u>\$457,201,000</u></u>

**CITY OF AKRON, OHIO**  
**ANALYSIS OF 2014 BUDGETED GROSS EXPENDITURES**  
**COMPARED TO ACTUAL 2011, 2012 AND 2013**  
**BY FUND SOURCE AND CATEGORY**

**By Funding Source:**

	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>
General Fund	\$152,148,206	\$143,134,931	\$158,006,391	\$152,356,190
Special Revenue Fund	161,128,207	157,791,509	159,265,789	156,202,250
Debt Service fund	519,570	1,309,704	1,426,387	1,455,090
Capital Projects Fund	91,385,835	21,151,127	20,444,363	26,544,890
Enterprise Fund	95,279,379	113,657,196	120,834,832	110,937,880
Internal Service Fund	52,112,988	51,356,712	51,640,045	52,781,500
Trust & Agency	13,013	10,708	38,622	74,500
GRAND TOTAL	<u>\$552,587,198</u>	<u>\$488,411,887</u>	<u>\$511,656,429</u>	<u>\$500,352,300</u>

**By Expenditure Category:**

	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>
Wages and Benefits:				
Salaries and Wages	\$103,642,124	\$105,987,153	\$107,853,527	\$109,372,000
Employee Benefits	61,472,247	56,732,596	56,613,496	63,281,270
Total Wages & Benefits	<u>165,114,371</u>	<u>162,719,749</u>	<u>164,467,023</u>	<u>172,653,270</u>
Operations and Maintenance				
Discretionary	282,006,842	221,414,210	226,745,123	207,264,960
Non-Discretionary	83,622,383	86,761,540	96,935,083	99,345,370
Total Operations and Maintenance	<u>365,629,225</u>	<u>308,175,750</u>	<u>323,680,206</u>	<u>306,610,330</u>
Capital Outlay	<u>21,843,602</u>	<u>17,516,388</u>	<u>23,509,200</u>	<u>21,088,700</u>
Grand Total	<u>\$552,587,198</u>	<u>\$488,411,887</u>	<u>\$511,656,429</u>	<u>\$500,352,300</u>



**CITY OF AKRON, OHIO**  
**ANALYSIS OF 2014 BUDGETED NET EXPENDITURES**  
**COMPARED TO ACTUAL 2011, 2012 AND 2013**  
**BY FUND SOURCE AND CATEGORY**

**By Funding Source:**

	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>
General Fund	\$134,571,995	\$127,989,241	\$141,160,056	\$140,233,780
Special Revenue Fund	142,518,555	145,302,998	150,886,418	150,837,360
Debt Service fund	511,993	1,300,736	1,418,670	1,447,340
Capital Projects Fund	20,053,781	11,665,069	17,392,798	24,128,490
Enterprise Fund	86,087,855	100,042,310	111,252,141	99,418,150
Internal Service Fund	0	0	0	0
Trust & Agency	8,418	9,748	37,159	72,000
GRAND TOTAL	<u>\$383,752,597</u>	<u>\$386,310,102</u>	<u>\$422,147,242</u>	<u>\$416,137,120</u>

**By Expenditure Category:**

	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>
Wages and Benefits:				
Salaries and Wages	\$98,341,436	\$100,601,015	\$102,496,312	\$104,268,140
Employee Benefits	58,272,682	53,882,084	54,010,955	60,344,530
Total Wages & Benefits	<u>156,614,118</u>	<u>154,483,099</u>	<u>156,507,267</u>	<u>164,612,670</u>
Operations and Maintenance				
Discretionary	122,997,568	130,045,925	147,563,582	133,818,380
Non-Discretionary	82,081,156	84,264,690	94,567,193	96,617,370
Total Operations and Maintenance	<u>205,078,724</u>	<u>214,310,615</u>	<u>242,130,775</u>	<u>230,435,750</u>
Capital Outlay	<u>22,059,755</u>	<u>17,516,388</u>	<u>23,509,200</u>	<u>21,088,700</u>
Grand Total	<u>\$383,752,597</u>	<u>\$386,310,102</u>	<u>\$422,147,242</u>	<u>\$416,137,120</u>

## SUMMARY OF FUNDS

The following pages contain financial information on the City's funds. The City of Akron's accounting system is made up of a series of seven fund types. Within these funds are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories—operating and non-operating (Page 27). The ordinance printed in the front of this document in the introductory section is the action of the legislative body to control the level of expenditures. As a rule of thumb, the operating funds are those that either: (a) receive local tax dollars; (b) have personnel costs included; or (c) are mandated to be appropriated by state law. The non-operating funds are primarily related to capital projects. In order to change the expenditure pattern from that authorized by ordinance, City Council must pass a revised appropriation. This occurs three or four times annually.

The City's budget process is a modified cash basis. 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. For the purpose of monitoring the budget, encumbrances are considered the same as expenditures in determining the balance available for future expenditure.

The City tracks expenses at the line item account; however, appropriation control is at the following categories: account type; i.e., wages/benefits, other operations and maintenance, and capital outlay.

## DISCUSSION OF MATERIAL CHANGES OF FUND BALANCES

There are six funds with a balance that had a material change. Explanations are provided below:

<b>Fund</b>	<b>Fund Title</b>	<b>Actual 2013</b>	<b>Budgeted 2014</b>	<b>Amount Change</b>	<b>Percent Change</b>	<b>Explanation</b>
2000	Income Tax Collection Fund	1,333,083	2,060,465	\$727,382	54.56%	The increase in fund balance is a result of projected increase in income tax revenue and monitoring expenditures.
2005	Emergency Medical Services (EMS) Fund	(42,446)	784,818	\$827,264	1948.98%	The elimination of the fund deficit is attributed to stringent expenditure control coupled with a review of the fee schedule.
2080	Community Development Fund	132,052	681,190	\$549,138	415.85%	This fund is a reimbursable grant fund. The projected increase in fund balance is related to the timing of grant reimbursements along with a decrease in expenditures.
2095	Community Environment Grants Fund	348,993	1,048,993	\$700,000	200.58%	The increase in fund balance is attributed to a decrease in expenditures.
2305	Safety Programs Fund	3,082,588	1,677,815	(\$1,404,773)	-45.57%	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
5000	Water Fund	1,879,901	5,488,224	\$3,608,323	191.94%	The increase in fund balance is attributed to increased operational revenues coupled with the issuance of notes.



### COMPARATIVE SUMMARY OF RECEIPTS - \$500,000 OR LESS

For the 2014 budget document, the City has chosen to include comparative statements for those funds with revenue exceeding \$500,000. All other funds, and the amount of budgeted revenue, are listed below.

<u>Fund</u>	<u>Fund Name</u>	<u>Amount</u>
2035	Street Assessment	\$ 0
2085	Air Quality	0
2095	Community Environment Grants	0
2200	Special Revenue Loans	0
2255	Akron Municipal Court Information System	275,000
2290	Public Health	20,000
2300	Various Domestic Violence	0
2315	Health Grants	500
4048	Capital Projects O/S Resources	0
4050	Road and Bridge Improvements	0
4150	Information and Technology Improvements	0
4155	Transportation	0
4165	Public Facilities and Improvements	265,000
5010	Oil and Gas	250,000
6009	Self-Insurance Settlement	100,000
6010	Storeroom	0
7000	Claire Merrix Tennis Trust	0
7003	Holocaust Memorial	15,000
7010	Unclaimed Monies	30,000
7020	Police/Fire Beneficiary	1,000
7025	Police Property Monetary Evidence	0

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

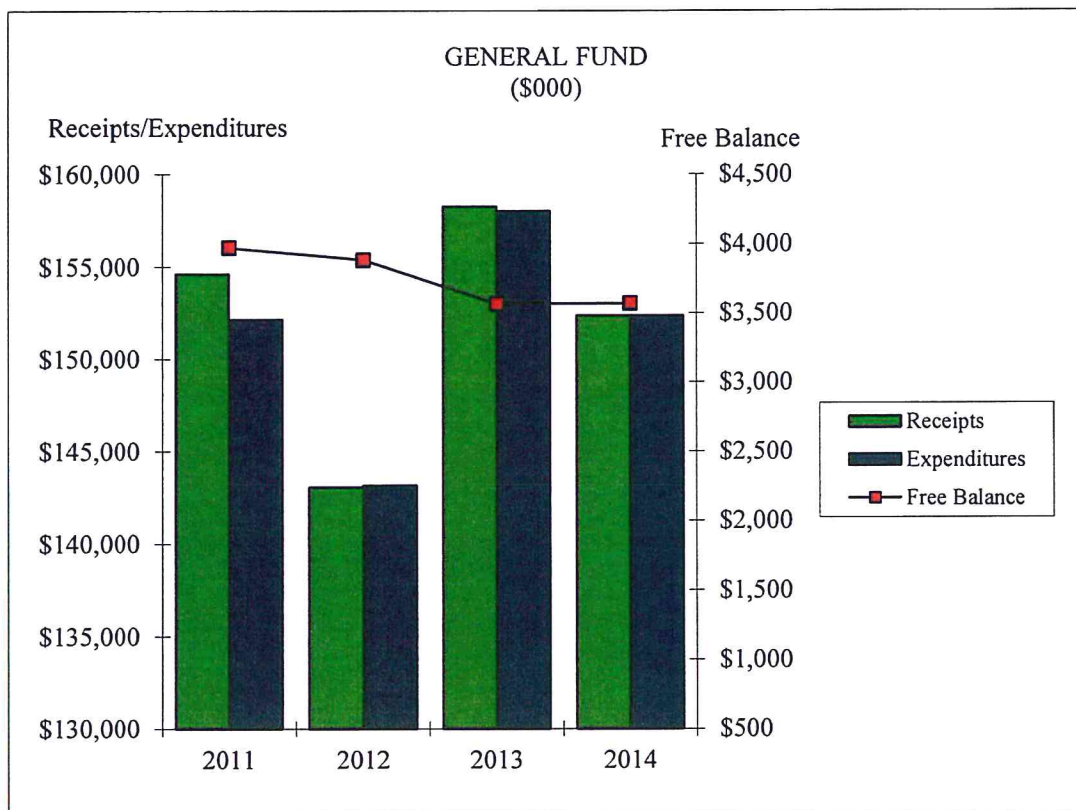
<b>GENERAL FUND (1000)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$5,261,877	\$5,210,190	\$5,121,662	\$5,374,699
Implementation of GASB #54	(2,521,615)	0	0	0
Receipts - 01/01-12/31	154,618,134	143,046,403	158,259,428	152,362,000
Available Resources	\$157,358,396	\$148,256,593	\$163,381,090	\$157,736,699
Less Expenditures - 01/01 - 12/31	152,148,206	143,134,931	158,006,391	152,356,190
Cash on Hand as of December 31	\$5,210,190	\$5,121,662	\$5,374,699	\$5,380,509
Less: End of -Year Encumbrances	1,237,472	1,236,966	1,809,776	1,810,000
Unencumbered Balance as of December 31	\$3,972,718	\$3,884,696	\$3,564,923	\$3,570,509

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	\$80,352,236	\$81,106,650	\$86,140,944	\$88,316,000
Property Taxes	20,983,845	16,566,693	17,147,361	17,490,000
JEDD Revenues	1,472,000	4,200,000	4,107,500	4,210,000
Inheritance	3,804,916	4,454,446	4,855,477	0
Local Government	12,378,170	8,668,934	6,640,387	6,140,000
Ohio Casino Revenue	0	705,873	3,059,893	3,366,000
Service Revenues	20,416,440	21,521,704	23,942,996	25,140,000
Miscellaneous Revenues	15,210,527	5,822,103	12,364,870	7,700,000
<b>TOTAL RECEIPTS</b>	<b>\$154,618,134</b>	<b>\$143,046,403</b>	<b>\$158,259,428</b>	<b>\$152,362,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$103,072,029	\$100,430,084	\$102,588,699	\$107,535,400
Other Operations & Maintenance	49,060,682	42,704,847	49,180,024	44,722,790
Capital Outlay	15,495	0	6,237,668	98,000
<b>TOTAL EXPENDITURES</b>	<b>\$152,148,206</b>	<b>\$143,134,931</b>	<b>\$158,006,391</b>	<b>\$152,356,190</b>





**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

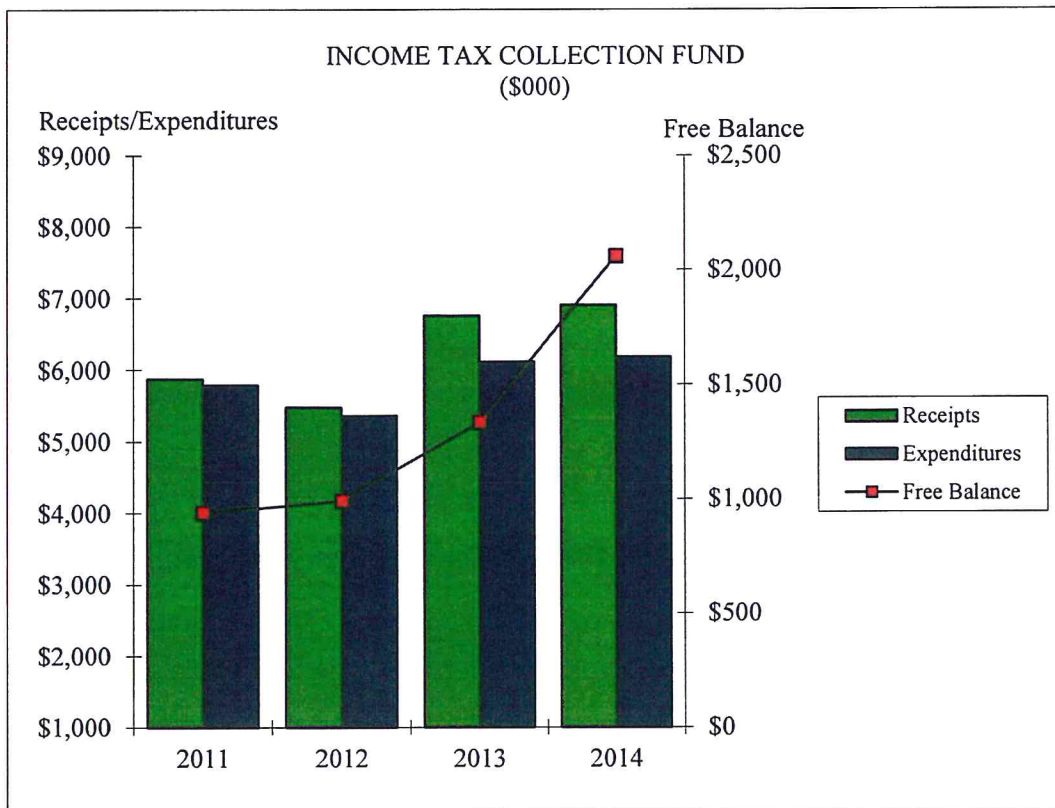
<b>INCOME TAX COLLECTION FUND (2000)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$925,516	\$1,013,105	\$1,130,068	\$1,776,255
Receipts - 01/01-12/31	5,877,481	5,480,186	6,757,870	6,907,000
Available Resources	\$6,802,997	\$6,493,291	\$7,887,938	\$8,683,255
Less Expenditures - 01/01 - 12/31	5,789,892	5,363,223	6,111,683	6,179,790
Cash on Hand as of December 31	\$1,013,105	\$1,130,068	\$1,776,255	\$2,503,465
Less: End of -Year Encumbrances	74,984	139,418	443,172	443,000
Unencumbered Balance as of December 31	\$938,121	\$990,650	\$1,333,083	\$2,060,465

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	\$5,721,184	\$5,317,575	\$6,577,233	\$6,742,000
Miscellaneous Revenues	156,297	162,611	180,637	165,000
<b>TOTAL RECEIPTS</b>	<b>\$5,877,481</b>	<b>\$5,480,186</b>	<b>\$6,757,870</b>	<b>\$6,907,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$2,047,148	\$1,774,104	\$1,655,891	\$1,736,640
Other Operations & Maintenance	3,742,744	3,589,119	4,320,792	4,443,150
Capital Outlay	0	0	135,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,789,892</b>	<b>\$5,363,223</b>	<b>\$6,111,683</b>	<b>\$6,179,790</b>



**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

<b>EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$3,590,206)	(\$3,398,837)	(\$2,987,034)	\$36,678
Receipts - 01/01-12/31	10,045,898	11,131,772	13,446,693	9,863,000
Available Resources	\$6,455,692	\$7,732,935	\$10,459,659	\$9,899,678
Less Expenditures - 01/01 - 12/31	9,854,529	10,719,969	10,422,981	9,035,860
Cash on Hand as of December 31	(\$3,398,837)	(\$2,987,034)	\$36,678	\$863,818
Less: End of -Year Encumbrances	65,478	70,361	79,124	79,000
Unencumbered Balance as of December 31	(\$3,464,315)	(\$3,057,395)	(\$42,446)	\$784,818

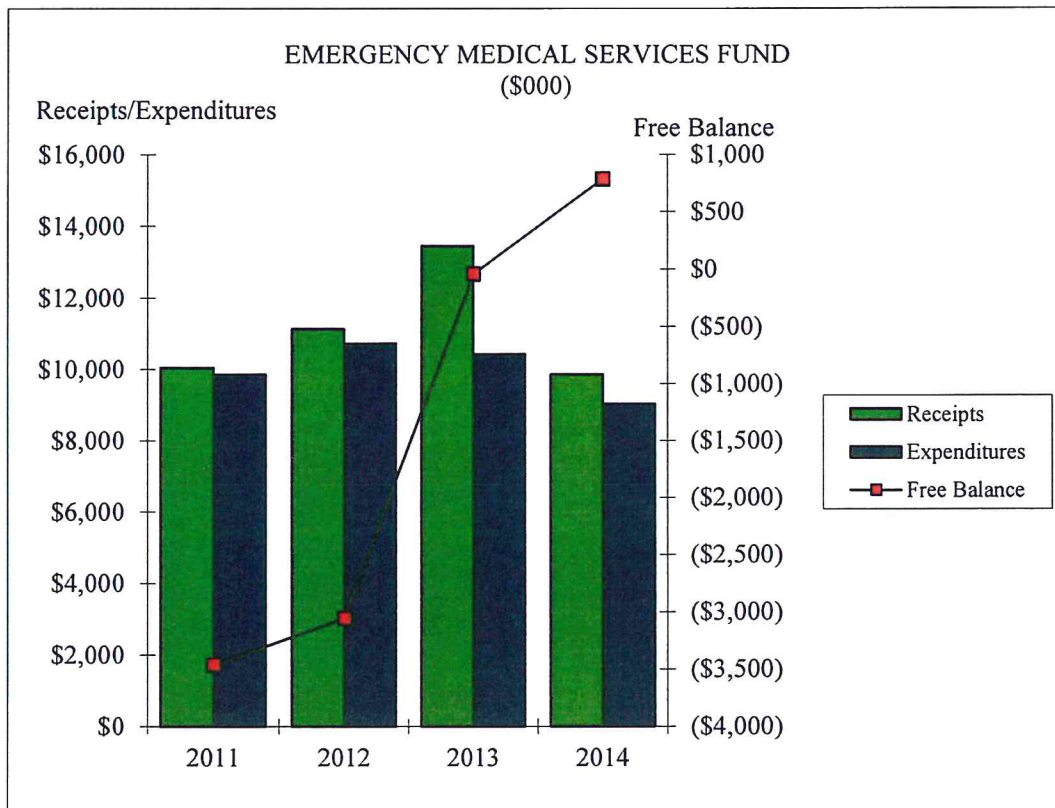
**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Property Taxes	\$8,255,710	\$7,154,763	\$7,340,701	\$7,488,000
Transport Billing	1,736,175	1,786,968	1,802,363	575,000
General Fund Subsidy	0	2,180,000	4,225,000	1,800,000
Other Revenue	54,013	10,041	78,629	0
<b>TOTAL RECEIPTS</b>	<b>\$10,045,898</b>	<b>\$11,131,772</b>	<b>\$13,446,693</b>	<b>\$9,863,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$8,571,093	\$9,506,241	\$9,124,990	\$7,813,490
Other Operations & Maintenance	1,266,256	1,213,728	1,297,991	1,222,370
Capital Outlay	17,180	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$9,854,529</b>	<b>\$10,719,969</b>	<b>\$10,422,981</b>	<b>\$9,035,860</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

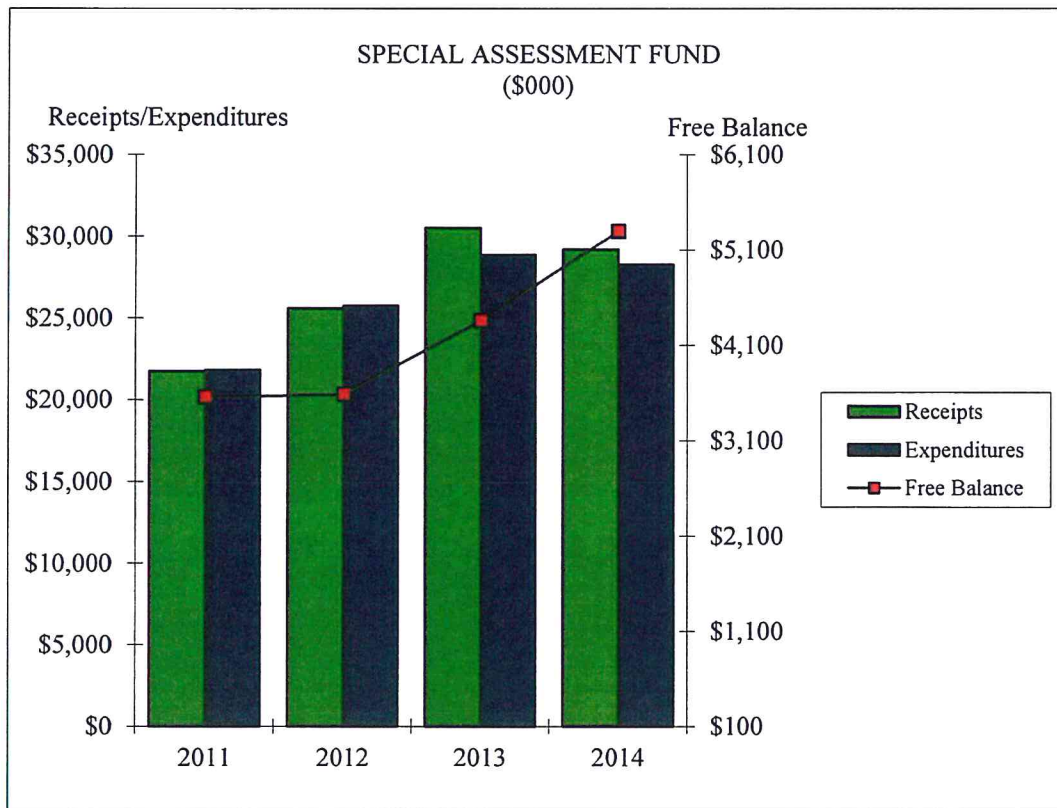
<b>SPECIAL ASSESSMENT FUND (2010)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$175,068	\$3,924,917	\$3,773,479	\$5,419,776
Implementation of GASB #54	3,845,391	0	0	0
Receipts - 01/01-12/31	21,737,638	25,604,152	30,506,665	29,205,000
Available Resources	\$25,758,097	\$29,529,069	\$34,280,144	\$34,624,776
Less Expenditures - 01/01 - 12/31	21,833,180	25,755,590	28,860,368	28,265,030
Cash on Hand as of December 31	\$3,924,917	\$3,773,479	\$5,419,776	\$6,359,746
Less: End of -Year Encumbrances	368,531	191,335	1,065,169	1,065,000
Unencumbered Balance as of December 31	\$3,556,386	\$3,582,144	\$4,354,607	\$5,294,746

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Special Assessments	\$2,169,702	\$14,211,636	\$16,394,373	\$16,500,000
Note/Bond Proceeds	9,611,128	11,250,900	12,966,750	12,500,000
Service Revenues	175,537	84,830	138,324	150,000
Miscellaneous Revenues	9,781,271	56,786	1,007,218	55,000
<b>TOTAL RECEIPTS</b>	<b>\$21,737,638</b>	<b>\$25,604,152</b>	<b>\$30,506,665</b>	<b>\$29,205,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$4,449,073	\$3,924,021	\$3,983,933	\$4,087,160
Other Operations & Maintenance	17,275,499	21,831,569	24,204,293	24,177,870
Capital Outlay	108,608	0	672,142	0
<b>TOTAL EXPENDITURES</b>	<b>\$21,833,180</b>	<b>\$25,755,590</b>	<b>\$28,860,368</b>	<b>\$28,265,030</b>





## COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

### POLICE PENSION

#### EMPLOYER'S LIABILITY FUND (2015)

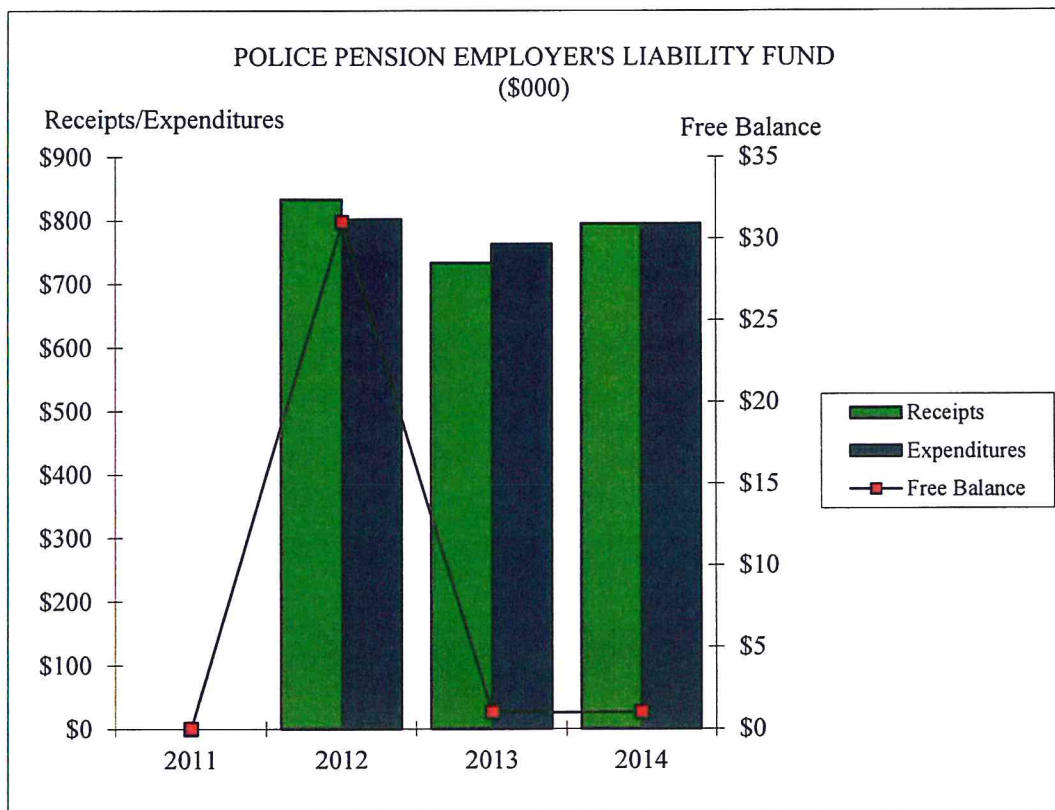
	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014
Cash Balance January 1	\$17,625	\$0	\$31,004	\$1,587
Implementation of GASB #54	(17,625)	0	0	0
Receipts - 01/01-12/31	0	832,626	733,404	795,000
Available Resources	\$0	\$832,626	\$764,408	\$796,587
Less Expenditures - 01/01 - 12/31	0	801,622	762,821	795,000
Cash on Hand as of December 31	\$0	\$31,004	\$1,587	\$1,587
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$0	\$31,004	\$1,587	\$1,587

### COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014
Property Taxes	\$0	\$815,001	\$733,404	\$795,000
Miscellaneous Revenue		17,625	0	0
<b>TOTAL RECEIPTS</b>	<b>\$0</b>	<b>\$832,626</b>	<b>\$733,404</b>	<b>\$795,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014
Wages and Benefits	\$0	\$650,000	\$475,000	\$400,000
Other Operations & Maintenance	0	151,622	287,821	395,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$801,622</b>	<b>\$762,821</b>	<b>\$795,000</b>



**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

<b>FIRE PENSION EMPLOYER'S LIABILITY FUND (2020)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$17,625	\$0	\$31,004	\$1,587
Implementation of GASB #54	(17,625)	0	0	0
Receipts - 01/01-12/31	0	832,626	733,404	795,000
Available Resources	\$0	\$832,626	\$764,408	\$796,587
Less Expenditures - 01/01 - 12/31	0	801,622	762,821	795,000
Cash on Hand as of December 31	\$0	\$31,004	\$1,587	\$1,587
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$0	\$31,004	\$1,587	\$1,587

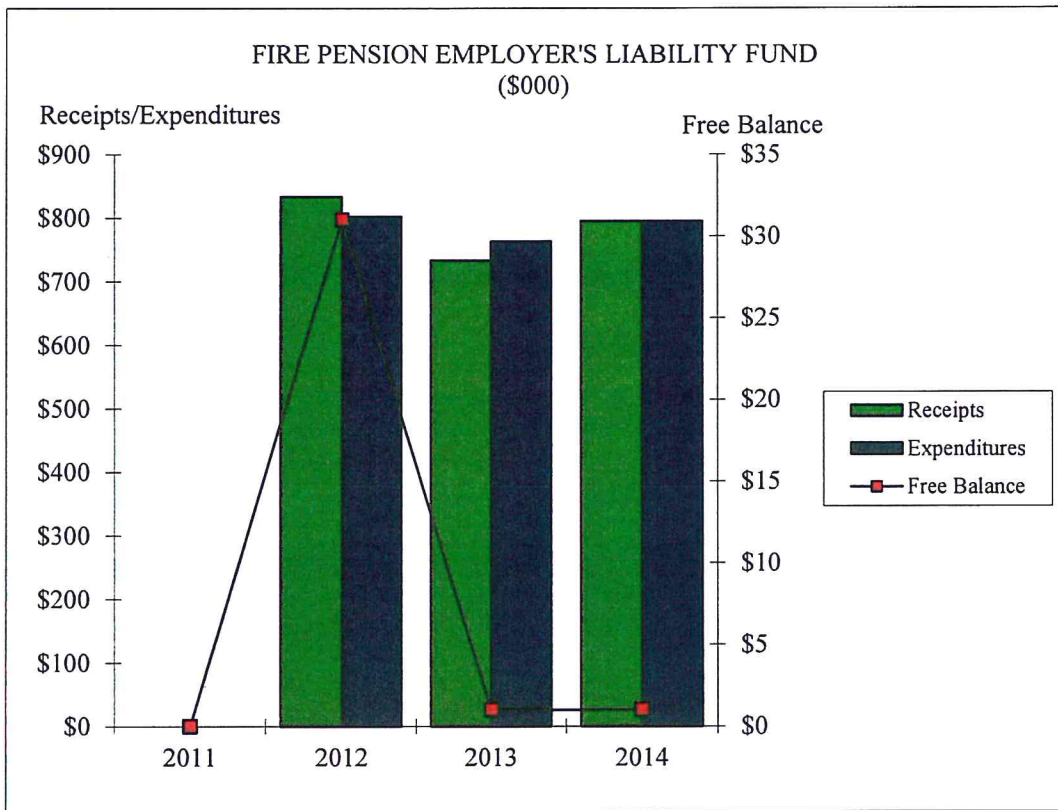
**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Property Taxes	\$0	\$815,001	\$733,404	\$795,000
Miscellaneous Revenue	0	17,625	0	0
<b>TOTAL RECEIPTS</b>	<b>\$0</b>	<b>\$832,626</b>	<b>\$733,404</b>	<b>\$795,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$650,000	\$475,000	\$400,000
Other Operations & Maintenance	0	151,622	287,821	395,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$801,622</b>	<b>\$762,821</b>	<b>\$795,000</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

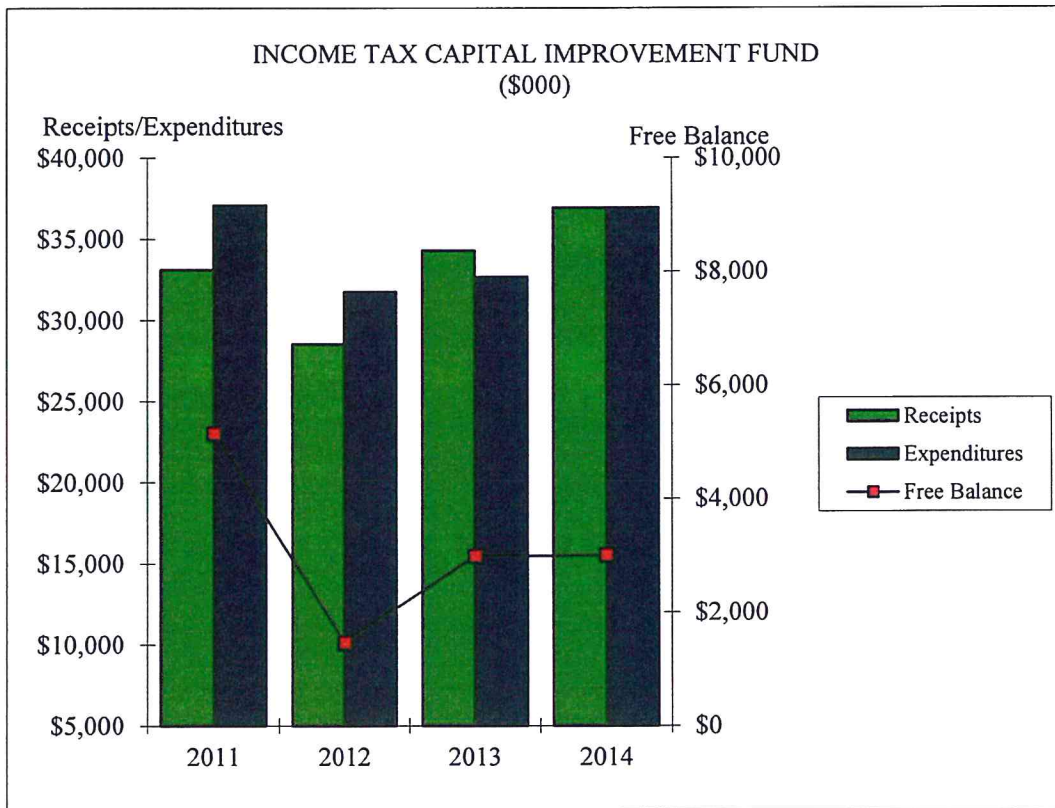
<b>INCOME TAX CAPITAL IMPROVEMENT FUND (2025)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$9,152,339	\$5,489,285	\$2,264,376	\$3,881,363
Implementation of GASB #54	284,491	0	0	0
Receipts - 01/01-12/31	33,120,993	28,529,399	34,270,035	36,920,000
Available Resources	\$42,557,823	\$34,018,684	\$36,534,411	\$40,801,363
Less Expenditures - 01/01 - 12/31	37,068,538	31,754,308	32,653,048	36,906,460
Cash on Hand as of December 31	\$5,489,285	\$2,264,376	\$3,881,363	\$3,894,903
Less: End of -Year Encumbrances	346,980	808,830	897,642	898,000
Unencumbered Balance as of December 31	\$5,142,305	\$1,455,546	\$2,983,721	\$2,996,903

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	\$25,907,212	\$24,912,096	\$30,038,928	\$30,790,000
JEDD Revenues	920,000	1,675,000	2,342,500	1,700,000
Governmental Revenues	2,544,369	717,719	661,713	680,000
Gasoline Tax	1,826,000	24,719	21,577	25,000
Note/Bond Proceeds	1,146,056	0	224,490	2,750,000
Miscellaneous Revenues	777,356	1,199,865	980,827	975,000
<b>TOTAL RECEIPTS</b>	<b>\$33,120,993</b>	<b>\$28,529,399</b>	<b>\$34,270,035</b>	<b>\$36,920,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$650,321	\$613,193	\$593,008	\$605,340
Other Operations & Maintenance	35,879,298	30,285,330	31,293,473	35,301,120
Capital Outlay	538,919	855,785	766,567	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$37,068,538</b>	<b>\$31,754,308</b>	<b>\$32,653,048</b>	<b>\$36,906,460</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

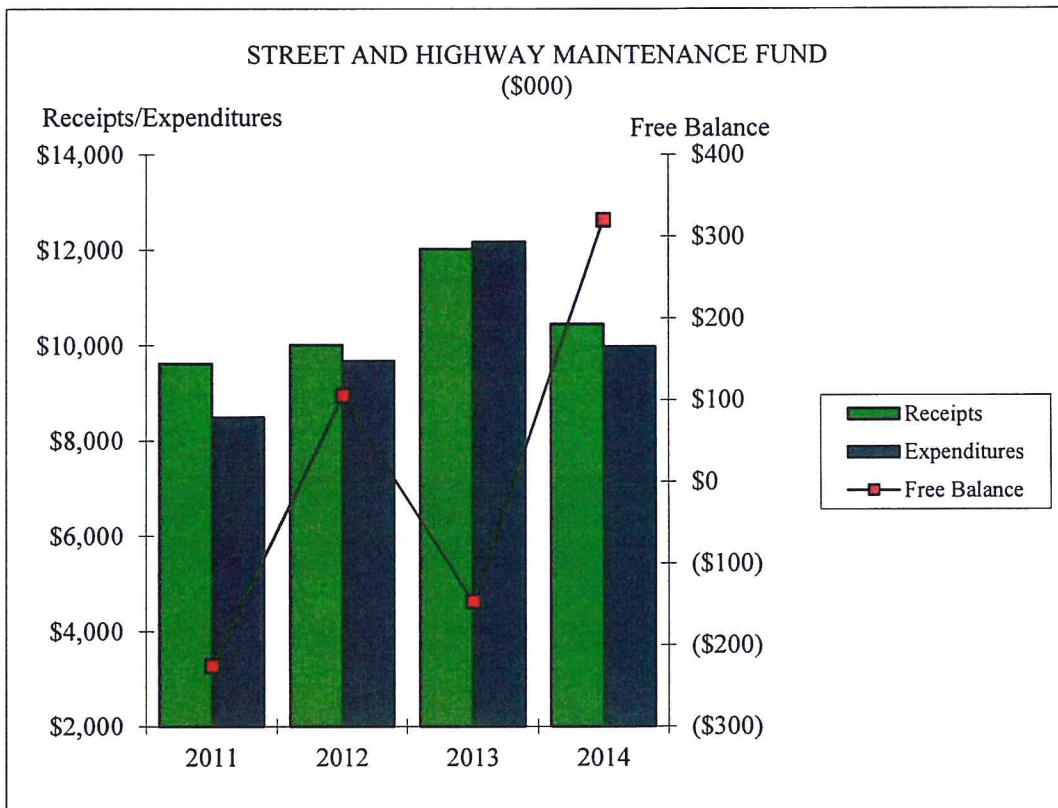
<b>STREET AND HIGHWAY MAINTENANCE FUND (2030)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$1,306,867)	(\$183,201)	\$156,515	\$5,392
Receipts - 01/01-12/31	9,624,565	10,016,602	12,023,211	10,450,000
Available Resources	\$8,317,698	\$9,833,401	\$12,179,726	\$10,455,392
Less Expenditures - 01/01 - 12/31	8,500,899	9,676,886	12,174,334	9,983,120
Cash on Hand as of December 31	(\$183,201)	\$156,515	\$5,392	\$472,272
Less: End of -Year Encumbrances	42,714	52,273	153,036	153,000
Unencumbered Balance as of December 31	(\$225,915)	\$104,242	(\$147,644)	\$319,272

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Gasoline Tax	\$4,018,717	\$5,059,013	\$5,072,018	\$4,850,000
Motor Vehicle License Tax	2,438,713	2,635,783	3,250,271	2,575,000
General Fund Subsidy	900,000	0	525,000	1,500,000
Service Revenues	592,698	299,066	112,768	150,000
State of Ohio Reimbursement	1,406,775	1,484,946	1,470,985	1,250,000
Miscellaneous Revenues	267,662	537,794	1,592,169	125,000
<b>TOTAL RECEIPTS</b>	<b>\$9,624,565</b>	<b>\$10,016,602</b>	<b>\$12,023,211</b>	<b>\$10,450,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$4,766,631	\$5,760,677	\$5,891,663	\$6,498,660
Other Operations & Maintenance	3,723,830	3,907,527	4,935,026	3,484,460
Capital Outlay	10,438	8,682	1,347,645	0
<b>TOTAL EXPENDITURES</b>	<b>\$8,500,899</b>	<b>\$9,676,886</b>	<b>\$12,174,334</b>	<b>\$9,983,120</b>



### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

<b>COMMUNITY DEVELOPMENT FUND (2080)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$4,240,685)	(\$500,174)	\$59,334	\$625,860
Receipts - 01/01-12/31	19,974,906	13,771,340	12,766,171	8,150,000
Available Resources	\$15,734,221	\$13,271,166	\$12,825,505	\$8,775,860
Less Expenditures - 01/01 - 12/31	16,234,395	13,211,832	12,199,645	7,600,670
Cash on Hand as of December 31	(\$500,174)	\$59,334	\$625,860	\$1,175,190
Less: End of -Year Encumbrances	32,481	214,079	493,808	494,000
Unencumbered Balance as of December 31	(\$532,655)	(\$154,745)	\$132,052	\$681,190

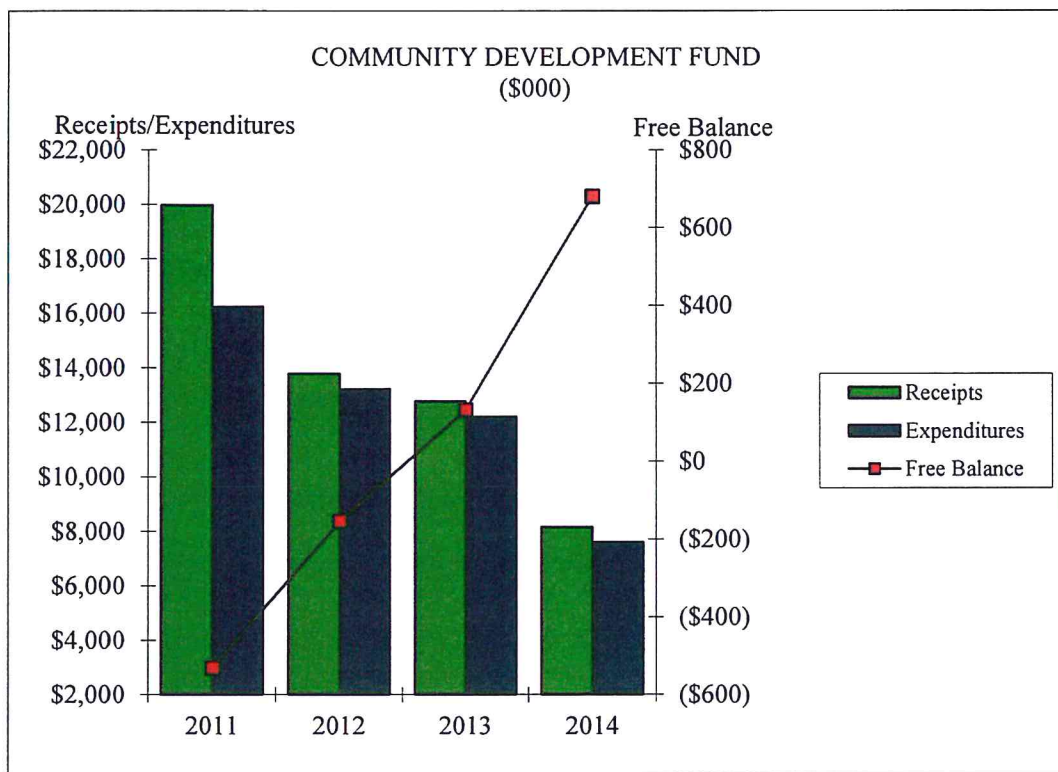
### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Governmental Revenues	\$14,044,093	\$11,526,709	\$11,173,452	\$7,000,000
Income Taxes	2,036,470	205,000	0	0
Service Revenues	875,795	358,872	331,072	350,000
Note/Bond Proceeds	235,577	0	0	0
Miscellaneous Revenues	2,782,971	1,680,759	1,261,647	800,000
<b>TOTAL RECEIPTS</b>	<b>\$19,974,906</b>	<b>\$13,771,340</b>	<b>\$12,766,171</b>	<b>\$8,150,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$2,250,352	\$2,077,198	\$1,868,053	\$2,099,080
Other Operations & Maintenance	13,122,507	10,666,251	10,331,592	5,501,590
Capital Outlay	861,536	468,383	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$16,234,395</b>	<b>\$13,211,832</b>	<b>\$12,199,645</b>	<b>\$7,600,670</b>





## COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

### COMMUNITY ENVIRONMENT GRANTS FUND (2095)

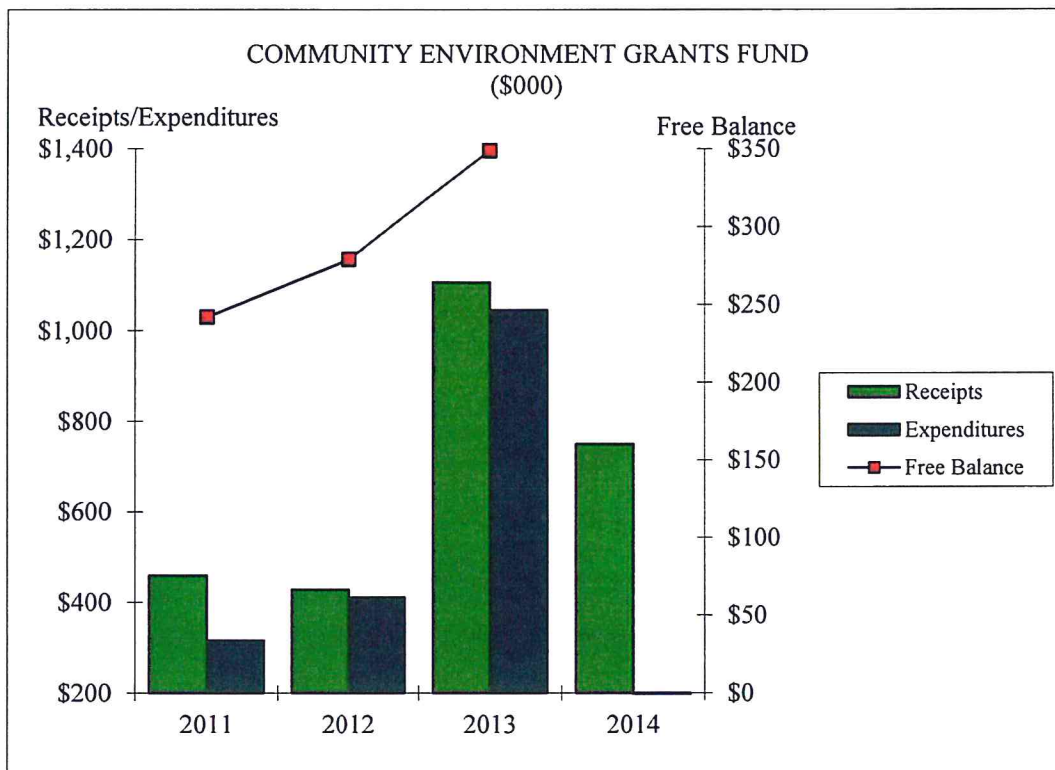
	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014
Cash Balance January 1	\$201,643	\$271,348	\$288,180	\$348,993
Implementation of GASB #54	(73,681)	0	0	0
Receipts - 01/01-12/31	459,298	427,924	1,106,027	750,000
Available Resources	\$587,260	\$699,272	\$1,394,207	\$1,098,993
Less Expenditures - 01/01 - 12/31	315,912	411,092	1,045,214	50,000
Cash on Hand as of December 31	\$271,348	\$288,180	\$348,993	\$1,048,993
Less: End of -Year Encumbrances	29,170	9,375	0	0
Unencumbered Balance as of December 31	\$242,178	\$278,805	\$348,993	\$1,048,993

### COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014
Governmental Revenues	\$285,874	\$393,562	\$1,074,744	\$750,000
Miscellaneous Revenues	173,424	34,362	31,283	0
<b>TOTAL RECEIPTS</b>	<b>\$459,298</b>	<b>\$427,924</b>	<b>\$1,106,027</b>	<b>\$750,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	315,912	411,092	1,045,214	50,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$315,912</b>	<b>\$411,092</b>	<b>\$1,045,214</b>	<b>\$50,000</b>





**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

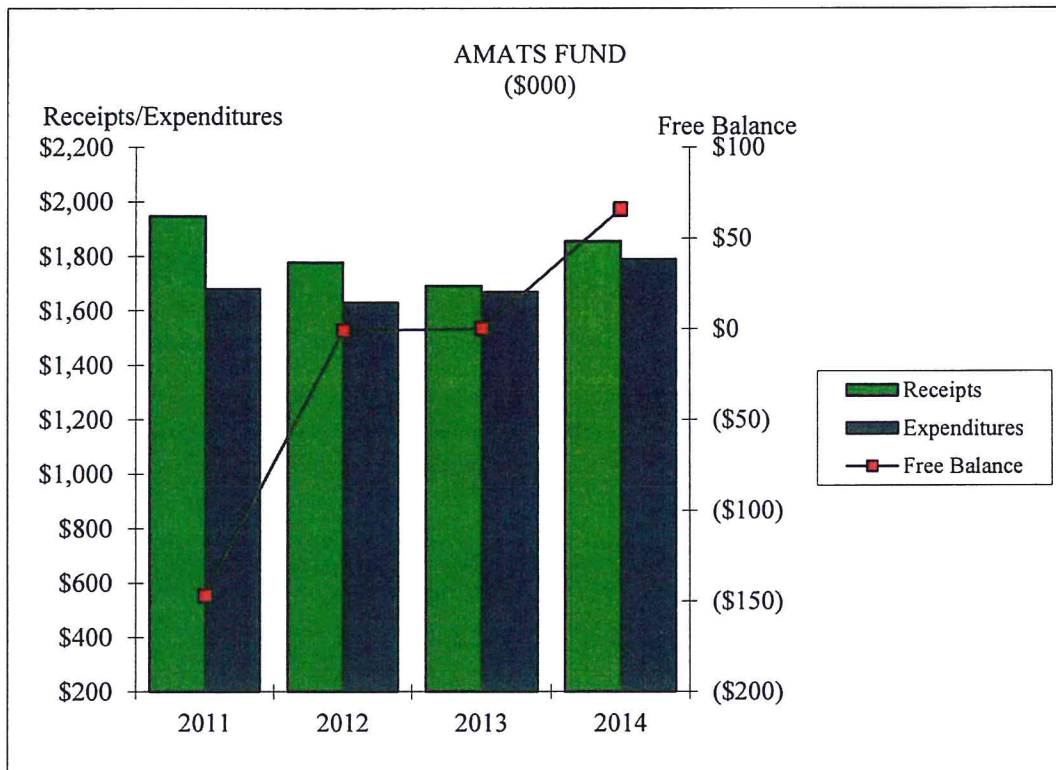
<b>AMATS FUND (2127)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$412,361)	(\$144,749)	\$3,300	\$25,209
Receipts - 01/01-12/31	1,948,301	1,777,881	1,690,891	1,855,000
Available Resources	\$1,535,940	\$1,633,132	\$1,694,191	\$1,880,209
Less Expenditures - 01/01 - 12/31	1,680,689	1,629,832	1,668,982	1,789,280
Cash on Hand as of December 31	(\$144,749)	\$3,300	\$25,209	\$90,929
Less: End of -Year Encumbrances	2,506	3,716	24,898	25,000
Unencumbered Balance as of December 31	(\$147,255)	(\$416)	\$311	\$65,929

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Federal /State Grants	\$1,948,186	\$1,662,000	\$1,586,396	\$1,750,000
Service Revenues	0	4,865	5,960	5,000
Miscellaneous Revenues	115	111,016	98,535	100,000
<b>TOTAL RECEIPTS</b>	<b>\$1,948,301</b>	<b>\$1,777,881</b>	<b>\$1,690,891</b>	<b>\$1,855,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$1,324,335	\$1,217,479	\$1,299,907	\$1,400,880
Other Operations & Maintenance	356,354	412,353	369,075	388,400
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,680,689</b>	<b>\$1,629,832</b>	<b>\$1,668,982</b>	<b>\$1,789,280</b>



**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

<b>H.O.M.E. PROGRAM FUND (2146)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$652,065	\$546,932	\$548,456	\$824,811
Receipts - 01/01-12/31	882,948	1,098,708	1,544,565	1,555,000
Available Resources	\$1,535,013	\$1,645,640	\$2,093,021	\$2,379,811
Less Expenditures - 01/01 - 12/31	988,081	1,097,184	1,268,210	1,600,000
Cash on Hand as of December 31	\$546,932	\$548,456	\$824,811	\$779,811
Less: End of -Year Encumbrances	2	14	0	0
Unencumbered Balance as of December 31	\$546,930	\$548,442	\$824,811	\$779,811

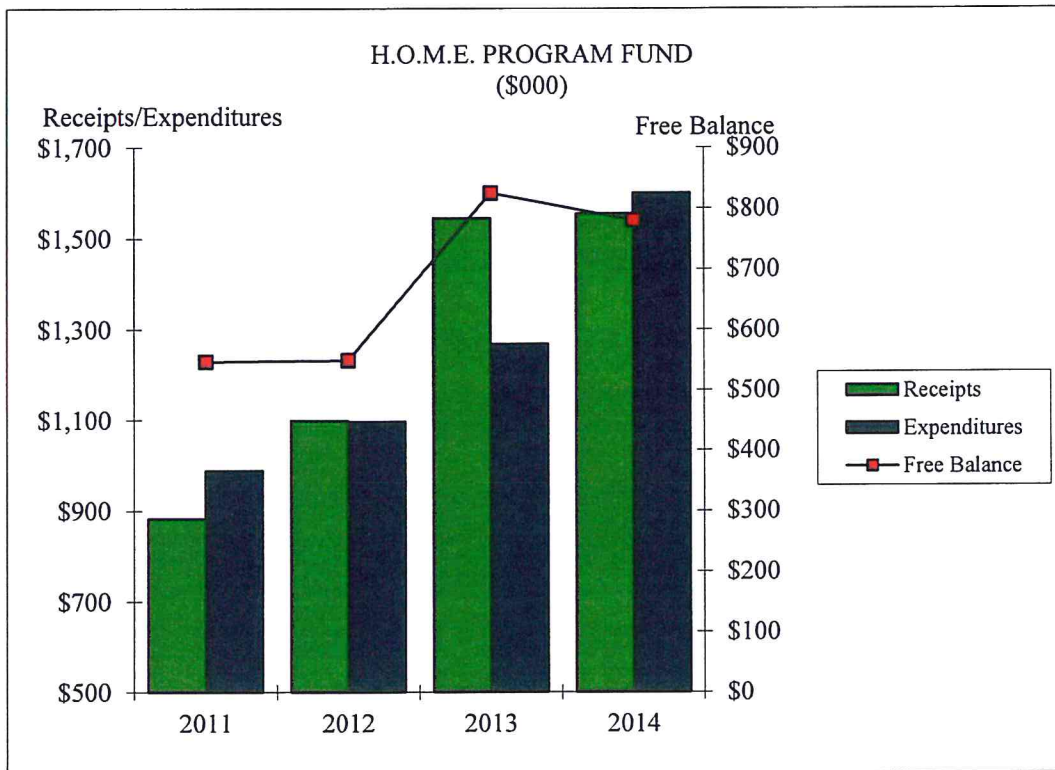
**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Governmental Revenues	\$817,059	\$989,809	\$1,492,377	\$1,500,000
Miscellaneous Revenues	65,889	108,899	52,188	55,000
<b>TOTAL RECEIPTS</b>	<b>\$882,948</b>	<b>\$1,098,708</b>	<b>\$1,544,565</b>	<b>\$1,555,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$0	\$100,000
Other Operations & Maintenance	988,081	1,097,184	1,268,210	1,500,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$988,081</b>	<b>\$1,097,184</b>	<b>\$1,268,210</b>	<b>\$1,600,000</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

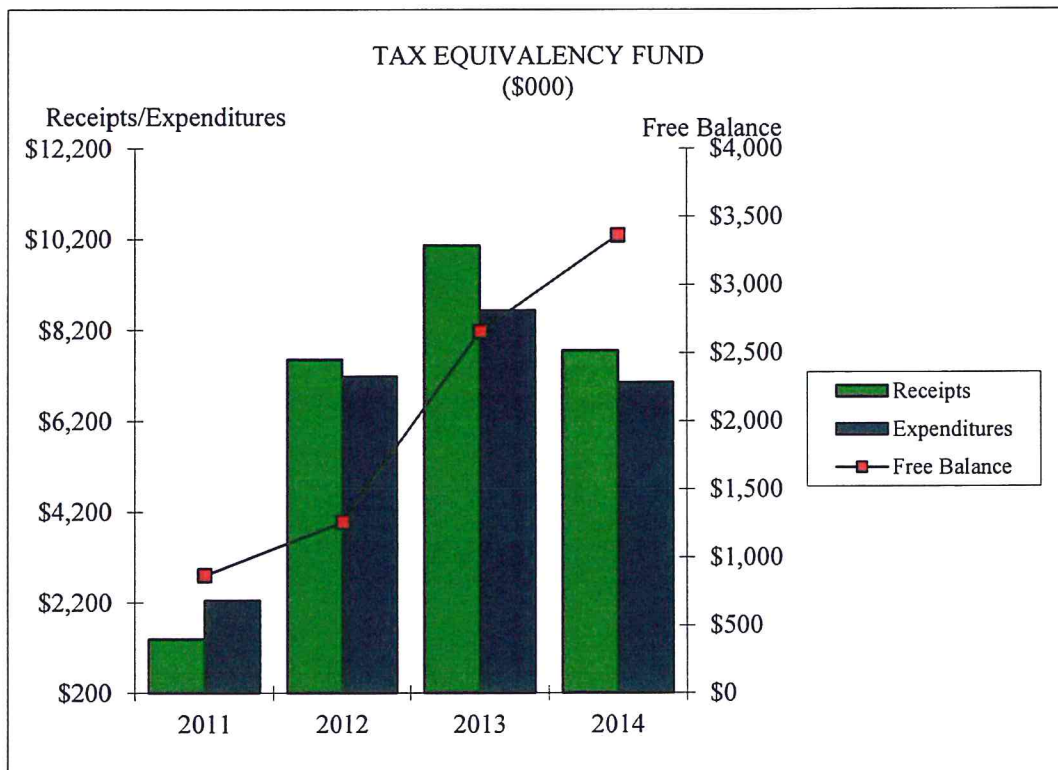
<b>TAX EQUIVALENCY FUND (2195)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$1,736,635	\$878,634	\$1,256,750	\$2,683,948
Receipts - 01/01-12/31	1,393,835	7,558,033	10,061,429	7,755,000
Available Resources	\$3,130,470	\$8,436,667	\$11,318,179	\$10,438,948
Less Expenditures - 01/01 - 12/31	2,251,836	7,179,917	8,634,231	7,050,000
Cash on Hand as of December 31	\$878,634	\$1,256,750	\$2,683,948	\$3,388,948
Less: End of -Year Encumbrances	10,983	0	26,596	27,000
Unencumbered Balance as of December 31	\$867,651	\$1,256,750	\$2,657,352	\$3,361,948

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Taxes and Assessments	\$937,052	\$7,551,875	\$10,056,757	\$7,750,000
Miscellaneous Revenues	456,783	6,158	4,672	5,000
<b>TOTAL RECEIPTS</b>	<b>\$1,393,835</b>	<b>\$7,558,033</b>	<b>\$10,061,429</b>	<b>\$7,755,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$960,189	\$0
Other Operations & Maintenance	2,251,836	7,179,917	7,509,484	7,050,000
Capital Outlay	0	0	164,558	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,251,836</b>	<b>\$7,179,917</b>	<b>\$8,634,231</b>	<b>\$7,050,000</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

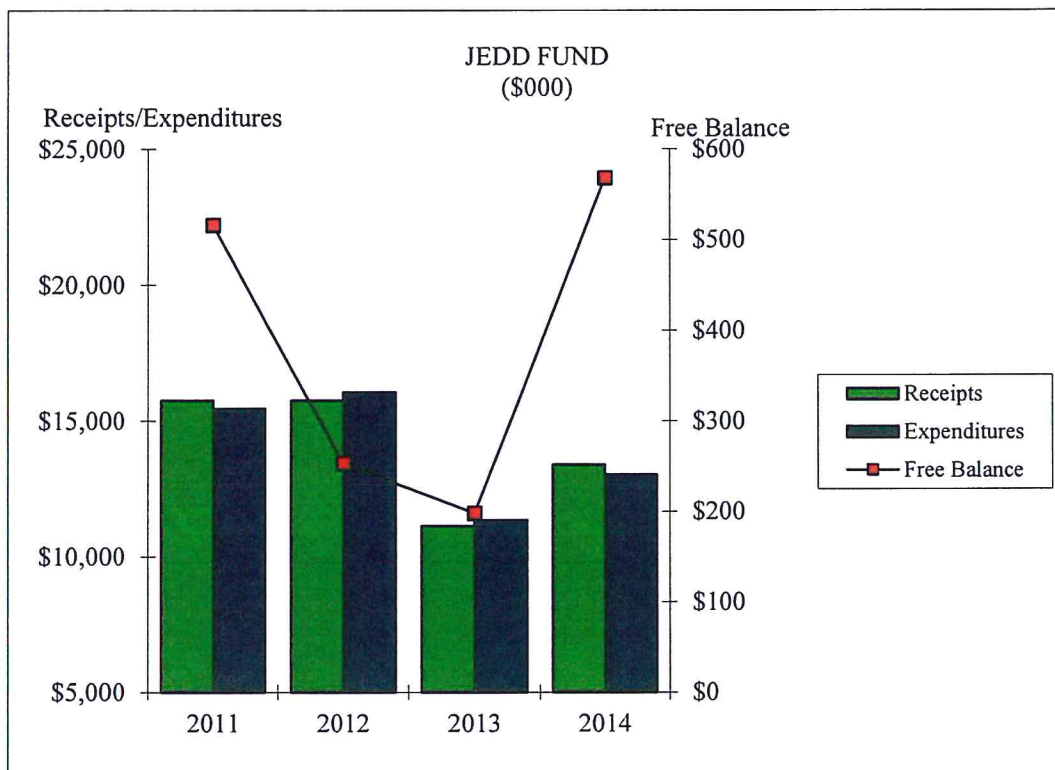
<b>JEDD FUND (2240)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$493,892	\$799,085	\$503,910	\$285,554
Receipts - 01/01-12/31	15,760,507	15,764,336	11,129,528	13,392,000
Available Resources	\$16,254,399	\$16,563,421	\$11,633,438	\$13,677,554
Less Expenditures - 01/01 - 12/31	15,455,314	16,059,511	11,347,884	13,022,700
Cash on Hand as of December 31	\$799,085	\$503,910	\$285,554	\$654,854
Less: End of -Year Encumbrances	282,834	249,879	86,874	87,000
Unencumbered Balance as of December 31	\$516,251	\$254,031	\$198,680	\$567,854

