

2017 Budget Plan

City of Akron, Ohio



DANIEL HARRIGAN, MAYOR





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Akron
Ohio**

For the Fiscal Year Beginning

January 1, 2016

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, 2016.

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.

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Introduction

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CITY OF AKRON, OHIO
ELECTED AND APPOINTED OFFICIALS

MAYOR

Daniel Horrigan

CABINET MEMBERS

Diane L. Miller-Dawson – Director of Finance
Steve Fricker – Deputy Director of Finance
James Hardy – Chief of Staff
Annie McFadden – Deputy Chief of Staff
Eve V. Belfance – Director of Law
John O. Moore – Director of Public Service
Chris D. Ludle – Deputy Director of Public Service
Jason Segedy – Director of Planning and Urban Development
Adele Dorfner Roth – Deputy Director of Planning and Urban Development
Donald Rice – Director of Human Resources
Marco S. Sommerville – Deputy Mayor for Intergovernmental Affairs and Senior Advisor
Samuel D. DeShazor – Deputy Mayor for Economic Development
Charles A. Brown – Deputy Mayor for Public Safety
John W. Valle – Director of Neighborhood Assistance
Christine R. Curry – Director of Communications
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
Bruce Kilby – 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
Zack Milkovich – Tenth Ward

COUNCILMEN-AT-LARGE

Jeff Fusco
Linda F. R. Omobien
Veronica Sims

PRESIDENT OF CITY COUNCIL

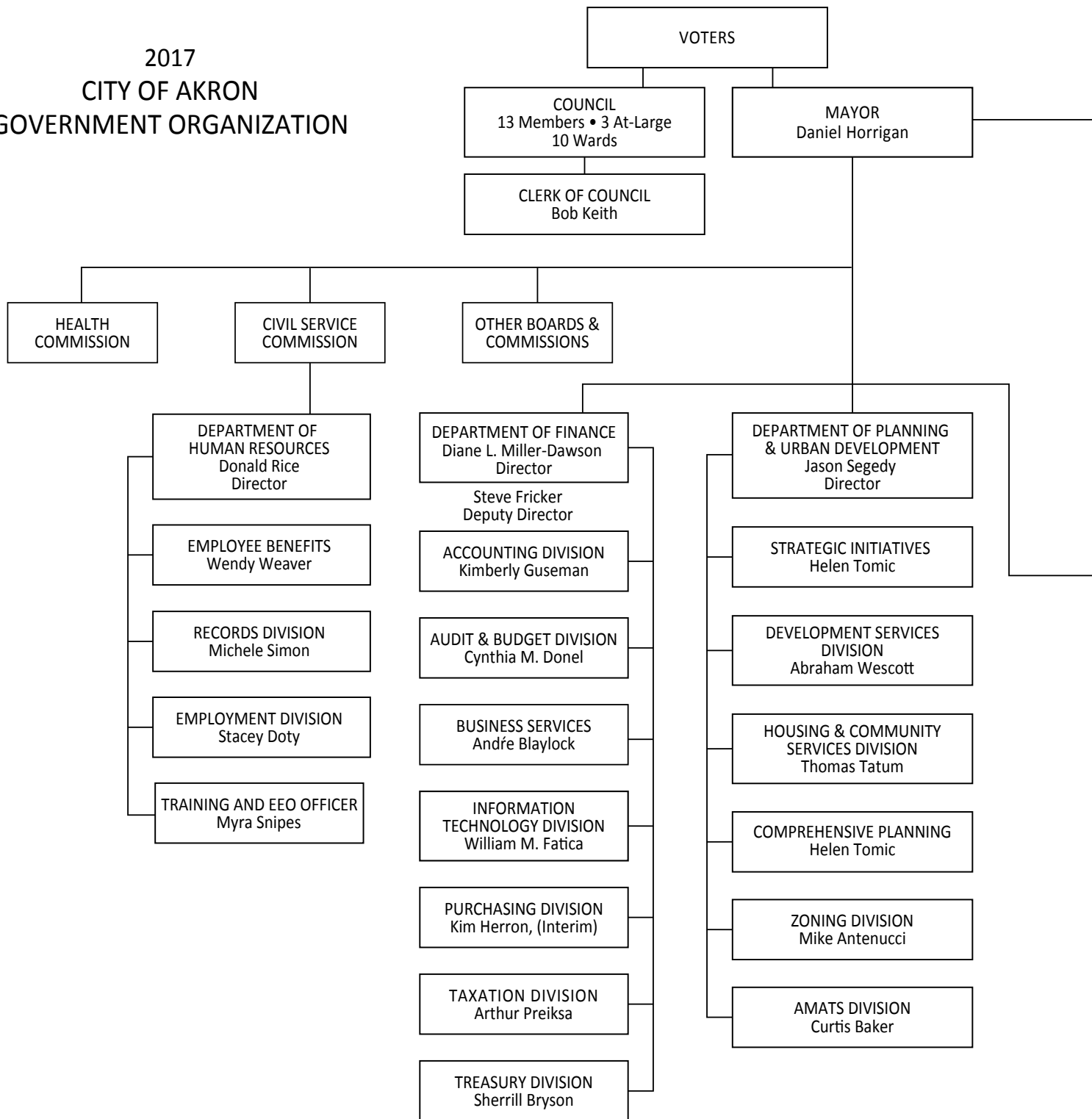
Marilyn Keith

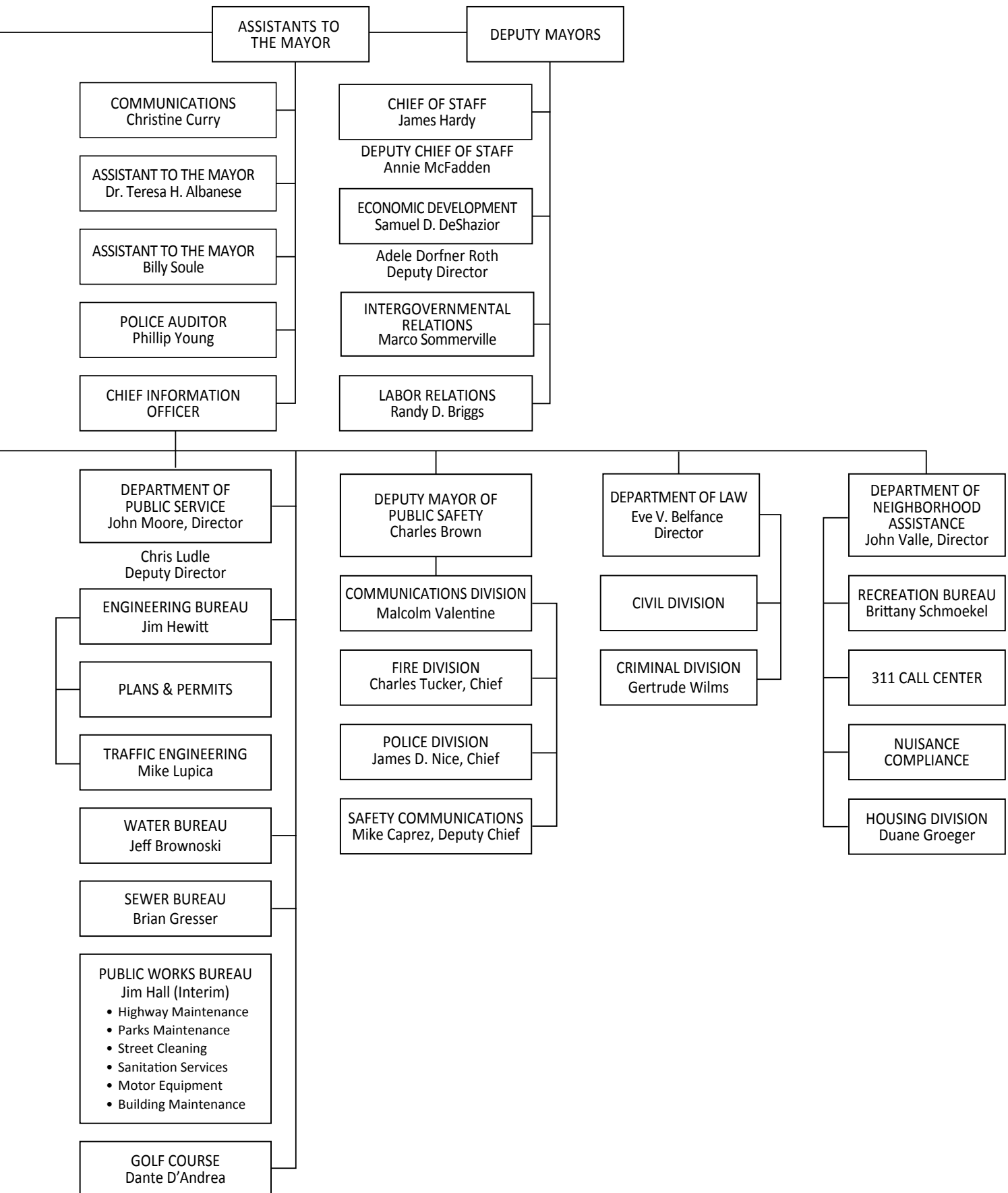
MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

Mike Freeman, Ward 9, Chair
Margo Sommerville, Ward 3, Vice Chair
Bob Hoch, Ward 6
Zack Milkovich, Ward 10
Linda F. R. Omobien, At Large

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2017
CITY OF AKRON
GOVERNMENT ORGANIZATION







City of Akron, Ohio

DANIEL HORRIGAN, MAYOR

May 2017

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

I am pleased to present the 2017 Operating Budget and I want to thank those who have worked hard to keep the City of Akron fiscally sound.

The 2017 net budget for operations and capital improvements totals approximately \$486 million. It reflects our commitment to creating and maintaining an environment of equity as it relates to education, income and health within the City of Akron (City).

The global economy is still 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 federal and state programs have continued to create uncertainty for the 2017 outlook and future years.

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. The 2017 budgeted full-time staff is 1,912 which includes replacement for some retirements and additional staff where necessary.

Akron's income tax collection, our largest source of revenue, continues to improve. Income tax collections increased 1.28% during 2015, yielding approximately \$126.27 million. In 2016, income tax collections increased 4.06% to \$131.39 million. For 2017, we are projecting a conservative increase of 2% to approximately \$134 million. While the increase in income tax revenue is a positive sign, the small gains do not offset the major cuts in funding we have received elsewhere.

The cut in the Local Government Fund, (LGF), announced by Governor John Kasich in 2011, continues to have a large impact on city operations. The Local Government Fund is an 82 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 had been kept by Democrat and Republican governors alike for over eight decades.

In Akron, 100% of the LGF money goes to pay for public safety, both the Police and Fire Departments' salaries, the biggest part of our general fund budget. For a historical comparison, the City received \$12.5 million in LGF distributions from the state in 2010 and we are budgeting only \$7.0 million for 2017. Reduced by \$5.5 million annually, it remains our fourth largest source of revenue in the City's General Fund. It is uncertain what the future distributions from LGF will be, but for now, the budget assumption for future years anticipates no further reductions.

Priorities and Initiatives for 2017

The City's top priorities for 2017 and future years are as follows: Education, income and health. Additionally, the City will effect positive change and growth in other areas as a result of addressing the issue of equity within our three target areas.

Education

The City of Akron is addressing the needs of its citizens and employers as we meet the skills gap that has plagued our workforce for many years. In answer to this challenge, the City of Akron has joined in partnership with Stark State College (Stark State), the County of Summit, the State of Ohio and the Greater Akron Chamber to construct Stark State College Akron beginning this year.

At a joint press conference with Stark State, the City of Akron and our other partners, we unveiled the Stark State College Akron renderings and mission. This May, 2016 announcement set in motion the creation of Akron's first, state-supported, independent community college focused solely on providing affordable, quality educational opportunities for both Akron and Summit County residents. We, along with our partners, believe Stark State's unique academic programming will help prepare students of all ages to succeed in our rapidly shifting economy, while connecting employers to an able and ready workforce, aligned specifically to their needs.

In reports commissioned by myself, and others, the divide between the level of training amongst Akron workers and the needs of regional employers has been cited numerous times. This "skills gap" has in many ways held us back from truly competing in a post-recession economy. It prevents capable workers from getting a better job with higher wages, and it restricts businesses from meeting market demands, limiting their growth. With the Stark State announcement, we began building a critical bridge that can help us close this gap.

During the October 31, 2016 groundbreaking ceremony, work officially began on Stark State Akron's campus construction. The facility will be a state-of-the-art 50,000 square foot facility housing associate degree and certification programs in careers ranging from healthcare to advanced manufacturing. Existing partnerships with industry, the Akron Public Schools, Akron Children's Hospital, and the City of Akron will grow and expand. This convenient downtown location offers ease of access both for commuter students, as well as Akron METRO bus riders.

As a result of the energy and excitement of the Stark State College Akron project, potential students began calling the college's main campus making inquiries regarding a wait-list for the Akron location. Stark State immediately increased their momentum and began touring potential sites with me and members of the cabinet to open a temporary satellite campus in Akron. The temporary location was set to accommodate a maximum enrollment of 1,000 students, with classes commencing January 1, 2017.

The enthusiasm of the students enrolled, along with the good news being shared by Stark State alumni who have been able to fine-tune skills or secure additional skills has further strengthened the support of our partners in Stark State College Akron. This will be the beginning of a journey that will lead students to secure the skills needed in high-demand jobs within our region, a four-year degree and beyond. This will help us address our City's need to increase our number of residents who have attained a post-secondary degree from 20.6% to at least 45%. This will be one of many steps needed to move our City forward as we strive for strong growth in our education, jobs and housing markets.

The City of Akron will also continue to work closely with the Akron Public Schools (APS), which is ranked one of the best of Ohio's eight urban districts, to help them promote their assets and ability to prepare students for the workforce and for postsecondary education. Within our district, there are many challenges. These challenges include: 1) effectively serving a high-need student population; 2) population decline; 3) flight to suburban districts; and 4) flight in and out of charter schools. We must work together as a team to conquer perceptions and pave the way for increased collaboration with stakeholders in the region.

In fall of 2017, APS is launching a new model for the schools that will utilize community partners to create and introduce students to a variety of college and career options. This effort begins with a Freshman Academy at North High School which will help guide students toward career paths and the Academy of Health Human Services and the Academy of Global Technology and Business. During the 2019-2020 academic year, all APS high schools will have Freshman Academies and career academies for students in grades 10 through 12.

It is the unanimous view of the City, the school district and our stakeholders that strong performing schools serving the post-secondary and career choices of students within the district will positively impact stability and growth in our community.

Income

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 PhD's in science, and Akron has the highest concentration of new patents of any region in the state.

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 U.S. 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.

The Bit Factory, funded in part with a \$150,000 grant from the Burton D. Morgan Foundation, opened in the AGBA in 2014 and offers free office space and mentoring programs for technology entrepreneurs. The Bit Factory will be part of the future Bits and Atoms Innovation Center, which plans to open in 2019.

As a part of our international economic development, the City has been successful in attracting over thirty companies to Akron from Europe, Asia and Israel. We believe that bringing over 5,000 jobs to the City and the region will lead to long term job stability as well as additional job growth. Through a forward thinking group of City employees, the City created Akron Global Water Alliance (AGWA). The City recognizes that water is an important asset and recently hosted a two-day event welcoming over five Israeli companies to the event.

The City was very successful in working to retain two important businesses – Goodyear Tire and Rubber as well as Bridgestone-Firestone. It is a priority of this administration to identify those existing businesses that are poised for growth and partner with them to thrive. While our national and international business attraction programs have yielded strong results, we know our strongest economic growth will come locally. My administration is in the early stages of a strategic review of our economic and neighborhood development strategy; aligning our planning and economic activities to achieve a higher return on investment.

Health

Like many urban centers in the United States today, Akron faces significant challenges in the area of health and health equity. I have promised my constituents that my administration will look long and hard at three major areas of concern within our community: infant mortality, gun violence and opiate addiction.

Within two zip codes in our City, the disparity within rates of infant mortality between African-Americans and Caucasians is among the highest in the State of Ohio. In Central and West Akron, 14 out of every 1,000 African-American babies born, die before their first birthday, as compared to a rate of 5.7 out of every 1,000 for Caucasians.

To reduce these numbers, the City continues to work across sectors to implement interventions that will identify those mothers most at-risk, and support them with coordinated, culturally competent services. Moving forward with this effort and increasing the momentum gained from our regions' inaugural Health Equity Summit in 2016, I created a Health Equity Ambassador position to more deliberately coordinate our efforts with a stronger focus on reducing racial disparities in premature birth and infant mortality.

Our City of Akron is fortunate to have Tamiyka Rose join our team as an advisor to me and Dr. Terry Albanese, Assistant to the Mayor for Education, Health, and Families. Ms. Rose will concentrate her efforts and expertise on policy initiatives and lead our efforts in this critical area. She is a former Vice President of Government Relations for The MetroHealth System and has significant experience and insight that will be invaluable in helping us tackle these issues as a community. We are also fortunate to have financial support from Akron Children's Hospital, Summa Health, and Cleveland Clinic/Akron General to help partially fund the position for two years.

As a member of Mayors Against Gun Violence, I continue to join forces with other Mayors across the country and stay in front of gun violence by educating our citizens and securing the support and buy-in needed to eliminate this growing problem in many of our communities across the U.S.

Many community leaders, including members of the clergy, City Council, Mothers Against Gun Violence and others continue to take a stand with me on this issue, vowing to offer support and ideas. All agree the initiative to stop gun violence is about saving lives.

Cities continue to bear the brunt of gun violence, with little to no resources from state and federal agencies. I am committed to doing everything we can to curb the further spread of violence and ensure a safe and secure community for all our residents. Our hope is to secure a location, along with additional sponsors to host a gun buy-back program in 2017. Our efforts for a program in 2016 was stalled by funding obstacles, however, we remain diligent and optimistic on having a program in the near future. Subsequently, we have established a Youth Violence Task Force to review and make recommendations on the problem. To date, we have hired a consultant to strategically advise us and facilitate our initiative addressing youth violence.

In recent years, our state, county, and city have seen an alarming increase in the number of opiate addicted community members and related overdoses. In 2016, our city was hit hard with an outbreak of opiate overdoses and deaths beginning in July, with 301 overdoses and 28 deaths by the month's end.

In response, I directed our Police Department to train our officers by the end of August 2016 on how to use the antidote Narcan. By August 31, all Akron patrol cars were equipped with the antidote, and police officers, on the street, were trained in how to use it. It has made a significant difference, and every day we see our police officers and EMT's saving lives.

While the year of overdoses and deaths related to opiate/heroin abuse in 2016 was overwhelming, we continue to develop ways to decrease these numbers. Year-to-date, we have documented 46 suspected opiate/heroin induced deaths in the city – true numbers will be confirmed following completed autopsy reports.

Akron is in the process of establishing Quick Response Teams (QRT) in 2017. These teams will be comprised of a police officer, a medic, and treatment counselor, who will reach out to those who have overdosed. They will offer treatment resources, to the overdose victim and the family.

The QRT model has proven success in Ohio – such as Hamilton County where the QRT resulted in a 35% reduction in overdoses, and an 80% success rate in getting individuals into treatment.

We continue looking at additional ways to educate our community on the detrimental effects to our safety, health and economy due to the increased usage and availability of opiates. Our Akron Police Department, Akron Fire Department, Summit County Public Health Department, Summit County Alcohol, Drug, and Mental Health Board, and area agencies serving members of this high risk population have joined forces to develop ways to treat this growing problem.

Conclusion

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 and retain jobs, to protect our neighborhoods, and see them develop. We are proud of our City and the City employees who are committed to providing excellent levels of services our residents deserve.

We are pleased that outside organizations, like Brookings Institute, have recognized that we stand head and shoulders above cities also struggling in this difficult economic time. I believe our City is poised for a bright future, one in which we grow and innovate, focusing on the notion that a thriving Akron is good for the entire region. So many individuals and families who live within greater Akron rely on our City.

I will turn to our research university partner to jumpstart our local economy. Patent activities, and retention of those with advanced degrees, are key performance indicators for cities on the rise. This is why I will continue to seek unprecedented collaboration with the University of Akron; as we all have come to learn and know – a strong four-year degree granting, research university equates, maintains and boosts a city.

Whether they are employees, business owners or entrepreneurs; we all have a vested interest in a vibrant and prosperous Akron. As we strive daily to reinvent and reinvest in the City of Akron, our city will become a first-choice destination where people of all ages come to live, eat, work and play. Hence, we must jointly, with due diligence and deliberateness break down all barriers – both geographically and socially to avoid our community from being held back.

We have our share of challenges, as do all cities, however, we continue to face them directly each day and change them to opportunities.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Horrigan", followed by a horizontal line.

Daniel Horrigan
Mayor



City of Akron : 2017 Strategy Map

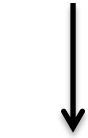
DANIEL HARRIGAN
MAYOR



Improve Service Through...

- Innovation & Efficiency
- Equity & Inclusion
- Integrated Communications

Strategic Priorities



Enterprise Goals



Enterprise Progress Indicators/ Metrics

1. Education & Workforce Development	2. Economic Development & Neighborhoods	3. Health & Civic Wellness	4. Operational Efficiency
<p>1.1 Promote partnerships that will increase educational attainment across the board.</p> <p>1.2 Invest in innovation.</p> <p>1.3 Capitalize on, and support, the strengths of the employees of the City of Akron.</p>	<p>2.1 A new strategic plan for Economic Development.</p> <p>2.2 Attract and retain jobs and people.</p> <p>2.3 Continue work on strategic plan for Downtown.</p> <p>2.4 Prioritize housing</p> <p>2.5 Promote resident-driven neighborhood planning.</p> <p>2.6 Build upon "Welcoming City" work.</p>	<p>3.1 Seek reduction in premature births in priority neighborhoods.</p> <p>3.2 Respond to opiate addiction epidemic through collaboration.</p> <p>3.3 Promote violence prevention.</p> <p>3.4 Promote place-making and improved public spaces.</p> <p>3.5 Support and engage our citizens.</p>	<p>4.1 Enhance and grow revenue.</p> <p>4.2 Control expenses.</p> <p>4.3 Technology, Leverage assets, Consolidation. (T.L.C.)</p> <p>4.4 Appropriately monetize assets.</p> <p>4.5 Break out of our silos.</p> <p>4.6 Reduce overall costs of CSOs.</p>
<p>1.1.1 Establish stronger relationship with CONEXUS.</p> <p>1.1.2 Ensure collaboration between institutions of higher learning & workforce leaders by establishing regular meetings</p> <p>1.2.1 Initiate plan to coordinate "smart city" initiatives.</p> <p>1.2.2 Establish availability of LEAN/Six Sigma facilitation and training city-wide.</p> <p>1.3.1 Establish management and leadership training opportunities available to all City of Akron employees.</p> <p>1.3.2 Establish Mayor's Administrative Council (M-level and above) and host at least two meetings.</p>	<p>2.1.1 Initiate the process for a new Economic Development strategic plan.</p> <p>2.2.1 Establish baseline metrics for economic and population growth.</p> <p>2.3.1 Initiate Phase II of the strategic plan for Downtown. Continue to implement Phase I recommendations.</p> <p>2.4.1 Public reveal of housing strategy recommendations, begin implementation.</p> <p>2.4.2 Implement city-wide residential tax abatement program.</p> <p>2.5.1 Develop criteria, and an internal workgroup, to meet with neighborhood organizations.</p> <p>2.6.1 Continue to partner on "Welcoming" plan w/ IIA and prepare to implement accompanying policies.</p>	<p>3.1.1 Initiate public engagement campaign on prematurity and its link to infant mortality.</p> <p>3.1.2 Establish common goals and metrics across sectors to reduce prematurity.</p> <p>3.2.1 Implement Quick Response Teams (QRTs) in partnership with ADM Board.</p> <p>3.3.1 Host a gun buy-back event in the City.</p> <p>3.3.2 Apply for planning grant to address youth violence prevention</p> <p>3.4.1 Partner to implement <i>Reimagining the Civic Commons</i> improvements.</p> <p>3.5.1 Initiate a <i>Citizen's Institute</i> to engage residents in how their city operates.</p> <p>3.5.2 Pass a comprehensive non-discrimination ordinance.</p>	<p>4.1.1 Each department will grow their revenues by at least 1%.</p> <p>4.2.1 Each department will decrease expenses by at least 1%.</p> <p>4.3.1 Each department will complete at least one T.L.C. project.</p> <p>4.3.2 Fully utilize collaboration with Summit County OIT to improve performance management and technology services.</p> <p>4.4.1 Evaluate and initiate the monetization process.</p> <p>4.5.1 Establish a workgroup to improve the contract process.</p> <p>4.6.1 Submit a 2nd consent decree amendment to federal court for approval.</p> <p>4.6.2 Pursue new financing tools.</p>

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 four nationally recognized hospital systems: Cleveland Clinic Akron General (CCAG), Summa, Akron Children's Hospital, and Select Specialty Hospital. Both CCAG 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. Select Specialty Hospital provides comprehensive, specialized care for patients with acute or chronic respiratory disorders.

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 Children's Museum, where families can explore interactive exhibits designed to inspire imagination.

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

POPULATION			
Year	City	County	PMSA *
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 HOUSEHOLD INCOME AND BENEFITS AS OF 2015
AKRON METROPOLITAN STATISTICAL AREA

Income Group	Percent
\$-0- - \$14,999	22.4
\$15,000 - \$34,999	28.1
\$35,000 - \$49,999	15.0
\$50,000 - and over	34.5

Median Household Income \$34,512

Source: U. S. Bureau of Census, American Community Survey 5-Year Estimates

PER CAPITA MONEY INCOME AND
MEDIAN HOUSEHOLD INCOME

County/ Reporting Area	2010 Per Capita Income	2010 Median Household Income
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

City:	Seat of Summit County Became a township on December 6, 1825 Incorporated as a town on March 12, 1836	
Population:	199,110 (2010 Census)	
Square Miles:	Approximately 62	
Form of Government:	Strong Mayor/Council	
Land Use:	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%
Major Employers:	Summa Health System (Hospital – 5,956) Cleveland Clinic Akron General (Hospital – 3,840) Akron Children’s Hospital (Hospital – 3,719) Goodyear Tire & Rubber Company (Rubber Products – 3,000) County of Summit (2,874) Signet Jewelers (2,870) Akron Public Schools (2,755) First Energy (2,468) University of Akron (2,342) Spectrum (2,095)	
Hospitals:	Cleveland Clinic Akron General Akron City-SUMMA Health System St. Thomas-SUMMA Health System Akron Children’s Medical Center Select Specialty Hospital	
Number of Banking Firms:	17 (not including credit unions)	
Fire Protection:	Number of Stations	13
	Number of Firefighters and Officers	328
	Number of calls for Fire Service	9,546
	Number of calls for EMS Service	40,013

Police Protection:	Number of Stations	1
	Number of Uniformed Police and Officers	453
	Number of calls for Police Service	160,143

Number of Recreation/Fitness Centers: 13

Educational Facilities:

Public Schools
49 Schools (21,120 students)

Charter Schools
18 Schools (approximately 2,700 students)

Private Schools
28 Schools (approximately 5,200 students)

Higher Education
University of Akron
Number of Students: Approximately 23,150

Hotel Rooms: Over 5,518 in the 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.

Utilities: (continued)

Water
City of Akron

Sewer
City of Akron

Telephone
AT&T

Cable TV
Spectrum
AT&T

2016 Water System:

Average Daily Consumption	34.42 MGD
Annual Pumpage	12,565 MG
Maximum Capacity	67 MGD
Communities Served	12
Number of Accounts	80,806
Miles of Water Lines	1,230

2016 Sewer System:

Average Daily Demand	66.40 MGD
Annual Wastewater Flow	24,236 MG
Plant Capacity	130 MGD
Communities Served	13
Number of Accounts	75,507
Miles of Sewer Lines	1,349

RECEIVED

2017 JAN 27 PM 1:08

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AKRON CITY COUNCIL

13 - 0

Requested by the Department of Finance

OFFERED BY FREEMAN

RESOLUTION NO. 41 - 2017, adopting an annual operating budget for the fiscal year 2017; and declaring an emergency.