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
JEDD Revenues	\$15,428,112	\$15,199,095	\$10,396,786	\$12,657,000
Income Taxes	60,360	62,589	0	0
Service Revenues	124,434	320,272	448,620	450,000
Miscellaneous Revenues	147,601	182,380	284,122	285,000
<b>TOTAL RECEIPTS</b>	<b>\$15,760,507</b>	<b>\$15,764,336</b>	<b>\$11,129,528</b>	<b>\$13,392,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$186,525	\$212,805	\$220,066	\$295,600
Other Operations & Maintenance	15,034,230	15,686,192	11,127,818	12,727,100
Capital Outlay	234,559	160,514	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$15,455,314</b>	<b>\$16,059,511</b>	<b>\$11,347,884</b>	<b>\$13,022,700</b>



### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

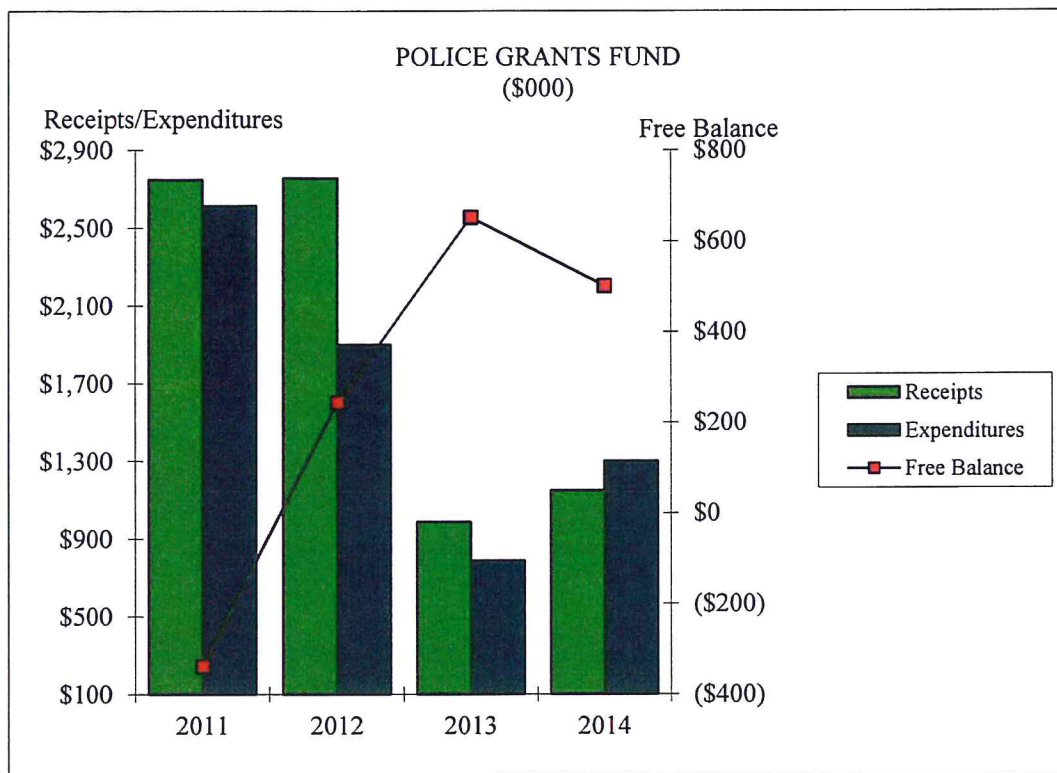
<b>POLICE GRANTS FUND (2295)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$443,432)	(\$309,613)	\$546,079	\$745,802
Receipts - 01/01-12/31	2,748,488	2,756,900	988,778	1,150,000
Available Resources	\$2,305,056	\$2,447,287	\$1,534,857	\$1,895,802
Less Expenditures - 01/01 - 12/31	2,614,669	1,901,208	789,055	1,301,220
Cash on Hand as of December 31	(\$309,613)	\$546,079	\$745,802	\$594,582
Less: End of -Year Encumbrances	29,461	302,938	93,565	94,000
Unencumbered Balance as of December 31	(\$339,074)	\$243,141	\$652,237	\$500,582

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Governmental Revenues	\$1,762,289	\$2,532,489	\$408,994	\$550,000
Property Taxes	806,000	0	0	0
Miscellaneous Revenues	180,199	224,411	579,784	600,000
<b>TOTAL RECEIPTS</b>	<b>\$2,748,488</b>	<b>\$2,756,900</b>	<b>\$988,778</b>	<b>\$1,150,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$2,113,342	\$1,459,855	\$189,803	\$1,239,120
Other Operations & Maintenance	501,327	441,353	599,252	62,100
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,614,669</b>	<b>\$1,901,208</b>	<b>\$789,055</b>	<b>\$1,301,220</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

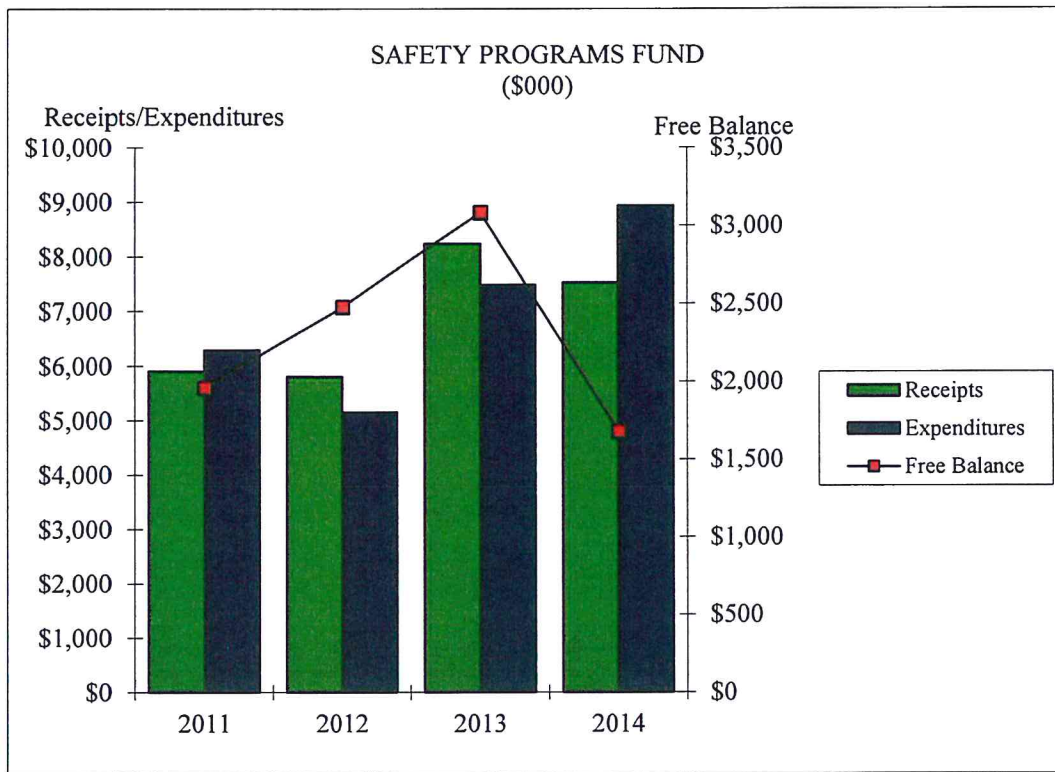
<b>SAFETY PROGRAMS FUND (2305)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$2,478,481	\$2,004,194	\$2,656,538	\$3,411,835
Implementation of GASB #54	(90,458)	0	0	0
Receipts - 01/01-12/31	5,905,530	5,801,904	8,237,619	7,525,000
Available Resources	\$8,293,553	\$7,806,098	\$10,894,157	\$10,936,835
Less Expenditures - 01/01 - 12/31	6,289,359	5,149,560	7,482,322	8,930,020
Cash on Hand as of December 31	\$2,004,194	\$2,656,538	\$3,411,835	\$2,006,815
Less: End of -Year Encumbrances	45,010	178,506	329,247	329,000
Unencumbered Balance as of December 31	\$1,959,184	\$2,478,032	\$3,082,588	\$1,677,815

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Governmental Revenues	\$4,475,646	\$2,978,647	\$5,662,943	\$5,750,000
Income Taxes	8,000	0	0	0
Service Revenues	1,219,006	926,044	1,711,288	1,225,000
Miscellaneous Revenues	202,878	1,897,213	863,388	550,000
<b>TOTAL RECEIPTS</b>	<b>\$5,905,530</b>	<b>\$5,801,904</b>	<b>\$8,237,619</b>	<b>\$7,525,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$4,588,214	\$4,290,934	\$5,909,149	\$6,671,030
Other Operations & Maintenance	1,663,109	746,763	1,385,160	1,440,590
Capital Outlay	38,036	111,863	188,013	818,400
<b>TOTAL EXPENDITURES</b>	<b>\$6,289,359</b>	<b>\$5,149,560</b>	<b>\$7,482,322</b>	<b>\$8,930,020</b>



## COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

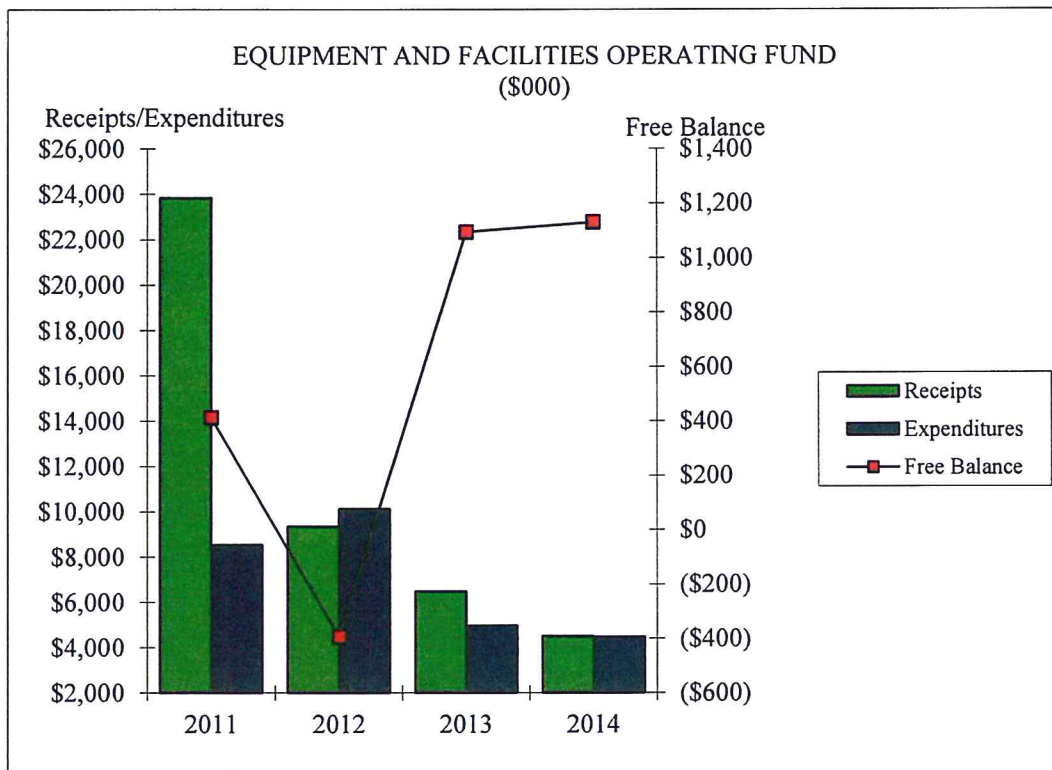
<b>EQUIPMENT AND FACILITIES OPERATING FUND (2320)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$19,342,295)	\$437,391	(\$335,271)	\$1,182,566
Implementation of GASB #54	4,485,505	0	0	0
Receipts - 01/01-12/31	23,831,653	9,344,921	6,482,617	4,505,000
Available Resources	\$8,974,863	\$9,782,312	\$6,147,346	\$5,687,566
Less Expenditures - 01/01 - 12/31	8,537,472	10,117,583	4,964,780	4,468,650
Cash on Hand as of December 31	\$437,391	(\$335,271)	\$1,182,566	\$1,218,916
Less: End of -Year Encumbrances	24,618	59,154	88,884	89,000
Unencumbered Balance as of December 31	\$412,773	(\$394,425)	\$1,093,682	\$1,129,916

## COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	\$1,445,732	\$3,360,000	\$50,000	\$50,000
JEDD Revenues	0	0	350,000	350,000
Taxes and Assessments	0	0	259,855	275,000
Governmental Revenues	0	78,907	142,837	155,000
Service Revenues	0	0	920	0
Note/Bond Proceeds	490,000	0	0	0
Miscellaneous Revenues	18,295,921	5,906,014	5,679,005	3,675,000
General Fund Subsidy	3,600,000	0	0	0
<b>TOTAL RECEIPTS</b>	<b>\$23,831,653</b>	<b>\$9,344,921</b>	<b>\$6,482,617</b>	<b>\$4,505,000</b>

## COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	8,271,326	9,625,585	4,964,780	4,468,650
Capital Outlay	266,146	491,998	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$8,537,472</b>	<b>\$10,117,583</b>	<b>\$4,964,780</b>	<b>\$4,468,650</b>





**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

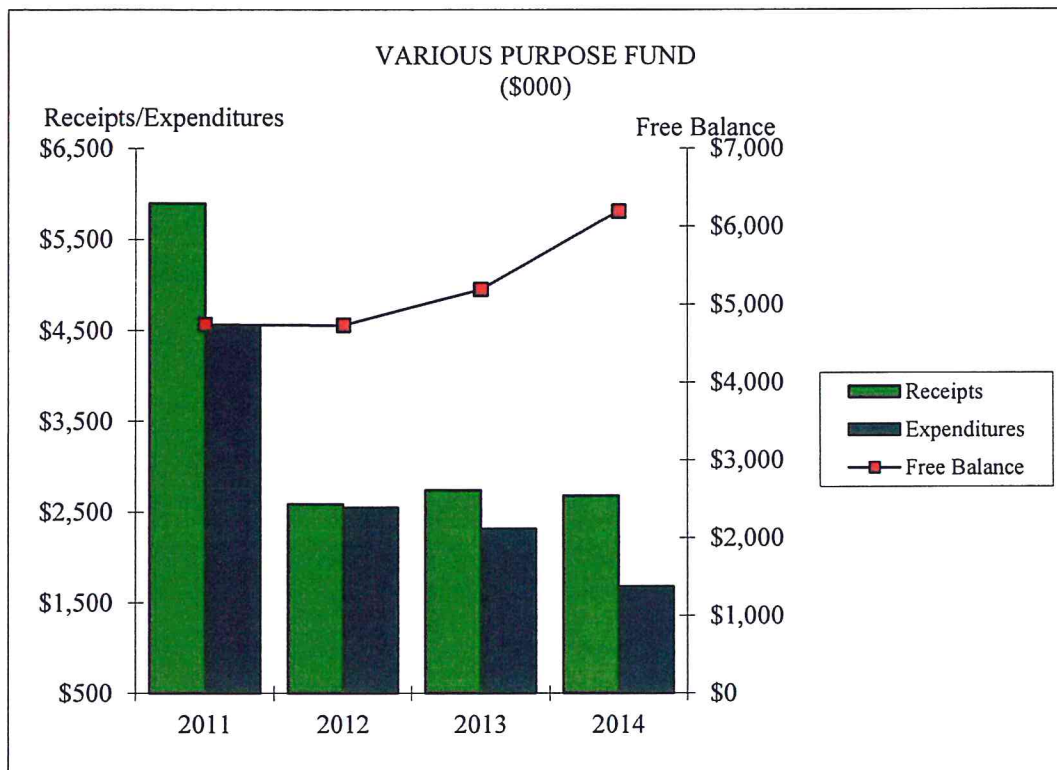
<b>VARIOUS PURPOSE FUND (2330)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$2,652,981	\$4,759,220	\$4,800,114	\$5,223,636
Implementation of GASB #54	772,024	0	0	0
Receipts - 01/01-12/31	5,895,594	2,588,413	2,738,869	2,680,000
Available Resources	\$9,320,599	\$7,347,633	\$7,538,983	\$7,903,636
Less Expenditures - 01/01 - 12/31	4,561,379	2,547,519	2,315,347	1,677,500
Cash on Hand as of December 31	\$4,759,220	\$4,800,114	\$5,223,636	\$6,226,136
Less: End of -Year Encumbrances	18,619	64,888	31,034	31,000
Unencumbered Balance as of December 31	\$4,740,601	\$4,735,226	\$5,192,602	\$6,195,136

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	\$166,600	\$97,372	\$70,000	\$75,000
Governmental Revenues	1,907,974	1,405,897	1,430,899	1,400,000
Service Revenues	1,012,179	733,031	753,365	755,000
Miscellaneous Revenues	2,808,841	352,113	484,605	450,000
<b>TOTAL RECEIPTS</b>	<b>\$5,895,594</b>	<b>\$2,588,413</b>	<b>\$2,738,869</b>	<b>\$2,680,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$401,621	\$578,919	\$302,270	\$32,500
Other Operations & Maintenance	4,159,758	1,968,600	2,013,077	1,645,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$4,561,379</b>	<b>\$2,547,519</b>	<b>\$2,315,347</b>	<b>\$1,677,500</b>



# **COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

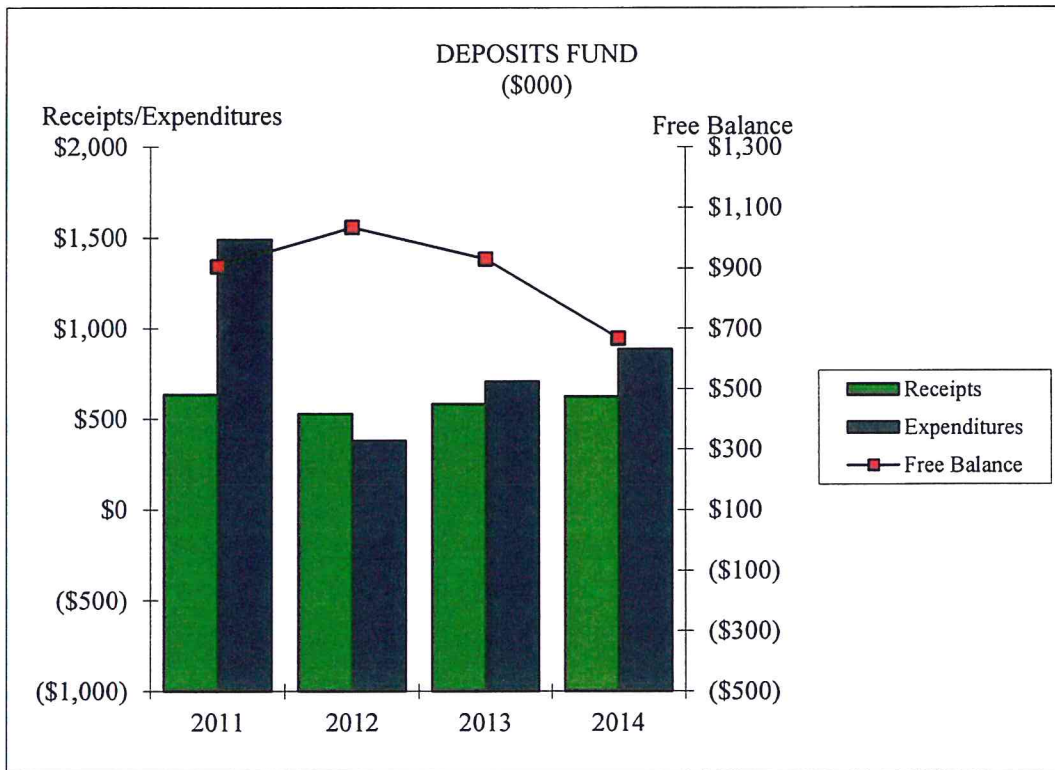
<b>DEPOSITS FUND (2340)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$2,568,199	\$906,036	\$1,053,889	\$928,998
Implementation of GASB #54	(806,587)	0	0	0
Receipts - 01/01-12/31	635,533	528,856	582,514	625,000
Available Resources	\$2,397,145	\$1,434,892	\$1,636,403	\$1,553,998
Less Expenditures - 01/01 - 12/31	1,491,109	381,003	707,405	886,950
Cash on Hand as of December 31	\$906,036	\$1,053,889	\$928,998	\$667,048
Less: End of -Year Encumbrances	0	18,691	0	0
Unencumbered Balance as of December 31	\$906,036	\$1,035,198	\$928,998	\$667,048

## **COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Miscellaneous Revenues	\$635,533	\$528,856	\$582,514	\$625,000
<b>TOTAL RECEIPTS</b>	<b>\$635,533</b>	<b>\$528,856</b>	<b>\$582,514</b>	<b>\$625,000</b>

## **COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	1,491,109	381,003	707,405	886,950
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,491,109</b>	<b>\$381,003</b>	<b>\$707,405</b>	<b>\$886,950</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

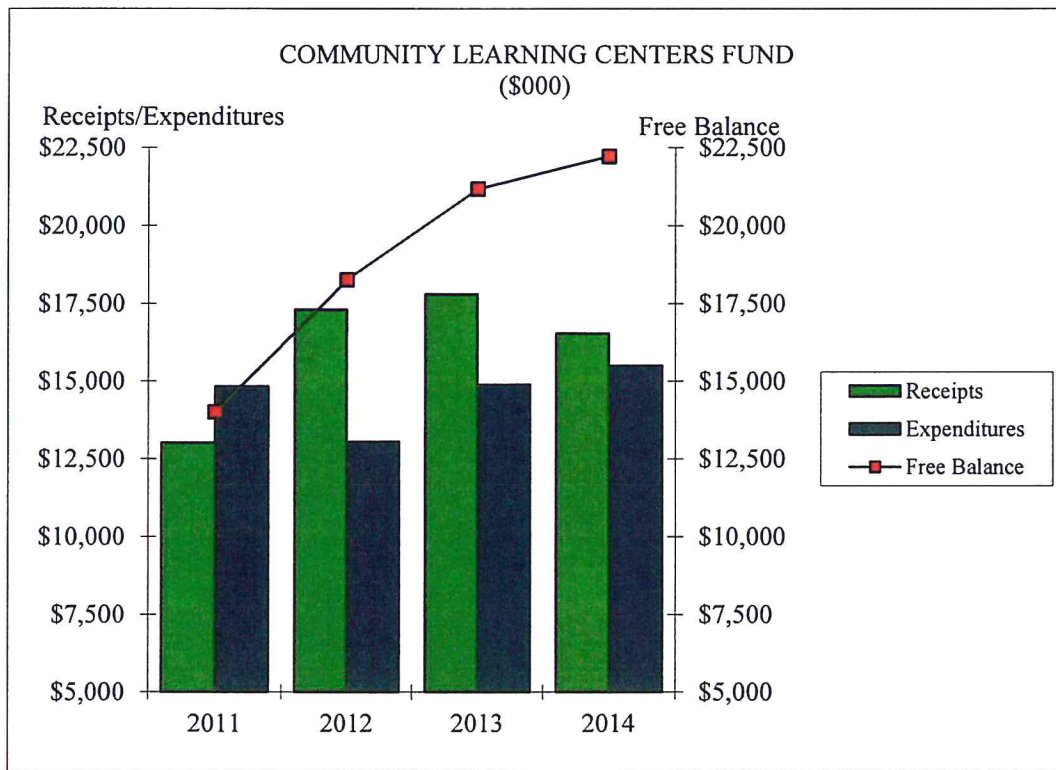
<b>COMMUNITY LEARNING CENTERS (CLC) FUND (2355)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$15,853,223	\$14,041,145	\$18,299,149	\$21,207,313
Receipts - 01/01-12/31	13,018,749	17,304,354	17,800,255	16,547,000
Available Resources	\$28,871,972	\$31,345,499	\$36,099,404	\$37,754,313
Less Expenditures - 01/01 - 12/31	14,830,827	13,046,350	14,892,091	15,500,000
Cash on Hand as of December 31	\$14,041,145	\$18,299,149	\$21,207,313	\$22,254,313
Less: End of -Year Encumbrances	34,127	34,127	34,127	34,000
Unencumbered Balance as of December 31	\$14,007,018	\$18,265,022	\$21,173,186	\$22,220,313

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	\$11,569,358	\$16,016,834	\$14,923,090	\$15,297,000
Governmental Revenues	1,079,676	1,079,676	993,841	1,025,000
Miscellaneous Revenues	369,715	207,844	1,883,324	225,000
<b>TOTAL RECEIPTS</b>	<b>\$13,018,749</b>	<b>\$17,304,354</b>	<b>\$17,800,255</b>	<b>\$16,547,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	14,830,827	13,046,350	14,892,091	15,500,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$14,830,827</b>	<b>\$13,046,350</b>	<b>\$14,892,091</b>	<b>\$15,500,000</b>



### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

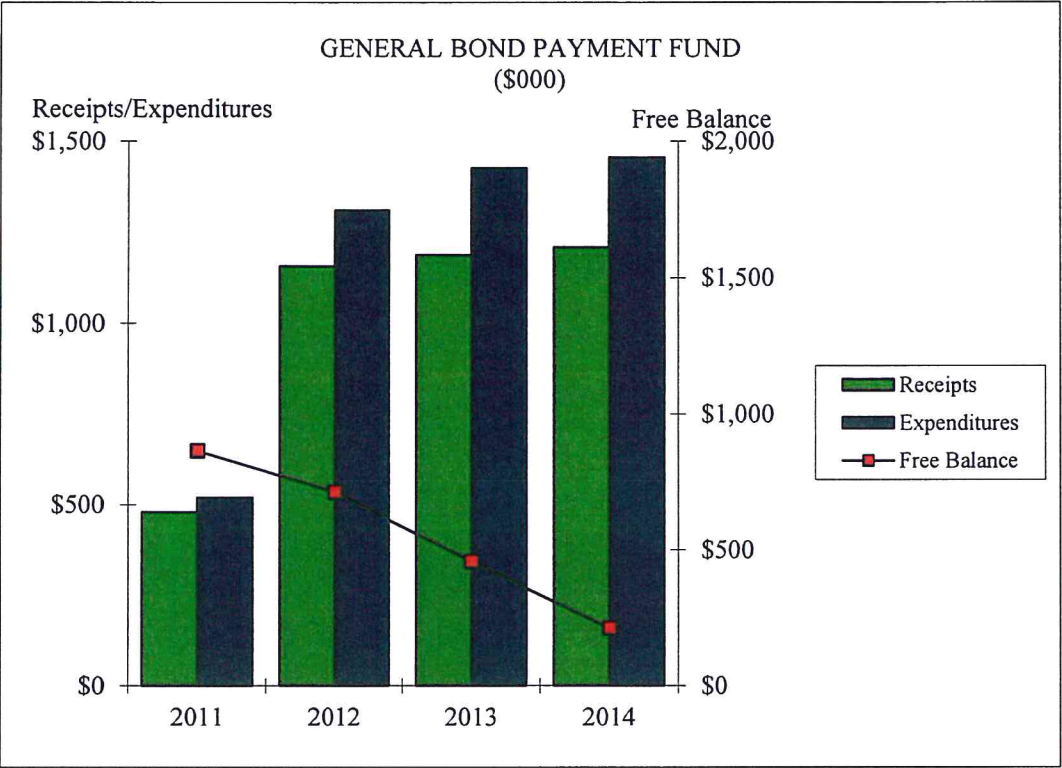
<b>GENERAL BOND PAYMENT FUND (3000)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$908,329	\$867,671	\$715,257	\$476,646
Receipts - 01/01-12/31	478,912	1,157,290	1,187,776	1,209,000
Available Resources	\$1,387,241	\$2,024,961	\$1,903,033	\$1,685,646
Less Expenditures - 01/01 - 12/31	519,570	1,309,704	1,426,387	1,455,090
Cash on Hand as of December 31	\$867,671	\$715,257	\$476,646	\$230,556
Less: End of -Year Encumbrances	2,741	1,861	19,694	20,000
Unencumbered Balance as of December 31	\$864,930	\$713,396	\$456,952	\$210,556

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Property Taxes	\$478,570	\$1,157,142	\$1,185,034	\$1,209,000
Miscellaneous Revenues	342	148	2,742	0
<b>TOTAL RECEIPTS</b>	<b>\$478,912</b>	<b>\$1,157,290</b>	<b>\$1,187,776</b>	<b>\$1,209,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$416,563	\$442,659	\$460,756	\$443,420
Other Operations & Maintenance	103,007	867,045	965,631	1,011,670
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$519,570</b>	<b>\$1,309,704</b>	<b>\$1,426,387</b>	<b>\$1,455,090</b>





**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

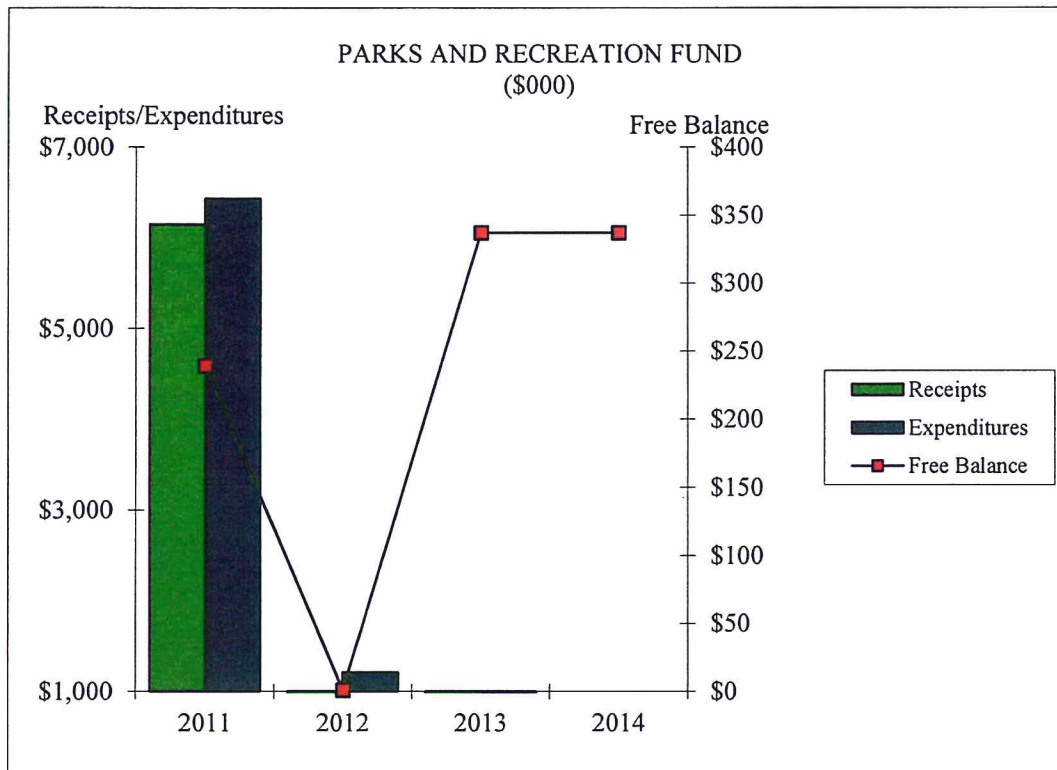
<b>PARKS AND RECREATION FUND (4160)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$785,756	\$503,331	\$775	\$336,186
Receipts - 01/01-12/31	6,146,175	707,640	745,633	1,000,000
Available Resources	\$6,931,931	\$1,210,971	\$746,408	\$1,336,186
Less Expenditures - 01/01 - 12/31	6,428,600	1,210,196	410,222	1,000,000
Cash on Hand as of December 31	\$503,331	\$775	\$336,186	\$336,186
Less: End of -Year Encumbrances	263,741	18	150	0
Unencumbered Balance as of December 31	\$239,590	\$757	\$336,036	\$336,186

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	\$171,542	\$346,418	\$14,010	\$25,000
JEDD Revenues	3,136	0	0	0
Governmental Revenues	242,430	63,038	78,363	75,000
Note/Bond Proceeds	5,624,108	0	645,510	885,000
Miscellaneous Revenues	104,959	298,184	7,750	15,000
<b>TOTAL RECEIPTS</b>	<b>\$6,146,175</b>	<b>\$707,640</b>	<b>\$745,633</b>	<b>\$1,000,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	5,828,444	481,197	272,218	470,000
Capital Outlay	600,156	728,999	138,004	530,000
<b>TOTAL EXPENDITURES</b>	<b>\$6,428,600</b>	<b>\$1,210,196</b>	<b>\$410,222</b>	<b>\$1,000,000</b>



**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

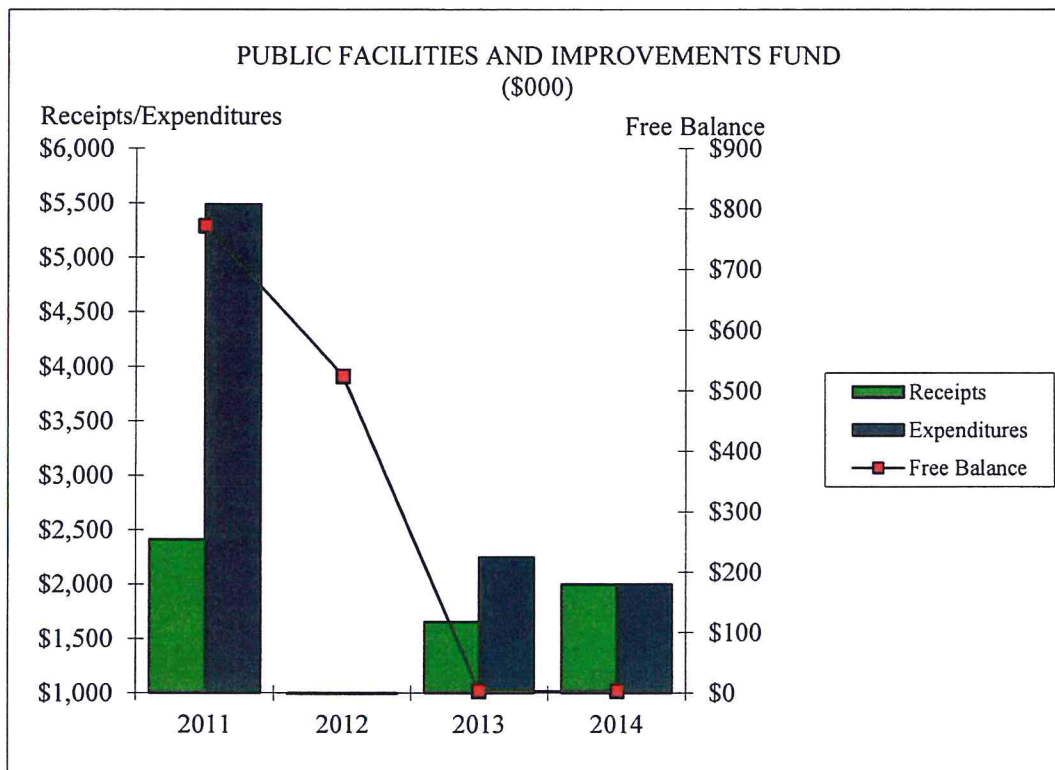
<b>PUBLIC FACILITIES AND IMPROVEMENTS FUND (4165)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$4,032,837	\$958,297	\$634,197	\$40,561
Receipts - 01/01-12/31	2,411,709	57,966	1,652,817	2,000,000
Available Resources	\$6,444,546	\$1,016,263	\$2,287,014	\$2,040,561
Less Expenditures - 01/01 - 12/31	5,486,249	382,066	2,246,453	2,000,000
Cash on Hand as of December 31	\$958,297	\$634,197	\$40,561	\$40,561
Less: End of -Year Encumbrances	185,925	109,992	37,847	38,000
Unencumbered Balance as of December 31	\$772,372	\$524,205	\$2,714	\$2,561

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	193,633	0	330,715	0
Governmental Revenues	\$66,509	\$55,779	\$205,263	\$225,000
Note/Bond Proceeds	2,064,604	0	0	1,650,000
Miscellaneous Revenues	86,963	2,187	1,116,839	125,000
<b>TOTAL RECEIPTS</b>	<b>\$2,411,709</b>	<b>\$57,966</b>	<b>\$1,652,817</b>	<b>\$2,000,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$30,846	\$0	\$0
Other Operations & Maintenance	5,480,879	263,156	567,309	1,300,000
Capital Outlay	5,370	88,064	1,679,144	700,000
<b>TOTAL EXPENDITURES</b>	<b>\$5,486,249</b>	<b>\$382,066</b>	<b>\$2,246,453</b>	<b>\$2,000,000</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

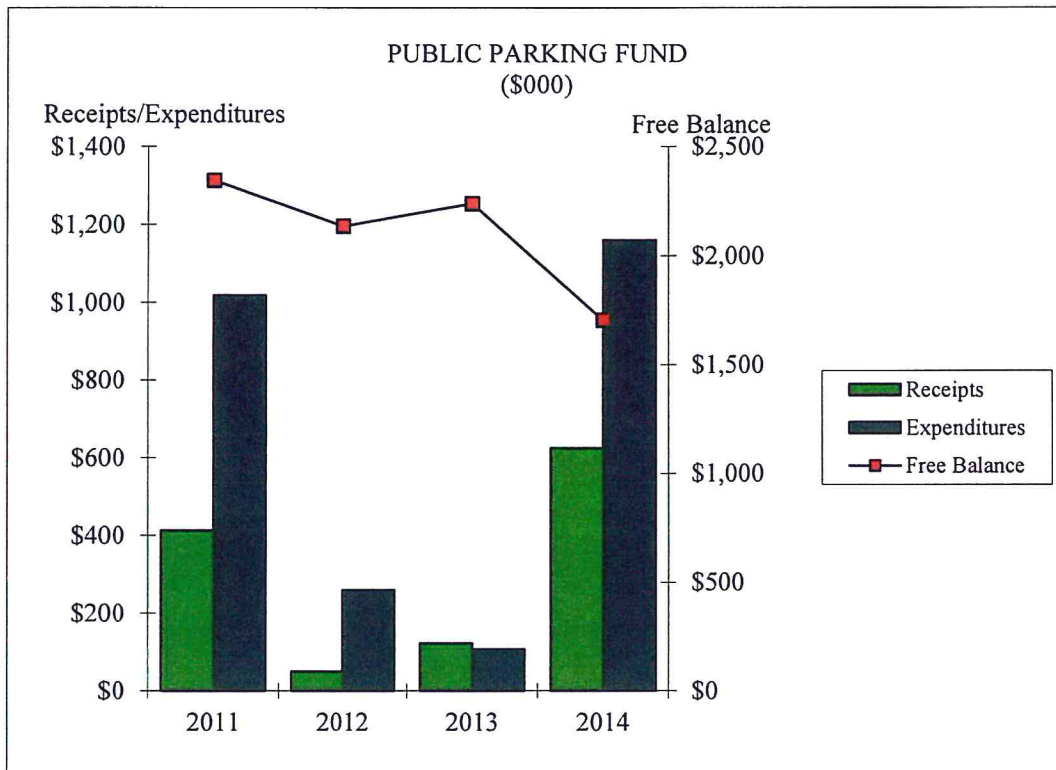
<b>PUBLIC PARKING FUND (4170)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$3,036,795	\$2,432,400	\$2,222,500	\$2,238,254
Receipts - 01/01-12/31	413,656	50,000	123,200	625,000
Available Resources	\$3,450,451	\$2,482,400	\$2,345,700	\$2,863,254
Less Expenditures - 01/01 - 12/31	1,018,051	259,900	107,446	1,160,000
Cash on Hand as of December 31	\$2,432,400	\$2,222,500	\$2,238,254	\$1,703,254
Less: End of -Year Encumbrances	87,525	86,873	0	0
Unencumbered Balance as of December 31	\$2,344,875	\$2,135,627	\$2,238,254	\$1,703,254

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	\$86	\$0	\$0	\$0
Service Revenues	100	0	0	0
Note/Bond Proceeds	300,026	0	123,200	625,000
Miscellaneous Revenues	113,444	50,000	0	0
<b>TOTAL RECEIPTS</b>	<b>\$413,656</b>	<b>\$50,000</b>	<b>\$123,200</b>	<b>\$625,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	248,852	222,979	87,248	660,000
Capital Outlay	769,199	36,921	20,198	500,000
<b>TOTAL EXPENDITURES</b>	<b>\$1,018,051</b>	<b>\$259,900</b>	<b>\$107,446</b>	<b>\$1,160,000</b>



### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

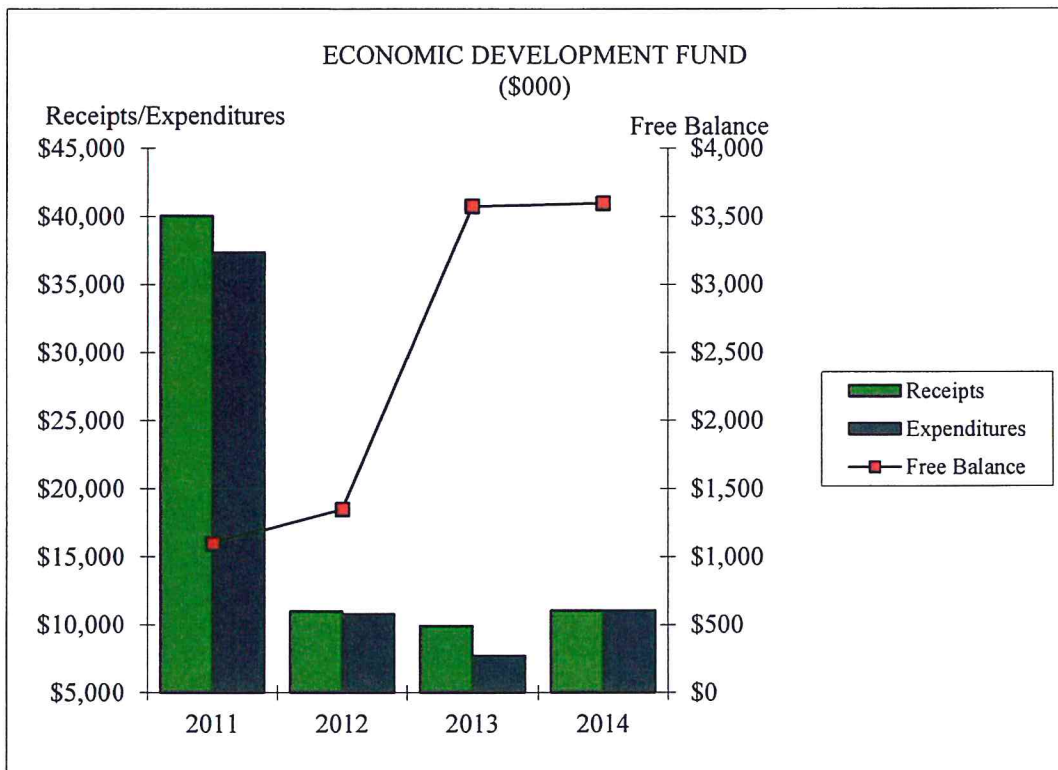
<b>ECONOMIC DEVELOPMENT FUND (4175)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$1,475,315)	\$1,203,139	\$1,405,999	\$3,594,584
Receipts - 01/01-12/31	40,039,958	10,973,790	9,896,077	11,050,000
Available Resources	\$38,564,643	\$12,176,929	\$11,302,076	\$14,644,584
Less Expenditures - 01/01 - 12/31	37,361,504	10,770,930	7,707,492	11,028,230
Cash on Hand as of December 31	\$1,203,139	\$1,405,999	\$3,594,584	\$3,616,354
Less: End of -Year Encumbrances	107,695	57,436	20,559	21,000
Unencumbered Balance as of December 31	\$1,095,444	\$1,348,563	\$3,574,025	\$3,595,354

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Income Taxes	\$148,286	\$515,294	\$2,693	\$550,000
Taxes and Assessments	3,509,040	146,577	0	0
Governmental Revenues	5,866,478	4,914,027	2,783,808	2,850,000
Note/Bond Proceeds	4,230,779	146,386	5,465,982	6,000,000
Miscellaneous Revenues	26,285,375	5,251,506	1,643,594	1,650,000
<b>TOTAL RECEIPTS</b>	<b>\$40,039,958</b>	<b>\$10,973,790</b>	<b>\$9,896,077</b>	<b>\$11,050,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	30,721,407	7,051,351	5,518,351	6,662,230
Capital Outlay	6,640,097	3,719,579	2,189,141	4,366,000
<b>TOTAL EXPENDITURES</b>	<b>\$37,361,504</b>	<b>\$10,770,930</b>	<b>\$7,707,492</b>	<b>\$11,028,230</b>





**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

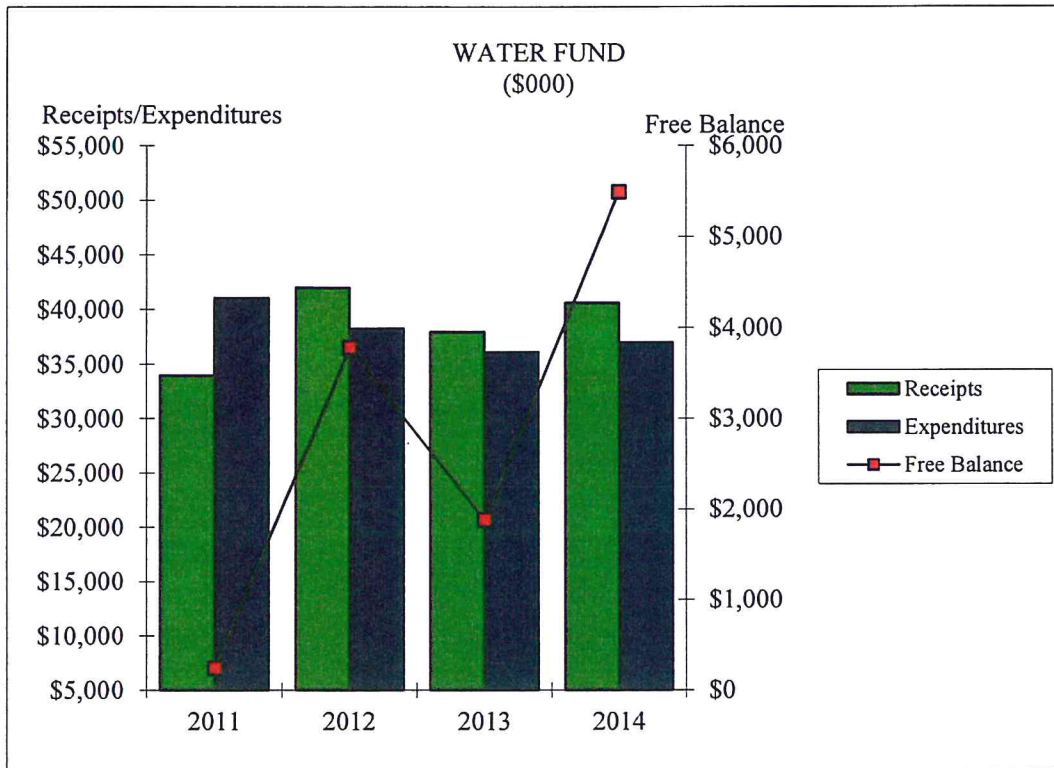
<b>WATER FUND (5000)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$9,461,384	\$2,374,737	\$6,145,073	\$7,996,034
Receipts - 01/01-12/31	33,954,673	42,003,949	37,948,510	40,595,000
Available Resources	\$43,416,057	\$44,378,686	\$44,093,583	\$48,591,034
Less Expenditures - 01/01 - 12/31	41,041,320	38,233,613	36,097,549	36,986,810
Cash on Hand as of December 31	\$2,374,737	\$6,145,073	\$7,996,034	\$11,604,224
Less: End of -Year Encumbrances	2,133,038	2,366,753	6,116,133	6,116,000
Unencumbered Balance as of December 31	\$241,699	\$3,778,320	\$1,879,901	\$5,488,224

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Taxes and Assessments	\$44,177	\$0	\$0	\$0
Water Utility Fee	30,451,182	33,402,423	33,239,875	34,070,000
Service Revenues	513,282	500,152	341,466	500,000
Note/Bond Proceeds	339,936	1,997,720	508,290	2,000,000
Other	558,374	5,326,758	3,242,594	3,250,000
Interfund Services	2,047,722	776,896	616,285	775,000
<b>TOTAL RECEIPTS</b>	<b>\$33,954,673</b>	<b>\$42,003,949</b>	<b>\$37,948,510</b>	<b>\$40,595,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$12,407,332	\$11,956,511	\$11,635,091	\$13,453,420
Other Operations & Maintenance	25,063,923	22,674,807	22,691,007	22,033,390
Capital Outlay	3,570,065	3,602,295	1,771,451	1,500,000
<b>TOTAL EXPENDITURES</b>	<b>\$41,041,320</b>	<b>\$38,233,613</b>	<b>\$36,097,549</b>	<b>\$36,986,810</b>



### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

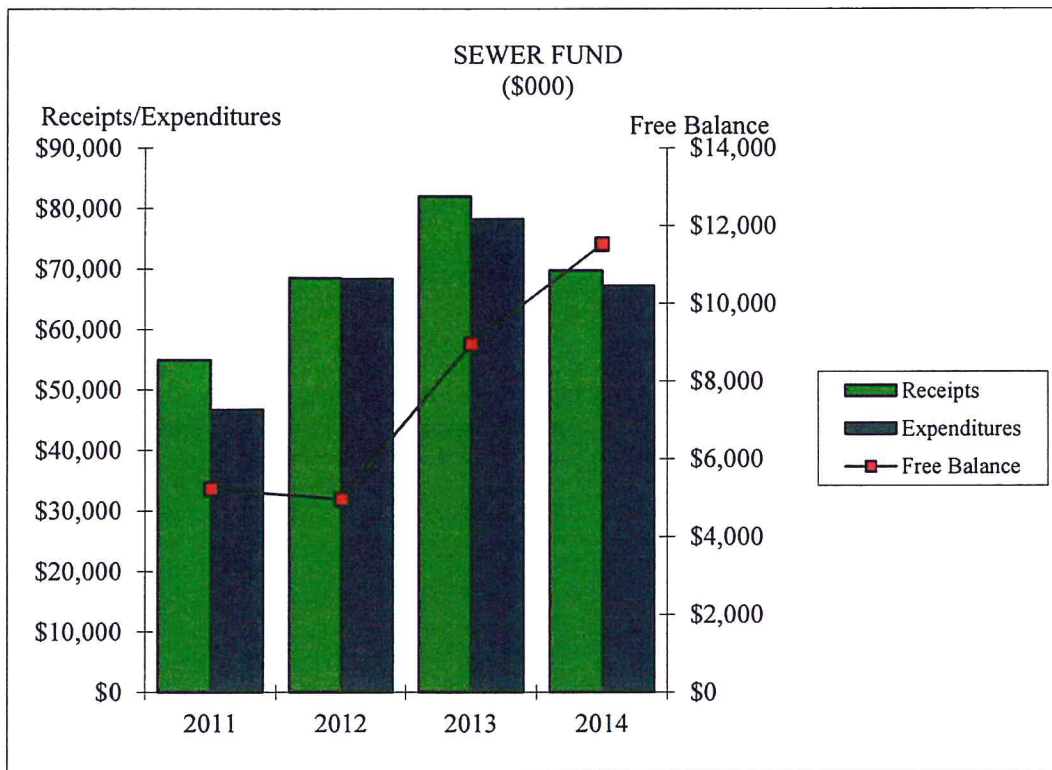
<b>SEWER FUND (5005)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$1,892,291)	\$6,324,151	\$6,447,811	\$10,245,832
Receipts - 01/01-12/31	54,931,221	68,537,205	82,048,204	69,775,000
Available Resources	\$53,038,930	\$74,861,356	\$88,496,015	\$80,020,832
Less Expenditures - 01/01 - 12/31	46,714,779	68,413,545	78,250,183	67,198,370
Cash on Hand as of December 31	\$6,324,151	\$6,447,811	\$10,245,832	\$12,822,462
Less: End of -Year Encumbrances	1,098,663	1,488,531	1,295,527	1,296,000
Unencumbered Balance as of December 31	\$5,225,488	\$4,959,280	\$8,950,305	\$11,526,462

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Governmental Revenues	\$14,653	\$0	\$0	\$0
Sewer Service Charge	32,900,516	47,034,045	50,016,311	54,525,000
Fees (Out of Town)	8,308,624	8,670,825	8,596,467	9,100,000
Service Revenues	7,460,807	390,740	455,935	400,000
Note/Bond Proceeds	5,559,426	10,927,027	22,604,444	5,000,000
Other	675,779	1,499,984	347,703	750,000
Interfund Services	11,416	14,584	27,344	0
<b>TOTAL RECEIPTS</b>	<b>\$54,931,221</b>	<b>\$68,537,205</b>	<b>\$82,048,204</b>	<b>\$69,775,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$7,651,490	\$7,622,374	\$7,883,079	\$8,825,970
Other Operations & Maintenance	35,999,700	56,380,804	69,327,133	54,316,100
Capital Outlay	3,063,589	4,410,367	1,039,971	4,056,300
<b>TOTAL EXPENDITURES</b>	<b>\$46,714,779</b>	<b>\$68,413,545</b>	<b>\$78,250,183</b>	<b>\$67,198,370</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

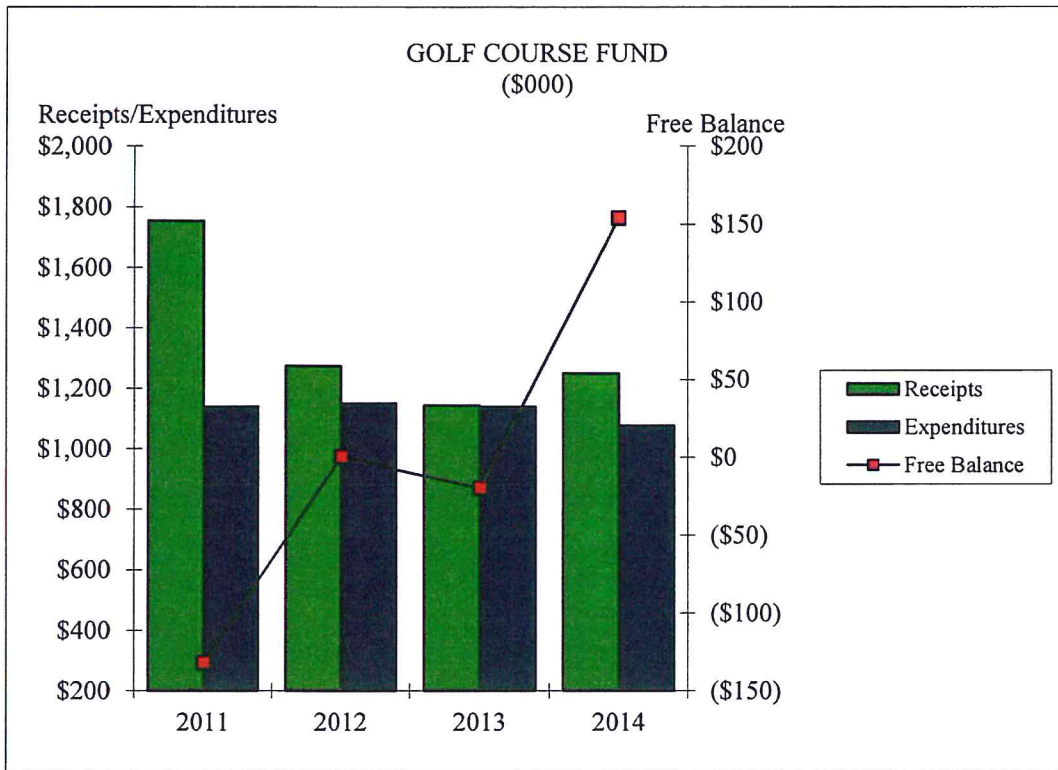
<b>GOLF COURSE FUND (5015)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$739,821)	(\$124,334)	\$46	\$4,237
Receipts - 01/01-12/31	1,754,423	1,273,859	1,142,820	1,250,000
Available Resources	\$1,014,602	\$1,149,525	\$1,142,866	\$1,254,237
Less Expenditures - 01/01 - 12/31	1,138,936	1,149,479	1,138,629	1,075,520
Cash on Hand as of December 31	(\$124,334)	\$46	\$4,237	\$178,717
Less: End of -Year Encumbrances	7,218	410	24,473	24,000
Unencumbered Balance as of December 31	(\$131,552)	(\$364)	(\$20,236)	\$154,717

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Green Fees	\$594,220	\$676,223	\$642,019	\$685,000
Range Fees	34,062	36,077	35,689	40,000
Cart Rentals	123,632	163,986	152,097	165,000
Governmental Revenues	295,000	0	0	0
Other	407,509	107,573	103,015	110,000
General Fund Subsidy	300,000	290,000	210,000	250,000
<b>TOTAL RECEIPTS</b>	<b>\$1,754,423</b>	<b>\$1,273,859</b>	<b>\$1,142,820</b>	<b>\$1,250,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$638,077	\$633,103	\$656,565	\$655,070
Other Operations & Maintenance	500,859	516,376	482,064	420,450
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,138,936</b>	<b>\$1,149,479</b>	<b>\$1,138,629</b>	<b>\$1,075,520</b>



**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

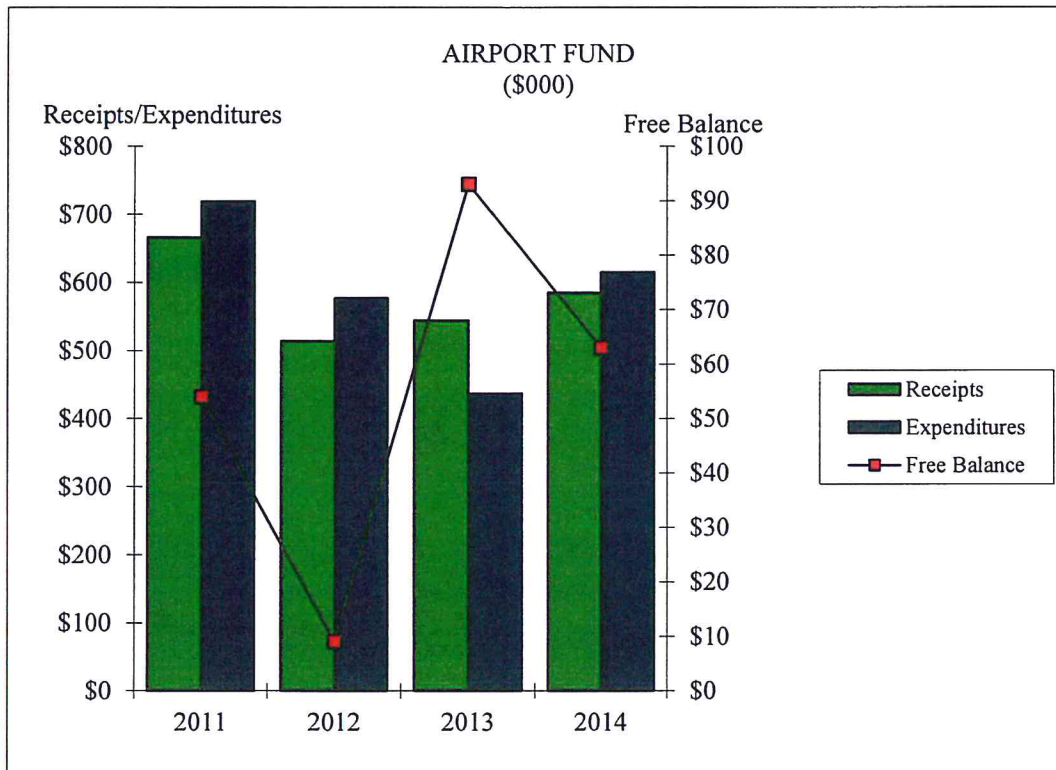
<b>AIRPORT FUND (5020)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$125,538	\$72,816	\$10,114	\$117,221
Receipts - 01/01-12/31	666,272	513,994	543,809	585,000
Available Resources	\$791,810	\$586,810	\$553,923	\$702,221
Less Expenditures - 01/01 - 12/31	718,994	576,696	436,702	615,100
Cash on Hand as of December 31	\$72,816	\$10,114	\$117,221	\$87,121
Less: End of -Year Encumbrances	19,090	1,309	23,700	24,000
Unencumbered Balance as of December 31	\$53,726	\$8,805	\$93,521	\$63,121

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
General Fund Subsidy	\$230,160	\$0	\$128,360	\$0
Governmental Revenues	216,028	187,659	173,124	225,000
Land Lease	63,336	192,791	135,793	170,000
Gas and Oil Royalties	126,655	104,627	80,072	125,000
Service Revenues	4,706	18,865	18,899	55,000
Other	25,387	10,052	7,561	10,000
<b>TOTAL RECEIPTS</b>	<b>\$666,272</b>	<b>\$513,994</b>	<b>\$543,809</b>	<b>\$585,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$261,471	\$223,967	\$0	\$0
Other Operations & Maintenance	457,523	352,729	436,702	615,100
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$718,994</b>	<b>\$576,696</b>	<b>\$436,702</b>	<b>\$615,100</b>





### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

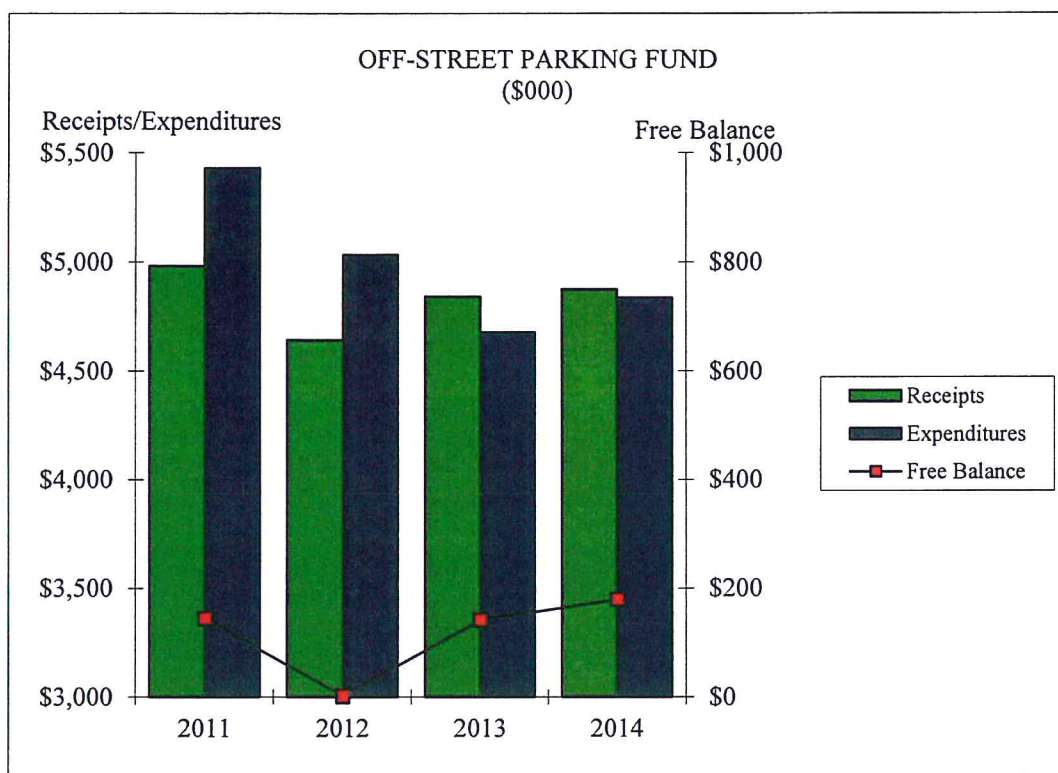
<b>OFF-STREET PARKING FUND (5030)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$856,526	\$409,622	\$17,611	\$182,161
Receipts - 01/01-12/31	4,982,141	4,640,953	4,841,301	4,875,000
Available Resources	\$5,838,667	\$5,050,575	\$4,858,912	\$5,057,161
Less Expenditures - 01/01 - 12/31	5,429,045	5,032,964	4,676,751	4,836,500
Cash on Hand as of December 31	\$409,622	\$17,611	\$182,161	\$220,661
Less: End of -Year Encumbrances	265,489	17,436	41,151	41,000
Unencumbered Balance as of December 31	\$144,133	\$175	\$141,010	\$179,661

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cascade Deck	\$1,314,834	\$1,360,539	\$1,310,434	\$1,375,000
Opportunity Park Deck	338,948	298,512	363,458	375,000
O'Neil's Deck	224,763	277,193	340,815	350,000
Superblock Decks I & II	1,483,612	1,620,992	1,680,848	1,685,000
Citicenter Deck	117,958	108,278	110,086	115,000
Broadway Deck	292,301	215,478	220,233	215,000
High-Market Deck	326,192	314,033	303,278	315,000
Other	883,533	445,928	512,149	445,000
<b>TOTAL RECEIPTS</b>	<b>\$4,982,141</b>	<b>\$4,640,953</b>	<b>\$4,841,301</b>	<b>\$4,875,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$86,674	\$87,066	\$0	\$0
Other Operations & Maintenance	5,342,371	4,945,898	4,676,751	4,836,500
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,429,045</b>	<b>\$5,032,964</b>	<b>\$4,676,751</b>	<b>\$4,836,500</b>



### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

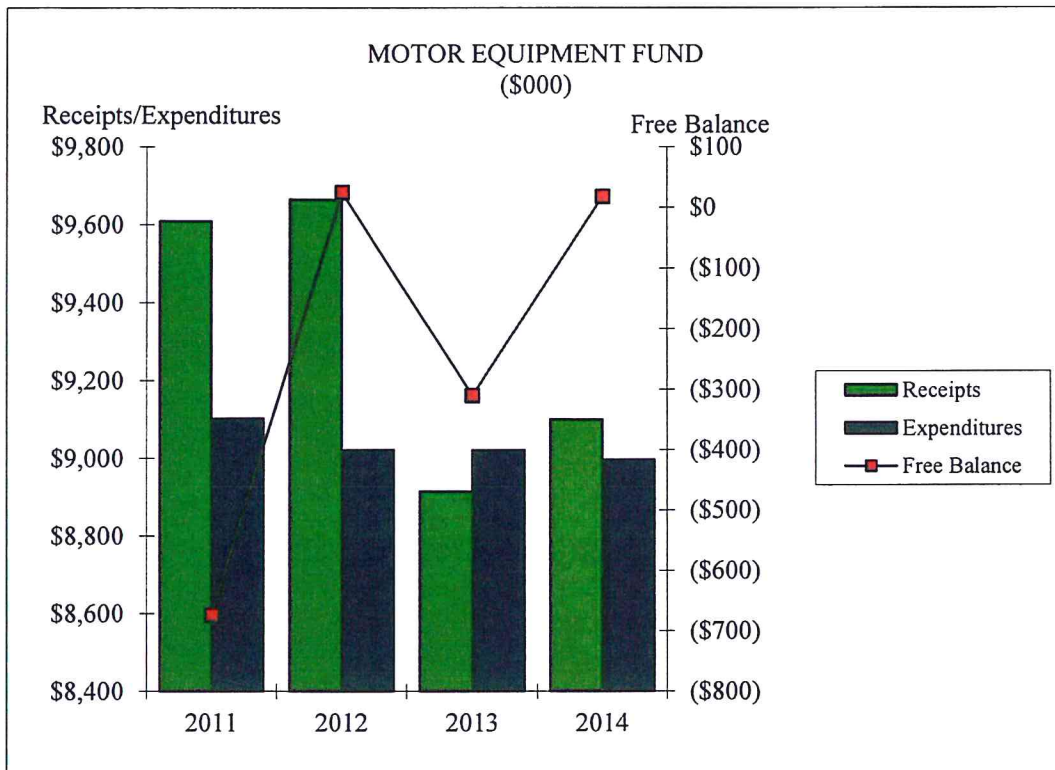
<b>MOTOR EQUIPMENT FUND (6000)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$1,042,155)	(\$536,257)	\$107,230	\$454
Receipts - 01/01-12/31	9,608,590	9,665,542	8,914,179	9,100,000
Available Resources	\$8,566,435	\$9,129,285	\$9,021,409	\$9,100,454
Less Expenditures - 01/01 - 12/31	9,102,692	9,022,055	9,020,955	8,996,870
Cash on Hand as of December 31	(\$536,257)	\$107,230	\$454	\$103,584
Less: End of -Year Encumbrances	137,808	82,179	310,384	85,000
Unencumbered Balance as of December 31	(\$674,065)	\$25,051	(\$309,930)	\$18,584

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Service Revenues	\$1,012,784	\$1,041,454	\$937,688	\$1,050,000
Other	67,039	235,897	201,887	255,000
Interfund Services	8,528,767	8,388,191	7,774,604	7,795,000
<b>TOTAL RECEIPTS</b>	<b>\$9,608,590</b>	<b>\$9,665,542</b>	<b>\$8,914,179</b>	<b>\$9,100,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$2,387,408	\$2,392,565	\$2,399,838	\$2,687,770
Other Operations & Maintenance	6,715,284	6,629,490	6,621,117	6,309,100
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$9,102,692</b>	<b>\$9,022,055</b>	<b>\$9,020,955</b>	<b>\$8,996,870</b>





**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

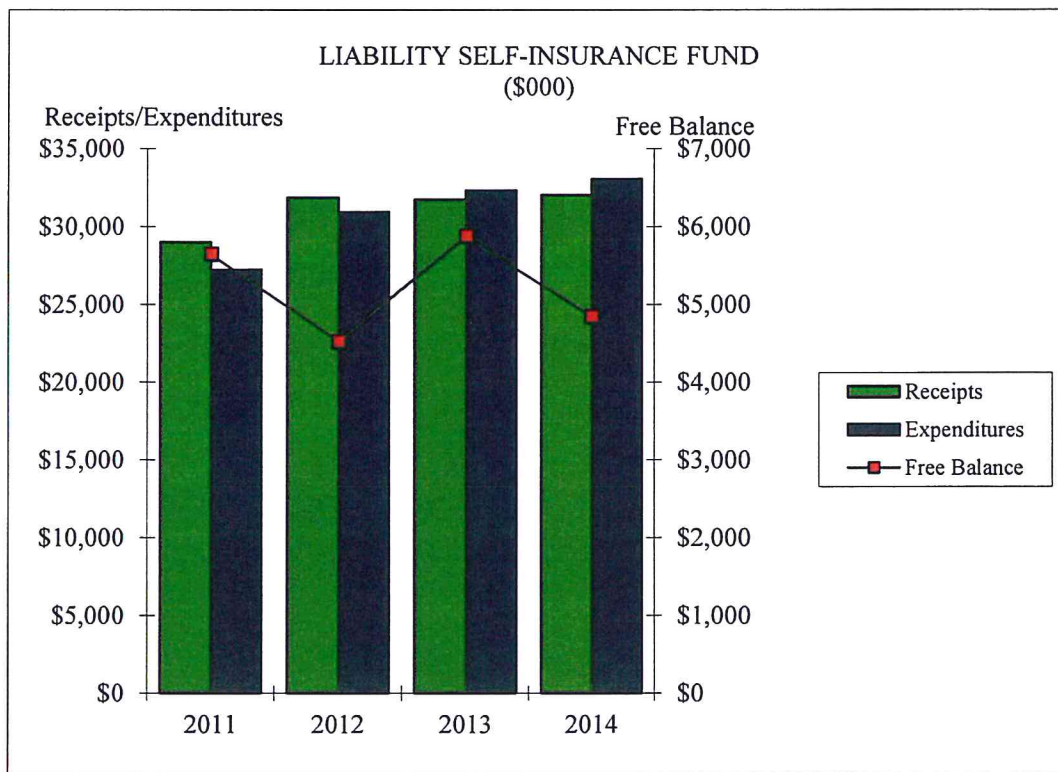
<b>LIABILITY SELF-INSURANCE FUND (6005)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$4,109,463	\$5,880,207	\$6,801,295	\$6,218,227
Receipts - 01/01-12/31	29,003,254	31,861,133	31,743,602	32,025,000
Available Resources	\$33,112,717	\$37,741,340	\$38,544,897	\$38,243,227
Less Expenditures - 01/01 - 12/31	27,232,510	30,940,045	32,326,670	33,056,000
Cash on Hand as of December 31	\$5,880,207	\$6,801,295	\$6,218,227	\$5,187,227
Less: End of -Year Encumbrances	233,494	2,280,990	345,422	345,000
Unencumbered Balance as of December 31	\$5,646,713	\$4,520,305	\$5,872,805	\$4,842,227

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Other	\$160,169	\$700,133	\$969,202	\$975,000
Interfund Services	28,843,085	31,161,000	30,774,400	31,050,000
<b>TOTAL RECEIPTS</b>	<b>\$29,003,254</b>	<b>\$31,861,133</b>	<b>\$31,743,602</b>	<b>\$32,025,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	27,232,510	30,940,045	32,326,670	33,056,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$27,232,510</b>	<b>\$30,940,045</b>	<b>\$32,326,670</b>	<b>\$33,056,000</b>



### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

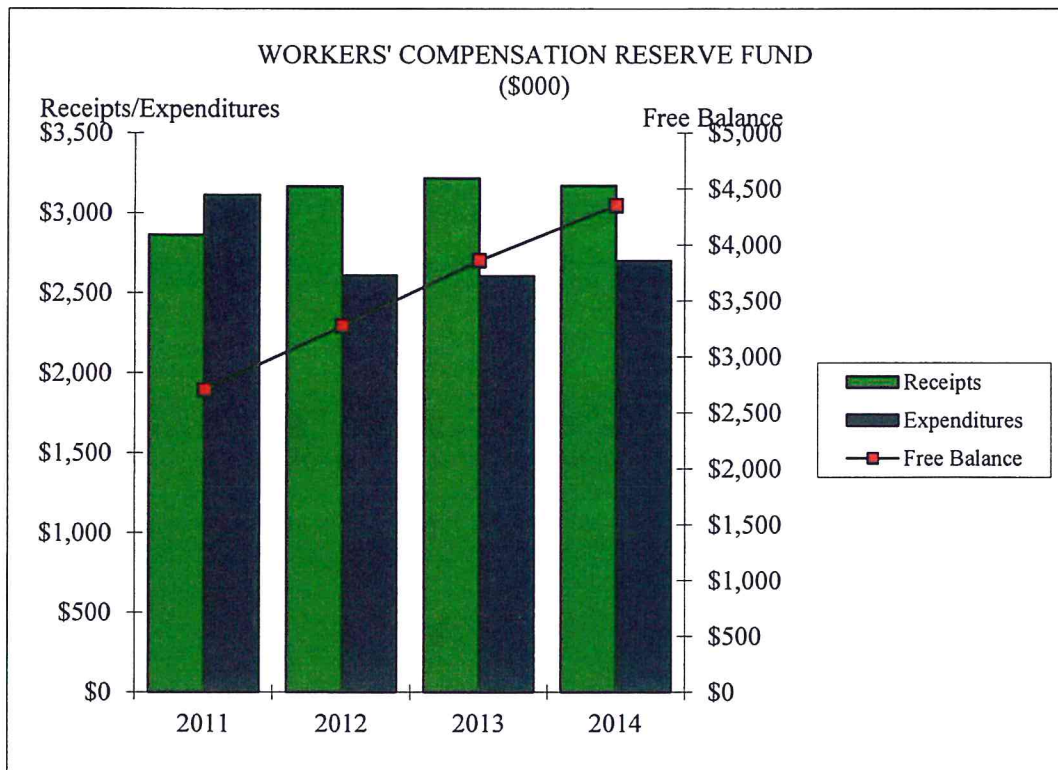
<b>WORKERS' COMPENSATION RESERVE FUND (6007)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$2,994,767	\$2,745,061	\$3,302,517	\$3,912,036
Receipts - 01/01-12/31	2,862,502	3,167,121	3,215,898	3,170,000
Available Resources	\$5,857,269	\$5,912,182	\$6,518,415	\$7,082,036
Less Expenditures - 01/01 - 12/31	3,112,208	2,609,665	2,606,379	2,700,000
Cash on Hand as of December 31	\$2,745,061	\$3,302,517	\$3,912,036	\$4,382,036
Less: End of -Year Encumbrances	43,220	27,500	51,976	30,000
Unencumbered Balance as of December 31	\$2,701,841	\$3,275,017	\$3,860,060	\$4,352,036

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Other	\$30,226	\$57,857	\$36,283	\$60,000
Interfund Services	2,832,276	3,109,264	3,179,615	3,110,000
<b>TOTAL RECEIPTS</b>	<b>\$2,862,502</b>	<b>\$3,167,121</b>	<b>\$3,215,898</b>	<b>\$3,170,000</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	3,112,208	2,609,665	2,606,379	2,700,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$3,112,208</b>	<b>\$2,609,665</b>	<b>\$2,606,379</b>	<b>\$2,700,000</b>





# **COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

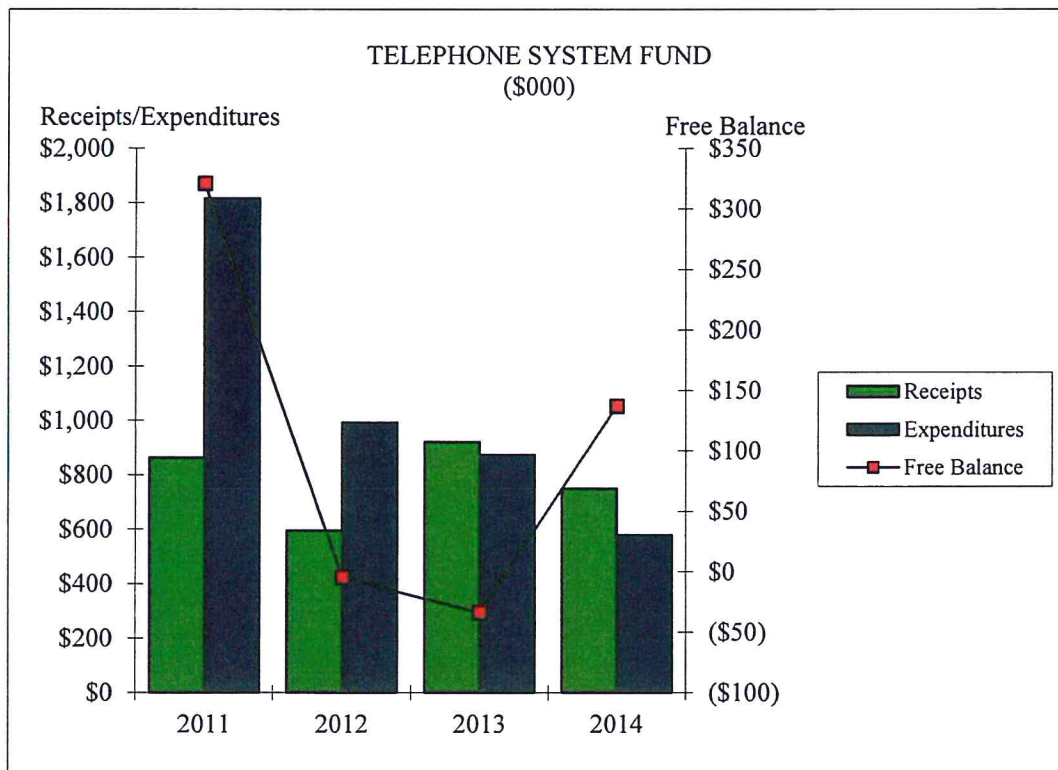
<b>TELEPHONE SYSTEM FUND (6015)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	\$1,350,490	\$398,005	\$1,692	\$48,894
Receipts - 01/01-12/31	863,617	595,212	921,158	750,000
Available Resources	\$2,214,107	\$993,217	\$922,850	\$798,894
Less Expenditures - 01/01 - 12/31	1,816,102	991,525	873,956	579,000
Cash on Hand as of December 31	\$398,005	\$1,692	\$48,894	\$219,894
Less: End of -Year Encumbrances	77,221	6,081	83,001	83,000
Unencumbered Balance as of December 31	\$320,784	(\$4,389)	(\$34,107)	\$136,894

## **COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Service Revenues	\$187,919	\$187,037	\$236,770	\$225,000
Other	202,777	948	2,600	0
General Fund Subsidy	0	0	150,000	0
Interfund Services	472,921	407,227	531,788	525,000
<b>TOTAL RECEIPTS</b>	<b>\$863,617</b>	<b>\$595,212</b>	<b>\$921,158</b>	<b>\$750,000</b>

## **COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$448,545	\$566,744	\$394,011	\$0
Other Operations & Maintenance	1,367,557	424,781	479,945	579,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,816,102</b>	<b>\$991,525</b>	<b>\$873,956</b>	<b>\$579,000</b>



**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

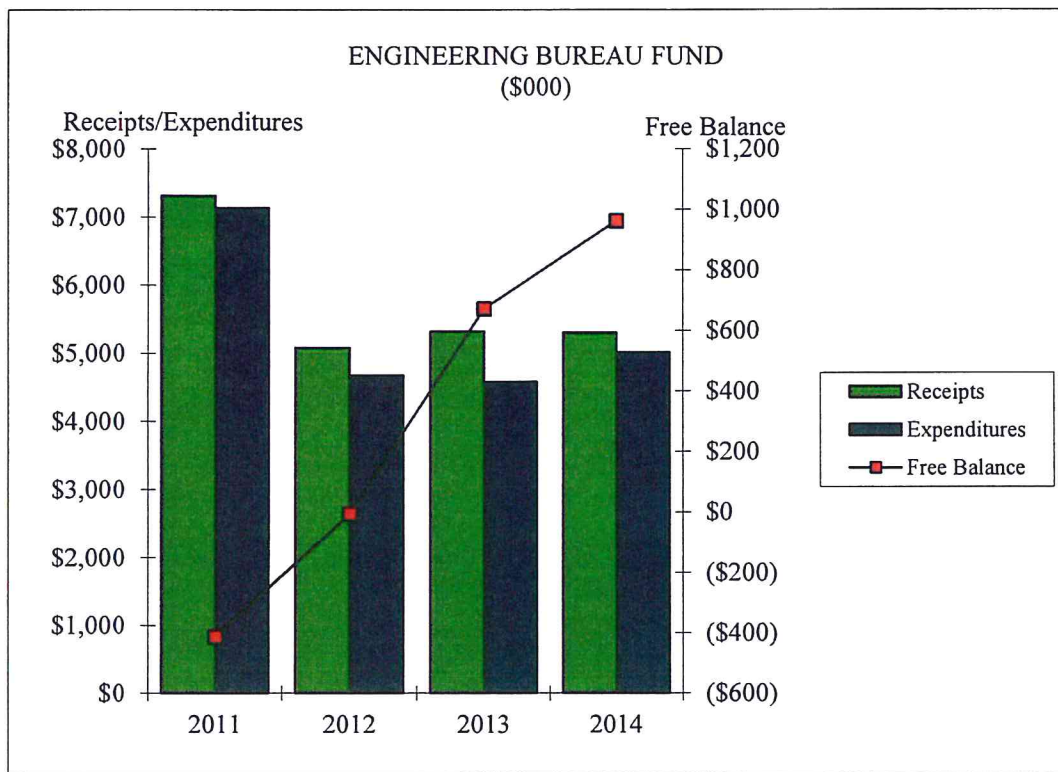
<b>ENGINEERING BUREAU FUND (6025)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$580,465)	(\$403,956)	\$3,016	\$744,011
Receipts - 01/01-12/31	7,309,823	5,079,600	5,317,379	5,300,000
Available Resources	\$6,729,358	\$4,675,644	\$5,320,395	\$6,044,011
Less Expenditures - 01/01 - 12/31	7,133,314	4,672,628	4,576,384	5,009,780
Cash on Hand as of December 31	(\$403,956)	\$3,016	\$744,011	\$1,034,231
Less: End of -Year Encumbrances	10,097	10,392	72,175	72,000
Unencumbered Balance as of December 31	(\$414,053)	(\$7,376)	\$671,836	\$962,231

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Service Revenues	\$162	\$500	\$0	\$0
Other	207,324	1,348	27,938	25,000
Interfund Services	7,102,337	5,077,752	5,289,441	5,275,000
<b>TOTAL RECEIPTS</b>	<b>\$7,309,823</b>	<b>\$5,079,600</b>	<b>\$5,317,379</b>	<b>\$5,300,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$4,403,702	\$4,142,202	\$4,009,086	\$4,179,280
Other Operations & Maintenance	2,729,612	530,426	567,298	830,500
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$7,133,314</b>	<b>\$4,672,628</b>	<b>\$4,576,384</b>	<b>\$5,009,780</b>





**COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES**

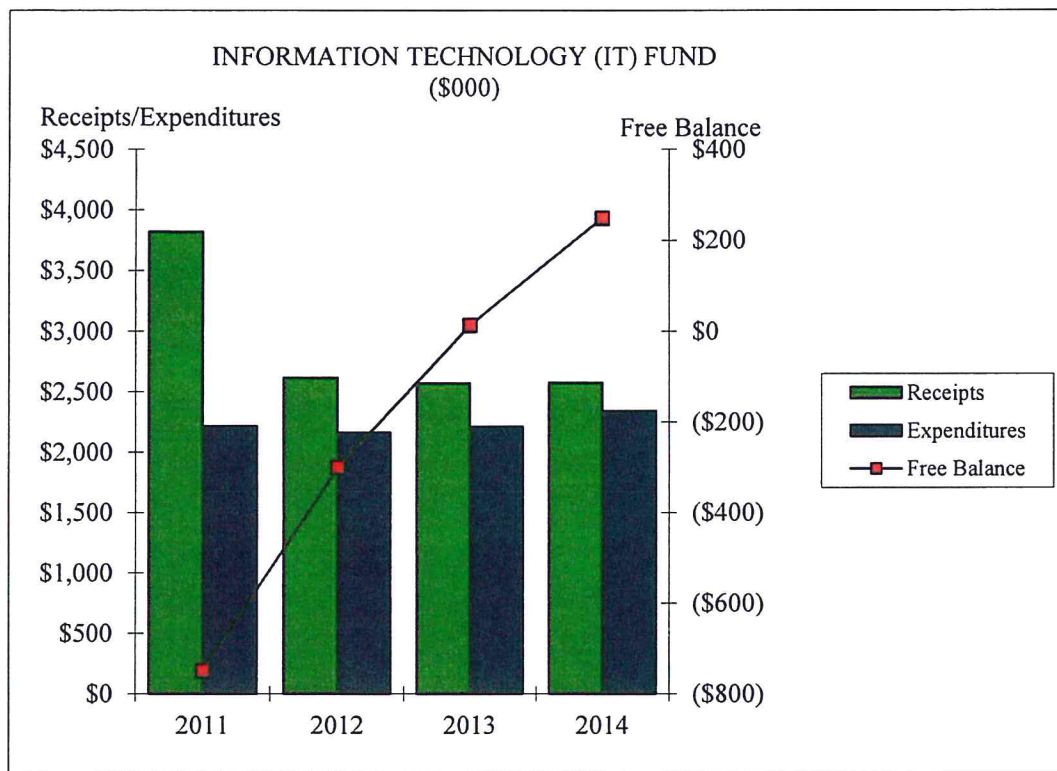
<b>INFORMATION TECHNOLOGY (IT) FUND (6030)</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Cash Balance January 1	(\$2,349,924)	(\$745,832)	(\$293,638)	\$64,299
Receipts - 01/01-12/31	3,819,748	2,616,217	2,569,681	2,575,000
Available Resources	\$1,469,824	\$1,870,385	\$2,276,043	\$2,639,299
Less Expenditures - 01/01 - 12/31	2,215,656	2,164,023	2,211,744	2,339,850
Cash on Hand as of December 31	(\$745,832)	(\$293,638)	\$64,299	\$299,449
Less: End of -Year Encumbrances	3,723	6,974	51,640	52,000
Unencumbered Balance as of December 31	(\$749,555)	(\$300,612)	\$12,659	\$247,449

**COMPARATIVE SUMMARY OF RECEIPTS**

<b>SOURCE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Interfund Services	\$1,788,723	\$2,616,217	\$2,569,681	\$2,575,000
Note/Bond Proceeds	2,031,025	0	0	0
<b>TOTAL RECEIPTS</b>	<b>\$3,819,748</b>	<b>\$2,616,217</b>	<b>\$2,569,681</b>	<b>\$2,575,000</b>

**COMPARATIVE STATEMENT OF EXPENDITURES**

<b>USE</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Wages and Benefits	\$985,159	\$1,010,186	\$1,156,821	\$1,173,550
Other Operations & Maintenance	1,180,503	1,153,837	1,054,923	1,166,300
Capital Outlay	49,994	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,215,656</b>	<b>\$2,164,023</b>	<b>\$2,211,744</b>	<b>\$2,339,850</b>



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**Debt**



## **DEBT SERVICE**

The debt policy of the City is to limit long-term debt to only those capital improvements that provide a long-term benefit greater than five years to its citizens. The maturity of the debt will not exceed the reasonably expected useful life of the expenditures so financed. The City will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where possible.

The City of Akron has borrowed money to pay for large capital improvements for many years. This practice began in earnest after the passage of the municipal income tax in 1963. The income tax revenues provided a stable source of income to repay any borrowed funds. The City of Akron is under state and constitutional limits regarding the amount of debt it can have outstanding at any time. Generally, these guidelines guarantee that Akron will always have sufficient funds on hand to pay its debt obligations. These guarantees have assured those buying the City's obligations that their investments are secure. Indeed, Akron has not defaulted on any of its obligations since 1936.

Akron has six types of debt instruments: (1) general obligations of the City - these obligations pledge the full faith and credit of the City as security for repayment; (2) special assessment debt - these obligations are backed by both assessments against property owners and the full faith and credit of the City; (3) mortgage revenue bonds and notes - these instruments are secured by the assets of the entity issuing the bonds; the City currently has water and sewer mortgage revenue bonds outstanding; (4) loans - the City has borrowed funds from the Ohio Water Development Authority, the Ohio Public Works Commission, and the Ohio Development Services Agency to fund a variety of projects; (5) tax increment financing debt - this type of obligation is not secured by tax dollars and is more fully explained later; and, (6) special obligations – COPS, State infrastructure bank loans (SIB), non-tax revenue bonds, income tax revenue bonds, and special revenue (JEDD) bonds.

The basic security for unvoted City general obligation debt is the City's ability to levy, and its levy pursuant to constitutional and statutory requirements of an ad valorem tax on all real and tangible personal property subject to ad valorem taxation by the City, within the Charter tax rate limitation. This tax must be sufficient to pay as it comes due the debt service on the unvoted City general obligation bonds, both outstanding and in anticipation of which bond anticipation notes (BANs) are outstanding. This provides that the levy necessary for debt service has priority over any levy for current expenses within the tax limitation.

The basic security for voted City general obligation debt is the authorization by the electors for the City to levy to pay the debt service on those bonds. The tax is outside the Charter tax limitation, and is to be sufficient amount to pay as it comes due (subject to other provisions).

The Revised Code provides that the net principal amount of both the voted and unvoted debt of a city, excluding "exempt debt" may not exceed 10-1/2% of the total value of all property in the city as listed and assessed for taxation. The Revised Code also provides that the net principal amount of unvoted non-exempt debt of a city may not exceed 5-1/2% of that value. These two limitations, which are referred to as the "direct debt limitations," may be amended from time to time by the General Assembly.

In the calculation of the debt subject to the direct debt limitations, the amount of money in a city's bond retirement fund allocable to the principal amount of non-exempt debt is deducted from gross non-exempt debt. Without consideration of money in the City's Bond Payment Fund and based on outstanding debt and current tax valuation, the City's voted and unvoted non-exempt debt capacities as of December 31, 2013 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$275,089,915	\$115,903,682	\$159,186,233
5-1/2% - \$144,094,717	\$115,903,682	\$ 28,191,035

A city's ability to incur unvoted debt is also restricted by the indirect debt limitation that is imposed by the charter. The indirect limitation applies to all unvoted general obligation debt service even though some of it is expected to be paid by other sources. This unvoted debt may not be issued unless the highest ad valorem property tax for the payment of debt service on (a) those bonds (or the BANs) and (b) all outstanding unvoted general obligation bonds (including BANs) of the City resulting in the highest tax required for such debt service, in any year is 10.5 or less per \$1.00 assessed valuation.

Even though the property tax is the foundation for debt service payments, the property tax is rarely used to retire debt in the City of Akron. The City has a multitude of funding sources to repay its debts. The local income tax is still the predominant source.

The following tables show all of the City's outstanding obligations. The charts also identify the security for those obligations (how the funds will be repaid).

Akron has \$794,904,437 in outstanding obligations as of December 31, 2013. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2013, and the remaining balances. The table shows \$92,275,018 was spent on debt retirement in 2013 (including the refunding of existing debt). Projected debt retirement in 2014 (including the retirement of G.O. BANs) is approximately \$102,526,997.

Tables 2 through 11 identify the 2014 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2013 there was \$215,771,308 outstanding.

Table 3 summarizes Special Assessment Bonds and Notes.

Table 4 summarizes the Water Obligations.

Table 5 summarizes the Sewer Obligations.

Table 6 summarizes the OPWC loans outstanding.

Table 7 summarizes the Ohio Development Services Agency loans

Table 8 identifies Other Special Obligations, such as Certificates of Participation (COPs) and the State Infrastructure Bank Loans.

Table 9 summarizes the City's Nontax Revenue Economic Development Bonds. Currently, there are three issues outstanding. The Nontax Revenue Bonds are a special obligation of the City payable from Nontax Revenue (including fees for licenses, fines, interest earnings) and they are not general obligations of the City. Table 10 summarizes the Income Tax Revenue Bonds. Table 11 summarizes the Special Revenue (JEDD) Bonds, of which there are four issues outstanding.



The City of Akron pays all debt service payments from its Bond Payment Fund. The debt service payments are transferred from the appropriate sources into the Bond Payment Fund at the time principal or interest payments are due. Tables 12 and 13 show the actual activity of the Bond Payment Fund for both general obligation and special assessment debt.

Table 14 lists the amount of principal and interest payments for the current budget year for each major fund and for other funds in the aggregate.

Table 15 shows future debt service requirements by year for each type of debt.

**Table 1**

**DEBT**  
**CITY OF AKRON, OHIO**  
**12/31/2013**

Description	Type	Total Outstanding 12/31/2012	New Issues in 2013	Redeemed in 2013	Total Outstanding 12/31/2013
<b>PUBLIC UTILITY DEBT (G.O.)</b>					
Water	Bonds	\$0	\$0	\$0	\$0
Sewer	Bonds	0	0	0	0
<b>P.U. SPECIAL REV. (OWDA)</b>					
Water	Loans	8,269,445	724,364	1,029,450	7,964,359
Sewer	Loans	42,872,859	29,880,596	7,222,219	65,531,236
<b>P.U. SPECIAL REV. (OPWC)</b>					
Water	Loans	895,455	0	95,958	799,497
Sewer	Loans	848,820	0	105,555	743,265
<b>P.U. DEBT (REVENUE)</b>					
Water	Bonds	37,175,000	0	3,340,000	33,835,000
Sewer	Bonds	19,515,000	0	4,130,000	15,385,000
<b>TOTAL P.U. DEBT</b>					
	Bonds	\$56,690,000	\$0	\$7,470,000	\$49,220,000
	Loans	\$52,886,580	\$30,604,960	\$8,453,182	\$75,038,357
<b>GENERAL DEBT</b>					
Ascot Park Improvement	Bonds	99,617	0	50,286	49,331
CitiCenter Building	Bonds	469,623	0	237,061	232,562
Community Centers	Bonds	1,769,746	0	630,673	1,139,073
Convention Center	Bonds	1,089,277	0	402,501	686,776
Economic Development	Bonds	3,367,200	0	96,400	3,270,800
Final Judgment	Bonds	2,758,537	0	295,000	2,463,537
Fire Dept. Facilities	Bonds	932,254	0	75,042	857,212
Furnace/Howard Renewal Area	Bonds	3,040,000	0	150,000	2,890,000
High St. Renewal Area	Bonds	1,310,452	0	185,670	1,124,782
Industrial Incubator	Bonds	2,995,000	0	140,000	2,855,000
Inventors Hall of Fame	Bonds	698,613	0	352,653	345,960
Justice Center Plaza	Bonds	364,581	0	60,599	303,982
Motor Equipment	Bonds	11,475,920	0	2,300,750	9,175,170
Municipal Facilities	Bonds	21,140,426	0	749,737	20,390,689
Off Street Parking	Bonds	22,338,150	0	1,040,323	21,297,827
Public Improvement	Bonds	2,071,992	0	110,072	1,961,920
Real Estate Acquisition	Bonds	5,043,055	0	275,400	4,767,655
Recreational Facilities	Bonds	52,097,816	0	2,315,291	49,782,525
Storm Sewer Improvement	Bonds	1,186,195	0	32,647	1,153,548
Street Improvement	Bonds	95,229,315	0	4,206,355	91,022,960
<b>TOTAL GENERAL DEBT</b>					
	Bonds	\$229,477,769	\$0	\$13,706,460	\$215,771,309
	Notes	\$0	\$0	\$0	\$0



**Table 1**

**DEBT**  
**CITY OF AKRON, OHIO**  
**12/31/2013**

Description	Type	Total Outstanding 12/31/2012	New Issues in 2013	Redeemed in 2013	Total Outstanding 12/31/2013
<b>SPECIAL ASSESSMENTS</b>					
Street Improvement	Bonds	\$7,555,223	\$0	\$1,896,612	\$5,658,611
Street Resurfacing	Bonds	1,036,606	0	474,459	562,147
Street Improvement	Notes	516,000	0	516,000	0
<b>TOTAL S.A. DEBT</b>					
	Bonds	\$8,591,829	\$0	\$2,371,071	\$6,220,758
	Notes	\$516,000	\$0	\$516,000	\$0
<b>TOTAL G.O. DEBT</b>					
		\$238,585,598	\$0	\$16,593,531	\$221,992,067
<b>SPECIAL OBLIGATIONS</b>					
CLC Income Tax Revenue	Bonds	\$212,955,000	\$0	\$5,570,000	\$207,385,000
Income Tax Revenue	Bonds	35,275,000	4,849,484	1,407,349	38,717,135
JEDD Revenue	Bonds	27,165,000	0	0	27,165,000
Non-Tax Revenue	Bonds	50,080,000	0	1,605,000	48,475,000
Canal Park Stadium	COPs	13,580,000	17,275,000	13,580,000	17,275,000
Off-Street Parking	COPs	36,790,000	0	2,655,000	34,135,000
Steam System	COPs	12,760,000	0	455,000	12,305,000
Capital Projects - OPWC	Loans	9,845,762	0	603,799	9,241,963
Capital Projects - SIB	Loans	3,129,427	0	1,387,148	1,742,279
Capital Projects - ODO	Loans	5,582,645	0	100,009	5,482,636
Income Tax Revenue	Notes	10,115,000	24,730,000	10,115,000	24,730,000
SA Street Lighting-Cleaning	Notes	11,280,000	13,000,000	11,280,000	13,000,000
Income Tax Medical Benefit	Notes	11,000,000	9,000,000	11,000,000	9,000,000
<b>GRAND TOTAL</b>					
		\$787,720,012	\$99,459,444	\$92,275,018	\$794,904,437

**Table 2**

**GENERAL OBLIGATION BONDS**  
**Bond Retirement Fund for Serial Bonds and Interest**

<b>DATE OF ISSUE</b>	<b>AMOUNT OF ISSUE</b>	<b>PURPOSE</b>	<b>RATE</b>	<b>MATURITY</b>	<b>OUTSTANDING 12/31/2013</b>	<b>2014 PRINCIPAL</b>	<b>2014 INTEREST</b>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Feb. 21, 1991	2,500,000	Urban Renewal Imp. 1990	8.000%	Dec. 1, 2013-20	\$ 663,920	\$ 69,488	\$ 53,114
Dec. 10, 1991	1,500,000	Urban Renewal Imp. 1991	8.000%	Dec. 1, 2013-21	1,298,000	72,000	103,840
Oct. 1, 2003	37,640,000	Various Purpose Imp. 2003	4.314%	Dec. 1, 2013-24	-	-	-
Sept. 14, 2005	80,640,000	Var. Pur. Imp. & Ref. 2005	4.284%	Dec. 1, 2013-26	45,055,000	4,090,000	2,188,363
Dec. 21, 2006	22,440,000	Various Purpose Imp. 2006	4.266%	Dec. 1, 2013-27	16,100,000	1,205,000	709,588
Dec. 3, 2007	20,735,000	Various Purpose Imp. 2007	4.458%	Dec. 1, 2013-28	15,635,000	1,145,000	701,063
Nov. 30, 2009	12,920,000	Various Purpose Ref. 2009	4.521%	Dec. 1, 2013-28	12,267,044	1,697,044	537,084
Nov. 30, 2010	24,045,000	Various Purpose Ref. 2010 A	3.501%	Dec. 1, 2013-23	21,555,000	625,000	1,018,500
Nov. 30, 2010	21,350,000	Various Purpose Imp. 2010 B	4.367%	Dec. 1, 2013-29	19,785,000	975,000	780,569
Nov. 30, 2010	27,320,000	Various Purpose Imp. 2010 C	5.696%	Dec. 1, 2014-29	27,320,000	1,390,000	1,401,619
Dec. 8, 2010	7,375,000	Various Purpose Imp. 2010 D	6.255%	Dec. 1, 2013-29	7,335,000	20,000	449,738
Dec. 21, 2011	44,094,434	Various Purpose Ref. 2011	2.864%	Dec. 1, 2013-23	40,252,344	2,937,345	1,276,569
Nov. 29, 2012	8,540,000	Various Purpose Ref. 2012	2.758%	Dec. 1, 2013-24	8,505,000	850,000	324,650
TOTAL INSIDE BONDS					<u>\$ 215,771,308</u>	<u>\$ 15,075,877</u>	<u>\$ 9,544,694</u>

**Table 3**

**SPECIAL ASSESSMENT BONDS**  
**Bond Retirement Fund for Serial Bonds and Interest**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2013	2014 PRINCIPAL	2014 INTEREST
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Sept 1, 1978	110,000	Rosemary Boulevard	7.250%	Sept 1, 2013-14	\$ 3,000	\$ 3,000	\$ 218
Sept. 1, 2003	2,850,000	Street Imp. Ser. 2003	3.383%	Dec. 1, 2013-13	-	-	-
Mar. 1, 2004	1,356,910	St. Resurf., Series 2004	4.000%	Dec. 1, 2013-13	-	-	-
Sept. 1, 2004	3,560,000	Street Imp. Ser. 2004	4.000%	Dec. 1, 2013-14	415,000	415,000	16,600
Dec. 1, 2004	1,198,020	St. Resurf., Series 2004B	4.000%	Dec. 1, 2013-14	6,125	6,125	245
Sept. 29, 2005	2,375,000	Street Imp. Ser. 2005	3.707%	Dec. 1, 2013-15	550,000	270,000	22,000
Mar. 1, 2006	587,875	St. Resurf., Series 2006	4.000%	Dec. 1, 2013-15	14,800	7,255	592
Sept. 14, 2006	1,310,000	Street Imp. Ser. 2006	4.018%	Dec. 1, 2013-16	450,000	145,000	18,556
Mar. 1, 2007	909,945	St. Resurf., Series 2007	4.000%	Dec. 1, 2013-16	7,466	2,392	299
Sept. 5, 2007	885,000	Street Imp. Ser. 2007	4.100%	Dec. 1, 2013-17	410,000	95,000	16,810
Mar. 1, 2008	639,785	St. Resurf., Series 2008	4.000%	Dec. 1, 2013-17	17,535	4,130	701
Nov. 30, 2009	53,387	St. Imp. Ref. Ser. 2009	4.521%	Dec. 1, 2013-14	52,956	52,956	1,589
Jun. 1, 2010	2,195,840	St. Resurf., Series 2010	4.000%	Dec. 1, 2013-19	516,221	462,718	20,649
Nov. 22, 2011	5,015,000	Street Imp. Ser. 2011	2.450%	Dec. 1, 2013-21	3,755,000	655,000	91,998
Dec. 21, 2011	95,566	Various Purpose Ref. 2011	2.864%	Dec. 1, 2013-23	22,655	22,655	906
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					\$ 6,220,758	\$ 2,141,231	\$ 191,162
<b>SPECIAL ASSESSMENT NOTES</b>							
Nov. 15, 2012	11,280,000	Street Cleaning-Lighting Note:	1.305%	Nov. 14, 2013	\$ 13,000,000	\$ 13,000,000	\$ 127,683
Various	516,000	Var. SA Const. Notes	4.000%	Various	-	-	-
					\$ 13,000,000	\$ 13,000,000	\$ 127,683

Table 4

**WATERWORKS BONDS**  
**Bond Retirement Fund for Serial Bonds and Interest**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2013	2014 PRINCIPAL	2014 INTEREST
<b>Mortgage Revenue Bonds - Series 2003</b>							
July 1, 2003	28,045,000	Water Mortgage Revenue	2.50-5.00%	Mar. 1, 2013-14	\$ 2,560,000	\$ 2,560,000	\$ 44,800
<b>Mortgage Revenue Bonds - Series 2006</b>							
Aug. 10, 2006	13,340,000	Water Mortgage Revenue	4.00-4.50%	Mar. 1, 2013-26	\$ 9,885,000	\$ 585,000	\$ 415,995
<b>Mortgage Revenue Bonds - Series 2009</b>							
Sep. 17, 2009	22,100,000	Water Mortgage Revenue	2.50-5.00%	Mar. 1, 2013-34	\$ 21,390,000	\$ 330,000	\$ 1,010,213
<b>Ohio Water Development Authority Loan Agreements</b>							
Sept. 30, 1999	1,142,942	OWDA #3246	4.020%	Jan. & July 1, 2013-20	\$ 476,814	\$ 60,259	\$ 18,568
May 25, 2000	8,127,549	OWDA #3326	4.640%	Jan. & July 1, 2013-20	3,708,693	459,763	166,811
Jan. 29, 2004	2,900,272	OWDA #4066	3.500%	Jan. & July 1, 2013-14	170,143	170,143	2,978
Oct. 30, 2008	1,547,061	OWDA #4997 (50%Water, 50% Sewer)	3.520%	Jan. & July 1, 2013-20	1,065,786	148,653	36,219
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2013-33	1,763,871	91,163	64,530
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2013-32	453,021	18,225	17,027
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2014-33	14,734	14,565	146
Jun. 27, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2015-34	277,377	-	-
Jun. 27, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2014-34	21,708	15,554	7,604
Jun. 27, 2013	831,285	OWDA #6507	2.000%	Jan. & July 1, 2015-34	11,144	-	-
Sept. 26, 2013	306,056	OWDA #6550	4.240%	Jan. & July 1, 2014-23	1,067	1,067	6,488
					<u>\$ 7,964,359</u>	<u>\$ 979,392</u>	<u>\$ 320,372</u>
<b>Ohio Public Works Commission Loan Agreements</b>							
July 17, 1995	1,024,156	OPWC #CH903	0.000%	Jan. & July 1, 2013-16	\$ 307,247	\$ 51,208	\$ -
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2013-21	492,250	44,750	-
					<u>\$ 799,497</u>	<u>\$ 95,958</u>	<u>\$ -</u>



Table 5

**SEWER BONDS**  
**Bond Retirement Fund for Serial Bonds and Interest**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2013	2014 PRINCIPAL	2014 INTEREST
<b>Revenue Bonds - Series 1998</b>							
Apr. 1, 1998	19,140,000	Sewer System Imp.	4.50-5.50%	Dec. 1, 2013-13	\$ -	\$ -	\$ -
<b>Revenue Bonds - Series 2005</b>							
Dec. 1, 2005	33,855,000	Sewer System Imp.	3.50-5.00%	Dec. 1, 2013-17	\$ 15,385,000	\$ 4,310,000	\$ 769,250
<b>Ohio Water Development Authority Loan Agreements</b>							
Jan. 26, 1995	15,328,600	OWDA #2658	4.560%	Jan. & July 1, 2013-15	\$ 2,225,086	\$ 1,087,230	\$ 89,209
Mar. 30, 1995	17,873,932	OWDA #2659	4.560%	Jan. & July 1, 2013-15	2,594,050	1,267,790	103,999
Sept. 30, 2004	8,109,648	OWDA #4160	3.810%	Jan. & July 1, 2013-15	1,903,767	933,923	63,722
Dec. 16, 2004	10,754,763	OWDA #4218	3.350%	Jan. & July 1, 2013-16	1,533,358	1,533,358	38,632
Oct. 30, 2008	1,547,061	OWDA #4997 (50%Water, 50% Sewer)	3.520%	Jan. & July 1, 2013-20	1,065,786	148,653	36,219
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2013-30	858,839	40,071	27,589
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2013-30	142,407	6,393	4,577
Dec. 10, 2009	98,870	OWDA #5581	3.250%	Jan. & July 1, 2013-15	21,113	20,732	852
Dec. 10, 2009	413,711	OWDA #5582	3.250%	Jan. & July 1, 2013-20	255,217	39,250	9,540
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2013-30	75,299	3,513	2,419
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2013-32	734,111	28,106	37,739
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2013-32	2,060,935	89,878	99,972
Feb. 24, 2011	1,470	OWDA #5851	4.140%	Jan. & July 1, 2013-32	387,873	14,513	16,143
Aug. 25, 2011	101,694	OWDA #5939	4.520%	Jan. & July 1, 2013-17	282,450	13,750	-
Oct. 27, 2011	78,750	OWDA #5994	2.600%	Jan. & July 1, 2013-17	17,749	15,538	1,360
Oct. 27, 2011	78,750	OWDA #5995	2.600%	Jan. & July 1, 2013-17	8,185	8,185	736
Dec. 8, 2011	1,680,000	OWDA #6078	2.550%	Jan. & July 1, 2013-17	1,567,361	331,557	28,453
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2013-32	2,573,828	116,416	79,661
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2013-33	1,763,871	91,163	64,530
Dec. 8, 2011	903,132	OWDA #6081	2.800%	Jan. & July 1, 2013-32	851,424	35,690	23,592
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2014-33	19,543,969	916,675	664,618
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2013-33	1,219,282	48,633	35,217
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2013-32	869,854	38,010	26,604
May. 31, 2012	7,361,226	OWDA #6202	2.690%	Jan. & July 1, 2013-18	12,600,264	2,997,179	393,068
May. 31, 2012	2,100,947	OWDA #6203	2.690%	Jan. & July 1, 2013-19	1,548,363	349,772	27,609
Sept. 27, 2012	754,551	OWDA #6316	2.540%	Jan. & July 1, 2014-18	621,421	143,507	18,276
Oct. 25, 2012	315,000	OWDA #6319	2.480%	Jan. & July 1, 2013-18	49,336	49,336	6,700
Dec. 6, 2012	2,100,000	OWDA #6402	2.440%	Jan. & July 1, 2013-18	992,056	404,757	43,937
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2015-34	342,688	-	-
Dec. 6, 2012	6,032,632	OWDA #6417	2.440%	Jan. & July 1, 2013-18	5,461,751	1,162,739	126,217
Dec. 6, 2012	767,955	OWDA #6418	2.440%	Jan. & July 1, 2014-18	-	146,233	17,851
Dec. 6, 2012	383,985	OWDA #6419	2.440%	Jan. & July 1, 2014-18	-	73,118	8,926
May 30, 2013	5,162,579	OWDA #6473	2.670%	Jan. & July 1, 2014-18	-	978,483	131,353
May 30, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2014-33	1,098,746	99,637	68,595
Aug. 29, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2015-35	260,797	-	-
					<b>\$ 65,531,236</b>	<b>\$ 13,233,787</b>	<b>\$ 2,297,914</b>
<b>Ohio Public Works Commission Loan Agreement</b>							
July 1, 1994	690,000	OPWC #CH804	0.000%	Jan. & July 1, 2013-18	\$ 106,548	\$ 21,310	\$ -
July 1, 1996	907,265	OPWC #CH006	0.000%	Jan. & July 1, 2013-17	294,861	45,363	-
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 2013-18	223,125	29,750	-
July 1, 2005	275,000	OPWC #CH10I	0.000%	Jan. & July 1, 2013-25	118,731	9,133	-
					<b>\$ 743,265</b>	<b>\$ 105,556</b>	<b>\$ -</b>

Table 6

**OPWC LOANS**  
**Ohio Public Works Commission Loan Agreement**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2013	2014 PRINCIPAL	2014 INTEREST
<b>Various Capital Projects</b>							
July 1, 1997	760,000	OPWC #CH10A(CIP)	0.000%	Jan. & July 1, 2013-18	\$ 190,000	\$ 38,000	\$ -
July 1, 1997	1,014,000	OPWC #CH08B(CIP)	0.000%	Jan. & July 1, 2013-20	354,900	50,700	-
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2013-22	104,039	12,240	-
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2013-21	117,000	14,625	-
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2013-20	54,900	6,100	-
June 10, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2013-21	350,127	33,345	-
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2013-22	254,363	29,925	-
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2013-20	149,180	16,576	-
July 1, 2001	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2013-21	216,245	21,624	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2013-21	432,489	41,189	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2013-25	541,688	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	0.000%	Jan. & July 1, 2013-29	41,850	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2013-27	1,267,650	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2013-28	547,110	37,732	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2013-29	790,400	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2013-27	129,080	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2013-29	667,200	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2013-29	1,299,000	43,300	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2013-29	173,725	6,204	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2013-29	353,096	12,840	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2013-29	565,788	19,510	-
Jul. 1, 2010	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2013-41	642,134	22,933	-
TOTAL OPWC LOANS					\$ 9,241,963	\$ 647,099	\$ -

**ODSA  
Ohio Development Services Agency Loan Agreements**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2013	2014 PRINCIPAL	2014 INTEREST
Mar. 28, 2003	1,000,000	University Technology Park	4.00%	Jan. 1, 2013-2018	482,636	104,083	18,499
Mar. 31, 2011	5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2016-2030	5,000,000	-	-
TOTAL ODSA LOANS					<u>\$ 5,482,636</u>	<u>\$ 104,083</u>	<u>\$ 18,499</u>

**Table 8****OTHER SPECIAL OBLIGATIONS**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2013	2014 PRINCIPAL	2014 INTEREST
<b>Certificates of Participation (COPS)</b>							
July 27, 2005	32,065,000	Canal Park Stadium	5.000%	Dec. 1, 2013-16	\$ -	\$ -	\$ -
Sept. 14, 2005	31,940,000	Off-Street Parking Facilities	3.50-5.00%	Dec. 1, 2013-26	18,075,000	1,925,000	783,369
Dec. 20, 2007	19,610,000	Off-Street Parking Facilities	4.00-4.375%	Dec. 1, 2013-28	16,060,000	800,000	670,694
Nov. 3, 2010	13,200,000	Steam System Utility	2.75-5.00%	Dec. 1, 2013-30	12,305,000	465,000	582,850
Dec. 5, 2013	2,365,000	Canal Park Stadium			2,365,000	215,000	67,526
Nov. 27, 2013	14,910,000	Canal Park Stadium			14,910,000	1,755,000	355,387
TOTAL CERTIFICATES OF PARTICIPATION					\$ 63,715,000	\$ 5,160,000	\$ 2,459,826
<b>State Infrastructure Bank (SIB) Loans</b>							
July 12, 2004	3,508,527	U.S. 224 Upgrading	3.00%	2013-2014	\$ 635,308	\$ 635,308	\$ 14,330
Sept. 30, 2004	3,435,500	Bettes, Carnegie & Hawkins Bridges	3.00%	2013-2014	489,749	489,749	11,047
July 21, 2005	2,197,000	Cascade Locks Bikeway	3.00%	2013-2015	617,222	304,017	16,254
TOTAL SIB LOANS					\$ 1,742,280	\$ 1,429,074	\$ 41,630



**Table 9**

**NON-TAX REVENUE ECONOMIC DEVELOPMENT BONDS**  
**Bond Retirement Fund for Serial Bonds and Interest**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2013	2014 PRINCIPAL	2014 INTEREST
Dec. 15, 2006	19,500,000	Economic Development	5.549%	Dec. 1. 2013-26	\$ 15,425,000	\$ 845,000	\$ 849,033
Sep. 18, 2008	20,150,000	Economic Development	7.375%	Dec. 1. 2013-28	19,745,000	225,000	1,456,194
Dec. 15, 2011	14,035,000	Economic Development	2.280%	Dec. 1. 2013-18	13,305,000	2,550,000	279,538
TOTAL NON-TAX REVENUE BONDS					\$ 48,475,000	\$ 3,620,000	\$ 2,584,764

Table 10

**INCOME TAX REVENUE BONDS**  
**Bond Retirement Fund for Serial Bonds and Interest**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2013	2014 PRINCIPAL	2014 INTEREST
Dec. 15, 2011	6,405,000	Pension Refunding	2.950%	Dec. 1. 2013-23	\$ 6,060,000	\$ 550,000	\$ 154,375
Mar. 14, 2012	13,000,000	Health Benefit Claims	2.000%	Mar. 14, 2013	\$ 9,000,000	\$ 9,000,000	\$ 101,250
Aug. 8, 2013	2,493,570	OAQDA Series A			\$ 2,406,221	\$ 280,051	\$ 48,870
Aug. 8, 2013	2,355,914	OAQDA Series B			\$ 2,355,914	\$ -	\$ 98,948
Nov. 14, 2012	28,870,000	Various Purpose Bonds	3.149%	Dec. 1, 2013-32	\$ 27,895,000	\$ 1,050,000	\$ 988,550
Nov. 14, 2012	10,115,000	Various Purpose Notes	1.125%	Nov. 14, 2013	\$ 24,730,000	\$ 24,730,000	\$ 246,613
Jan. 1, 2004	50,000,000	Community Learning Ctrs., 2004B	3.419%	Dec. 1. 2013	-	-	-
Jul. 28, 2010	17,880,000	Community Learning Ctrs., 2010A	4.440%	Dec. 1. 2015-33	17,880,000	-	771,650
Jul. 28, 2010	12,060,000	Community Learning Ctrs., 2010B	6.450%	Dec. 1. 2020-33	12,060,000	-	765,548
Jul. 28, 2010	15,060,000	Community Learning Ctrs., 2010C	5.940%	Dec. 1. 2021-26	15,060,000	-	884,624
Jun.27, 2012	155,360,000	Community Learning Ctrs., 2012A	4.974%	Dec. 1. 2015-33	155,360,000	-	7,647,400
Jun.27, 2012	7,025,000	Community Learning Ctrs., 2012B	3.176%	Dec. 1. 2014-15	7,025,000	6,100,000	220,000
Total Community Learning Centers					\$ 207,385,000	\$ 6,100,000	\$ 10,289,222
TOTAL INCOME TAX REVENUE BONDS					\$ 279,832,135	\$ 41,710,051	\$ 11,927,829

**Table 11**

**SPECIAL REVENUE (JEDD) BONDS**  
**Bond Retirement Fund for Serial Bonds and Interest**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2013	2014 PRINCIPAL	2014 INTEREST
Dec. 21, 2011	27,165,000	JEDD Rev. Refunding, Ser 2011	2.940%	Dec. 1. 2014-22	\$ 27,165,000	\$ 1,920,000	\$ 1,149,262
		TOTAL SPECIAL REVENUE (JEDD) BONDS			\$ 27,165,000	\$ 1,920,000	\$ 1,149,262

**Table 12**

**CITY OF AKRON, OHIO**  
**Comparative and Estimated Receipts, Expenditures and Balances**

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Bond Retirement: January 1	\$ 146,454.48	\$ 133,255.22	\$ 117,018.28	\$ 96,481.74
Receipts:				
General Property Tax	818,182.88	780,743.39	352,206.35	931,867.00
Special Assessment Collections	3,770.75	-	-	347,952.00
Investments Matured	20,327,235.23	-	1,030,566.76	-
Interest on Investments	-	-	-	-
Bond Sale	-	-	-	-
Note Sale	20,090,087.00	40,093,584.39	-	-
Bond & Note Sale, Premium, A/I	-	-	-	-
BNY Escrow	14,901,677.52	31,015,760.87	24,984,668.78	-
Miscellaneous Receipts	19,374.92	40,928.32	260,655.54	-
University Polymer Research Park	-	-	-	-
Akron Dev. Corp Incubator	32,375.68	5,387.88	-	-
Akron Municipal Courts	24,297.52	-	-	-
EMS Operating	13,885.50	12,360.75	13,966.50	13,845.00
JEDD - Econ. Dev. & Township	642,748.50	506,467.99	644,171.76	479,608.00
Motor Equipment Operating	15,893.12	24,059.23	23,479.54	23,731.00
Municipal Utilities	7,327,248.34	7,530,570.57	9,950,368.57	17,032,979.00
Off-Street Parking	31,585.85	339,659.26	-	455,054.00
Capital Imp. Fund	19,503,298.44	18,185,709.74	21,861,113.63	23,004,722.00
Gas Tax	-	1,800,000.00	750,000.00	750,000.00
Tag Tax	-	1,000,000.00	-	-
Ascot Park Public Imp.	98,873.05	-	-	-
Community Development Fund	360,600.98	195,148.05	113,276.78	113,277.00
In-Lieu-Of-Taxes	1,754,286.97	397,222.28	98,099.43	111,797.00
General Fund	85,221.18	82,148.54	78,222.40	75,192.00
U. S. Bank Escrow	1,125,150.00	1,074,450.00	1,048,750.00	1,037,200.00
Eaton Estate Tax Equivalency	68,399.06	-	-	-
Bond Payment Fund - Various	-	318,489.03	733,633.45	293,575.00
Total Receipts and Balance	\$ 87,390,646.97	\$ 103,535,945.51	\$ 62,060,197.77	\$ 44,767,280.74



**CITY OF AKRON, OHIO**  
**Comparative and Estimated Receipts, Expenditures and Balances**  
(Continued)

Expendiures:

Bonds & Notes: Within 10M	\$ 44,579,160.00	\$ 80,835,000.00	38,326,388.41	\$ 15,849,388.98
Bonds & Notes Int. Within 10M	12,778,293.47	12,843,666.64	11,220,801.26	9,509,940.28
Bonds & Notes: Outside 10M	-	-	-	-
Bonds & Notes Int. Outside 10M	-	-	-	-
O.W.D.A. Loans	7,125,734.60	7,329,056.83	9,765,272.53	16,831,465.00
O.P.W.C. Loans	750,245.17	785,802.92	805,312.86	848,613.00
O.D.O.D. Loans	188,068.29	133,857.53	122,837.08	121,494.00
S.I.B. Loans	1,470,704.31	1,470,704.32	1,470,704.32	1,470,704.00
Other Expense	275,098.91	20,838.99	31,219.01	35,000.00
Investment Purchases	20,090,087.00	-	-	-
Bond Payment Fund - Various	-	-	221,180.56	-
Total Expenditures	\$ 87,257,391.75	\$ 103,418,927.23	\$ 61,963,716.03	\$ 44,666,605.26
Balance December 31	\$ 16,278,553.76	\$ 117,018.28	\$ 96,481.74	\$ 100,675.48

**Table 13**

**CITY OF AKRON, OHIO**  
**Comparative and Estimated Receipts, Expenditures and Balances**

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Special Assessment Bond Retirement				
Fund: January 1	\$ 30,282.53	\$ 736,462.02	\$ 231,321.97	\$ 2,000.43
Receipts:				
Assessments Coll. by County	11,806,231.03	11,712,477.73	14,070,953.80	15,381,970.00
Assessments Coll. by City	-	-	-	-
Interest on Investments	-	-	-	-
Investments Matured	-	-	81,692.91	-
Premiums	5,010.66	-	-	-
Accrued Interest Bonds Sold	-	-	-	-
Sale of Bonds & Notes	2,672,487.46	-	33,250.00	-
Street Cleaning Assessments	225,443.45	-	-	-
Balance from Improvement	855,312.54	-	-	-
Funds & Miscellaneous	689,087.73	1,039,111.28	221,180.56	210,000.00
Total Receipts and Balance	\$ 16,283,855.40	\$ 13,488,051.03	\$ 14,638,399.24	\$ 15,593,970.43
Expenditures:				
Redemption of Improvement Bonds	\$ 2,164,697.50	\$ 2,613,943.00	\$ 2,332,890.21	\$ 2,118,575.79
Interest on Improvement Bonds	318,199.98	370,568.45	274,089.69	287,698.14
Redemption of Notes	12,642,500.00	10,102,700.00	11,796,000.00	13,000,000.00
Interest on Notes	421,935.48	169,481.61	159,503.61	127,683.11
Bank of NY Trustee	-	-	40,613.80	23,561.43
Legal Services	-	-	31,250.00	31,250.00
Investments Purchased	-	-	-	-
Close-Out Various S.A. Accounts	-	-	-	-
Refunds - S.A. Collections	-	-	-	-
Misc. & Dist. of S.A. Coll.	\$ 60.42	\$ 36.00	\$ 2,051.50	\$ 2,050.00
Total Expenditures	\$ 15,547,393.38	\$ 13,256,729.06	\$ 14,636,398.81	\$ 15,590,818.47
Balance December 31	\$ 736,462.02	\$ 231,321.97	\$ 2,000.43	\$ 3,151.96

**Table 14****2014 DEBT SERVICE**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Major Governmental Funds			
General Fund	\$ 60,599	\$ 14,593	\$ 75,192
Income Tax Capital Improvement Fund	49,321,641	13,755,120	63,076,761
Community Learning Centers Income Tax Fund	6,100,000	10,289,222	16,389,222
Major Proprietary Funds			
Water Fund	4,533,728	1,777,287	6,311,015
Sewer Fund	13,185,854	2,444,122	15,629,976
Off-Street Parking Fund	625,577	608,013	1,233,590
Non-Major Governmental Funds (1)	19,691,390	3,261,628	22,953,018
Non-Major Proprietary Funds (2)	9,008,208	116,773	9,124,981
Total	<u>\$ 102,526,997</u>	<u>\$ 32,266,758</u>	<u>\$ 134,793,755</u>

(1) Includes Non-Major Debt Service and Non-Major Special Revenue Funds.