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 "2017 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 a majority 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 February 13, 2017

Ruth E. Keith
Clerk of Council

Marilyn L. Keith
President of Council

Approved 2/17, 2017

Don Hry
MAYOR

Budget and Finance

Requested by Department of Finance

2/13/2017

13-0

OFFERED BY: MAYOR HARRIGAN, FREEMAN, KEITH
SOMMERVILLE, KAMMER

SUBSTITUTE OFFERED
AS AN AMENDMENT

ORDINANCE NO. 42 -2017 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, 2017; 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, 2017, 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 2017 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	Human Resources	\$ 1,043,930	\$ 128,270	\$ 0	\$ 1,172,200
02	Finance	2,438,910	3,830,730	0	6,269,640
03	Law	3,232,050	1,234,510	0	4,466,560
04	Legislative	1,130,320	217,110	0	1,347,430
05	Municipal Court - Clerk	3,563,530	335,150	0	3,898,680
06	Municipal Court - Judges	4,640,890	235,150	15,000	4,891,040
07	Office of the Mayor	2,592,400	347,770	0	2,940,170
08	Planning	1,101,730	107,120	0	1,208,850
09	Public Health	99,550	4,150,940	0	4,250,490
10	Public Safety	5,894,010	9,171,170	0	15,065,180
11	Public Service	9,491,420	12,423,800	250,000	22,165,220
12	Fire	22,563,130	12,985,490	0	35,548,620
13	Police	49,872,840	6,352,080	75,000	56,299,920
16	Neighborhood Assistance	5,606,670	1,585,980	0	7,192,650
Total		\$ <u>113,271,380</u>	\$ <u>53,105,270</u>	\$ <u>340,000</u>	\$ <u>166,716,650</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	\$ 1,772,170	\$ 4,570,460	\$ 0	\$ 6,342,630
Total		<u>\$ 1,772,170</u>	<u>\$ 4,570,460</u>	<u>\$ 0</u>	<u>\$ 6,342,630</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	\$ 18,234,780	\$ 1,231,360	\$ 0	\$ 19,466,140
Total		<u>\$ 18,234,780</u>	<u>\$ 1,231,360</u>	<u>\$ 0</u>	<u>\$ 19,466,140</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	\$ 228,020	\$ 1,773,390	\$ 0	\$ 2,001,410
08	Planning	0	700,000	0	700,000
11	Public Service	5,244,400	20,465,260	1,000,000	26,709,660
16	Neighborhood Assistance	310,970	574,900	0	885,870
Total		<u>\$ 5,783,390</u>	<u>\$ 23,513,550</u>	<u>\$ 1,000,000</u>	<u>\$ 30,296,940</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	\$ 390,000	\$ 378,400	\$ 0	\$ 768,400
Total		<u>\$ 390,000</u>	<u>\$ 378,400</u>	<u>\$ 0</u>	<u>\$ 768,400</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	\$ 390,000	\$ 378,400	\$ 0	\$ 768,400
Total		\$ 390,000	\$ 378,400	\$ 0	\$ 768,400

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
All	Department Wide	\$ 502,090	\$ 35,383,920	\$ 1,950,000	\$ 37,836,010
Total		\$ 502,090	\$ 35,383,920	\$ 1,950,000	\$ 37,836,010

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	\$ 7,023,120	\$ 2,822,370	\$ 0	\$ 9,845,490
Total		\$ 7,023,120	\$ 2,822,370	\$ 0	\$ 9,845,490

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
All	Department Wide	\$ 1,520,340	\$ 4,928,710	\$ 25,000	\$ 6,474,050
Total		\$ 1,520,340	\$ 4,928,710	\$ 25,000	\$ 6,474,050

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
All	Department Wide	\$ 58,500	\$ 1,178,100	\$ 0	\$ 1,236,600
Total		\$ 58,500	\$ 1,178,100	\$ 0	\$ 1,236,600

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	\$ 1,058,400	\$ 649,610	\$ 0	\$ 1,708,010
Total		\$ 1,058,400	\$ 649,610	\$ 0	\$ 1,708,010

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
All	Department Wide	\$ 0	\$ 1,840,000	\$ 0	\$ 1,840,000
Total		\$ 0	\$ 1,840,000	\$ 0	\$ 1,840,000

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
All	Department Wide	\$ 0	\$ 16,451,000	\$ 0	\$ 16,451,000
Total		\$ 0	\$ 16,451,000	\$ 0	\$ 16,451,000

Section 16. That there shall be and hereby are appropriated from the unappropriated balance of the Special Revenue Loans Fund (2200) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
07	Office of the Mayor	\$ 0	\$ 25,000	\$ 0	\$ 25,000
Total		\$ 0	\$ 25,000	\$ 0	\$ 25,000

Section 17. 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
All	Department Wide	\$ 549,760	\$ 16,173,600	\$ 0	\$ 16,723,360
Total		\$ 549,760	\$ 16,173,600	\$ 0	\$ 16,723,360

Section 18. 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	\$ 239,000	\$ 0	\$ 239,000
06	Municipal Court - Judges	0	361,750	0	361,750
Total		\$ 0	\$ 600,750	\$ 0	\$ 600,750

Section 19. 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	\$ 2,407,000	\$ 839,100	\$ 0	\$ 3,246,100
Total		\$ 2,407,000	\$ 839,100	\$ 0	\$ 3,246,100

Section 20. 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	\$ 649,040	\$ 99,810	\$ 0	\$ 748,850
12	Fire	1,790,690	58,250	0	1,848,940
13	Police	1,388,390	725,920	115,000	2,229,310
Total		<u>\$ 3,828,120</u>	<u>\$ 883,980</u>	<u>\$ 115,000</u>	<u>\$ 4,827,100</u>

Section 21. 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
All	Department Wide	\$ 0	\$ 3,912,400	\$ 0	\$ 3,912,400
Total		<u>\$ 0</u>	<u>\$ 3,912,400</u>	<u>\$ 0</u>	<u>\$ 3,912,400</u>

Section 22. 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
All	Department Wide	\$ 41,950	\$ 2,757,050	\$ 0	\$ 2,799,000
Total		<u>\$ 41,950</u>	<u>\$ 2,757,050</u>	<u>\$ 0</u>	<u>\$ 2,799,000</u>

Section 23. 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
All	Department Wide	\$ 0	\$ 1,155,000	\$ 0	\$ 1,155,000
Total		<u>\$ 0</u>	<u>\$ 1,155,000</u>	<u>\$ 0</u>	<u>\$ 1,155,000</u>

Section 24. 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
All	Department Wide	\$ 0	\$ 20,535,650	\$ 0	\$ 20,535,650
Total		\$ 0	\$ 20,535,650	\$ 0	\$ 20,535,650

Section 25. 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	\$ 300,120	\$ 859,790	\$ 0	\$ 1,159,910
Total		\$ 300,120	\$ 859,790	\$ 0	\$ 1,159,910

Section 26. 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
All	Department Wide	\$ 165,660	\$ 4,757,640	\$ 5,875,000	\$ 10,798,300
Total		\$ 165,660	\$ 4,757,640	\$ 5,875,000	\$ 10,798,300

Section 27. 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
All	Department Wide	\$ 0	\$ 50,000	\$ 0	\$ 50,000
Total		\$ 0	\$ 50,000	\$ 0	\$ 50,000

Section 28. 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
All	Department Wide	\$ 0	\$ 435,100	\$ 800,000	\$ 1,235,100
Total		\$ 0	\$ 435,100	\$ 800,000	\$ 1,235,100

Section 29. 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
All	Department Wide	\$ 0	\$ 560,000	\$ 840,000	\$ 1,400,000
Total		\$ 0	\$ 560,000	\$ 840,000	\$ 1,400,000

Section 30. 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
All	Department Wide	\$ 0	\$ 100,000	\$ 1,100,000	\$ 1,200,000
Total		\$ 0	\$ 100,000	\$ 1,100,000	\$ 1,200,000

Section 31. 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
All	Department Wide	\$ 0	\$ 2,402,100	\$ 3,000,000	\$ 5,402,100
Total		\$ 0	\$ 2,402,100	\$ 3,000,000	\$ 5,402,100

Section 32. 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	\$ 2,487,570	\$ 11,171,840	\$ 0	\$ 13,659,410
11	Public Service	11,054,280	15,427,540	2,650,000	29,131,820
Total		<u>\$ 13,541,850</u>	<u>\$ 26,599,380</u>	<u>\$ 2,650,000</u>	<u>\$ 42,791,230</u>

Section 33. 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	\$ 10,711,530	\$ 90,546,180	\$ 4,229,000	\$ 105,486,710
Total		<u>\$ 10,711,530</u>	<u>\$ 90,546,180</u>	<u>\$ 4,229,000</u>	<u>\$ 105,486,710</u>

Section 34. 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	\$ 0	\$ 72,290	\$ 0	\$ 72,290
Total		<u>\$ 0</u>	<u>\$ 72,290</u>	<u>\$ 0</u>	<u>\$ 72,290</u>

Section 35. 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	\$ 867,700	\$ 442,330	\$ 0	\$ 1,310,030
Total		<u>\$ 867,700</u>	<u>\$ 442,330</u>	<u>\$ 0</u>	<u>\$ 1,310,030</u>

Section 36. 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	\$ 815,890	\$ 0	\$ 815,890
Total		\$ 0	\$ 815,890	\$ 0	\$ 815,890

Section 37. 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	\$ 5,230,760	\$ 0	\$ 5,230,760
Total		\$ 0	\$ 5,230,760	\$ 0	\$ 5,230,760

Section 38. 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	\$ 2,656,280	\$ 5,199,570	\$ 0	\$ 7,855,850
Total		\$ 2,656,280	\$ 5,199,570	\$ 0	\$ 7,855,850

Section 39. 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
All	Department Wide	\$ 505,590	\$ 37,509,120	\$ 0	\$ 38,014,710
Total		\$ 505,590	\$ 37,509,120	\$ 0	\$ 38,014,710

Section 40. 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
All	Department Wide	\$ 0	\$ 3,192,350	\$ 0	\$ 3,192,350
Total		\$ 0	\$ 3,192,350	\$ 0	\$ 3,192,350

Section 41. 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 42. 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	\$ 300,000	\$ 623,170	\$ 47,910	\$ 971,080
Total		\$ 300,000	\$ 623,170	\$ 47,910	\$ 971,080

Section 43. 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	\$ 4,883,720	\$ 2,258,650	\$ 0	\$ 7,142,370
Total		\$ 4,883,720	\$ 2,258,650	\$ 0	\$ 7,142,370

Section 44. 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	\$ 1,005,100	\$ 1,582,360	\$ 0	\$ 2,587,460
Total		\$ 1,005,100	\$ 1,582,360	\$ 0	\$ 2,587,460

Section 45. That there shall be and hereby are appropriated from the unappropriated balance of the Claire Merrix Tennis Trust Fund (7000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 500	\$ 0	\$ 500
Total		\$ 0	\$ 500	\$ 0	\$ 500

Section 46. 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	\$ 6,000	\$ 0	\$ 6,000
Total		\$ 0	\$ 6,000	\$ 0	\$ 6,000

Section 47. 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		\$ 0	\$ 50,000	\$ 0	\$ 50,000

Section 48. 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		\$ 0	\$ 2,000	\$ 0	\$ 2,000

Section 49. 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	\$ 300,000	\$ 0	\$ 300,000
Total		\$ 0	\$ 300,000	\$ 0	\$ 300,000

	Wages/ Benefits	Other	Outlay	Total
Total All Funds	\$ 191,768,550	\$ 377,008,860	\$ 21,971,910	\$ 590,749,320

Section 50. 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 2017 Operating Budget and/or the 2017 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 51. 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 52. That any encumbered amount in a year prior to fiscal year 2017 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2017 or thereafter.

Section 53. That all funds not individually listed in this ordinance but included in the 2017 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2017 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.

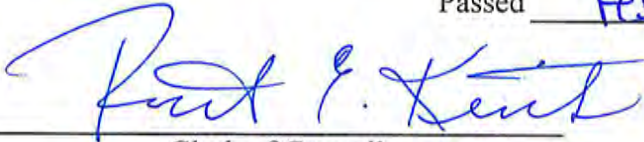
Section 54. That the Director of Finance is hereby authorized and directed to pay any and all obligations of the various departments of the City of Akron pertaining to prior years' obligations from the current year appropriations.

Section 55. That the Mayor, as Director of Public Safety or Chief Administrator, the Director of Finance, the Director of Law, the Director of Planning and Urban Development, 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 2017 Operating Budget and the 2017 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 2017 Operating Budget and the 2017 Capital Budget.

Section 56. 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 57. 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 February 13, 2017



Clerk of Council



President of Council

Approved 2/17, 2017



MAYOR

EXHIBIT A

<u>From</u>	<u>To</u>	<u>Amount</u>
10000	20100	\$ 10,500,000
10000	20700	2,500,000
10000	21320	50,000
10000	21400	50,000
10000	22710	500,000
10000	24000	50,000
10000	24830	200,000
10000	25434	900,000
10000	25497	150,000
10000	25551	1,000,000
10000	25584	300,000
10000	25586	5,000
10000	25595	150,000
10000	25598	2,000,000
10000	26000	3,100,000
10000	27000	1,000,000
10000	51001	10,000
10000	52001	100,000
10000	54001	300,000
10000	55001	300,000
10000	56003	650,000
10000	60000	300,000
10000	64000	300,000
10000	67001	400,000
20010	20011	3,000,000
20500	4060	5,000,000
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	23300	200,000
20500	23709	200,000
20500	25202	1,500,000
20500	25401	100,000
20500	25536	50,000
20500	25539	50,000
20500	25578	50,000
20500	25582	50,000
20500	25587	50,000
20500	25591	500,000
20500	25592	500,000
20500	25593	35,000
20500	25594	15,000
20500	25595	15,000
20500	25596	15,000
20500	25597	15,000
20500	25598	2,000,000
20500	26000	1,000,000
20500	27000	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.

For the 2017 budget process, the City eliminated budget forms in favor of individualized meetings with department and division managers. Starting in September, the Department of Finance (Finance) and division managers began meeting to review a listing of the budgets for which they are responsible, current employee rosters, payroll projection reports, and expenditure history. Based on this initial review they were able to identify and discuss ongoing and upcoming projects that impact the 2017 budget. The meetings created an open forum that allowed the Finance Department and division managers to review staffing levels, personnel changes, vehicle replacements, and capital outlay requests in a more interactive environment, to better understand and anticipate the needs of the division. During the meetings, the Finance staff compiled this information and created the initial department and division request of the budget in cooperation with each division.

Finance works with the overall strategic plan to identify the long-term goals of the City and incorporate those goals into the budget. These goals typically span several years and are reviewed in addition to the department requests. The Finance staff thoroughly reviewed all budget requests in conjunction with revenue projections to develop the Finance recommended budget amount. Throughout the process, changes were communicated and divisions were given the opportunity to address any issues or concerns that have arisen since the budget was initially discussed.

The Department of Finance 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. Finance 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 31st of the budget year.

The City prepares and tracks expenditures at the line item account; however, appropriation control is at the account category, i.e., wages/benefits, other and outlay. The Director of Finance 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 and Urban Development prepares a separate Capital Investment and Community Development Program (CIP) for the City. The process is similar to the process for the operating budget except it is an annual/five-year budget. The five-year 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 fund types 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 24) 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>
<u>Governmental Fund Types</u>		
GENERAL	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
SPECIAL REVENUE		
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

FUND	PURPOSE	REVENUE
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
Other Special Revenue	Provide employment training, litter control, development and special project funding.	Federal and state grants
DEBT SERVICE	Pay and record transactions involved in debt financing.	Property taxes, interest earnings, Capital Improvement Fund
CAPITAL PROJECTS	Build and maintain infrastructure of the City.	Federal and state funds, Capital Improvement Fund, special assessment revenue, and CDBG funds
<u>Proprietary Fund Types</u>		
ENTERPRISE		
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).
INTERNAL SERVICE	Self-insurance, information technology, telephone, engineering, and motor equipment services.	Charges to other City divisions

<u>FUND</u>	<u>PURPOSE</u>	<u>REVENUE</u>
<u>Fiduciary Funds</u>		
PRIVATE PURPOSE TRUSTS AND AGENCY	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

2017 BUDGET CALENDAR

<u>2016</u>	<u>Activity</u>
August	The Department of Finance (Finance) works closely with administration to review the long-term goals of the City. The impact of the goals on the budget for the current budget cycle will be part of the budget.
September	The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and the cost of services. Budget meetings between Finance and the individual departments begin. There is a detailed review of personnel and capital needs, as well as expenditure history. The departments assist in identifying and discussing ongoing and upcoming projects that impact the budget.
November	Final budget change requests and any follow up meetings are due to the Finance Department. Finance reviews the requests and makes final adjustments including a final review of long-term goals. A proposed budget hearing schedule is sent to City Council.
December	A meeting is held with the Mayor to review the proposed budget. The 2017 Finance recommended budget and Council schedules are distributed to departments.
<u>2017</u>	
January	The 2017 budget is introduced to City Council. Public budget hearings with the various operating departments and City Council began January 17th. City Council has the opportunity to ask questions regarding the operations of the departments.
February	The ordinance and resolution both passed on February 13, 2017.

Goals

DESCRIPTION OF GOALS FOR THE CITY OF AKRON

The City of Akron's departments prepare a list of their goals for the coming year and reports on their prior year's goals. The 2017 Budget Plan includes the individual departmental goals for 2017 and the status of their 2016 goals. The reader will find the goals listed in the budget material for each department contained in this document. While the Mayor and City 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. Citywide goals can be found in the Mayor's budget section. The reader can also see a further description of the citywide goals in the Executive 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 Executive 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 Director of Finance will provide information to 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 reviewing 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.

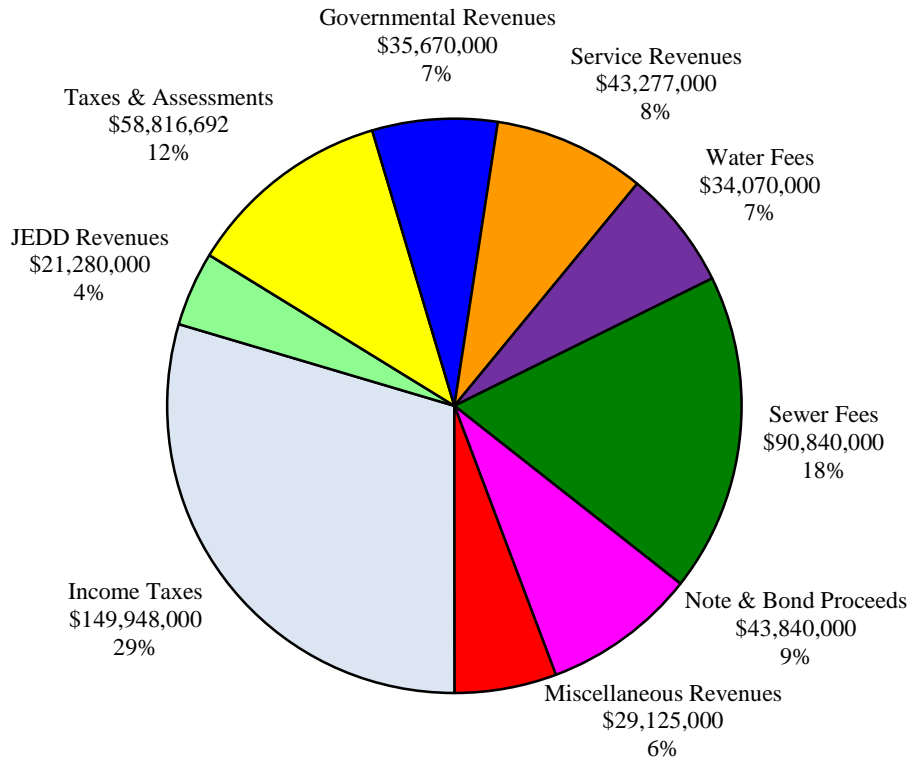
- As a means of further minimizing the impact of debt obligations on the City taxpayer:
 - a. long-term general obligation non-exempt debt shall not exceed \$750 per capita, and
 - b. debt will be issued so that debt service requirements will annually require less than 60% of all capital budget funds.
- 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

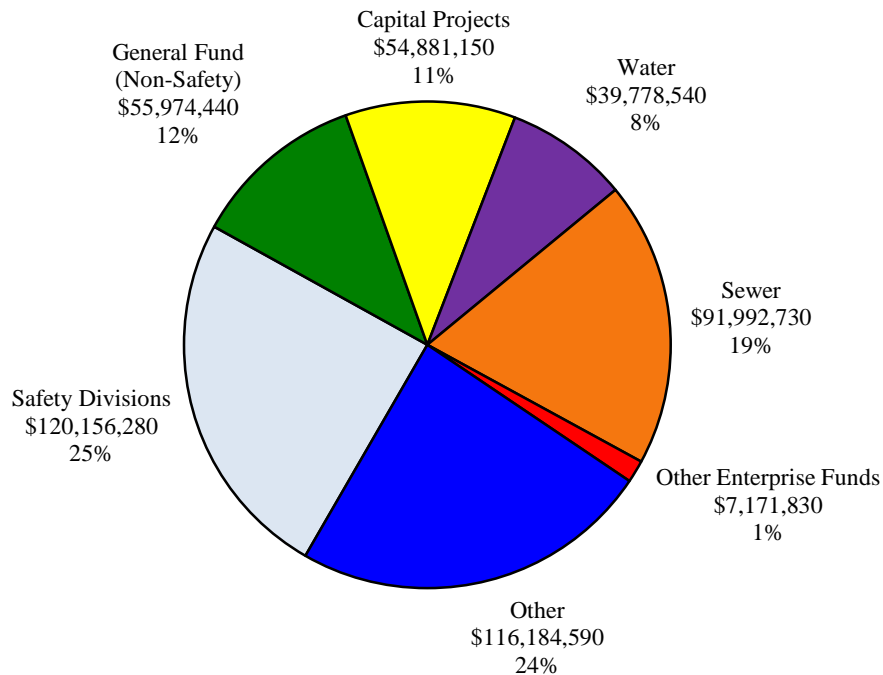
- The budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Opportunities will be provided for full citizen input prior to final passage and the financial documents will be made available to all interested parties.
- The City's accounting system will maintain records on a basis consistent with accepted municipal accounting standards.
- The Director of Finance 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

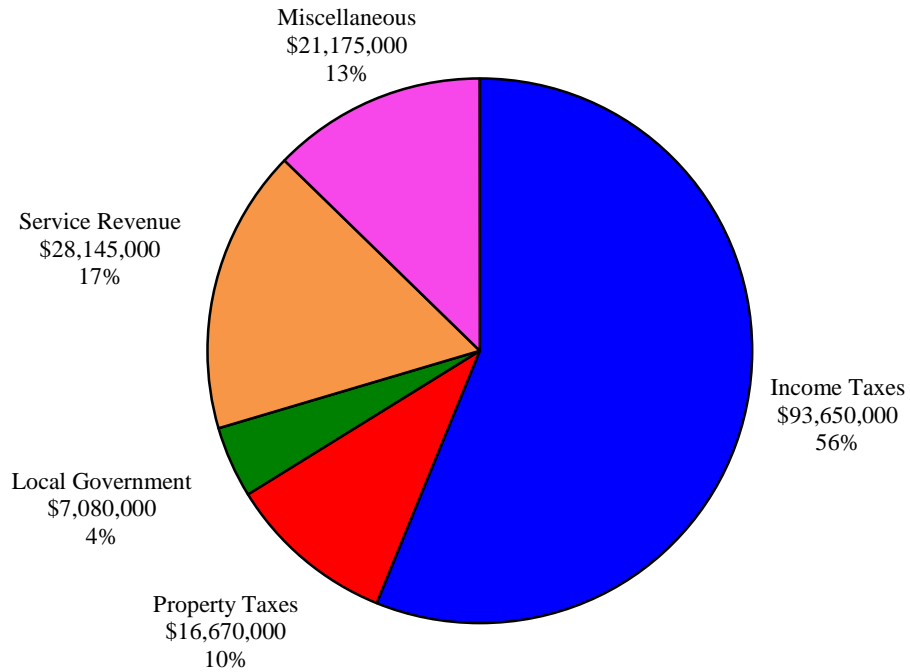
**CITY OF AKRON
2017 BUDGET
NET REVENUES
TOTAL \$506,866,692**



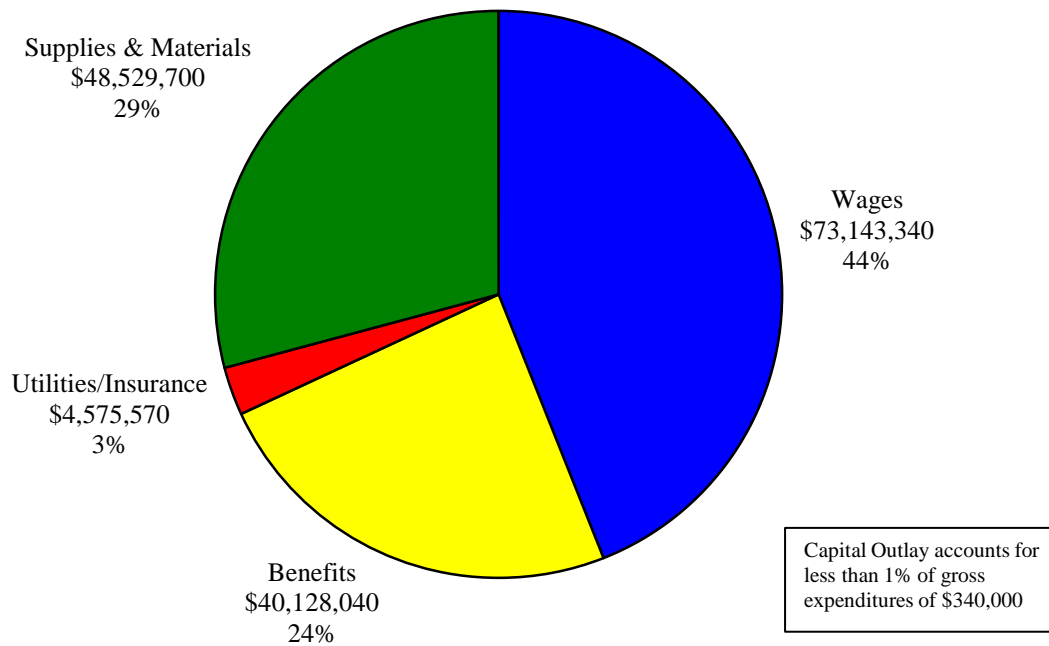
**CITY OF AKRON
2017 BUDGET
NET EXPENDITURES
TOTAL \$486,139,560**



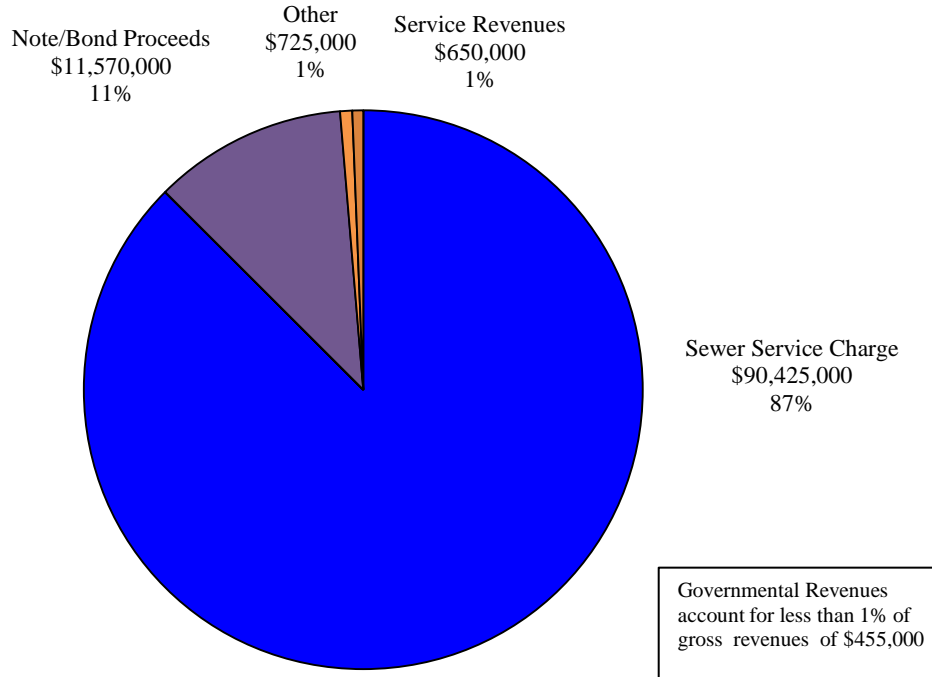
**CITY OF AKRON
2017 OPERATING BUDGET
GENERAL FUND - GROSS REVENUES
TOTAL \$166,720,000**



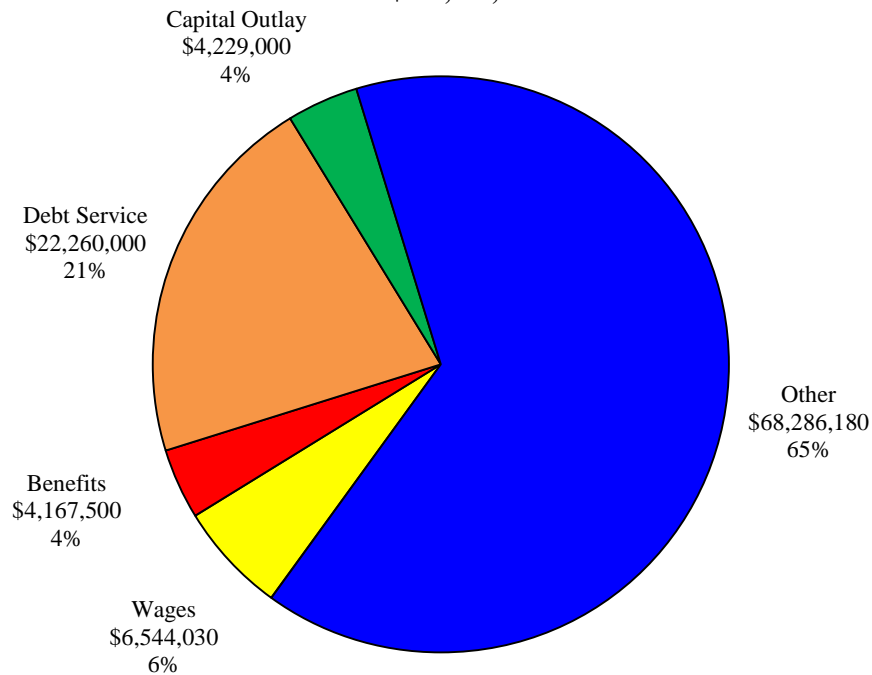
**CITY OF AKRON
2017 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES
TOTAL \$166,716,650**



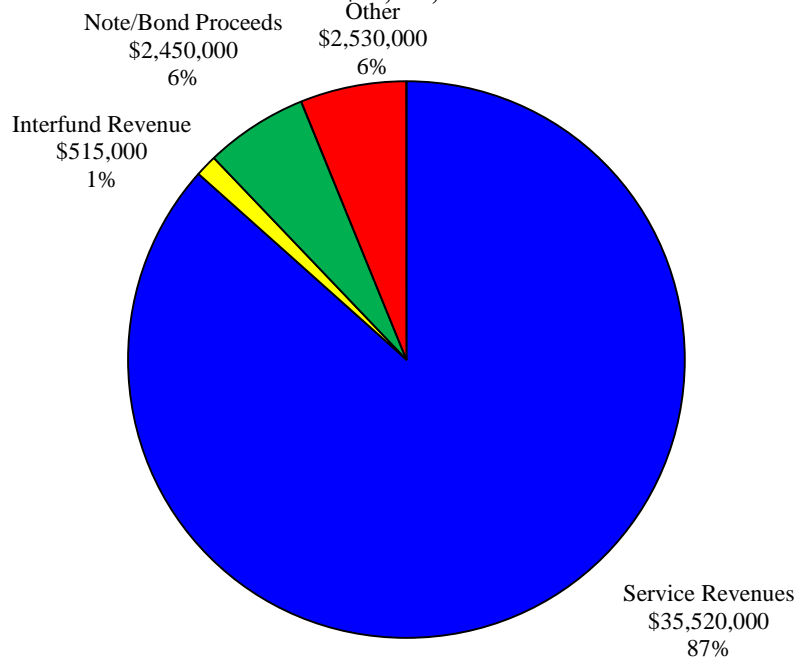
**CITY OF AKRON
2017 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$103,825,000**



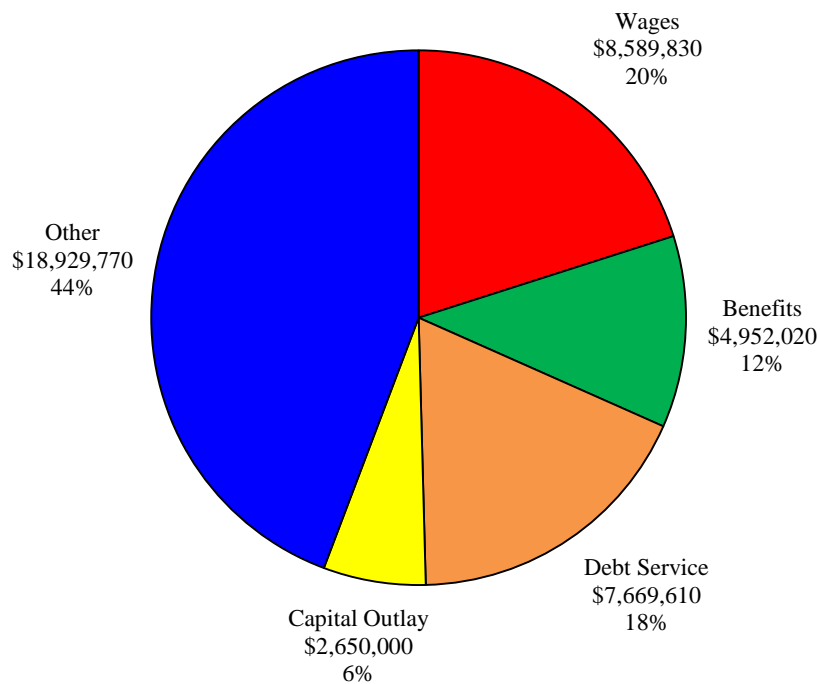
**CITY OF AKRON
2017 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL \$105,486,710**



**CITY OF AKRON
2017 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$41,015,000**



**CITY OF AKRON
2017 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES
TOTAL \$42,791,230**



CITY OF AKRON, OHIO
ANALYSIS OF 2017 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2014, 2015 AND 2016
BY FUND AND SOURCE

By Fund Type:

	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017
General Fund	\$151,947,777	\$152,980,034	\$161,359,547	\$166,720,000
Special Revenue Fund	171,568,366	166,515,391	168,938,478	181,179,832
Debt Service Fund	1,181,282	1,172,901	1,162,615	1,160,000
Capital Projects Fund	25,085,856	13,490,151	13,520,828	18,165,000
Enterprise Fund	131,704,504	171,164,589	157,815,714	152,133,000
Internal Service Fund	59,296,981	54,349,534	53,468,769	60,899,070
Trust & Agency	24,375	74,884	1,086,035	588,500
TOTAL	\$540,809,141	\$559,747,484	\$557,351,986	\$580,845,402

By Source:

	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017
Income Taxes	\$139,747,930	\$141,504,118	\$147,000,051	\$149,948,000
JEDD Revenues	18,510,831	18,516,739	19,037,636	21,280,000
Taxes & Assessments	56,276,897	56,750,949	59,010,031	58,816,692
Governmental Revenues	49,791,416	39,424,815	36,268,670	35,670,000
Service Revenues	143,079,222	163,801,286	163,476,221	168,187,000
Note & Bond Proceeds	42,493,518	59,992,157	52,291,337	43,840,000
Miscellaneous Revenues	30,291,023	23,613,688	24,124,859	29,125,000
Interfund Service Revenues	57,425,304	53,087,432	51,965,774	59,582,570
General Fund Subsidy	3,193,000	3,056,300	4,177,407	14,396,140
TOTAL	\$540,809,141	\$559,747,484	\$557,351,986	\$580,845,402

CITY OF AKRON, OHIO
ANALYSIS OF 2017 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2014, 2015 AND 2016
BY FUND AND SOURCE

By Fund Type:

	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017
General Fund	\$151,947,777	\$152,980,034	\$161,359,547	\$166,720,000
Special Revenue Fund	168,841,366	164,346,391	165,372,071	167,629,692
Debt Service Fund	1,181,282	1,172,901	1,162,615	1,160,000
Capital Projects Fund	25,085,856	13,490,151	13,520,828	18,165,000
Enterprise Fund	130,691,789	169,586,281	156,532,199	150,737,000
Internal Service Fund	2,418,392	1,953,110	2,175,510	1,866,500
Trust & Agency	24,375	74,884	1,086,035	588,500
TOTAL	\$480,190,837	\$503,603,752	\$501,208,805	\$506,866,692

By Source:

	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017
Income Taxes	\$139,747,930	\$141,504,118	\$147,000,051	\$149,948,000
JEDD Revenues	18,510,831	18,516,739	19,037,636	21,280,000
Taxes & Assessments	56,276,897	56,750,949	59,010,031	58,816,692
Governmental Revenues	49,791,416	39,424,815	36,268,670	35,670,000
Service Revenues	143,079,222	163,801,286	163,476,221	168,187,000
Note & Bond Proceeds	42,493,518	59,992,157	52,291,337	43,840,000
Miscellaneous Revenues	30,291,023	23,613,688	24,124,859	29,125,000
TOTAL	\$480,190,837	\$503,603,752	\$501,208,805	\$506,866,692

The difference between budgeted gross revenue and budgeted net revenues is the removal of internally generated revenue which includes items such as charges for services, transfers, and advances.