(2) Includes Non-Major Internal Service and Non-Major Enterprise Funds.

## Future Debt Service Requirements

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	General Obligation Bonds		OPWC Loan		Ohio Department of Development Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 15,061	\$ 9,517	\$ 647	\$ -	\$ 104	\$ 18
2015	16,163	8,948	647	-	108	14
2016	16,740	8,340	647	-	243	66
2017	17,322	7,612	647	-	417	112
2018	17,046	6,876	647	-	345	101
2019-2023	79,323	23,885	2,778	-	1,635	399
2024-2028	42,090	9,010	1,674	-	1,835	205
2029-2033	11,395	1,370	617	-	795	23
2034-2038	-	-	524	-	-	-
2038-2042	-	-	414	-	-	-
2043-2047	-	-	-	-	-	-
	<u>\$ 215,140</u>	<u>\$ 75,558</u>	<u>\$ 9,242</u>	<u>\$ -</u>	<u>\$ 5,482</u>	<u>\$ 938</u>

Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue		Special Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 3,620	\$ 2,585	\$ 7,980	\$ 11,580	\$ 1,920	\$ 1,149
2015	4,343	2,471	7,626	11,349	3,215	1,073
2016	4,510	2,301	7,982	11,073	3,325	944
2017	4,687	2,129	8,382	11,786	3,485	778
2018	4,858	1,950	8,863	10,426	3,665	603
2019-2023	12,626	7,257	55,251	45,440	11,555	824
2024-2028	13,831	2,669	66,408	30,638	-	-
2029-2033	-	-	83,610	12,702	-	-
2034-2038	-	-	-	-	-	-
2038-2042	-	-	-	-	-	-
2043-2047	-	-	-	-	-	-
	<u>\$ 48,475</u>	<u>\$ 21,362</u>	<u>\$ 246,102</u>	<u>\$ 144,994</u>	<u>\$ 27,165</u>	<u>\$ 5,371</u>

Fiscal Year Ending December 31 (in thousands)	Special Assessment Bonds		State Infrastructure Bank Loans		Income Tax Revenue Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 2,141	\$ 191	\$ 1,429	\$ 42	\$ 33,730	\$ 348
2015	1,219	116	313	7	-	-
2016	962	77	-	-	-	-
2017	461	49	-	-	-	-
2018	351	36	-	-	-	-
2019-2023	1,087	53	-	-	-	-
2024-2028	-	-	-	-	-	-
2029-2033	-	-	-	-	-	-
2034-2038	-	-	-	-	-	-
2038-2042	-	-	-	-	-	-
2043-2047	-	-	-	-	-	-
	<u>\$ 6,221</u>	<u>\$ 522</u>	<u>\$ 1,742</u>	<u>\$ 49</u>	<u>\$ 33,730</u>	<u>\$ 348</u>



## Future Debt Service Requirements

Governmental Activities							
Fiscal Year Ending December 31 (in thousands)	General Obligation Notes		Special Assessment Notes		Certificates of Participation		
	Principal	Interest	Principal	Interest	Principal	Interest	
2014	\$ -	\$ -	\$ 13,000	\$ 128	\$ 5,160	\$ 2,460	
2015	-	-	-	-	5,275	2,314	
2016	-	-	-	-	5,390	2,163	
2017	-	-	-	-	5,865	1,978	
2018	-	-	-	-	6,195	1,751	
2019-2023	-	-	-	-	21,220	5,708	
2024-2028	-	-	-	-	11,805	2,302	
2029-2033	-	-	-	-	2,805	235	
2034-2038	-	-	-	-	-	-	
2038-2042	-	-	-	-	-	-	
2043-2047	-	-	-	-	-	-	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,000</u>	<u>\$ 128</u>	<u>\$ 63,715</u>	<u>\$ 18,911</u>	
Business-type Activities							
Fiscal Year Ending December 31 (in thousands)	General Obligation Bonds		Mortgage Revenue		Revenue		
	Principal	Interest	Principal	Interest	Principal	Interest	
2014	\$ 15	\$ 28	\$ 3,475	\$ 1,471	\$ 4,310	\$ 769	
2015	72	27	3,625	1,322	4,525	554	
2016	76	24	3,805	1,143	4,750	328	
2017	79	20	3,990	954	1,800	90	
2018	83	16	8,790	2,996	-	-	
2019-2023	306	25	5,950	1,597	-	-	
2024-2028	-	-	2,845	701	-	-	
2029-2033	-	-	1,355	69	-	-	
2034-2038	-	-	-	-	-	-	
2038-2042	-	-	-	-	-	-	
2043-2047	-	-	-	-	-	-	
	<u>\$ 631</u>	<u>\$ 140</u>	<u>\$ 33,835</u>	<u>\$ 10,253</u>	<u>\$ 15,385</u>	<u>\$ 1,741</u>	
Fiscal Year Ending December 31 (in thousands)	OWDA Loans		OPWC Loans		Grand Total		
	Principal	Interest	Principal	Interest	Principal	Interest	
2014	\$ 14,213	\$ 2,618	\$ 202	\$ -	\$ 107,007	\$ 32,904	
2015	13,872	2,606	201	-	61,204	30,801	
2016	7,997	2,103	202	-	56,629	28,562	
2017	6,117	1,382	201	-	53,453	26,890	
2018	4,282	1,161	202	-	55,327	25,916	
2019-2023	11,248	4,325	463	-	203,442	89,513	
2024-2028	10,894	2,559	72	-	151,454	48,084	
2029-2033	4,873	606	-	-	105,450	15,005	
2034-2038	-	-	-	-	524	-	
2038-2042	-	-	-	-	414	-	
2043-2047	-	-	-	-	-	-	
	<u>\$ 73,496</u>	<u>\$ 17,360</u>	<u>\$ 1,543</u>	<u>\$ -</u>	<u>\$ 794,904</u>	<u>\$ 297,675</u>	

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# **Capital Budget**

## **2014 CAPITAL INVESTMENT AND COMMUNITY DEVELOPMENT PROGRAM**

### **INTRODUCTION**

The City of Akron Budget Plan is comprised of two major components, the Operating Budget and the Capital Budget. The Operating Budget is the component that funds wages, salaries, supplies and materials. Basically, the operating component funds the day-to-day, recurring costs the City incurs. The other component, the Capital Budget, funds the major, one-time expenses for equipment, facilities, etc. Examples of capital expenses are fire trucks, expressway improvements, park construction, remodeling or major repairs of City buildings.

In previous years, the Capital Budget was used exclusively for infrastructure repairs and construction. Today, however, the Capital Budget is also used for economic development. As you read through the major projects listed in the Capital Budget, you will notice the sizable amount of funds devoted to the expenses categorized as economic development. Akron has devoted much effort and money to enhance its image as a good place to do business. The projects that are herein identified are evidence that the effort is paying dividends.

Although there are two components to the budget, the budgets operate as one. The reason the components appear separately is for convenience in review of the budgets and simplicity in explaining the process. The capital projects are generally more interesting to the general population than the operating expenses. Separating the Capital Budget from the Operating Budget allows the reader to quickly find a particular project.

The Capital Budget is a vital part of the overall City budget. The decision to put certain projects in the budget is dependent on the operating implications of the investment. Many capital projects assist the Operating Budget by reducing long-term operating costs. Other projects are funded because they are expected to reap long-term revenue growth, and a larger revenue stream enables other operating programs to be implemented or expanded.

The City's Capital Budget identifies all of the capital improvements that will be made in the City during 2014. These projects are funded from a variety of funding sources. The largest source is the City income tax. Akron's 2% tax (Akron's tax rate is 2.25% but .25% is dedicated for the Community Learning Centers) is divided by Charter into the Operating Plan (73%) and the Capital Plan (27%). This Charter mandate has enabled Akron to always have a steady supply of capital funds available to pay debt service, match grants from federal and state agencies, and make improvements and extensions to the City's infrastructure. Akron has been able to keep pace with an aging infrastructure due to the reliability of the revenues from the City's income tax.

### **OBJECTIVES**

The 2014 Capital Budget is a key element in the City's overall financial plan. Akron is dedicated to the goal of maintaining its reputation as a financially sound community, and the Capital Plan and Operating Budget Plan are integrated to reach that goal.



Specifically, the Capital Budget is prepared in order to meet the following objectives:

- a. Maintain the facilities vital to both Akron residents and businesses, such as water and sewer lines, parks, streets, bridges and expressways.
- b. Reduce long-term operating costs by making permanent improvements in areas that otherwise need constant maintenance dollars.
- c. Encourage the economic expansion of Akron's economy. This activity results in an increase in the local tax base, thus providing additional funds for both capital and operating purposes.
- d. Maintain sound neighborhoods. In cooperation with local banks, millions of dollars have been invested in Akron's housing stock to preserve Akron's true strength – its neighborhoods.

The City has consistently met these objectives over the years, and the projects identified in the 2014 plan will continue that tradition.

### FUNDING

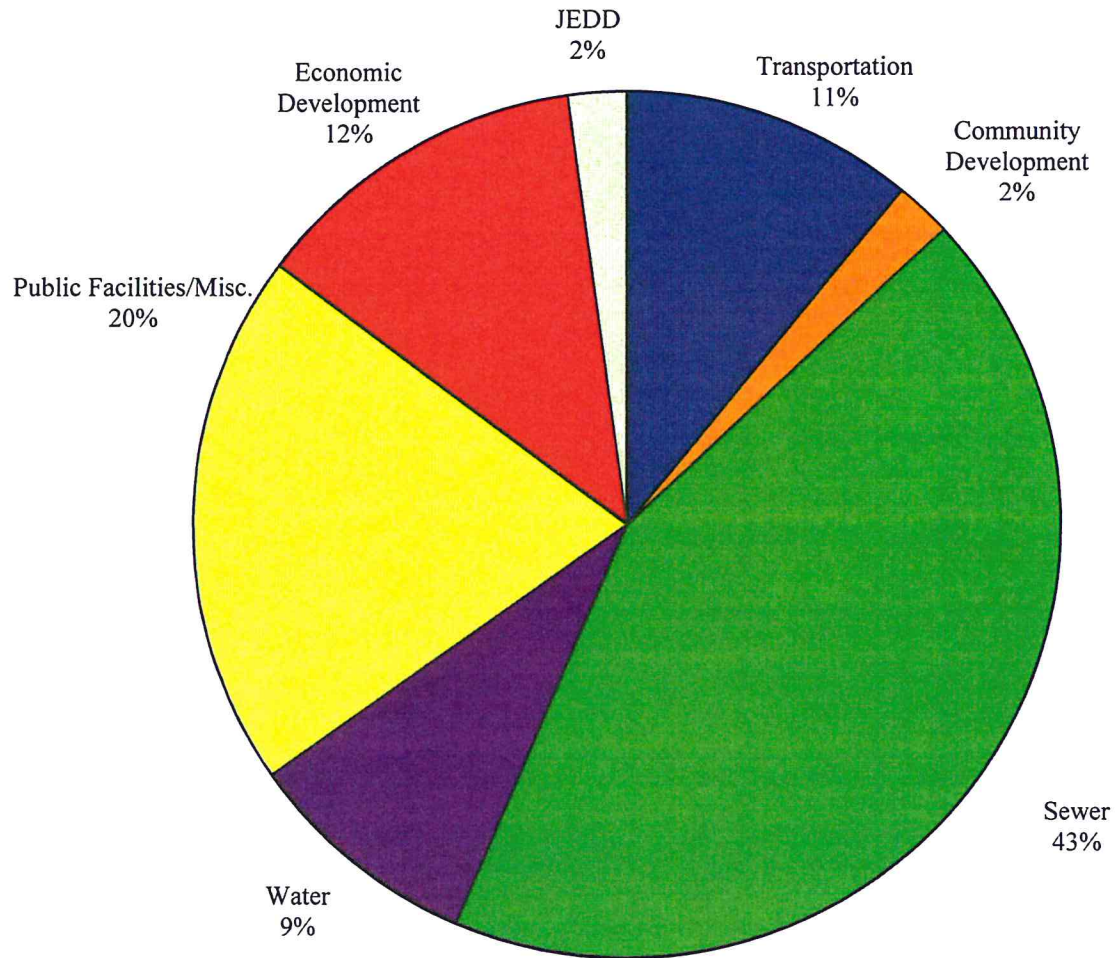
The changes in federal and state budget policies have reduced the amount of funds Akron receives for capital investments as well as operating expenses. The reduction of funds in the Community Development Program (CD), Clean Ohio Program for funding and preserving land, State Gas Tax, Ohio Department of Transportation (ODOT), Ohio Public Works Commission (OPWC) and the nonrenewal of the Neighborhood Stabilization Grant Programs have limited our ability to meet the capital needs of the City on a timely basis.

While the City's income tax is the largest single source of revenue in the budget, other sources of revenue contribute to the sizable Capital Budget for 2014. At the end of this section is a listing of all the revenues used in the 2014 Capital Budget, including the amount and a brief description of the source.

### IMPACT ON OPERATIONS

The following pages contain a description of each category of projects in the 2014 Capital Budget. After each category, a description of the impact that the projects have on the operations of the City is provided. Also included is a description of the major projects for each category and the proposed funding. For a more detailed description of each project, please refer to the City of Akron Five-Year Capital Investment and Community Development Plan.

**CITY OF AKRON  
2014 CAPITAL BUDGET  
EXPENDITURES BY CATEGORY  
TOTAL \$223,850,940**



## 2014 CAPITAL IMPROVEMENT PLAN

PROJECT	DESCRIPTION	FUNDING	
TRANSPORTATION PROGRAM			
Arterial/Collectors	Miscellaneous improvements to Akron's arterial street system to increase safety and move traffic more efficiently. Includes lane widening, traffic controllers, turn lanes, consulting services, etc.	\$ 1,496,000	General Obligation Debt
		400,000	Discretionary Project
		<u>1,184,000</u>	Surface Transportation Program
		\$ 3,080,000	Total
Bridges	Annual maintenance on City-owned bridges including bridge replacements and reconstruction.	\$ 100,000	Gas Tax
		1,593,000	Bridge Replacement
		330,000	General Obligation Debt
		209,000	Summit County
		<u>385,000</u>	Discretionary Project
		\$ 2,617,000	Total
Community Development Public Improvements	Public improvements in Community Development neighborhoods to complement home improvements performed by property owners. All but the lowest income property owners are assessed a portion of the cost of the improvements which include walk and curb repair, new paving, street trees, water and sewer line repair, and street resurfacing.	\$ 199,000	Community Development
Concrete Street Repair	Restoration of concrete streets using slab replacement, joint repairs, and asphalt overlays.	\$ 11,000	Special Assessments
		<u>39,000</u>	General Obligation Debt
		\$ 50,000	Total
Expressways	Major reconstruction of expressways throughout Akron.	\$ 11,902,000	Ohio Department Of Transportation
		107,000	Gas Tax
		62,000	General Obligation Debt
		240,000	Discretionary Project
		248,000	Surface Transportation Program
		<u>18,000</u>	Special Assessments
		\$ 12,577,000	Total
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.	\$ 325,000	General Obligation Debt
		512,000	Special Assessments
		694,821	Ohio Public Works Commission
		<u>\$ 1,531,821</u>	Total
Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.	\$ 678,000	Special Assessments
		1,100,000	General Obligation Debt
		576,000	Ohio Department Of Transportation
		<u>418,000</u>	Gas Tax
		\$ 2,772,000	Total
Sidewalk Program	The reconstruction of damaged sidewalks throughout the City on various streets, including new ADA curb ramps at locations having either no ramps or deficient ramps.	\$ 1,030,000	General Obligation Debt
		200,000	Special Assessments
		225,000	Ohio Department of Transportation
		<u>\$ 1,455,000</u>	Total
TOTAL TRANSPORTATION PROGRAM		\$ 24,281,821	

### Impact on Operations:

The transportation program has been instrumental in reducing the number of miles of non-paved streets, and thereby decreasing operating costs as each mile that is paved reduces costs incurred for routine operating maintenance. All streets are investigated each year by the Highway Maintenance Division and recommendations are made to City Council representatives on which streets will be repaired each year. Those streets are then repaired using contractual maintenance firms. In this way, the funds not used to maintain newly paved streets are used to maintain non-paved streets. Non-paved street contractual maintenance is assessed against the property owners at a higher rate than the paving, encouraging the property owners to petition for the streets to be paved.

PROJECT	DESCRIPTION	FUNDING		
PARKS PROGRAM				
Akron Bicycle Plan	Implementation of Akron Bicycle Plan including signage, striping, racks, educational and promotional materials.	\$	10,000	General Obligation Debt
Copley Road Soccer Complex	Misc. improvements including new netting, broken bathroom fixtures, and new drinking fountain.	\$	50,000	Joint Economic Development District
Golf Course Misc. Improvements	Miscellaneous improvements to the Good Park and Mud Run Golf Courses.	\$	75,000	Golf Course
Misc. Parks and Community Centers	Small capital improvements at various city parks and community centers.	\$	170,000	Income Tax
			30,000	Community Development
			500,000	General Obligation Debt
		\$	700,000	Total
Park Closeouts	Closeout charges for previous year's projects.	\$	15,000	Income Tax
Skateboard Park Concrete Repairs	Repair deteriorated concrete and seal concrete joints.	\$	25,000	General Obligation Debt
Tot Lot Rehab	Rehab of parks for ages 5 and under.	\$	50,000	Income Tax
Towpath Trail Repair	Install sheeting along trail next to river and restore trail damaged from 350' of abandoned sewer collapsed into the river approximately 1/2 mile north of Maple Street.	\$	410,000	General Obligation Debt
			750,000	Ohio Department Of Transportation
		\$	1,160,000	Total
Wilbeth Road Wetlands	Preserve wetland and cleanup area in conjunction with Towpath Trail. Including acquisition of 8.5 +/- acres of green space.	\$	390,000	Clean Ohio Program
TOTAL PARKS PROGRAM		\$	2,475,000	

**Impact on operations:**

The park projects noted above for the most part add to the operations of the city. However, the various small park improvements detailed above reduce the operation costs for those particular parks, and this enables the Parks Maintenance Division to concentrate on other parks. The City has used maintenance contracts with small community groups to maintain many of our small parks. This has proven more cost-effective than using City crews.



PROJECT	DESCRIPTION	FUNDING	
PUBLIC FACILITIES PROGRAM			
Airport Runway 7-25 Crack Filling	Crack filling of main runway.	\$ 4,200	Tax Increment Financing
		78,800	Federal Aviation Administration
		\$ 83,000	Total
Broadway Parking Deck Repairs	Design of maintenance repairs including minor concrete and façade repairs, traffic coating, expansion joints, and new AVI traffic control units.	\$ 46,000	Certificate Of Participation
Canal Park Stadium Upgrade	Miscellaneous improvements to Canal Park stadium.	\$ 100,000	General Obligation Debt
Citi Center Fire Alarm System	Replacement of existing fire alarm system.	\$ 337,000	General Obligation Debt
Fire Maintenance Apron Replacement	Replacement of concrete drive apron at Fire Maintenance Facility (2474 Triplett Blvd.).	\$ 100,000	General Obligation Debt
Fire Station #2	Design of new 3-bay facility at Fire Station #2 (952 E. Exchange St.).	\$ 300,000	General Obligation Debt
Fire Station #3 Roof Repair	Repairs to roof, gutters, downspouts at Fire Station #3 (59 S. Maple).	\$ 100,000	Income Tax
Fire Station #11 Roof Repair	Repairs to roof, gutters, downspouts at Fire Station #11 (1688 Akron Peninsula Rd.).	\$ 100,000	Income Tax
Fire Station #12	Study and design for construction of new 4-bay facility at Fire Station #12 (1852 W. Market St.).	\$ 250,000	General Obligation Debt
Fire Station Parking Lots	Repair/reconstruction of various Fire Station parking lots and driveways.	\$ 25,000	Income Tax
Fire Stations Miscellaneous Equipment	Miscellaneous equipment purchases at various fire stations.	\$ 75,000	Income Tax
Fire Stations Radio Equipment	Replacement of radio equipment that is outdated.	\$ 75,000	Income Tax
Fire Structural Turn-Out Gear Replacement	Structural Fire Protective Clothing equipment that has expired due to new NFPA standard. This will help to sustain an ongoing replacement program for 600 sets of equipment.	\$ 40,000	Income Tax
Fire Training Facility HVAC	To conduct a study to determine needs related to upgrading the HVAC system at the former Woodford Army Center.	\$ 10,000	General Obligation Debt
Greystone Roof Replacement	Replace existing roof system.	\$ 50,000	General Obligation Debt
High & Market Parking Deck Repair	Design of capital repairs to High & Market Parking Deck. A penetrating sealer and minor repairs to mechanical and electrical systems.	\$ 25,000	Certificate Of Participation
Municipal Building Elevator Rehan	Upgrade and modernize municipal building elevators.	\$ 325,000	General Obligation Debt
Municipal Building Chiller Replacement & HVAC	Replacement of the 3rd floor roof membrane and the eight (8) HVAC roof top units.	\$ 530,000	General Obligation Debt
Municipal Service Center Miscellaneous Improvements	Miscellaneous improvements at the Municipal Service Center.	\$ 250,000	General Obligation Debt

PROJECT	DESCRIPTION	FUNDING		
PUBLIC FACILITIES PROGRAM (continued)				
Police Body Worn Cameras	Assistance on a grant for purchase of body worn cameras for Police officers and detectives.	\$	25,000	Income Tax
Police Property Room	Preliminary study for new Police property room to centralize evidence at 1328 E. Archwood Ave.	\$	25,000	Income Tax
Salt Domes	Maintenance of various salt domes including Copley Road & Evans Avenue.	\$	50,000	Income Tax
Stubbs Justice Center Miscellaneous Improvement	Miscellaneous improvements at the Stubbs Justice Center.	\$	250,000	General Obligation Debt
TOTAL PUBLIC FACILITIES		\$	3,171,000	

**Impact on Operations:**

The above improvements will have a minimal effect on operations of the City, but will reduce the need for outside maintenance on the various items.

**MISCELLANEOUS EXPENSES**

Administration (Capital)	Annual salaries, benefits, supplies and overhead for the Capital Planning Administration and Strategic Initiatives Divisions.	\$ 800,000	Income Tax
Bridge Rail, Fence, and Guardrail Replacement	Bridge Rail, Fence, and Guardrail Replacement at various locations.	\$ 5,000	Income Tax
IVR System	Replacement of IVR System which has reached the end of its useful life. Includes replacement of servers and installation of additional phone lines.	\$ 225,000	Water Capital Fund
Citywide Fiber Optic Cable	Connection of City-owned buildings with fiber optic cable to accommodate high speed data transmissions.	\$ 50,000	Income Tax
Debt Service	Annual service on general obligation debt for capital projects.	\$ 32,832,000 1,637,000 1,531,000 500,000 1,500,000 <u>\$ 38,000,000</u>	Income Tax Tag Tax Gas Tax Federal Interest Subsidy Joint Economic Development District Total
Downtown Beautification	Annual program request. Planting and maintaining the flowering window boxes on the Municipal Building, Civic mall, and the CitiCenter Building. Also includes plant beds.	\$ 10,000	General Obligation Debt
Equipment Replacement	Annual replacement of obsolete or otherwise unusable rolling stock.	\$ 970,000 30,000 <u>\$ 1,000,000</u>	General Obligation Debt Equipment Auction Total
Fire Vehicle Refurbishment Program	Annual program to refurbish vehicle bodies on mechanically sound Fire and EMS vehicles.	\$ 150,000	Income Tax

PROJECT	DESCRIPTION	FUNDING		
MISCELLANEOUS EXPENSES (continued)				
Neighborhood Partnerships	Matching grants of up to \$7,500 for neighborhood organizations for small, competitive projects that build neighbor collaboration.	\$	50,000	Income Tax
			100,000	Akron Community Foundation
			70,000	Community Development
		\$	220,000	Total
LED Traffic Light Replacement	Replace LED lights as they reach the end of their useful life.	\$	10,000	Income Tax
Railway Removal from Roads	Annual program to remove railroad crossings from roadway.	\$	20,000	Income Tax
School Flashing Lights Remote Access	Purchase new school flasher controllers that provide cell phone technology for the purpose of updating and monitoring flasher functioning.	\$	25,000	General Obligation Debt
Smart Carts	Purchase additional equipment that indicate vehicle speed on streets for speed limit awareness in neighborhoods	\$	125,000	Income Tax
Street Lighting Maintenance	Maintenance and miscellaneous installations of street lights.	\$	200,000	Street Lighting Assessments
Street Trees	Annual replacement of street trees removed because of age, disease, or accident. Includes Emeral Ash Borer mitigation.	\$	125,000	Income Tax
			30,000	Sewer Capital Fund
			27,500	Special Assessments
			25,000	Ohio Department Of Natural Resources
			207,500	Total
Trash Receptacles - Residential	Pilot program to purchase 96-gallon yard waste containers to provide for our curbservice customers and to keep yard waste and materials out of our	\$	25,000	Income Tax
Trash Receptacles & Newspaper Corrals	Trash receptacle and newspaper corral installation in the Downtown Business District and/or the Community Entertainment District	\$	15,000	Income Tax
TOTAL MISCELLANEOUS EXPENSES		\$	41,087,500	

**Impact on Operations:**

The above improvements will reduce maintenance costs for the City.

PROJECT	DESCRIPTION	FUNDING	
ECONOMIC DEVELOPMENT			
Brownfields	Cleanup and revitalization of various Brownfield areas throughout the City in support of current economic development initiatives.	\$ 50,000 200,000 200,000 \$ 450,000	Joint Economic Development District JOBS Ohio Program Environmental Protection Agency Total
Bridgestone - Firestone Development	Plans for streetscape improvements including street resurfacing, sidewalks, curbs, inlets, decorative brick wall and street lighting.	\$ 571,000 2,861,000 \$ 3,432,000	Special Assessments Ohio Public Works Commission Total
Goodyear - Eastgate Development	Reconstruction of roadway adjacent and parallel to I-76 from Wigley Ave to Massillon Rd. Realign sanitary sewer interceptor and abandoned and fill selected portions of the obsolete sanitary sewer. Reconstruction of Massillon Road (Pentthley Ave. - Triplett Blvd.) including two precast bridges, utilities, roadway, curbs and sidewalk. Rehabilitation of Goodyear CSO retention tank. Construction and realignment of 3700 feet of 24" sanitary sewer and abodned and fill selected portions of obsolete sanitary sewer.	\$ 4,711,682 13,085,928 250,000 1,729,200 567,703 531,000 \$ 20,875,513	Ohio Department of Transportation Ohio Public Works Commission Ohio Development Services Agency Ohio Water Development Authority Special Assessments Sewer Capital Fund Total
Commercial / Industrial Development	Roadway improvements to support First Energy expansion. Financial support of Lockheed Martin High Altitude Airships prototype production and plans for manufacturing. Construction of a new roadway and utilities to serve the remainder of the Massillon Road Industrail Park.	\$ 744,500 60,000 544,500 \$ 1,349,000	Joint Economic Development District Tax Increment Financing Ohio Public Works Commission Total
Commercial / Industrial Support	Opportunity purchases, business studies, and marketing activities to encourage biomedical businesses to locate within the Children's/General/Summa Hospitals corridor. Infrastructure improvements to support development of industrial and commercial parcels. Support of Accelerator maintenance and infrastructure. Public improvements in support of industrial development. Construction of new roadwy to the Monroe Industrial Park. Acquisition of vacant land and buildings in designated areas.	\$ 100,000 55,000 75,000 50,000 314,000 200,000 \$ 794,000	Economic Development Bond Tax Increment Financing Joint Economic Development District Land Sales General Obligation Debt Income Tax Total
Neighborhood Business Districts	Construction activities to accommodate new grocery store. Matching facade grants, loans, and other assistance to support businesses in designated areas. Construction to provide additional street parking.	\$ 320,000 150,000 \$ 470,000	General Obligation Debt Community Development Total
Small Business and Neighborhood Districts Support	Provision of operational support to the SBDC (aka Summit Medina Business Alliance) to provide free business consulting and training to entrepreneurs and small businesses. Annual contract with Greater Akron Chamber (formerly ARDB) for services that improve the economic well being of the city. Financial assistance programs in the Central Business District. Improvements to support student housing/retail development. Business assistance based on job creation.	\$ 280,755 26,700 51,686 11,814 143,216 63,685 \$ 577,856	Joint Economic Development District Ohio Development Services Agency Summit County Portage County Small Business Administration City of Kent Total
TOTAL ECONOMIC DEVELOPMENT PROGRAM		\$ 27,948,369	

#### Impact on Operations:

The intent of the Economic Development program of the City is specifically to enhance the operating capability of the City of Akron. The projects noted above are all aimed at generating additional revenue in the form of municipal Income Tax. The City has had growth in all sectors of the economy as a result of our economic development incentives.



PROJECT	DESCRIPTION	FUNDING	
PUBLIC UTILITIES			
COMBINED SEWER OVERFLOWS (CSO)			
CSO Long Term Control Plan (Federal Mandate)	Design of instrumentation and odor control storage tunnel and Mud Run Pumping Station to eliminate combined sewer overflows from Rack per Consent Decree in the Ohio Canal Service Area. Design of CSO Rack 12 & 14 Storage Basins, Rack 13 & 30 Separation Projects. Construction of CSO Rack 15 Storage Basin and Rack 21 Separation Project.	\$ 12,025,000	Ohio Water Development Authority
		46,576,950	Water Pollution Control Loan Fund
		\$ 58,601,950	Total
CSO Program Management Team (Federal Mandate)	CSO Program management team.	\$ 7,700,000	Sewer Capital Fund
Operation/ Maintenance PMT (Federal Mandate)	Design, construction, and inspection of cleaning approx. 20 miles of large diameter pipe, using sonar technology, per Consent Decree. Ongoing rain gauge and flow monitoring program. Development and implementation of the CMOM Program.	\$ 1,400,000	Sewer Capital Fund
Sewer Inspection & Cleaning	Television Inspection and cleaning of sanitary and combination sewers to stay in compliance with CMOM yearly production requirements per Consent Decree.	\$ 3,000,000	Sewer Capital Fund
JOINT ECONOMIC DISTRICTS (SEWER & WATER)			
Extension Studies	Studies to develop project limits for extension requests.	\$ 100,000	Joint Economic Development District
Service Area Extensions	Design and construction of service area extensions.	\$ 200,000	Joint Economic Development District
Bath Township	Construction of water main on Medina Road from Crystal Lake to Springside Drive.	\$ 683,000	Joint Economic Development District
Copley Township	Design and construction of water and sanitary sewers on Copley Road, North Plainview Road and Sunset Drive. Construction of water main on Ridgewood Road.	\$ 2,690,000	Joint Economic Development District
Coventry Township	Extension of sanitary sewer on Logan Parkway. Construction of water main on Vaugh Road from South Main Street to approximately 600 feet west and on South Main from Mallard Point Drive to Vaughn Road.	\$ 384,000	Joint Economic Development District
Springfield Township	Design and construction of water and sewer.	\$ 780,000	Joint Economic Development District

PROJECT	DESCRIPTION	FUNDING	
SANITARY SEWERS			
Backwater Valve Prevention Program	Installation of sewage backwater valves throughout the City to prevent diluted sewage from entering homes during large rain events.	\$ 1,000,000	Sewer Capital Fund
Commercial Sewer Lateral Replacement	Financial assistance to commercial property owners for the replacement of sewer laterals to their property.	\$ 50,000	Sewer Capital Fund
Main Outfall Cap Replacement	Replacement of approximately 300' of existing cap of the main outfall sewer.	\$ 1,860,000	Water Pollution Control Loan Fund
Main Outfall Sewer Rehab	Repair of the main outfall sewer as recommended by recent studies.	\$ 700,000	Water Pollution Control Loan Fund
Manhole Rehabilitation	Raising buried manhole to grade & repair and replacement of sanitary/combination manholes per the CMOM Program.	\$ 500,000	Sewer Capital Fund
Misc. Building Improvements	Roof replacement, masonry repair, miscellaneous improvements.	\$ 50,000	Sewer Capital Fund
Misc. Improvements Including Pump Stations	Miscellaneous improvements to sewage pumping stations and CSO Racks including pumps, motors, electric controls, MOSCAD communication equipment, and building improvements such as roofs, windows, and spouting.	\$ 250,000	Sewer Capital Fund
Sanitary Sewer Reconstruction	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly. Includes emergency repairs.	\$ 1,987,500	Sewer Capital Fund
		7,637,500	Water Pollution Control Loan Fund
		\$ 9,625,000	Total
Septic Tank Elimination Studies	Studies of non-sewered areas to determine needed sewer extensions.	\$ 50,000	Sewer Capital Fund
Sevilla Trunk Sewer Reconstruction	Rehabilitation of the Sevilla Trunk Sewer.	\$ 2,220,000	Water Pollution Control Loan Fund
Sewer System I/I Correction Studies/ Remediation	Determine sources of inflow/infiltration and rehabilitate sewer.	\$ 750,000	Water Pollution Control Loan Fund
Shullo Drive Pump Station	Rehabilitation of the Shullo Drive pump station.	\$ 550,000	Water Pollution Control Loan Fund
Sourek Road Pump Station	Rehabilitation of the Sourek Road pump station.	\$ 550,000	Water Pollution Control Loan Fund
Sewer Maintenance Vehicle Building	Design and construction of a vehicle storage building at the Water Reclamation Facility to support the needs of Sewer Maintenance.	\$ 2,000,000	Sewer Capital Fund
31st Street Property Acquisition	Purchase properties at 2533, 2537, and 2541 31st Street due to extraordinary maintenance at the existing pump station.	\$ 300,000	Sewer Capital Fund

PROJECT	DESCRIPTION	FUNDING		
SANITARY SEWERS (continued)				
Vehicle and Equipment Replacement	Replacement of motor vehicles, machinery and miscellaneous equipment.	\$	310,000	Sewer Capital Fund
Weathervane Lane Pump Station	Rehabilitation of the Weathervane Lane pump station.	\$	550,000	Water Pollution Control Loan Fund
White Pond Dr and Sourek Rd. Pump Stations	Rehabilitation of the White Pond Drive & Sourek Road Pump Stations.	\$	550,000	Water Pollution Control Loan Fund
STORM WATER SYSTEMS				
Bath Road Erosion Control	Bank stabilization between the Cuyahoga River and the North side of Bath Road (east of Riverview Road).	\$	210,700	General Obligation Debt
			431,300	Army Corps of Engineers
		\$	642,000	Total
Brewster Creek Restoration	Design of natural channel improvements on Brewster Creek (Arlington - Waterloo) to stabilize creek and reduce erosion.	\$	25,000	General Obligation Debt
Little Cuyahoga River Ecosystem Restoration	Construct ecosystem restoration improvements to the Little Cuyahoga River from Market Street to North Street. USACE has funded a study on this segment to determine limits of work.	\$	600,000	Clean Ohio Program
			200,000	Sewer Capital Fund
		\$	800,000	Total
Miscellaneous Storm Sewers	Miscellaneous construction and reconstruction of storm sewers and outlets throughout the City. Annual Program.	\$	250,000	General Obligation Debt
North Street Storm Water and Roadway Improvements	Plans for full improvements to North Street between Ohio & Erie Canal and Cuyahoga Street. Includes major in-site and off-site storm water improvements.	\$	72,900	General Obligation Debt
Storm Water Utility Program	Consultant for implementation of a storm water utility program.	\$	10,000	General Obligation Debt

PROJECT	DESCRIPTION	FUNDING		
WATER DISTRIBUTION				
Archwood Avenue Booster Station Improvement	Improve antiquated distribution water pumping facility structure and equipment.	\$	400,000	Water Capital Fund
Brittain Road Reservoir Replacement	Design of replacement of main water main reservoir to increase the service pressure and coulume of emergency storage in the distribution system.	\$	1,000,000	Water Capital Fund
Copley Square Curb Meter Pit	Install meter pits in non-metered service area.	\$	100,000	Joint Economic Development District
Force Main Valve Replacements	Replacement of original gate valves at valve station 81+00.	\$	120,000	Water Capital Fund
Misc. Pump Station Improv.	Electrical/mechanical improvements to water distribution pump stations.	\$	250,000	Water Capital Fund
Tank Painting	Repainting of one low boy ground storage reservoir.	\$	500,000	Water Capital Fund
Vehicle & Equipment Replacement	Purchase replacement motor vehicles, machinery and equipment as necessary.	\$	300,000	Water Capital Fund
Water Distribution Division Relocation Facility	Design and construction of a facility for the relocation of the Water Distribution Division, which is necessary due to the eminent acquisition by ODOT of the current City owned property at 565 Johnston St. to make way for the expressway rehabilitation project.	\$	7,261,500	Ohio Water Development Authority
			738,500	Ohio Public Works Commission
		\$	8,000,000	Total
Water Main New and Replacement	Contract to supply labor/equipment and materials for constructing new and replacement water mains.	\$	1,000,000	Water Capital Fund
			1,000,000	Ohio Public Works Commission
		\$	2,000,000	
WATER POLLUTION CONTROL STATION				
Activated Gallery Boiler Replacement	Replace 30-year old obsolete natural gas fired, hydronic heating boiler with a new high-efficiency unit.	\$	100,000	Sewer Capital Fund
Headworks Improvements	Perform upgrades to influent screens, grit removal, metering, and SRT necessary.	\$	500,000	Sewer Capital Fund
Maintenance Building Roof	Modify existing flat roof with wood truss, hip-style roof with asphalt shingles, gutters, etc.	\$	220,000	Sewer Capital Fund
Misc. Plant Improvements	Improvements to the wastewater plant and laboratory that can be accomplished over a short period of time and generally cost < \$40,000 each.	\$	250,000	Sewer Capital Fund
Substation Improvements	Perform misc. safety and equipment improvements at 69k V Substation. Includes transformers, switches, insulators, and grounding systems.	\$	350,000	Sewer Capital Fund
Water Reclamation Facility Hydrogen Fueling Station	Install a hydrogen fueling station at the Water Reclamation Facility.	\$	175,000	Sewer Capital Fund



PROJECT	DESCRIPTION	FUNDING		
WATER SUPPLY FACILITIES				
AWS Vehicle Replacement	Replace aging backhoe and 1-ton dump truck.	\$	175,000	Water Capital Fund
Backwash Water Supply Upgrade	Upgrade water plant water line to provide the necessary flow to perform filter backwashes.	\$	943,200	Water Capital Fund
Caustic & Fluoride Building Renovations	Renovate the abandoned Caustic & Fluoride storage building into a maintenance facility.	\$	407,000	Water Capital Fund
Liquid Permanganate Feed System Improvements	Install a liquid permanganate feed system and improve the existing permanganate mixing, pumping, and feeding system.	\$	195,000	Water Capital Fund
PAC Facility Improvements	Upgrade existing powered activated carbon mixing, pumping, and feeding system.	\$	180,000	Water Capital Fund
Sedimentation Basin 1 & 2 Chain Flight System	Replace existng chain and flight sludge collection system.	\$	386,000	Water Capital Fund
Chemical Feed System Improvements	Replacement of deteriorating chemical lines.	\$	350,000	Water Capital Fund
Filter Building Office Upgrades	Renovate existing office space.	\$	375,000	Water Capital Fund
Filter Building Roofing & Ventilation Replacement	Replacement of pitched roofs and upgrade the existing ventilation system. Includes ventilation system study.	\$	207,200	Water Capital Fund
Filter Media Replacement Phase 3	Replacement of water filter media.	\$	540,000	Water Capital Fund
Flat Roof Replacement Program	Repair various roofs at water plant.	\$	387,000	Water Capital Fund
Locker Room & Restroom Upgrade	Rehabilitation of men's locker room and women's restroom.	\$	178,000	Water Capital Fund
Misc. Plant Improvements	Design and construction of improvements as needed to support Water Supply operations. Includes windows, valves and HVAC improvements.	\$	335,000	Water Capital Fund
North Generator Improvements	Connect North Generator directly to the substation north bus through automatic transfer switchgear. Convert North Generator to natural gas.	\$	1,000,000	Water Capital Fund
NSSM Pump Station	Upgrade pumping facility that serves Akron water customers in Hudson and Twinsburg to ensure continued operation.	\$	300,000	Water Capital Fund
Misc. Spillway Improvements 2014	Design and construction of improvements to the Lake Rockwell Dam, East Branch, LaDue, and Mogadore to support erosion control stabilization.	\$	230,000	Water Capital Fund
Substation 69 kV Air Break Switch Replacement	Replace the aging A-3 and A-4 air breaks.	\$	100,000	Water Capital Fund
Water Campus Research Facility	Create a water campus research facility to promote new and innovative technologies.	\$	500,000	Water Capital Fund
TOTAL PUBLIC UTILITIES PROGRAM		\$	120,257,250	

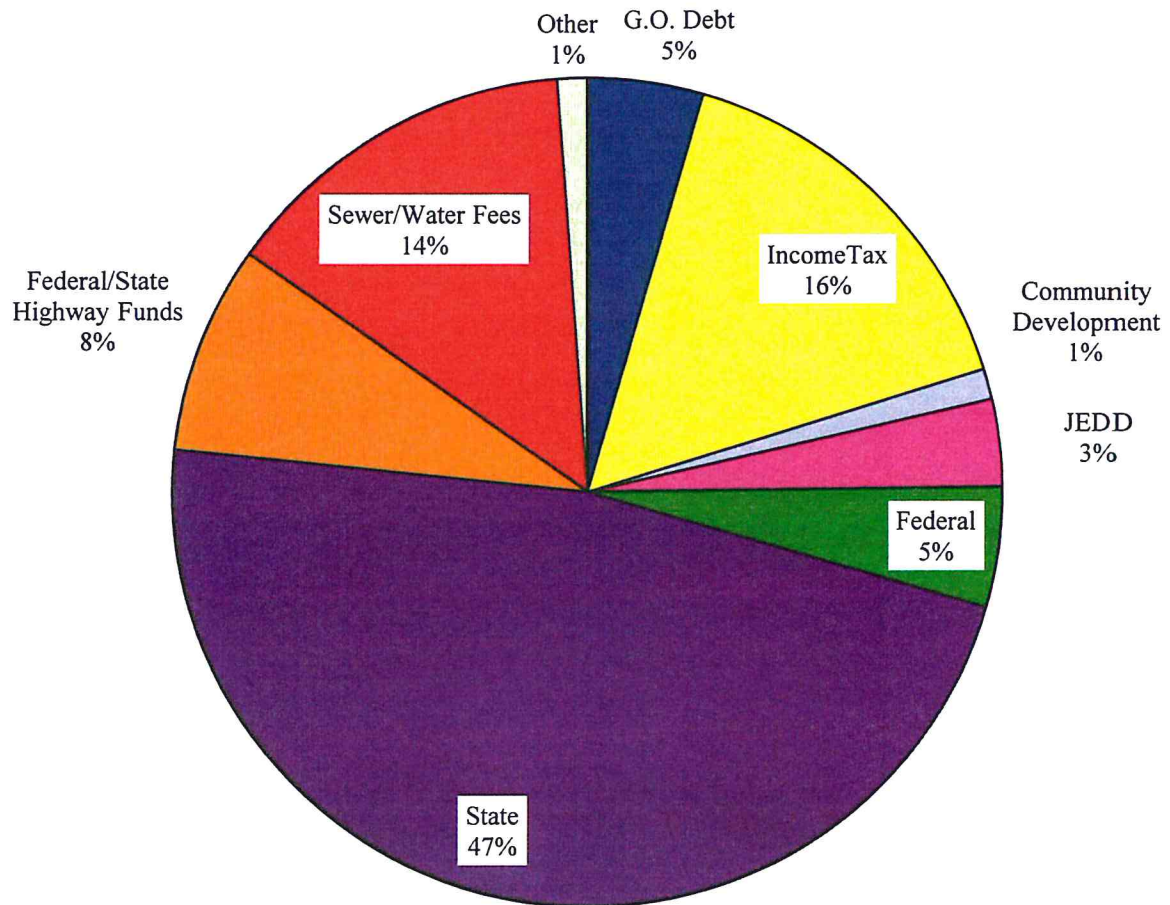
**Impact on Operations:**

The public utilities program, which includes the Water and Sewer Divisions, adheres to an initiative of continuous improvement in order to provide the best possible service while also reducing expenses.

PROJECT	DESCRIPTION	FUNDING		
HOUSING AND COMMUNITY SERVICES				
CLEARANCE, LAND ASSEMBLY, HOUSING DEVELOPMENT				
Acquisition/ Relocation/ Clearance	Acquisition, relocation, and clearance of dilapidated structures or vacant lots in neighborhood development and redevelopment areas, land assembly to assist non-profits, and neighborhood blight removal.	\$	500,000	Community Development
CHDO/CDC Housing	Matching funds for non-profit community housing development organizations.	\$	600,000	Community Development
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	\$	700,000	Community Development
Program Implementation & Administration (CD)	Annual salaries, benefits, supplies, and overhead for planning, implementation, and evaluation of projects funded with Community Development Block Grant funds.	\$	130,000	Community Development
UNDC	Support for new housing construction in older neighborhoods by the Urban Neighborhood Development Corporation (UNDC).	\$	200,000	Community Development
OTHER HOUSING				
Disability Modifications	Provision of housing modifications for people with disabilities.	\$	25,000	Community Development
Emergency and Transitional Housing	Emergency Shelter Grant Program provides funding for sheltering the homeless. Funding awarded on a request for proposal basis to eligible, non-profit providers for emergency shelter housing and for intermediate term housing and homeless prevention services for homeless individuals and families.	\$	20,000	Community Development
			470,000	Emergency Shelter Grant
		\$	490,000	Total
Homeless Prevention	Provide financial assistance for homeless prevention or rapid re-housing to clients at risk of becoming homeless or currently in a homeless shelter.	\$	100,000	Community Development
Minor Home Repair	Emergency home repair for low income, elderly, and handicapped homeowners.	\$	375,000	Community Development
Paint Program	Reimbursement for neighborhood non-profit organizations to operate a paint program for low income homeowners.	\$	25,000	Community Development

PROJECT	DESCRIPTION	FUNDING	
PUBLIC SERVICES			
Community Gardens	Support of community gardens throughout the City.	\$ 65,000	Community Development
Community Services	Public Services to primarily serve CD area residents, including youth, seniors, and families. Programs include education, neighborhood security, and recreation.	\$ 300,000	Community Development
Fair Housing	Services that further fair housing activities in Akron including housing discrimination, complaint processing, tenant/landlord services, homeownership counseling, and public education.	\$ 100,000	Community Development
NEIGHBORHOOD REVITALIZATION & SUSTAINABILITY			
	Grants and loans for housing rehabilitation and lead paint abatement to owners of property.	\$ 1,020,000	Community Development
TOTAL HOUSING AND COMMUNITY SERVICES		<u>\$ 4,630,000</u>	
Impact on Operations: The housing and community services program increases operations while also adding to property tax revenue. First, it increases operations v expenditures for housing development and various expenses to revitalize neighborhoods, as well as grants given to low income and elderly individuals for home-repair assistance. And secondly, it adds to property tax revenue by upholding or increasing property values.			
GRAND TOTAL:		<u>\$ 223,850,940</u>	

**CITY OF AKRON  
2014 CAPITAL BUDGET  
REVENUES BY SOURCE  
TOTAL \$223,850,940**





## 2014 REVENUE BY SOURCE

SOURCE	AMOUNT	COMMENTS
<b>LOCAL</b>		
Certificates of Participation	\$ 71,000	Debt-like instrument representing a series of lease payments
Economic Development Bond	100,000	Taxable bond secured with non-tax revenues
Equipment Auction	30,000	Auction of City's old rolling stock
Golf Course Revenue	75,000	Green fees and other golf course revenue
General Obligation Debt	10,036,600	Debt secured by City's full faith and credit
Income Tax	35,157,000	27% of City's 2% Income Tax (doesn't include CLC)
Land Sales	50,000	Proceeds from sale of City-owned land
Sewer Capital Fund	20,953,500	Sanitary sewer user fees used for capital projects
Street Lighting Assessments	200,000	Annual assessments levied for provision of street lighting
Tax Increment Financing	119,200	Payments in lieu of property taxes on new development
Tag Tax	1,637,000	Permissive vehicle license tax
Water Capital Fund	<u>10,583,400</u>	Water user fees used for capital projects
<b>Subtotal</b>	<b>\$ 79,012,700</b>	
<b>REGIONAL</b>		
Joint Economic Development	\$ 7,637,255	Income tax in JEDD areas
Kent	63,685	Funds from City of Kent
Portage County	11,814	Funds from Portage County
Summit County	<u>260,686</u>	Funds from Summit County
<b>Subtotal</b>	<b>\$ 7,973,440</b>	
<b>STATE</b>		
Clean Ohio Program	\$ 990,000	Funding to preserve land, clean up environment
Gas Tax	2,156,000	Additional 6 cents of gas tax returned to the City
JOBS Ohio Program	200,000	Funding to preserve land, clean up environment
Ohio Department of Natural Resources	25,000	Agency promoting outdoor recreation
Ohio Development Service Agency	276,700	State development agency

SOURCE	AMOUNT	COMMENTS
Ohio Development Service Agency	276,700	State development agency
Ohio Department of Transportation	18,164,682	State transportation agency
Ohio Public Works Commission	18,924,749	State bond issue and 1 cent gas tax for infrastructure improvements
<b>Subtotal</b>	<b>\$ 40,737,131</b>	
<b>FEDERAL</b>		
Army Corps of Engineers	\$ 431,300	Agency involved with waterway improvements
Bridge Replacement	1,593,000	FHWA funds for bridges
Community Development	4,609,000	Community Development Block Grant, HOME funds from HUD
Discretionary Project	1,025,000	FHWA funds for discretionary road projects
Environmental Protection Agency	200,000	Funding for environmental improvements
Emergency Shelter Grant	470,000	HUD funding to support homeless shelters
Federal Aviation Administration	78,800	Aviation agency
Federal Interest Subsidy	500,000	Federal Grant to assist on Debt Service
Small Business Administration	143,216	Agency promoting small business development
Surface Transport Program	1,432,000	FHWA funds for roads
<b>Subtotal</b>	<b>\$ 10,482,316</b>	
<b>STATE &amp; FEDERAL LOANS</b>		
Ohio Water Development Authority	21,015,700	Financial assistance for environmental infrastructure
Water Pollution Control Loan Fund	61,944,450	Funds for wastewater treatment works projects
<b>Subtotal</b>	<b>\$ 82,960,150</b>	
<b>PRIVATE</b>		
Akron Community Foundation	\$ 100,000	Philanthropic foundation to support community activities
Special Assessments	2,585,203	Assessments levied for improvements adjacent to property
<b>Subtotal</b>	<b>\$ 2,685,203</b>	
<b>GRAND TOTAL</b>	<b>\$ 223,850,940</b>	

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# **Revenue Summaries**



**REVENUE ASSUMPTIONS**  
**2014 OPERATING BUDGET PLAN**  
**ALL FUNDS**

1. Income tax revenues to increase by 2.5%.
2. Local Government revenues to decrease by 7.5%.
3. Property tax revenues to increase by approximately 2%.
4. Effective February 1, 2014, sewer rates increased 12% to 44% for retail customers based on the type of account. EPA mandates represent 79% of the total bill.
5. The elimination of estate taxes (Inheritance) revenue to decrease by over \$4.8 million.

## COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

SOURCE AND CATEGORY	ACTUAL			BUDGETED 2014	PERCENTAGE OF TOTAL
	2011	2012	2013		
<u>Local Taxes</u>					
Income Tax	\$80,352,236	\$81,106,650	\$86,140,944	\$88,316,000	57.97 %
Property Taxes	20,983,845	16,566,693	17,147,361	17,490,000	11.48
JEDD Revenues	1,472,000	4,200,000	4,107,500	4,210,000	2.76
 <u>State Taxes</u>					
Inheritance	3,804,916	4,454,446	4,855,477	0	0.00
Local Government	12,378,170	8,668,934	6,640,387	6,140,000	4.03
Ohio Casino Revenue	0	705,873	3,059,893	3,366,000	2.21
 <u>Other Receipts</u>					
Service Revenues	20,416,440	21,521,704	23,942,996	25,140,000	16.50
Miscellaneous Revenues	15,210,527	5,822,103	12,364,870	7,700,000	5.05
 TOTAL GENERAL FUND GROSS REVENUE	<u>\$154,618,134</u>	<u>\$143,046,403</u>	<u>\$158,259,428</u>	<u>\$152,362,000</u>	<u>100.00 %</u>

**CITY OF AKRON, OHIO**  
**PROPERTY TAX RATE-COLLECTION YEAR 2014**  
**USING DUPLICATE OF 2013**  
**BY GOVERNMENTAL UNIT AND PURPOSE**

Assessed Valuation. . . \$2,619,904,000

	<u>Inside 10m</u>	<u>Outside 10m</u>	<u>Millage</u>	<u>Percent of Total</u>
School Operating	4.20	71.80	76.00	
School Building Fund	<u>0</u>	<u>3.56</u>	<u>3.56</u>	
Total School	4.20	75.36	79.56	74.96%
City Operating	6.48	0	6.48	
Emergency Medical Operating				
Levy	2.80	0	2.80	
City Debt	.42	0	.42	
Police Pension	.30	0	.30	
Fire Pension	<u>.30</u>	<u>0</u>	<u>.30</u>	
Total City	10.30	0	10.30	9.70%
Zoo Operating	0	.80	.80	
Library	0	2.11	2.11	
County Operating	1.61	0	1.61	
County Debt	.59	0	.59	
Child Welfare	0	2.25	2.25	
Mental Health Operating	0	2.95	2.95	
Weaver School Operating	0	4.50	4.50	
County Metropolitan Park	<u>0</u>	<u>1.46</u>	<u>1.46</u>	
Total County	<u>2.20</u>	<u>14.07</u>	<u>16.27</u>	<u>15.34%</u>
TOTAL	<u>16.70</u>	<u>89.43</u>	<u>106.13</u>	<u>100.00%</u>

**CITY OF AKRON, OHIO  
PROPERTY TAX LEVIED IN MILLS  
BY POLITICAL SUBDIVISION**

<u>Collection Year</u>	<u>County</u>	<u>School</u>	<u>City</u>	<u>Total</u>
2004	13.85	63.76	9.09	86.70
2005	15.21	63.76	10.30	89.27
2006	15.11	63.76	10.30	89.17
2007	16.60	71.66	10.30	98.56
2008	16.33	71.66	10.30	98.29
2009	16.24	71.66	10.30	98.20
2010	16.26	71.66	10.30	98.22
2011	16.26	71.66	10.30	98.22
2012	16.26	71.66	10.30	98.22
2013	16.30	79.56	10.30	106.16
2014	16.27	79.56	10.30	106.13



## SOURCE: Community Development Block Grant

### Summary:

The City implements a comprehensive housing rehabilitation and social service program with the funds received each year from the Housing and Urban Development Program (HUD) under the Community Development (CD) program. These funds are received by the City in the form of a letter of credit. The letter of credit is reduced as funds are reimbursed to Akron once proper documentation is submitted to HUD. Expenditures must meet the spending criteria set by HUD for use of these funds. The main criteria is that the funds must be used to benefit low and moderate income level families in Akron. Akron has received numerous awards from HUD for innovation in the use of CD funds. The City uses the funds for targeted housing rehabilitation programs that are intended to restore 30 years of useful life to defined housing areas. The City also uses the funds to encourage new housing development, and to support many successful social service agencies. The funds are also used to help finance public improvements in the housing areas.

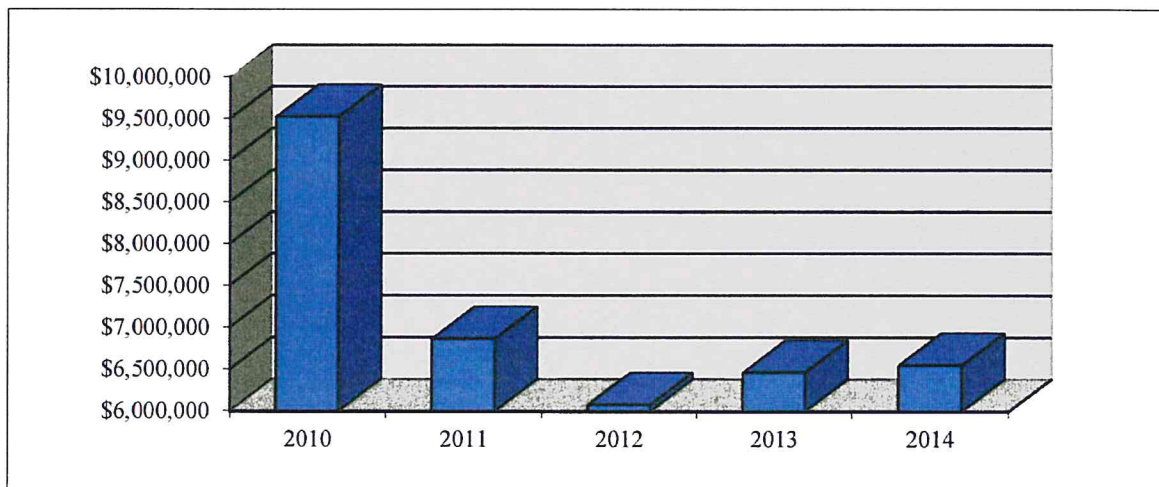
### Analysis:

The amount the City has received has varied from approximately \$7 million to almost \$9.5 million over the past few years. These funds are used for direct and indirect administration of the program, housing assistance, public improvements, and grants to social service agencies.

### Projection:

Revenues are projected based on the actions of the Federal Government during each federal budget cycle. The federal budget year is not a calendar year budget, and the projections for the 2014 calendar year show an increase over 2013.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2010	\$ 9,520,436	38.29
2011	6,863,719	(27.91)
2012	6,078,812	(11.44)
2013	6,463,735	6.33
2014 Budgeted	6,550,000	1.33



## SOURCE: Community Learning Center (CLC) Income Tax

### Summary:

Pursuant to voter approval in May 2003, the City increased its municipal income tax rate by an additional .25% effective January 1, 2004. The revenues generated by the CLC income tax are to be used solely to fund community learning centers (which are enhanced schools), including payment of debt service on bonds issued for that purpose.

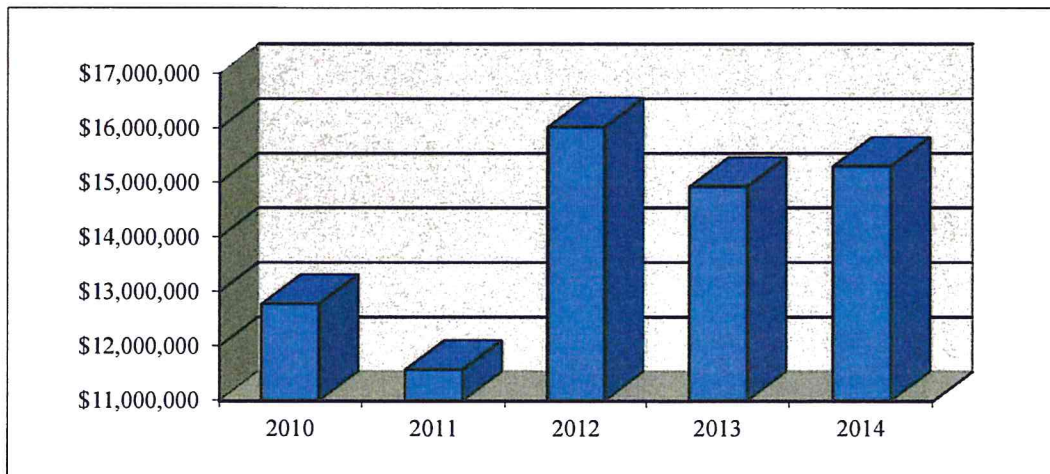
### Analysis:

The term of the .25% income tax increase will expire at the end of 2033. However, should sufficient revenues be generated to pay for the entire joint Akron Public Schools/City of Akron CLC project including debt service prior to 2033, the additional .25% income tax will be repealed.

### Projection:

Collection of the CLC income tax began in February of 2004 (for January withholding). For 2014, revenue is estimated to increase by 2.5%.

Fiscal Year	Amount	% Increase (Decrease)
2010	\$ 12,772,154	3.11
2011	11,569,358	(9.42)
2012	16,016,834	38.44
2013	14,923,090	(6.83)
2014 Budgeted	15,297,000	2.51



## SOURCE: Curbservice and Recycling Fees

### Summary:

The City of Akron charges each sanitation customer for the weekly collection of household refuse. City residents can choose to have a private hauler pick up their refuse, but they must have the contract with the private hauler on file with the City. This ensures that every Akron resident is having their refuse properly disposed. The amount charged by the City is sufficient to pay for the operations of the Sanitation Division. Currently, the fees are \$19.00 for combined curbservice and recycling and \$21.50 if there is no recycling. This is less than the amount charged by private haulers and surrounding cities. The bill is included as part of the monthly water and sewer bill.

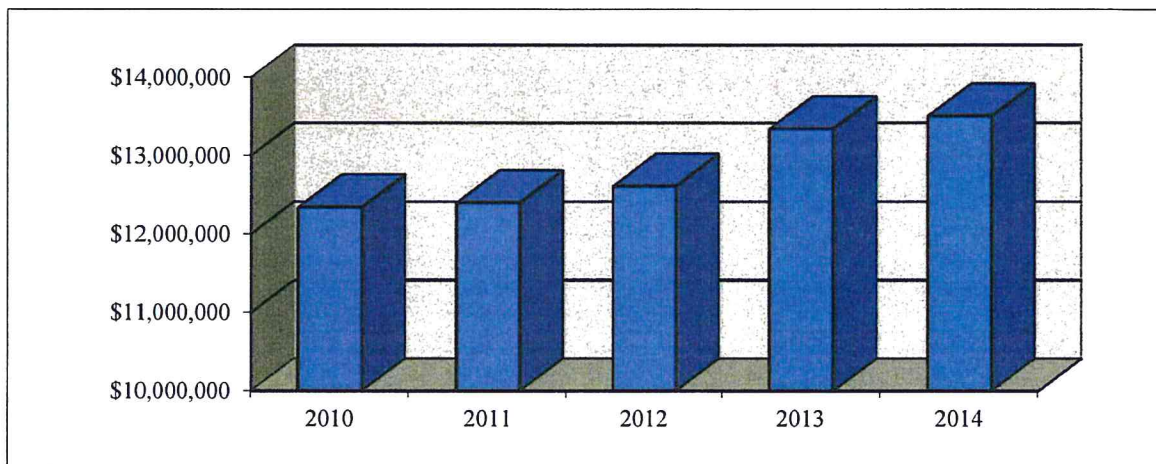
### Analysis:

The City maintains an efficient sanitation collection operation. About 75% of the City's sanitation customers are serviced by City crews and 25% are serviced by a private contractor, under contract to the City. Each year the rates charged by private haulers are compared with the City's cost of sanitation collection; the City's costs are in line with those of private haulers.

### Projection:

The City is projecting an increase of over 1% for 2014.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase (Decrease)
2010	\$ 12,339,745	(1.40)
2011	12,396,527	0.46
2012	12,606,760	1.70
2013	13,337,220	5.79
2014 Budgeted	13,500,000	1.22





## SOURCE: Engineering Bureau Charges

### Summary:

The City's Engineering Bureau operates as an Internal Service fund. The Bureau charges other departments and projects for its direct and indirect costs.

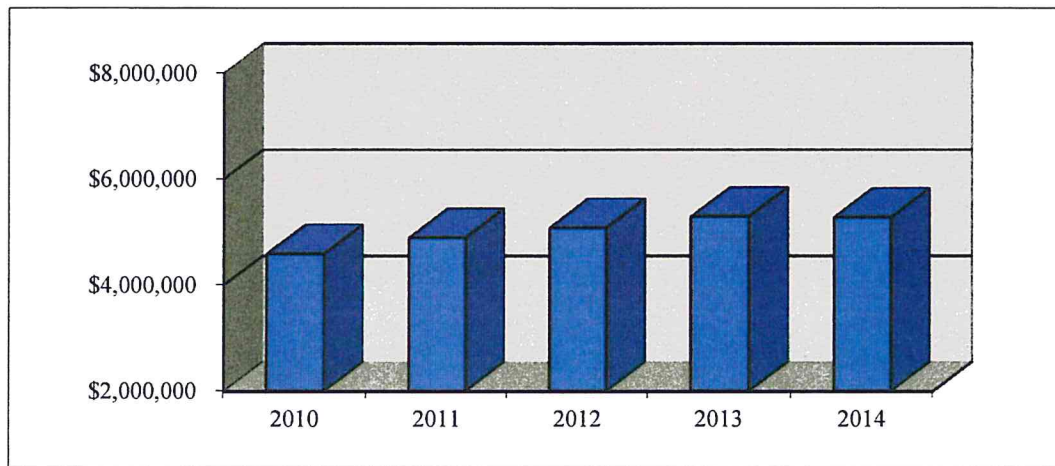
### Analysis:

The Capital Budget, Water and Sewer funds pay the bulk of the charges invoiced by the Engineering Bureau, simply because they involve the largest projects that the bureau designs and inspects. At times, the City will hire outside engineering consultants when a level of expertise is needed and not available in-house. In those cases, the consultant contract is charged directly to the project.

### Projection:

Generally, revenues from this source increase incrementally by the amount of wages and salaries. In 2014, revenue is projected to decrease slightly due to the timing of revenues from projects billed in 2013.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase (Decrease)
2010	\$ 4,585,614	(21.95)
2011	4,890,128	6.64
2012	5,077,752	3.84
2013	5,289,440	4.17
2014 Budgeted	5,275,000	(0.27)





## SOURCE: Income Tax

### Summary:

The City of Akron levies a 2.25% income tax on individual and corporate income earned in Akron. Each year, all residents and companies doing business within the City are required to file a return. The State allows cities in Ohio to levy an income tax up to 1% without a vote of the electorate. Akron voters last increased the City's income tax rate from 2% to 2.25% in 2003. However, the additional .25% increase is designated exclusively for funding the Akron Public Schools' local share in obtaining State of Ohio grants for the construction and renovation of community learning centers in Akron, and, therefore, is accounted for separately in its own fund, Community Learning Centers (CLC) Income Tax (see CLC Income Tax revenue summary in this section). The remaining 2% tax (net of collection expenses) is distributed according to City Charter into both operations and capital improvements.

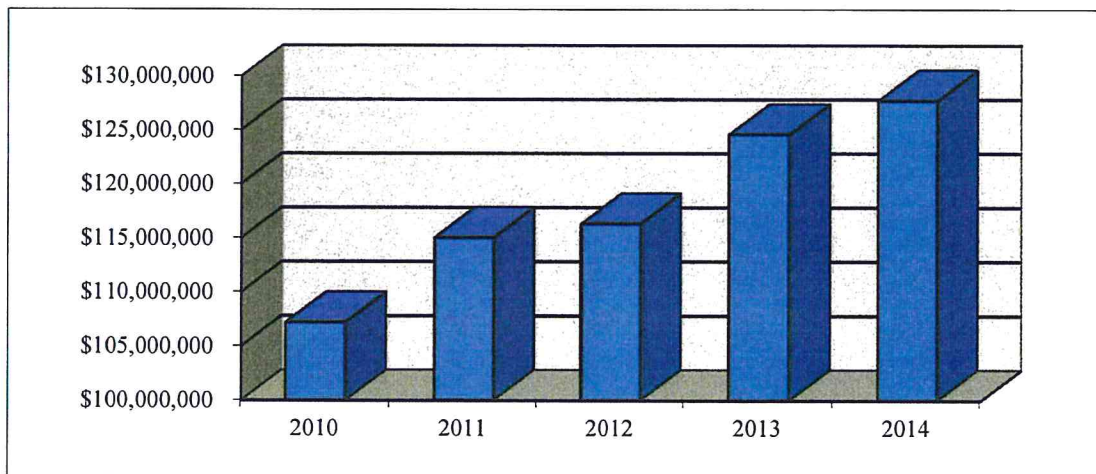
### Analysis:

The Akron income tax is the largest source of operating revenue. A district income tax is also now levied outside the city limits through an innovative program called Joint Economic Development Districts (JEDDs), but is accounted for separately in the JEDD special revenue fund (see JEDD revenue summary in this section).

### Projection:

Due to the economic downturn, the City experienced three years (2008, 2009, 2010) of negative growth. For 2013, the City is projecting revenues to increase by about 2.5%. These figures do not include revenue from the .25% tax rate increase or the JEDDs.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2010	\$ 107,180,499	(1.49)
2011	115,015,813	7.31
2012	116,295,016	1.11
2013	124,560,193	7.11
2014 Budgeted	127,674,000	2.50



## SOURCE: Inheritance Taxes

### Summary:

Inheritance taxes are levied by the State of Ohio and collected by the County. Municipalities in Ohio receive 80% of the taxes levied, pro-rated by the amount of time the decedent lived in the municipality. The state receives the remaining 20%. The City receives two settlements from the County each year. These occur in April and October.

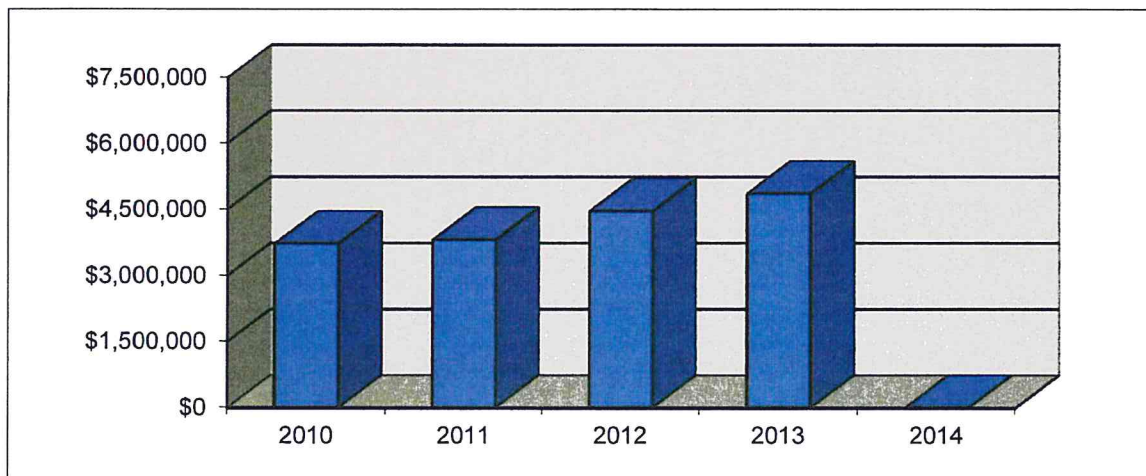
### Analysis:

Inheritance taxes have proved to be an unsteady source of income for the City of Akron. The amounts range from \$3 million to over \$6.5 million over the last 4 years (see table below). The funds are deposited into the general fund. The largest estate tax settlement ever received by the City of Akron was \$5.6 million from the estate of John S. Knight. These funds were put into a separate account and used exclusively for economic development activities. In 2011, the State of Ohio passed legislation eliminating estate taxes beginning in 2013.

### Projection:

This revenue source is impossible to accurately forecast because it depends on the deaths of Akron residents and the value of their estates. The City is forecasting no revenue from this source in 2014.

Fiscal Year	Amount	% Increase (Decrease)
2010	\$ 3,718,987	(43.25)
2011	3,804,916	2.31
2012	4,454,446	17.07
2013	4,855,477	9.00
2014 Budgeted	-	(100.00)



## **SOURCE: Joint Economic Development District (JEDD) Revenue**

### **Summary:**

A district income tax is levied outside the city limits through an innovative program called Joint Economic Development Districts (JEDDs). This program, designed by the City of Akron and authorized by the State General Assembly first in 1991 and amended in 1994, allows cities to enter into contracts with surrounding townships in order to facilitate economic development in the region. The City has contracts with four townships to extend water and sewer lines for development purposes in exchange for the district levying an income tax.

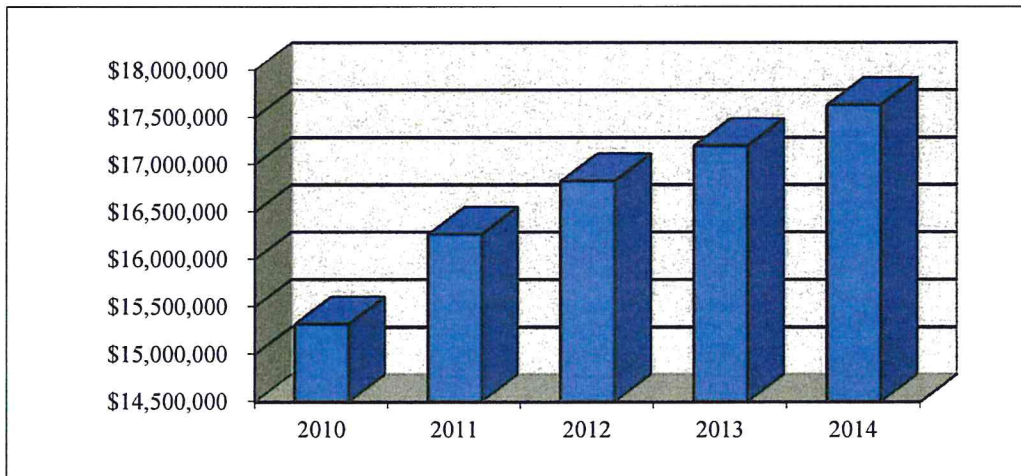
### **Analysis:**

The term of the JEDD contracts is 99 years, with two 50-year renewal options. The Copley, Coventry and Springfield JEDD contracts were executed in 1994, and the Bath JEDD contract was executed in 1998. Collection of the income tax began in January of the following year. Approximately 95% of the contracted water and sewer projects have been completed in all the districts.

### **Projection:**

Collection of the JEDD revenue has been volatile, partly due to the economy and compliance. An increase of 2.5% budgeted for 2014.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2010	\$ 15,316,316	(1.89)
2011	16,261,086	6.17
2012	16,824,096	3.46
2013	17,196,786	2.22
2014 Budgeted	17,627,000	2.50





## SOURCE: Local Government Fund

### Summary:

The local government fund is Ohio's version of Revenue Sharing. The State of Ohio distributes 4.8% of the State's income tax, corporate franchise tax, and state sales tax to local governments. The cities within each county may use the state generated allocation formula, or work out an alternative formula. In Summit County where Akron is located, the communities have agreed to an alternative formula.

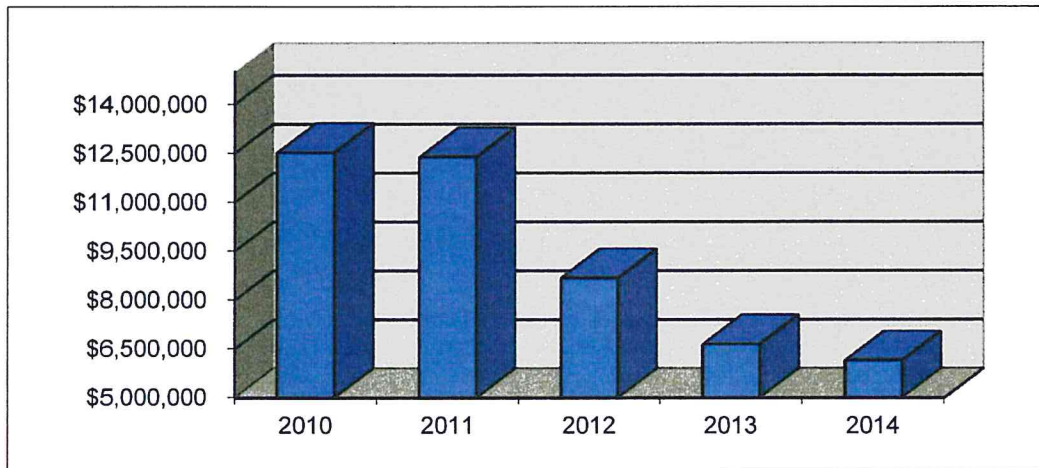
### Analysis:

This revenue source has been a major source of revenue for the City of Akron. The State sets the percentage of the three taxes to be distributed on a biennial basis as part of the State biennial budget bill. The State then tells each county the amount of funds to allocate among their jurisdictions. In Akron, the amount budgeted is based on the County's projection using the alternative formula.

### Projection:

The City is anticipating a decrease in 2014 for the local government fund (LGF), due to the State of Ohio's 2012 biennial budget which reduced the amount of funding to all local governments effective July 1, 2011. The LGF was reduced by 25% for the months of July 2011 to June 2012. In July 2012, the LGF was reduced an additional 25%, bringing the total reduction to 50% from 2011 state fiscal year LGF receipts.

Fiscal Year	Amount	% Increase (Decrease)
2010	\$ 12,515,341	1.35
2011	12,378,170	(1.10)
2012	8,668,934	(29.97)
2013	6,640,387	(23.40)
2014 Budgeted	6,140,000	(7.54)





## SOURCE: Motor Equipment Charges

### Summary:

Motor Equipment revenues are derived from the fees the City's Motor Equipment Bureau charges other divisions for maintaining City vehicles and fuel usage. The cost of services is the actual cost for labor (including benefits and indirect costs), parts, including a 25% markup and a \$0.15 fee per gallon on fuel.

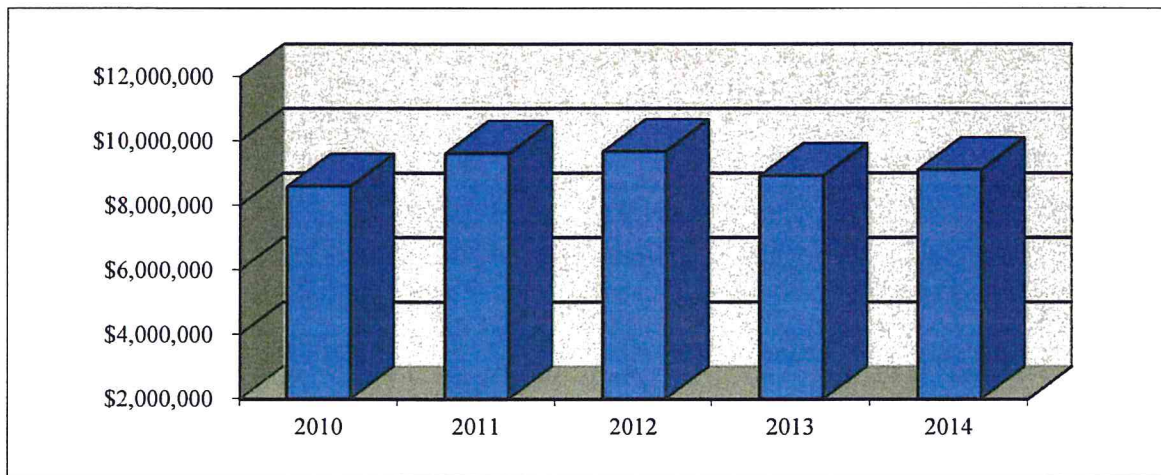
### Analysis:

The Motor Equipment Bureau is an internal service fund, meaning it should generate enough revenue to pay the full cost of operating the bureau, including capital improvements.

### Projection:

In 2014, the City is projecting an increase of 2% in revenues due to timing .

Fiscal Year	Amount	% Increase (Decrease)
2010	\$ 8,588,875	10.19
2011	9,608,590	11.87
2012	9,665,542	0.59
2013	8,914,179	(7.77)
2014 Budgeted	9,100,000	2.08



## SOURCE: Motor Vehicle Fuel Taxes

### Summary:

Motor vehicle fuel taxes are collected by the State of Ohio and distributed to cities according to the number of vehicles registered in that city. The rate is currently 28 cents per gallon. After the state sets aside monies for refunds and other specified obligations, the balance is then distributed as follows: 70.2% goes to the State, 12.7% to municipalities, 11.1% to counties, and 6% to townships.

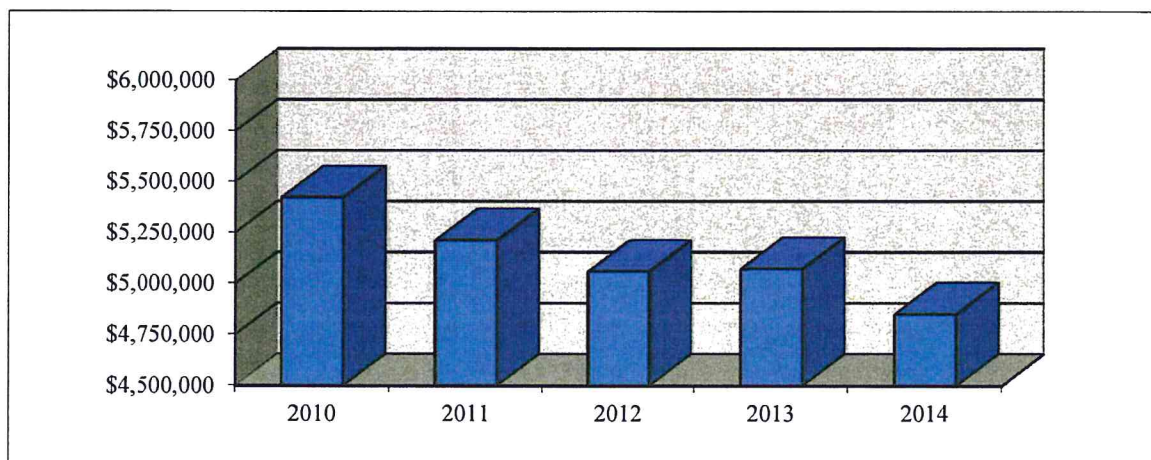
### Analysis:

The City uses a portion of the proceeds to fund the Highway Maintenance Division of the Public Service Department. Funds are used for street and culvert repairs as well as snow and ice control in the winter. The remainder of the proceeds fund road improvements out of the capital budget.

### Projection:

The revenue stream from this funding source is dependent on the amount of fuel purchased across the state. The City generally budgets an amount based on historical averages.

Fiscal Year	Amount	% Increase (Decrease)
2010	\$ 5,421,923	1.90
2011	5,212,580	(3.86)
2012	5,059,013	(2.95)
2013	5,072,018	0.26
2014 Budgeted	4,850,000	(4.38)



**SOURCE: Motor Vehicle License Tax**

**Summary:**

The State of Ohio enacts and collects this tax. After the State takes a portion of the collections for its Highway Bond Retirement and Operating Funds and for tax administration, the balance of revenues are distributed as follows: 34% to municipal corporation or county of registration; 47% to county in which vehicle owner resides, 9% to counties in the ratio of the number of miles of county roads to the state total; 5% to townships in the ratio of the number of miles of township roads to the state total; and 5% divided equally among counties. The current annual rate for passenger cars is \$31, \$25 for motorcycles, and rates for trucks vary depending on size.

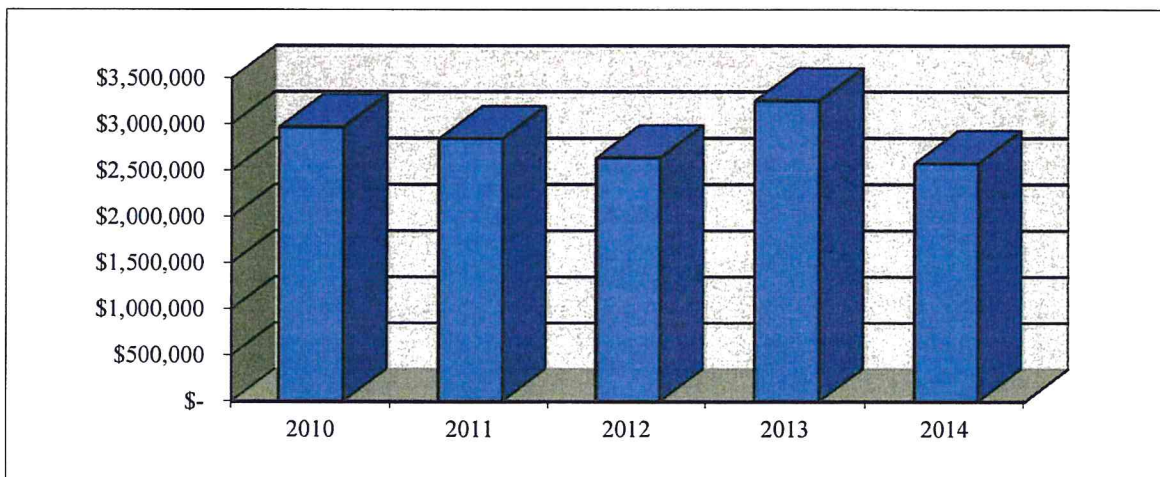
**Analysis:**

The City of Akron uses 100% of these funds for highway maintenance purposes. In addition to these taxes, Summit County has added a permissive license tax of \$15 per vehicle which is returned to Akron based on registered vehicles. The City of Akron has also enacted a \$5 permissive tax. These permissive funds are used for highway construction and major reconstruction projects.

**Projection:**

Akron forecasts these revenues on historical averages. The City has budgeted a decrease of 20% for 2014.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2010	\$ 2,966,794	4.84
2011	2,840,996	(4.24)
2012	2,635,783	(7.22)
2013	3,250,271	23.31
2014 Budgeted	2,575,000	(20.78)





## SOURCE: Off-Street Parking Fees

### Summary:

The City owns eight parking decks and numerous off-street parking lots throughout the downtown area. These decks are managed under contract with a private firm. Parking rates average \$60 per month for monthly customers, and daily rates are priced competitively with non-city owned lots.

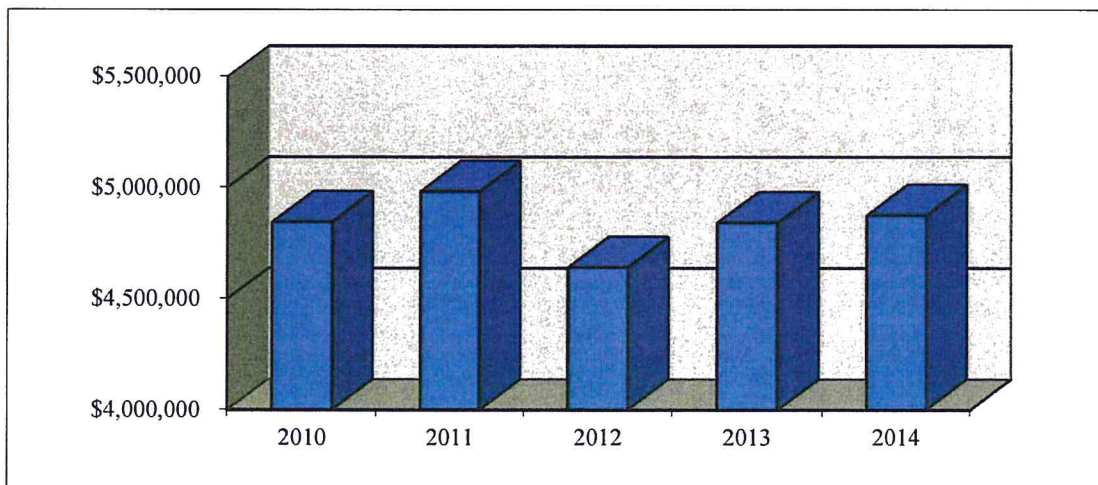
### Analysis:

At most of the facilities, the parking rates do not generate enough revenue to support all costs of the decks, including debt service. All but one of the decks produce enough revenue to support operations and a portion of the debt service. All but one of the off-street lots generate enough revenue to cover operating expenses. The rates set by City Council compete with non-city owned lots and decks.

### Projection:

Revenue is projected to increase slightly for 2014.

Fiscal Year	Amount	% Increase (Decrease)
2010	\$ 4,845,532	2.64
2011	4,982,141	2.82
2012	4,640,953	(6.85)
2013	4,841,301	4.32
2014 Budgeted	4,875,000	0.70





## SOURCE: Property Taxes

### Summary:

Property taxes are collected by the County and distributed to all political subdivisions. Revenues lag one year from the date the taxes are levied. In other words, taxes levied in 2013 will be collected in 2014. Akron currently levies 10.3 mills of property taxes. This represents about 11.5% of the total property tax bill to Akron taxpayers. The remainder is levied for county and public school operations. Of Akron's levied amount, 2.8 mills is used for Emergency Medical Service (EMS) operations, .42 mills is used for debt retirement, and the remainder is used for General Fund operations.

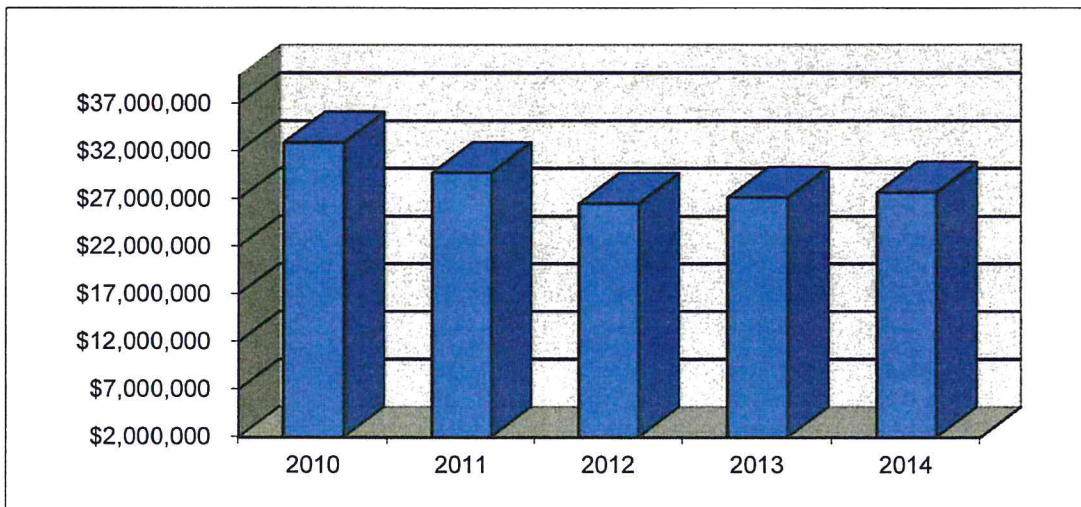
### Analysis:

Property tax revenues have been quite predictable over the years. Assessed valuations are performed by the County on a tri-annual and a sexennial basis. Every three years, the County performs an adjustment of property values based on inflation. Every six years, a full reappraisal of every property in the County is done. The county has been divided into appraisal districts. Each district has a distinct revaluation, based on appraisals in that district. In the past, all property in the county was adjusted by the same amount. This new method makes the changes in value more in line with actual appraisals in each district.

### Projection:

The last sexennial appraisal was performed in 2008 and a triennial appraisal was performed in 2011. The triennial appraisal resulted in a decrease in assessed valuations for 2012. For 2014, revenues are projected to increase by 2%.

Fiscal Year	Amount	% Increase (Decrease)
2010	\$ 32,903,252	(1.64)
2011	29,718,125	(9.68)
2012	26,508,600	(10.80)
2013	27,139,901	2.38
2014 Budgeted	27,683,000	2.00



## SOURCE: Sewer Service Charges

### Summary:

The City's sewer system, part of the Public Utilities Bureau, is a self supported utility, funded entirely from service fees. The sewer system serves both Akron customers and surrounding jurisdictions with sewer collection and treatment services. The rates for the sewer system are set by City Council. Rates for outside jurisdictions are set by a sewer user rate formula agreed upon by all served jurisdictions. Rates for Akron customers are set based on local needs. Sewer usage is assumed to equal water usage, and sewer rates are applied to water usage records to arrive at a customer's bill.

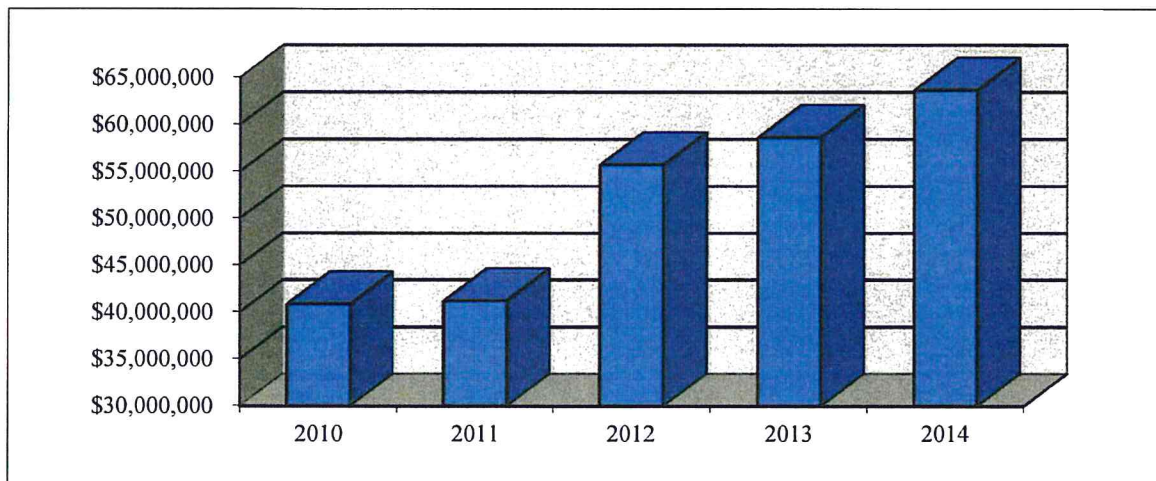
### Analysis:

Sewer improvements made over the last several years have been mandated by the USEPA. Major improvements include new settling basins at the Water Pollution Control Station, relief sewers, and the computerized electronic monitoring system.

### Projection:

In order to meet the USEPA Mandates of the Sewer Consent Decree, rates were increased for sewer service fees in the following amounts: 25%, in 2010, 20% in 2011, 20% in 2012 and 9% in 2013. Rates were increased an additional 40% in 2014 and will increase 27% in 2015. The City established a discounted sewer rate in 2010 for Akron residential customers approved for the Home Energy Assistance Program and will establish an additional discount program for low income Akron residential customers effective January 1, 2015.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2010	\$ 40,864,837	16.00
2011	41,209,140	0.84
2012	55,704,870	35.18
2013	58,612,778	5.22
2014 Budgeted	63,625,000	8.55



## SOURCE: Special Assessments

### Summary:

The City has an aggressive program of special assessments for street and sidewalk construction. Property owners pay a fixed front foot fee that represents approximately 40% of the cost of these improvements. The City covers the remainder of the cost with local, state or federal funds. Property owners who are assessed for public improvements can elect to pay off their portion or incur an assessment spread over a number of years, with interest. Most assessments are levied over a 10 year period. Property owners are notified of their assessment, and the unpaid bills are forwarded to the county for collection as part of the annual property tax collection process.

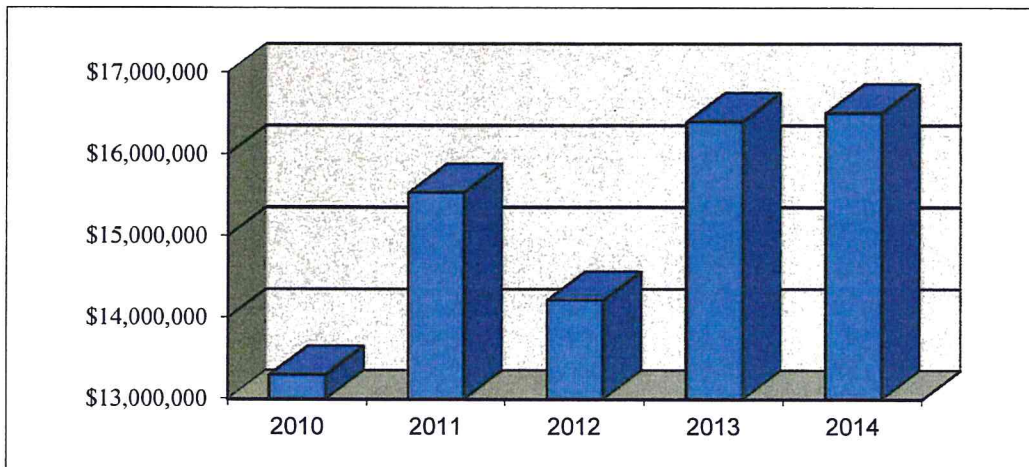
### Analysis:

The special assessment program has been instrumental in paving streets throughout the City. The City determines which streets to pave each year by the petitions and requests received from property owners. The property owners are assessed their share. The amount of special assessment revenue is dependent on how many services are performed. The timing of the revenue is dependent on whether property owners pay their assessments up front or opt for the payment plan. The City issues notes to cover the property owners' share of the improvement, and the amount collected is transferred to the bond payment fund to pay the debt service.

### Projection:

The level of special assessment revenue varies depending on when property owners choose to pay their assessments. For 2014, the revenue is projected to remain stable.

Fiscal Year	Amount	% Increase (Decrease)
2010	\$ 13,297,398	(3.15)
2011	15,527,831	16.77
2012	14,211,636	(8.48)
2013	16,394,373	15.36
2014 Budgeted	16,500,000	0.64





## SOURCE: Street Assessments

### Summary:

The City of Akron carries out an extensive street cleaning and lighting program, including snow removal. The program is funded by special assessments, levied against each property owner abutting a paved street or having street lights. Streets are broken into many different classes, each with a different cleaning schedule and assessment rate. The street lighting system is comprised of many different types of lights. Most of the City is served with high pressure sodium lighting, reducing electricity and maintenance costs over conventional incandescent lights.

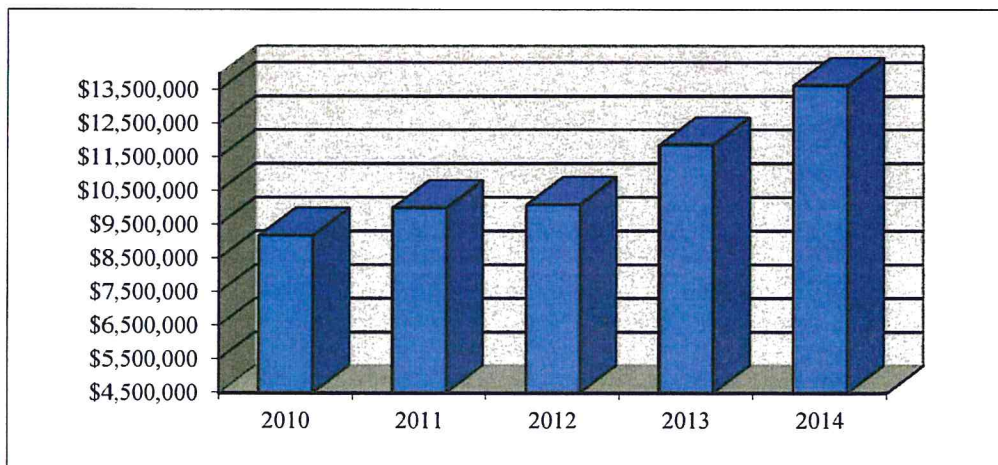
### Analysis:

Street Assessment expenses are funded with assessments to the benefitting property owners. The costs to operate the lighting system are incurred by the Ohio Edison Company and billed to the City on a monthly basis.

### Projection:

For the past few years, street assessment revenues increased. This is due to the combining of many assessed projects into one assessment fund. Revenue is anticipated to increase by over 14% in 2014.

Fiscal Year	Amount	% Increase (Decrease)
2010	\$ 9,179,919	2.94
2011	9,995,681	8.89
2012	10,090,890	0.95
2013	11,864,575	17.58
2014 Budgeted	13,623,130	14.82





## SOURCE: Water Service Charges

### Summary:

The City's water system, part of the Public Utilities Bureau, is a self supported utility that has over 91,000 accounts, serving over 300,000 people. The Bureau supplies water on a retail basis to Akron and some surrounding jurisdictions. The Bureau also supplies water on a wholesale basis to Summit County and a few other smaller jurisdictions. Rates are set by the Director of Public Service.

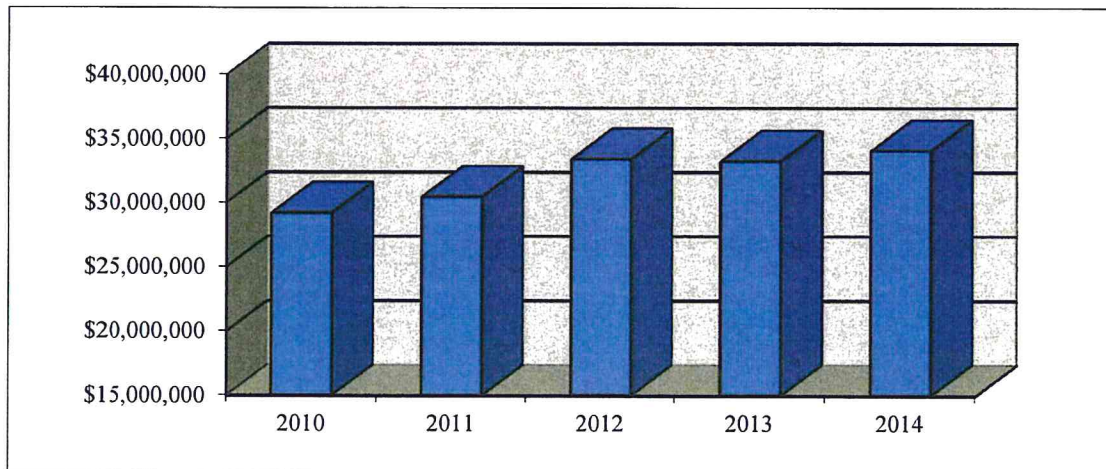
### Analysis:

The Public Utilities Bureau has for the last 15 years made substantial investment in the water supply and distribution systems. Most of the improvements were the result of EPA regulations. Improvements include a new filter rehabilitation system, service line installations, and a water quality laboratory.

### Projection:

The Service Director approved an 8% increase in water rates, effective May 1, 2012 and with no an additional increase in 2013 or 2014.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2010	\$ 29,200,388	3.01
2011	30,451,182	4.28
2012	33,402,423	9.69
2013	33,239,875	(0.49)
2014 Budgeted	34,070,000	2.50



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# **Expenditure Summaries**

**EXPENDITURE ASSUMPTIONS**  
**2014 OPERATING BUDGET PLAN**  
**ALL FUNDS**

1. A 1% wage increase for all four bargaining unions and non-bargaining was effective January 5, 2014.
2. Health benefits to increase.
3. The City will be hiring 60 Police Officers and 12 Firefighter/medics. Many of these positions will be funded by federal grants.

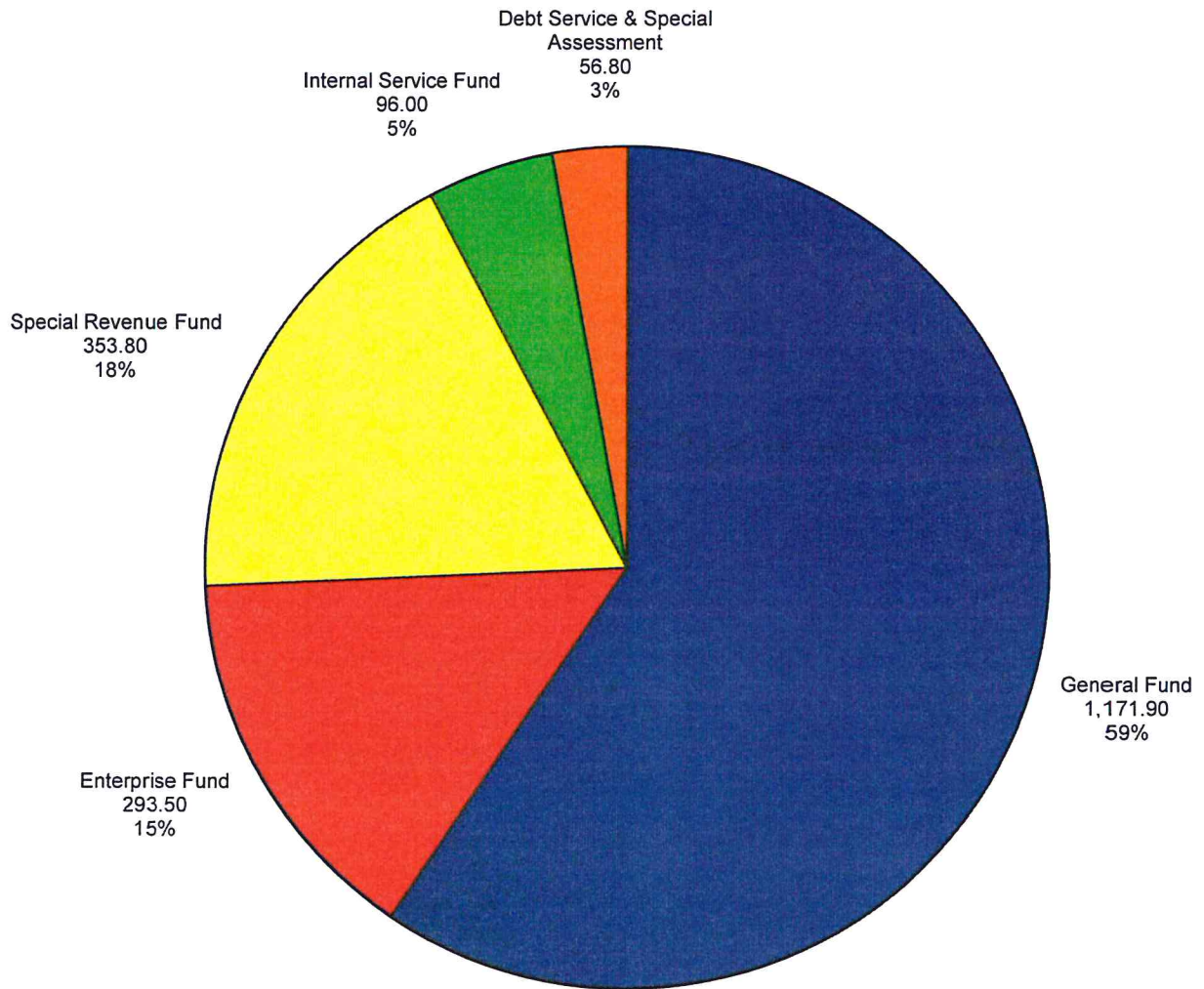


**CITY OF AKRON, OHIO**  
**2014 BUDGETED FULL-TIME EMPLOYEES**  
**COMPARED TO ACTUAL DECEMBER 31, 2011**  
**DECEMBER 31, 2012 & DECEMBER 31, 2013**

<b>By Funding Sources:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
General Fund	1,011.73	1,087.43	1,076.53	1,171.90
Internal Service Fund	97.50	96.50	88.00	96.00
Enterprise Fund	263.60	251.70	261.37	293.50
Special Revenue Fund	314.72	238.37	322.30	353.80
Special Assessment Fund	46.70	44.50	47.05	51.80
Capital Projects Fund	0.75	1.50	1.75	0.00
Debt Service Fund	5.00	5.00	5.00	5.00
<b>TOTAL</b>	<b>1,740.00</b>	<b>1,725.00</b>	<b>1,802.00</b>	<b>1,972.00</b>

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
Civil Service	8.00	9.00	9.00	10.00
Finance	75.00	101.00	100.00	112.00
Fire/EMS	340.00	337.00	372.00	384.00
Law	29.00	28.00	28.00	37.00
Legislative	16.00	16.00	16.00	17.00
Municipal Court Clerk	45.00	42.00	44.00	45.00
Municipal Court Judges	42.00	48.00	46.00	46.00
Neighborhood Assistance	0.00	53.00	54.00	58.00
Office of the Mayor	14.00	12.00	13.00	16.00
Planning	55.00	51.00	53.50	55.50
Police	445.00	454.00	454.00	517.00
Public Health	0.00	0.00	0.00	0.00
Public Safety	72.00	73.00	73.00	88.00
Public Service	599.00	501.00	539.50	586.50
<b>TOTAL</b>	<b>1,740.00</b>	<b>1,725.00</b>	<b>1,802.00</b>	<b>1,972.00</b>

**CITY OF AKRON  
OPERATING BUDGET 2014  
BUDGETED FULL-TIME EMPLOYEES  
BY FUND TYPE**



## **STAFFING EXPLANATIONS**

The City of Akron had a total of 1,802 full-time employees at the end of 2013. This was an increase of 77 full-time employees overall compared to year end 2012. The City is budgeting to fill several vacant positions during 2014.

The Fire Department showed an increase of 35 full-time employees from 2012 to 2013. This was due primarily to the hiring of 42 new firefighter/medics in 2013.

The Department of Public Service increased by 37 full-time employees. Many divisions within the Department that utilize seasonal employees increased their full time staffing levels to comply with the federal Affordable Care Act. The Highway Maintenance Division increased by 8.75 full-time employees, the Parks Maintenance Division increased by 7 full-time employees, and the Street Cleaning Division increased by 3.75 full-time employees. Other divisions that reflect increases were the Traffic Engineering Division (3), Sanitation Division (4), Sewer Utility Field Operations Division (6.9), and Water Supply (3).

The remaining departments experienced routine employee turnover. The 2014 budgeted employee count affords the City the opportunity to fill vacancies as needed.

**2014 GENERAL FUND GROSS EXPENDITURES**

<b><u>DEPARTMENTAL UNIT</u></b>	<b><u>BUDGETED EXPENDITURES</u></b>	<b><u>PERCENTAGE OF TOTAL</u></b>
Police	\$ 50,182,250	32.94 %
Fire	27,041,330	17.75
Public Service	24,749,560	16.24
Public Safety	15,182,070	9.96
Neighborhood Assistance	6,632,500	4.35
Public Health	4,224,220	2.77
Judges	4,215,180	2.77
Law	3,893,920	2.55
Clerk of Court	3,575,100	2.35
City-Wide Administration	4,015,000	2.64
Finance	3,299,030	2.17
Mayor's Office	2,117,630	1.39
Legislative	1,304,140	0.86
Planning	1,110,180	0.73
Civil Service	<u>814,080</u>	<u>0.53</u>
<b>TOTAL GENERAL FUND GROSS EXPENDITURES</b>	<b><u><u>\$ 152,356,190</u></u></b>	<b><u><u>100.00 %</u></u></b>



**COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES**

<b>DEPARTMENT</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGETED 2014</b>
Police	\$ 48,301,613	\$ 47,312,080	\$ 48,933,273	\$ 50,182,250
Fire	27,566,083	28,547,705	29,960,948	27,041,330
Public Service	34,995,224	23,793,250	30,586,502	24,749,560
Public Safety	13,622,154	13,533,107	14,377,521	15,182,070
Neighborhood Assistance	-	2,951,779	6,398,682	6,632,500
Public Health	4,686,978	3,062,045	3,869,447	4,224,220
Judges	3,881,883	3,828,176	4,030,160	4,215,180
Law	3,800,266	4,009,771	3,838,120	3,893,920
Clerk of Court	3,375,126	3,328,740	3,354,196	3,575,100
City-Wide Administration	3,881,278	5,196,457	4,330,515	4,015,000
Finance	2,262,889	2,352,091	3,147,054	3,299,030
Mayor's Office	2,056,960	2,243,915	2,068,468	2,117,630
Legislative	1,128,214	1,212,433	1,292,064	1,304,140
Planning	1,718,318	1,001,364	1,041,761	1,110,180
Civil Service	871,220	762,018	777,680	814,080
<b>TOTAL GENERAL FUND GROSS EXPENDITURES</b>	<b>\$ 152,148,206</b>	<b>\$ 143,134,931</b>	<b>\$ 158,006,391</b>	<b>\$ 152,356,190</b>

# **Civil Service Commission**

**CIVIL SERVICE**  
**Patricia Ambrose-Rubright, Interim Director of Personnel**

**DESCRIPTION**

The Civil Service (Personnel) Department is the administrative agency of the Civil Service Commission. The three-member Civil Service Commission is appointed by the Mayor with the consent of City Council. The commissioners serve in six-year staggered terms, and no more than two members can be from the same political party. The Civil Service Commission meets monthly and is responsible under the Charter of the City for maintaining a merit system for classified employees of the City.

The commission appoints a personnel director for a term of three years, subject to reappointment. Through the Civil Service process, the director appoints all employees of the Personnel Department. The Personnel Director and staff are responsible for carrying out the executive and administrative responsibilities of the department as defined by the Charter of the City. The Personnel Department is comprised of five divisions including Administration, Classification and Compensation, Employee Records, Employment and Training & EEO.

**GOALS & OBJECTIVES**

- Complete the entire selection process for additional police officers and firefighter/medics and begin safety force promotional testing.
- Update the Personnel Department's clerical skills testing software.
- Continue to update job descriptions and essential job functions.
- Update Personnel Department policies.
- Develop new online/computer based training with the assistance of the City IT Department.
- Implement information sharing between Peoplesoft and NEOGOV on new hires.

**SERVICE LEVELS**

In 2013, the Personnel Department updated job descriptions to reflect current duties of city workforce. The department revised Essential Functions for positions and distributed updated functions to Managers.

Personnel developed a new conviction policy and revised the City's job application. It converted portions of existing testing data to NEOGOV system and investigated information sharing between Peoplesoft and NEOGOV on new hires.

Personnel administered Police and Fire tests in eight sessions over four days to approximately 2,000 applicants and completed the entire selection process including fitness testing and background investigations for 42 firefighter/medics and 6 police officers.

## **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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>CIVIL SERVICE:</b>				
Administrative Assistant	0.00	0.00	0.00	2.00
Executive Assistant	0.00	0.00	1.00	1.00
Personnel Aide	1.00	0.00	0.00	0.00
Personnel Analyst	3.00	2.00	2.00	2.00
Personnel Officer	0.00	1.00	1.00	1.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	1.00	2.00	2.00	2.00
Secretary	1.00	2.00	1.00	0.00
Training and EEO Officer	1.00	1.00	1.00	1.00
<b>TOTAL CIVIL SERVICE</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>



# PERSONNEL

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
CIVIL SERVICE	871,220	762,018	777,680	814,080
<b>Total for Department:</b>	<b>871,220</b>	<b>762,018</b>	<b>777,680</b>	<b>814,080</b>

# PERSONNEL

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	451,437	430,937	456,287	458,780
Fringe Benefits	371,367	253,689	239,462	267,100
<b>Total: Personal Services</b>	<b>822,804</b>	<b>684,626</b>	<b>695,750</b>	<b>725,880</b>
Other				
Current Expenditures - Other	26,015	52,838	55,053	65,350
Utilities Expenses	435	258	254	250
Insurance	545	544	593	600
Interfund Service Charges	21,421	23,751	26,030	22,000
<b>Total: Other</b>	<b>48,416</b>	<b>77,391</b>	<b>81,930</b>	<b>88,200</b>
<b>Total for Department:</b>	<b>871,220</b>	<b>762,018</b>	<b>777,680</b>	<b>814,080</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	725,880	88,200		814,080
<b>Total for Department:</b>	<b>725,880</b>	<b>88,200</b>		<b>814,080</b>

# PERSONNEL

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
General Fund	871,220	762,018	777,680	814,080
<b>Total for Department:</b>	<b>871,220</b>	<b>762,018</b>	<b>777,680</b>	<b>814,080</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	8.000	9.000	9.000	10.000
<b>Total for Department:</b>	<b>8.000</b>	<b>9.000</b>	<b>9.000</b>	<b>10.000</b>

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# Finance

**FINANCE DEPARTMENT**  
**Diane L. Miller-Dawson, Director of Finance**

**DESCRIPTION**

The City of Akron Finance Department provides financial services for the City and is made up of the following divisions: Administration, Audit & Budget, Accounting, Business Services, Employee Benefits, Information Technology, Purchasing, Taxation and Treasury.

The Department of Finance and the Administration Division are responsible for managing the City's financial operations in accordance with established fiscal policies. Primary responsibilities include cash management, investment of funds, revenue forecasting and general accounting (including financial reporting, internal audits, payroll, accounts payable, accounts receivable, financial oversight and administration of all City funds and accounts). Other Department responsibilities are to ensure legal compliance with all grant programs and coordinate the annual audit of the City of Akron.

In addition, the Department of Finance is responsible for annually publishing three important documents: the Operating Budget Plan, the Comprehensive Annual Financial Report (CAFR) and the Annual Information Statement. The department also publishes official statements for each bond and note issued.

# FINANCE

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
ADMINISTRATION	29,719,795	20,601,747	17,683,644	18,062,670
AUDIT & BUDGET	271,740	359,939	477,694	513,230
CITY-WIDE ADMINISTRATION	21,931,760	7,226,889	6,069,799	10,296,000
GENERAL ACCOUNTING	-4,967,136	532,869	775,419	1,020,900
INFORMATION TECHNOLOGY	2,215,656	2,164,023	2,211,744	2,339,850
PURCHASING	2,322,325	1,759,991	1,606,427	1,595,350
TAXATION	5,790,297	5,363,484	6,111,683	6,179,790
TREASURY	3,102,351	15,434,161	6,644,818	6,643,970
EMPLOYEE BENEFITS	27,600,812	31,161,730	32,554,248	33,338,630
BUSINESS SERVICES		5,865,374	11,692,448	11,873,160
FINANCE - NON OPERATING	10,559,536	6,437,299	6,772,293	
<b>Total for Department:</b>	<b>98,547,136</b>	<b>96,907,505</b>	<b>92,600,217</b>	<b>91,863,550</b>

# FINANCE

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	3,659,866	4,763,966	4,939,592	5,081,280
Fringe Benefits	2,634,755	2,666,129	2,901,832	3,147,580
<b>Total: Personal Services</b>	<b>6,294,621</b>	<b>7,430,095</b>	<b>7,841,424</b>	<b>8,228,860</b>
Other				
Current Expenditures - Other	11,707,018	12,352,646	12,329,039	13,457,070
Income Tax Refunds/Tax Share	6,483,141	6,518,162	7,451,332	7,552,750
Utilities Expenses	17,347	37,050	48,320	49,050
Debt Service	20,547,811	32,080,008	26,407,102	27,589,820
Insurance	25,343,576	27,532,758	30,194,235	29,327,000
State/County Charges	1,914,020	2,454,613	2,407,900	2,487,000
Rentals and Leases	550,991	381,708	330,267	287,900
Interfund Service Charges	25,638,619	8,110,364	5,455,598	2,884,100
<b>Total: Other</b>	<b>92,202,521</b>	<b>89,467,310</b>	<b>84,623,792</b>	<b>83,634,690</b>
Capital Outlay				
Capital Outlay	49,994	10,100	135,000	
<b>Total: Capital Outlay</b>	<b>49,994</b>	<b>10,100</b>	<b>135,000</b>	
<b>Total for Department:</b>	<b>98,547,136</b>	<b>96,907,505</b>	<b>92,600,217</b>	<b>91,863,550</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	2,261,230	5,052,800		7,314,030
Special Revenue Fund	2,225,000	30,750,420		32,975,420
Debt Service	443,420	1,011,670		1,455,090
Capital Projects				
Enterprise Fund	2,125,660	9,747,500		11,873,160
Internal Service Fund	1,173,550	37,022,300		38,195,850
Trust and Agency Fund		50,000		50,000
<b>Total for Department:</b>	<b>8,228,860</b>	<b>83,634,690</b>		<b>91,863,550</b>



# FINANCE

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Capital Projects	-2,916,037			
Debt Service	519,570	1,309,704	1,426,387	1,455,090
Enterprise Fund		5,865,374	11,692,448	11,873,160
General Fund	5,779,356	7,548,548	7,477,569	7,314,030
Internal Service Fund	34,060,880	36,670,593	37,169,391	38,195,850
Special Revenue Fund	61,103,366	45,509,849	34,801,659	32,975,420
Trust and Agency Fund		3,438	32,763	50,000
<b>Total for Department:</b>	<b>98,547,136</b>	<b>96,907,505</b>	<b>92,600,217</b>	<b>91,863,550</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	25.000	24.000	27.000	31.000
Special Revenue Fund	32.000	31.000	30.000	34.000
Debt Service	5.000	5.000	5.000	5.000
Enterprise Fund	0.000	29.000	27.000	30.000
Internal Service Fund	13.000	12.000	11.000	12.000
<b>Total for Department:</b>	<b>75.000</b>	<b>101.000</b>	<b>100.000</b>	<b>112.000</b>

## ADMINISTRATION DIVISION

Diane L. Miller-Dawson, Director of Finance

### DESCRIPTION

Finance Administration is responsible for controlling all revenues and expenditures of the City of Akron.

### GOALS & OBJECTIVES

- Continue to work with other departments to help control expenditures.
- Search for new ways to partner with other governmental entities to provide cost savings to the citizens of Akron.
- Establish a “rainy day” fund.
- Explore various ways to increase revenues.
- Explore creation of an incentive plan to encourage and reward employees for helping the City to save money.

### SERVICE LEVELS

The City issued and submitted the Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association and received the Certification of Financial Achievement for Excellence in Financial Reporting award. It was our 29<sup>th</sup> consecutive year of winning the award.

The Operating Budget Plan was submitted within 90 days after passage of the appropriation ordinance. The City has once again received the Distinguished Budget Presentation Award from the Government Finance Officers Association. It was our 29<sup>th</sup> consecutive year of winning this award.

### 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.

	As of	As of	As of	Budget
By Department:	12/31/11	12/31/12	12/31/13	2014
<b>FINANCE:</b>				
<i>Administration:</i>				
Executive Assistant	1.00	0.00	1.00	1.00
Finance Deputy Director	0.00	0.00	0.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Total Administration	2.00	1.00	2.00	3.00

**AUDIT AND BUDGET DIVISION**  
**Cynthia M. Donel, Accounting Manager**

**DESCRIPTION**

The Audit and Budget Division is responsible for preparing the Comprehensive Annual Financial Report (CAFR) and the Operating Budget Plan. The Division works closely with the Finance Director to provide recommendations, proposals and specialized assistance during the year to various departments and divisions.