CITY OF AKRON, OHIO
ANALYSIS OF 2017 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2014, 2015 AND 2016
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2014	Actual 2015	Actual 2016	Budget 2017
General Fund	\$152,083,114	\$153,031,732	\$161,145,279	\$166,716,650
Special Revenue Fund	171,380,577	166,791,800	171,642,197	186,858,030
Debt Service Fund	1,522,551	1,266,086	1,173,121	1,159,910
Capital Projects Fund	26,789,817	16,738,305	14,764,677	20,085,500
Enterprise Fund	127,940,001	152,004,796	135,159,635	155,706,910
Internal Service Fund	57,563,145	56,333,257	58,845,371	59,863,820
Trust & Agency	46,670	79,232	283,792	358,500
GRAND TOTAL	<u>\$537,325,875</u>	<u>\$546,245,208</u>	<u>\$543,014,072</u>	<u>\$590,749,320</u>

By Expenditure Category:

	Actual 2014	Actual 2015	Budget 2016	Budget 2017
Wages and Benefits:				
Salaries and Wages	\$112,123,373	\$112,213,400	\$119,043,854	\$122,915,910
Employee Benefits	66,216,104	63,336,058	59,613,782	68,852,640
Total Wages & Benefits	<u>178,339,477</u>	<u>175,549,458</u>	<u>178,657,636</u>	<u>191,768,550</u>
Operations and Maintenance				
Discretionary	226,304,367	237,189,977	232,979,855	253,823,110
Non-Discretionary	111,190,922	116,999,082	113,139,740	123,185,750
Total Operations and Maintenance	<u>337,495,289</u>	<u>354,189,059</u>	<u>346,119,595</u>	<u>377,008,860</u>
Capital Outlay	<u>21,491,109</u>	<u>16,506,691</u>	<u>18,236,841</u>	<u>21,971,910</u>
Grand Total	<u>\$537,325,875</u>	<u>\$546,245,208</u>	<u>\$543,014,072</u>	<u>\$590,749,320</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2017 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2014, 2015 AND 2016
BY FUND SOURCE AND CATEGORY

By Funding Source:

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>
General Fund	\$141,385,388	\$143,114,326	\$149,852,576	\$147,294,160
Special Revenue Fund	162,360,687	159,990,576	164,922,946	181,057,630
Debt Service Fund	1,514,404	1,253,832	1,167,193	1,152,360
Capital Projects Fund	22,399,691	14,510,194	12,270,483	17,384,960
Enterprise Fund	117,485,032	137,678,692	121,000,599	138,943,100
Internal Service Fund	0	0	0	0
Trust & Agency	46,152	77,899	239,267	307,350
GRAND TOTAL	<u>\$445,191,354</u>	<u>\$456,625,519</u>	<u>\$449,453,064</u>	<u>\$486,139,560</u>

By Expenditure Category:

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>
Wages and Benefits:				
Salaries and Wages	\$107,296,042	\$107,183,915	\$113,484,568	\$116,757,790
Employee Benefits	63,401,004	60,892,821	56,954,296	65,660,070
Total Wages & Benefits	<u>170,697,046</u>	<u>168,076,736</u>	<u>170,438,864</u>	<u>182,417,860</u>
Operations and Maintenance				
Discretionary	144,798,412	157,363,537	148,957,995	159,971,710
Non-Discretionary	108,374,835	114,678,555	111,819,364	121,825,990
Total Operations and Maintenance	<u>253,173,247</u>	<u>272,042,092</u>	<u>260,777,359</u>	<u>281,797,700</u>
Capital Outlay	<u>21,321,061</u>	<u>16,506,691</u>	<u>18,236,841</u>	<u>21,924,000</u>
Grand Total	<u>\$445,191,354</u>	<u>\$456,625,519</u>	<u>\$449,453,064</u>	<u>\$486,139,560</u>

The difference between budgeted gross expenditures and budgeted net expenditures is the removal of internal expenditures relating to services provided by City divisions such as Motor Equipment, Engineering, and Information Technology.

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 fund types 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. The ordinance (Page 24) 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: Wages/Benefits, Other Operations and Maintenance, and Capital Outlay.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

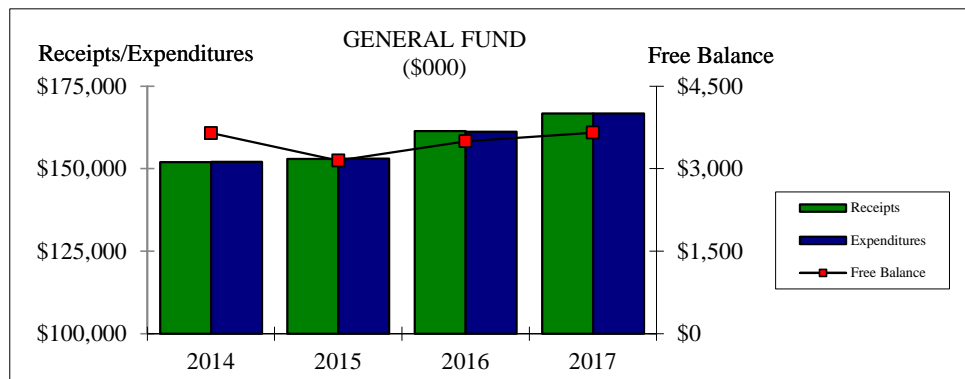
GENERAL FUND (1000)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 5,374,699	\$ 5,239,362	\$ 5,187,664	\$ 5,401,932
Receipts - 01/01-12/31	151,947,777	152,980,034	161,359,547	166,720,000
Available Resources	\$ 157,322,476	\$ 158,219,396	\$ 166,547,211	\$ 172,121,932
Less: Expenditures - 01/01-12/31	152,083,114	153,031,732	161,145,279	166,716,650
Cash on Hand as of December 31	\$ 5,239,362	\$ 5,187,664	\$ 5,401,932	\$ 5,405,282
Less: End-of-Year Encumbrances	1,593,954	2,037,639	1,904,060	1,750,000
Unencumbered Balance as of December 31	\$ 3,645,408	\$ 3,150,025	\$ 3,497,872	\$ 3,655,282

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ 87,913,900	\$ 88,972,400	\$ 91,357,748	\$ 93,650,000
Property Taxes	16,810,051	16,661,431	16,520,330	16,670,000
JEDD Revenues	4,074,900	1,861,400	4,321,500	4,000,000
Inheritance	655,451	427,551	152,156	-
Local Government	6,500,339	6,857,604	6,374,150	7,080,000
Ohio Casino Revenue	3,252,129	3,141,607	3,205,253	3,200,000
Service Revenues	23,585,341	28,453,844	27,432,102	28,145,000
Miscellaneous Revenues	9,155,666	6,604,197	6,996,308	13,975,000
Note Proceeds	-	-	5,000,000	-
TOTAL RECEIPTS	\$ 151,947,777	\$ 152,980,034	\$ 161,359,547	\$ 166,720,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 107,774,045	\$ 109,765,472	\$ 115,560,230	\$ 113,271,380
Other Operations & Maintenance	44,273,797	42,942,658	45,246,100	53,105,270
Capital Outlay	35,272	323,602	338,949	340,000
TOTAL EXPENDITURES	\$ 152,083,114	\$ 153,031,732	\$ 161,145,279	\$ 166,716,650



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

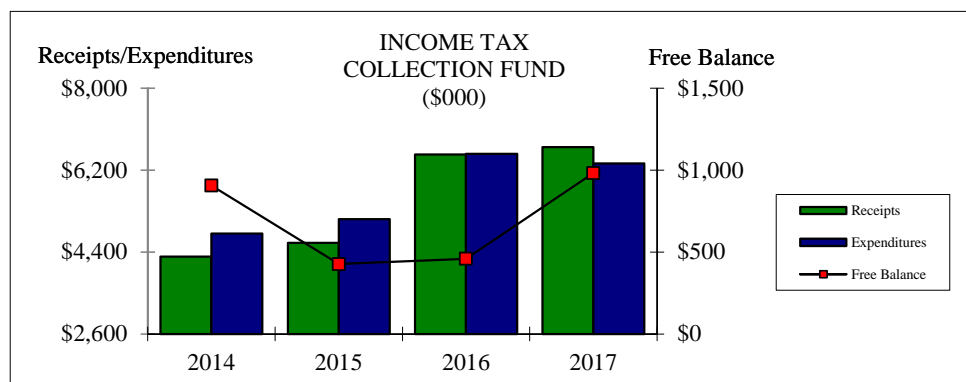
INCOME TAX COLLECTION FUND (2000)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 1,776,255	\$ 1,271,934	\$ 751,808	\$ 741,483
Receipts - 01/01-12/31	4,302,467	4,604,669	6,542,781	6,703,000
Available Resources	\$ 6,078,722	\$ 5,876,603	\$ 7,294,589	\$ 7,444,483
Less: Expenditures - 01/01-12/31	4,806,788	5,124,795	6,553,106	6,342,630
Cash on Hand as of December 31	\$ 1,271,934	\$ 751,808	\$ 741,483	\$ 1,101,853
Less: End-of-Year Encumbrances	366,145	325,732	282,480	120,000
Unencumbered Balance as of December 31	\$ 905,789	\$ 426,076	\$ 459,003	\$ 981,853

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ 4,119,845	\$ 4,417,905	\$ 6,320,050	\$ 6,478,000
Miscellaneous Revenues	182,622	186,764	222,731	225,000
TOTAL RECEIPTS	\$ 4,302,467	\$ 4,604,669	\$ 6,542,781	\$ 6,703,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 1,661,028	\$ 1,571,784	\$ 1,525,434	\$ 1,772,170
Other Operations & Maintenance	3,145,760	3,553,011	5,027,672	4,570,460
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 4,806,788	\$ 5,124,795	\$ 6,553,106	\$ 6,342,630



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

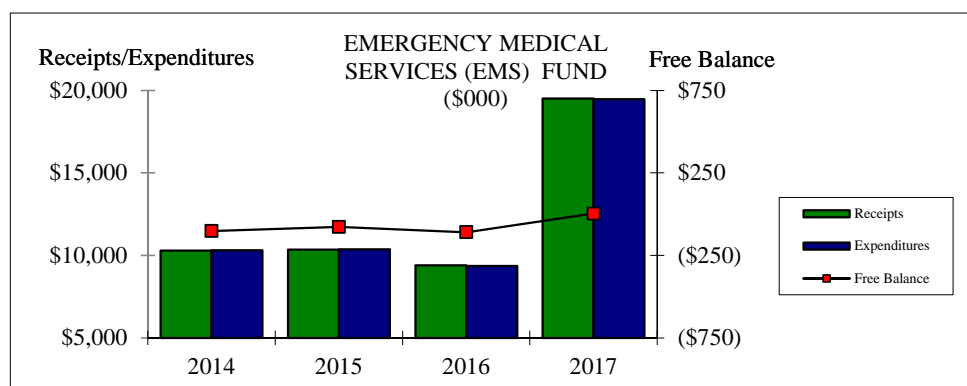
EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 36,678	\$ 20,618	\$ 3,487	\$ 45,902
Receipts - 01/01-12/31	10,295,501	10,354,539	9,407,826	19,498,500
Available Resources	\$ 10,332,179	\$ 10,375,157	\$ 9,411,313	\$ 19,544,402
Less: Expenditures - 01/01-12/31	10,311,561	10,371,670	9,365,411	19,466,140
Cash on Hand as of December 31	\$ 20,618	\$ 3,487	\$ 45,902	\$ 78,262
Less: End-of-Year Encumbrances	123,424	81,091	155,664	75,000
Unencumbered Balance as of December 31	\$ (102,806)	\$ (77,604)	\$ (109,762)	\$ 3,262

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Property Taxes	\$ 7,263,602	\$ 7,198,270	\$ 7,137,604	\$ 7,215,000
Transport Billing	1,817,158	1,971,623	2,101,545	2,275,000
General Fund Subsidy	1,150,000	1,175,000	150,000	9,983,500
Other Revenue	64,741	9,646	18,677	25,000
TOTAL RECEIPTS	\$ 10,295,501	\$ 10,354,539	\$ 9,407,826	\$ 19,498,500

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 9,131,695	\$ 9,183,499	\$ 8,233,709	\$ 18,234,780
Other Operations & Maintenance	1,179,866	1,188,171	1,131,702	1,231,360
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 10,311,561	\$ 10,371,670	\$ 9,365,411	\$ 19,466,140



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

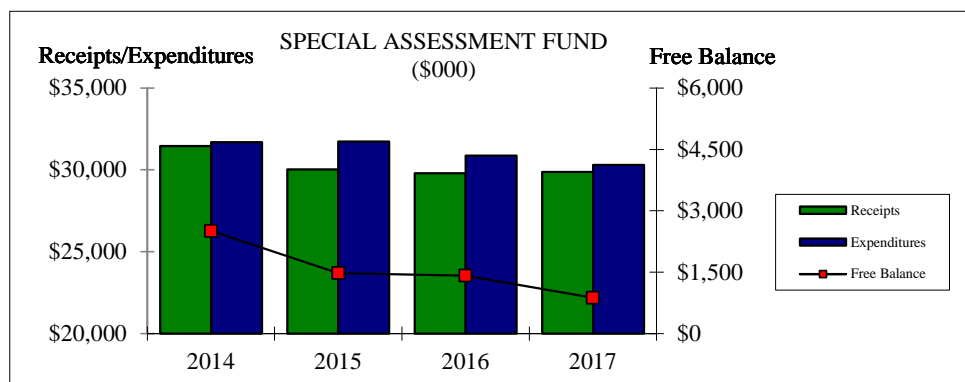
SPECIAL ASSESSMENT FUND (2010)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 5,419,776	\$ 5,193,580	\$ 3,490,325	\$ 2,421,279
Receipts - 01/01-12/31	31,463,750	30,034,767	29,803,218	29,880,000
Available Resources	\$ 36,883,526	\$ 35,228,347	\$ 33,293,543	\$ 32,301,279
Less: Expenditures - 01/01-12/31	31,689,946	31,738,022	30,872,264	30,296,940
Cash on Hand as of December 31	\$ 5,193,580	\$ 3,490,325	\$ 2,421,279	\$ 2,004,339
Less: End-of-Year Encumbrances	2,681,990	2,009,733	1,003,896	1,125,000
Unencumbered Balance as of December 31	\$ 2,511,590	\$ 1,480,592	\$ 1,417,383	\$ 879,339

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ -	\$ -	\$ 2,649	\$ -
Special Assessments	\$ 18,152,323	\$ 16,831,348	\$ 16,714,309	\$ 16,750,000
Note/Bond Proceeds	13,000,000	13,000,000	12,961,500	13,000,000
Service Revenues	107,163	70,235	31,509	35,000
Miscellaneous Revenues	204,264	133,184	93,251	95,000
TOTAL RECEIPTS	\$ 31,463,750	\$ 30,034,767	\$ 29,803,218	\$ 29,880,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 5,705,422	\$ 5,716,204	\$ 5,295,569	\$ 5,783,390
Other Operations & Maintenance	25,659,552	25,137,960	24,459,225	23,513,550
Capital Outlay	324,972	883,858	1,117,470	1,000,000
TOTAL EXPENDITURES	\$ 31,689,946	\$ 31,738,022	\$ 30,872,264	\$ 30,296,940



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

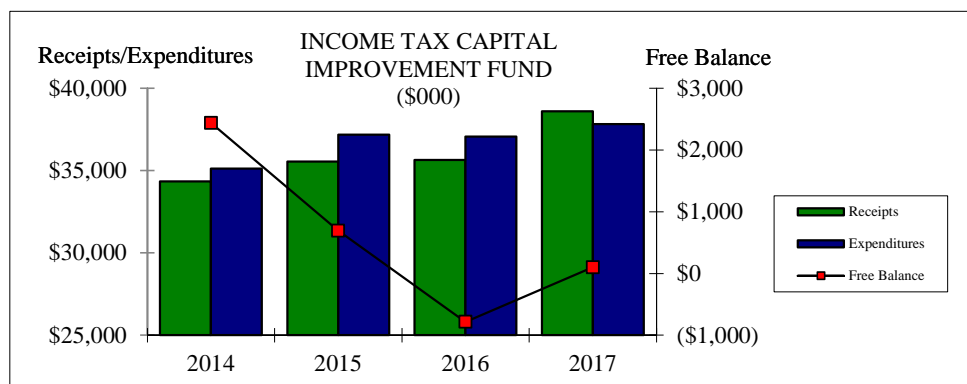
INCOME TAX CAPITAL IMPROVEMENT FUND (2025)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 3,881,363	\$ 3,093,151	\$ 1,461,230	\$ 47,322
Receipts - 01/01-12/31	34,339,892	35,559,741	35,649,779	38,615,000
Available Resources	\$ 38,221,255	\$ 38,652,892	\$ 37,111,009	\$ 38,662,322
Less: Expenditures - 01/01-12/31	35,128,104	37,191,662	37,063,687	37,836,010
Cash on Hand as of December 31	\$ 3,093,151	\$ 1,461,230	\$ 47,322	\$ 826,312
Less: End-of-Year Encumbrances	651,170	770,138	831,485	725,000
Unencumbered Balance as of December 31	\$ 2,441,981	\$ 691,092	\$ (784,163)	\$ 101,312

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ 29,509,488	\$ 32,081,810	\$ 30,139,473	\$ 32,700,000
JEDD Revenues	2,125,100	688,600	1,778,500	1,815,000
Governmental Revenues	758,660	268,433	267,303	265,000
Note/Bond Proceeds	1,000,000	1,625,100	1,934,715	2,895,000
Miscellaneous Revenues	946,644	895,798	1,529,788	940,000
TOTAL RECEIPTS	\$ 34,339,892	\$ 35,559,741	\$ 35,649,779	\$ 38,615,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 710,062	\$ 560,510	\$ 466,559	\$ 502,090
Other Operations & Maintenance	32,905,827	35,594,560	34,784,755	35,383,920
Capital Outlay	1,512,215	1,036,592	1,812,373	1,950,000
TOTAL EXPENDITURES	\$ 35,128,104	\$ 37,191,662	\$ 37,063,687	\$ 37,836,010



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

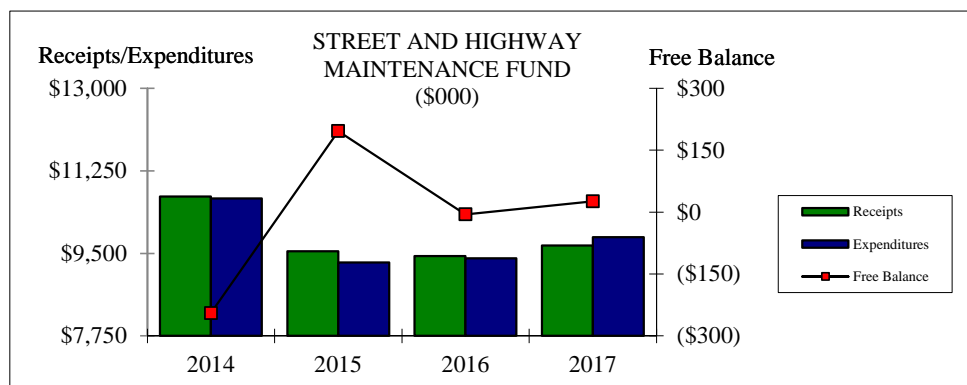
STREET AND HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 5,392	\$ 48,071	\$ 286,468	\$ 331,619
Receipts - 01/01-12/31	10,705,268	9,545,712	9,442,773	9,665,000
Available Resources	\$ 10,710,660	\$ 9,593,783	\$ 9,729,241	\$ 9,996,619
Less: Expenditures - 01/01-12/31	10,662,589	9,307,315	9,397,622	9,845,490
Cash on Hand as of December 31	\$ 48,071	\$ 286,468	\$ 331,619	\$ 151,129
Less: End-of-Year Encumbrances	292,732	90,085	337,180	125,000
Unencumbered Balance as of December 31	\$ (244,661)	\$ 196,383	\$ (5,561)	\$ 26,129

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Gasoline Tax	\$ 5,142,766	\$ 5,196,851	\$ 5,184,407	\$ 5,215,000
Motor Vehicle License Tax	3,177,503	2,367,834	2,385,235	2,450,000
Service Revenues	269,765	174,128	30,736	175,000
State of Ohio Reimbursement	1,929,474	1,631,130	1,541,509	1,650,000
Miscellaneous Revenues	185,760	175,769	300,886	175,000
TOTAL RECEIPTS	\$ 10,705,268	\$ 9,545,712	\$ 9,442,773	\$ 9,665,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 6,314,962	\$ 6,035,841	\$ 6,332,367	\$ 7,023,120
Other Operations & Maintenance	4,347,627	3,271,474	3,065,255	2,822,370
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 10,662,589	\$ 9,307,315	\$ 9,397,622	\$ 9,845,490



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

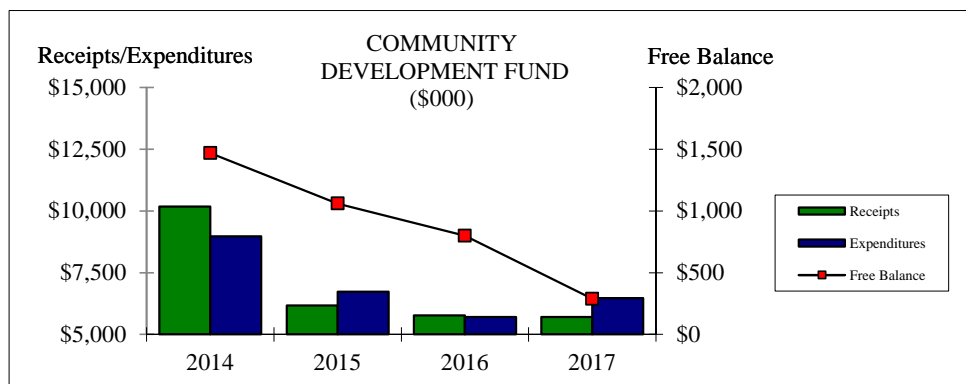
COMMUNITY DEVELOPMENT FUND (2080)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 625,860	\$ 1,821,966	\$ 1,261,286	\$ 1,328,609
Receipts - 01/01-12/31	10,174,499	6,166,803	5,775,821	5,710,000
Available Resources	\$ 10,800,359	\$ 7,988,769	\$ 7,037,107	\$ 7,038,609
Less: Expenditures - 01/01-12/31	8,978,393	6,727,483	5,708,498	6,474,050
Cash on Hand as of December 31	\$ 1,821,966	\$ 1,261,286	\$ 1,328,609	\$ 564,559
Less: End-of-Year Encumbrances	352,285	200,946	528,728	275,000
Unencumbered Balance as of December 31	\$ 1,469,681	\$ 1,060,340	\$ 799,881	\$ 289,559

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Governmental Revenues	\$ 8,899,158	\$ 5,437,084	\$ 4,635,714	\$ 4,975,000
Income Taxes	-	-	54,000	-
Service Revenues	46,354	27,652	13,563	30,000
Miscellaneous Revenues	1,228,987	702,067	1,072,544	705,000
TOTAL RECEIPTS	\$ 10,174,499	\$ 6,166,803	\$ 5,775,821	\$ 5,710,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 1,859,720	\$ 1,807,160	\$ 1,791,809	\$ 1,520,340
Other Operations & Maintenance	7,118,673	4,913,538	3,873,670	4,928,710
Capital Outlay	-	6,785	43,019	25,000
TOTAL EXPENDITURES	\$ 8,978,393	\$ 6,727,483	\$ 5,708,498	\$ 6,474,050



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

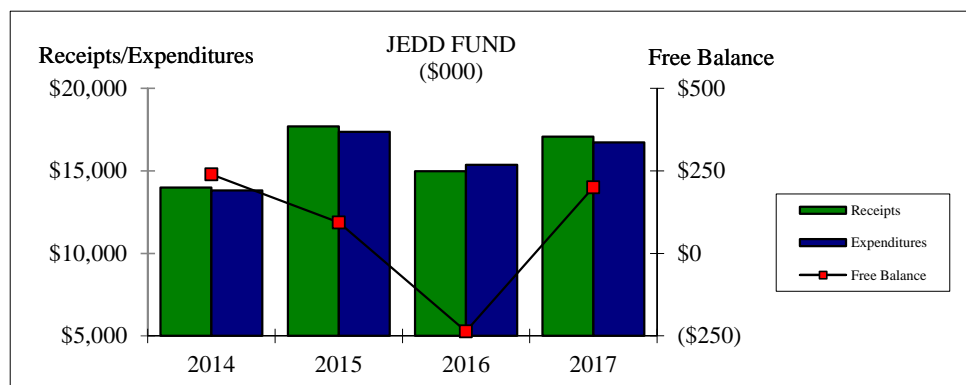
JEDD FUND (2240)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 285,554	\$ 473,352	\$ 805,326	\$ 424,228
Receipts - 01/01-12/31	13,994,317	17,701,855	14,984,812	17,075,000
Available Resources	\$ 14,279,871	\$ 18,175,207	\$ 15,790,138	\$ 17,499,228
Less: Expenditures - 01/01-12/31	13,806,519	17,369,881	15,365,910	16,723,360
Cash on Hand as of December 31	\$ 473,352	\$ 805,326	\$ 424,228	\$ 775,868
Less: End-of-Year Encumbrances	233,929	711,320	660,581	575,000
Unencumbered Balance as of December 31	\$ 239,423	\$ 94,006	\$ (236,353)	\$ 200,868

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
JEDD Revenues	\$ 12,210,831	\$ 15,516,739	\$ 12,937,636	\$ 14,975,000
Service Revenues	953,736	851,278	964,297	975,000
Miscellaneous Revenues	829,750	1,333,838	1,082,879	1,125,000
TOTAL RECEIPTS	\$ 13,994,317	\$ 17,701,855	\$ 14,984,812	\$ 17,075,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 293,610	\$ 440,370	\$ 532,551	\$ 549,760
Other Operations & Maintenance	13,512,909	16,666,511	14,793,155	16,173,600
Capital Outlay	-	263,000	40,204	-
TOTAL EXPENDITURES	\$ 13,806,519	\$ 17,369,881	\$ 15,365,910	\$ 16,723,360



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

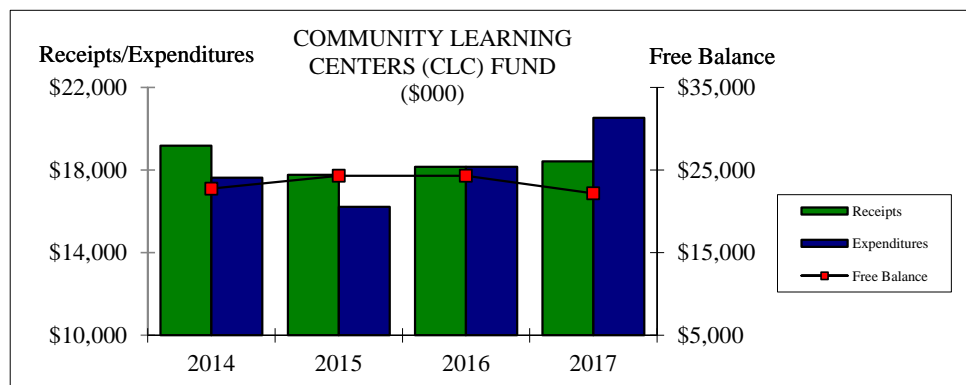
COMMUNITY LEARNING CENTERS (CLC) FUND (2355)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 21,207,313	\$ 22,755,202	\$ 24,308,901	\$ 24,308,294
Receipts - 01/01-12/31	19,187,701	17,776,882	18,160,602	18,430,000
Available Resources	\$ 40,395,014	\$ 40,532,084	\$ 42,469,503	\$ 42,738,294
Less: Expenditures - 01/01-12/31	17,639,812	16,223,183	18,161,209	20,535,650
Cash on Hand as of December 31	\$ 22,755,202	\$ 24,308,901	\$ 24,308,294	\$ 22,202,644
Less: End-of-Year Encumbrances	-	-	-	-
Unencumbered Balance as of December 31	\$ 22,755,202	\$ 24,308,901	\$ 24,308,294	\$ 22,202,644

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ 15,198,084	\$ 15,206,213	\$ 15,529,752	\$ 15,840,000
Governmental Revenues	1,001,399	1,003,559	1,005,718	1,015,000
Miscellaneous Revenues	2,988,218	1,567,110	1,625,132	1,575,000
TOTAL RECEIPTS	\$ 19,187,701	\$ 17,776,882	\$ 18,160,602	\$ 18,430,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	17,639,812	16,223,183	18,161,209	20,535,650
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 17,639,812	\$ 16,223,183	\$ 18,161,209	\$ 20,535,650



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

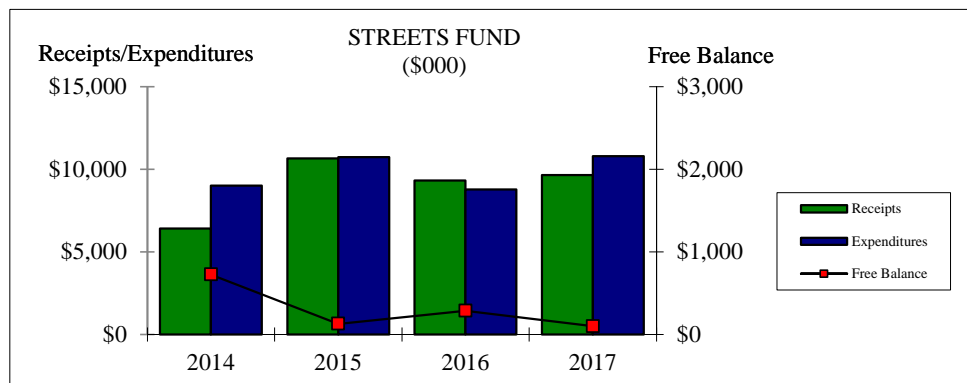
STREETS FUND (4060)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 3,897,445	\$ 1,297,237	\$ 1,223,722	\$ 1,763,799
Receipts - 01/01-12/31	6,417,430	10,660,936	9,320,900	9,660,000
Available Resources	\$ 10,314,875	\$ 11,958,173	\$ 10,544,622	\$ 11,423,799
Less: Expenditures - 01/01-12/31	9,017,638	10,734,451	8,780,823	10,798,300
Cash on Hand as of December 31	\$ 1,297,237	\$ 1,223,722	\$ 1,763,799	\$ 625,499
Less: End-of-Year Encumbrances	570,704	1,093,790	1,475,703	525,000
Unencumbered Balance as of December 31	\$ 726,533	\$ 129,932	\$ 288,096	\$ 100,499

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ 422,222	\$ 22,234	\$ 18,976	\$ -
Taxes and Assessments	324,501	384,412	699,424	695,000
Governmental Revenues	1,197,514	590,699	296,118	340,000
Note/Bond Proceeds	3,752,588	9,409,248	8,200,000	8,500,000
Miscellaneous Revenues	720,605	254,343	106,382	125,000
TOTAL RECEIPTS	\$ 6,417,430	\$ 10,660,936	\$ 9,320,900	\$ 9,660,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 193,849	\$ 190,691	\$ 200,180	\$ 165,660
Other Operations & Maintenance	2,781,570	3,154,976	4,504,028	4,757,640
Capital Outlay	6,042,219	7,388,784	4,076,615	5,875,000
TOTAL EXPENDITURES	\$ 9,017,638	\$ 10,734,451	\$ 8,780,823	\$ 10,798,300



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

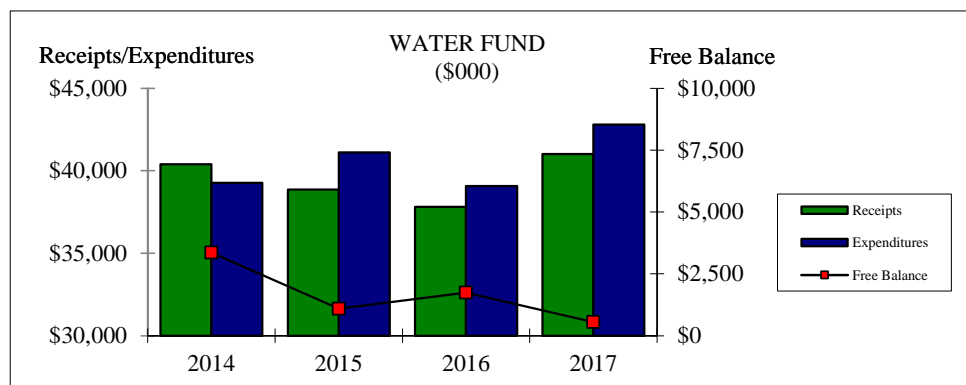
WATER FUND (\$000)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 7,996,034	\$ 9,114,151	\$ 6,859,731	\$ 5,610,367
Receipts - 01/01-12/31	40,394,264	38,857,583	37,820,305	41,015,000
Available Resources	\$ 48,390,298	\$ 47,971,734	\$ 44,680,036	\$ 46,625,367
Less: Expenditures - 01/01-12/31	39,276,147	41,112,003	39,069,669	42,791,230
Cash on Hand as of December 31	\$ 9,114,151	\$ 6,859,731	\$ 5,610,367	\$ 3,834,137
Less: End-of-Year Encumbrances	5,754,928	5,769,737	3,862,858	3,275,000
Unencumbered Balance as of December 31	\$ 3,359,223	\$ 1,089,994	\$ 1,747,509	\$ 559,137

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Water Utility Fee	\$ 33,653,786	\$ 33,401,939	\$ 32,699,590	\$ 34,070,000
Service Revenues	689,899	893,242	1,354,468	1,450,000
Note/Bond Proceeds	2,534,961	128,107	555,537	2,450,000
Other	2,990,330	3,774,412	2,583,400	2,530,000
Interfund Services	525,288	659,883	627,310	515,000
TOTAL RECEIPTS	\$ 40,394,264	\$ 38,857,583	\$ 37,820,305	\$ 41,015,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 12,550,202	\$ 13,001,103	\$ 12,534,907	\$ 13,541,850
Other Operations & Maintenance	23,476,851	25,816,190	23,895,952	26,599,380
Capital Outlay	3,249,094	2,294,710	2,638,810	2,650,000
TOTAL EXPENDITURES	\$ 39,276,147	\$ 41,112,003	\$ 39,069,669	\$ 42,791,230



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

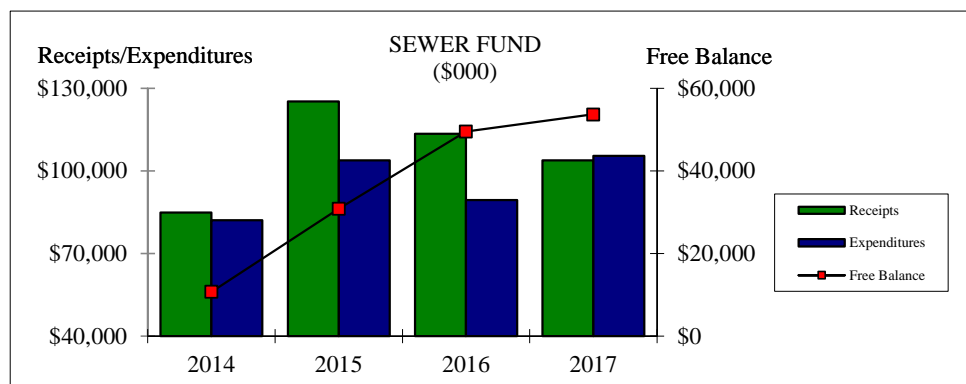
SEWER FUND (5005)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 10,245,832	\$ 13,100,618	\$ 34,508,755	\$ 58,594,519
Receipts - 01/01-12/31	84,884,196	125,245,237	113,476,865	103,825,000
Available Resources	\$ 95,130,028	\$ 138,345,855	\$ 147,985,620	\$ 162,419,519
Less: Expenditures - 01/01-12/31	82,029,410	103,837,100	89,391,101	105,486,710
Cash on Hand as of December 31	\$ 13,100,618	\$ 34,508,755	\$ 58,594,519	\$ 56,932,809
Less: End-of-Year Encumbrances	2,374,724	3,674,221	9,077,308	3,250,000
Unencumbered Balance as of December 31	\$ 10,725,894	\$ 30,834,534	\$ 49,517,211	\$ 53,682,809

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Sewer Service Charge	\$ 60,981,990	\$ 83,038,746	\$ 89,008,740	\$ 90,390,000
Fees (Out of Town)	8,811,583	3,814,872	224,238	450,000
Governmental Revenues	-	2,954	3,308	5,000
Service Revenues	2,306,144	1,888,948	619,617	650,000
Note/Bond Proceeds	11,939,369	35,760,480	23,460,060	11,570,000
Other	823,683	708,112	115,697	725,000
Interfund Services	21,427	31,125	45,205	35,000
TOTAL RECEIPTS	\$ 84,884,196	\$ 125,245,237	\$ 113,476,865	\$ 103,825,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 8,377,054	\$ 8,421,053	\$ 8,320,185	\$ 10,711,530
Other Operations & Maintenance	69,183,805	93,621,383	76,616,391	90,546,180
Capital Outlay	4,468,551	1,794,664	4,454,525	4,229,000
TOTAL EXPENDITURES	\$ 82,029,410	\$ 103,837,100	\$ 89,391,101	\$ 105,486,710



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

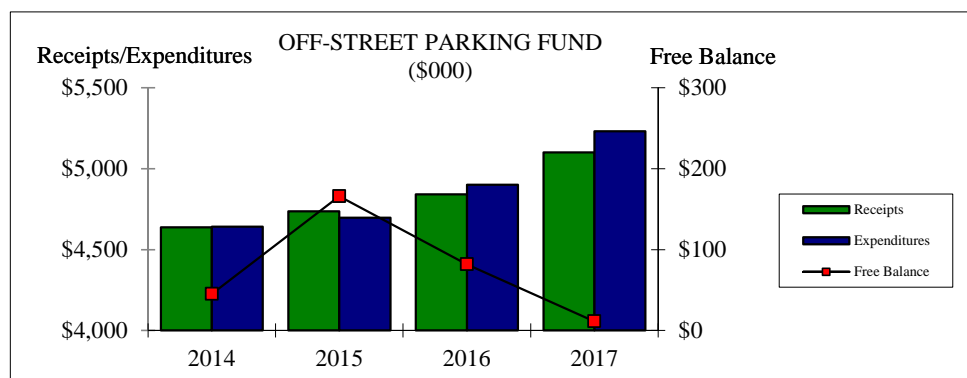
OFF-STREET PARKING FUND (5030)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 182,161	\$ 177,346	\$ 216,519	\$ 157,028
Receipts - 01/01-12/31	4,637,748	4,736,003	4,841,948	5,100,000
Available Resources	\$ 4,819,909	\$ 4,913,349	\$ 5,058,467	\$ 5,257,028
Less: Expenditures - 01/01-12/31	4,642,563	4,696,830	4,901,439	5,230,760
Cash on Hand as of December 31	\$ 177,346	\$ 216,519	\$ 157,028	\$ 26,268
Less: End-of-Year Encumbrances	132,073	50,640	75,325	15,000
Unencumbered Balance as of December 31	\$ 45,273	\$ 165,879	\$ 81,703	\$ 11,268

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cascade Deck	\$ 1,212,307	\$ 1,191,951	\$ 1,098,239	\$ 1,294,000
Morley Deck	367,802	214,728	346,126	334,000
Opportunity Park Deck	335,138	333,161	356,413	364,000
O'Neil's Deck	236,549	234,712	214,490	255,500
Superblock Decks I & II	1,185,155	1,140,937	1,183,323	1,202,000
Citicenter Deck	111,799	112,622	125,848	125,500
Broadway Deck	209,256	206,268	200,785	228,000
High-Market Deck	282,812	299,135	309,709	342,000
General Fund Subsidy	25,000	320,000	216,000	245,000
Other	671,930	682,489	791,015	710,000
TOTAL RECEIPTS	\$ 4,637,748	\$ 4,736,003	\$ 4,841,948	\$ 5,100,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	4,642,563	4,696,830	4,901,439	5,230,760
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 4,642,563	\$ 4,696,830	\$ 4,901,439	\$ 5,230,760



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

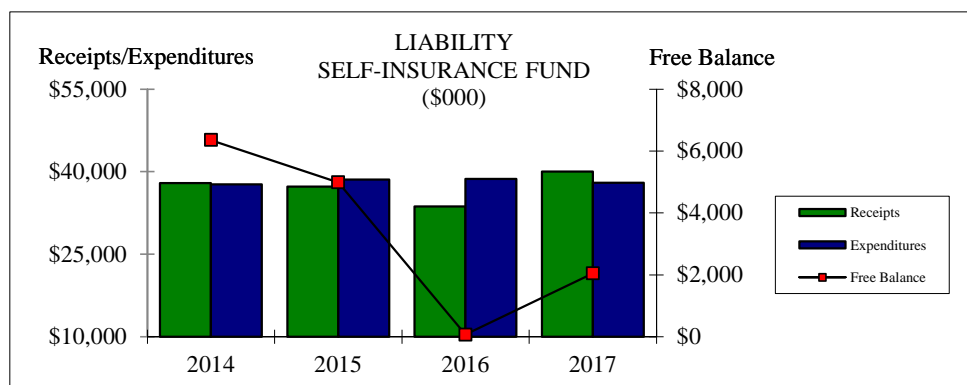
LIABILITY SELF-INSURANCE FUND (6005)	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Cash Balance January 1	\$ 6,218,227	\$ 6,479,430	\$ 5,164,640	\$ 154,010
Receipts - 01/01-12/31	37,953,703	37,284,169	33,664,600	40,036,570
Available Resources	\$ 44,171,930	\$ 43,763,599	\$ 38,829,240	\$ 40,190,580
Less: Expenditures - 01/01-12/31	37,692,500	38,598,959	38,675,230	38,014,710
Cash on Hand as of December 31	\$ 6,479,430	\$ 5,164,640	\$ 154,010	\$ 2,175,870
Less: End-of-Year Encumbrances	123,208	175,585	84,592	125,000
Unencumbered Balance as of December 31	\$ 6,356,222	\$ 4,989,055	\$ 69,418	\$ 2,050,870

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Other	\$ 878,403	\$ 798,419	\$ 1,209,100	\$ 1,025,000
Interfund Services	37,075,300	36,485,750	32,455,500	39,011,570
TOTAL RECEIPTS	\$ 37,953,703	\$ 37,284,169	\$ 33,664,600	\$ 40,036,570

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ -	\$ -	\$ 197,085	\$ 505,590
Other Operations & Maintenance	37,692,500	38,598,959	38,478,145	37,509,120
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 37,692,500	\$ 38,598,959	\$ 38,675,230	\$ 38,014,710



COMPARATIVE FUND BALANCES

For the 2017 budget document, the City has chosen to include detailed comparative statements for the major funds. All other funds, and the unencumbered fund balances, are listed below.

Fund	Fund Title	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017
2015	Police Pension Employer's Liability Fund	\$ 30,715	\$ 8,417	\$ 10,194	\$ 12,640
2020	Fire Pension Employer's Liability Fund	30,715	8,417	10,194	12,640
2095	Community Environment Grants Fund	387,627	269,834	147,059	17,089
2127	AMATS Fund	(2,008)	(364)	(29,699)	4,483
2146	H.O.M.E. Program Fund	843,283	305,837	915,939	21,679
2195	Tax Equivalency Fund	4,011,492	5,977,115	3,720,050	1,799,060
2200	Special Revenue Loans Fund	54,139	10,467	21,315	6,315
2255	AMCIS Fund	1,081,014	1,154,517	1,116,546	747,546
2295	Police Grants Fund	165,814	14,114	69,795	53,450
2305	Safety Programs Fund	1,093,378	1,169,021	663,363	708,271
2320	Equipment and Facilities Operating Fund	362,827	30,016	(142,832)	321,453
2330	Various Purpose Fund	5,807,230	6,288,305	7,503,909	7,246,280
2340	Deposits Fund	882,809	946,638	2,235,818	2,155,818
3000	General Bond Payment Fund	122,093	29,488	12,336	16,776
4150	Information and Technology Improvements Fund	45,963	28,402	28,402	902
4160	Parks and Recreation Fund	81,525	248,550	(31,556)	68,023
4165	Public Facilities and Improvements Fund	2,009,827	191,833	(55,677)	129,378
4170	Public Parking Fund	1,963,618	1,347,290	1,682,566	144,338
4175	Economic Development Fund	2,924,130	1,452,178	2,158	397,558
5010	Oil and Gas Fund	158,527	4,161	8,616	3,418
5015	Golf Course Fund	(36,374)	(35,286)	(36,683)	(9,458)
5020	Airport Fund	1,359	115,592	(74,381)	(19,504)
6000	Motor Equipment Fund	(350,339)	(556,373)	(491,919)	(205,938)
6007	Workers Compensation Reserve Fund	4,767,632	3,550,520	2,532,413	3,024,217
6009	Self-Insurance Settlement Fund	17,942	17,942	17,942	17,942
6015	Telephone System Fund	69,241	16,175	(50,103)	(83,347)
6025	Engineering Bureau Fund	1,127,838	1,708,727	2,215,747	560,349
6030	Information Technology Fund	2,379	(195,103)	(153,154)	215,531
7000	Claire Merrix Tennis Trust Fund	810	810	810	310
7003	Holocaust Memorial Fund	9,685	12,516	21,212	23,729
7010	Unclaimed Monies Fund	122,641	115,459	137,909	142,909
7020	Police/Fire Beneficiary Fund	5,560	6,060	6,460	4,460
7025	Police Property Monetary Evidence Fund	\$ 15,000	\$ 15,000	\$ 785,697	\$ 1,010,697

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ 88,972,400	\$ 91,357,748	\$ 93,650,000	\$ 51,721,928	\$ 53,417,924	\$ 55,018,000
JEDD Revenues	1,861,400	4,321,500	4,000,000	16,655,339	14,716,136	17,280,000
Taxes & Assessments	16,661,431	16,520,330	16,670,000	38,541,438	40,635,662	40,291,692
Inheritance	427,551	152,156	-	-	-	-
Local Government	6,857,604	6,374,150	7,080,000	27,505,505	24,868,125	23,570,000
Ohio Casino Revenue	3,141,607	3,205,253	3,200,000	-	-	-
Service Revenues	28,453,844	27,432,102	28,145,000	5,860,815	5,802,411	6,350,000
Note/Bond Proceeds	-	5,000,000	-	14,625,100	14,896,215	15,895,000
Miscellaneous Revenues	6,604,197	6,996,308	13,975,000	9,436,266	11,035,598	9,225,000
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	2,169,000	3,566,407	13,550,140
TOTAL RECEIPTS	\$ 152,980,034	\$ 161,359,547	\$ 166,720,000	\$ 166,515,391	\$ 168,938,478	\$ 181,179,832

USE	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 109,765,472	\$ 115,560,230	\$ 113,271,380	\$ 35,324,453	\$ 32,680,298	\$ 43,559,620
Operations & Maintenance	42,942,658	45,246,100	53,105,270	128,599,610	135,751,436	140,208,410
Capital Outlay	323,602	338,949	340,000	2,867,738	3,210,463	3,090,000
TOTAL EXPENDITURES	\$ 153,031,732	\$ 161,145,279	\$ 166,716,650	\$ 166,791,801	\$ 171,642,197	\$ 186,858,030

Net increase (decrease) in						
Cash Balance	(51,698)	214,268	3,350	(276,410)	(2,703,719)	(5,678,198)
Cash Balance as of January 1	5,239,362	5,187,664	5,401,932	50,148,018	49,871,608	47,167,889
Cash Balance as of December 31	\$ 5,187,664	\$ 5,401,932	\$ 5,405,282	\$ 49,871,608	\$ 47,167,889	\$ 41,489,691

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ -	\$ -	\$ -	\$ 809,790	\$ 2,224,379	\$ 1,280,000
JEDD Revenues	-	-	-	-	-	-
Taxes & Assessments	1,163,668	1,154,615	1,160,000	384,412	699,424	695,000
Inheritance	-	-	-	-	-	-
Local Government	-	-	-	1,053,143	1,637,238	1,615,000
Ohio Casino Revenue	-	-	-	-	-	-
Service Revenues	-	-	-	-	-	-
Note/Bond Proceeds	9,222	-	-	9,469,248	8,379,525	13,925,000
Miscellaneous Revenues	11	8,000	-	1,773,558	580,262	650,000
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	-	-	-
TOTAL RECEIPTS	\$ 1,172,901	\$ 1,162,615	\$ 1,160,000	\$ 13,490,151	\$ 13,520,828	\$ 18,165,000

USE	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 464,976	\$ 321,079	\$ 300,120	\$ 190,691	\$ 200,179	\$ 165,660
Operations & Maintenance	801,110	852,042	859,790	7,347,305	6,970,404	8,304,840
Capital Outlay	-	-	-	9,200,309	7,594,094	11,615,000
TOTAL EXPENDITURES	\$ 1,266,086	\$ 1,173,121	\$ 1,159,910	\$ 16,738,305	\$ 14,764,677	\$ 20,085,500

Net increase (decrease) in						
Cash Balance	(93,185)	(10,506)	90	(3,248,154)	(1,243,849)	(1,920,500)
Cash Balance as of January 1	135,377	42,192	31,686	8,415,702	5,167,548	3,923,699
Cash Balance as of December 31	\$ 42,192	\$ 31,686	\$ 31,776	\$ 5,167,548	\$ 3,923,699	\$ 2,003,199

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JEDD Revenues	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
Inheritance	-	-	-	-	-	-
Local Government	439,405	31,748	205,000	-	-	-
Ohio Casino Revenue	-	-	-	-	-	-
Service Revenues	128,649,472	129,658,874	133,102,000	837,155	582,834	590,000
Note/Bond Proceeds	35,888,587	24,015,597	14,020,000	-	-	-
Miscellaneous Revenues	4,608,817	2,825,980	3,410,000	1,115,955	1,592,676	1,276,500
Interfund Service Revenue	691,008	672,515	550,000	52,396,424	51,293,259	59,032,570
General Fund Subsidy	887,300	611,000	846,000	-	-	-
TOTAL RECEIPTS	\$ 171,164,589	\$ 157,815,714	\$ 152,133,000	\$ 54,349,534	\$ 53,468,769	\$ 60,899,070

USE	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ 22,331,143	\$ 21,677,077	\$ 25,121,080	\$ 7,472,721	\$ 8,218,772	\$ 9,350,690
Operations & Maintenance	125,558,611	106,389,223	123,706,830	48,860,536	50,626,599	50,465,220
Capital Outlay	4,115,042	7,093,335	6,879,000	-	-	47,910
TOTAL EXPENDITURES	\$ 152,004,796	\$ 135,159,635	\$ 155,706,910	\$ 56,333,257	\$ 58,845,371	\$ 59,863,820

Net increase (decrease) in						
Cash Balance	19,159,793	22,656,079	(3,573,910)	(1,983,723)	(5,376,602)	1,035,250
Cash Balance as of January 1	22,599,808	41,759,601	64,415,680	12,739,699	10,755,976	5,379,374
Cash Balance as of December 31	\$ 41,759,601	\$ 64,415,680	\$ 60,841,770	\$ 10,755,976	\$ 5,379,374	\$ 6,414,624

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>TRUST & AGENCY FUNDS</u>			<u>TOTAL ALL FUNDS</u>		
	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Income Taxes	\$ -	\$ -	\$ -	\$ 141,504,118	\$ 147,000,051	\$ 149,948,000
JEDD Revenues	-	-	-	18,516,739	19,037,636	21,280,000
Taxes & Assessments	-	-	-	56,750,949	59,010,031	58,816,692
Inheritance	-	-	-	427,551	152,156	-
Local Government	-	-	-	35,855,657	32,911,261	32,470,000
Ohio Casino Revenue	-	-	-	3,141,607	3,205,253	3,200,000
Service Revenues	-	-	-	163,801,286	163,476,221	168,187,000
Note/Bond Proceeds	-	-	-	59,992,157	52,291,337	43,840,000
Miscellaneous Revenues	74,884	1,086,035	588,500	23,613,688	24,124,859	29,125,000
Interfund Service Revenue	-	-	-	53,087,432	51,965,774	59,582,570
General Fund Subsidy	-	-	-	3,056,300	4,177,407	14,396,140
TOTAL RECEIPTS	\$ 74,884	\$ 1,086,035	\$ 588,500	\$ 559,747,484	\$ 557,351,986	\$ 580,845,402

USE	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Wages and Benefits	\$ -	\$ -	\$ -	\$ 175,549,456	\$ 178,657,635	\$ 191,768,550
Operations & Maintenance	79,232	283,792	358,500	354,189,062	346,119,596	377,008,860
Capital Outlay	-	-	-	16,506,691	18,236,841	21,971,910
TOTAL EXPENDITURES	\$ 79,232	\$ 283,792	\$ 358,500	\$ 546,245,209	\$ 543,014,072	\$ 590,749,320

Net increase (decrease) in						
Cash Balance	(4,348)	802,243	230,000	13,502,275	14,337,914	(9,903,918)
Cash Balance as of January 1	154,211	149,863	952,106	99,432,177	112,934,452	127,272,366
Cash Balance as of December 31	\$ 149,863	\$ 952,106	\$ 1,182,106	\$ 112,934,452	\$ 127,272,366	\$ 117,368,448

DISCUSSION OF MATERIAL CHANGES OF FUND BALANCES

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

Fund	Fund Title	Actual 2016	Budgeted 2017	Amount Change	Percent Change	Explanation
2000	Income Tax Collection	459,003	981,853	\$522,850	113.91%	The increase in fund balance is a result of projected increase in income tax revenue and monitoring expenditures.
2025	Income Tax Capital Improvement	(784,163)	101,312	\$885,475	112.92%	The elimination of the fund deficit is attributed to the expected proceeds from the issuance of notes and/or bonds.
2080	Community Development	799,881	289,559	(\$510,322)	-63.80%	This fund is a reimbursable grant fund. The projected decrease in fund balance is related to the timing of grant reimbursements.
2146	H.O.M.E Program	915,939	21,679	(\$894,260)	-97.63%	The decrease in fund balance is attributed to a decrease in expected grant revenues.
2195	Tax Equivalency	3,720,050	1,799,060	(\$1,920,990)	-51.64%	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
4170	Public Parking	1,682,566	144,338	(\$1,538,228)	-91.42%	The decrease in fund balance is attributed to an increase in budgeted expenditures.
5000	Water	1,747,509	559,137	(\$1,188,372)	-68.00%	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
6005	Liability Self-Insurance	69,418	2,050,870	\$1,981,452	2854.38%	The increase in fund balance is attributed to an increase in interfund services revenue.
6025	Engineering Bureau	2,215,747	560,349	(\$1,655,398)	-74.71%	The decrease in fund balance is attributed to an increase in expenditures.

DEPARTMENTAL BUDGET BY FUND

	<u>Human Resources</u>	<u>Finance</u>	<u>Fire</u>	<u>Law</u>	<u>Legislative</u>	<u>Municipal Court Clerk</u>	<u>Municipal Court Judges</u>
Governmental Funds:							
General Fund	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income Tax Collection		<input checked="" type="checkbox"/>					
Emergency Medical Services			<input checked="" type="checkbox"/>				
Special Assessment		<input checked="" type="checkbox"/>					
Income Tax Capital Improvement							
Street and Highway Maintenance							
Community Development							
JEDD		<input checked="" type="checkbox"/>					
Community Learning Centers		<input checked="" type="checkbox"/>					
Streets							
Other Governmental Funds		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Enterprise Funds:							
Water		<input checked="" type="checkbox"/>					
Sewer							
Off-Street Parking							
Other Enterprise Funds							
Internal Service Funds:							
Liability Self-Insurance	<input checked="" type="checkbox"/>						
Other Internal Service Funds		<input checked="" type="checkbox"/>					

	<u>Neighborhood Assistance</u>	<u>Office of the Mayor</u>	<u>Planning</u>	<u>Police</u>	<u>Public Health</u>	<u>Public Safety</u>	<u>Public Service</u>
Governmental Funds:							
General Fund	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income Tax Collection							
Emergency Medical Services							
Special Assessment	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
Income Tax Capital Improvement			<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
Street and Highway Maintenance							<input checked="" type="checkbox"/>
Community Development	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
JEDD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
Community Learning Centers							
Streets							<input checked="" type="checkbox"/>
Other Governmental Funds	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Enterprise Funds:							
Water							<input checked="" type="checkbox"/>
Sewer							<input checked="" type="checkbox"/>
Off-Street Parking							<input checked="" type="checkbox"/>
Other Enterprise Funds							<input checked="" type="checkbox"/>
Internal Service Funds:							
Liability Self-Insurance							
Other Internal Service Funds						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

LONG-RANGE FINANCIAL PLANNING - ALL FUNDS
(in millions)

	Actual 2016	Budget 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Revenues:						
General Fund Subsidy	\$ 4.2	\$ 14.4	\$ 14.4	\$ 14.4	\$ 14.4	\$ 14.4
Governmental Revenues	33.1	32.5	32.5	32.5	32.5	32.5
Income Taxes	147.0	149.9	152.9	156.0	159.1	162.3
Interfund Services	52.0	59.6	59.6	59.6	59.6	59.6
JEDD Revenues	19.0	21.3	21.7	22.2	22.6	23.1
Miscellaneous Revenues	24.1	29.1	29.4	29.7	30.0	30.3
Note & Bond Proceeds	52.3	43.8	65.0	70.0	53.0	55.0
Ohio Casino Revenue	3.2	3.2	3.2	3.2	3.2	3.2
Service Revenues	163.5	168.2	176.6	179.4	185.7	188.3
Taxes & Assessments	59.0	58.8	58.6	58.4	58.6	58.4
Total Revenues	\$ 557.4	\$ 580.8	\$ 613.9	\$ 625.3	\$ 618.7	\$ 627.0
Expenditures:						
Wages & Benefits	\$ 178.7	\$ 191.8	\$ 193.4	\$ 197.3	\$ 201.3	\$ 205.3
Operations & Maintenance	346.1	377.0	381.7	388.9	390.3	397.7
Capital Outlay	18.2	22.0	32.4	31.0	26.0	22.0
Total Expenditures	\$ 543.0	\$ 590.8	\$ 607.5	\$ 617.2	\$ 617.6	\$ 625.0
Net Increase (Decrease)	\$ 14.4	\$ (10.0)	\$ 6.4	\$ 8.1	\$ 1.1	\$ 2.0
Beginning Cash Balance	112.9	127.3	117.3	123.7	131.8	132.9
Ending Cash Balance	<u>\$ 127.3</u>	<u>\$ 117.3</u>	<u>\$ 123.7</u>	<u>\$ 131.8</u>	<u>\$ 132.9</u>	<u>\$ 134.9</u>

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Debt

DEBT SERVICE

The debt policy of the City of Akron (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 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. The City has not defaulted on any of its obligations since incorporating in 1936.

The City of Akron has six types of debt instruments: (1) general obligations - 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, the Ohio Department of Development, and the U.S. Department of Housing and Urban Development 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, non-tax revenue bonds, income tax revenue bonds and notes, and special revenue (JEDD) bonds.

The basic security for unvoted 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 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 Ohio Revised Code (ORC) 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 ORC 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, 2016 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$276,777,990	\$118,799,745	\$157,978,245
5-1/2% - \$144,978,947	\$118,799,745	\$ 26,179,202

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).

The City has \$999,589,155 in outstanding obligations as of December 31, 2016. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2016, and the remaining balances. The table shows \$121,875,539 was spent on debt retirement in 2016 (including the refunding of existing debt). Projected debt retirement in 2017 (including the retirement of G.O. BANs) is approximately \$106,741,804.

Tables 2 through 11 identify the 2017 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2016 there was \$175,069,872 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 Department of Development and the U.S. Department of Housing and Urban Development loans.

Table 8 identifies Other Special Obligations, such as Certificates of Participation (COPs).

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 and Notes.