**GOALS & OBJECTIVES**

- Prepare the Comprehensive Annual Financial Report (CAFR) for issuance in June and submit the CAFR to the Government Finance Officers Association in order to be considered for the Certificate of Achievement for Excellence in Financial Reporting award.
- Issue the Operating Budget Plan within 90 days after passage of the appropriation ordinance by City Council to serve as a policy document, as an operations guide, as a financial plan and as a communications device. The Audit and Budget staff will work with the Finance Director's office to publish a document and submit it to the Government Finance Officers Association for consideration of the Distinguished Budget Presentation Award.
- The Audit and Budget Division, along with the Finance Director, Accounting, IT, Purchasing, and Treasury, will continue working with ACS Government Systems to implement the Banner financial software on August 1, 2014.
- A significant amount of time will be spent researching and implementing various Governmental Accounting Standards Board (GASB) Statements. There are four separate GASB Statements that the Division will research and implement:
  - 1) GASB No. 68 – Accounting and Financial Reporting for Pensions (implementation scheduled for summer of 2016 with GASB No. 71)
  - 2) GASB No. 69 – Government Combinations and Disposals of Government Operations (implementation scheduled for summer of 2014)
  - 3) GASB No. 70 – Accounting and Financial Reporting for Nonexchange Financial Guarantees (implementation scheduled for summer of 2014)
  - 4) GASB No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment of GASB No. 68 (implementation scheduled for summer of 2016 with GASB No 68)



## SERVICE LEVELS

The Audit and Budget Division is pleased to report that the 2012 Comprehensive Annual Financial Report (CAFR) was issued and submitted to the Government Finance Officers Association. The City received the Certificate of Achievement for Excellence in Financial Reporting award.

The Operating Budget Plan was completed within 90 days after the passage of the appropriation ordinance. The City of Akron has once again received the Distinguished Budget Presentation Award from the Government Finance Officers Association.

The upgrade of the Banner financial software is scheduled for August 1, 2014.

The Division created the necessary codes and has processed numerous entries.

The Division implemented the four GASB Statements in the 2012 CAFR.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>FINANCE:</b>				
<b><i>Audit &amp; Budget:</i></b>				
Accounting Manager	0.50	0.50	0.50	0.50
Accounts Analyst	3.00	2.00	4.00	4.00
Administrative Assistant	0.00	0.00	0.00	0.50
Audit & Budget Supervisor	1.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.50	0.00
Total Audit & Budget	5.00	4.00	6.00	6.00



**CITY-WIDE ADMINISTRATION**  
**Diane L. Miller-Dawson, Director of Finance**

**DESCRIPTION**

The City-Wide Administration Division provides funding for City-wide responsibilities outside departmental/divisional control.

**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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>FINANCE:</b>				
<b><i>City Wide:</i></b>				
Civil Engineer	1.00	0.00	0.00	0.00
Total City Wide	1.00	0.00	0.00	0.00

**GENERAL ACCOUNTING DIVISION**  
**Cynthia M. Donel, Accounting Manager**

**DESCRIPTION**

The Accounting Division processes payments to vendors, issues reimbursements to employees and performs accounts receivable billings.

The Payroll section processes employee paychecks, manages payroll deductions, provides retirement services, processes garnishments and liens and verifies employment.

**GOALS & OBJECTIVES**

- The Accounting Division will continue to provide excellent service to both City employees and outside.
- The Division along with the Director of Finance, Audit and Budget, IT, Purchasing, and Treasury, will continue working with ACS Government Systems to implement the Banner financial software on August 1, 2014.
- The Division will review the new Ohio Public Employees Retirement System (OPERS) mandate relating to contractual individuals.
- The Division is responsible for both vendor payments (payments on contracts, purchase orders and direct payments) along with weekly payments to employees. The employees will work on an instruction manual documenting the activities necessary to process each activity.

**SERVICE LEVELS**

In 2013, the Accounting Division provided excellent service to both City employees and outside agencies/vendors relating to accounting and payroll functions.

The Payroll section processed the 2013 payment for the former Health Department Employees and the residual payments as retirements occur.

The upgrade of the Banner financial software is scheduled for August 1, 2014.

The Division has implemented procedures to meet the requirements of OPERS.

This goal is being deferred to 2014 due to transition in staff.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>FINANCE:</b>				
<i><b>General Accounting:</b></i>				
Account Clerk	3.00	3.00	3.00	0.00
Accounting Manager	0.50	0.50	0.50	0.50
Accounting Technician	3.00	3.00	3.00	3.00
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	3.50
Secretary	0.50	0.50	0.50	0.00
Total General Accounting	8.00	8.00	8.00	8.00

## **INFORMATION TECHNOLOGY**

### **William M. Fatica, Information Technology Manager**

#### **DESCRIPTION**

The Information Technology Division oversees training, computer applications and computing systems.

#### **GOALS & OBJECTIVES**

- Assist the IT Steering Committee with implementing the recommendations presented in the “Information Technology Needs Assessment and Strategic Plan” report and other technology related projects.
- IT will perform the following application upgrades. Banner software testing of version 8.8 will be completed to go live in August. Assist Tax with technology upgrades (ex. new PC’s, IVR and a tax program) and Assessments with completion and go-live of new Assessments application. Assist Business Services with upgrade to version 4 of Enquesta including new web payment and mobile application for citizens. Assist the Law Department and City Council to automate our legislation process. Assist various departments to develop Onbase applications. Complete assessment of current environment, design, costs and statement of work for upgrade to Exchange 2013 for email and Mimosa for email archiving. Complete the installation of our new anti-virus software.
- IT will perform the following infrastructure upgrades. Install/configure new core network switch and complete installation/configuration of new virtual server hardware and storage at co-location site. This new equipment will be used to test application redundancy at co-location site. Research and test the necessary wireless hardware, software and connectivity for the use of wireless within the City buildings. Perform quarterly tests, from the internet against our connectivity and applications to insure that they are secure. Retire the use of the mainframe.
- Continue to work with Administration and the IT Steering Committee to identify our critical applications and to develop an IT disaster recovery and Business Continuity of Operations plan.
- Complete research and testing of a new web filter.
- Research and implement a new IT helpdesk system to replace our current helpdesk system and allow us to better track and dispatch our helpdesk calls.



## SERVICE LEVELS

In 2013, Information Technology continued to work with the IT Steering Committee on the recommendations presented in the “Information Technology Needs Assessment and Strategic Plan” report and other technology related projects.

IT installed 66 new PC’s in the Tax and Law Departments. These new PC’s were purchased through Dell’s leasing program.

Information Technology implemented the following application upgrades. Assisted Tax with new application and hardware requirements. IT assisted Assessments with new program development. Assisted Utilities Business Office with upgrade to version 4 and provided additional hardware requirements and created the server needed in our virtual environment. IT finalized requirements, cost, hardware, licensing and statement of work for new system for IVR. IT implemented Onbase for City Council legislation lookup to replace the older aging system.

Information Technology completed the following infrastructure upgrades. IT purchased and installed two additional host servers in our virtual environment. Installed and configured new core switch on our network and developed a plan to move servers, buildings and users over to the new switch. Installed, configured and tested second internet connection at co-location site. Completed installation of enterprise backup solution and moved it to our co-location site. All backups for City, Safety, Kent and WPC are now performed offsite at a co-location site.

Went live with new City of Akron website and trained 80+ users on the use of EYEmg Compose software that will be used to maintain the new website. All departments/divisions will be responsible for maintaining their own content.

Issued a new computer usage policy to all users and requested each user to verify acceptance of the policy by signing a “Network Action Request” form. The form was also used to update user information and access to network resources.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>FINANCE:</b>				
<i>Information Technology:</i>				
Applications Analyst	1.00	1.00	1.00	1.00
Applications Programmer	2.00	2.00	2.00	2.00
CIO / Assistant to the Mayor	0.00	1.00	1.00	1.00
Computer Programmer Analyst	3.00	3.00	3.00	3.00
Computer Technician	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00
Information Technology Manager	1.00	1.00	1.00	1.00
Network/LAN Administrator	1.00	1.00	1.00	1.00
Web Analyst	1.00	1.00	0.00	1.00
Total Information Systems:	11.00	12.00	11.00	12.00

## **PURCHASING DIVISION**

**Jerry G. Roberts, Purchasing Agent**

### **DESCRIPTION**

The Purchasing Division handles the requisition and purchase of supplies and materials, handles contract administration, acts as the City's Agent and controls inventory management, purchasing policies and surplus disposal. The division also includes the City-wide copy center, City-wide mailing operation and the central storeroom.

### **GOALS & OBJECTIVES**

- Increase the number of green products used throughout the City with the addition of green specifications on quotations and sealed bid requests.
- Continue working with local business associations and professional organizations to increase participation in the Division's annual Green Fair.
- The Purchasing Division will work with the Police Department to simplify and clarify the large quantity and variety of items on the uniform contract.
- Continue working with all departments to improve the relevance of products, services and budget estimates specified on our "bid" and "no bid" ordinances.
- Continue our efforts to recycle and dispose of obsolete inventory in our storeroom.

### **SERVICE LEVELS**

We were able to move some items off the Police Uniform contract and request competitive quotes.

Green products usage increased in our 13 fire stations as a result of competitive bidding.

The City continues to add local business to our Green Fair. For 2014, we have verbal commitments from Bridgestone/Firestone, Central Ohio Organization of Public Purchases and Cleveland Metro Parks to attend the Green Fair.

The obsolete inventory in our Storeroom was successfully recycled and disposed of.

The significance of our annual ordinances are improving as users begin to understand that the forecast provided on products, services and budget estimates are directly related to authorized purchases for the coming year.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>FINANCE:</b>				
<b><i>Purchasing:</i></b>				
Administrative Assistant	0.00	0.00	0.00	2.00
Buyer	2.00	1.00	1.00	1.00
Buyer Technician	0.00	0.00	1.00	1.00
Data Entry Operator	1.00	1.00	0.00	0.00
Document Reproduction Operator	0.00	0.00	0.00	1.00
Graphic Artist	1.00	1.00	1.00	1.00
Messenger	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00
Purchasing Aide	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	2.00	0.00
Total Purchasing	9.00	8.00	8.00	9.00



## **TAXATION DIVISION**

**Arthur P. Preiksa, Tax Commissioner**

### **DESCRIPTION**

The Taxation Division's duties are to collect City income taxes and enforce the City of Akron's rules and regulations.

The City of Akron's income tax is comprised of individual income tax, corporate and partnership income tax and withholding tax. The Division is responsible for all aspects supplying the necessary income tax forms and instructions to taxpayers liable for City income tax, processing the returns submitted, depositing payments received, issuing refunds, maintaining systems for tax registration of all business accounts liable for tax, delinquent control and tax collections.

### **GOALS & OBJECTIVES**

- Complete the implementation of Income Tax Database software. Replace IVR system to allow payment by telephone to continue.
- Continue to improve collection of delinquent taxes through coordination with the Law Department.
- Continue into second year of work with Central Collection Agency work. The access of federal data through an association with Central Collection Agency will allow identification, collection and pursuit of non-compliant taxpayers.
- Re-write of e-File system for ease of use and security. This is a complete re-engineering of an important service for residents.
- Complete revision of Income Tax Ordinance and Rules & Regulation to comply with the Ohio Revised Code changes anticipated in late 2014. The changes will be needed as a result of Ohio House Bill 5.

### **SERVICE LEVELS**

The vendor, Innovative Software Services, will provide income tax database software. Preliminary conversions have started and multiple integrated applications are being updated for Akron's specialized use. Full implementation is on schedule for summer of 2014.

Re-write of systems for Online Employer Withholding Payments as well as Quarterly Online Estimate Payments were accomplished.

Central Collection Agency updates are now reflected in the Income Tax Database. The CCA program provided increased compliance due to the Federal Data program contract.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>FINANCE:</b>				
<b><i>Taxation:</i></b>				
Account Clerk	5.00	5.00	6.00	0.00
Administrative Assistant	0.00	0.00	0.00	8.00
Cashier	1.00	0.00	0.00	0.00
Secretary	2.00	2.00	2.00	0.00
Tax Agent	1.00	1.00	1.00	1.00
Tax Auditor	12.00	15.00	13.00	16.00
Tax Commissioner	1.00	0.00	1.00	1.00
Tax Coordinator	2.00	2.00	2.00	2.00
Tax Records Supervisor	1.00	0.00	0.00	0.00
Total Taxation	25.00	25.00	25.00	28.00

## **TREASURY DIVISION**

**Stephen F. Fricker, Treasurer**

### **DESCRIPTION**

The Treasury Division manages the development and administration of the City's debt policies and the City's cash resources to maximize the resources that are available to the municipal government to serve the citizens of Akron.

### **GOALS & OBJECTIVES**

- Complete the core functions of the Treasury Division, including the preparation of the Annual Information Statement, payment of debt service and certification of Special Assessment collections in a timely manner.
- Implementation of distributed card portion of procurement card purchasing program.
- Completion of upgrade of 30-year-old mainframe-based assessments billing software to Oracle-based client server software.
- Completion of upgrade of the Banner accounting system from Version 5 to Version 8.
- Completion of new paperless process for recording reports of receipt using OnBase document management system.
- Implementation of new cash management/cash reconciliation software.

### **SERVICE LEVELS**

In September 2013, the Treasury Division published the Annual Information Statement. Treasury executed five major bond and note issues during 2013. The Treasury Division certified \$21.3 million in Special Assessment collection to Summit County.

The Treasury Division received over \$93,000 as a result of invoice payments through PNC AP Credit Card Payables program.

Upgrades to the mainframe based assessments software is still in process and should be completed in summer of 2014 and implemented new debt management software for tracking of debt service obligations.

The Treasurer's Office website as part of the citywide web content management system was redesigned.

The Division completed approximately 90% of the imaging of historical Report of Receipt documents as part of new OnBase paperless Report of Receipt project.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>FINANCE:</b>				
<i><b>Treasury:</b></i>				
Accounting Technician	1.00	1.00	1.00	1.00
Accounts Analyst	1.00	1.00	0.00	1.00
Administrative Assistant	0.00	0.00	0.00	2.00
Assessment & License Agent	2.00	2.00	1.00	2.00
Assessment & License Supervisor	1.00	1.00	1.00	1.00
Assessor	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	2.00	0.00
Tax Coordinator	0.00	0.00	1.00	0.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	11.00	11.00	10.00	11.00



## **EMPLOYEE BENEFITS**

**Diane L. Miller-Dawson, Director of Finance**

### **DESCRIPTION**

The City of Akron offers a comprehensive employee benefits package to its employees, retirees, survivors and eligible dependents. The Employee Benefits section administers group health insurance plans, workers' compensation, unemployment compensation and retirement and disability leave programs.

### **GOALS & OBJECTIVES**

- Continue to provide support to the Service Department and the safety consultant to improve the City's workplace safety programs. Continue to engage and encourage employees to participate in the City's wellness efforts.
- Revise and update FMLA and ADA policies, forms, and training programs.
- Review, revise and/or draft new internal procedures for benefit and leave programs. Develop and implement a new insurance form for active and retired employees making changes during plan year.
- Continue to collaborate with AFSCME Local 1360 and CSPA presidents and ease@work to conduct EAP informational meetings.
- Coordinate and host Ohio Public Employees Retirement System (OPERS) retirement seminars to educate employees of changes in new pension legislation.
- Implement the required changes to the City's health insurance plans to comply with Health Care Reform (HCR).

### **SERVICE LEVELS**

Employee Benefits continues to collaborate with the Service Department, safety consultant, and Safety Committee in efforts related to workplace safety. Activities included participation on the City Safety Committee, attendance at the monthly Summit County Safety Council meetings (resulted in a 4% premium for rebates totaling \$36,270.35), coordination of medical testing for hearing and respiratory protection, statistical reporting, and post-motor vehicle accident drug testing. Further accomplishments included the revision and presentation of "Injury Management" training to supervisors and managers. The City received a premium surplus rebate check from BWC in the amount of \$1,026,550.54.

The Division also assisted in the coordination of the City's employee wellness initiative. Two employee health screenings were attended by 217 City employees. Participants

received free biometric testing and completed a computerized health risk appraisal. Six flu shot clinics were held for City employees and 743 shots were administered.

The Division worked with ease@work, the City's EAP, in preparing and presenting Drugs and Alcohol in the Workplace training to 90 managers and supervisors and also training on using the EAP as a management tool. Informational meetings were held for employees regarding EAP services.

Under the Health Care Reform the City was required to send notices to 2,157 current employees explaining the State Exchanges, tax consequences of purchasing Exchange benefits, eligibility for premium assistance and if employer's plan was affordable and provides minimum value.

Implemented changes to the City's prescription benefit program and held employee meetings to provide information regarding the change in vendors.

### 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.

#### **FINANCE:**

##### ***Employee Benefits:***

Administrative Assistant	0.00	0.00	0.00	1.00
Employee Benefits Manager	0.00	0.00	0.00	1.00
Employee Benefits Specialist	1.00	1.00	1.00	1.00
Personnel Aide	1.00	1.00	1.00	1.00
Personnel Analyst	1.00	1.00	1.00	1.00
Total Employee Benefits	3.00	3.00	3.00	5.00

## **BUSINESS SERVICES**

**André Blaylock, Business Services Administrator**

### **DESCRIPTION**

The Business Services Division provides the customer service, billing, collection, accounting, meter reading and meter maintenance functions of the Public Utilities Bureau.

### **GOALS & OBJECTIVES**

- Implement at least two initiatives to reduce bill print, mailing and postage costs by 10/1/2014.
- Establish a voluntary donation program to help low income customers pay their water, sewer and curb service bills by 9/1/2014.

### **SERVICE LEVELS**

Customer payment assistance program recommendations that increase the HEAP sewer rate discount and require payment of only the past due amount after receiving a 30 day medical deferment of water service disconnection.

Made format changes to water, sewer and curb service bills by bolding “this is your final bill” and the installment amount and subtotalling water and sewer charges.

Business Services converted AMHA’s accounts to summary billing, thereby reducing the number of monthly bills mailed to this customer from 1,000 to 4.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SERVICE:</b>				
<i><b>Water Business Services:</b></i>				
Account Clerk	0.00	2.00	1.00	0.00
Accounts Analyst	0.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	3.00
APUB Trainer	0.00	1.00	1.00	1.00
Business Services Administrator	0.00	1.00	1.00	1.00
Consumer Services Clerk	0.00	17.00	17.00	20.00
Secretary	0.00	3.00	2.00	0.00
Utilities Accounting Supervisor	0.00	1.00	1.00	1.00
Utilities Office Supervisor	0.00	3.00	3.00	3.00
Total Water Business Services	0.00	29.00	27.00	30.00



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**Fire**

## **FIRE DEPARTMENT DIVISION**

### **Robert C. Ross Jr., Chief**

#### **DESCRIPTION**

The Akron Fire Department administratively falls under the Public Safety Department but for budgeting purposes is presented as a separate department.

The Fire Department is classified into three operating subdivisions, each headed by a deputy chief. These subdivisions are: Administration, Operations, and Special Operations. The Fire Department is responsible for fire suppression, education, code enforcement, rescue, hazardous materials mitigation and emergency medical services for the citizens and visitors of the City of Akron.

The mission of the Department is to improve the quality of life within the community by providing a high-quality emergency medical service, by providing an excellent fire prevention program including public education and arson investigation, and by providing a firefighting force capable of handling emergencies, which may include structural firefighting, hazardous materials mitigation, all types of rescues and miscellaneous emergencies and catastrophes. The Department will accomplish this mission while maintaining a high regard for the safety and health of personnel. The Department will maintain a high standard of training, a quality occupational and health program, and a superior communication system. The Department will receive superb backing from the fire and hydrant maintenance programs.

#### **ADMINISTRATION SUBDIVISION**

**Ed Hiltbrand, Deputy Chief**

The Administration Subdivision is responsible for the overall administration of the entire department as well as for communications, fire prevention, purchases, financial planning, personnel records, payroll and fire reporting.

#### **OPERATIONS SUBDIVISION**

<b>Vacant</b>	<b>(A Shift)</b>
<b>Dennis Stoneman, District Chief</b>	<b>(B Shift)</b>
<b>Anthony Law, District Chief</b>	<b>(C Shift)</b>

The Operations Subdivision has the bulk of the personnel in the Fire Department. They work 24-hour shifts on a rotating schedule known as A Shift, B Shift and C Shift. The Operations Subdivision is comprised of the firefighting companies and the emergency medical services. Each shift has approximately 118 personnel assigned and approximately 1/3 of the personnel are paramedics. Each shift is assigned a Shift Commander.

## **SPECIAL OPERATIONS SUBDIVISION**

### **Dale Evans II, Deputy Chief**

The Emergency Medical Services (EMS), Hazardous Materials (HazMat), and Training Bureau administratively report to the Special Operations subdivision. EMS is a system of care for victims of sudden/serious illnesses or injuries and depends on the availability and coordination of many different elements utilizing the 9-1-1 emergency system.

### **GOALS & OBJECTIVES**

- To provide, to the best of our abilities and resources, effective fire suppression that ensures both the safety of fire personnel and civilian population.
- To reduce fire deaths, fire injuries and property loss from fire through effective code enforcement, site inspections and effective “Life Safety” education.
- To continue to provide effective Emergency Medical Services (EMS) through continuing education, new training and updating necessary equipment.
- To enhance readiness to respond to incidents beyond the scope of normal firefighting, such as extrications, hazardous materials mitigation and technical rescue situations, through rigorous training and the updating of the Department’s equipment.
- To continue to seek the replacement of Fire Station 2 located at 952 E. Exchange Street and Fire Station 12 located at 1852 W. Market Street. Also, continue to maintain Fire facilities to keep the City’s investments in them secure, including continuation of the roof replacement program.
- To continue the apparatus replacement and refurbishment program. Also, to update the information technology infrastructure to allow compliance with required guidelines and to more efficiently and effectively interface with other City divisions, including replacement of old, deteriorated network and telephone connections, with modern, high-speed, fiber-optic connections.
- To hire and promote to fill critical positions as funding permits.

### **SERVICE LEVELS**

In 2013, the Akron Fire Department responded to 7,236 EMS-related calls for services requiring a fire response. This is a decrease from 2012 of 47 calls. In 2013, there were 39 civilian fire-related injuries, and 4 fire-related civilian fatalities.

In 2013 Akron Fire/Medics suffered 21 lost-time injuries compared to 57 in 2012. This represents a decrease of 36 job-related injuries. And thankfully the Department suffered no firefighter fatalities this past year.



In 2013, Akron Fire was awarded an AFG Grant for a Quint Apparatus, Extrication Equipment, Fitness Equipment, and EMS monitors.

In 2013, The Akron Fire Department responded to 34,059 calls requiring an EMS response as compared to 34,294 such calls in 2012, a decrease of 235 responses.

The Akron Fire Department has continued its policy of rigorous inspections of buildings in the City, utilizing both the Code Enforcement Bureau personnel and fire companies. In 2013, the Department conducted 2,535 inspections and performed 371 plan and 97 site reviews.

The City is in the process of refurbishing and remounting the Modules of two ambulances. The City has received one of the remounted ambulances and expects completion of the other ambulance in the spring of 2014. Also, the City was awarded an AFG Grant for sixteen 12 Lead Heart Monitors.

Akron's Fire Department will continue to train for incidents involving hazardous materials and those requiring specialty rescue expertise. The Department has taught HazMat Awareness, Operations, and Incident Command classes for safety forces in Akron and Summit County to help meet the standards and goals of the Akron Fire Department and the Summit County Emergency Management Agency. The AFD has integrated the National Incident Management System (NIMS) into operations as mandated by the Department of Homeland Security, including mandatory training courses to meet compliance standards for 2013. We participated in a joint exercise drill with the University of Akron and Summit County EMA. The Department also put in service apparatus 3826 a Summit County Hazmat Vehicle with purchase and acquisition assistance by Summit County.

AFD completed the furnace repair at Station 10, the fiber optic communication connection at Station 4, an emergency roof repair at Station 3 and replaced dated Dot-Matrix printers with Laser printers at all Fire Stations. The installation of a parts sand blaster station at the Fire Maintenance Facility was also completed in 2013. And the Department received four remounted ambulances funded in 2012.

The AFD was able to hire 42 Fire/Medics funded by a SAFER grant. A total of four uniformed members left the Fire Division in 2013 due to retirement.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>FIRE/EMS:</b>				
<b><i>E.M.S.:</i></b>				
Administrative Assistant	0.00	0.00	0.00	3.00
Computer Programmer Analyst	1.00	1.00	1.00	1.00
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	6.00	6.00	3.00	3.00
Fire District Chief	0.00	0.00	1.00	1.00
Fire Lieutenant	21.00	21.00	24.00	21.00
Firefighter/Medic	62.00	54.00	50.00	53.00
Secretary	1.00	3.00	3.00	0.00
Total E.M.S.	92.00	86.00	83.00	83.00
<b><i>FIRE:</i></b>				
Administrative Assistant	0.00	0.00	0.00	5.00
Fire Captain	14.00	14.00	9.00	9.00
Fire Chief	0.00	1.00	1.00	1.00
Fire Deputy Chief	3.00	2.00	2.00	2.00
Fire District Chief	2.00	2.00	8.00	8.00
Fire Lieutenant	33.00	47.00	49.00	52.00
Firefighter/Medic	188.00	178.00	213.00	222.00
Secretary	6.00	5.00	5.00	0.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Total Fire	248.00	251.00	289.00	301.00
TOTAL FIRE/EMS	340.00	337.00	372.00	384.00

# FIRE

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
FIRE	30,692,086	32,366,326	35,910,245	33,665,460
EMS	9,994,923	10,722,287	10,429,492	9,065,860
<b>Total for Department:</b>	<b>40,687,009</b>	<b>43,088,614</b>	<b>46,339,736</b>	<b>42,731,320</b>

# FIRE

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	23,340,218	23,959,762	24,687,984	23,106,410
Fringe Benefits	13,539,517	12,755,182	13,259,786	14,045,340
<b>Total: Personal Services</b>	<b>36,879,736</b>	<b>36,714,943</b>	<b>37,947,770</b>	<b>37,151,750</b>
Other				
Current Expenditures - Other	1,853,761	1,532,439	2,115,862	1,263,500
Utilities Expenses	316,720	72,384	84,671	307,000
Debt Service	368,952	91,423	268,604	373,970
Insurance	89,714	89,880	71,770	97,000
State/County Charges	253,413	230,202	418,824	290,000
Rentals and Leases		83	83	100
Interfund Service Charges	907,534	4,193,357	5,432,305	2,580,000
<b>Total: Other</b>	<b>3,790,094</b>	<b>6,209,768</b>	<b>8,392,118</b>	<b>4,911,570</b>
Capital Outlay				
Capital Outlay	17,180	163,902	-153	668,000
<b>Total: Capital Outlay</b>	<b>17,180</b>	<b>163,902</b>	<b>-153</b>	<b>668,000</b>
<b>Total for Department:</b>	<b>40,687,009</b>	<b>43,088,614</b>	<b>46,339,736</b>	<b>42,731,320</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	23,907,630	3,133,700		27,041,330
Special Revenue Fund	13,244,120	1,776,870	668,000	15,688,990
Trust and Agency Fund		1,000		1,000
<b>Total for Department:</b>	<b>37,151,750</b>	<b>4,911,570</b>	<b>668,000</b>	<b>42,731,320</b>



# FIRE

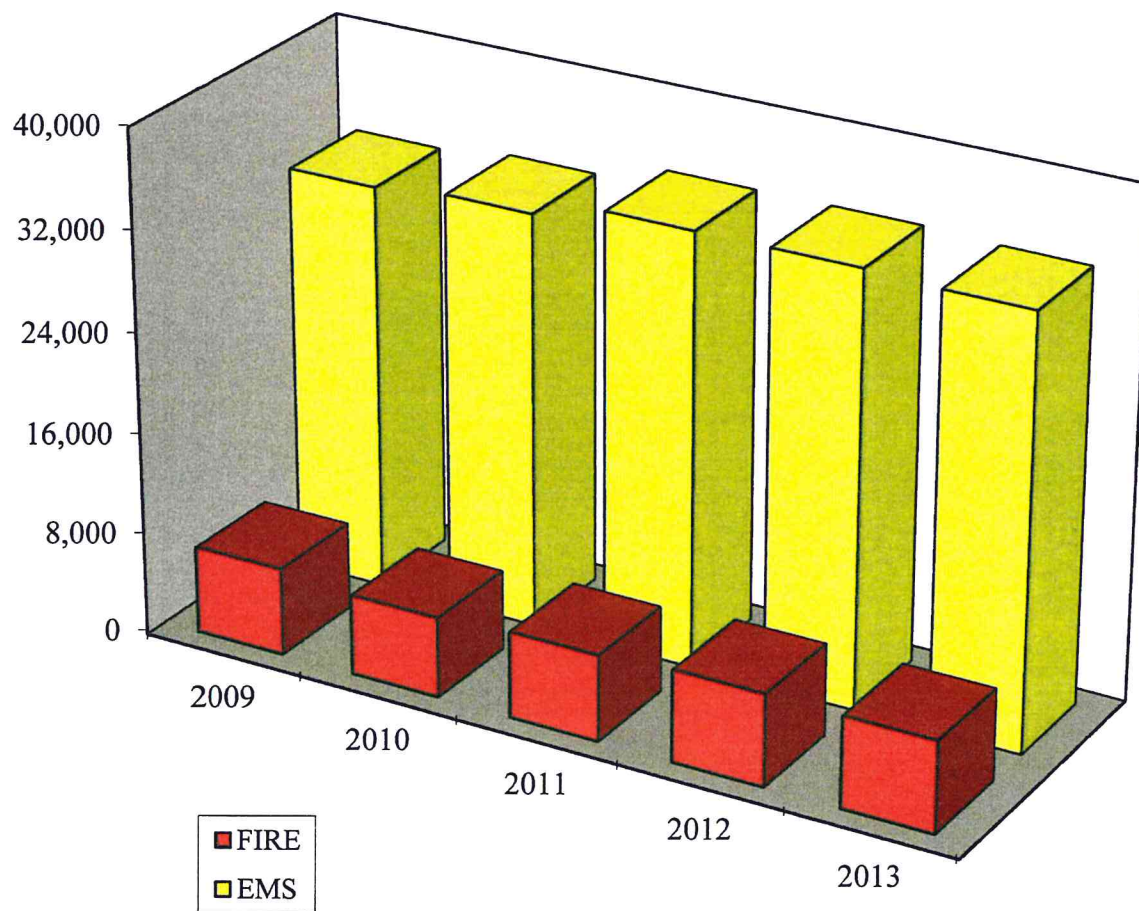
## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
General Fund	27,458,000	28,547,705	29,960,948	27,041,330
Special Revenue Fund	13,229,009	14,540,909	16,378,788	15,688,990
Trust and Agency Fund	0		0	1,000
<b>Total for Department:</b>	<b>40,687,009</b>	<b>43,088,614</b>	<b>46,339,736</b>	<b>42,731,320</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	210.000	251.000	215.000	227.000
Special Revenue Fund	130.000	86.000	157.000	157.000
<b>Total for Department:</b>	<b>340.000</b>	<b>337.000</b>	<b>372.000</b>	<b>384.000</b>

**FIRE DEPARTMENT**  
**2009 - 2013**  
**FIRE & EMS RESPONSES**



**Law**

**LAW DEPARTMENT**  
**Cheri B. Cunningham, Director of Law**

**DESCRIPTION**

The Department of Law is made up of a director and a staff of assistant directors, who all serve at the pleasure of the Mayor. The department serves as the legal arm of the City of Akron, advising and representing the officers and departments of the City.

The department is composed of two divisions, Criminal and Civil. The members of the Criminal Division serve as the City's prosecuting attorneys in the municipal court. The Civil Division employees defend all suits for or on behalf of the City and prepare all contracts, bonds and other instruments in writing in which the City is concerned.

The Law Department provides written opinions to officials and departments of the City of Akron. The Department is also responsible for codifying all City ordinances at least once every five years. Occasionally the Department of Law will call on outside counsel to assist in complex legal matters.



# LAW

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
ADMINISTRATION	496,981	482,811	512,861	491,120
CIVIL	1,976,265	2,042,225	2,077,063	2,046,000
CRIMINAL	990,513	1,114,928	923,852	1,006,800
INDIGENT DEFENSE	336,507	369,807	344,538	350,000
<b>Total for Department:</b>	<b>3,800,266</b>	<b>4,009,771</b>	<b>3,858,314</b>	<b>3,893,920</b>

# LAW

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	1,967,932	2,061,852	2,041,467	2,037,740
Fringe Benefits	945,507	1,054,496	899,389	943,890
<b>Total: Personal Services</b>	<b>2,913,439</b>	<b>3,116,348</b>	<b>2,940,856</b>	<b>2,981,630</b>
Other				
Current Expenditures - Other	629,808	697,663	731,274	739,700
Utilities Expenses	3,773	3,125	3,919	2,650
Debt Service	584	502	374	540
Insurance	1,560	1,590	2,264	2,300
Rentals and Leases	149,127	109,435	82,894	95,000
Interfund Service Charges	101,974	81,108	76,539	72,100
<b>Total: Other</b>	<b>886,827</b>	<b>893,423</b>	<b>897,264</b>	<b>912,290</b>
Capital Outlay				
Capital Outlay			20,194	
<b>Total: Capital Outlay</b>			<b>20,194</b>	
<b>Total for Department:</b>	<b>3,800,266</b>	<b>4,009,771</b>	<b>3,858,314</b>	<b>3,893,920</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	2,981,630	912,290		3,893,920
Special Revenue Fund				
<b>Total for Department:</b>	<b>2,981,630</b>	<b>912,290</b>		<b>3,893,920</b>

# LAW

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
General Fund	3,800,266	4,009,771	3,838,120	3,893,920
Special Revenue Fund	0		20,194	
<b>Total for Department:</b>	<b>3,800,266</b>	<b>4,009,771</b>	<b>3,858,314</b>	<b>3,893,920</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	29.000	28.000	28.000	37.000
<b>Total for Department:</b>	<b>29.000</b>	<b>28.000</b>	<b>28.000</b>	<b>37.000</b>

## ADMINISTRATION

Cheri B. Cunningham, Director of Law

### DESCRIPTION

Law Department Administration is responsible for overseeing the operations of the Civil and Criminal divisions in addition to providing legal advice to the City's administrators and various departments of the City.

### 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<hr/>				
<b>LAW:</b>				
<i>Administration:</i>				
Assistant Law Director	0.00	0.00	0.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Law Director	1.00	1.00	1.00	1.00
Total Administration	2.00	2.00	2.00	3.00



## **CIVIL DIVISION**

**Cheri B. Cunningham, Director of Law**

### **DESCRIPTION**

The Civil Division is responsible for preparing all contracts, bonds, legislation, and legal documents for the City of Akron. In addition, the Civil Division codifies all ordinances passed by City Council and provides written legal opinions on issues facing the City of Akron.

### **GOALS & OBJECTIVES**

- Continue to improve the quality of legal advice and services provided to the Administration and Council.
- Continue to represent the City zealously in litigation before state and federal courts as well as before various boards and commissions.
- Continue to draft contracts for various departments.
- Continue to research and draft legislation for council.
- Continue to increase the collection amounts of income due to the city and from people who owe the City money and have failed to pay.
- Continue to administer and process claims filed against the city.
- Continue to provide for legal counsel to indigent defendants through contract with the Legal Defenders Office.

### **SERVICE LEVELS**

During 2013, the Civil Division continued to improve the quality of legal advice and services to the Administration and Council and represented the City zealously in litigation. It drafted contracts for various departments and researched and drafted legislation for council. The Civil Division continued to increase the collection of money due to the city, as well as continuing to administer and process claims filed against the city. The Civil Division also continued to provide for legal counsel to indigent defendants through contract with the Legal Defenders Office.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>LAW:</b>				
<i>Civil:</i>				
Account Clerk	0.00	0.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	7.00
Assistant Law Director	12.00	12.00	11.00	12.00
Secretary	5.00	5.00	4.00	0.00
Total Civil	17.00	17.00	16.00	19.00

**CRIMINAL DIVISION**  
**Gertrude Wilms, Chief City Prosecutor**

**DESCRIPTION**

The Criminal Division is responsible for providing prosecutorial services for the City of Akron.

**GOALS & OBJECTIVES**

- Assist in training for the Police Academy.
- Continue to respond to police and community requests for help in crime prevention.
- Continue to prosecute misdemeanor cases for jurisdictions of Akron, Fairlawn, Bath, Richfield, Springfield, Lakemore and Mogadore (in Summit County).
- Continue to provide legal advice to all police agencies, metro parks, humane society, dog wardens and fire/arson investigators.

**SERVICE LEVELS**

In 2013, the Criminal Division assisted in training with the police department and continued to respond to police and community requests for help in crime prevention. It also continued to prosecute misdemeanor cases in its jurisdiction and provide legal advice to all police agencies, metro parks, humane society, dog wardens and fire/arson investigators.

**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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>LAW:</b>				
<b><i>Criminal:</i></b>				
Administrative Assistant	0.00	0.00	0.00	3.00
Assistant Law Director	7.00	6.00	7.00	10.00
Assistant Chief City Prosecutor	0.00	0.00	0.00	1.00
Chief City Prosecutor	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	2.00	0.00
Total Criminal	10.00	9.00	10.00	15.00

**INDIGENT DEFENSE****Cheri B. Cunningham, Director of Law****DESCRIPTION**

The City of Akron contracts with the Legal Defenders Office which provides legal defense for the City's indigent population. The budget represents the annual appropriation for these expenditures.



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**Legislative**

## LEGISLATIVE

### DESCRIPTION

The Legislative Department is made up of two divisions, Clerk of Council and City Council. The Clerk of Council is responsible for carrying out the administrative functions of City Council. City Council carries out the legislative functions of government and consists of 13 members, 10 of whom are elected on a ward basis and 3 elected at-large. Ward Council persons are elected for two-year terms, and at-large members are elected for four-year terms. Officers of Council include a president, vice-president and a president pro-tem elected by the members of Council.

### AKRON CITY COUNCIL

#### Council Members-At-Large

- Jeff C. Fusco
- Linda F. R. Omobien
- Michael D. Williams

#### Ward Council Members

- Ward 1 – Rich Swirsky
- Ward 2 – James P. Hurley, III
- Ward 3 – Margo Sommerville (President Pro-Tem of Council)
- Ward 4 – Russel C. Neal, Jr.
- Ward 5 – Tara Mosley-Samples
- Ward 6 – Bob Hoch
- Ward 7 – Donnie Kammer
- Ward 8 – Marilyn Keith
- Ward 9 – Michael N. Freeman (Vice President of Council)
- Ward 10 – Garry Money Penny (President of Council)

# LEGISLATIVE

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
CLERK OF COUNCIL	289,292	300,280	364,653	321,030
CITY COUNCIL	852,158	924,239	937,147	993,110
<b>Total for Department:</b>	<b>1,141,450</b>	<b>1,224,519</b>	<b>1,301,800</b>	<b>1,314,140</b>



# LEGISLATIVE

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	574,232	598,716	615,351	618,630
Fringe Benefits	395,016	401,035	393,150	438,110
<b>Total: Personal Services</b>	<b>969,247</b>	<b>999,751</b>	<b>1,008,502</b>	<b>1,056,740</b>
Other				
Current Expenditures - Other	109,117	162,592	154,122	174,000
Utilities Expenses	11,923	13,686	11,300	11,500
Insurance	545	544	593	600
Interfund Service Charges	50,618	47,946	127,283	71,300
<b>Total: Other</b>	<b>172,203</b>	<b>224,768</b>	<b>293,298</b>	<b>257,400</b>
<b>Total for Department:</b>	<b>1,141,450</b>	<b>1,224,519</b>	<b>1,301,800</b>	<b>1,314,140</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	1,056,740	247,400		1,304,140
Special Revenue Fund		10,000		10,000
<b>Total for Department:</b>	<b>1,056,740</b>	<b>257,400</b>		<b>1,314,140</b>

# LEGISLATIVE

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
General Fund	1,128,214	1,212,433	1,292,064	1,304,140
Special Revenue Fund	13,236	12,086	9,736	10,000
<b>Total for Department:</b>	<b>1,141,450</b>	<b>1,224,519</b>	<b>1,301,800</b>	<b>1,314,140</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	16.000	16.000	16.000	17.000
<b>Total for Department:</b>	<b>16.000</b>	<b>16.000</b>	<b>16.000</b>	<b>17.000</b>

**CLERK OF COUNCIL**  
**Bob Keith, Clerk of Council**

**DESCRIPTION**

The Clerk of Council works closely with City Council to carry out the administrative duties relating to all aspects of legislation. The office keeps a record of the proceedings of Council and its committees and assists Council in any research that is needed for decision-making or comparison. The Clerk of Council has custody of and is responsible for retention and preservation of all the laws and ordinances of the City. The Clerk of Council furnishes all transcripts, ordinances passed by Council, Council proceedings and other documents and matters printed by authority of the City.

**GOALS & OBJECTIVES**

- Working with IT to make legislation available to the public on the City's webpage. Working with IT in purchasing Wireless Management Equipment- Access Points for Council and Council Chambers and tablets for council members to go paperless.
- Secure front entrance of Council doors and counter (keyless entry or phone/camera system) and put a protective shield on grating at front counter. Replace three office work stations and paint front office area and purchase two four drawer files.

**SERVICE LEVELS**

Clerk of Council purchased a color copier, front office chairs, and computers and scanners that are compatible with OnBase. Clerk of Council assisted communication of council members with their constituents and contacted the University of Akron to hire summer student interns.

**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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>LEGISLATIVE:</b>				
<b><i>Clerk of Council:</i></b>				
Administrative Assistant	0.00	0.00	0.00	1.00
Clerk of Council	1.00	1.00	1.00	1.00
Council Aide	1.00	1.00	1.00	1.00
Deputy Clerk of Council	1.00	1.00	1.00	1.00
Total Clerk of Council	3.00	3.00	3.00	4.00

**CITY COUNCIL**  
**Garry Moneypenny, President**

**DESCRIPTION**

City Council creates ordinances and resolutions through the legislative process and approves the major policies for the City to follow. City Council is empowered to render advice and consent with respect to the mayor's appointments and policy programs.

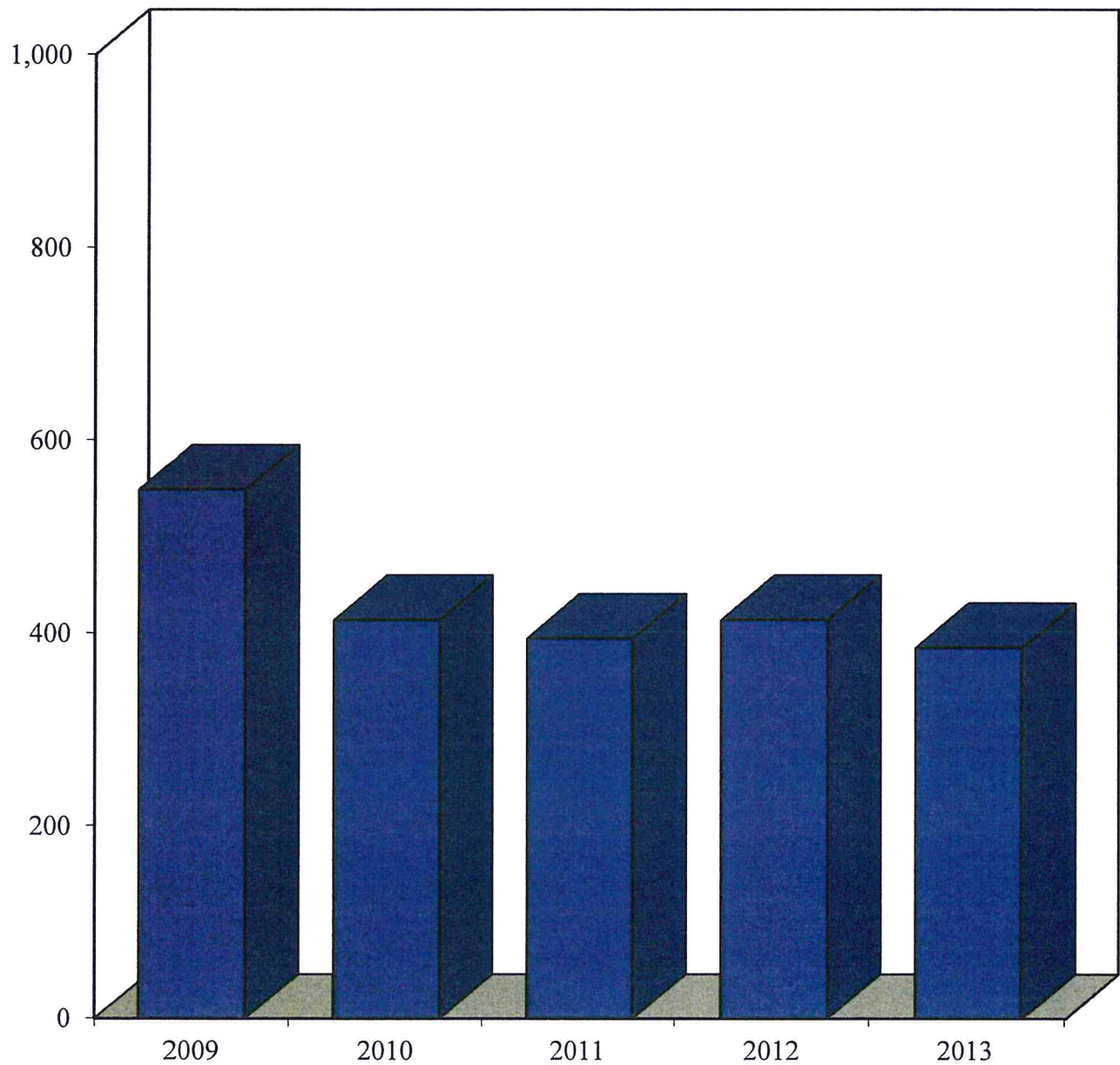
**STAFFING**

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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>LEGISLATIVE:</b>				
<i>City Council:</i>				
Councilmembers	13.00	13.00	13.00	13.00
Total City Council	13.00	13.00	13.00	13.00



**CITY COUNCIL**  
**2009 - 2013**  
**ORDINANCES AND RESOLUTIONS PASSED**



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# **Municipal Court Clerk's Office**

## **CLERK OF COURTS OFFICE**

**Jim Laria, Clerk of Courts**

### **DESCRIPTION**

The Clerk of Courts is charged by law with safely keeping the court records and receiving and disbursing all funds pertaining to the court. The Clerk's Office has four major divisions: Civil, Criminal, Traffic and Parking. Each division is responsible for preparing and maintaining its own records, including an index and docket (summary of major activity on each court case). The employees prepare a separate case file for every civil, criminal and traffic case and the Parking Division maintains records of all parking violations. The cashiers operate a Violations Bureau which is open twenty-four hours a day, seven days a week for the convenience of those who must post bond and pay court costs and fines.

### **GOALS & OBJECTIVES**

- Contract with a collection company to increase revenue in the Parking Division.
- Implement image scanning for the Traffic and Criminal files to allow for more room in the storage area for the increased sealings due to specialty courts.
- Change the notification process for failure to appear/pay on parking and traffic tickets from letters to postcards to increase postage savings.
- Interface computer operations with BCI to automate reporting requirements.

### **SERVICE LEVELS**

The Clerk of Courts Office contracted with Capital Recovery, a collection company, which increased revenue in the Traffic and Criminal Divisions by more than \$35,000.

The Divisions continued to work with the Sherriff's Office and jail to interface computer operations.



## **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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>MUNICIPAL COURT CLERK:</b>				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Chief Financial Officer	0.00	0.00	1.00	1.00
Deputy Clerks	43.00	40.00	41.00	42.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
<b>TOTAL MUNICIPAL COURT CLERK</b>	<b>45.00</b>	<b>42.00</b>	<b>44.00</b>	<b>45.00</b>

# CLERK OF COURTS

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
CLERK OF COURTS	3,654,921	3,424,586	3,430,230	3,737,600
<b>Total for Department:</b>	<b>3,654,921</b>	<b>3,424,586</b>	<b>3,430,230</b>	<b>3,737,600</b>

# CLERK OF COURTS

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	1,928,392	1,848,741	1,949,773	2,027,490
Fringe Benefits	1,187,961	1,158,385	1,166,774	1,288,010
<b>Total: Personal Services</b>	<b>3,116,353</b>	<b>3,007,126</b>	<b>3,116,547</b>	<b>3,315,500</b>
Other				
Current Expenditures - Other	413,522	293,564	186,510	282,450
Insurance	795	544	5,404	2,600
Rentals and Leases	11,268	3,735	21,846	26,750
Interfund Service Charges	112,983	119,618	99,922	110,300
<b>Total: Other</b>	<b>538,567</b>	<b>417,461</b>	<b>313,682</b>	<b>422,100</b>
<b>Total for Department:</b>	<b>3,654,921</b>	<b>3,424,586</b>	<b>3,430,230</b>	<b>3,737,600</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	3,315,500	259,600		3,575,100
Special Revenue Fund		162,500		162,500
<b>Total for Department:</b>	<b>3,315,500</b>	<b>422,100</b>		<b>3,737,600</b>

# CLERK OF COURTS

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
General Fund	3,375,126	3,328,740	3,354,196	3,575,100
Special Revenue Fund	279,795	95,846	76,033	162,500
<b>Total for Department:</b>	<b>3,654,921</b>	<b>3,424,586</b>	<b>3,430,230</b>	<b>3,737,600</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	45.000	42.000	44.000	45.000
<b>Total for Department:</b>	<b>45.000</b>	<b>42.000</b>	<b>44.000</b>	<b>45.000</b>



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# **Municipal Court Judges**

**AKRON MUNICIPAL COURT – JUDICIAL DIVISION**  
**Judge Jerry Larson, Presiding Judge**

**DESCRIPTION**

In 1910, the legislature established a police court in Akron vested with jurisdiction over offenses under the ordinances of the City of Akron and all misdemeanors committed within its territorial limits. On April 3, 1919, the Ohio General Assembly expanded this court to 3 judges, and from 1930 to 1975 added five more judges/magistrates. Today six judges, one full-time magistrate and two part-time magistrates are responsible for addressing any new cases that are filed.

The jurisdiction of the court encompasses the cities of Akron and Fairlawn, the townships of Bath, Richfield and Springfield, the village of Lakemore and the part of Mogadore that is in Summit County. The court can hear civil lawsuits if the amounts being considered are not more than \$15,000 and can dispose of felony/misdemeanor cases that do not involve imprisonment of more than one year.

**GOALS & OBJECTIVES**

- Continue to work with the Mayor's Office and City Council in the design and planning for a Municipal Court Building in Akron.
- Remain in the forefront of the Ohio court system with innovative court programs such as the Family Violence Court, the Drug Court, the Medical Health Court, Valor Court, the Discretionary Rehabilitation Program, the Medication Program, the License Intervention Program, Reading Advancement Program, OVI Court, and other programs designed to meet the needs and safety concerns of the community and to better administer justice.
- To explore new methods to fund and upgrade our specialty courts, fund training opportunities, and maintain the court facilities.
- Continue to work with the Service Department, Clerk of Courts and Police Department in order to ensure the highest level of safety and security to the employees and users of the court. The combination of workplace violence and violence in the courtroom present an ever increasing challenge to deter and react to violence rapidly and effectively.
- Work closely with the Finance Department and other departments within the City to insure a high level of cost effective service to the public.
- To serve court papers in an expeditious and efficient manner.
- Remain current in changes in the law and in administration through attendance at continuing legal and administrative workshops.

- Develop new computer upgrades and applications to better serve the court and the community.
- Keep the number of overage cases as defined by Ohio Rules of Superintendence to an absolute minimum.

### SERVICE LEVELS

The City successfully obtained initial Supreme Court Certification for all five specialized court programs: Drug Court, OVI Court, Family Violence Court, Mental Health Court, and Valor Court. Under direction of Judge Jerry Larson, the new Valor Court was implemented in 2013 to assist Veterans involved in the court system. The City continued utilization of court programs and other innovative programs that directly impact those individuals being served by the court. The Discretionary Rehabilitation Program offers first time offenders an opportunity to minimize their contact with the criminal court system. The License Intervention Program promotes safe driving and compliance with Ohio's Financial Responsibility Law. Each of these courts continues to receive recognition from within the community that they serve and on the state and national levels.

Case filings for 2013 included: 13,070 criminal; 20,347 traffic; and 10,229 civil. The Court continued to work with the US Marshall's Service on the Fugitive Safe Surrender program. It is now a year-round effort to encourage persons with outstanding warrants to turn themselves in without a confrontational situation. The court also continues to work closely with local law enforcement, other government and local entities to better serve the justice needs of the community.



## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>MUNICIPAL COURT JUDGES:</b>				
Administrative Assistant	0.00	0.00	0.00	1.00
Bailiff	14.00	16.00	15.00	15.00
Clerk	2.00	1.00	2.00	2.00
Community Service Coordinator	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Data Processing Manager	1.00	1.00	1.00	1.00
Deputy Clerks	0.00	3.00	0.00	0.00
Director of Specialty Courts and Programs	1.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00
Judge	6.00	6.00	6.00	6.00
Judicial Associate	1.00	2.00	2.00	2.00
Probation Aide	1.00	1.00	1.00	1.00
Probation Officer	8.00	9.00	10.00	10.00
Secretary	1.00	1.00	1.00	0.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	1.00	2.00	2.00	2.00
System Programmer/Analyst	1.00	1.00	1.00	1.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
<b>TOTAL MUNICIPAL COURT JUDGES</b>	<b>42.00</b>	<b>48.00</b>	<b>46.00</b>	<b>46.00</b>

## JUDGES

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
JUDGES	4,141,062	3,925,694	4,166,946	4,559,280
<b>Total for Department:</b>	<b>4,141,062</b>	<b>3,925,694</b>	<b>4,166,946</b>	<b>4,559,280</b>

# JUDGES

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	2,334,997	2,354,050	2,555,686	2,586,420
Fringe Benefits	1,274,614	1,274,186	1,286,534	1,440,760
<b>Total: Personal Services</b>	<b>3,609,612</b>	<b>3,628,237</b>	<b>3,842,220</b>	<b>4,027,180</b>
Other				
Current Expenditures - Other	207,476	156,760	182,551	388,800
Utilities Expenses	1,457	1,190	632	5,600
Debt Service	24,298			
Insurance	3,815	3,808	4,151	4,000
Rentals and Leases	6,735	6,815	8,315	15,100
Interfund Service Charges	287,669	128,884	129,076	118,600
<b>Total: Other</b>	<b>531,451</b>	<b>297,458</b>	<b>324,726</b>	<b>532,100</b>
<b>Total for Department:</b>	<b>4,141,062</b>	<b>3,925,694</b>	<b>4,166,946</b>	<b>4,559,280</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	4,027,180	188,000		4,215,180
Special Revenue Fund		344,100		344,100
<b>Total for Department:</b>	<b>4,027,180</b>	<b>532,100</b>		<b>4,559,280</b>

# JUDGES

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
General Fund	3,782,893	3,828,176	4,030,160	4,215,180
Special Revenue Fund	358,169	97,518	136,786	344,100
<b>Total for Department:</b>	<b>4,141,062</b>	<b>3,925,694</b>	<b>4,166,946</b>	<b>4,559,280</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	42.000	48.000	46.000	46.000
<b>Total for Department:</b>	<b>42.000</b>	<b>48.000</b>	<b>46.000</b>	<b>46.000</b>



# **Neighborhood Assistance**

**DEPARTMENT OF NEIGHBORHOOD ASSISTANCE**  
**John Valle, Director of Neighborhood Assistance**

**DESCRIPTION**

The Department of Neighborhood Assistance is made up of the following divisions: Administration; Recreation, Nuisance Compliance, 311 Call Center and Housing. These divisions were re-assigned from the Department of Public Service during 2012.

The Department works with all organizations in the city to promote strong, safe, and stable neighborhoods, through nuisance abatement, housing code compliance, customer assistance, and recreation services.

# NEIGHBORHOOD ASSISTANCE

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION		26,945	248,472	258,850
NUISANCE COMPLIANCE		731,628	1,394,663	1,438,080
311 CALL CENTER		270,251	542,677	607,230
RECREATION		1,865,891	4,489,584	5,178,760
HOUSING		468,284	1,033,401	1,158,980
<b>Total for Department:</b>		<b>3,362,999</b>	<b>7,708,797</b>	<b>8,641,900</b>

# NEIGHBORHOOD ASSISTANCE

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor		1,693,630	3,599,193	3,573,810
Fringe Benefits		795,836	1,673,219	1,826,990
<b>Total: Personal Services</b>		<b>2,489,466</b>	<b>5,272,411</b>	<b>5,400,800</b>
Other				
Current Expenditures - Other		582,901	1,871,310	2,613,700
Utilities Expenses		14,392	207,211	296,500
Debt Service		100,000		
Insurance		14,761	38,686	39,500
Rentals and Leases		14,432	19,658	16,500
Interfund Service Charges		147,048	289,668	274,900
<b>Total: Other</b>		<b>873,533</b>	<b>2,426,534</b>	<b>3,241,100</b>
Capital Outlay				
Capital Outlay			9,852	
<b>Total: Capital Outlay</b>			<b>9,852</b>	
<b>Total for Department:</b>		<b>3,362,999</b>	<b>7,708,797</b>	<b>8,641,900</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	5,166,100	1,466,400		6,632,500
Special Revenue Fund	234,700	1,774,700		2,009,400
<b>Total for Department:</b>	<b>5,400,800</b>	<b>3,241,100</b>		<b>8,641,900</b>



# NEIGHBORHOOD ASSISTANCE

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
General Fund		2,811,779	6,398,682	6,632,500
Special Revenue Fund		551,220	1,310,115	2,009,400
<b>Total for Department:</b>		<b>3,362,999</b>	<b>7,708,797</b>	<b>8,641,900</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	0.000	46.500	50.500	55.000
Special Revenue Fund	0.000	5.000	3.500	3.000
<b>Total for Department:</b>	<b>0.000</b>	<b>51.500</b>	<b>54.000</b>	<b>58.000</b>

**ADMINISTRATION**  
**John Valle, Director**

**DESCRIPTION**

The Administration Division is responsible for mid- and long-range planning and providing administrative support to the Neighborhood Assistance Department.

**GOALS & OBJECTIVES**

- Establish Block Watches in the Findley Cluster Neighborhood Association and the Summit Lake Neighborhood Association.
- Cultivate the “My Neighborhood, Our Akron” Initiative which includes for 2014: Neighbor’s Day, Big Day of Serving, and University of Akron Make a Difference Day.
- Meet with baseball, youth football and soccer organizations regarding expanding recycling and field clean-ups.

**STAFFING**

The following table provides the year-end full-time staffing level for the past 3 years along with the budgeted full-time staffing level for the current budget year.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>NEIGHBORHOOD ASSISTANCE</b>				
<i>Administration:</i>				
Director of Neighborhood Assistance	0.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	1.00	1.00
Secretary	0.00	1.00	0.00	0.00
Total Administration	0.00	2.00	2.00	2.00

## **NUISANCE COMPLIANCE**

**John Eaton, Manager**

### **DESCRIPTION**

The Nuisance Compliance Division provides the City's animal control services, supervises the court-ordered community service program participants, coordinates special projects and enforces the nuisance control ordinances to include weed control, junk vehicles, zoning, graffiti and right-of-way obstructions.

### **GOALS & OBJECTIVES**

- Implement an affordable mobile computing program which places emphasis on increased productivity for electronic invoicing from contractors and electronic storage of files. Going "green" would eliminate paper files and printing costs for the 4-part forms currently being used.

### **SERVICE LEVELS**

For the 3<sup>rd</sup> consecutive year, the staff has generated over \$2 million in revenue from administrative fees, fines and assessments in high grass and weeds violations. In 2013, it surpassed divisional goals of environmental trash clean-ups (600+) and collections were up over 12% from the previous year.

### **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:

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>NEIGHBORHOOD ASSISTANCE</b>				
<b><i>Nuisance Compliance:</i></b>				
Animal Control Warden	0.00	2.00	2.00	2.00
Building Permits Supervisor	0.00	1.00	1.00	1.00
Code Compliance Inspector	0.00	4.00	4.00	4.00
Consumer Services Administrator	0.00	0.00	1.00	1.00
Consumer Services Clerk	0.00	1.00	1.00	1.00
Customer Services Coordinator	0.00	1.00	1.00	1.00
Equipment Operator	0.00	0.00	1.00	1.00
Public Projects Crew Leader	0.00	3.00	3.00	3.00
Total Nuisance Compliance	0.00	12.00	14.00	14.00

**311 CALL CENTER**  
**John Eaton, Manager**

**DESCRIPTION**

The 311 Call Center provides a three-digit (311) single point of contact for requests regarding information and City services. The division serves both internal and external customers, facilitating the flow of information to the appropriate destination. The division's computer resources can also be utilized as a historical database and work management tool.

**GOALS & OBJECTIVES**

- Work with the IT Department and other outside agencies to find an affordable update to the existing CSR system. Any new system must be capable of supporting mobile computing and replace the current Motorola technology that is currently outdated.
- Continue to respond to citizen inquiries and requests for service.

**SERVICE LEVELS**

In 2013, the 311 Call Center accepted 160,989 calls which created 61,740 requests. 2,861 calls were received regarding the cyber attack. The 311 Center opened an office in the Citi Center Building at 146 S. High Street to handle walk-in traffic in addition to monitoring phone calls.

**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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>NEIGHBORHOOD ASSISTANCE</b>				
<b><i>311 Call Center:</i></b>				
Customer Service Request Agent	0.00	8.00	7.00	7.00
Customer Service Request Supervisor	0.00	0.00	1.00	1.00
Total 311 Call Center	0.00	8.00	8.00	8.00



## **RECREATION BUREAU**

**John Valle, Director**

### **DESCRIPTION**

The Recreation Bureau provides a wide variety of recreational activities such as City-wide sports and athletic programs, special events, performing and creative arts, and senior citizen activities.

### **GOALS & OBJECTIVES**

- The Recreation Bureau will meet with all youth sports organizations in the City in 2014, stressing the importance of good sportsmanship, clean parks and play areas, and recycling.
- The Bureau will host the Ohio High School Girls Softball Regional and State Championship and work with the GG9 Committee to host the 2014 Gay Games in Akron.

### **SERVICE LEVELS**

In 2013, the Recreation Bureau served 50,000 meals in the Akron Summer Food Service program at 46 sites throughout the City. It hosted the 8<sup>th</sup> Annual Taste of Akron event featuring 25 restaurants and five food trucks. The Bureau also held the first Square Fest in Highland Square which included 50 exhibitors and five stages that featured local entertainment.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>NEIGHBORHOOD ASSISTANCE</b>				
<b><i>Recreation Bureau:</i></b>				
Administrative Assistant	0.00	0.00	0.00	1.00
Community Events Coordinator	0.00	1.00	1.00	1.00
Health Education Specialist	0.00	1.00	0.00	1.00
Heating & Air Conditioning Repairer	0.00	0.00	1.00	1.00
Maintenance Repairer	0.00	0.00	0.50	0.50
Recreation Leader	0.00	0.00	0.00	1.00
Recreation Manager	0.00	1.00	0.00	1.00
Recreation Supervisor	0.00	16.50	15.00	16.00
Secretary	0.00	1.00	1.00	0.00
Senior Program Coordinator	0.00	1.00	1.00	1.00
Total Recreation Bureau	0.00	21.50	19.50	23.50

## **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.

#### **GOALS & OBJECTIVES**

- Resume enforcement on over 2,100 known unregistered landlords to increase the number of owners in the Rental Registration Program by 5% by December 1, 2014. This will increase revenue and help clean up neighborhoods.
- Add a minimum of two eligible owners to the Mandatory Inspection Program by July 1, 2014 and conduct all fee-based inspections of those landlords' eligible rental units by August 1, 2014. This will increase revenue and help clean up neighborhoods.

#### **SERVICE LEVELS**

In 2013, the number of registered rental units in the Rental Registration Program increased by 3.9%. Over 32,000 units were registered. This increased revenue for the program by over \$3,500.

A promotional examination was administered for a Code Compliance Inspector II position in 2013. The inspector selected began his employment with the Housing Division on December 30<sup>th</sup> and will complete training and be assigned a caseload by March 1, 2014.

## 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:

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>NEIGHBORHOOD ASSISTANCE</b>				
<b><i>Housing:</i></b>				
Account Clerk	0.00	0.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	3.00
Code Compliance Supervisor	0.00	0.00	1.00	0.00
Housing Administrator	0.00	1.00	1.00	1.00
Recreation Manager	0.00	0.00	0.00	1.00
Sanitarian	0.00	4.00	4.00	4.00
Sanitarian Supervisor	0.00	2.00	1.50	1.50
Secretary	0.00	1.00	2.00	0.00
Total Housing	0.00	8.00	10.50	10.50



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# **Office of the Mayor**

**OFFICE OF THE MAYOR**  
**Donald L. Plusquellic, Mayor**

**DESCRIPTION**

The Mayor is recognized as the official head of the City of Akron by the court system. His duties and powers are as follows: to ensure the laws and ordinances of the City are enforced; to prepare and submit to Council the annual budget to keep Council fully advised as to the financial condition and needs of the City; to appoint and remove all employees in both the classified and unclassified service (except elected officials); to exercise control over all departments and divisions; to see that all terms and conditions favorable to the City or its inhabitants, in any franchise or contract to which the City is kept and a party, are faithfully performed; and to introduce ordinances and take part in the discussion of all matters coming before Council.

The responsibilities of the Office of the Mayor are expansive and includes Deputy Mayors for Administration, Intergovernmental Relations, Economic Development, Public Safety, and Labor Relations. A Police Auditor serves as an Assistant to the Mayor.

**BUDGET COMMENTS**

The 2014 Operating Budget provides funding for the staffing of 16 full-time positions for the divisions of the Office of the Mayor. The 2014 Operating Budget provides adequate funding for the operations of the various divisions within the Office of the Mayor. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

# MAYOR

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
ADMINISTRATION	849,541	1,081,153	939,258	859,400
DEPUTY MAYOR FOR PUBLIC SAFETY	76,753	1,556	589	25,600
ECONOMIC DEVELOPMENT	1,318,083	1,396,414	1,262,535	1,300,110
LABOR RELATIONS	24,946	120	88,208	153,770
POLICE AUDITOR	63,270	65,734	64,709	65,650
<b>Total for Department:</b>	<b>2,332,592</b>	<b>2,544,978</b>	<b>2,355,299</b>	<b>2,404,530</b>



# MAYOR

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	1,279,514	1,264,718	1,194,869	1,272,060
Fringe Benefits	583,348	730,192	554,846	528,570
<b>Total: Personal Services</b>	<b>1,862,861</b>	<b>1,994,911</b>	<b>1,749,715</b>	<b>1,800,630</b>
Other				
Current Expenditures - Other	344,521	439,644	476,483	478,650
Utilities Expenses	25,474	25,701	37,988	38,000
Insurance	18,349	18,690	19,246	20,000
Rentals and Leases		409	1,684	300
Interfund Service Charges	81,387	65,623	70,184	66,950
<b>Total: Other</b>	<b>469,731</b>	<b>550,067</b>	<b>605,585</b>	<b>603,900</b>
<b>Total for Department:</b>	<b>2,332,592</b>	<b>2,544,978</b>	<b>2,355,299</b>	<b>2,404,530</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	1,800,630	317,000		2,117,630
Special Revenue Fund		279,400		279,400
Capital Projects				
Trust and Agency Fund		7,500		7,500
<b>Total for Department:</b>	<b>1,800,630</b>	<b>603,900</b>		<b>2,404,530</b>

# MAYOR

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Capital Projects	-401			
General Fund	2,056,960	2,243,915	2,068,468	2,117,630
Special Revenue Fund	263,020	293,793	280,972	279,400
Trust and Agency Fund	13,013	7,270	5,859	7,500
<b>Total for Department:</b>	<b>2,332,592</b>	<b>2,544,978</b>	<b>2,355,299</b>	<b>2,404,530</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	14.000	12.000	13.000	16.000
<b>Total for Department:</b>	<b>14.000</b>	<b>12.000</b>	<b>13.000</b>	<b>16.000</b>

## **ADMINISTRATION**

**Donald L. Plusquellic, Mayor**

### **DESCRIPTION**

The Mayor of the City heads the Administrative Division of the Office of the Mayor. The primary responsibility of this division is to exercise control over all departments and divisions of the city as well as manage the Public Safety Department.

### **GOALS & OBJECTIVES**

- Improve operating efficiencies. The Personnel Coordinating Committee will continue to meet on a regular basis to find ways to manage personnel costs within the City's general budget fund.
- Continue to manage Downtown Akron as Summit County's largest employment and entertainment center.
- Pursue additional funding especially for arts and cultural programs.
- Continue to pursue development of a new City website and social media, and provide additional communications to residents.
- The City and County will continue to improve a cooperative Employee Wellness Program. The County and City will share wellness incentives and continue to develop first rate programs for employees and dependents to reduce overall medical costs.
- The Mayor's Office is represented on internal committees seeking to obtain new efficiencies and economies of scale by collaborating with Summit County government in the administration of various departments and will continue to identify opportunities where the city of county can provide joint services in an effort to reduce costs.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>OFFICE OF THE MAYOR:</b>				
<i>Administration:</i>				
Assistant to the Mayor	2.00	2.00	3.00	3.00
Deputy Mayor for Administration	1.00	1.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	5.00	5.00	5.00	5.00



**DEPUTY MAYOR FOR PUBLIC SAFETY**  
**Donald L. Plusquellic, Mayor**

**DESCRIPTION**

By Charter, the Mayor serves as the Director of the Department of Public Safety. The responsibility for daily supervision of these divisions is split between the Deputy Mayor for Public Safety and the Director of Public Service. The Deputy Mayor for Public Safety primarily oversees the divisions of Police, Fire, Communications, Police/Fire Communications, Corrections and Disaster Services within the department.

**GOALS & OBJECTIVES**

- Assist the Police Department in the development of programs aimed at improving citizens' awareness and understanding of the Police Department and its role in the community.
- Work closely with Summit County and City officials to identify operations that can be consolidated or changed to more effectively and efficiently deliver services.

**SERVICE LEVELS**

The Deputy Mayor for Public Safety functioned as the liaison between the Police and Fire Departments and the Divisions of Communications and Safety Communications to assist in obtaining the needed resources to meet their goals.

**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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>OFFICE OF THE MAYOR:</b>				
<b><i>Deputy Mayor for Public Safety:</i></b>				
Deputy Mayor for Public Safety	0.00	0.00	0.00	1.00
Total Deputy Mayor for Public Safety	0.00	0.00	0.00	1.00



## **ECONOMIC DEVELOPMENT**

### **Robert Y. Bowman, Deputy Mayor of Economic Development**

#### **DESCRIPTION**

The Mayor's Office of Economic Development provides staff services to facilitate the following functions in the City: business development, regional economic development, special economic projects and economic development initiatives including medical and technology-related projects and international marketing activities.

#### **GOALS & OBJECTIVES**

- Coordinate with the Greater Akron Chamber, Summit County, Summit Medina Business Alliance, SCORE, Port Authority, University of Akron and University Park Alliance (UPA) to monitor and assist Akron area businesses.
- Work to increase Akron's share of benefits from the growing global economy through participation and visibility in national and international trade venues to attract foreign investment and development opportunities. Provide effective management and communication tools to promote economic development.
- Provide staff resources and technical support services to the Akron Global Business Accelerator and its tenants.
- Support local institutions directed at new business start-ups, commercialization of new technologies and access to capital (e.g., GAIP, ArchAngels, and the Akron Development Fund, etc.).
- Provide administrative services to the Akron Development Corporation and its initiatives and leverage capabilities to support business retention, creation, expansion and attraction.
- Continue the revitalization of downtown Akron as the largest employment center in the region and assist private developers and other governmental agencies implementing special urban economic development projects.
- Continue to market Akron and the region through targeted domestic and foreign trade missions and trade shows to attract investment and development opportunities.

#### **SERVICE LEVELS**

The City, together with Sterling Jewelers, began construction on improvements to the office park retention pond in 2013. Approval was granted to construct an addition to the existing corporate headquarters to begin in 2014.

In the Highland Square Renewal Area, the Highland Square Grocery Store applied and was approved for a \$3.8 million grant from HUD as a low interest loan. Construction began in October 2013 and the opening is slated for fall of 2014.

The city continues to carry out several project additions and provides oversight in redevelopment of blocks south of the Bridgestone Firestone complex bounded by South Main, Hackberry and Hemlock along with transportation enhancements and creation of a new Confluence Park.

Akron Global Business Accelerator (AGBA) celebrated its 30<sup>th</sup> Anniversary in 2013. The AGBA cumulative five-year program ranks us no. 1 in the State of Ohio with assisting its clients and creating 639 new high tech jobs and raising \$86M investment and generating \$181M in company revenues.

The department continues to implement Akron's international marketing strategy with technology incubators and relationships in Israel, Germany, India, Finland and China. It supports those efforts through targeted trade shows and other marketing venues and coordinated services which included Slovenia's Polimat, Austen Bioninnovation Institute in Akron, Hannover Messe 2013, Kunststoffe Messe 2013, Medica 2013 Fair, University of Akron and Chemnitz University, ACS Rubber Show and the Watec and Aquatic Water Conferences in 2013.

#### 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>OFFICE OF THE MAYOR:</b>				
<i><b>Economic Development:</b></i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Communications Director	1.00	0.00	0.00	1.00
Deputy Mayor of Economic Development	1.00	1.00	1.00	1.00
Development Engineering Manager	1.00	1.00	1.00	1.00
Development Manager	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	0.00	1.00
Economist	1.00	0.00	0.00	0.00
Manpower Program Analyst	1.00	1.00	1.00	1.00
Planning & Development Deputy Director	1.00	1.00	1.00	1.00
Secretary	0.00	0.00	1.00	0.00
Total Economic Development	8.00	6.00	6.00	8.00

## **LABOR RELATIONS**

### **Randy D. Briggs, Deputy Mayor of Labor Relations**

#### **DESCRIPTION**

The Labor Relations Division handles all labor and management concerns such as contract negotiations, workplace safety, arbitrations, residency compliance, disciplinary matters, Civil Service appeals, traffic safety, Department of Transportation drug testing mandates and harassment complaints.

#### **GOALS & OBJECTIVES**

- Continue to build relationships and trust with the various Union leaders and Department heads. Negotiate a solution to the City's health care situation so the City can become compliant with the Affordable Health Care Act.
- Provide assistance relating to labor issues. Track and compile issues that need to be addressed in the various Collective Bargaining Agreements during the next bargaining session.

#### **SERVICE LEVELS**

In 2013 the Division resolved numerous grievances through Labor/Management meetings avoiding arbitrations and resolved an Unfair Labor Practice (ULP) prior to Serb Board hearing. The Division helped negotiate new wage provisions in the CBA's for Fire and Police. It provided Labor training classes for City Supervisors and Managers. It also directed numerous discipline matters and worked with Benefits Office on a transitional work program to bring back injured or sick employees to work on a restricted basis.

#### **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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>OFFICE OF THE MAYOR:</b>				
<i><b>Labor Relations:</b></i>				
Deputy Mayor for Labor Relations	0.00	0.00	1.00	1.00
Total Labor Relations	0.00	0.00	1.00	1.00



## **POLICE AUDITOR**

**Phillip L. Young, Assistant to the Mayor**

### **DESCRIPTION**

The Office of Police Auditor conducts outreach about the complaint procedures and the services the office provides to the community. It serves as an alternative location to file a complaint against an Akron Police Officer. The Office monitors and audits the Akron Police Department (APD) complaint investigations to ensure they are thorough, objective and fair. The Division also makes recommendations to enhance and improve policies and procedures of the APD. Finally it responds to crime scenes and reviews officer-involved shootings and/or fatal investigations.

### **GOALS & OBJECTIVES**

- Develop ways for police officers and the community to partner proactively to solve community problems.
- Build respect, cooperation and trust between the police and the community. Continue Crime Stoppers programs and plan and organize more community events that include Akron Police officers.
- Improve Akron Police Department training, oversight, monitoring, accountability and hiring practices. Ensure fair, equitable, courteous and professional treatment for all.
- Establish a better understanding for police policies and procedures and recognize exceptional service to foster support for the Akron Police Department.

### **SERVICE LEVELS**

In 2013, the Independent Police Auditor (IPA) attended various Ward Meetings, Council Meetings, Block Club Meetings and the National Night Out Against Crime. Public speaking engagements were conducted with schools, churches, universities, public forums and radio outlets. The IPA also met with other various community organizations throughout the City of Akron. The IPA also attended several gun violence programs and active shooter training in the fall of 2013 and completed the APD In-Service Training. New in 2013 the IPA started vehicle safety inspections at two locations with more planned in 2014.

The Independent Police Auditor's Office has met the criteria to become the fifth agency to qualify as a NACOLE Trained Practitioner (NTP) Credential. This program recognizes oversight practitioners who have received a high level of professional oversight training. This is the City's third year holding this credential.

APD Use of Force incidents totaled 241 in 2013, up from 236 in 2012. Complaints filed against APD officers totaled 130 in 2013, down from 133 in 2012.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>OFFICE OF THE MAYOR:</b>				
<i><b>Police Auditor:</b></i>				
Assistant to the Mayor	1.00	1.00	1.00	1.00
Total Police Auditor	1.00	1.00	1.00	1.00



# **Planning & Urban Development**

**PLANNING DEPARTMENT**  
**Marco Sommerville, Director**

**DESCRIPTION**

The Planning Department has the following areas of responsibility: provide plans for landscape work to be done by the City in parks and streets; study and investigate the general plan of the City; formulate zoning plans; investigate the need and suggest plans for the extension of water supply and sewage disposal; coordinate transportation, relief of traffic congestion and the extension and distribution of public utilities; advise Council on locations for public buildings, structures, bridges, approaches, or other structures; provide the Planning Commission with technical advice and assistance; and annually prepare a five-year Capital Investment Program. The department carries out these duties with eight divisions: Administration, AMATS (Akron Metropolitan Area Transportation Study), Strategic Initiatives, Comprehensive Planning, Design, Development Services, Housing and Community Services and Zoning.

**BUDGET COMMENTS**

The 2014 Operating Budget provides funding for the staffing of 55.5 full-time positions for the divisions of the Planning Department. The operating budget provides adequate funding for the operations of the Planning Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

# PLANNING

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
ADMINISTRATION	254,438	70,268	88,279	70,640
A.M.A.T.S.	1,680,689	1,629,832	1,668,982	1,789,280
STRATEGIC INITIATIVES	48,968,964	29,136,229	30,747,325	34,430,760
COMPREHENSIVE PLANNING	392,345	360,086	364,151	295,090
DESIGN	56,009	11,544	5,464	5,700
DEVELOPMENT SERVICES	1,097,446	942,260	2,682,484	2,829,000
HOUSING AND COMMUNITY SERVICES	1,892,928	1,362,078	1,347,105	3,189,700
TAX RECEIPTS AND EXPENDITURES	1,587,877	884,260	225,500	2,500,000
ZONING	1,176,031	692,833	663,436	723,140
PLANNING - NON-OPERATING	11,200,838	10,614,087	4,001,282	2,000,000
<b>Total for Department:</b>	<b>68,307,564</b>	<b>45,703,476</b>	<b>41,794,009</b>	<b>47,833,310</b>

# PLANNING

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	3,067,318	3,119,204	3,094,053	3,480,140
Fringe Benefits	1,828,655	1,541,316	1,561,210	1,731,530
<b>Total: Personal Services</b>	<b>4,895,973</b>	<b>4,660,520</b>	<b>4,655,263</b>	<b>5,211,670</b>
Other				
Current Expenditures - Other	8,341,104	11,124,207	6,541,927	6,025,250
Utilities Expenses	31,970	29,230	17,943	19,360
Debt Service	25,362,122	20,672,563	24,441,257	25,174,940
Insurance	38,459	11,897	38,257	11,800
State/County Charges	64,551	213,654	25,257	7,500
Rentals and Leases	7,572,827	7,497,760	5,450,064	8,658,230
Interfund Service Charges	21,708,986	1,445,068	624,041	1,724,560
<b>Total: Other</b>	<b>63,120,019</b>	<b>40,994,380</b>	<b>37,138,746</b>	<b>41,621,640</b>
Capital Outlay				
Capital Outlay	291,572	48,576	0	1,000,000
<b>Total: Capital Outlay</b>	<b>291,572</b>	<b>48,576</b>	<b>0</b>	<b>1,000,000</b>
<b>Total for Department:</b>	<b>68,307,564</b>	<b>45,703,476</b>	<b>41,794,009</b>	<b>47,833,310</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	1,006,370	103,810		1,110,180
Special Revenue Fund	4,205,300	41,517,830	1,000,000	46,723,130
Capital Projects				
<b>Total for Department:</b>	<b>5,211,670</b>	<b>41,621,640</b>	<b>1,000,000</b>	<b>47,833,310</b>

# PLANNING

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Capital Projects	12,785,209			
General Fund	1,156,777	1,001,364	1,041,761	1,110,180
Special Revenue Fund	54,365,578	44,702,112	40,752,248	46,723,130
<b>Total for Department:</b>	<b>68,307,564</b>	<b>45,703,476</b>	<b>41,794,009</b>	<b>47,833,310</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	9.730	9.330	10.030	11.900
Special Revenue Fund	45.270	41.670	43.470	43.600
<b>Total for Department:</b>	<b>55.000</b>	<b>51.000</b>	<b>53.500</b>	<b>55.500</b>



**ADMINISTRATION**  
**Marco Sommerville, Director**

**DESCRIPTION**

The Administration Division is responsible for mid- and long-range planning for the City and providing administrative support to the Planning Department.

**STAFFING**

The following table provides the year-end full-time staffing level for the past 3 years along with the budgeted full-time staffing level for the current budget year.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PLANNING:</b>				
<i>Administration:</i>				
Planning Director	0.40	0.00	0.40	0.40
Total Administration	0.40	0.00	0.40	0.40

## **AMATS DIVISION**

### **Jason Segedy, Transportation Planning Regional Manager**

#### **DESCRIPTION**

The Planning Department provides the staff for the Akron Metropolitan Area Transportation Study (AMATS). The AMATS Policy Committee, composed of locally elected officials from Summit and Portage Counties and portions of Wayne County, is responsible for regional transportation planning and the programming of certain categories of federal transportation funding.

#### **GOALS & OBJECTIVES**

- Working with the John S. Knight Foundation, develop a Bicycle Symposium in Akron in late spring of 2014 and conduct two “Bike N Brainstorm” events in Akron to encourage more bicycling in the region. One “Bike N Brainstorm” will focus on the ward 3 area of Akron.
- Solicit projects for the first round of the Congestion Mitigation/Air Quality Discretionary Fund program along with other metropolitan planning organizations in Ohio. Funding will be awarded at the beginning of 2015.
- Continue to work on updating the Connecting Communities Report. AMATS will update demographic and land use information contained in the report.
- Complete a first “road diet” analysis to identify corridors where four lane roads could be reduced to two lane roads with a center turn lane and additional multimodal improvements like bike lanes, sidewalks, or bus pull-offs.
- Analyze traffic crash data from 2001 to 2013 to prioritize study of top crash locations based on crash frequency and severity to improve traffic safety in 2014.
- Work with NEOSCC to promote recommendations from its sustainability plan for the 12 county region of northeast Ohio.

#### **SERVICE LEVELS**

In May of 2013, AMATS completed Transportation Outlook 2035, the region’s long range transportation plan. The plan recommended over \$4.3 billion of investment in transportation infrastructure and policy recommendations that included a focus on fix it first investments.

AMATS accepted applications and awarded almost \$30 million of federal funding for transportation infrastructure projects in 2013. Complete Streets Policy components were added to Funding Policy Guidelines in the summer of 2013. Complete Streets principles,

focusing on designing streets for all users including bicyclists and pedestrians, are a key part of the Connecting Communities Initiative.

After working with other metropolitan planning organization in Ohio, the Ohio Department of Transportation accepted a proposal for a statewide Congestion Mitigation/Air Quality Discretionary Fund program. AMATS will begin accepting applications for funds in 2014.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PLANNING:</b>				
<b>AMATS:</b>				
Account Clerk	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	2.00
City Planner	6.00	6.00	7.00	7.00
Public Information Specialist	1.00	1.00	1.00	1.00
Secretary	1.00	0.00	1.00	0.00
Transportation Designer	2.00	2.00	2.00	2.00
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Planner	2.00	2.00	2.00	2.00
Transportation Planning Regional Manager	1.00	1.00	1.00	1.00
Total AMATS	15.00	14.00	16.00	16.00

## **STRATEGIC INITIATIVES DIVISION**

**Mark Moore, Strategic Initiatives Division Manager**

### **DESCRIPTION**

The Strategic Initiatives Division administers the City's program of capital improvements and develops and prepares an annual five-year capital investment budget for improvements to parks, sewers, streets and bridges throughout the city. Beginning in 2010, the Design Division consolidated with the Strategic Initiatives Division.

### **GOALS & OBJECTIVES**

- Develop an annual Capital Investment Program to provide improvements during 2015 for City streets, sidewalks, sewers, water lines, parks, public facilities, and economic development projects for presentation to the Planning Commission on December 5, 2014. Develop and publish a five-year Capital Investment Program for 2014-2018.
- Prepare applications to the Summit County Infrastructure Committee (District 8) for Ohio Public Works Commission funding of infrastructure projects. Also assist in analyzing and evaluating applications received from throughout Summit County.
- Provide assistance to the Northeast Ohio Sustainable Communities Consortium's (NEOSCC) Vibrant Northeast Ohio Initiative. This is a three planning program funded largely by a highly competitive, first of its kind, \$4.25M federal grant from the U.S. Department of Housing and Urban Development (HUD) as part of the new federal Sustainable Communities Initiative.

### **SERVICE LEVELS**

The Division budgeted and monitored \$222,083,021 in federal, state, regional, and local funds for the 2013 Capital Investment and Community Development Program. Sources include Income Tax (\$31.6 million); Federal & State Transportation Program (\$19.3 million); Community Development (\$4.6 million); Water & Sewer Capital Funds (\$29.6 million); Clean Ohio Program (\$3.2 million); Water Pollution Control Fund (\$72.1 million); and Special Assessments (\$2.7 million).

Strategic Initiatives submitted eight Ohio Public Works Commission applications totaling \$11.6 million in requested funds under Ordinance 190-2013. As a result, Akron will receive \$6.2 million for three projects. The Division reviewed 13 project applications submitted by six communities within District 8 (Summit County).

Strategic Initiatives represented the City of Akron in the partnership with Akron Public Schools to rebuild or renovate all schools as Community Learning Centers.



Strategic Initiatives monitored a \$240,000 grant from the National Scenic Byways Program for removal of billboards along the Ohio & Erie Canalway.

### 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.

<b>By Department:</b>	<b>As of 12/13/11</b>	<b>As of 12/31/12</b>	<b>Budget 12/31/13</b>	<b>Budget 2014</b>
<b>PLANNING:</b>				
<i><b>Strategic Initiatives:</b></i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Capital Planning Manager	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Economist	2.00	1.00	1.00	1.00
Landscape Architect	1.00	1.00	1.00	1.00
Planning Director	0.60	0.00	0.60	0.60
Secretary	1.00	1.00	1.00	0.00
Total Strategic Initiatives	6.60	5.00	5.60	5.60



**COMPREHENSIVE PLANNING DIVISION**  
**Helen Tomic, Comprehensive Planning Administrator**

**DESCRIPTION**

The Comprehensive Planning Division formulates long-range strategies for land use, housing and socio-economic activities within the City of Akron.

**GOALS & OBJECTIVES**

- Secure funding to advance redevelopment in the City of Akron.
- Oversee expenditures and monitor reporting of activities to assure the expeditious drawdown of funds and compliance with federal regulations.
- Develop community plans, including Renewal Plans and Economic Development Plans, to strengthen neighborhoods and facilitate new development.
- Observe trends and undertake research to assess housing needs and opportunities for new development.
- Administer programs to enhance community life.

**SERVICE LEVELS**

In 2013, Comprehensive Planning successfully secured funding to advance redevelopment. The Division received \$7.3 million in federal funds for the implementation of the 2013 Consolidated Plan and prepared a 2014 Consolidated Plan Application for the allocation of \$5.925 million in federal funds.

The Division prepared urban renewal and development plans for various City projects. It prepared blight studies, eligibility reports and Ordinances associated with the Furnace Street Renewal Area, the South Broadway/Exchange Renewal Area, and the Firestone North Renewal Area to support investment in these areas. It prepared the Amended Kenmore II Development Area Plan to support the development of senior housing in Kenmore and oversaw the completion of seven Neighborhood Business Program projects for exterior improvements to area businesses.

Comprehensive Planning continued to monitor housing changes and opportunities in 2013. The Division assisted organizations such as WENDCO, E.A.N.D.C., the Nazareth Corporation, Neighborhood Development Services, Humility of Mary, Inc., Alpha Phi Alpha Homes, Inc., and Habitat for Humanity in development projects as necessary. It also conducted a University of Akron Housing Study aimed at evaluating existing units for student housing and new construction.

The Division administered and assisted on a variety of programs. It established budgets and oversaw the disbursement of all federal funding including CDBG funds, HOME funds, ESG funds, HPRP funds, CDBG-R funds, Continuum of Care Program funds, Neighborhood Stabilization Rounds 1 and 3 funds, and Energy Efficiency and Conservation Block Grant funds.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PLANNING:</b>				
<i><b>Comprehensive Planning:</b></i>				
Administrative Assistant	0.00	0.00	0.00	0.75
City Planner	2.00	2.00	1.25	1.25
Community Resource Specialist	1.00	1.00	0.00	0.00
Comprehensive Planning Adm.	0.00	1.00	1.00	1.00
Secretary	1.00	1.00	0.75	0.00
Total Comprehensive Planning	4.00	5.00	3.00	3.00

## **DESIGN DIVISION**

**Mark Moore, Strategic Initiatives Division Manager**

### **DESCRIPTION**

The Design Division's responsibility is to improve the visual and physical quality of Akron's Central Business District, renewal areas, neighborhoods and corridors (major arterials, waterways and open space). Architecture, site layout, signage and landscaping are reviewed and plans are developed in order to establish appropriate aesthetic treatment, set standards for design and promote and encourage private sector improvements.

### **SERVICE LEVELS**

Beginning in 2010, the Design Division consolidated with the Strategic Initiatives Division.

**DEVELOPMENT SERVICES DIVISION**  
**Abraham L. Wescott, Jr., Development Manager**

**DESCRIPTION**

The Development Services Division implements programs and activities under Community Development and other funding sources through land acquisition, site improvements, relocation and land marketing. The Division provides engineering technical assistance to various divisions in the Planning Department, Mayor's Office of Economic Development and the Public Utilities Bureau and also provides real estate services for various City departments.

**GOALS & OBJECTIVES**

- Acquire real estate for improvements to streets, highways, bikeways, sidewalks, water, sewer, parks, airports, neighborhood renewal and economic development projects.
- Contract, inspect and generally oversee the clearance of 500 vacant, deteriorated houses, garages and commercial buildings and provide management services for over 20 City of Akron owned buildings for the Neighborhood Stabilization Program.
- Contract and oversee the sales and marketing of 20 rehabilitated homes through the Neighborhood Stabilization Program. Anticipated properties will be priced from \$55,000 to \$90,000.
- Provide staff services and assistance in support of Economic Development activities and assist various City departments with appraisals, titles, site selections and comparable sites. Review allotment submittals, potential developments, and various Capital Project Plans.

**SERVICE LEVELS**

The Development Services Division acquired 87 real estate parcels needed for 11 projects to proceed in Neighborhood Development Areas, Business Districts, Renewal Areas, and Highways. Projects included the CSO Ohio Canal Interceptor Tunnel, CSO Tank #2, and various CSO Racks 15 and 12.

Development Services marketed 19 new and rehabilitated homes through the Neighborhood Stabilization Program and contracted and sold 8 homes in the Neighborhood Stabilization Program. 16 lots were sold to private developers and non-profits for new housing, business expansion and parking expansion in the City.



## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PLANNING:</b>				
<i><b>Development Services:</b></i>				
Acquisition Officer	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	1.00
City Planner	0.00	1.00	1.00	1.00
Community Development Technician	1.00	2.00	2.00	2.00
Community Resource Specialist	1.00	0.00	1.00	1.00
Demolition Site Improvement Inspector	0.00	2.00	2.00	2.00
Development Manager	1.00	1.00	1.00	1.00
Laborer	1.00	0.00	0.00	0.00
Parking Meterworker	1.00	0.00	0.00	0.00
Real Estate Negotiator	1.00	1.00	1.00	1.00
Secretary	2.00	1.00	1.00	0.00
Total Development Services	9.00	9.00	10.00	10.00



**HOUSING AND COMMUNITY SERVICES DIVISION**  
**Thomas A. Tatum, Human Resources Administrator**

**DESCRIPTION**

The Housing and Community Services Division implements various housing and related programs and activities under Community Development, HOME and other funding sources by means of housing rehabilitation programs, service contracts with local social agencies and neighborhood housing groups.

**GOALS & OBJECTIVES**

- Assist 90 very low-income, primarily elderly or disabled occupants city-wide, with grants for emergency or minor home repair through a contract with Rebuilding Together of Summit County.
- Implement the second year of a three year \$3 million Lead Hazard Reduction Demonstration Grant Program in conjunction with Akron's partner agencies including East Akron Neighborhood Development Corporation, Mahoning County Lead Program, Nazareth Housing Development Corporation, Rebuilding Together of Summit County, County of Summit Department of Community and Economic Development Planning, Neighborhood Development Services and Neighborhood Conservation Services.
- Receive, process, and complete at least 100 Healthy Homes units within the City as the program ends in October of 2014.
- Assist in the implementation of the Neighborhood Stabilization Program 3 by providing full inspections, lead risk assessments, and contract specifications for housing units.
- Implement any additional grants related to housing that may become available and secure additional funding from philanthropic groups to use in conjunction with the Lead II and Healthy Homes programs.

**SERVICE LEVELS**

The Division provided funding and administrative support to Community Development Corporations and/or Community Housing Development Organizations to construct new affordable housing units for rent or sale and to purchase, rehabilitate, and sell homes to lower income first-time buyers.

The Division provided City representation on boards and committees for Rebuilding Together, Akron Lead Safe Coalition, Akron Green Print, the United Way of Summit County, and various other organizations.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PLANNING:</b>				
<i><b>Housing and Community Services:</b></i>				
Administrative Assistant	0.00	0.00	0.00	1.25
City Planner	1.00	0.00	0.75	0.75
Housing Rehab. Loan Specialist	2.00	2.00	2.00	2.00
Housing Rehab. Manager	1.00	1.00	1.00	1.00
Housing Rehab. Specialist	4.00	4.00	3.00	4.00
Housing Rehab. Supervisor	1.00	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00	1.00
Land Marketing Officer	1.00	1.00	1.00	1.00
Sanitarian Supervisor	0.00	0.00	0.50	0.50
Secretary	1.00	1.00	1.25	0.00
Total Housing and Community Services	12.00	11.00	11.50	12.50

## **TAX RECEIPTS AND EXPENDITURES DIVISION**

**Marco Sommerville, Director**

### **DESCRIPTION**

The Tax Receipts and Expenditures Division represents the capital portion of local income tax revenue. The expenditures are used to develop, prepare and implement an annual five-year Capital Investment Budget for improvements such as parks, sewers, streets and bridges.

## **ZONING DIVISION**

**Michael Antenucci, Zoning Manager**

### **DESCRIPTION**

The Zoning Division administers the Zoning Code, subdivision regulations, street vacations and dedications and assists in formulating long-range strategies for zoning, land use, housing and socio-economic activities within the City of Akron.

### **GOALS & OBJECTIVES**

- Perform zoning and allotment regulation duties and responsibilities mandated by the Charter and City Code with approved budget.
- Maintain computerized databases containing zoning related information on properties by address and incorporate into a Geographic Information System (GIS).
- Prepare zoning amendments to the zoning map to conform with changing land use and the *Land Use and Development Guide Plan*.
- Prioritize and expedite Zoning Code compliance activities, violations, development plans, and certification letters through the use of monthly computerized tracking.
- Revise the existing Allotment and Subdivision Regulations to conform with changing conditions, both locally and nationwide, and contemporary standards.
- Create new databases for recording and tracking plats and annexations and boundary line adjustments.

### **SERVICE LEVELS**

The Zoning Division prepared comments and recommendations on 83 Planning Commission items and 40 Board of Zoning Appeals items. The Zoning Map was amended to reflect rezoning of property within urban renewal and community development areas

The Division also prepared over 62 pieces of legislation for Council, making recommendations on all legislative items and presenting testimony at public hearings. The Zoning Code was updated to reflect changes and amendments.

The Zoning Division also updated and produced ward boundary maps and descriptions based upon 2012 ward redistricting.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PLANNING:</b>				
<i><b>Zoning:</b></i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Assistant Librarian	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
City Planner	3.00	3.00	3.00	3.00
Librarian	1.00	1.00	1.00	1.00
Secretary	1.00	0.00	0.00	0.00
Zoning Manager	1.00	1.00	1.00	1.00
Total Zoning	8.00	7.00	7.00	8.00



**PLANNING NON-OPERATING DIVISION**  
**Marco Sommerville, Director**

**DESCRIPTION**

The Non-Operating Division administers the capital expenditures within the Department of Planning and Urban Development. The majority of the expenditures are related to housing rehabilitation funded by the Community Development Block Grant.

**Police**

## **POLICE DEPARTMENT**

**James Nice, Chief**

### **DESCRIPTION**

The Akron Police Department (APD), by City Charter, administratively falls within the Department of Public Safety. For operating budget purposes, however, this division is treated as a separate department. The Police Department is divided into three subdivisions: Uniform, Investigative and Services. The Police Department's mission is to serve the community of Akron in a collaborative effort to enhance the quality of life through crime prevention, enforcement of laws, promotion of safety and reduction of fear.

The Uniform Subdivision is the largest of the three Subdivisions and has the primary responsibility of patrolling cruiser districts throughout the City and responding to the thousands of calls received for service and other traffic-related assignments.

The Investigative Subdivision has the responsibility of investigating unsolved crimes, apprehending offenders, processing crime scenes and recovering stolen property.

The Services Subdivision is responsible for preparing and managing the Police Department's annual operating budget, capital budget and various grants.

### **UNIFORM SUBDIVISION**

This Subdivision includes the Patrol Bureau that allows for 24-hour coverage in the City's 23 cruiser districts. The assigned officers utilize vehicles, foot beats and bikes to patrol the City neighborhoods, business districts and the downtown area. The Patrol Bureau is also responsible for the Court/Building Security Detail, the Community-Oriented Policing Services Unit, the K-9 Unit, the Gang Unit and the Reserve Officers Unit. Each of these units serves a special purpose for the community. The Court/Building Security Detail provides the security in the Stubbs Justice Center.

### **INVESTIGATIVE SUBDIVISION**

**Elizabeth Daugherty, Police Captain**

This Subdivision is responsible for investigating unsolved crimes, apprehending offenders, preparing cases for trial, processing crime scenes and recovering stolen property. The Crimes Against Persons Unit includes homicide, robbery, rape/sexual assault, felonious/aggravated assault, kidnapping/abduction, patient abuse/neglect and felony domestic violence.

## **SERVICES SUBDIVISION**

### **Daniel Zampelli, Police Captain**

This Subdivision encompasses the Training Bureau, Community Relations, Planning, Research and Development Unit, Records Room, Safety Communications, Civil Liabilities, Information Systems and Benefits. The Planning, Research and Development Unit maintains an interactive website, which allows information to be exchanged freely with the community.

## **GOALS & OBJECTIVES**

- Continue to provide New Officer Training Academies as well as increase training opportunities including special training, re-training and cross-training for current officers.
- Maintain the high level of efficiency APD has established in enforcing drug laws of the City of Akron and State of Ohio.
- Continue to ensure local citizens and visitors that come to Akron for big events feel welcome and safe. This year, Akron will host another world event, the ninth annual Gay Games (GG9), which will be held in Akron and Cleveland in August. The GG9 are expecting 30,000 participants and visitors from 70 countries.

## **SERVICE LEVELS**

The Akron Police Training Bureau ran two New Officer Training Academies, while also conducting a number of in-service training sessions with various concentrations ranging from Emergency Driving Skills to Active Shooter Response and Investigation of Use of Force. The Bureau also conducted a Fitness Course that challenged all sworn officers to improve their overall health and fitness. This course will now be an annual fitness training event.

Total citizen-generated calls for service in 2013 were 142,743. Genau Nousse, Safety Communications Technician, was recognized for her work in 2013 through the statewide Gold Star Award program, as well as via the City of Akron Employee of the Month recognition program in January.

The Anti-Violence Bureau investigated 508 cases in 2013. 530 individuals were arrested and 60 guns were recovered. Officers and Narcotics Detectives continued to aggressively locate and shut down and clean up 178 meth labs and dump sites. The Bureau also became fully operational in its new co-located facility with its local, state and federal partners.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>POLICE:</b>				
Accounts Analyst	1.00	1.00	1.00	1.00
Account Clerk	3.00	3.00	3.00	0.00
Administrative Assistant	0.00	0.00	0.00	34.00
Building Inspector	0.00	0.00	1.00	1.00
Crime Analyst	3.00	2.00	3.00	4.00
Health Education Specialist	1.00	1.00	1.00	1.00
Law Enforcement Planner	1.00	1.00	1.00	1.00
Police Captain	9.00	9.00	9.00	9.00
Police Chief	1.00	1.00	1.00	1.00
Police Lieutenant	16.00	16.00	15.00	15.00
Police Officer	318.00	325.00	325.00	386.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	62.00	61.00	61.00	61.00
Safety Communications Supervisor	1.00	1.00	1.00	1.00
Safety Communication Tech	1.00	1.00	1.00	1.00
Secretary	27.00	31.00	30.00	0.00
<b>TOTAL POLICE</b>	<b>445.00</b>	<b>454.00</b>	<b>454.00</b>	<b>517.00</b>

## BUDGET COMMENTS

The budget provides for a base level of 451 uniformed positions charged to the General Fund operating budget. The actual number of uniformed positions fluctuates during the year, but the City strives to maintain adequate staffing levels by hiring and starting new police classes at the earliest possible date.



# POLICE

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
ADMINISTRATION	53,119,539	52,324,774	52,713,688	54,247,780
<b>Total for Department:</b>	<b>53,119,539</b>	<b>52,324,774</b>	<b>52,713,688</b>	<b>54,247,780</b>

# POLICE

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	29,633,977	30,756,383	31,202,695	32,113,200
Fringe Benefits	17,665,002	15,487,554	15,418,269	17,538,170
<b>Total: Personal Services</b>	<b>47,298,979</b>	<b>46,243,937</b>	<b>46,620,964</b>	<b>49,651,370</b>
Other				
Current Expenditures - Other	1,796,475	2,200,958	2,275,222	1,542,450
Utilities Expenses	77,048	62,072	73,572	120,100
Debt Service	355,066	77,502	254,638	360,000
Insurance	165,852	166,003	171,945	166,800
State/County Charges	24,524	22,278	40,531	35,000
Rentals and Leases	172,365	62,025	101,500	
Interfund Service Charges	3,180,587	3,079,851	2,678,410	2,221,660
<b>Total: Other</b>	<b>5,771,917</b>	<b>5,670,689</b>	<b>5,595,819</b>	<b>4,446,010</b>
Capital Outlay				
Capital Outlay	48,643	410,147	496,906	150,400
<b>Total: Capital Outlay</b>	<b>48,643</b>	<b>410,147</b>	<b>496,906</b>	<b>150,400</b>
<b>Total for Department:</b>	<b>53,119,539</b>	<b>52,324,774</b>	<b>52,713,688</b>	<b>54,247,780</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	46,707,150	3,475,100		50,182,250
Special Revenue Fund	2,944,220	954,910	150,400	4,049,530
Trust and Agency Fund		16,000		16,000
<b>Total for Department:</b>	<b>49,651,370</b>	<b>4,446,010</b>	<b>150,400</b>	<b>54,247,780</b>

# POLICE

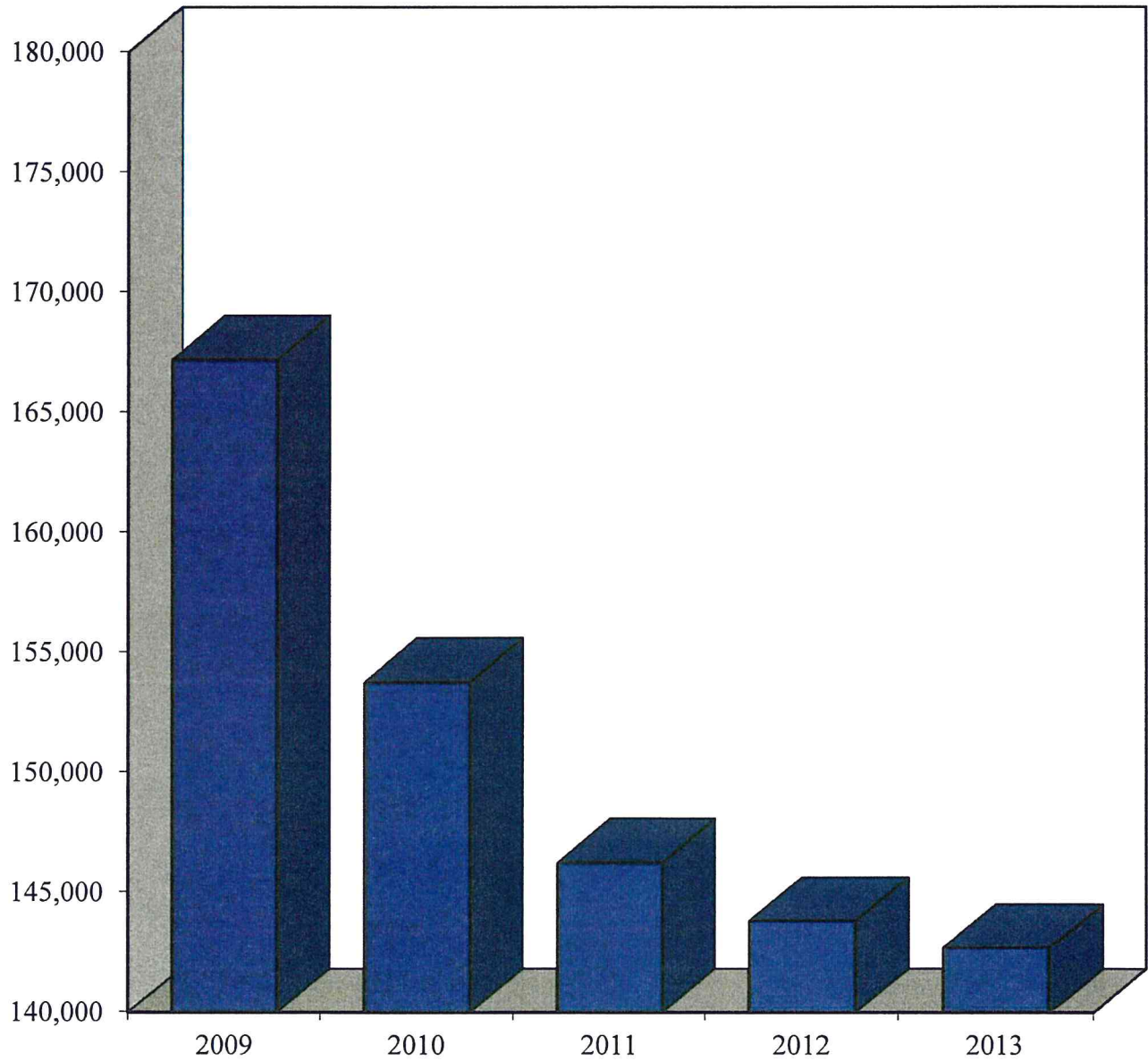
## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
General Fund	48,283,532	47,312,080	48,933,274	50,182,250
Special Revenue Fund	4,836,007	5,012,694	3,780,414	4,049,530
Trust and Agency Fund	0		0	16,000
<b>Total for Department:</b>	<b>53,119,539</b>	<b>52,324,774</b>	<b>52,713,688</b>	<b>54,247,780</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	409.000	439.000	436.000	495.000
Special Revenue Fund	36.000	15.000	18.000	22.000
<b>Total for Department:</b>	<b>445.000</b>	<b>454.000</b>	<b>454.000</b>	<b>517.000</b>

**POLICE**  
**2009 - 2013**  
**CALLS FOR SERVICE**



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# Public Health

## **DEPARTMENT OF PUBLIC HEALTH**

### **DESCRIPTION**

The Department of Public Health, through the Director of Health and the Health Commission, is responsible for all matters concerning public health and sanitation within the City. The Health Department consists of eight divisions: Administration, Air Quality, Counseling Services, Community Health Assessment/Health Promotion, Environmental Health, Housing, Laboratory and Medical & Nursing. The Health Commission has police powers to enforce its health rules and regulations. The Health Commission, composed of five members of the City of Akron appointed by the Mayor and confirmed by City Council, serves as the policy-setting body for the Akron Health Department.

Effective January 1, 2011, the City of Akron Department of Public Health consolidated with the Summit County Health District.

# HEALTH

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
ADMINISTRATION	807,260	516	172	
AIR QUALITY	348,911			
COUNSELING SERVICES	151,983		288	
ENVIRONMENTAL HEALTH	316,720	782		
HOUSING	1,223	4		
LABORATORY	8			
MEDICAL AND NURSING	1,134,987	1,183		
HEALTH CHAHP	167,774	1,157		
EPIDEMIOLOGY	17,599	318		
CONSOLIDATED HEALTH	5,910,167	3,728,464	4,143,856	4,224,220
<b>Total for Department:</b>	<b>8,856,632</b>	<b>3,732,425</b>	<b>4,144,316</b>	<b>4,224,220</b>

# HEALTH

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	249,065	15,767	16,139	16,000
Fringe Benefits	1,069,882	509,887	285,490	2,970
<b>Total: Personal Services</b>	<b>1,318,947</b>	<b>525,654</b>	<b>301,629</b>	<b>18,970</b>
Other				
Current Expenditures - Other	4,824,693	3,186,694	3,822,008	4,200,250
Utilities Expenses	7,085			
Insurance	8,046	6,740	4,930	5,000
Rentals and Leases	238,143	13,337	13,337	
Interfund Service Charges	2,459,719		2,412	
<b>Total: Other</b>	<b>7,537,685</b>	<b>3,206,771</b>	<b>3,842,687</b>	<b>4,205,250</b>
<b>Total for Department:</b>	<b>8,856,632</b>	<b>3,732,425</b>	<b>4,144,316</b>	<b>4,224,220</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	18,970	4,205,250		4,224,220
Special Revenue Fund				
<b>Total for Department:</b>	<b>18,970</b>	<b>4,205,250</b>		<b>4,224,220</b>

# HEALTH

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
General Fund	4,686,978	3,062,045	3,869,447	4,224,220
Special Revenue Fund	4,169,654	670,380	274,870	
<b>Total for Department:</b>	<b>8,856,632</b>	<b>3,732,425</b>	<b>4,144,316</b>	<b>4,224,220</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	0.000	0.000	0.000	0.000
Special Revenue Fund	0.000	0.000	0.000	0.000
<b>Total for Department:</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



# **Public Safety**

**DEPARTMENT OF PUBLIC SAFETY**  
**Donald L. Plusquellic, Mayor**

**DESCRIPTION**

By Charter, the Mayor serves as the Director of the Department of Public Safety. The responsibility for daily supervision of these divisions is split between the Deputy Mayor for Public Safety and the Director of Public Service. The following divisions are included in the Department of Public Safety: Building Inspection, Communications, Corrections, Disaster Services, Police/Fire Communications, Traffic Engineering and Weights and Measures. In 2007, the Weights and Measures Division's functions began to be enforced by Summit County. In 2009, the Building Inspection Division was combined with the Summit County Department of Building Standards. In 2010, the Traffic Engineering Division was moved to the Department of Public Service. The Department of Public Safety also includes the Police and Fire Divisions, but for budget purposes Police and Fire are considered separate departments due to their size.

**BUDGET COMMENTS**

The 2014 Operating Budget provides funding for the staffing of 88 full-time positions for the divisions of the Department of Public Safety. The 2014 Operating Budget also provides adequate funding for the operations of the various divisions within the Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibilities.

# SAFETY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
BUILDING INSPECTION	221,313	83,139	87,647	87,500
COMMUNICATIONS	3,094,530	1,614,469	1,812,111	1,864,120
CORRECTIONS	8,078,919	8,142,583	8,721,509	8,800,000
DISASTER SERVICES	207	63	464	5,000
POLICE/FIRE COMMUNICATIONS	5,644,199	4,957,326	4,946,039	6,062,880
TRAFFIC ENGINEERING	-340	0		
WEIGHTS AND MEASURES	58,973	58,250	54,744	60,150
<b>Total for Department:</b>	<b>17,097,801</b>	<b>14,855,830</b>	<b>15,622,514</b>	<b>16,879,650</b>

# SAFETY

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	3,350,675	3,538,564	3,688,027	3,894,900
Fringe Benefits	2,157,341	2,103,283	2,106,383	2,265,950
<b>Total: Personal Services</b>	<b>5,508,017</b>	<b>5,641,848</b>	<b>5,794,410</b>	<b>6,160,850</b>
Other				
Current Expenditures - Other	9,057,265	8,902,940	9,522,296	10,394,650
Utilities Expenses	173,734	156,968	152,614	160,000
Insurance	16,901	17,360	17,419	17,700
Rentals and Leases		4,419	4,419	4,800
Interfund Service Charges	2,336,885	132,295	131,355	141,650
<b>Total: Other</b>	<b>11,584,785</b>	<b>9,213,982</b>	<b>9,828,104</b>	<b>10,718,800</b>
Capital Outlay				
Capital Outlay	5,000			
<b>Total: Capital Outlay</b>	<b>5,000</b>			
<b>Total for Department:</b>	<b>17,097,801</b>	<b>14,855,830</b>	<b>15,622,514</b>	<b>16,879,650</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	5,825,550	9,356,520		15,182,070
Special Revenue Fund	335,300	783,280		1,118,580
Enterprise Fund				
Internal Service Fund		579,000		579,000
<b>Total for Department:</b>	<b>6,160,850</b>	<b>10,718,800</b>		<b>16,879,650</b>

# SAFETY

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Enterprise Fund		0		
General Fund	13,605,830	13,533,107	14,377,521	15,182,070
Internal Service Fund	1,816,102	991,524	873,956	579,000
Special Revenue Fund	1,675,870	331,198	371,037	1,118,580
<b>Total for Department:</b>	<b>17,097,801</b>	<b>14,855,830</b>	<b>15,622,514</b>	<b>16,879,650</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	60.500	61.500	69.000	83.000
Special Revenue Fund	4.000	4.000	4.000	5.000
Internal Service Fund	7.500	7.500	0.000	0.000
<b>Total for Department:</b>	<b>72.000</b>	<b>73.000</b>	<b>73.000</b>	<b>88.000</b>



## **BUILDING INSPECTION**

### **DESCRIPTION**

The Building Inspection Division is responsible for inspecting and ensuring that construction on all new buildings and alterations to existing facilities are done in compliance with the City's building codes. Building Inspection issues licenses and permits for building, plumbing, electrical and heating improvements. Effective in 2009, this division combined with the Summit County Department of Building Standards. The city contracts with a consultant for plan reviews.

## **COMMUNICATIONS DIVISION**

**Malcolm Valentine, Acting Communications Manager**

### **DESCRIPTION**

The Communications Division is responsible for the acquisition, installation, maintenance and repair of equipment to support the communication needs of all City departments. Those needs are focused on, but are not limited to, telephone, radio, 911, closed-circuit televisions, paging, mobile data computers, automatic vehicle locators, mobile bar code readers and data networking communications. The Division maintains an outside cable plant consisting of nearly 400 miles and more than 6,100 wire miles of underground and aerial wires and telephone cables, along with thousands of feet of fiber optic cables and hundreds of thousands of feet of wires in City buildings connecting all computers and telephones to the City's mainframe and municipal telephone system.

The Division provides installation and maintenance service for the municipal fire alarm system, a network of nearly 200 fire alarm boxes located on City streets and within buildings to provide a direct communication path to the Akron Fire Department. The Communications Division also provides design, installation and maintenance services for security alarms in various City-owned buildings to protect against fire and intrusion of the personal safety of City employees.

### **GOALS & OBJECTIVES**

- Provide timely and efficient installation, maintenance and repair services for all radio, telecommunications, video surveillance systems, voice processing and local area networks for all City divisions. Continue to provide installation and maintenance on automatic vehicle location units.
- Install fiber optic cables throughout the City to meet the growing need for additional bandwidth and reduce maintenance costs associated with large count copper cables.
- Pursue additional agencies to join the Regional Radio System to further develop interoperability throughout Summit County and reduce costs for all users.

### **SERVICE LEVELS**

In 2013, the Communications Division responded to 2,922 requests for service. The overall telecommunications costs have been lowered by reducing wire line services where applicable, bundling services and monitoring monthly bills for unauthorized charges. The Communications Division installed 7 Automatic Vehicle Location (AVL) units in 2013 (211 units overall) to pooled data plans realizing a cost savings of hundreds of dollars per month per vehicle.

Daily maintenance routines and fault monitoring were performed on the radio system, 911 dispatch center, main telephone system, voice processing and call accounting

systems to identify potential problems and monitor activity and traffic on the various systems. The Division conducted monthly testing of the outside cable plant to prevent problems from escalating to service-affecting levels. Quarterly fire alarm testing of 193 boxes and a preventive maintenance program kept the fire alarm system operating in a reliable working condition. Weekly transmitter site checks coupled with alarm monitoring and routine maintenance at five antenna locations allowed the Division to avoid downtime and ensure the systems and equipment are functioning properly. Evaluation of new voice processing/voice mail systems for future upgrade has taken place over the past year. There are 7 divisions currently utilizing 88 mailboxes on the new Cisco Unity voicemail system.

The Communications Division provided cellular air cards for mobile laptop computing, video surveillance, heart monitors, utility monitoring, traffic light controls, SCADA modems and AVL modems. 35 new cameras have been added to the existing IP Video System. There are 1150 wireless devices currently in use throughout the City of Akron.

### 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SAFETY:</b>				
<i><b>Communications:</b></i>				
Communications Supervisor	1.00	1.00	1.00	1.00
Communications Technician	3.00	4.00	5.00	5.00
Radio Communications Supervisor	1.00	1.00	1.00	1.00
Radio Technician	5.00	4.00	5.00	5.00
Secretary	1.00	0.00	0.00	0.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Lineworker	3.00	3.00	2.00	2.00
Wireless Services Coordinator	0.00	1.00	1.00	1.00
Total Communications	15.00	15.00	16.00	16.00

## CORRECTIONS

### DESCRIPTION

In 1994, the City entered into a contract with Summit County to provide for the detention of persons arrested in Akron on misdemeanor charges. The City also contracts with the Oriana House and Interval Brotherhood Home, both of which are non-profit organizations that provide drug and alcohol rehabilitation and confinement. In addition, Oriana House provides home-incarceration and day-reporting programs for non-violent misdemeanor offenders, along with case management services in Family Violence Court.

## **DISASTER SERVICES**

### **DESCRIPTION**

The Disaster Services Division was created to provide funding for services in the unlikely event that some form of natural or other disaster occurs within the City. This divisional category represents the City's share of the disaster vehicle used by the Summit County Disaster Service Coordinator. The City pays the costs of repairs while the County pays for operating expenses.



## POLICE/FIRE SAFETY COMMUNICATIONS

### DESCRIPTION

Police/Fire Safety Communications serves as the City's emergency 911 dispatch center, which provides dispatch service to both the Police and Fire Departments.

### GOALS & OBJECTIVES

- The Safety Communications Center is scheduled for a much needed renovation and overhaul. Currently plans are being drawn to implement this renovation. The plan calls for work on the electrical needs and HVAC systems. A goal is to have this work completed in the current calendar year.
- Another goal for 2014 is to complete the hiring process to increase staff. Three new hires are set to begin training in 2014.

### SERVICE LEVELS

In 2013, the Safety Communications Center handled 278,438 Calls for Service (CFS) incidents. These incidents included both citizen-generated calls for service and officer/firefighter-generated calls for service. In addition, 166,584 calls came in through 9-1-1. The total for non 9-1-1 calls for Police and Fire was 170,179. The total number of telephone calls answered by the Safety Communications Center for 2013 was 352,244.

### 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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SAFETY:</b>				
<i><b>Police-Fire Communications Center:</b></i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Application Programmer	1.00	0.00	0.00	0.00
Computer Programmer Analyst	2.00	0.00	0.00	0.00
Database Administrator	0.00	3.00	3.00	3.00
Safety Communication Supervisor	2.00	2.00	2.00	2.00
Safety Communication Technician	51.00	52.00	51.00	50.00
Safety Communication Trainee	0.00	0.00	0.00	16.00
Secretary	1.00	1.00	1.00	0.00
Total Police-Fire Communications Center	57.00	58.00	57.00	72.00

## TRAFFIC ENGINEERING

### 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. Effective January 1, 2011, the Traffic Engineering Division is under 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.

	As of 12/31/10	As of 12/31/11	As of 12/31/12	Budget 2013
<b>By Department:</b>				
<b>PUBLIC SAFETY:</b>				
<i><b>Traffic Engineering:</b></i>				
Account Clerk	1.00	0.00	0.00	0.00
Cable & Line Utilityworker	1.00	0.00	0.00	0.00
Civil Engineer	1.00	0.00	0.00	0.00
Electronics Technician	5.00	0.00	0.00	0.00
Parking Meter Foreman	1.00	0.00	0.00	0.00
Parking Meterworker	1.00	0.00	0.00	0.00
Signal Line Foreman	1.00	0.00	0.00	0.00
Signal Lineworker	1.00	0.00	0.00	0.00
Traffic Engineer	1.00	0.00	0.00	0.00
Traffic Marker	5.00	0.00	0.00	0.00
Traffic Operations Supervisor	1.00	0.00	0.00	0.00
Traffic Sign Painter	1.00	0.00	0.00	0.00
Traffic Signal Supervisor	1.00	0.00	0.00	0.00
Traffic Signal Technician	1.00	0.00	0.00	0.00
Total Traffic Engineering	22.00	0.00	0.00	0.00

## **WEIGHTS AND MEASURES**

### **DESCRIPTION**

The primary function of the Weights and Measures Division is to see that equity prevails in all commercial transactions involving determination of quantity, delivery of correct weight, elimination of fraud and enforcement of laws relative to weights and measures. Weights and Measures tests gasoline pumps, small scales in grocery stores, scanning devices, prescription balances, dairy measurements, prepackaged goods and scales for weighing trucks in the City of Akron.

Per Akron City Council Ordinance 619-2006, the services of the Weights and Measures Division were outsourced to the Summit County Auditor's Office, Division of Weights and Measures. Services are provided on an annual, renewable contract basis. The amount budgeted here reflects payments to the County of Summit.

# **Public Service**

**DEPARTMENT OF PUBLIC SERVICE**  
**John Moore, Director of Public Service**  
**Phil Montgomery, Deputy Director of Public Service**

**DESCRIPTION**

The Department of Public Service is the largest City of Akron department and is staffed with approximately 30% of the municipal workforce. The Department provides water and sewer utilities, maintains streets, parks, public facilities, the motorized equipment fleet and pick-up of waste and recyclable materials. This Department also provides all recreational services and performs all engineering activities. In addition, both municipal golf courses and the City-owned airport are part of this Department.

**BUDGET COMMENTS**

The 2014 Operating Budget funds 586.50 full-time positions for the Department of Public Service. Funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.