Table 11 summarizes the Special Revenue (JEDD) Bonds, of which there is one issue 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
12/31/2016

Description	Type	Total Outstanding 12/31/2015	New Issues in 2016	Redeemed in 2016	Total Outstanding 12/31/2016
GENERAL DEBT					
Ascot Park Improvement	Bonds	\$ 49,331	\$ 52,700	\$ 49,331	\$ 52,700
CitiCenter Building	Bonds	232,562	248,440	232,562	248,440
Community Centers	Bonds	170,390	58,020	113,150	115,260
Economic Development	Bonds	2,902,010	-	141,290	2,760,720
Final Judgment	Bonds	1,984,212	5,202,730	633,957	6,552,985
Fire Dept. Facilities	Bonds	734,031	77,250	161,326	649,955
Furnace/Howard Renewal Area	Bonds	2,612,195	128,750	320,070	2,420,875
High St. Renewal Area	Bonds	818,166	209,850	409,481	618,535
Industrial Incubator	Bonds	2,708,350	121,890	280,000	2,550,240
Inventors Hall of Fame	Bonds	345,960	369,590	345,960	369,590
Justice Center Plaza	Bonds	198,547	67,610	131,847	134,310
Motor Equipment	Bonds	6,759,950	379,150	2,094,800	5,044,300
Municipal Facilities	Bonds	18,453,899	3,739,550	5,039,955	17,153,494
Off Street Parking	Bonds	17,707,125	1,177,830	3,012,125	15,872,830
Public Improvement	Bonds	1,639,936	-	220,064	1,419,872
Real Estate Acquisition	Bonds	4,262,090	663,070	597,715	4,327,445
Recreational Facilities	Bonds	43,380,491	2,051,860	6,579,586	38,852,765
Storm Sewer Improvement	Bonds	963,940	-	46,930	917,010
Street Improvement	Bonds	81,461,751	8,341,710	14,794,915	75,008,546
TOTAL GENERAL DEBT	Bonds	\$ 187,384,936	\$ 22,890,000	\$ 35,205,064	\$ 175,069,872
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	\$ 2,805,000	\$ -	\$ 945,000	\$ 1,860,000
Street Resurfacing	Bonds	55,321	-	17,324	37,997
TOTAL S.A. DEBT	Bonds	\$ 2,860,321	\$ -	\$ 962,324	\$ 1,897,997
TOTAL G.O. DEBT		\$ 190,245,257	\$ 22,890,000	\$ 36,167,388	\$ 176,967,869

Table 1

DEBT
CITY OF AKRON, OHIO
12/31/2016

Description	Type	Total Outstanding 12/31/2015	New Issues in 2016	Redeemed in 2016	Total Outstanding 12/31/2016
P.U. SPECIAL REV. (OWDA)					
Water	Loans	\$ 23,443,289	\$ 3,035,359	\$ 1,494,559	\$ 24,984,089
Sewer	Loans	138,531,005	138,918,450	9,262,930	268,186,525
P.U. SPECIAL REV. (OPWC)					
Water	Loans	607,581	-	95,958	511,623
Sewer	Loans	532,153	-	105,556	426,597
P.U. DEBT (REVENUE)					
Water	Bonds	26,970,000	-	3,870,000	23,100,000
Sewer	Bonds	6,550,000	-	4,750,000	1,800,000
TOTAL P.U. DEBT	Bonds	\$ 33,520,000	\$ -	\$ 8,620,000	\$ 24,900,000
	Loans	\$ 163,114,028	\$ 141,953,809	\$ 10,959,003	\$ 294,108,834
SPECIAL OBLIGATIONS					
CLC Income Tax Revenue	Bonds	\$ 242,385,000	\$ 27,000,000	\$ 7,870,000	\$ 261,515,000
Income Tax Revenue	Bonds	97,555,565	14,655,000	19,590,911	92,619,654
JEDD Revenue	Bonds	22,030,000	-	3,325,000	18,705,000
Non-Tax Revenue	Bonds	48,035,000	-	4,290,000	43,745,000
Canal Park Stadium	COPs	13,320,000	-	2,010,000	11,310,000
Steam System	COPs	11,360,000	11,965,000	495,000	22,830,000
Capital Projects - OPWC	Loans	7,640,794	12	634,500	7,006,306
Capital Projects - HUD	Loans	4,525,000	-	300,000	4,225,000
Capital Projects - ODOD	Loans	5,270,229	-	113,737	5,156,492
Income Tax Revenue	Notes	10,000,000	20,000,000	10,000,000	20,000,000
SA Street Lighting-Cleaning	Notes	13,000,000	13,000,000	13,000,000	13,000,000
Income Tax Medical Benefit	Notes	4,500,000	3,500,000	4,500,000	3,500,000
GRAND TOTAL		<u>\$ 866,500,873</u>	<u>\$ 254,963,821</u>	<u>\$ 121,875,539</u>	<u>\$ 999,589,155</u>

Table 2

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2016	2017 PRINCIPAL	2017 INTEREST
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, 2017-20	\$ 425,872	\$ 94,256	\$ 34,070
Dec. 10, 1991	1,500,000	Urban Renewal Imp. 1991	8.000%	Dec. 1, 2017-21	994,000	152,000	79,520
Dec. 3, 2007	20,735,000	Various Purpose Imp. 2007	4.458%	Dec. 1, 2017	1,290,000	1,290,000	54,825
Nov. 30, 2009	12,920,000	Various Purpose Ref. 2009	4.521%	Dec. 1, 2017	370,000	370,000	11,100
Nov. 30, 2010	24,045,000	Various Purpose Ref. 2010 A	3.501%	Dec. 1, 2017-23	14,660,000	3,365,000	692,500
Nov. 30, 2010	21,350,000	Various Purpose Imp. 2010 B	4.367%	Dec. 1, 2017-29	16,800,000	1,040,000	713,306
Dec. 21, 2011	44,094,434	Various Purpose Ref. 2011	2.864%	Dec. 1, 2017-23	31,265,000	4,150,000	958,075
Nov. 29, 2012	8,540,000	Various Purpose Ref. 2012	2.758%	Dec. 1, 2017-24	5,760,000	20,000	223,750
Mar. 20, 2014	19,080,000	Various Purpose Ref. 2014 A	2.768%	Dec. 1, 2017-26	15,965,000	2,200,000	458,425
Mar. 20, 2014	20,685,000	Various Purpose Ref. 2014 B	2.425%	Dec. 1, 2017-26	17,205,000	2,355,000	476,169
Dec. 2, 2014	25,200,000	Various Purpose Ref. 2014 C	3.316%	Dec. 1, 2017-31	22,445,000	1,415,000	794,494
Mar. 10, 2015	25,325,000	Various Purpose Ref. 2015	3.150%	Dec. 1, 2017-28	25,000,000	1,690,000	718,963
May. 26, 2016	5,000,000	Judgement Bonds, 2016	3.496%	Dec. 1, 2017-36	5,000,000	5,000	150,225
Dec. 6, 2016	7,155,000	Various Purpose Ref. 2016 A	3.032%	Dec. 1, 2021-31	7,155,000	-	207,022
Dec. 6, 2016	10,735,000	Various Purpose Ref. 2016 B	2.452%	Dec. 1, 2019-28	10,735,000	-	252,621
TOTAL INSIDE BONDS					\$ 175,069,872	\$ 18,146,256	\$ 5,825,065

Table 3

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2016</u>	<u>2017 PRINCIPAL</u>	<u>2017 INTEREST</u>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Sept. 5, 2007	885,000	Street Imp. Ser. 2007	4.100%	Dec. 1, 2017	\$ 110,000	\$ 110,000	\$ 4,510
Mar. 1, 2008	639,785	St. Resurf., Series 2008	4.000%	Dec. 1, 2017	4,645	4,645	186
Jun. 1, 2010	2,195,840	St. Resurf., Series 2010	4.000%	Dec. 1, 2017-19	33,352	10,684	1,334
Nov. 22, 2011	5,015,000	Street Imp. Ser. 2011	2.450%	Dec. 1, 2017-21	1,750,000	335,000	42,875
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					\$ 1,897,997	\$ 460,329	\$ 48,905
SPECIAL ASSESSMENT NOTES							
Dec. 19, 2016	13,000,000	Street Cleaning-Lighting No	1.479%	Dec. 18, 2017	\$ 13,000,000	\$ 13,000,000	\$ 191,736
					\$ 13,000,000	\$ 13,000,000	\$ 191,736

Table 4

WATERWORKS BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2016	2017 PRINCIPAL	2017 INTEREST
Mortgage Revenue Bonds - Series 2009							
Sep. 17, 2009	22,100,000	Water Mortgage Revenue	2.50-5.00%	Mar. 1, 2017-34	\$ 14,865,000	\$3,330,000	\$ 612,675
Mortgage Revenue Bonds - Series 2015							
Dec. 18, 2015	8,300,000	Water Mortgage Revenue	2.59%	Mar. 1, 2017-26	\$ 8,235,000	\$ 730,000	\$ 203,833
Ohio Water Development Authority Loan Agreements							
Sept. 28, 1999	1,142,942	OWDA #3246	4.020%	Jan. & July 1, 2017-20	\$ 288,599	\$ 67,901	\$ 10,926
May 2, 2000	8,127,549	OWDA #3326	4.640%	Jan. & July 1, 2017-20	2,263,651	527,590	98,984
Oct. 30, 2008	1,547,061	OWDA #4997 (50% Water, 50% Sewer	3.520%	Jan. & July 1, 2017-20	603,803	165,058	19,814
Dec. 8, 2011	4,743,846	OWDA #6080 (50% Water, 50% Sewer	2.800%	Jan. & July 1, 2017-33	1,689,250	81,815	46,730
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2017-32	400,973	18,997	14,067
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2017-33	950,697	47,467	18,778
Jul. 28, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2017-34	2,671,101	124,636	52,802
Jul. 24, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2017-34	659,192	32,601	13,811
Oct. 9, 2013	306,056	OWDA #6550	4.240%	Jan. & July 1, 2017-23	144,991	28,531	9,339
Dec. 12, 2013	782,159	OWDA #6613	3.620%	Jan. & July 1, 2017-35	690,543	28,784	26,613
Jan. 30, 2014	699,374	OWDA #6665	3.660%	Jan. & July 1, 2017-24	500,189	63,530	20,616
Feb. 27, 2014	2,630,871	OWDA #6686	3.650%	Jan. & July 1, 2017-35	2,115,941	43,648	77,927
Feb. 27, 2014	10,002,958	OWDA #6688	4.150%	Jan. & July 1, 2017-35	9,637,794	343,048	397,937
Jun. 25, 2015	850,896	OWDA #7040	1.570%	Jan. & July 1, 2017-37	693,350	18,376	6,748
Sept. 24, 2015	1,596,553	OWDA #7116	1.740%	Jan. & July 1, 2017-36	1,314,476	67,502	27,539
Oct. 29, 2015	441,878	OWDA #7155	1.680%	Jan. & July 1, 2017-37	359,539	9,399	3,735
					<u>\$ 24,984,089</u>	<u>\$1,668,883</u>	<u>\$ 846,366</u>
Ohio Public Works Commission Loan Agreements							
July 17, 1995	1,024,156	OPWC #CH903	0.000%	Jan. & July 1, 2017-19	\$ 153,623	\$ 51,208	\$ -
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2017-24	358,000	44,750	-
					<u>\$ 511,623</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 12/31/2016	2017 PRINCIPAL	2017 INTEREST
Revenue Bonds - Series 2005							
Dec. 1, 2005	33,855,000	Sewer System Imp.	3.50-5.00%	Dec. 1, 2017	\$ 1,800,000	\$ 1,800,000	\$ 90,000
Ohio Water Development Authority Loan Agreements							
Oct. 30, 2008	1,547,061	OWDA #4997 (50% Water, 50% Sewer)	3.520%	Jan. & July 1, 2017-20	\$ 603,803	\$ 165,058	\$ 19,814
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2017-30	734,645	44,140	23,520
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2017-30	122,594	7,042	3,928
Dec. 10, 2009	413,711	OWDA #5582	3.250%	Jan. & July 1, 2017-20	162,215	38,614	4,961
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2017-30	64,410	3,870	2,062
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2017-32	678,997	30,568	31,692
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2017-32	1,839,857	86,733	75,282
Feb. 24, 2011	1,470	OWDA #5851	4.140%	Jan. & July 1, 2017-32	346,882	16,352	14,193
Jun. 1, 2012	78,750	OWDA #5994	2.600%	Jan. & July 1, 2017-17	4,322	4,322	103
Jun. 1, 2012	78,750	OWDA #5995	2.600%	Jan. & July 1, 2017-17	4,322	4,322	103
Jun. 1, 2012	1,680,000	OWDA #6078	2.550%	Jan. & July 1, 2017-17	476,247	720,634	26,185
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2017-32	2,318,002	116,644	64,093
Dec. 8, 2011	4,743,846	OWDA #6080 (50% Water, 50% Sewer)	2.800%	Jan. & July 1, 2017-33	1,689,251	81,815	46,730
Jun. 1, 2012	903,132	OWDA #6081	2.800%	Jan. & July 1, 2017-32	741,307	38,795	20,487
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2017-33	17,820,379	987,931	580,816
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2017-33	1,073,089	51,758	30,217
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2017-32	825,562	41,378	23,236
May. 31, 2012	2,100,947	OWDA #6203	2.690%	Jan. & July 1, 2017-19	800,030	313,614	19,426
Dec. 31, 2012	754,551	OWDA #6316	2.540%	Jan. & July 1, 2017-18	275,534	154,796	6,987
Dec. 13, 2012	315,000	OWDA #6319	2.480%	Jan. & July 1, 2017-18	(41,054)	63,349	4,441
Dec. 6, 2012	2,120,344	OWDA #6402	2.440%	Jan. & July 1, 2017-19	1,081,921	423,820	29,222
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2017-34	4,025,582	189,201	140,290
Apr. 4, 2013	6,032,632	OWDA #6417	2.440%	Jan. & July 1, 2017-18	1,887,201	1,250,491	38,466
Apr. 4, 2013	383,985	OWDA #6419	2.440%	Jan. & July 1, 2017-18	159,202	78,636	3,408
Jul. 9, 2013	5,162,579	OWDA #6473	2.670%	Jan. & July 1, 2017-18	520,594	1,059,522	50,313
Jul. 18, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2017-33	1,922,436	107,889	60,343
Aug. 30, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2017-35	4,426,394	238,689	176,011
Oct. 31, 2013	334,170	OWDA #6578	3.590%	Jan. & July 1, 2017-19	191,461	66,749	6,859
Oct. 31, 2013	1,523,988	OWDA #6579	3.590%	Jan. & July 1, 2017-20	855,759	299,044	36,647
Jan. 30, 2014	1,881,680	OWDA #6664	3.660%	Jan. & July 1, 2017-34	1,294,803	70,133	63,371
Jan. 30, 2014	1,063,037	OWDA #6692	3.380%	Jan. & July 1, 2017-19	608,528	212,369	20,497
Jan. 30, 2014	781,309	OWDA #6693	3.380%	Jan. & July 1, 2017-19	484,401	156,086	15,065
Apr. 24, 2014	3,413,207	OWDA #6722	3.950%	Jan. & July 1, 2017-36	2,543,036	118,251	132,818
Apr. 24, 2014	1,500,016	OWDA #6723	3.450%	Jan. & July 1, 2017-34	1,318,926	56,916	47,532
Jun. 26, 2014	11,022,605	OWDA #6776	3.090%	Jan. & July 1, 2017-36	8,811,701	414,518	333,453
Jun. 26, 2014	17,917,041	OWDA #6790	3.010%	Jan. & July 1, 2017-36	12,459,764	672,261	540,512
Aug. 28, 2014	6,824,879	OWDA #6817	3.340%	Jan. & July 1, 2017-35	5,288,709	252,863	217,682
Feb. 26, 2015	5,070,277	OWDA #6948	1.890%	Jan. & July 1, 2017-36	3,704,749	212,776	92,845
Feb. 26, 2015	18,319,051	OWDA #6949	1.890%	Jan. & July 1, 2018-38	14,899,535	-	-
Apr. 30, 2015	25,387,222	OWDA #7003	2.030%	Jan. & July 1, 2017-21	24,422,404	4,919,594	495,294
May. 28, 2015	1,155,041	OWDA #7012	2.260%	Jan. & July 1, 2017-36	913,700	46,783	25,321
May. 28, 2015	753,097	OWDA #7013	2.260%	Jan. & July 1, 2017-36	(12,342)	30,502	16,509
May. 28, 2015	10,997,906	OWDA #7014	2.450%	Jan. & July 1, 2017-36	11,835,249	501,413	277,647
May. 28, 2015	31,617,614	OWDA #7016	1.960%	Jan. & July 1, 2018-38	15,644,731	-	-
Jul. 30, 2015	5,502,246	OWDA #7071	2.290%	Jan. & July 1, 2017-36	3,690,853	222,215	122,235
Aug. 27, 2015	5,844,021	OWDA #7089	2.320%	Jan. & July 1, 2017-37	3,581,847	115,648	67,791
Oct. 29, 2015	3,273,284	OWDA #7153	2.180%	Jan. & July 1, 2017-37	2,350,843	65,723	35,679
Oct. 29, 2015	254,744,002	OWDA #7154	2.350%	Jan. & July 1, 2020-49	72,824,350	-	-
Dec. 10, 2015	5,653,479	OWDA #7214	2.140%	Jan. & July 1, 2017-37	2,017,362	113,985	60,492
Dec. 10, 2015	4,500,378	OWDA #7215	2.140%	Jan. & July 1, 2017-37	2,208,524	90,737	48,154
Dec. 10, 2015	1,374,691	OWDA #7216	2.140%	Jan. & July 1, 2017-36	1,003,239	55,730	29,122
Jan. 28, 2016	1,299,344	OWDA #7234	2.210%	Jan. & July 1, 2017-26	356,233	118,762	26,772
Feb. 25, 2016	4,823,288	OWDA #7267	2.050%	Jan. & July 1, 2017-47	2,226,298	58,585	49,439
Mar. 31, 2016	26,047,415	OWDA #7282	1.950%	Jan. & July 1, 2018-48	18,412,294	-	-
Apr. 28, 2016	3,103,670	OWDA #7314	1.780%	Jan. & July 1, 2017-22	2,579,613	298,139	27,623
Jun. 30, 2016	1,238,790	OWDA #7410	1.750%	Jan. & July 1, 2019-48	2,407,786	-	-
Jun. 30, 2016	14,692,039	OWDA #7411	1.660%	Jan. & July 1, 2019-48	3,214,540	-	-
Aug. 25, 2016	2,147,990	OWDA #7455	1.560%	Jan. & July 1, 2018-37	7,524	-	-
Aug. 25, 2016	47,518,521	OWDA #7461	0.450%	Jan. & July 1, 2020-49	1,476,381	-	-
					\$ 268,186,525	\$15,489,765	\$ 4,285,688
Ohio Public Works Commission Loan Agreement							
July 1, 1994	690,000	OPWC #CH804	0.000%	Jan. & July 1, 2017-18	\$ 42,619	\$ 21,310	\$ -
July 1, 1996	907,265	OPWC #CH006	0.000%	Jan. & July 1, 2017-20	158,772	45,363	-
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 2017-21	133,875	29,750	-
July 1, 2005	275,000	OPWC #CH10I	0.000%	Jan. & July 1, 2017-26	91,331	9,133	-
					\$ 426,597	\$ 105,556	\$ -

Table 6

OPWC LOANS
Ohio Public Works Commission Loan Agreement

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2016</u>	<u>2017 PRINCIPAL</u>	<u>2017 INTEREST</u>
Various Capital Projects							
July 1, 1997	760,000	OPWC #CH10A(CIP)	0.000%	Jan. & July 1, 2017-18	\$ 76,000	\$ 38,000	\$ -
July 1, 1997	1,014,000	OPWC #CH08B(CIP)	0.000%	Jan. & July 1, 2017-20	202,800	50,700	-
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2017-22	67,319	12,240	-
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2017-21	73,125	14,625	-
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2017-22	36,600	6,100	-
June 10, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2017-24	250,091	33,345	-
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2017-22	164,588	29,925	-
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2017-22	99,453	16,576	-
July 1, 2001	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2017-23	151,371	21,624	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2017-24	308,921	41,189	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2017-26	411,683	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	0.000%	Jan. & July 1, 2017-29	33,750	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2017-27	985,950	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2017-28	433,657	37,732	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2017-29	642,200	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2017-27	101,420	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2017-29	542,100	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2017-39	753,560	26,441	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2017-41	155,112	6,204	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2017-41	314,577	12,840	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2017-42	507,258	19,510	-
Jul. 1, 2010	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2017-41	573,333	22,933	-
Aug. 4, 2010	446,000	OPWC #CH05N(CIP)	0.000%	Jan. & July 1, 2017-42	121,438	4,261	-
TOTAL OPWC LOANS					\$ 7,006,306	#####	\$ -

Table 7

ODOD
Ohio Department of Development Loan Agreements

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2016	2017 PRINCIPAL	2017 INTEREST
Mar. 28, 2003	1,000,000	University Technology Park	4.00%	Jan. 1, 2017-2018	\$ 157,492	\$ 117,330	\$ 4,164
Mar. 31, 2011	5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2017-2030	4,999,000	429,000	145,890
TOTAL ODOD LOANS					<u>\$ 5,156,492</u>	<u>\$ 546,330</u>	<u>\$ 150,054</u>

HUD
Housing and Urban Development Loan Agreements

Dec. 26, 2013	3,800,000	Highland Square		Aug. 1, 2017-33	\$ 3,230,000	\$ 190,000	\$ 88,673
Aug. 1, 2013	1,300,000	Middlebury Grocery		Aug. 1, 2017-23	995,000	115,000	20,293
TOTAL HUD LOANS					<u>\$ 4,225,000</u>	<u>\$ 305,000</u>	<u>\$ 108,966</u>

Table 8**OTHER SPECIAL OBLIGATIONS**

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2016</u>	<u>2017 PRINCIPAL</u>	<u>2017 INTEREST</u>
Certificates of Participation (COPS)							
Nov. 3, 2010	13,200,000	Steam System Utility	2.75-5.00%	Dec. 1, 2017-30	\$ 10,865,000	\$ 505,000	\$ 543,250
Dec. 5, 2013	2,365,000	Canal Park Stadium	0.60-4.5%	Dec. 1, 2017-23	1,715,000	225,000	60,458
Nov. 27, 2013	14,910,000	Canal Park Stadium	0.58-3.75%	Dec. 1, 2017-21	9,595,000	1,820,000	286,968
Oct. 25, 2016	11,965,000	Steam System Utility	2.00-5.00%	Dec. 1, 2017-41	11,965,000	275,000	441,293
TOTAL CERTIFICATES OF PARTICIPATION					<u>\$ 34,140,000</u>	<u>\$ 2,825,000</u>	<u>\$1,331,969</u>

Table 9

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2016</u>	<u>2017 PRINCIPAL</u>	<u>2017 INTEREST</u>
Dec. 15, 2011	14,035,000	Economic Development	2.280%	Dec. 1. 2017-18	\$ 5,485,000	\$2,715,000	\$ 116,625
Nov. 25, 2014	28,230,000	Economic Development	3.080%	Dec. 1, 2017-34	25,010,000	1,640,000	870,210
Nov. 12, 2015	13,250,000	Economic Development	3.170%	Dec. 1, 2017-26	13,250,000	220,000	393,546
TOTAL NON-TAX REVENUE BONDS					<u>\$ 43,745,000</u>	<u>\$4,575,000</u>	<u>\$1,380,381</u>

Table 10

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2016	2017 PRINCIPAL	2017 INTEREST
Dec. 15, 2011	6,405,000	Pension Refunding	2.950%	Dec. 1, 2017-23	\$ 4,380,000	\$ 580,000	\$ 120,775
Mar. 10, 2016	3,500,000	Health Benefit Claims	1.010%	Mar. 9, 2017	\$ 3,500,000	\$ 3,500,000	\$ 35,252
Aug. 15, 2013	2,493,570	OAQDA Series A	2.031%	Dec. 1, 2017-21	\$ 1,548,896	\$ 297,455	\$ 31,458
Aug. 15, 2013	2,355,914	OAQDA Series B	4.200%	Dec. 1, 2022-28	\$ 2,355,914	\$ -	\$ 98,948
Aug. 7, 2014	838,000	OAQDA Series A	2.031%	Dec. 1, 2017-21	\$ 585,715	\$ 112,480	\$ 11,896
Nov. 14, 2012	28,870,000	Various Purpose Bonds	3.149%	Dec. 1, 2017-32	\$ 8,695,000	\$ 1,145,000	\$ 270,500
Nov. 25, 2014	32,340,000	Various Purpose Bonds	5.097%	Dec. 1, 2017-34	\$ 29,995,000	\$ 1,245,000	\$ 1,404,250
Nov. 12, 2015	25,370,000	Various Purpose Bonds	4.463%	Dec. 1, 2017-28	\$ 25,240,000	\$ 3,085,000	\$ 1,148,400
Dec. 6, 2016	14,655,000	Various Purpose Refunding Bonds	4.206%	Dec. 1, 2018-28	\$ 14,655,000	\$ -	\$ 542,016
Jun. 18, 2015	5,500,000	Cascade Plaza Bond	2.420%	Dec. 1, 2017-35	\$ 5,164,129	\$ 224,290	\$ 123,800
Jul. 28, 2010	17,880,000	Community Learning Ctrs., 2010A	4.440%	Dec. 1, 2017-33	17,335,000	570,000	755,300
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, 2017-33	145,125,000	5,790,000	7,238,000
May 7, 2014	50,000,000	Community Learning Ctrs., 2014	3.456%	Dec. 1, 2017-33	44,935,000	1,900,000	1,879,969
Dec. 8, 2016	27,000,000	Community Learning Ctrs., 2016	4.473%	Dec. 1, 2017-33	27,000,000	1,095,000	1,162,203
Total Community Learning Cents					<u>\$ 261,515,000</u>	<u>\$ 9,355,000</u>	<u>\$ 11,523,441</u>
TOTAL INCOME TAX REVENUE BONDS					\$ 357,634,654	\$ 19,544,225	\$ 15,310,736
INCOME TAX REVENUE NOTES							
Dec. 14, 2016	20,000,000	Various Purpose Notes	2.500%	Dec. 13, 2017	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u>	<u>\$ 498,611</u>
					\$ 20,000,000	\$ 20,000,000	\$ 498,611

Table 11

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2016</u>	<u>2017 PRINCIPAL</u>	<u>2017 INTEREST</u>
Dec. 21, 2011	27,165,000	JEDD Rev. Refunding, Ser 201	2.940%	Dec. 1. 2017-22	\$ 18,705,000	\$3,485,000	\$ 777,613
TOTAL SPECIAL REVENUE (JEDD) BONDS					<u>\$ 18,705,000</u>	<u>\$3,485,000</u>	<u>\$ 777,613</u>

Table 12

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Bond Retirement: January 1	\$ 112,898.91	\$ 108,056.05	\$ 108,865.22	\$ 408,466.03
Receipts:				
General Property Tax	939,852.12	665,440.52	629,704.89	440,000.00
Investments Matured	976,100.00	400,000.00	-	-
Bond & Note Sale, Premium, A/I	909.83	-	-	-
BNY Escrow	-	2,068,337.50	13,389,537.50	-
Miscellaneous Receipts	1,021,535.58	523,531.10	2,701,751.68	-
EMS Operating	13,844.62	7,364.05	18,369.84	26,497.81
JEDD - Econ. Dev. & Township	429,432.40	93,882.77	-	50,000.00
Motor Equipment Operating	23,730.91	67,889.04	68,545.67	74,113.27
Municipal Utilities	17,354,634.73	19,442,673.43	15,336,537.86	19,258,724.52
Off-Street Parking	682.26	1,364.52	100,682.26	520,024.43
Capital Imp. Fund	18,631,529.35	17,954,206.21	21,092,979.14	24,052,791.20
Tag Tax	903,532.00	900,000.00	-	-
Community Development Fund	56,638.39	-	-	153,480.97
In-Lieu-Of-Taxes	4,026,893.61	2,424,621.49	3,284,242.53	2,400,000.00
General Fund	69,217.53	76,922.16	375,422.39	72,294.13
U. S. Bank Escrow	2,852,462.50	39,592,987.50	-	-
Bond Payment Fund - Various	273,517.16	542,821.18	592,649.34	-
Total Receipts and Balance	\$ 47,687,411.90	\$ 84,870,097.52	\$ 57,699,288.32	\$ 47,456,392.36

Table 12

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

	Actual			Estimate
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures:				
Bonds & Notes: Within 10M	\$ 16,834,388.98	\$ 13,390,000.00	\$ 17,921,146.87	\$ 17,895,000.00
Bonds & Notes Int. Within 10M	10,212,741.01	8,905,885.35	8,179,334.60	5,325,356.28
Bonds & Notes: Outside 10M	-	40,965,000.00	12,330,000.00	-
Bonds & Notes Int. Outside 10M	-	991,931.25	305,593.75	-
O.W.D.A. Loans	17,153,120.99	19,241,159.69	15,135,024.12	22,290,702.78
O.P.W.C. Loans	805,312.86	820,663.71	836,014.56	836,014.56
O.D.O.D. Loans	122,582.46	122,245.95	122,041.56	696,384.10
S.I.B. Loans	1,470,704.32	320,270.00	-	-
Other Expense	4,405.23	22.86	2,461,666.83	5,000.00
Investment Purchases	976,100.00	4,053.49	-	-
Total Expenditures	\$ 47,579,355.85	\$ 84,761,232.30	\$ 57,290,822.29	\$ 47,048,457.72
Balance December 31	\$ 108,056.05	\$ 108,865.22	\$ 408,466.03	\$ 407,934.64

Table 13

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Special Assessment Bond Retirement				
Fund: January 1	\$ 2,000.43	\$ 1,861.68	\$ 4,840.68	\$ 2,840.68
Receipts:				
Assessments Coll. by County	15,460,010.95	14,499,373.15	14,161,134.02	13,700,969.72
Total Receipts and Balance	<u>\$15,462,011.38</u>	<u>\$14,501,234.83</u>	<u>\$14,165,974.70</u>	<u>\$13,703,810.40</u>
Expenditures:				
Redemption of Improvement Bonds	\$ 2,118,575.79	\$ 1,231,002.88	\$ 962,324.00	\$ 460,329.00
Interest on Improvement Bonds	190,299.37	103,842.96	77,079.10	48,904.80
Redemption of Notes	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Interest on Notes	127,683.11	123,027.31	121,730.92	191,735.92
Bank of NY Trustee	23,561.43	-	-	-
Legal Services	-	38,500.00	2,000.00	-
Misc. & Dist. of S.A. Coll.	30.00	21.00	-	-
Total Expenditures	<u>\$15,460,149.70</u>	<u>\$14,496,394.15</u>	<u>\$14,163,134.02</u>	<u>\$13,700,969.72</u>
Balance December 31	<u>\$ 1,861.68</u>	<u>\$ 4,840.68</u>	<u>\$ 2,840.68</u>	<u>\$ 2,840.68</u>

Table 14**2017 DEBT SERVICE**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Major Governmental Funds			
General Fund	\$ 66,700	\$ 5,594	\$ 72,294
Income Tax Capital Improvement Fund	49,758,210	12,994,581	62,752,791
Community Learning Centers Income Tax Fu	9,355,000	11,523,441	20,878,441
Special Assessments Bond Payment Fund	13,460,329	240,641	13,700,970
Major Proprietary Funds			
Water Fund	5,824,841	1,662,874	7,487,715
Sewer Fund	17,395,322	4,375,688	21,771,010
Off-Street Parking Fund	-	520,024	520,024
Non-Major Governmental Funds (1)	7,323,947	287,842	7,611,789
Non-Major Proprietary Funds (2)	3,557,455	51,910	3,609,365
Total	<u>\$ 106,741,804</u>	<u>\$ 31,662,595</u>	<u>\$ 138,404,399</u>

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

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

Table 15**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
2017	\$ 18,067	\$ 5,805	\$ 634	\$ -	\$ 546	\$ 150
2018	17,571	5,217	635	-	345	102
2019	17,604	4,744	596	-	310	94
2020	16,351	4,191	596	-	320	87
2021	18,553	3,590	546	-	330	80
2022-2026	60,605	10,800	2,102	-	1,750	285
2027-2031	24,230	2,801	854	-	1,555	80
2032-2036	1,620	199	461	-	-	-
2037-2041	-	-	455	-	-	-
2042-2046	-	-	127	-	-	-
2047-2051	-	-	-	-	-	-
	<u>\$ 174,601</u>	<u>\$ 37,347</u>	<u>\$ 7,006</u>	<u>\$ -</u>	<u>\$ 5,156</u>	<u>\$ 878</u>
Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue		Special Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 4,575	\$ 1,380	\$ 16,045	\$ 15,275	\$ 3,485	\$ 778
2018	5,735	1,296	16,238	15,547	3,665	603
2019	3,025	1,173	16,577	14,822	3,835	420
2020	3,105	1,099	16,957	14,120	4,040	228
2021	3,190	1,013	20,056	13,458	1,810	117
2022-2026	17,605	3,413	99,021	53,333	1,870	59
2027-2031	5,460	715	114,708	29,131	-	-
2032-2036	1,050	101	54,533	3,978	-	-
2037-2041	-	-	-	-	-	-
2042-2046	-	-	-	-	-	-
2047-2051	-	-	-	-	-	-
	<u>\$ 43,745</u>	<u>\$ 10,190</u>	<u>\$ 354,135</u>	<u>\$ 159,664</u>	<u>\$ 18,705</u>	<u>\$ 2,205</u>
Fiscal Year Ending December 31 (in thousands)	Special Assessment Bonds		Housing & Urban Development Loans		Income Tax Revenue Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 460	\$ 49	\$ 305	\$ 109	\$ 23,500	\$ 534
2018	351	35	315	106	-	-
2019	362	27	320	102	-	-
2020	360	18	330	96	-	-
2021	365	9	340	89	-	-
2022-2026	-	-	1,285	323	-	-
2027-2031	-	-	950	190	-	-
2032-2036	-	-	380	-	-	-
2037-2041	-	-	-	-	-	-
2042-2046	-	-	-	-	-	-
2047-2051	-	-	-	-	-	-
	<u>\$ 1,898</u>	<u>\$ 138</u>	<u>\$ 4,225</u>	<u>\$ 1,015</u>	<u>\$ 23,500</u>	<u>\$ 534</u>

Table 15**Future Debt Service Requirements**

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	Special Assessment Notes			Certificates of Participation		
	Principal	Interest	Principal	Interest		
2017	\$ 13,000	\$ 192	\$ 2,825	\$ 1,332		
2018	-	-	2,945	1,210		
2019	-	-	3,040	1,119		
2020	-	-	3,145	1,020		
2021	-	-	3,250	910		
2022-2026	-	-	6,045	3,357		
2027-2031	-	-	6,870	1,861		
2032-2036	-	-	2,765	825		
2037-2041	-	-	3,255	336		
2042-2046	-	-	-	-		
2047-2051	-	-	-	-		
	<u>\$ 13,000</u>	<u>\$ 192</u>	<u>\$ 34,140</u>	<u>\$ 11,970</u>		
Business-type Activities						
Fiscal Year Ending December 31 (in thousands)	General Obligation Bonds		Mortgage Revenue		Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 79	\$ 20	\$ 4,060	\$ 817	\$ 1,800	\$ 90
2018	83	16	4,255	626	-	-
2019	87	12	1,130	513	-	-
2020	92	7	1,165	479	-	-
2021	63	4	1,200	445	-	-
2022-2026	65	2	6,595	1,642	-	-
2027-2031	-	-	2,715	830	-	-
2032-2036	-	-	1,980	152	-	-
2037-2041	-	-	-	-	-	-
2042-2046	-	-	-	-	-	-
2047-2051	-	-	-	-	-	-
	<u>\$ 469</u>	<u>\$ 61</u>	<u>\$ 23,100</u>	<u>\$ 5,504</u>	<u>\$ 1,800</u>	<u>\$ 90</u>
Grand Total						
Fiscal Year Ending December 31 (in thousands)	OWDA Loans		OPWC Loans		Grand Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 16,228	\$ 5,436	\$ 201	\$ -	\$ 105,810	\$ 31,967
2018	17,424	6,329	202	-	69,764	31,087
2019	18,468	6,774	180	-	65,534	29,800
2020	24,994	12,474	106	-	71,561	33,819
2021	21,736	11,699	69	-	71,508	31,414
2022-2026	88,979	49,986	180	-	286,102	123,200
2027-2031	81,692	31,567	0	-	239,034	67,175
2032-2036	18,685	3,397	-	-	81,474	8,652
2037-2041	4,965	1,112	-	-	8,675	1,448
2042-2046	-	-	-	-	127	-
2047-2051	-	-	-	-	-	-
	<u>\$ 293,171</u>	<u>\$ 128,774</u>	<u>\$ 938</u>	<u>\$ -</u>	<u>\$ 999,589</u>	<u>\$ 358,562</u>

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Capital Budget

2017 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 of Akron (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. The City 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 City's Budget Plan, they 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 the capital improvements that will be made in the City during 2017. These projects are funded from a variety of funding sources. The largest source is the City income tax. The 2% income tax (the City'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 the City of 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 infrastructure. The City has been able to keep pace with an aging infrastructure due to the reliability of the revenues from income tax collections.

OBJECTIVES

The 2017 Capital Budget is a key element in the City of Akron's overall financial plan. The City is dedicated to the goal of maintaining its reputation as a financially sound community, and the Operating Budget and the Capital Budget 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 the City 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 the City's true strength – its neighborhoods.

The City has consistently met these objectives over the years, and the projects identified in the 2017 plan will continue that tradition.

FUNDING

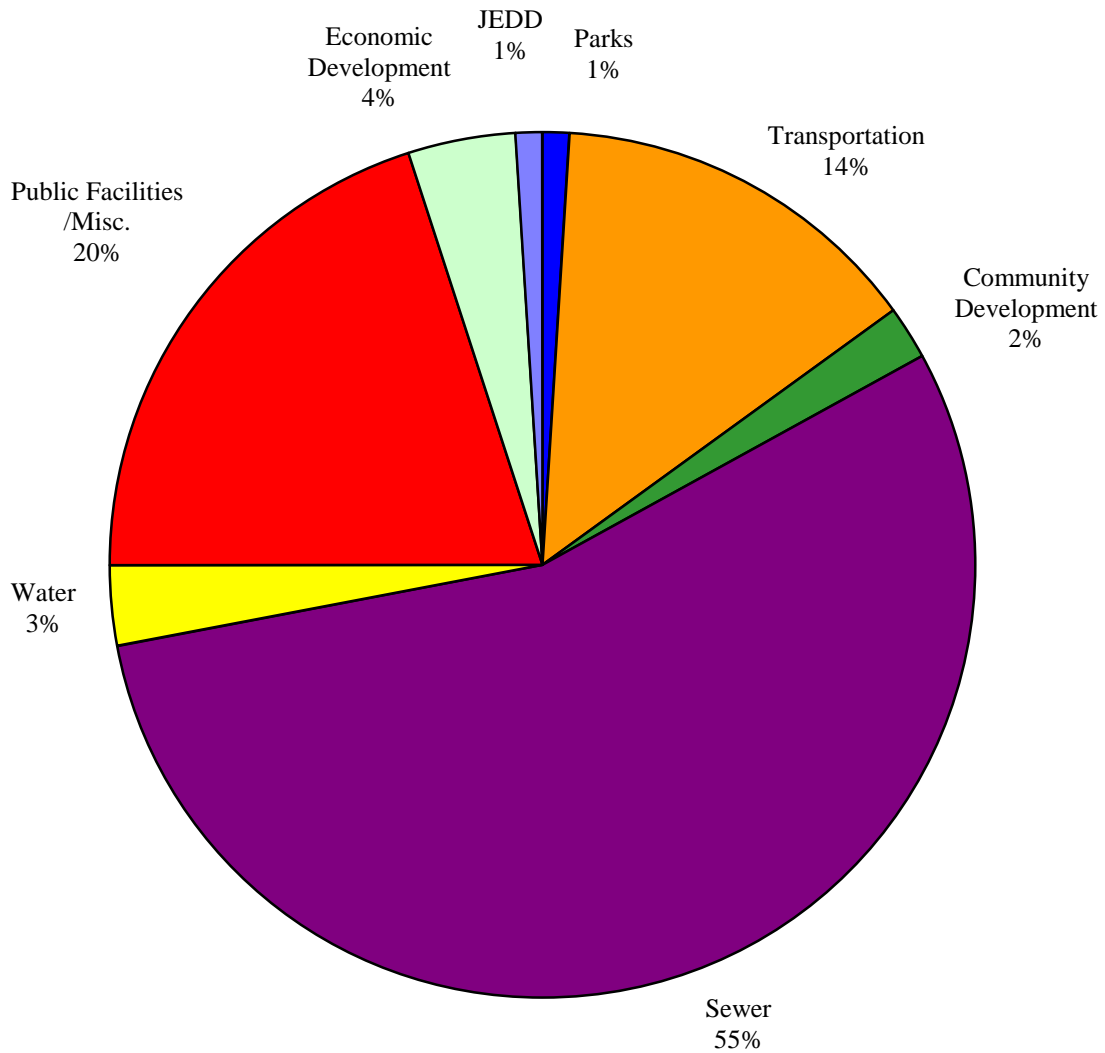
The changes in federal and state budget policies have reduced the amount of funds the City receives for capital investments as well as operating expenses. The reduction of these funds has limited the ability to meet its capital needs on a timely basis.

Excluding debt financing, the City's income tax (\$38,224,150) is the largest single source of revenue in the budget. At the end of this section is a listing of all the revenues used in the 2017 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 2017 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
2017 CAPITAL BUDGET
EXPENDITURES BY PROGRAM
TOTAL \$372,996,163**



2017 EXPENDITURES BY PROGRAM

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.	\$ 3,128,300	Ohio Water Development Authority
		5,952,740	Ohio Public Works Commission
		2,015,400	Special Assessments
		731,500	Water Capital Fund
		3,535,000	General Obligation Debt
		1,113,500	Safety Funds
		8,950,800	Congestion Mitigation/Air Quality
		164,000	Street Lighting Assessments
		2,500,000	Bridge Replacement
		50,000	Summit County
		5,000,000	TIGER Grant
		4,523,400	Highway Safety Funds
		1,792,800	Surface Transportation Program
		245,900	Sewer Capital Fund
\$ 39,703,340	Total		
Bridges	Annual maintenance on City-owned bridges including bridge replacements and reconstruction.	\$ 100,000	Tag Tax
		50,000	Discretionary Project
		\$ 150,000	Total
Expressways	Major reconstruction of expressways throughout Akron.	\$ 1,279,400	Sewer Capital Fund
		341,100	Special Assessments
		75,000	Water Capital Fund
		\$ 1,695,500	Total
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.	\$ 2,201,200	Ohio Public Works Commission
		525,500	Special Assessments
		190,400	General Obligation Debt
		4,500	Sewer Capital Fund
		3,300	Water Capital Fund
\$ 2,924,900	Total		
Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.	\$ 4,190,818	Ohio Department Of Transportation
		1,665,000	General Obligation Debt
		731,000	Special Assessments
		310,000	Gas Tax
		\$ 6,896,818	Total
Sidewalk Program	The reconstruction of damaged sidewalks throughout the City on various streets, including new Americans with Disabilities Act (ADA) curb ramps at locations having either no ramps or deficient ramps.	\$ 435,000	General Obligation Debt
		150,000	Special Assessments
		460,000	Surface Transportation Program
		\$ 1,045,000	Total
TOTAL TRANSPORTATION PROGRAM		\$ 52,415,558	

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			
Adam's Run Trail Greenway	Design and property acquisition for a 3,100 linear feet multi-use trail adjacent to Adam's Ditch. Western Reserve Land Conservancy is donating property and in-kind services.	\$ 105,000 26,880 59,000 \$ 190,880	Western Reserve Land Conservatory Ohio Department of Natural Resources Clean Ohio Program Total
Cuyahoga River Bank Stabilization - Cascade Ballfields	Design and construction of natural channel improvements and to restore the eroded river bank on Cuyahoga River adjacent to Cascade ballfields.	\$ 1,000,000 100,000 \$ 1,100,000	Ohio EPA Water Resource Restoration Sponsorship Program Total
Little Cuyahoga River Trail Extension Study	Study of potential line and grade for a Little Cuyahoga trail alignment from Goodyear Dam to North Street. Incorporates proposed improvements as part of the CSO projects in the area and connects to the future Metro Parks.	\$ 100,000	Sewer Capital Fund
iTowpath Connection to Akron Zoo	Provide pedestrian amenities for a new signed trail from the trailhead at Bartges Street to the Akron Zoo and to upgrade existing traffic signals.	\$ 20,000	Income Tax
Joy Park Community Center Roof	Roof replacement.	\$ 75,000	General Obligation Debt
Mason Park Ball Fields	Regrading of existing ball field areas.	\$ 50,000	General Obligation Debt
Kenmore Senior Center HVAC	Upgrade the HVAC system at Kenmore Senior Center.	\$ 55,000	General Obligation Debt
Lawton Street Community Center	Roof replacement.	\$ 73,000	General Obligation Debt
Miscellaneous Parks & Community Centers	Small capital improvements at various city parks and community centers.	\$ 150,000	Income Tax
Rubber City Heritage Trail	Study of developing a multi-use recreational trail linking the Akron neighborhoods of East End, Kenmore, Downtown Akron, Ellet, and the University of Akron via an abandoned rail line. Includes a road-diet on East Exchange from Route 8 to East Market.	\$ 20,000	Income Tax
Tot Lot Rehab	Rehabilitation of play areas designed for ages 5 and under.	\$ 25,000	Income Tax
Water Spray Parks	Design and construction of water spray parks at multiple park locations.	\$ 250,000	General Obligation Debt
Wilbeth Road Wetlands (south of Wilbeth)	Closeout charges. Preserve wetland and cleanup area in conjunction with Towpath Trail. Includes acquisition of 7+/- acres of green space.	\$ 280,000 280,000 \$ 560,000	Clean Ohio Program Water Resource Restoration Sponsorship Program Total
TOTAL PARKS PROGRAM		\$ 2,668,880	

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 the City's small parks. This has proven more cost-effective than using City crews.

PROJECT	DESCRIPTION	FUNDING	
PUBLIC FACILITIES PROGRAM			
Akron Municipal Courthouse	Construction of new court house at 149-177 South Broadway.	\$ 21,000,000	Courtroom Fees
Akron Centre / Superblock Repairs	Concrete repairs and waterproofing. Expansion joint replacement, joint caulking and ceiling paint.	\$ 1,155,000	Certificate Of Participation
Canal Park Stadium Improvements	Miscellaneous improvements to Canal Park Stadium.	\$ 345,000	Canal Park Reserve Fund
Cascade Parking Deck Repairs	Repairs to deck as well as additional waterproof coating.	\$ 545,000	Certificate Of Participation
CitiCenter Fire Alarm System	Replacement of existing fire alarm system.	\$ 150,000	General Obligation Debt
CitiCenter Utility Bill Payment Kiosk	Remodel of the S. High Street entrance to accommodate an outdoor payment kiosk.	\$ 12,500	Water Capital Fund
		12,500	Sewer Capital Fund
		\$ 25,000	Total
Dan Street Improvements	Re-roof to prevent damages to the interior, and replacement of the fire suppression system.	\$ 25,000	General Obligation Debt
Fire Concrete Replacement Program	Replace concrete drive apron at 2474 Triplett Blvd.	\$ 80,000	General Obligation Debt
Fire Station #2	Completion of design plan of new 3-bay facility at Fire Station #2 (952 E. Exchange St.).	\$ 20,000	General Obligation Debt
Fire Station #13 Roof Repair	Repairs to roof, gutters, downspouts at Fire Station #13 (1544 Brown Street).	\$ 125,000	General Obligation Debt
Fire Station Kitchen Program	Repair of various fire station kitchen areas to increase functionality.	\$ 40,000	Income Tax
Fire Station Parking Lots	Repair of various fire station parking lots and driveways.	\$ 50,000	Income Tax
Municipal Building Elevator Rehab.	Upgrade and modernize municipal building elevators.	\$ 25,000	General Obligation Debt
Muni. Service Center Building #3 Roof	Construction of new roof on Building #3.	\$ 200,000	General Obligation Debt
Municipal Service Center Miscellaneous Improvements	Miscellaneous improvements at the Municipal Service Center. Includes upgrades to existing fire alarm system.	\$ 100,000	General Obligation Debt
TOTAL PUBLIC FACILITIES		\$ 23,885,000	

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.

PROJECT	DESCRIPTION	FUNDING	
MISCELLANEOUS EXPENSES			
Administration (Capital)	Annual salaries, benefits, supplies and overhead for the Capital Planning Administration.	\$ 700,000	Income Tax
Debt Service	Annual service on general obligation debt for capital projects.	\$ 36,124,000	Income Tax
		2,000,000	Joint Economic Development District
		900,000	Tag Tax
		4,500,000	Tax Increment Financing
		500,000	Parking Lot Revenue
		500,000	General Fund
		500,000	Development Activity Fund
		500,000	Property Taxes
		\$ 45,524,000	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	Income Tax
Equipment Replacement	Annual replacement of obsolete or otherwise unusable rolling stock.	\$ 1,770,000	General Obligation Debt
		30,000	Equipment Auction
		\$ 1,800,000	Total
Fire 75' Aerial Ladder Truck	Purchase of new 75' ladder truck to replace existing 1997 ladder truck which is currently used as a first line apparatus and will be placed in reserve.	\$ 100,000	General Obligation Debt
Fire Vehicle Refurbishment Program	Annual program to refurbish vehicle bodies on mechanically sound Fire and EMS vehicles.	\$ 100,000	Income Tax
Fire Stations Misc. Equipment	Miscellaneous equipment purchases at various fire stations.	\$ 75,000	Income Tax
Fire Structural Turn- Out Gear Replacement	Annual replacement of expired Structural Fire Protective Clothing due to new National Fire Protection Association (NFPA) standard.	\$ 75,000	Income Tax
LED Traffic Light Replacement	Replace LED lights as they reach their useful life.	\$ 10,000	Income Tax
Microwave Detector Replacement	Replace existing non-functioning microwave detectors with video detection equipment for improved service at 2-3 intersections.	\$ 15,000	Income Tax
Neighborhood Partnerships	Matching grants of up to \$7,500 for neighborhood organizations for small, competitive projects that build neighbor collaboration.	\$ 60,000	Income Tax
		100,000	Akron Community Foundation
		60,000	Community Development
		\$ 220,000	Total

PROJECT	DESCRIPTION	FUNDING	
MISCELLANEOUS EXPENSES (continued)			
Police Body Worn Cameras	The purchase of body worn cameras for officers and detectives.	\$ 349,000	Income Tax
		184,000	U.S. Department of Justice
		\$ 533,000	Total
Police Gear Replacement	Miscellaneous equipment purchases for police officers.	\$ 25,000	Income Tax
Police AFIS System Replacement	Replace the current Cogent system purchased in 2003. Includes training, hardware, software, installation and connection.	\$ 171,150	Income Tax
		40,000	Federal Asset Forfeitures Fund
		\$ 211,150	Total
Police Digital Image Management System Replacement	Replace system used to store crime scene photographs and traffic unit photos. Costs include training, software license, modules, and maintenance.	\$ 35,000	Income Tax
School Flashing Lights Remote Access	Purchase new school flashing light controllers that provide cell phone technology for the purpose of updating and monitoring flashing lights.	\$ 60,000	General Obligation Debt
Street Lighting Maintenance	Annual maintenance and installation of street lights.	\$ 275,000	Street Lighting Assessments
Street Trees	Annual replacement of street trees removed because of age, disease, or accident. Includes tree replacement as part of the Emerald Ash Borer mitigation.	\$ 50,000	Income Tax
TOTAL MISCELLANEOUS EXPENSES		\$ 49,818,150	

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.	\$ 25,000	Joint Economic Development District
		200,000	JOBS Ohio Program
		90,000	Environmental Protection Agency
		\$ 315,000	Total
Commercial / Industrial Support	Infrastructure improvements to support development of industrial and commercial parcels and miscellaneous economic development.	\$ 200,000	Tax Increment Financing
		75,000	Joint Economic Development District
		50,000	Land Sales
		25,000	General Obligation Debt
		100,000	Income Tax
		\$ 450,000	Total
Commercial / Industrial Development	Plans for the development of Rolling Acres, the White Pond Parkway construction, and roadway improvements to W. Emerling Avenue, and other public improvements in support of future development.	\$ 585,000	General Obligation Debt
Goodyear - Eastgate Development	Roadway, signal and utility improvements along East Market Street. Closeout charges for the Massillon Road reconstruction. Rehabilitation of Goodyear Combined Sewer Overflow (CSO) retention tank. Construction and realignment of 3,700 feet of 24" sanitary sewer and fill selected portions of obsolete sanitary sewer. Realignment and replacement of a section of Seiberling Street with a street to be known as Seiberling Way.	\$ 8,250,000	Ohio Public Works Commission
		50,000	Ohio Water Development Authority
		4,283,875	Surface Transportation Program
		50,000	Industrial Reality Group
		\$ 12,633,875	Total
Neighborhood Business Districts	Matching facade grants, loans, and other assistance to support businesses in designated areas.	\$ 200,000	Community Development
		10,000	Income Tax
		\$ 210,000	Total
Small Business and Neighborhood Districts Support	Provision of operational support to provide free business consulting and training to entrepreneurs and small businesses. Annual contract with Greater Akron Chamber for services that improve the economic well being of the City. Financial assistance programs in the Central Business District and business assistance based on job creation. Study of business corridors for future redevelopment.	\$ 310,000	Joint Economic Development District
		175,000	Community Development
		143,000	Small Business Administration
		60,000	Tax Increment Financing
		50,000	Summit County
		27,000	Ohio Department of Development
		12,000	Portage County
		10,000	Income Tax
		64,000	City of Kent
		\$ 851,000	Total
TOTAL ECONOMIC DEVELOPMENT PROGRAM		\$ 15,044,875	

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	
WATER & SEWER			
Combined Sewer Overflows (CSO)			
CSO Long Term Control Plan (Federal Mandate)	Design, construction and projects relating to various CSO Racks, Storage Basins, Separation Projects, and the Ohio Canal Interceptor Tunnel. Mud Run District repairs and rehabilitation for deficient manholes and sewer segments, annual maintenance of green infrastructure, and odor control studies.	\$ 135,883,000	Water Pollution Control Loan Fund
		2,521,000	Ohio Water Development Authority
		550,000	Sewer Capital Fund
		<u>\$ 138,954,000</u>	Total
Operation/ Maintenance PMT (Federal Mandate)	Development and implementation of the Capacity, Management, Operation, and Maintenance (CMOM) Program, including but not limited to aggregate cleaning and inspection of the sewer system every 5 years, and identification of projects as-needed to help prevent sanitary sewer overflow.	\$ 5,000,000	Water Pollution Control Loan Fund
		6,500,000	Sewer Capital Fund
		<u>\$ 11,500,000</u>	Total
Total Combined Sewer Overflows (CSO)		<u>\$ 150,454,000</u>	
Joint Economic Districts (Sewer & Water)			
Extension Studies	Studies to develop project limits for sanitary sewer and water extension requests.	\$ 100,000	Joint Economic Development District - Special Assessments
Service Area Extensions	Design and construction of sanitary sewer and water service area extensions.	\$ 400,000	Joint Economic Development District - Special Assessments
Bath Township	Construction of water main on Medina Road from Crystal Lake to Springside Drive.	\$ 683,000	Joint Economic Development District - Special Assessments
Copley Township	Construction of various water mains and sanitary sewers in Copley Township.	\$ 2,409,000	Joint Economic Development District - Special Assessments
Coventry Township	Extension of the Logan Parkway sanitary sewer and construction of the Vaughn Road water main.	\$ 388,000	Joint Economic Development District - Special Assessments
Springfield Township	Design and construction of water and sewer services.	\$ 1,480,000	Joint Economic Development District - Special Assessments
Total Joint Economic Districts (Sewer & Water)		<u>\$ 5,460,000</u>	

PROJECT	DESCRIPTION	FUNDING		
Sanitary Sewer Systems				
Falor Sewer Separation	Study of Falor Drainage Area.	\$	200,000	Water Pollution Control Loan Fund
Flow Monitoring & Rain Gauges	Continuation of rainfall data collection used to model and support the sewage collection system.	\$	50,000	Sewer Capital Fund
Grand Park Avenue Sewer Improvements	To study and increase sewer capacity on Grand Park Avenue to alleviate sewer backups during rain.	\$	655,000	Sewer Capital Fund
Hampton Ridge Pump Station	Rehabilitation of Hampton Ridge station, including replacement of pumps, piping, controls, an emergency generator, etc.	\$	50,000	Sewer Capital Fund
			1,192,000	Water Pollution Control Loan Fund
		\$	1,242,000	Total
Hawkins Relief and Hackberry Trunk Sewer Study	Study effectiveness of the Hawkins Trunk Relief Sewer and propose improvements to diminish inflow and infiltration in the Hackberry area.	\$	230,000	Water Pollution Control Loan Fund
Hawkins Trunk Sewer Area Improvements	Design of replacement and re-lining of sanitary sewers in the Hawkins Trunk sanitary sewer area.	\$	4,096,000	Water Pollution Control Loan Fund
Mayfield Avenue Sewer Improvements	Design of replacement and re-lining of the Mayfield Avenue sanitary sewer lines.	\$	927,000	Water Pollution Control Loan Fund
Misc. Collection System Improvements	Septic tank elimination studies, commercial sewer lateral replacement, vehicle and equipment replacements.	\$	450,000	Sewer Capital Fund
Sanitary Sewer Reconstruction - 2014 Ph. 1 & 2	Closeout charges for the repair and replacement of deteriorating sanitary sewer lines and manholes.	\$	280,000	Water Pollution Control Loan Fund
Sanitary Sewer Reconstruction - 2016	Reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$	2,550,000	Water Pollution Control Loan Fund
Sanitary Sewer Reconstruction - 2016-2018	Alternative project for design and reconstruction of existing combined sanitary sewer systems to pro-actively replace assets prior to failure.	\$	1,362,500	Water Pollution Control Loan Fund
Sanitary Sewer Reconstruction - 2017	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$	3,470,000	Water Pollution Control Loan Fund
Sanitary Sewer Reconstruction - 2018	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$	275,000	Water Pollution Control Loan Fund
Sevilla Trunk Sewer Reconstruction	Rehabilitation of the Sevilla Trunk Sewer.	\$	4,300,000	Water Pollution Control Loan Fund
Sewer Maintenance Yard Relocation	Relocation of Sewer Maintenance Yard to WRF.	\$	4,600,000	Water Pollution Control Loan Fund
			1,100,000	Sewer Capital Fund
		\$	5,700,000	Total
Sourek Road Pump Station	Rehabilitation of the Sourek Road Pump Station	\$	1,250,000	Water Pollution Control Loan Fund
Sustatinability Initiatives	Installation of sewer backwater valves to prevent diluted sewage from entering homes during heavy rain. Includes rain barrel program for stormwater.	\$	1,000,000	Sewer Capital Fund
Tallmadge Avenue Firestone Sewer Lining	Lining of existing combined sewer.	\$	615,500	Sewer Capital Fund
			1,225,900	Water Pollution Control Loan Fund
		\$	1,841,400	Total
White Pond Drive Pump Station	Rehabilitation of the White Pond Drive Pump Station.	\$	660,000	Water Pollution Control Loan Fund
Total Sanitary Sewer Systems		\$	30,538,900	

PROJECT	DESCRIPTION	FUNDING		
Storm Water Systems				
Brewster Creek Restoration	Design of natural channel improvements on Brewster Creek (Arlington - Waterloo) to stabilize creek and reduce erosion.	\$	150,000	Sewer Capital Fund
			100,000	Muskingum Watershed Conservancy Grant
		\$	250,000	Total
Erosion Streambanks Restoration Stormwater Project	Project accounts for various stormwater improvements including streambank restoration and erosion control. Pending Individual Permit (IP) report approval.	\$	200,000	Sewer Capital Fund
Little Cuyahoga River Ecosystem Restoration	Ecosystem restoration improvements to the little Cuyahoga River from East Market Street to North Street.	\$	70,000	Sewer Capital Fund
			130,000	Clean Ohio Program
			450,000	Water Resource Restoration Sponsorship Program
		\$	650,000	Total
Local Flooding Pipe Project	Construction, repair and rehabilitation of storm sewers, culverts, and other structures that impact local flooding.	\$	400,000	Sewer Capital Fund
Storm Water Maintenance Ditches	Annual maintenance of stormwater ditches.	\$	200,000	Sewer Capital Fund
Total Storm Water Systems		\$	1,700,000	

PROJECT	DESCRIPTION	FUNDING	
Water Distribution			
Brittain Road Reservoir Replacement	Design of replacement of main water main reservoir to increase the service pressure and volume of emergency storage in the distribution system and improve water quality.	\$ 600,000	Water Supply Revolving Loan Account
Eastwood Pump Station Improvements	Miscellaneous improvements to the efficiency and operation of the existing pump station.	\$ 100,000	Water Supply Revolving Loan Account
Lead Service Line Replacement Program	Replacement of lead service lines to reduce the number of homes served through lead services.	\$ 250,000	Water Supply Revolving Loan Account
North Summit Supply District Water Mains	Improvement and replacement of water mains located in the North Summit supply district.	\$ 1,500,000	Water Supply Revolving Loan Account
Vehicle & Equipment Replacement	Purchase replacement motor vehicles, machinery and equipment as necessary.	350,000	Water Capital Fund
Water Main New and Replacement	Contract to supply labor, equipment, and materials for constructing new and replacement water mains.	\$ 2,000,000	Water Supply Revolving Loan Account
		1,000,000	Ohio Public Works Commission
		\$ 3,000,000	Total
Total Water Distribution		\$ 5,800,000	
Water Pollution Control Station / Water Reclamation Facility (WRF)			
Annual Plant & Pump Station Renewal	Miscellaneous improvements to the WRF including equipment overhauls/replacements, building improvements, process upgrades, energy efficiency improvements, and roof replacements and misc. pump station improvements.	\$ 5,000,000	Water Pollution Control Loan Fund
WRF Stormwater Retention Rank Replacement	Design and reconstruction of the stormwater retention tank to accommodate chemically enhanced primary treatment.	\$ 1,400,000	Water Pollution Control Loan Fund
WRF Headworks Improvements	Design upgrades to the existing WRF Headworks facilities.	\$ 1,800,000	Water Pollution Control Loan Fund
WRF Step Feed Phase 2	Increase conventional secondary treatment capacity to 220 million gallons per day.	\$ 14,150,000	Water Pollution Control Loan Fund
Total Water Reclamation Facility		\$ 22,350,000	

PROJECT	DESCRIPTION	FUNDING	
Water Supply Facilities - Water Plant			
Casustic Day Tank and Metering Pump Replacement	Replace the caustic day tanks and metering pumps due to old, outdated parts and chemical wear on the tanks.	\$ 93,000	Water Capital Fund
Discharge Header Surge Valve Automation	Installation of automated valve control on the high service pumps discharge headers.	\$ 190,000	Water Capital Fund
Enhanced Raw Water Pre-Treatment Facility	Study of new facility at the current raw water intake to more effectively respond to detection of toxins.	\$ 2,300,000	Water Capital Fund
Filtration Building Pipe Gallery Moisture Control	Repairs to the existing settled and clear water conduits and concrete waterproofing to reduce leakage and prevent further deterioration.	\$ 580,000	Water Capital Fund
Filtration Building Ventilation Improvements	Upgrade existing ventilation system to properly ventilate the filter gallery to control moisture, humidity, and chemical fumes.	\$ 184,500	Water Capital Fund
SR-14 Hazardous Spill Containment System Installation	Construct a hazardous spill collection, retention and outlet system for the SR-14 causeway through Lake Rockwell Reservoir.	\$ 995,100	Ohio Water Development Authority
Lab HVAC Upgrade	Upgrade outdated and unserviceable HVAC system.	\$ 313,200	Water Capital Fund
Locker Room Improvements	Improvements to the Water Plant locker room facilities in the Variable Frequency Drive building.	\$ 293,000	Water Capital Fund
Misc. Plant Improvements	Design and construction of improvements as needed to support Water Supply operations.	\$ 500,000	Water Capital Fund
Misc. Safety Improvements	Correct safety issues necessary to support Water Supply Operations.	\$ 200,000	Water Capital Fund
Misc. Spillway Improvements-Phase 2	Construction of improvements at various dam locations to maintain structural integrity per Master Plan.	\$ 342,000	Water Capital Fund
Water Plant SCADA and Network Upgrade	Establish a new SCADA and network control room and install new server equipment.	\$ 150,000	Water Capital Fund
Total Water Supply Facilities - Water Plant		\$ 6,140,800	
TOTAL WATER & SEWER PROGRAM		\$ 222,443,700	