# SERVICE

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
AIRPORT	655,702	283,703	473,495	745,100
BUILDING MAINTENANCE	5,604,717	3,019,174	1,804,888	10,201,770
CUSTOMER SERVICE	1,342,756	597,751	0	
ENGINEERING BUREAU	7,405,037	4,903,588	4,600,856	5,109,780
ENGINEERING SERVICES	167,952	192,895	232,069	215,860
GOLF COURSE	1,692,913	1,439,479	1,348,629	1,325,520
HIGHWAY MAINTENANCE	7,870,303	7,891,011	9,604,139	9,676,380
LANDFILL	592,403	578,598	546,256	600,000
MOTOR EQUIPMENT	9,102,692	9,022,055	9,020,955	8,996,870
OFF-STREET PARKING	5,052,608	5,149,402	4,676,751	4,836,500
OIL AND GAS	536,305	250,899	235,018	225,580
PARKS MAINTENANCE	3,224,485	3,352,231	4,004,140	3,450,960
PLANS AND PERMITS	290,800	175,936	193,870	129,810
PUBLIC WORKS ADMINISTRATION	336,569	395,283	451,284	430,670
RECREATION	6,397,996	2,204,851		
RECYCLING	1,083,345	1,187,507	1,224,691	1,193,990
SANITATION	10,287,410	9,060,176	18,518,954	11,126,880
SERVICE DIRECTOR'S OFFICE	610,792	510,015	1,398,848	6,874,560
SEWER	35,502,407	39,685,961	40,219,792	61,724,590
STREET AND HIGHWAY LIGHTING	4,194,721	3,057,789	6,122,518	6,687,020
STREET CLEANING	13,493,731	6,990,020	16,473,878	16,161,780
WATER	38,678,154	28,178,768	21,602,589	25,113,650
CUSTOMER SERVICE REQUEST	577,388	268,858	284	
HOUSING	1,500,555	692,009	0	
TRAFFIC ENGINEERING	2,037,771	2,340,963	2,439,446	2,490,920
DOWNTOWN DISTRICT HEATING SYSTEM	9,402,399	9,105,878	3,417,140	2,900,750
PUBLIC SERVICE - NON-OPERATING	82,304,203	72,010,150	86,233,036	36,988,080
<b>Total for Department:</b>	<b>249,946,112</b>	<b>212,544,950</b>	<b>234,843,525</b>	<b>217,207,020</b>

# SERVICE

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Personal Services				
Labor	31,804,505	29,580,862	27,812,412	29,105,140
Fringe Benefits	17,829,281	16,001,421	14,867,151	17,816,300
<b>Total: Personal Services</b>	<b>49,633,786</b>	<b>45,582,283</b>	<b>42,679,562</b>	<b>46,921,440</b>
Other				
Current Expenditures - Other	64,960,790	77,076,678	95,098,055	78,902,020
Income Tax Refunds/Tax Share			0	235,000
Utilities Expenses	12,186,916	10,729,298	12,403,700	10,372,630
Debt Service	23,673,887	22,594,185	32,520,985	34,463,460
Insurance	966,752	1,011,030	940,898	970,600
State/County Charges	1,430,529	1,020,972	988,218	1,014,500
Rentals and Leases	2,795,603	3,661,575	3,949,352	3,198,710
Interfund Service Charges	72,866,636	33,985,267	23,415,355	21,858,360
<b>Total: Other</b>	<b>178,881,113</b>	<b>150,079,005</b>	<b>169,316,563</b>	<b>151,015,280</b>
Capital Outlay				
Capital Outlay	21,431,213	16,883,662	22,847,400	19,270,300
<b>Total: Capital Outlay</b>	<b>21,431,213</b>	<b>16,883,662</b>	<b>22,847,400</b>	<b>19,270,300</b>
<b>Total for Department:</b>	<b>249,946,112</b>	<b>212,544,950</b>	<b>234,843,525</b>	<b>217,207,020</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2014

	Personal Services	Other	Capital Outlay	Total
General Fund	8,734,840	15,916,720	98,000	24,749,560
Special Revenue Fund	10,190,860	42,650,340		52,841,200
Capital Projects	163,260	12,765,630	13,616,000	26,544,890
Enterprise Fund	20,965,430	72,542,990	5,556,300	99,064,720
Internal Service Fund	6,867,050	7,139,600		14,006,650
<b>Total for Department:</b>	<b>46,921,440</b>	<b>151,015,280</b>	<b>19,270,300</b>	<b>217,207,020</b>



# SERVICE

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2011 Actual Expenditures	2012 Actual Expenditures	2013 Actual Expenditures	2014 Original Budget
Capital Projects	81,516,980	21,151,125	20,444,364	26,544,890
Enterprise Fund	95,279,378	107,791,822	109,142,384	99,064,720
General Fund	34,392,693	23,933,264	30,586,502	24,749,560
Internal Service Fund	16,236,005	13,694,683	13,597,338	14,006,650
Special Revenue Fund	22,521,056	45,974,057	61,072,937	52,841,200
<b>Total for Department:</b>	<b>249,946,112</b>	<b>212,544,950</b>	<b>234,843,525</b>	<b>217,207,020</b>

## DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2011 Actual Employees	2012 Actual Employees	2013 Actual Employees	2014 Budgeted Employees
General Fund	143.500	101.100	113.000	115.000
Special Revenue Fund	114.150	100.200	116.000	124.000
Capital Projects	0.750	1.500	0.000	0.000
Enterprise Fund	263.600	222.700	233.500	263.500
Internal Service Fund	77.000	77.000	77.000	84.000
<b>Total for Department:</b>	<b>599.000</b>	<b>502.500</b>	<b>539.500</b>	<b>586.500</b>

**AIRPORT DIVISION****Stephen A. Dubetz, P.E., P.S., Manager****DESCRIPTION**

During 2012, the City of Akron entered into an agreement with Summit Airport Services, LLC dba Summit Air to maintain and operate the Akron Fulton Municipal Airport.

**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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SERVICE:</b>				
<i><b>Airport:</b></i>				
Airport Maintenance Worker	1.00	0.00	0.00	0.00
Airport Supervisor	1.00	0.00	0.00	0.00
Equipment Operator	1.00	0.00	0.00	0.00
Total Airport	3.00	0.00	0.00	0.00

## **BUILDING MAINTENANCE DIVISION**

**Gary Arman, Manager**

### **DESCRIPTION**

The Building Maintenance Division is responsible for the maintenance of all City-owned buildings, park buildings, recreation equipment and parking facilities.

### **GOALS & OBJECTIVES**

- Implement a comprehensive inspection process for our fire apparatus and elevator fire recall functions in 2014.
- Review custodial work sections for optimum work load distribution for 2014.

### **SERVICE LEVELS**

In 2013, the Building Maintenance Division completed various improvements and daily maintenance to the City's public facilities. The division always strives to optimize man hour usage and supplies. The Building Maintenance Division successfully addressed and remediated all Public Employee Risk Reduction Program (PERRP) violations identified for 2013.

### **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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i><b>Building Maintenance:</b></i>				
Building Electrician	1.00	1.00	1.00	1.00
Building Maintenance Foreman	1.00	1.00	1.00	1.00
Custodial Foreman	1.00	1.00	1.00	1.00
Custodian	13.00	11.00	13.00	13.00
Facilities & Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Manager	0.50	1.00	1.00	1.00
Heating & Air Conditioning Repairer	1.00	2.00	1.00	1.00
Maintenance Repairer	5.00	4.00	3.50	4.50
Recreation Supervisor	0.00	0.50	0.00	0.00
Semi-Skilled Laborer	2.00	2.00	2.00	2.00
Total Building Maintenance	25.50	24.50	24.50	25.50



## CUSTOMER SERVICE DIVISION

### DESCRIPTION

The Customer Service Division provides the City's animal control services, supervises the court-ordered community service program participants, coordinates special projects and enforces the nuisance control ordinances to include weed control, junk vehicles, zoning, graffiti and right-of-way obstructions. During 2012, the Customer Service Division was re-assigned from the Department of Public Service to the Department of Neighborhood Assistance.

### 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:

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i>Customer Service:</i>				
Animal Control Warden	2.00	0.00	0.00	0.00
Building Permits Supervisor	1.00	0.00	0.00	0.00
Customer Complaint Clerk	1.00	0.00	0.00	0.00
Customer Service Coordinator	1.00	0.00	0.00	0.00
Customer Service Inspector	4.00	0.00	0.00	0.00
Customer Service Request Agent	0.00	0.00	0.00	0.00
Deputy Service Director	0.00	0.00	0.00	0.00
Operations Research Analyst	0.00	0.00	0.00	0.00
Public Projects Crew Leader	1.00	0.00	0.00	0.00
Public Works Manager	0.00	0.00	0.00	0.00
Pumping System Mechanic	1.00	0.00	0.00	0.00
Total Customer Service	11.00	0.00	0.00	0.00

## **ENGINEERING BUREAU**

**James Hewitt, Acting Manager**

### **DESCRIPTION**

The Engineering Bureau is responsible for the design and construction activities related to City streets, sidewalks, sewer and water utilities, bridges, facilities and properties. The Engineering Bureau oversees Airport, Civil Engineering, Landfill Oversight, Oil and Gas Well Operations, and Street and Highway Lighting.

### **GOALS & OBJECTIVES**

- Implement the drawing archiving scope of services developed in 2013 by December 31, 2014, subject to obtaining necessary funding.
- Establish/create an Engineering Bureau position to serve as the main point of contact to oversee WPCLF loans, and act as a resource to other engineers in the Bureau. Complete by December 31, 2014.

### **SERVICE LEVELS**

In 2013, the Engineering Bureau updated its scheduling software to include Microsoft Projects, which allows for a consistent exchange of knowledge between the Bureau's office, its field staff and consultants. The software went live in the fourth quarter of 2012 and the staff continues to receive training on how to properly use the new technology.

Numerous webinars and educational training sessions were provided during 2013. These opportunities consistently stimulate new ideas and technological advances which the Department can incorporate into the design and construction process.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SERVICE:</b>				
<i><b>Engineering Bureau:</b></i>				
Account Clerk	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	4.00
Cartographer	1.00	1.00	1.00	1.00
Cashier	0.00	0.00	0.00	1.00
City Engineer	1.00	0.00	0.00	0.00
Civil Engineer	4.00	4.00	5.00	7.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Drafter	1.00	1.00	1.00	1.00
Engineering Construction Manager	1.00	1.00	1.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	3.00	3.00	3.00	3.00
Engineering Technician	17.00	17.00	15.00	15.00
Equal Employment Officer	0.00	0.00	1.00	1.00
GIS Technician	0.00	0.00	0.00	2.00
Landscape Technician	1.00	1.00	1.00	1.00
Plans And Permits Manager	0.00	0.00	1.00	1.00
Secretary	3.00	3.00	3.00	0.00
Senior Engineer	5.00	5.00	4.00	4.00
Survey Projects Supervisor	1.00	0.00	0.00	0.00
Surveyor	0.00	0.00	1.00	1.00
Water & Sewers Systems Manager	0.00	1.00	1.00	1.00
Total Engineering Bureau	41.00	40.00	41.00	46.00

## **ENGINEERING SERVICES DIVISION**

**Stephen A. Dubetz, P.E., P.S., Manager**

### **DESCRIPTION**

The Engineering Services Division includes the Civil Engineering, Landfill, Oil and Gas and Street and Highway Lighting divisions. The Division provides civil and electrical engineering for the operation and maintenance of City streets, expressways, parks and airport. It also provides administrative services for the City's natural gas well operations, oil and gas mineral rights leasing, and landfill operations.

### **GOALS & OBJECTIVES**

- Continue to utilize mobile computing for field access to the City network to enable on-site checking of whether or not the appropriate permit has been issued for work observed.
- Continue to research available hardware, software and training to enable reviewing and marking comments on drawings viewed on large computer/TV screens.

### **SERVICE LEVELS**

Engineering Services performed reviews of construction submittals from City Central Services, Zoning and the Bureau of Engineering.

### **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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i>Engineering Services:</i>				
Engineering Technician	2.00	2.00	2.00	2.00
Total Engineering Services	2.00	2.00	2.00	2.00



## **GOLF COURSE DIVISION**

**Dante D'Andrea, Golf Operations Coordinator**

### **DESCRIPTION**

The Golf Course Division owns and operates the J. Edward Good Park Golf Course and the Mud Run Golf Course and Training Facility. The Good Park Golf Course is an 18-hole facility with a pro-shop, clubhouse and full banquet facilities to accommodate golf outings. The Mud Run Golf Course is a 9-hole course that is home to the First Tee of Akron program. The amenities include a clubhouse with a pro-shop, snack bar and banquet facility. The Training Facility includes a driving range and several practice greens and chipping areas.

### **GOALS & OBJECTIVES**

- Continue to improve the website and Point of Sale systems to better market the facilities and be able to accommodate tee-times online by June 1, 2015.
- Increase green initiative research and use environmentally safe products on the greens at the golf courses by June 1, 2015.

### **SERVICE LEVELS**

The Golf Course Division acquired more email addresses through its website and Point of Sale system and created a database to communicate with customers and ultimately increase revenues. During 2013, both Good Park and Mud Run Golf courses hosted numerous tournaments, golf outings and local high school matches.

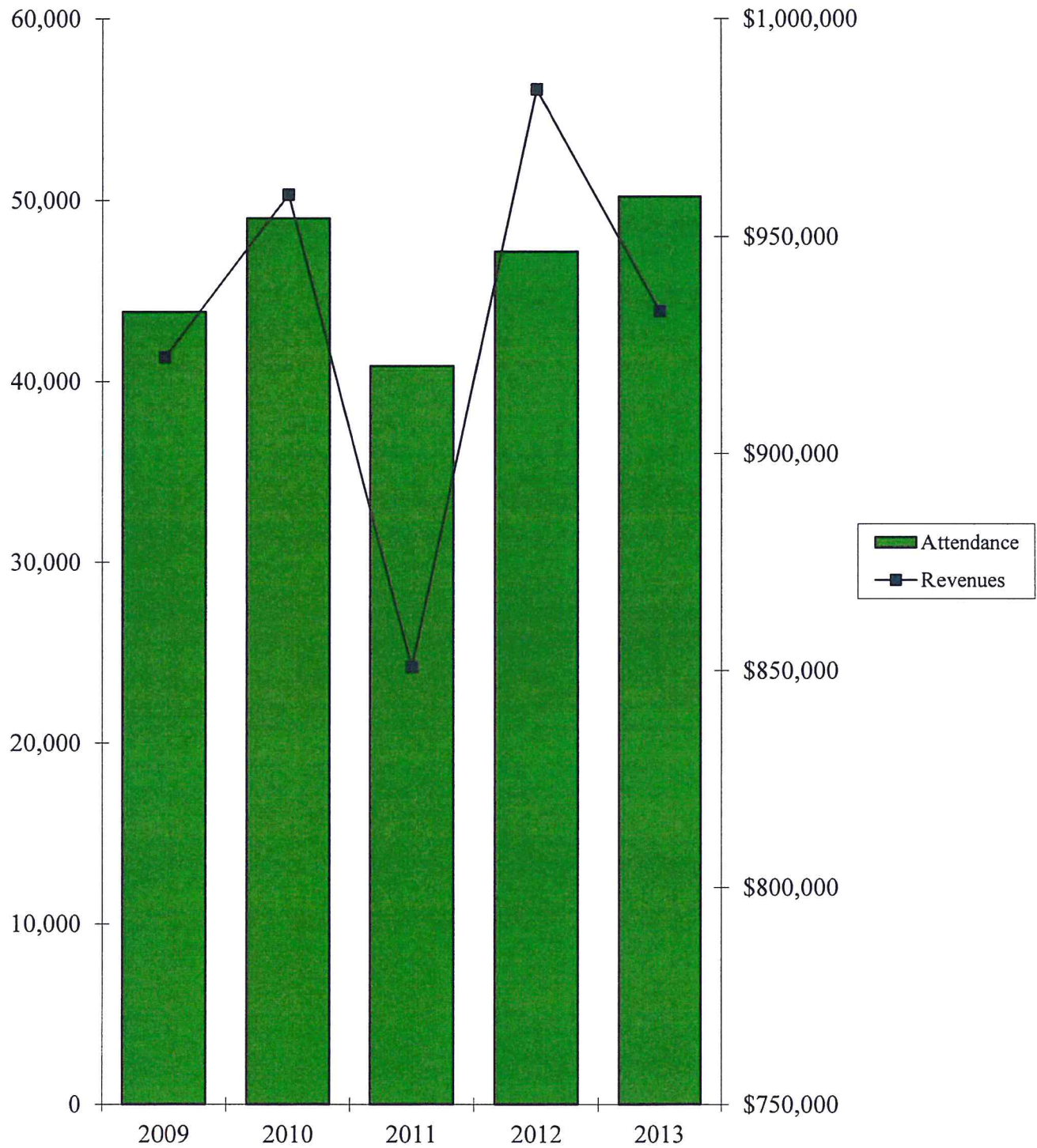
### **STAFFING**

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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<b><i>Golf Course:</i></b>				
Golf Course Superintendent	0.00	1.00	1.00	1.00
Golf Course Supervisor	0.00	0.00	0.00	1.00
Golf Operations Coordinator	1.00	1.00	1.00	1.00
Greenskeeper	1.00	0.00	0.00	0.00
Laborer	0.00	1.00	1.00	1.00
Total Golf Course	2.00	3.00	3.00	4.00



**MUD RUN AND GOOD PARK GOLF COURSES**  
**2009 - 2013**  
**ATTENDANCE & REVENUES**



**HIGHWAY MAINTENANCE**  
**Steven C. Batdorf, Superintendent**

**DESCRIPTION**

The Highway Maintenance Division is responsible for maintaining approximately 900 miles of streets, expressways and bridges within the City of Akron. This work includes fence and guardrail maintenance, crash attenuator maintenance and repairs, pavement repairs, expressway mowing, bridge maintenance, roadway crack sealing, street resurfacing and snow and ice control. In addition, Highway Maintenance performs street restoration repairs for the City's Water and Sewer divisions and maintains the thousands of trees, shrubs and plant beds that have been installed and planted along the City's expressway system in recent years.

**GOALS & OBJECTIVES**

Bid and complete all resurfacing and pavement maintenance projects by August 1, 2014. The projects include milling surfaces, resurfacing of streets, crack sealing, and road rejuvenation.

**SERVICE LEVELS**

The Highway Maintenance Division resurfaced 17.4 miles of roadways and strip patched 2.6 miles of roadways throughout the city in 2013. It performed 212,705 square yards of roadway preventive maintenance (sealing, patching, paving) and restored and repaired 849 permanent pavement restorations from Water and Sewer Utility repairs. Highway Maintenance patched and repaired 77,418 potholes and performed 3,969 customer service work requests for various jobs throughout the year. On the expressway system, 300 storm water inlets were cleaned before winter; all berms, medians, and ramps were swept as needed throughout the summer months. Highway Maintenance also trained all employees in high speed and low speed work zone safety, PPE (Personal Protective Equipment), lockout/tagout-control of hazardous energy, snow and ice control, crane and bucket truck operation (ACRT), utility line OUPS procedures, and hazard communication.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SERVICE:</b>				
<i><b>Highway Maintenance:</b></i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	13.00	14.00	17.00	21.00
Highway Maintenance Emergency Worker	2.00	3.00	3.00	3.00
Highway Maintenance Foreman	3.00	3.00	3.00	3.00
Highway Maintenance Superintendent	1.00	1.00	1.00	1.00
Landscaper	6.00	4.00	5.00	6.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Mason	4.00	4.00	4.00	4.00
Master Equipment Mechanic Foreman	0.00	0.00	0.00	1.00
Public Works Supervisor	3.00	3.00	5.75	2.00
Semi-Skilled Laborer	18.00	14.00	16.00	15.00
Storekeeper	1.00	1.00	1.00	1.00
Tree Trimmer	1.00	1.00	1.00	1.00
Total Highway Maintenance	54.00	50.00	58.75	61.00

## **MOTOR EQUIPMENT DIVISION**

**Jeffrey A. Walck, Motor Equipment Superintendant**

### **DESCRIPTION**

The Motor Equipment Division is responsible for the maintenance and repair of the City's motorized equipment fleet. The division operates three locations to maintain the 1,900 piece fleet. The bureau provides fuel to all City vehicles, and sells fuel to Summit County and other miscellaneous operations. The division participates in the acquisition of new City equipment by assessing needs, developing specifications, analyzing competitive bids and recommending purchases.

### **GOALS & OBJECTIVES**

- Motor Equipment will develop a defined hydraulic oil maintenance program to reduce maintenance and operating costs. Hydraulic oil system flushing and filtering will be done on all medium and heavy duty Public Works equipment. This will save the City dollars in oil costs and improve the longevity of components. This will be a Green Initiative for the City of Akron Green Print Team.

### **SERVICE LEVELS**

The Motor Equipment Division provides preventive maintenance and mechanical repairs along with the Municipal Wash services.

Motor Equipment's use of retreaded tires over new tires continues to increase. In some cases, the application of retreaded tires costs only a third of the price of comparable new tires.



## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b><u>PUBLIC SERVICE:</u></b>				
<b><i>Motor Equipment:</i></b>				
Customer Service Request Agent	1.00	1.00	1.00	1.00
Equipment Mechanic	13.00	13.00	12.00	14.00
Equipment Mechanic Foreman	3.00	3.00	3.00	4.00
Equipment Serviceworker	1.00	1.00	1.00	1.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Fire Equipment Foreman	1.00	1.00	1.00	1.00
Fire Equipment Mechanic	2.00	2.00	3.00	3.00
Master Equipment Mechanic	6.00	7.00	7.00	6.00
Master Equipment Mechanic Foreman	1.00	1.00	0.00	0.00
Master Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Master Fire Equipment Mechanic	3.00	3.00	3.00	3.00
Motor Equipment Superintendent	1.00	1.00	1.00	1.00
Welder	2.00	2.00	2.00	2.00
Total Motor Equipment	36.00	37.00	36.00	38.00



## **OFF-STREET PARKING DIVISION**

**Gary Arman, Manager**

### **DESCRIPTION**

The Off-Street Parking Division is responsible for providing parking facilities and meters throughout the city.

### **GOALS & OBJECTIVES**

- In 2013, the City's Off-Street Parking Division expanded the parking meters downtown to encompass the new 401 Lofts Complex.

### **SERVICE LEVELS**

The Off-Street Parking Division operates and maintains (via contract) eight parking garages and several surface lots with more than 8,000 total parking spaces, as well as over 1500 parking meters.

### **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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<b><i>Off-Street Parking:</i></b>				
Deputy Service Director	0.20	0.00	0.00	0.00
Facilities Maintenance Manager	0.50	0.00	0.00	0.00
Total Off-Street Parking	0.70	0.00	0.00	0.00

## OIL AND GAS DIVISION

Stephen A. Dubetz, P.E., P.S., Manager

### DESCRIPTION

The Oil and Gas Division is responsible for the operation, maintenance and regulatory compliance of the 13 city-owned oil and gas wells and the leasing of City oil and gas mineral rights.

### GOALS & OBJECTIVES

- Continue to review proposed leases of city-owned oil and gas mineral rights and send suggested lease terms to the Service Director within five business days of receipt.

### SERVICE LEVELS

The City's oil and gas well system consists of 13 well heads, seven tank batteries, and underground piping near the intersection of Akron Peninsula and Bath Roads.

### 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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i><b>Oil &amp; Gas:</b></i>				
Permit Inspector	1.00	1.00	1.00	1.00
Public Works Engineering Services Manager	0.50	0.50	0.50	0.50
Secretary	1.00	1.00	0.00	0.00
Total Oil & Gas	2.50	2.50	1.50	1.50

**PARKS MAINTENANCE**  
**John Nutter, Superintendent**

**DESCRIPTION**

The Parks Maintenance Division is responsible for providing and maintaining clean, safe and functional park facilities for the citizens of Akron. The Division is responsible for mowing grass, controlling weeds, planting flowers, cleaning parking lots and athletic courts and picking up litter and debris. The Division also maintains all City-owned ball fields. Parks Maintenance assists in many special events sponsored by the city of Akron working closely with other departments to ensure success of events. In addition, Parks Maintenance is responsible for tree trimming and removal and assisting with snow and ice control activities on City property.

**GOALS & OBJECTIVES**

To completely rebuild Colonial Salt ball field and 4 ball fields at Vaughn Road complex in preparation of Gay Games.

**SERVICE LEVELS**

Parks maintenance continues to provide services to maintain Akron's Urban Forest which provide many benefits to the public. It maintains green spaces which benefit public health and conserves natural ecosystems for people and animals.

**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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<b><i>Parks Maintenance:</i></b>				
Account Clerk	1.00	0.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	1.00
Equipment Operator	10.00	10.00	11.00	11.00
Golf Course Maintenance Worker	0.00	1.00	1.00	1.00
Landscaper	3.00	3.00	4.00	4.00
Parks Maintenance Foreman	1.00	1.00	1.00	1.00
Public Works Supervisor	3.00	3.00	2.00	2.00
Parks Maintenance Supt	0.00	0.00	1.00	1.00
Semi-Skilled Laborer	4.00	4.00	5.00	5.00
Tree Trimmer	2.00	2.00	5.00	5.00
Total Parks Maintenance	24.00	24.00	31.00	31.00

## PLANS AND PERMITS

### DESCRIPTION

The Plans and Permits Center is responsible for the distribution and administrative support of all plans submitted by developers, consultants, contractors and the general public in the City of Akron and the issuance of permits for proposed plans. The Plans center is also responsible for the issuance of house numbers, curb cutting and restoration permits, over-sized load moving permits, sidewalk permits, sewer connection and repair permits, street opening permits, street occupancy permits, pit bull registration and water services.

### SERVICE LEVELS

Plans and Permits issued 1,156 permits in 2013.

### 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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i>Plans &amp; Permits:</i>				
Permit Clerk	1.00	0.00	1.00	1.00
Plans & Permits Manager	1.00	1.00	0.00	0.00
Total Plans & Permits	2.00	1.00	1.00	1.00



**PUBLIC WORKS ADMINISTRATION**  
**Paul E. Barnett, Public Works Manager**

**DESCRIPTION**

Public Works Administration is responsible for managing and providing clerical support for all divisions within the Public Works Bureau. The Public Works Bureau oversees Building Maintenance, Highway Maintenance, Parks Maintenance, Sanitation Services (including Recycling), Street Cleaning, and Motor Equipment. Among the Bureau's primary responsibilities are managing snow and ice control, storm damage cleanup, trash pickup and disposal, leaf removal and street repairs.

**GOALS & OBJECTIVES**

- Bid, award, and complete all resurfacing and pavement maintenance projects by August 1, 2014. This program includes milling surfaces and resurfacing, crack sealing, and rejuvenation of streets.
- Develop a defined hydraulic oil maintenance program to reduce maintenance and operating costs. Hydraulic oil system flushing and filtering will be done on all medium and heavy duty Public Works equipment. This will save the city dollars in oil costs and improve the longevity of components. This will be a Green Initiative for the city of Akron Green Print Team.
- Redefine all the leaf removal maps due to the new ward boundary changes. This will be a large undertaking and will require route optimization software. We will select a vendor, train staff, perform analysis, and produce new maps by September 30, 2014.

**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.

	As of	As of	As of	Budget
By Department:	12/31/11	12/31/12	12/31/13	2014
<b><u>PUBLIC SERVICE:</u></b>				
<b><i>Public Works Administration:</i></b>				
Account Clerk	1.00	1.00	1.50	0.00
Administrative Assistant	0.00	0.00	0.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00
Messenger	1.00	1.00	1.00	1.00
Operations Research Analyst	0.00	1.00	1.00	1.00
Public Works Manager	0.70	0.70	0.70	0.70
Secretary	0.50	0.50	0.50	0.00
Total Public Works Administration	4.20	5.20	5.70	5.70



## **RECREATION BUREAU**

### **John Valle, Director of Neighborhood Assistance**

#### **DESCRIPTION**

The Recreation Bureau provides a wide variety of recreational activities such as City-wide sports and athletic programs, special events, performing and creative arts, and senior citizen activities.

During 2012, the Recreation Bureau was re-assigned from the Department of Public Service to the Department of Neighborhood Assistance.

#### **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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i><b>Recreation:</b></i>				
Community Events Coordinator	1.00	0.00	0.00	0.00
Health Education Specialist	1.00	0.00	0.00	0.00
Recreation Manager	1.00	0.00	0.00	0.00
Recreation Supervisor	15.00	0.00	0.00	0.00
Secretary	2.00	0.00	0.00	0.00
Senior Program Coordinator	1.00	0.00	0.00	0.00
Total Recreation	21.00	0.00	0.00	0.00

## **SANITATION – RECYCLING DIVISION**

**Robert L. Harris Jr., Superintendent**

### **DESCRIPTION**

The Recycling Division is responsible for the curbside collection of residential recyclable materials in the City of Akron. This division collects items such as metal cans, plastic bottles, glass bottles, mixed paper, corrugated cardboard, white paper, etc. Rigid plastics marked #1 thru #7 are collected. The division is also responsible for public awareness promotion of waste-reduction practices.

### **GOALS & OBJECTIVES**

- In 2014, the Division will decrease the amount of trash residue below 30% going to the WM Recycle Center. Recycle education will play an important part to reduce the trash residue rate. This action will include getting a recycle article printed in the newspapers with the Akron Beacon Journal, West Side Leader, and The Reporter for public awareness.

### **SERVICE LEVELS**

The Recycling Division of Sanitation collaborated with the Downtown Akron Partnership (DAP) and Summit/Akron Solid Waste Management Authority (SASMWA) and provided recycling service to downtown businesses.

### **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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b><u>PUBLIC SERVICE:</u></b>				
<b><i>Recycling Bureau:</i></b>				
Collection Foreman	1.00	0.00	0.00	0.00
Equipment Operator	6.00	6.00	5.00	6.00
Public Works Supervisor	0.00	1.00	1.00	1.00
Sanitation Services Superintendent	0.25	0.25	0.25	0.25
Total Recycling Bureau	7.25	7.25	6.25	7.25

## **SANITATION – COLLECTION DIVISION**

**Robert L. Harris Jr., Superintendent**

### **DESCRIPTION**

The Sanitation Division is responsible for the curbside collection and disposal of residential solid waste in the City of Akron. This Division has entered into a new era, converting from a manual pickup service to an automated collection pickup system. The Division is also responsible for trash pickup and snow removal services for the elderly and disabled, white goods appliance service, tire pickup service, bulk item pickup service, miss/mess miscellaneous floater truck service and the litter container pickup service at selected Akron Metro bus stops and downtown bus shelter locations. Approximately 23% of the City of Akron's solid waste is collected by a private contractor annually. This Division is also responsible for public awareness/promotion of waste-reduction practices.

### **GOALS & OBJECTIVES**

- In 2014, the division will decrease the amount of trash residue below 30% going to the WM Recycle Center. Recycle education will play an important part to reduce the trash residue rate. This action will include getting a recycle article printed in the newspapers with the Akron Beacon Journal, West Side Leader, and The Reporter for public awareness.

### **SERVICE LEVELS**

The division collaborated with the Summit County Fiscal Office to receive notification of abandoned properties so trash and recycling carts can be collected. This project will continue into 2014.

### **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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i><b>Sanitation:</b></i>				
Collection Foreman	1.00	3.00	3.00	3.00
Equipment Operator	18.00	17.00	21.00	21.00
Sanitation Services Superintendent	0.75	0.75	0.75	0.75
Sanitation Serviceworker	10.00	10.00	10.00	10.00
Total Sanitation	29.75	30.75	34.75	34.75



## **SERVICE DIRECTOR'S OFFICE**

**John Moore, Director**

**Phil Montgomery, Deputy Director**

### **DESCRIPTION**

The Director of Public Service is responsible for establishing policies and providing direction for all bureaus and divisions within the Department of Public Service.

### **GOALS & OBJECTIVES**

- The Department of Public Service is heavily invested in incorporating the following three operating initiatives in 2014 in order to continue providing a high level of service to our citizens in the wake of the economic decline (lower revenues & budgets), a decline in staffing levels, and anticipated future cuts to state funding:
  - Consolidation/Collaboration: internal and external
  - Leveraging Assets: human and physical
  - Technology Enhancements: mobile computing and software/hardware upgrades

### **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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i><b>Service Director's Office:</b></i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Civil Engineer	0.00	1.00	0.00	0.00
Deputy Service Director	1.25	0.75	1.00	1.00
Downtown Operations Manager	0.00	0.00	1.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00
Operations Research Analyst	0.90	0.00	0.00	0.00
Recreation Supervisor	0.00	0.00	1.00	1.00
Secretary	1.00	0.00	0.00	0.00
Service Director	0.60	0.60	1.00	1.00
Total Service Director's Office	3.75	3.35	5.00	6.00

**SEWER BUREAU**  
**Brian Gresser, Manager**

**DESCRIPTION**

The Sewer Bureau includes Sewer Maintenance and Water Pollution Control (WPC). The Sewer Utilities Field Operations division ensures the proper operation of the storm water and sanitary sewer collection system. Water Pollution Control processes wastewater and returns it safely to the environment in accordance with EPA regulations and National Pollutant Discharge Elimination System (NPDES) permit requirements. The Divisions also perform O&M functions, reporting and monitoring of the NPDES permit requirements. The Sewer Bureau budget is the source for debt service payments associated with sewer-related improvements, including the long-term control plan, as well as other expenses including legal, interfund charges, etc.

**SERVICE LEVELS**

Water Pollution Control has always been a leader in continuous improvement and challenging traditionalized ways of doing things. Through its participation in the Akron Global Water Alliance (AGWA), it hopes to leverage installed assets and institutional knowledge to attract start-up companies in the water play to Akron. The long-term control plan for combined sewer overflows will dramatically expand the responsibilities of the Bureau, thus creating many new opportunities for optimization to help lessen the financial impact of this new infrastructure.



## **SEWER MAINTENANCE**

### **Rob Scarlatelli, Sewer Maintenance Superintendent**

#### **DESCRIPTION**

The Sewer Maintenance division operates and maintains the City of Akron's sewer collection system. The sewer collection system includes over 1,352 total miles of sanitary, storm and combined sewers that collect and transport sanitary and combined sewage to the Water Reclamation Facility on Akron-Peninsula Road. The storm water sewers collect and convey storm water to points of stream discharge. The overall collection system consists of main sewer lines, manholes, inlets, inlet leads, lateral connections, combined sewer overflow racks and overflows, pump stations, force mains and two storm detention tanks. In addition to the aforementioned items, this division also maintains dedicated ditches that receive storm water from dedicated storm sewers.

#### **GOALS & OBJECTIVES**

- Complete sewer cleaning and inspection of the 861-mile sanitary and combination sewer system that began in 2008.
- Prepare and distribute an informational brochure to residents describing what to do if they have sewer problems.

#### **SERVICE LEVELS**

In efforts to avoid duplication of work, Samsung Galaxy tablets are being utilized to perform manhole inspections and to capture sewer cleaning information as we clean and inspect the 861-mile sanitary and combination sewer system required by the Consent Decree.

## 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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i><b>Sewer Maintenance:</b></i>				
Account Clerk	1.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	2.00
Building Electrician	0.00	0.00	0.00	0.00
Civil Engineer	2.00	1.00	1.00	3.00
Engineering Project Coordinator	0.00	0.00	1.00	1.00
Engineering Technician	2.00	2.00	4.00	4.00
Equipment Mechanic	0.00	2.00	2.00	2.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	3.00	3.00	3.00	3.00
Laborer	0.00	1.00	0.00	1.00
Mechanical Inspector	1.00	0.00	0.00	0.00
Plant Electrician	0.00	0.00	1.00	1.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Pumping System Mechanic	4.00	4.00	5.00	5.00
Secretary	1.00	1.00	0.00	0.00
Service Director	0.10	0.10	0.00	0.00
Sewer Maintenance Dispatcher	4.00	4.00	4.00	4.00
Sewer Maintenance Foreman	1.00	1.00	2.00	2.00
Sewer Maintenance Superintendent	0.00	1.00	1.00	1.00
Sewer Maintenance Supervisor	1.00	2.00	2.00	2.00
Sewer Maintenance Worker	18.00	11.00	14.00	16.00
Sewer Serviceworker	13.00	15.00	15.00	15.00
Sewer Telemonitoring Technician	4.00	4.00	4.00	4.00
Water & Sewer Systems Manager	0.50	0.00	0.00	0.00
Total Sewer Maintenance	57.60	54.10	61.00	68.00

**SEWER - WATER POLLUTION CONTROL (WPC)**  
**Vince Zampelli, Wastewater Plant Superintendent**

**DESCRIPTION**

Water Pollution Control is responsible for the proper treatment of wastewater and the reuse of biosolids through anaerobic digestion and generation of electricity. The Division also performs water quality control throughout the sewer system and the wastewater treatment plant through a rigorous wastewater sampling, analysis and industrial pretreatment program.

**GOALS & OBJECTIVES**

- Operate and maintain the Water Reclamation Facility in such a manner to be eligible for a Gold Award (no effluent violations) from the National Association of Clean Water Agencies (NACWA).
- Replace the diversion gate at the Cuyahoga Street Storage Facility (CSSF). This improvement will reduce secondary bypass volume at the WRF through better utilization of the available storage volume at the CSSF.

**SERVICE LEVELS**

Water Pollution Control continues to outperform utilities of comparable size and operation. In 2013, the facility was awarded the Silver Award from NACWA for having fewer than 5 effluent exceedances and continues to further reduce operational expenses and explore opportunities to increase revenue.

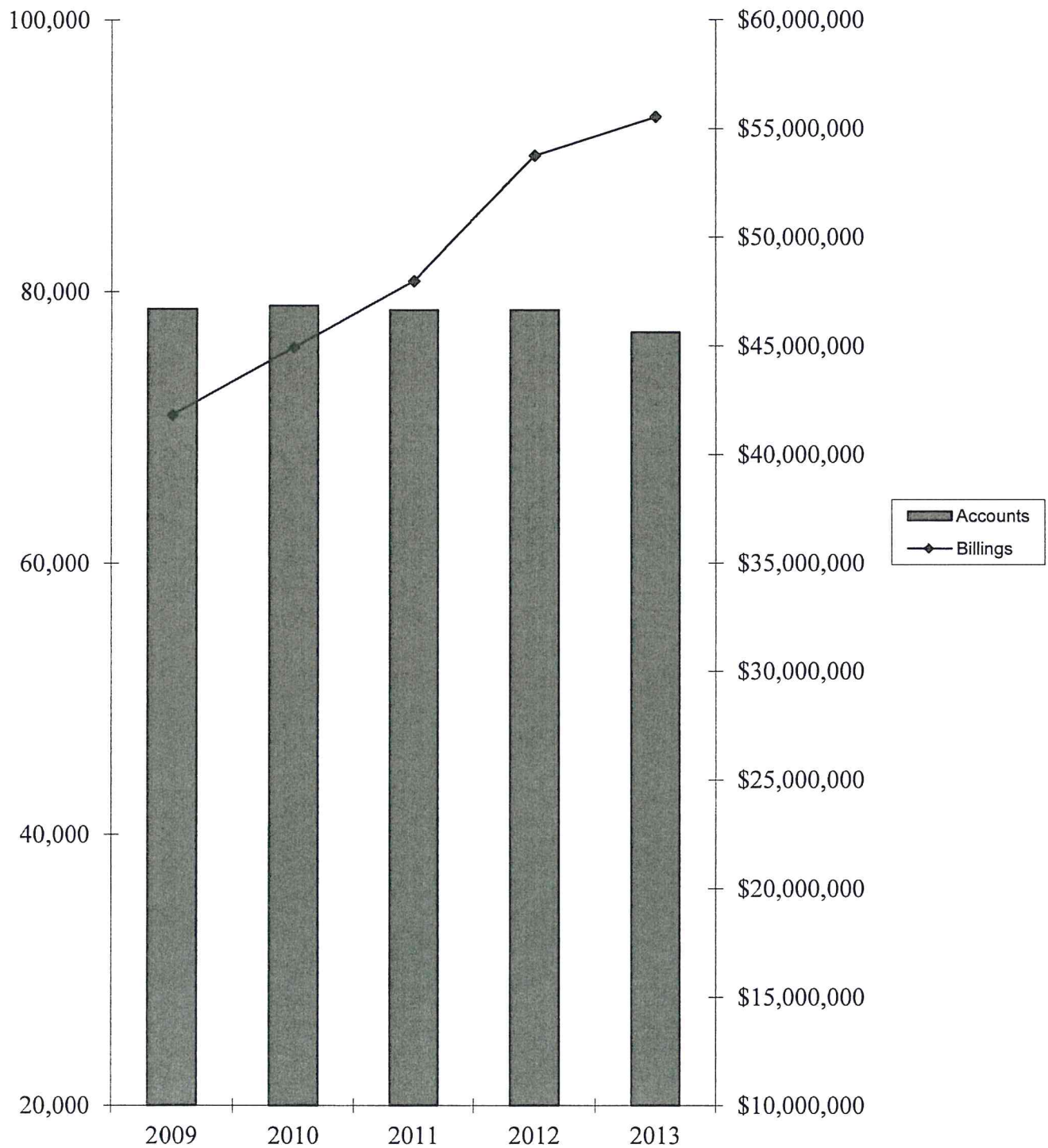
## STAFFING

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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SERVICE:</b>				
<b><i>Sewer - WPC:</i></b>				
Account Clerk	0.00	0.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	2.00
Applications Programmer	1.00	1.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
Environmental Services Aide	0.00	0.00	0.00	1.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst	1.00	0.00	0.00	0.00
Lab Analyst Wastewater	8.00	8.00	7.00	8.00
Planner/Scheduler-WPC	2.00	2.00	2.00	2.00
Plant Electrician	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	0.00
Senior Engineer	1.00	1.00	1.00	1.00
Sewer Bureau Manager	0.00	0.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Team Ldr.-Admin. & Tech-WPC	1.00	1.00	1.00	1.00
Team Ldr.-Environ. Compliance-WPC	0.00	0.00	1.00	1.00
Team Ldr.-Opns. & Maint.-WPC	2.00	2.00	2.00	2.00
Treatment Plant Mechanic	4.00	4.00	4.00	4.00
Treatment Plant Utilityworker	4.00	4.00	3.00	5.00
Treatment Process Controller	0.00	0.00	0.00	1.00
Wastewater Plant Lead Operator	5.00	9.00	6.00	7.00
Wastewater Plant Operations Foreman	2.00	2.00	0.00	0.00
Wastewater Plant Operator	6.00	2.00	4.00	6.00
Wastewater Plant Superintendent	0.00	0.00	1.00	1.00
Water Pollution Control Administrator	1.00	1.00	0.00	0.00
Total Sewer - WPC	44.00	43.00	41.00	49.00



**SEWER BUREAU**  
**2009 - 2013 NUMBER OF SEWER ACCOUNTS**  
**AND TOTAL ANNUAL DOLLARS BILLED**





## **STREET AND HIGHWAY LIGHTING DIVISION**

**James Hewitt, Acting Manager**

### **DESCRIPTION**

The Street and Highway Lighting Division is responsible for operation and maintenance of the City's street lighting system. The system consists of street lights on city streets and expressway lighting on State Route 8 and State Route 59. The City's Department of Finance arranges for payment for the electricity used by the City's street lighting system. The Ohio Department of Transportation is responsible for operation and maintenance of interstate lighting within Akron.

### **GOALS & OBJECTIVES**

- Review each maintenance or repair invoice and approve payment of appropriate costs within five business days of receiving the invoice.
- Issue each street lighting repair work order within two business days of receiving the problem report.

### **SERVICE LEVELS**

Although most of the street lights in Akron are owned, operated and maintained by the Ohio Edison Company, the City of Akron is responsible to pay Ohio Edison for repairs of those lights per Ohio Edison's Energy Savings Incentive Program. The Street Lighting Division reviews the resulting Ohio Edison repair invoices. The Division also issues work orders to Ohio Edison to repair problems with Ohio Edison owned lighting reported to the City.

A growing number of street lights, primarily expressway and light emitting diode (LED) lights, are owned by the City of Akron because LED street lights are not included in the Energy Savings Incentive Program. The Street Lighting Division prepares bid documents to select private contractors to maintain and repair City owned street lights, and manages the resulting contracts. Contracts for assessed street lighting are separate from contracts for unassessed street lighting. City owned unassessed street lights are primarily expressway lighting and lighting on bridges.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SERVICE:</b>				
<i><b>Street &amp; Highway Lighting:</b></i>				
Administrative Assistant	0.00	0.00	0.00	0.50
Airport Supervisor	0.00	1.00	1.00	1.00
Deputy Service Director	0.20	0.00	0.00	0.00
Public Works Engineering Services Manager	0.50	0.50	0.50	0.50
Public Works Manager	0.10	0.10	0.10	0.10
Secretary	0.50	0.50	0.50	0.00
Service Director	0.20	0.20	0.00	0.00
Total Street & Highway Lighting	1.50	2.30	2.10	2.10

## STREET CLEANING DIVISION

Kevin Miller, Superintendent

### DESCRIPTION

The Street Cleaning Division is responsible for street sweeping, expressway sweeping, emptying street litter containers, providing leaf removal and providing snow and ice removal from primary and residential streets within the City limits. The division also responds to emergency cleanups of accidental spills of building materials and litter. In addition, the division is responsible for the removal of all carcasses within the City right-of-ways.

### GOALS & OBJECTIVES

- Street Cleaning will explore different methods and processes to reduce, recycle, or reclaim the stream of sweeping material and debris collected in 2014.

### SERVICE LEVELS

In 2013, the Street Cleaning Division began the process of installing an Automated Vehicle Location (AVL) system in the Division's sweeper fleet to increase efficiency and resolve customer complaints.

### 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.

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i>Street Cleaning:</i>				
Account Clerk	1.00	1.00	0.50	0.00
Administrative Assistant	0.00	0.00	0.00	0.50
Broommaker-Equipment Operator	4.00	2.00	4.00	4.00
Equipment Operator	20.00	20.00	19.00	21.00
Landscaper	2.00	1.00	1.00	2.00
Master Equipment Operator	1.00	0.00	0.00	0.00
Public Works Manager	0.20	0.20	0.20	0.20
Public Works Supervisor	3.00	2.00	2.25	2.00
Semi-Skilled Laborer	6.00	7.00	9.00	10.00
Street Cleaning Superintendent	0.00	0.00	1.00	1.00
Total Street Cleaning	37.20	33.20	36.95	40.70

## **WATER SUPPLY BUREAU**

**Jeff Bronowski, Water Supply Manager**

### **DESCRIPTION**

The Water Supply Bureau is broken down into four distinct divisions: Water Supply Administration, Water Distribution (formerly Water Utilities Field Operations), Water Plant (formerly Water Supply) and Water Shed. These four divisions work closely to provide the citizens of Akron and the metropolitan Akron area with an uninterrupted supply of high-quality drinking water and essential field operations, customer service and engineering.

### **SERVICE LEVELS**

The Water Supply Bureau has been following recommendations of a blue ribbon committee, action plans and the continuous improvement initiative on an on-going basis in an effort to provide the best possible service while reducing expenses. The Bureau is re-engineering itself to become a world-class, cost-effective organization that rivals the best private-sector operators. Successful implementation of best practices relies on on-going cooperation between management and the bargaining units.

## **WATER ADMINISTRATION**

**Jeff Bronowski, Water Supply Manager**

### **DESCRIPTION**

Water Administration is the administrative staff under the direction of the Public Utilities Manager, who is responsible for the direction and oversight of the four water and two sewer divisions.



## GOALS & OBJECTIVES

- Complete design of the new Water Distribution Division Facility taking into account improving customer service, employee productivity, automation and technology.
- Operate and maintain the Akron Water Supply Bureau through out 2013 in a manner to insure we comply and not exceed any EPA drinking water quality standards.
- Establish at least one collaborative agreement or consortium with another governmental entity or business to provide a source of revenue to lower Water Bureau Operating costs.

## SERVICE LEVELS

The Ohio EPA has approved the Akron Water Plant to accept other water plants coagulant residuals for drying. During 2014 the Water Plant is expected to begin accepting the residuals and generating revenue.

## 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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SERVICE:</b>				
<i><b>Water Bureau Administration:</b></i>				
Assistant Law Director	1.00	1.00	1.00	1.00
Deputy Service Director	0.10	0.00	0.00	0.00
Operations Research Analyst	0.10	0.00	0.00	0.00
Public Utilities Manager	0.00	0.00	0.00	0.00
Service Director	0.10	0.10	0.00	0.00
Total Water Bureau Administration	1.30	1.10	1.00	1.00

## **WATER DISTRIBUTION**

**Rick Forsythe, Water Distribution Superintendent**

### **DESCRIPTION**

The Water Distribution Division operates and maintains the City's water distribution system. This system includes the underground network of force mains, transmission mains, feeder mains and local water mains and their associated valves, fire hydrants and service connections. It also includes the normal service storage reservoirs, the high-service booster pumping stations and their corresponding standpipes and elevated tanks.

### **GOALS & OBJECTIVES**

- Construction of a new water distribution facility at the Triplett Municipal Center.
- Install emergency power generator facilities at four critical water pump stations within the water distribution system.
- Establish at least one collaborative agreement or consortium with another governmental entity or business to provide a source of revenue to lower Water Operating costs.

### **SERVICE LEVELS**

The Water Distribution Division continues to include non-automated work processes into DataStream. Mobile computers are being used in Water Distribution allowing crews to create, edit, and close work orders in the field.

### **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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>Budget 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SERVICE:</b>				
<i><b>Water Distribution:</b></i>				
Account Clerk	2.00	0.00	0.00	0.00
Accounts Analyst	1.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	1.00
APUB Trainer	1.00	0.00	0.00	0.00
Building Electrician	1.00	0.00	0.00	0.00
Business Services Administrator	1.00	0.00	0.00	0.00
Civil Engineer	3.00	2.00	1.00	1.00
Consumer Services Clerk	20.00	2.00	3.00	3.00
Domestic Meter Reading Supervisor	1.00	1.00	1.00	1.00
Engineering Project Coordinator	1.00	0.00	0.00	0.00
Engineering Technician	15.00	14.00	13.00	13.00
Equipment Mechanic	2.00	2.00	2.00	2.00
Equipment Operator	2.00	4.00	5.00	5.00
Fire Hydrant Maintenance Worker	3.00	3.00	3.00	3.00
Industrial Meterworker	6.00	5.00	4.00	4.00
Maintenance Repairer	1.00	1.00	0.00	0.00
Master Equipment Operator	2.00	2.00	2.00	2.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Pumping System Mechanic	2.00	2.00	2.00	3.00
Regulatory Compliance Coordinator	0.00	0.00	1.00	1.00
Secretary	6.00	1.00	1.00	0.00
Senior Engineer	0.00	0.00	1.00	1.00
Sewer Maintenance Worker	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Treatment Plant Utilityworker	0.00	0.00	0.00	1.00
Utilities Accounting Supervisor	1.00	0.00	0.00	0.00
Utilities Office Supervisor	3.00	0.00	0.00	0.00
Water & Sewer Systems Manager	0.50	0.00	0.00	0.00
Water Customer Serviceworker	7.00	8.00	8.00	9.00
Water Distribution Crew Leader	2.00	2.00	5.00	5.00
Water Distribution Dispatcher	3.00	4.00	3.00	3.00
Water Distribution Foreman	3.00	3.00	3.00	3.00
Water Distribution Lead Dispatcher	0.00	0.00	1.00	1.00
Water Distribution Superintendent	0.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00
Water Maintenance Worker	22.00	20.00	20.00	24.00
Water Meter Supervisor	1.00	1.00	1.00	1.00
Water Supply Maintenance Foreman	0.00	0.00	1.00	1.00
Total Water Distribution	117.50	83.00	87.00	94.00

## **WATER PLANT**

**Jeff Bronowski, Water Supply Manager**

### **DESCRIPTION**

The Water Plant manages, operates and maintains the City's watershed lands and reservoirs in Portage and Geauga Counties and the drinking water treatment plant located at Lake Rockwell in Portage County. The Division's mission is to provide consumers with an ample supply of safe, potable and high-quality drinking water that exceeds all regulatory requirements at affordable rates.

### **GOALS & OBJECTIVES**

- Operate and maintain the Akron Water Supply Bureau throughout 2014 in a manner to insure the City complies and does not exceed any EPA drinking water quality standards.
- Continue to establish consortium with another governmental entity for purchasing of water treatment chemicals to take advantage of economies of scale thus lowering water plant operating costs.

### **SERVICE LEVELS**

In 2013, the Water Plant Division did not exceed any drinking water quality standards set by the EPA. Also, Water Supply is reporting all EPA Monthly Operating Reports electronically and EPA Sample Submission Reports via the new e-business reporting interface to streamline reporting requirements.

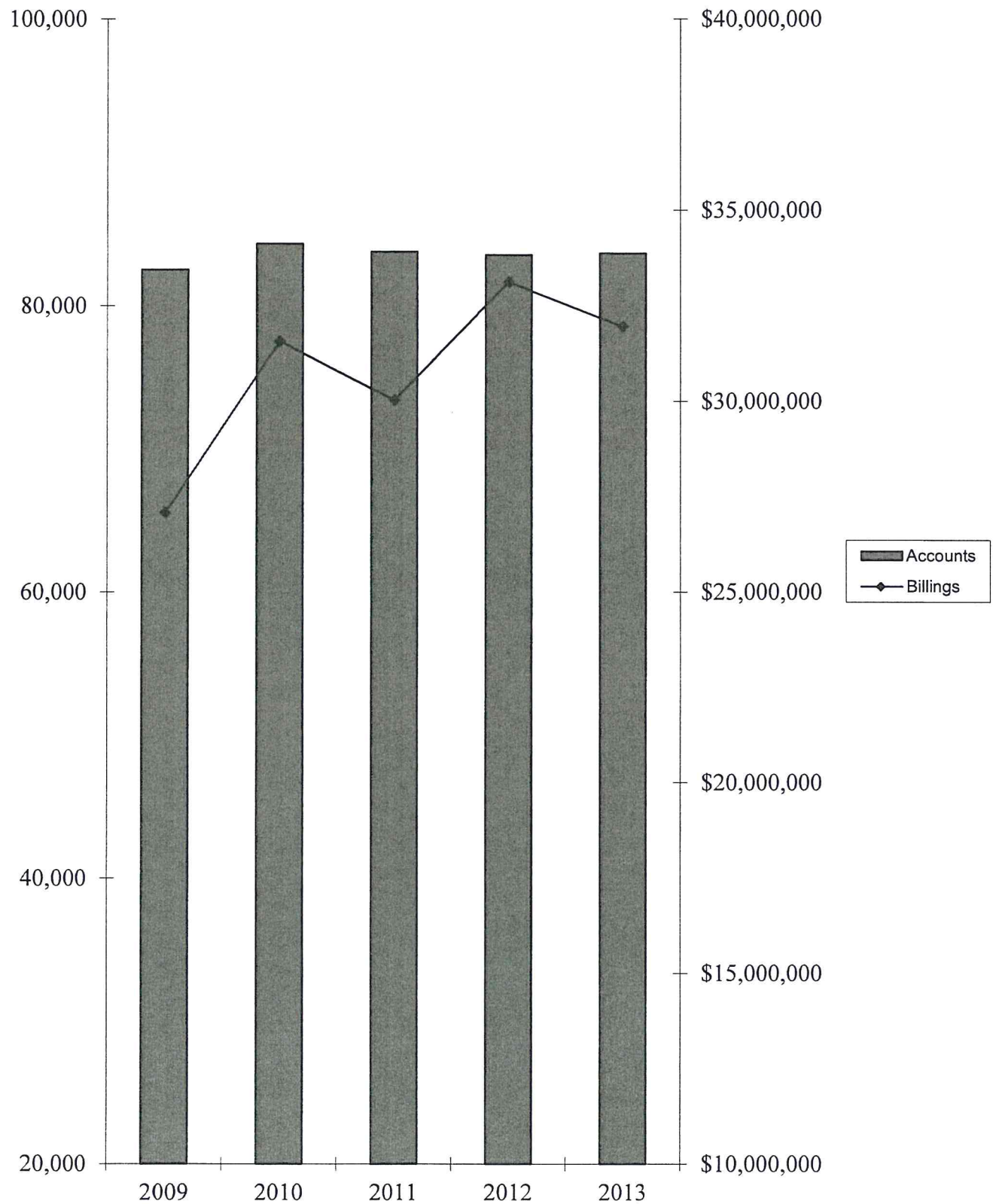


## STAFFING

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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>Budget 12/31/13</b>	<b>Budget 2014</b>
<b><i>Water Plant:</i></b>				
Account Clerk	1.00	2.00	2.00	0.00
Administrative Assistant	0.00	0.00	0.00	2.00
Civil Engineer	0.00	2.00	1.00	2.00
Drafter	1.00	1.00	1.00	2.00
Equipment Operator	0.00	1.00	1.00	1.00
Forestry Worker	1.00	1.00	1.00	1.00
Lab Analyst Water	4.00	5.00	5.00	5.00
Laborer	2.00	0.00	0.00	0.00
Master Equipment Operator	1.00	0.00	0.00	0.00
Plant Electrician	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	1.00	1.00
Semi-Skilled Laborer	2.00	0.00	0.00	0.00
Senior Engineer	1.00	0.00	1.00	1.00
Treatment Plant Utilityworker	1.00	3.00	4.00	4.00
Water Bureau Manager	0.00	0.00	1.00	1.00
Water Customer Serviceworker	1.00	0.00	0.00	0.00
Water Plant Lead Operator	4.00	4.00	8.00	8.00
Water Plant Maint. Supervisor	2.00	2.00	1.00	1.00
Water Plant Mechanic	2.00	2.00	2.00	2.00
Water Plant Operations Foreman	0.00	1.00	1.00	3.00
Water Plant Operator	7.00	6.00	5.00	8.00
Water Supply Manager	0.00	1.00	0.00	0.00
Water Supply Maintenance Foreman	0.00	0.00	1.00	1.00
Water Shed Assistant Superintendent	0.00	0.00	1.00	1.00
Watershed Ranger	3.00	1.00	1.00	1.00
Watershed Ranger Supervisor	1.00	3.00	0.00	0.00
<b>Total Water Plant</b>	<b>35.00</b>	<b>36.00</b>	<b>39.00</b>	<b>46.00</b>

**WATER BUREAU**  
**2009 - 2013 NUMBER OF WATER ACCOUNTS**  
**AND TOTAL ANNUAL DOLLARS BILLED**



## CUSTOMER SERVICE DIVISION

### DESCRIPTION

The Customer Service Division provides the City's animal control services, supervises the court-ordered community service program participants, coordinates special projects and enforces the nuisance control ordinances to include weed control, junk vehicles, zoning, graffiti and right-of-way obstructions. During 2012, the Customer Service Division was re-assigned from the Department of Public Service to the Department of Neighborhood Assistance.

### 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:

	As of 12/31/11	As of 12/31/12	As of 12/31/13	Budget 2014
<b>By Department:</b>				
<b>PUBLIC SERVICE:</b>				
<i>Customer Service:</i>				
Animal Control Warden	2.00	0.00	0.00	0.00
Building Permits Supervisor	1.00	0.00	0.00	0.00
Customer Complaint Clerk	1.00	0.00	0.00	0.00
Customer Service Coordinator	1.00	0.00	0.00	0.00
Customer Service Inspector	4.00	0.00	0.00	0.00
Customer Service Request Agent	0.00	0.00	0.00	0.00
Deputy Service Director	0.00	0.00	0.00	0.00
Operations Research Analyst	0.00	0.00	0.00	0.00
Public Projects Crew Leader	1.00	0.00	0.00	0.00
Public Works Manager	0.00	0.00	0.00	0.00
Pumping System Mechanic	1.00	0.00	0.00	0.00
Total Customer Service	11.00	0.00	0.00	0.00

## **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**

- Continue 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.
- Continue with the Sign Inventory Program, started in 2012, in order to increase efficiency and better utilize assets, meet new federal retro-reflectivity requirements, utilize technology and reduce unwarranted signage.
- Improve pedestrian safety through the completion of the Akron Public Schools Safe Routes to School Travel Plan. This includes testing of new technologies and operational changes: pedestrian scramble, pedestrian hybrid beacon (HAWK) and the Rectangular Rapid Flashing Beacon.

### **SERVICE LEVELS**

Traffic Engineering studied 34 traffic signalized intersections and removed 28 to reduce travel delay without compromising safety and achieved an annual cost savings of \$182,000.

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.

<b>By Department:</b>	<b>As of 12/31/11</b>	<b>As of 12/31/12</b>	<b>As of 12/31/13</b>	<b>Budget 2014</b>
<b>PUBLIC SERVICE:</b>				
<i><b>Traffic Engineering:</b></i>				
Account Clerk	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	1.00
Cable & Line Utilityworker	1.00	0.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00
Electronics Technician	5.00	4.00	4.00	5.00
Permit Clerk	0.00	1.00	0.00	0.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Lineworker	1.00	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00	1.00
Traffic Marker	4.00	4.00	5.00	5.00
Traffic Marking Foreman	1.00	1.00	1.00	1.00
Traffic Operations Supervisor	1.00	1.00	1.00	1.00
Traffic Sign Fabricator	0.00	0.00	1.00	1.00
Traffic Sign Painter	1.00	0.00	0.00	0.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic Technician	0.00	0.00	1.00	1.00
Total Traffic Engineering	20.00	18.00	21.00	22.00

## **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.

On November 5, 2013, the citizens of the City of Akron voted for Issue 4 giving the City authorization to donate the system to Akron Children's Hospital.

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# Glossary



## GLOSSARY OF TERMS

ABIA – Austen Bioinnovation Institute is a collaboration with the original founding members as follows: Summa Health System, Akron General Health System, Children’s Hospital, NEOMED (the school of medicine and pharmacy), and The University of Akron to bringing innovative minds together to create economic and personal vitality by inspiring patient-centered discovery and invention.

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

AGBA – Akron Global Business Accelerator which provides entrepreneurial support to technology-based start-ups in diverse fields, including: biomedical, energy, advanced materials, IT, instruments, controls and electronics.

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

BALANCED BUDGET – The budgeted expenditure/expense amounts do not exceed the actual year-end accumulated fund balance plus current year estimated revenues.

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
	76	Rentals and Leases	76000 - 76999
Capital Outlay	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.

FDA – United States Food and Drug Administration

FREE BALANCE – The accumulated cash balance less encumbrances. The term is used interchangeably with the encumbered balance.

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) – The City’s Information Technology division; a part of the Finance Department.

MOU – Memorandum of Understanding

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

NEOMED – Northeast Ohio Medical University

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

PGA – Pro Golfers Association

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.

STEM – Science, Technology, Engineering and Mathematics

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.

UNEMCUMBERED BALANCE – The accumulated cash balance less encumbrances. The term is used interchangeable with free balance.

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.

WATECH – Entrepreneurship and Partnership Center for Water Technologies