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.	\$	250,000	Community Development
Community Housing and Development	Matching funds for non-profit community housing development organizations.	\$	825,000	Community Development
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	\$	600,000	Community Development
Habitat for Humanity	New housing construction for Habitat for Humanity.	\$	120,000	Community Development
Program Implementation & Administration (CD)	Annual salaries, benefits, supplies, and overhead for planning, implementation, and evaluation of projects funded with Community Development (CD) Block Grant funds.	\$	1,265,000	Community Development
Public Improvements	Public improvements in support of housing initiatives.	\$	150,000	Community Development
UNDC	Support for new housing construction in older neighborhoods by the Urban Neighborhood Development Corporation (UNDC).	\$	200,000	Community Development
Total Clearance, Land Assembly, Housing Development		\$	3,410,000	
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
			505,000	Emergency Shelter Grant
		\$	525,000	Total
Home Buyer Assistance	Down payment assistance to home buyers.	\$	150,000	Community Development
Homeless Prevention	Provisions for Homeless Prevention Program.	\$	150,000	Community Development
Minor Home Repair	Emergency home repair for low income, elderly, and handicapped homeowners.	\$	400,000	Community Development
Paint Program	Reimbursement for neighborhood non-profit organizations to operate a paint program for low income homeowners.	\$	25,000	Community Development
Total Other Housing		\$	1,275,000	

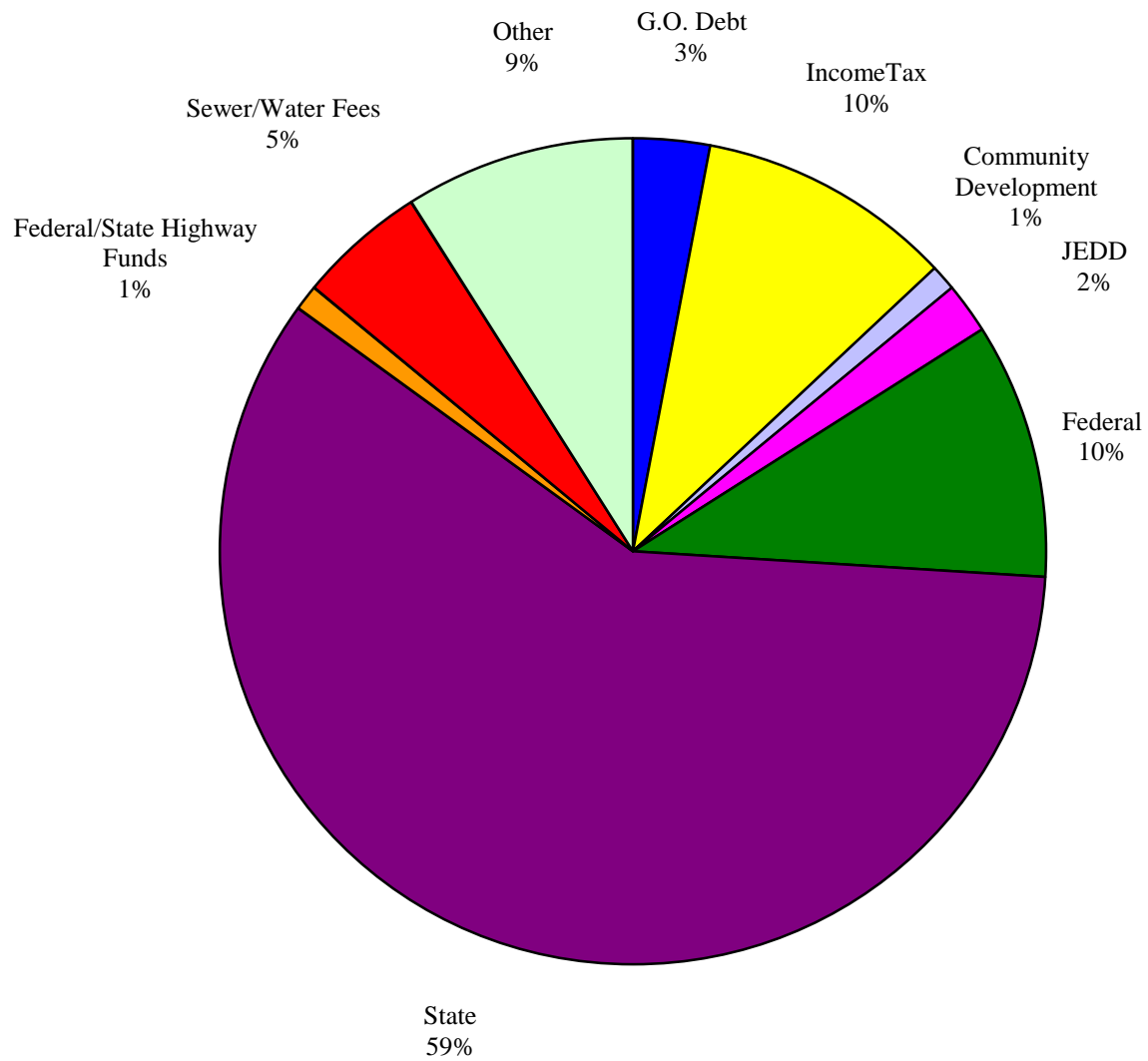
PROJECT	DESCRIPTION	FUNDING	
Public Services			
Community Gardens	Support of community gardens throughout the City.	\$	50,000 Community Development
Community Services	Public Services to primarily serve CD area residents, including youth, seniors, and families. Programs include education, neighborhood security, and recreation.	\$	475,000 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.	\$	70,000 Community Development
Total Public Services		\$	595,000
Neighborhood Revitalization & Sustainability			
	Grants and loans for housing rehabilitation and lead paint abatement to owners of property.	\$	1,440,000 Community Development
Total Neighborhood Revitalization & Sustainability		\$	1,440,000
TOTAL HOUSING AND COMMUNITY SERVICES		\$	6,720,000

Impact on Operations:

The housing and community services program increases operations while also adding to property tax revenue. First, it increases operations via 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: \$ 372,996,163

**CITY OF AKRON
2017 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL \$372,996,163**



2017 REVENUE BY SOURCE

SOURCE	AMOUNT	COMMENTS
LOCAL		
Canal Park Reserve Fund	\$ 345,000	Capital Reserve Fund for Stadium Improvements
Certificates of Participation	1,700,000	Debt-like instrument representing a series of lease payments
Courtroom Fees	21,000,000	Fees collected by the Municipal Courtroom
Development Activity Fund	500,000	Revenues generated primarily by ground leases
Equipment Auction	30,000	Auction of City's old rolling stock
General Fund	500,000	City's General Fund
General Obligation Debt	9,593,400	Debt secured by City's full faith and credit
Income Tax	38,224,150	27% of City's 2% Income Tax (doesn't include CLC)
Land Sales	50,000	Proceeds from sale of City-owned land
Parking Lot Revenue	500,000	Revenue from City's Off-Street Parking facilities
Property Taxes	500,000	Property tax revenue .41 millage
Sewer Capital Fund	13,632,800	Sanitary sewer user fees used for capital projects
Street Lighting Assessments	439,000	Annual assessments levied for provision of street lighting
Tax Increment Financing	4,760,000	Payments in lieu of property taxes on new development
Tag Tax	1,000,000	Permissive vehicle license tax
Water Capital Fund	<u>6,318,000</u>	Water user fees used for capital projects
Subtotal	\$ 99,092,350	
REGIONAL		
Joint Economic Development District	\$ 2,410,000	Income tax in JEDD areas
Joint Economic Development - Special Assessments	5,460,000	Special assessments in JEDD areas for township projects
City of Kent	64,000	Funds from City of Kent
Portage County	12,000	Funds from Portage County
Summit County	<u>100,000</u>	Funds from Summit County
Subtotal	\$ 8,046,000	

SOURCE	AMOUNT	COMMENTS
STATE		
Clean Ohio Program	\$ 469,000	Funding to preserve land, clean up environment
Gas Tax	310,000	Additional 6 cents of gas tax returned to the City
JOBS Ohio Program	200,000	Funding to preserve land, clean up environment
Water Resource Restoration Sponsorship Program	830,000	State water resource restoration funding
Ohio Department of Natural Resources	26,880	State development agency
Ohio Department of Development	27,000	State development agency
Ohio Department of Transportation	4,190,818	State transportation agency
Ohio EPA	1,000,000	Funding for environmental improvements
Ohio Public Works Commission	<u>17,403,940</u>	State bond issue and 1 cent gas tax for infrastructure improvements
Subtotal	\$ 24,457,638	
FEDERAL		
Bridge Replacement	\$ 2,500,000	Federal Highway Administration (FHWA) funds for bridges
Congestion Mitigation/Air Quality	8,950,800	FHWA funds for road projects that improve environment
Community Development	6,650,000	Community Development Block Grant, Home Investment Partnerships Program (HOME) funds from the Department of Housing and Urban Development (HUD)
Discretionary Project	50,000	FHWA funds for discretionary road projects
Environmental Protection Agency	90,000	Funding for environmental improvements
Emergency Shelter Grant	505,000	HUD funding to support homeless shelters
Federal Asset Forfeitures Fund	40,000	Federal asset forfeiture funds
Highway Safety Funds	4,523,400	Highway Safety Program
Safety Funds	1,113,500	Safety funds
Small Business Administration	143,000	Agency promoting small business development
Surface Transport Program	6,536,675	FHWA funds for roads
TIGER Grant	5,000,000	Transportation Investment Generating Economic Recover funds
U.S. Department of Justice	<u>184,000</u>	U.S. Department of Justice Funds
Subtotal	\$ 36,286,375	

SOURCE	AMOUNT	COMMENTS
STATE & FEDERAL LOANS		
Ohio Water Development Authority	\$ 6,694,400	Financial assistance for environmental infrastructure
Water Pollution Control Loan Fund	189,851,400	Funds for wastewater treatment works projects
Water Supply Revolving Loan Account	<u>4,450,000</u>	Ohio EPA Water Supply Revolving Loan Account Program
Subtotal	\$ 200,995,800	
PRIVATE		
Akron Community Foundation	\$ 100,000	Philanthropic foundation to support community activities
Industrial Reality Group	50,000	Developer share of Goodyear project costs
Muskingum Watershed Conservancy Grant	100,000	Muskingum Watershed Conservancy grant funds
Special Assessments	3,763,000	Assessments levied for improvements adjacent to property
Western Reserve Land Conservatory	<u>105,000</u>	Western Reserve Land Conservatory grant
Subtotal	\$ 4,118,000	
GRAND TOTAL	<u><u>\$ 372,996,163</u></u>	

Revenue Summaries

REVENUE ASSUMPTIONS
2017 OPERATING BUDGET PLAN
ALL FUNDS

1. Income tax revenues to increase by 2%.
2. Local Government revenues to increase by approximately 10%.
3. Property tax revenues to remain stable.
4. No increase in Water or Sewer rates for 2017.
5. City will examine its current structure of fees, licenses, fines and service charges and make adjustments where appropriate.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

SOURCE AND CATEGORY	ACTUAL			BUDGETED 2017	PERCENTAGE OF TOTAL
	2014	2015	2016		
<u>Local Taxes</u>					
Income Tax	\$87,913,900	\$88,972,400	\$91,357,748	\$93,650,000	56.17 %
Property Taxes	16,810,051	16,661,431	16,520,330	16,670,000	10.00
JEDD Revenues	4,074,900	1,861,400	4,321,500	4,000,000	2.40
<u>State Taxes</u>					
Inheritance	655,451	427,551	152,156	0	0.00
Local Government	6,500,339	6,857,604	6,374,150	7,080,000	4.25
Ohio Casino Revenue	3,252,129	3,141,607	3,205,253	3,200,000	1.92
<u>Other Receipts</u>					
Service Revenues	23,585,341	28,453,844	27,432,102	28,145,000	16.88
Miscellaneous Revenues	9,155,666	6,604,197	11,996,308	13,975,000	8.38
TOTAL GENERAL FUND					
GROSS REVENUE	\$151,947,777	\$152,980,034	\$161,359,547	\$166,720,000	100.00 %

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2017
USING DUPLICATE OF 2016
BY GOVERNMENTAL UNIT AND PURPOSE

Assessed Valuation. . . \$2,635,980,860

	<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	74.48%
City Operating	6.48	0	6.48	
Emergency Medical Operating				
Levy	2.80	0	2.80	
City Debt	.62	0	.62	
Police Pension	.30	0	.30	
Fire Pension	<u>.30</u>	<u>0</u>	<u>.30</u>	
Total City	10.50	0	10.50	9.83%
Zoo Operating	0	.80	.80	
Library	0	2.60	2.60	
County Operating	1.52	0	1.52	
County Debt	.68	0	.68	
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>14.56</u>	<u>16.76</u>	<u>15.69%</u>
TOTAL	<u>16.90</u>	<u>89.92</u>	<u>106.82</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>
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
2015	16.26	79.56	10.30	106.12
2016	16.78	79.56	10.30	106.64
2017	16.76	79.56	10.50	106.28

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.

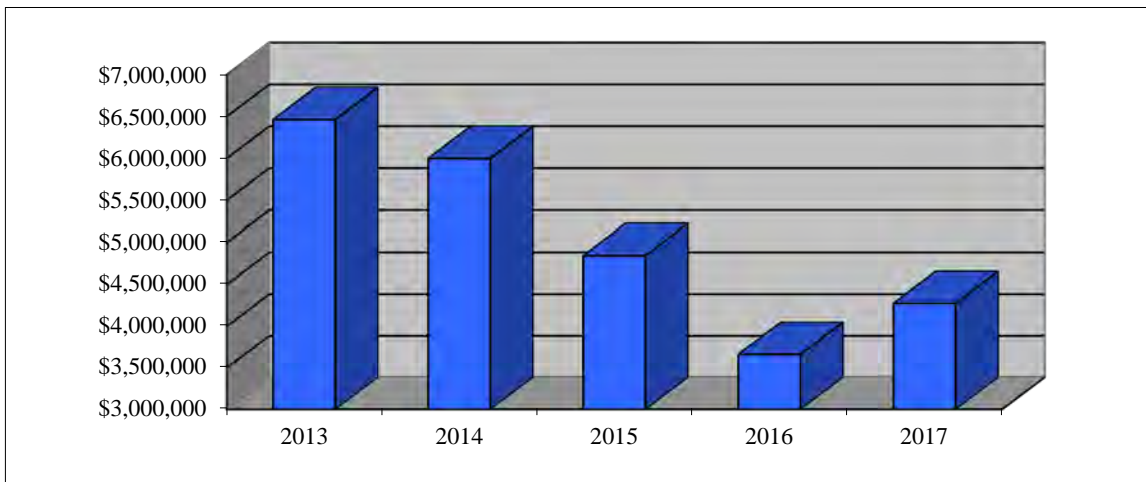
Analysis:

The amount the City has received has varied from approximately \$4 million to \$6 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 2017 calendar year show an increase over 2016.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase (Decrease)
2013	\$ 6,463,735	6.33
2014	6,000,605	(7.17)
2015	4,843,845	(19.28)
2016	3,663,697	(24.36)
2017 Budgeted	4,275,000	16.69



SOURCE: Community Learning Center (CLC) Income Tax

Summary:

Pursuant to voter approval in May of 2003, the City increased its municipal income tax rate by an additional .25% to create a Community Learning Center (CLC) tax which became effective January 1, 2004 . The revenues generated by the CLC income tax are to be used solely to fund school enhancements and the payment of debt service on bonds issued for that purpose.

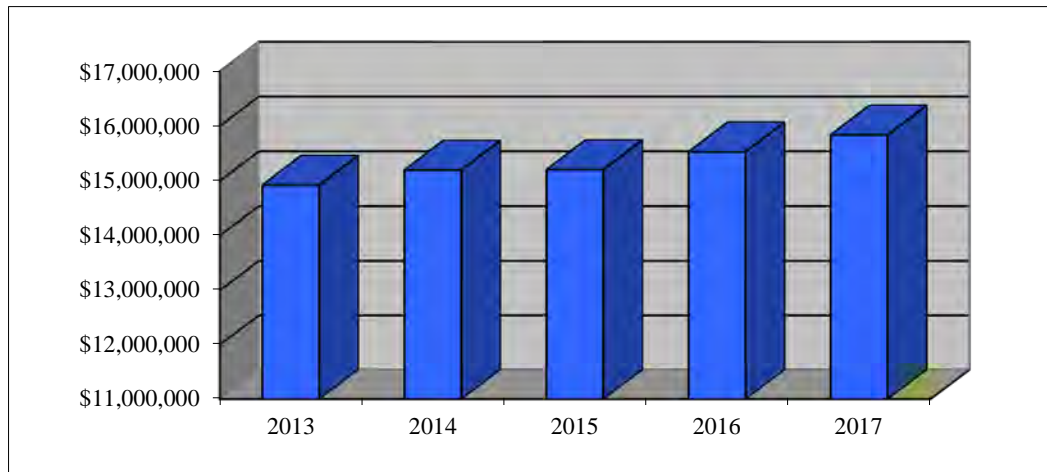
Analysis:

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 2017, revenue is estimated to increase by 2.0%.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2013	\$ 14,923,090	(6.83)
2014	15,198,084	1.84
2015	15,206,213	0.05
2016	15,529,752	2.13
2017 Budgeted	15,840,000	2.00



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.

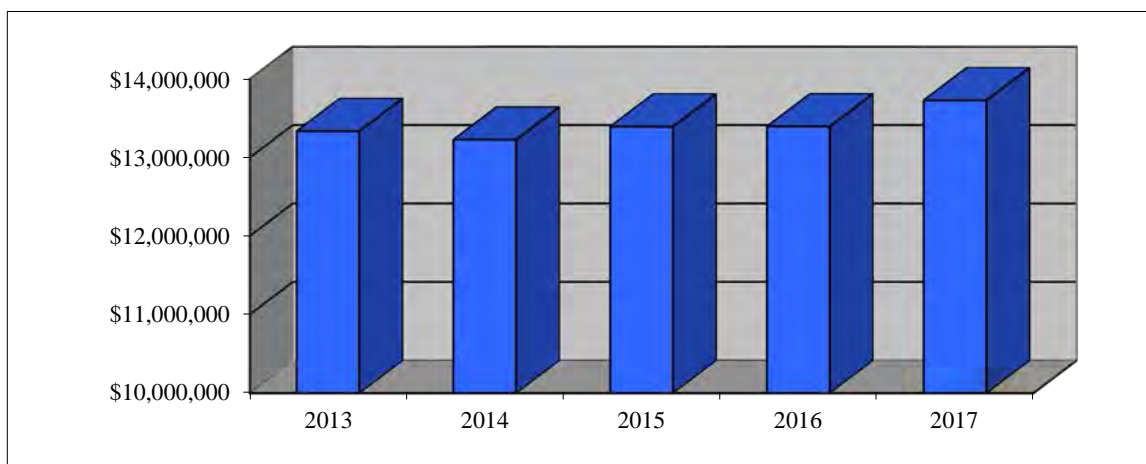
Analysis:

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 2.5% for 2017.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2013	\$ 13,337,220	5.79
2014	13,228,399	(0.82)
2015	13,394,710	1.26
2016	13,396,532	0.01
2017 Budgeted	13,730,000	2.49



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.

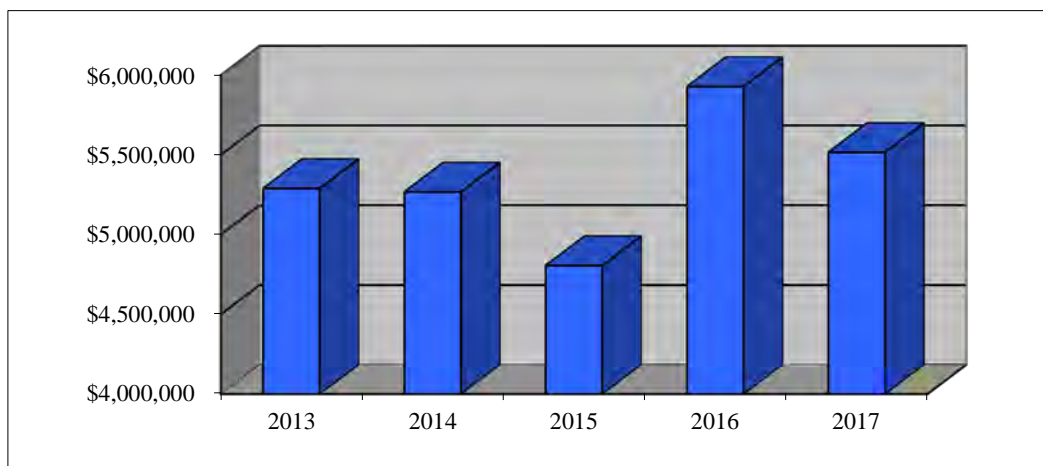
Analysis:

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 2017, revenue is projected to decrease slightly due to the timing of revenues from anticipated projects.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase (Decrease)
2013	\$ 5,289,440	4.17
2014	5,267,918	(0.41)
2015	4,805,991	(8.77)
2016	5,928,226	23.35
2017 Budgeted	5,515,710	(6.96)



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.

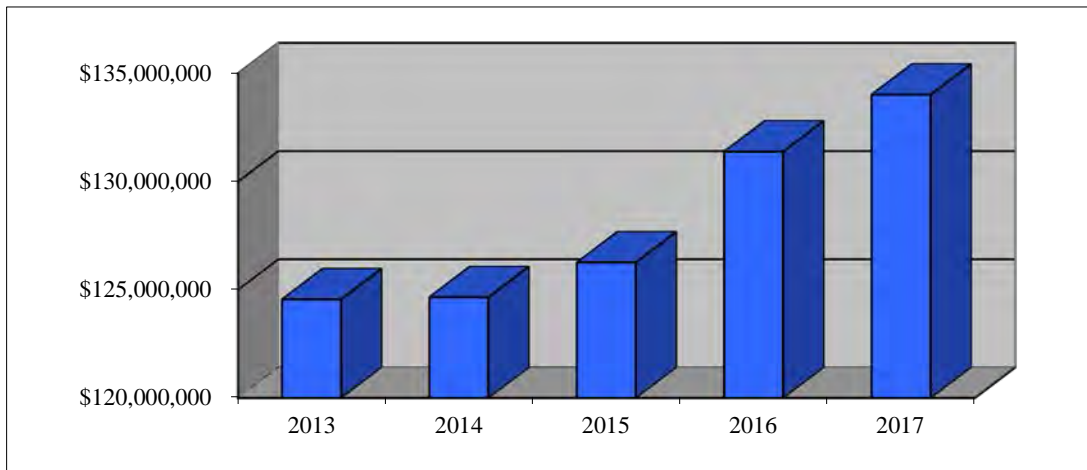
Analysis:

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:

The City is recovering from the economic downturn where the City experienced three years (2008, 2009, 2010) of negative growth. For 2017, the City is projecting revenues to increase by about 2.0%. These figures do not include revenue from the .25% tax rate increase or the JEDDs.

Fiscal Year	Amount	% Increase (Decrease)
2013	\$ 124,560,193	7.11
2014	124,663,781	0.08
2015	126,265,135	1.28
2016	131,388,865	4.06
2017 Budgeted	134,020,000	2.00



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.

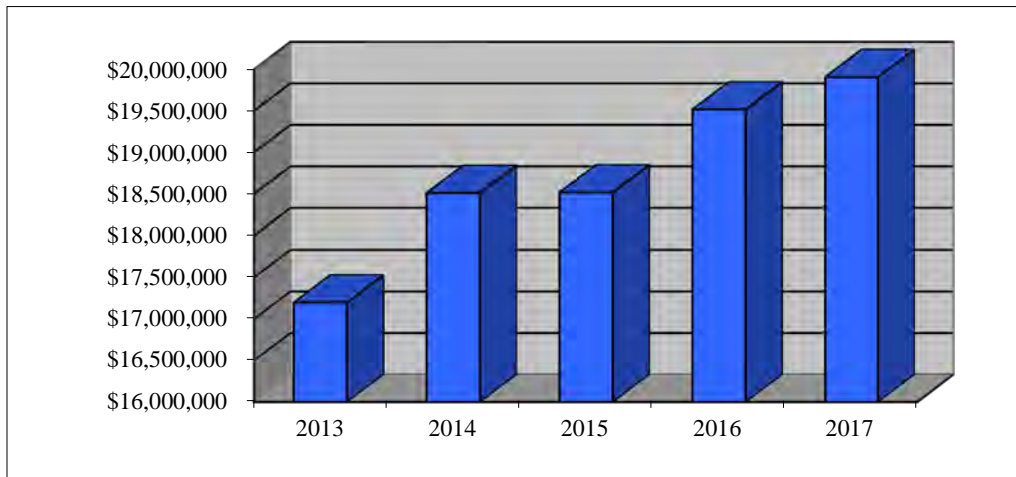
Analysis:

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 inconsistent, partly due to the economy and compliance. An increase of 2.0% budgeted for 2017.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
2013	\$ 17,196,786	2.22
2014	18,510,831	7.64
2015	18,516,739	0.03
2016	19,516,739	5.40
2017 Budgeted	19,907,000	2.00



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 the City of Akron is located, the communities have agreed to an alternative formula.

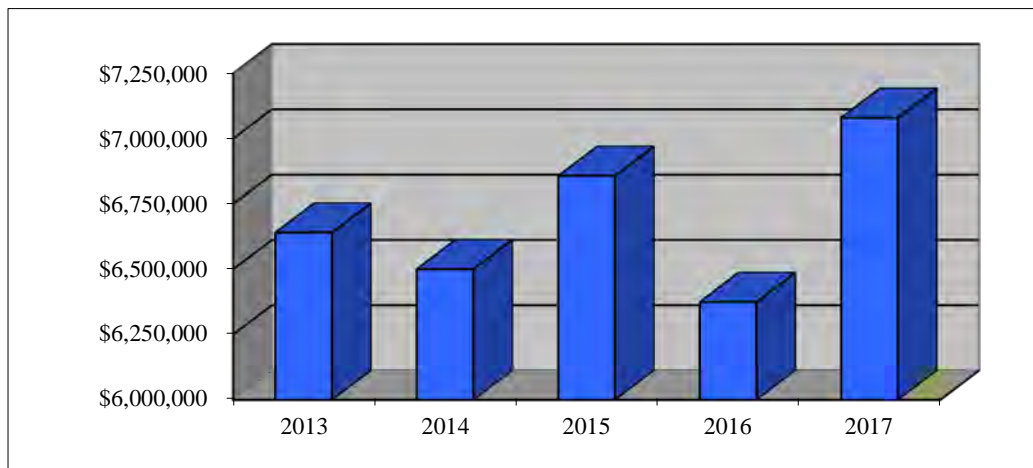
Analysis:

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 the local government fund (LGF) to increase for 2017 as a result of collections at the State level. The increase is favorable following 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)
2013	\$ 6,640,387	(23.40)
2014	6,500,339	(2.11)
2015	6,857,604	5.50
2016	6,374,150	(7.05)
2017 Budgeted	7,080,000	11.07



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.

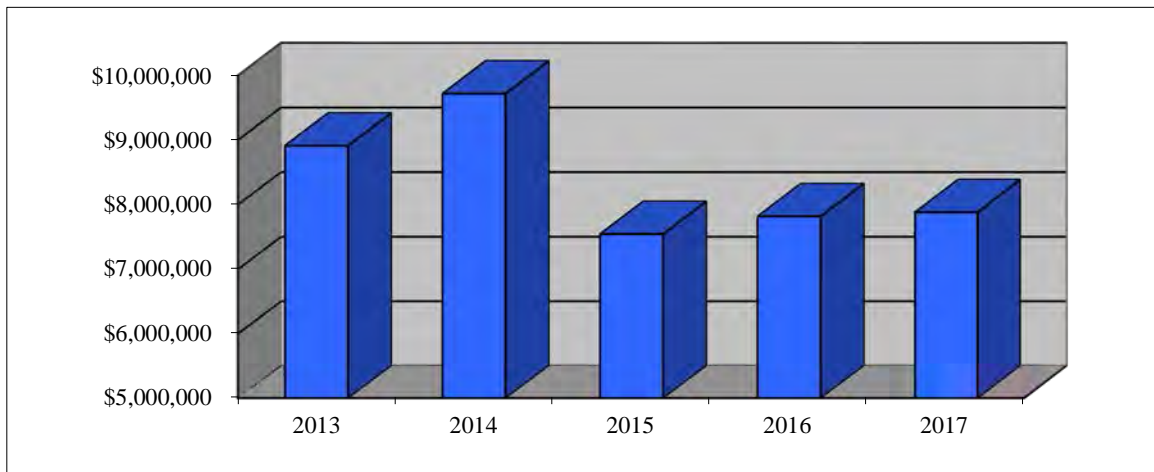
Analysis:

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 2017, the City is projecting charges for services to remain stable.

Fiscal Year	Amount	% Increase (Decrease)
2013	\$ 8,914,179	(7.77)
2014	9,720,046	9.04
2015	7,546,770	(22.36)
2016	7,820,112	3.62
2017 Budgeted	7,885,000	0.83



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.

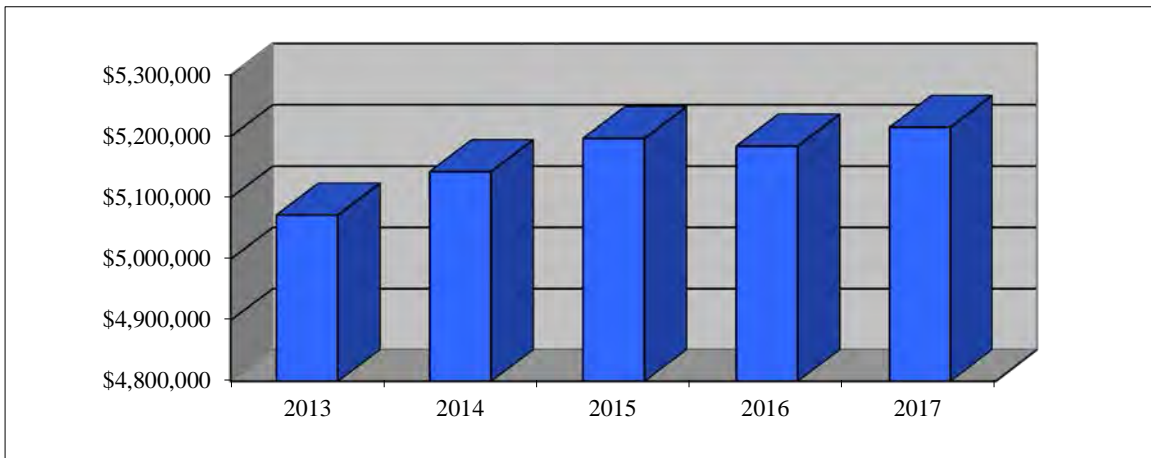
Analysis:

The City uses a portion of the proceeds to fund the Highway Maintenance Division of the Department of Public Service. 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.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2013	\$ 5,072,018	0.26
2014	5,142,766	1.39
2015	5,196,851	1.05
2016	5,184,407	(0.24)
2017 Budgeted	5,215,000	0.59



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.

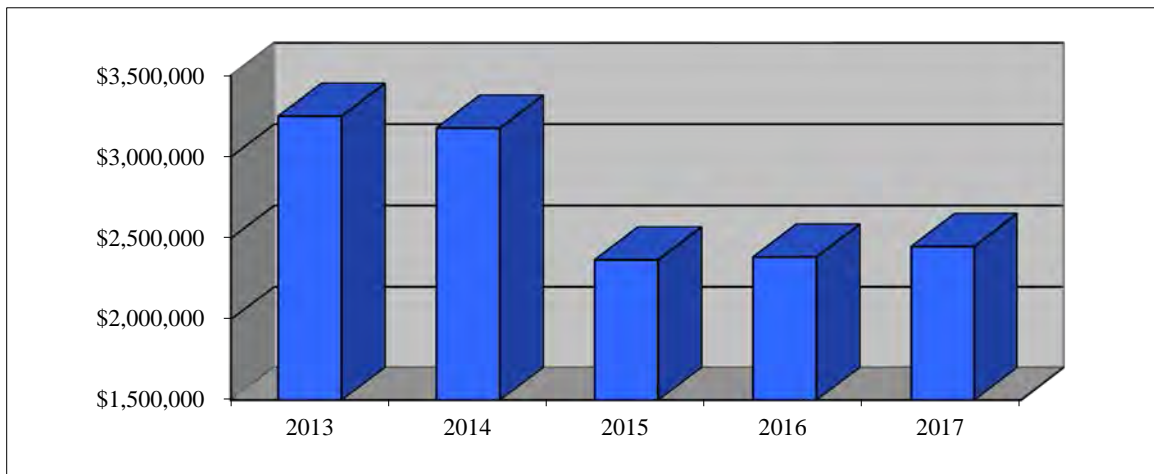
Analysis:

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 an increase of over 2.7% for 2017.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2013	\$ 3,250,271	23.31
2014	3,177,503	(2.24)
2015	2,367,834	(25.48)
2016	2,385,235	0.73
2017 Budgeted	2,450,000	2.72



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.

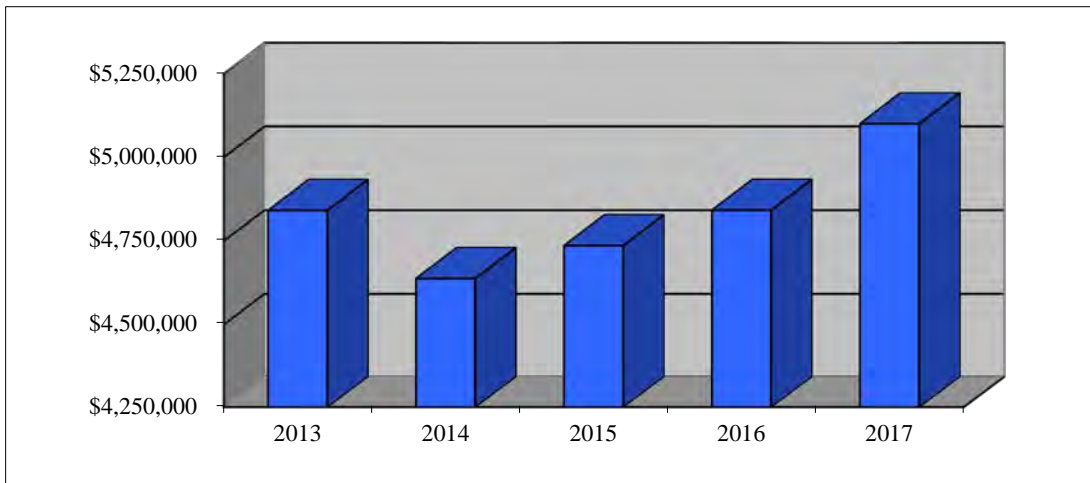
Analysis:

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 by over 5.3% for 2017.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2013	\$ 4,841,301	4.32
2014	4,637,748	(4.20)
2015	4,736,003	2.12
2016	4,841,948	2.24
2017 Budgeted	5,100,000	5.33



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 2016 will be collected in 2017. Akron currently levies 10.5 mills of property taxes. This represents about 9.8% 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, .62 mills is used for debt retirement, and the remainder is used for General Fund operations.

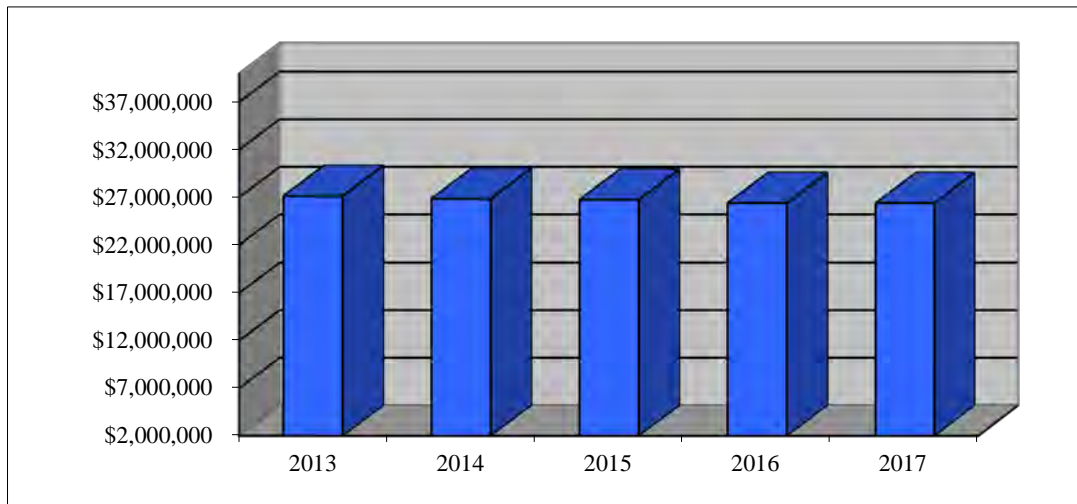
Analysis:

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 2014 and a triennial appraisal will be performed in 2017. The triennial appraisal resulted in a slight decrease in assessed valuations for 2015. For 2017, revenues are projected to remain stable.

Fiscal Year	Amount	% Increase (Decrease)
2013	\$ 27,139,901	2.38
2014	26,856,291	(1.04)
2015	26,750,464	(0.39)
2016	26,394,581	(1.33)
2017 Budgeted	26,395,000	0.00



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.

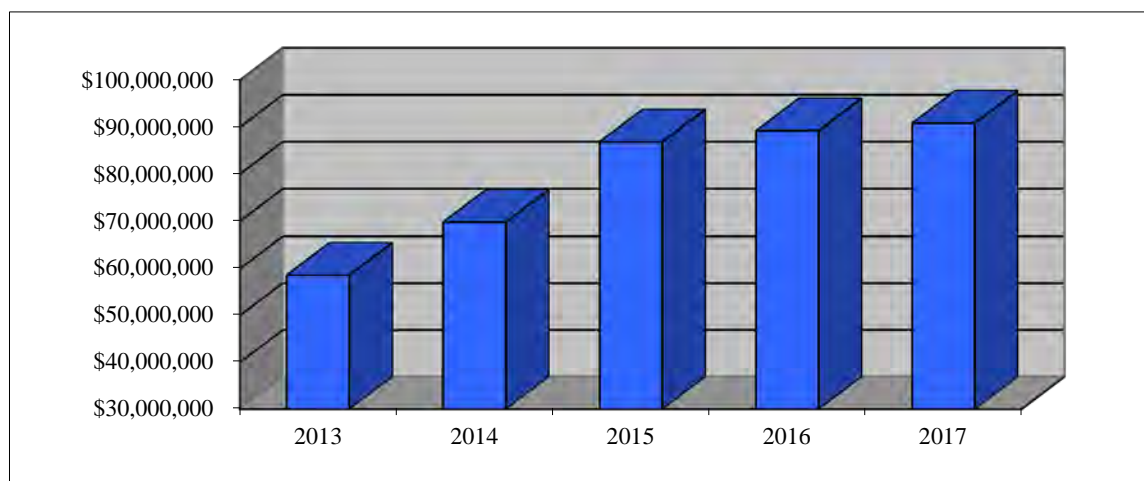
Analysis:

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:

The City established discount plans for those least able to afford increases. In 2015, the City froze sewer rates at the 2014 level for Akron homeowners approved for Homestead Exemption and created an Akron Cares program. This is a voluntary donation program open to all Akron residents who are struggling to pay their water, sewer and curb service bill. 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 27% in 2015. For 2017, the City is forecasting an increase over 2016 due to enhanced collecting efforts on past due and delinquent accounts.

Fiscal Year	Amount	% Increase (Decrease)
2013	\$ 58,612,778	5.22
2014	69,793,573	19.08
2015	86,853,618	24.44
2016	89,232,978	2.74
2017 Budgeted	90,840,000	1.80



SOURCE: Special Assessments

Summary:

The City has an aggressive program of special assessments for street and sidewalk construction. Property owners pay a fixed front footage 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.

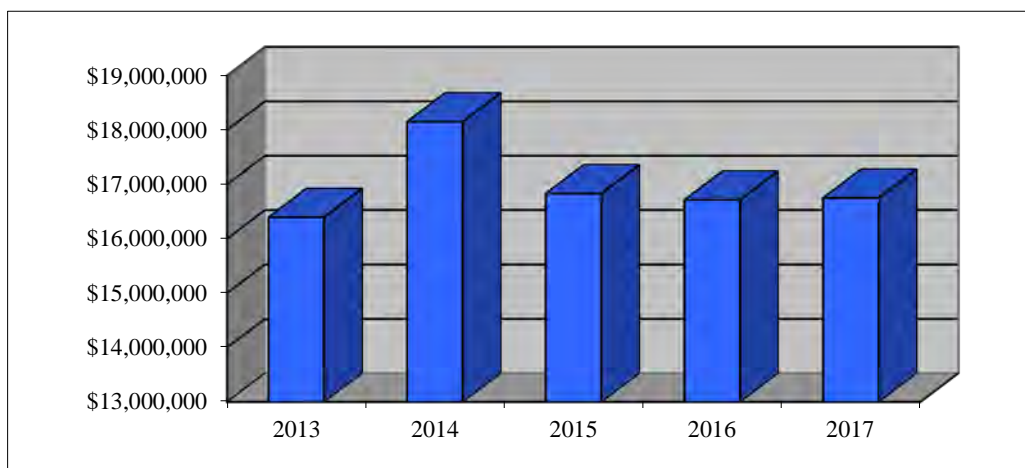
Analysis:

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 2017, the revenue is projected to remain stable.

Fiscal Year	Amount	% Increase (Decrease)
2013	\$ 16,394,373	15.36
2014	18,152,323	10.72
2015	16,831,348	(7.28)
2016	16,714,309	(0.70)
2017 Budgeted	16,750,000	0.21



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.

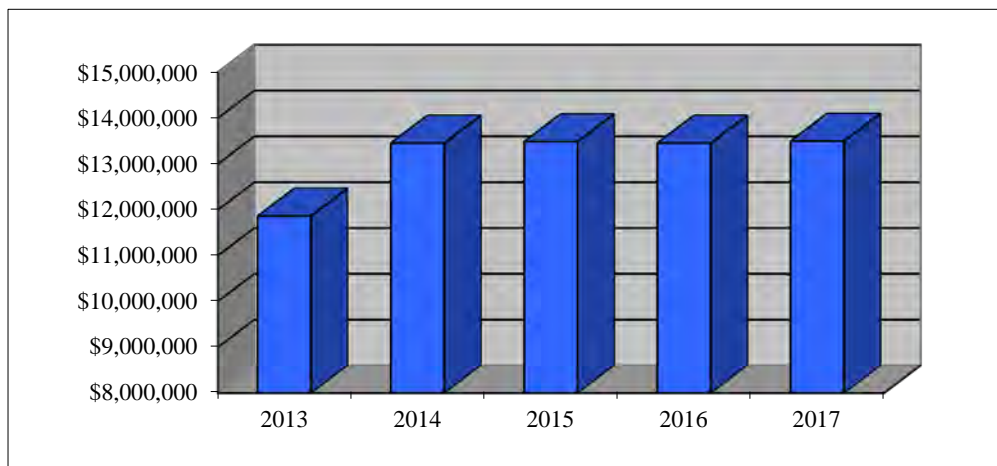
Analysis:

Street Assessment expenses are funded with assessments to the benefitting property owners. 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. A growing number of street lights, primarily expressway and light emitting diode (LED) lights, are owned and maintained by the City of Akron because LED street lights are not included in the Energy Savings Incentive Program.

Projection:

For the past few years, street assessments have been approximately \$13 million. Revenue is anticipated to remain stable in 2017.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2013	\$ 11,864,575	17.58
2014	13,456,859	13.42
2015	13,487,967	0.23
2016	13,456,331	(0.23)
2017 Budgeted	13,500,000	0.32



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.

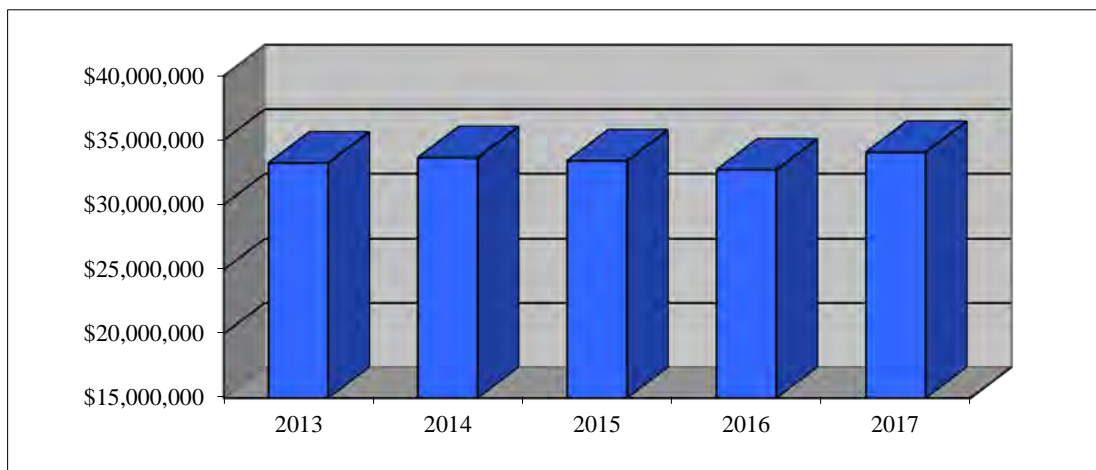
Analysis:

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 last approved a rate increase of 8.7%, effective May 1, 2012. For 2017, the City is forecasting an increase over 2016 due to enhanced collecting efforts on past due and delinquent accounts.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2013	\$ 33,239,875	(0.49)
2014	33,653,786	1.25
2015	33,401,939	(0.75)
2016	32,699,590	(2.10)
2017 Budgeted	34,070,000	4.19



Expenditure Summaries

EXPENDITURE ASSUMPTIONS
2017 OPERATING BUDGET PLAN
ALL FUNDS

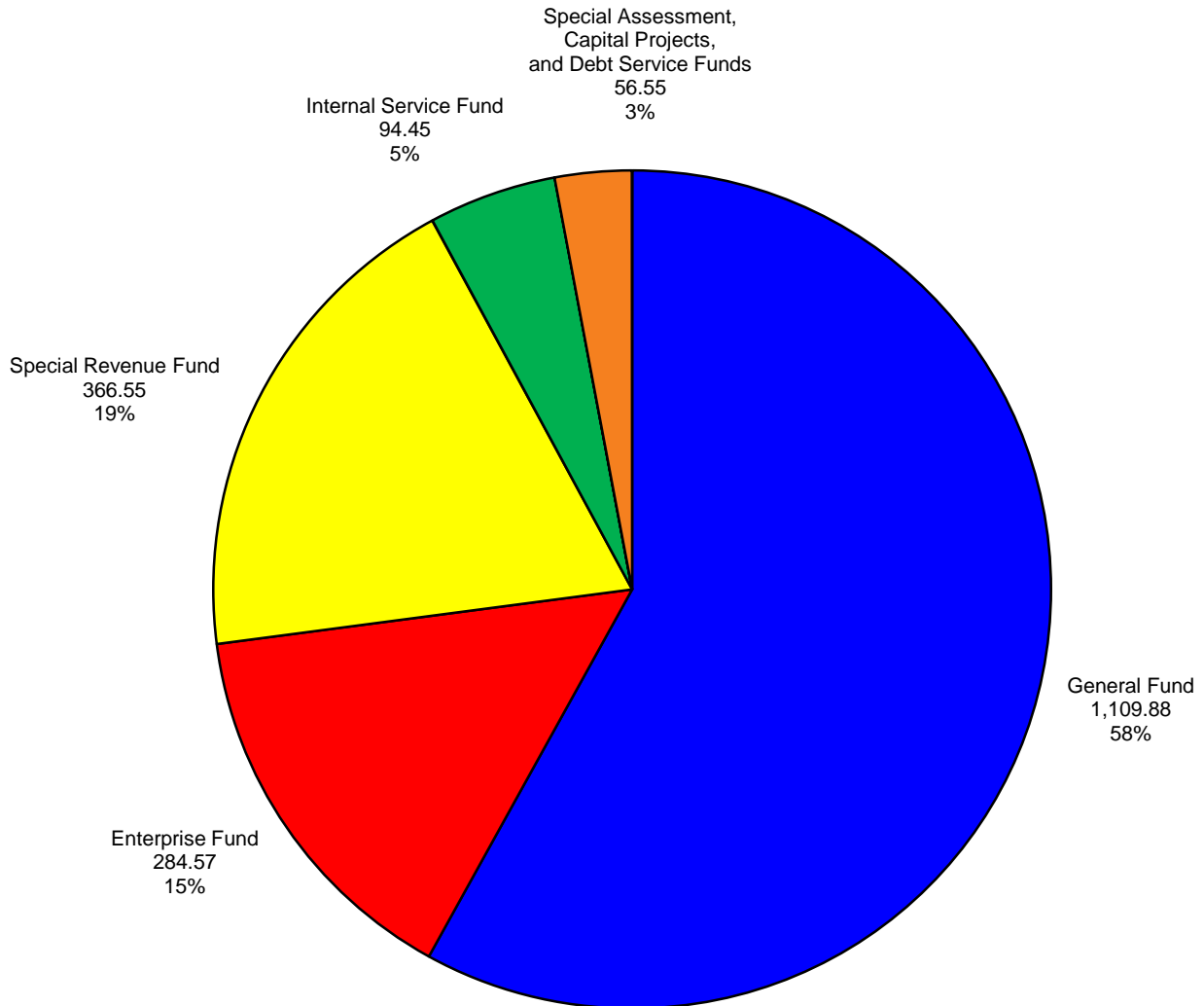
1. A 2.5% cost-of-living wage increase for all unions and non-bargaining employees was effective January 1, 2017.
2. The charge for health care costs will increase for 2017.
3. The City will be hiring 35 Firefighter/medics and 7 Police Officers. The majority of these positions will be funded by federal grants.

CITY OF AKRON, OHIO
2017 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2014
DECEMBER 31, 2015 & DECEMBER 31, 2016

By Funding Sources:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
General Fund	1,127.03	1,139.43	1,066.23	1,109.88
Internal Service Fund	77.00	79.20	87.10	94.45
Enterprise Fund	265.37	255.77	251.57	284.57
Special Revenue Fund	296.05	286.30	334.55	366.55
Special Assessment Fund	51.80	50.80	46.80	51.80
Capital Projects Fund	1.75	1.50	1.75	1.75
Debt Service Fund	5.00	5.00	3.00	3.00
TOTAL	1,824.00	1,818.00	1,791.00	1,912.00

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
Human Resources	8.00	10.00	15.00	16.00
Finance	102.00	100.00	95.00	99.00
Fire/EMS	368.00	372.00	351.00	387.00
Law	26.00	24.60	29.00	30.00
Legislative	16.00	13.00	16.00	16.00
Municipal Court Clerk	43.00	45.00	44.00	44.00
Municipal Court Judges	49.00	51.00	49.00	53.00
Neighborhood Assistance	51.00	54.00	56.00	58.00
Office of the Mayor	12.00	14.40	19.00	22.00
Planning	50.50	49.50	40.00	40.00
Police	493.00	486.00	489.00	494.00
Public Safety	71.00	73.00	70.00	86.00
Public Service	534.50	525.50	518.00	567.00
TOTAL	1,824.00	1,818.00	1,791.00	1,912.00

**CITY OF AKRON
OPERATING BUDGET 2017
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE**



STAFFING EXPLANATIONS

The City of Akron had a total of 1,791 full-time employees at the end of 2016. This was a decrease of 27 full-time employees overall compared to year end 2015.

The Human Resources Department 2017 budget includes two additional positions. The first is an Employee Benefits Manager and the second is a Health Education Specialist. The addition of these positions is necessary for the Department to run efficiently and comply with federal regulations.

The Fire Department's 2017 budget includes the addition of one non-uniform and 35 uniformed staff, for a total of 36 new employees. The new class of Firefighter/Medics started on January 17, 2017 and will be assigned to stations in April.

The Police Department hired seven uniformed positions to fill vacancies due to routine turnover. The 2017 budget includes the addition of two uniformed officers.

The 2017 budget in Public Safety for Police and Fire Communications includes the addition of six employees. The additional staffing is to reduce the overtime in the Division.

The Charter of the City was amended to rename the Personnel Department to the Department of Human Resources. The City centralized employee related functions by reassigning Employee Benefits duties from the Department of Finance to Department of Human Resources. The position of Communications Director, which already existed under the Administration Division within Mayor's Office, was moved to the new Public Communications Division to separately report the functions.

For the 2017 budget, several positions were reallocated between pre-existing divisions. Within the Fire Department, a portion of Firefighters/Medics were moved from the General Fund budget to the EMS Fund to properly report the employees that work specifically for the Emergency Medical Services Division.

Positions relating to demolition activities were moved from the Department of Planning and Urban Department to the Housing Division within the Department of Neighborhood Assistance. The reassignment of staff will provide a better allocation of resources and collaboration between staff members.

For the 2017 budget, the Lock 3 Division was reassigned to report to the Office of the Mayor. This Division and budgeted staff positions previously were included in the Service Department.

The remaining departments experienced routine employee turnover. The 2017 budgeted employee count of 1,912 affords the City the opportunity to fill vacancies as needed.

2017 GENERAL FUND GROSS EXPENDITURES

<u>DEPARTMENTAL UNIT</u>	<u>BUDGETED EXPENDITURES</u>	<u>PERCENTAGE OF TOTAL</u>
Police	\$ 56,299,920	33.77 %
Fire	35,548,620	21.32
Public Service	22,165,220	13.30
Public Safety	15,065,180	9.04
Neighborhood Assistance	7,192,650	4.31
Judges	4,891,040	2.93
Law	4,466,560	2.68
Public Health	4,250,490	2.55
Clerk of Court	3,898,680	2.34
Finance	3,809,790	2.28
Mayor's Office	2,940,170	1.76
City-Wide Administration *	2,459,850	1.48
Legislative	1,347,430	0.81
Planning	1,208,850	0.73
Human Resources	1,172,200	0.70
TOTAL GENERAL FUND GROSS EXPENDITURES	<u>\$ 166,716,650</u>	<u>100.00 %</u>

* The City-Wide Administration is broken out from the Department of Finance because the activities benefit the City as a whole.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

DEPARTMENT	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	BUDGETED 2017
Police	\$ 51,424,851	\$ 50,984,316	\$ 54,414,495	\$ 56,299,920
Fire	28,690,134	30,952,766	32,843,589	35,548,620
Public Service	23,470,956	22,979,576	22,693,326	22,165,220
Public Safety	12,427,851	13,511,676	14,931,178	15,065,180
Neighborhood Assistance	6,919,232	6,884,692	6,672,915	7,192,650
Judges	4,323,541	4,314,937	4,404,916	4,891,040
Law	4,036,308	3,602,187	3,874,283	4,466,560
Public Health	4,540,071	4,188,568	4,251,912	4,250,490
Clerk of Court	3,567,676	3,581,656	3,581,210	3,898,680
Finance	3,535,162	3,511,091	3,565,451	3,809,790
Mayor's Office	2,096,285	2,061,352	2,724,795	2,940,170
City-Wide Administration *	3,691,126	3,101,927	3,665,160	2,459,850
Legislative	1,240,503	1,282,701	1,283,882	1,347,430
Planning	1,239,004	1,260,471	1,178,699	1,208,850
Human Resources	880,414	813,816	1,059,468	1,172,200
TOTAL GENERAL FUND				
GROSS EXPENDITURES	\$ 152,083,114	\$ 153,031,732	\$ 161,145,279	\$ 166,716,650

* The City-Wide Administration is broken out from the Department of Finance because the activities benefit the City as a whole.

Finance

DEPARTMENT OF FINANCE
Diane L. Miller-Dawson, Director of Finance
Stephen F. Fricker, Deputy Director of Finance

DESCRIPTION

The City of Akron Department of Finance provides financial services for the City and is made up of the following operating divisions: Administration, Audit and Budget, General Accounting, Information Technology, Purchasing, Taxation, Treasury and Utilities Business Office.

The Department is 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 which includes financial reporting, internal audits, payroll, accounts payable, accounts receivable, financial oversight and administration of all City funds and accounts. Other departmental 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 (AIS). The department also publishes official statements for each bond and note issued.



Strategic Priorities



Goal(s) We Are Working On

<ul style="list-style-type: none"> •Capitalize on and support the strengths of our department employees. •Develop standard operating procedures . •Educate City Departments on Finance processes/procedures. 	<ul style="list-style-type: none"> •Support the attraction and retention of jobs. •Pursue new grant funding opportunities to assist in Economic Development projects. 	<ul style="list-style-type: none"> •Increase revenue for Akron Cares. •Work with City Departments to ensure they have the resources needed to meet the City-wide goals for Health & Civic Wellness. 	<ul style="list-style-type: none"> •Enhance revenue and control expenses. •Review current standard operating procedures to ensure processes are being done effectively and efficiently.
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Key Themes, Projects, Tasks

<ul style="list-style-type: none"> •Conduct City-wide training on Finance processes/procedures. •Establish a Finance Department intranet webpage that includes tutorials. 	<ul style="list-style-type: none"> •Review all Economic Development agreements to ensure fiscally sound and terms are being met. 	<ul style="list-style-type: none"> •Identify new ways to enhance Akron Cares donations. 	<ul style="list-style-type: none"> •Assist City Departments to identify ways of enhancing revenue and reducing expenses. •Replace night depository for water, sewer and curb service payments with an automated payment kiosk. •Roll out Payroll Self Service for weekly payroll checks and W2s.
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Progress Indicators/ Metrics

<ul style="list-style-type: none"> •Locate training opportunities for department employees. •Monitor usage of the new Finance Department intranet webpage. 	<ul style="list-style-type: none"> •Increase of income tax revenue from employers. •Increase of property tax revenue. 	<ul style="list-style-type: none"> •Increase of Akron Cares revenue. 	<ul style="list-style-type: none"> •Revenue growth. •Expense reduction. •Track the number of users paying bills with the new payment Kiosk. •Track the amount of users of the new optional Payroll Self Service system.
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ADMINISTRATION DIVISION

Diane L. Miller-Dawson, Director of Finance

Stephen F. Fricker, Deputy Director of Finance

DESCRIPTION

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

GOALS & OBJECTIVES

- Educate City Departments on Finance processes and procedures by establishing a Finance Department intranet webpage that includes tutorials.
- Assist City Departments to identify ways of enhancing revenue and reducing expenses.
- Establish a “rainy day” fund.
- 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 the 32st 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 for the 32st consecutive year.

AUDIT AND BUDGET DIVISION
Cynthia M. Donel, Audit & Budget 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 Director and Deputy Director of Finance to provide recommendations and proposals. The Division also provides specialized assistance 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 (GFOA) 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 Director of Finance's office to publish a document and submit it to the GFOA for consideration of the Distinguished Budget Presentation Award.
- A significant amount of time will be spent researching and implementing various Governmental Accounting Standards Board (GASB) Statements. There are two separate GASB Statements that the Division will research and implement:
 - 1) GASB No. 72 – Fair Value Measurement and Application (implementation scheduled for spring of 2017)
 - 2) GASB No. 77 – Tax Abatement Disclosures (implementation scheduled for spring of 2017)

SERVICE LEVELS

The Audit and Budget Division is pleased to report that the 2015 CAFR was issued and submitted to the GFOA. 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 GFOA.

The Division has researched and is preparing to implement the two GASB Statements scheduled during 2017.

CITY-WIDE ADMINISTRATION

Diane L. Miller-Dawson, Director of Finance

Stephen F. Fricker, Deputy Director of Finance

DESCRIPTION

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

GENERAL ACCOUNTING DIVISION

Kimberly M. Guseman, 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.

GOALS & OBJECTIVES

- The Accounting Division will continue to provide excellent service to both City employees and outside vendors.
- The Division along with the Finance Administration, Information Technology and Employee Benefits will work to implement the new optional life plan in PeopleSoft HR System.
- The Division will work with Ohio Public Employees Retirement System (OPERS) to provide mandated payroll information which will assist them regarding the new Governmental Accounting Standards Board (GASB) pension standard.
- The Division is responsible for both vendor payments (payments on contracts, purchase orders and direct payments) along with weekly payments to employees. The Division is working with the PeopleSoft program to roll out the Payroll Self Service for weekly payroll checks and W2's.

SERVICE LEVELS

In 2016, the Accounting Division provided excellent service to both City employees and outside agencies/vendors relating to accounting and payroll functions. The Division implemented with assistance from the Information Technology Division, along with

Finance Administration office a City-wide contract database to assist all City divisions on tracking their contract requests from the beginning to the end of the process.

Instruction manuals for the Accounting Division were finalized in 2016.

INFORMATION TECHNOLOGY

William M. Fatica, Information Technology Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Implement the helpdesk software (County OIT) to track all service requests and IT projects.
- Document new purchasing process and assign individual roles. Communicate new process to all appropriate stakeholders and users,
- Invest in innovation. Continue to upgrade various applications including OnBase and the second phase of CityWorks. Continue researching implementation of Office 365 citywide and Mimosa for replacing current email archiving software.
- Research new technologies and plan for the future upgrades to current storage area network and virtual server environments.

SERVICE LEVELS

In 2016, the IT Division 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. The Division implemented upgrades to PeopleSoft to enable employees to use Payroll Self Service to view weekly payroll checks.

The Division continued working with the City departments/divisions to replace/lease older PC equipment and completed quarterly penetration tests to identify and address vulnerabilities from the Internet to the City’s infrastructure.

PURCHASING DIVISION

Kimberly A. Herron, Interim Manager

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 disposal of surplus items. The division also includes the City-wide copy center, City-wide mailing operation and the central storeroom.

GOALS & OBJECTIVES

- Continue to improve defining the scope of products and services required on our Open Standing Orders.
- Strive to maintain our Green Initiative and generate revenue from the sale of our surplus, such as toner cartridges and miscellaneous electronic and plant equipment.
- Continue our competitive purchasing during 2017.

SERVICE LEVELS

The Purchasing Division established a relationship with Hewitt Packard to recycle our ink and toner cartridges where they provide the freight cost and we receive future business credits.

The Purchasing Division continues to scan purchase orders into the OnBase document imaging system. The Division continued working with City employees regarding the Purchase Card process to ensure they understand that the card is just an alternate way to make payments and is not intended to replace the competitive purchasing process.

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 tax 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 of the process. The Division supplies the necessary income tax forms and instructions to

taxpayers, processes the returns submitted, deposits payments received, issues refunds, maintains systems for tax registration of all business accounts, delinquent control and tax collections.

GOALS & OBJECTIVES

- Continue to use OnBase for document imaging.
- Coordinate with the Law Department to focus on delinquent taxes.
- Write new Income Tax Rules and Regulations in conjunction with the revised Income Tax Ordinance.
- Enhance training of staff to allow understanding and implementation of new state mandates.

SERVICE LEVELS

In 2016 the Taxation Division established a second Income Tax Board of Review to comply with the Ohio Revised Code Section 718. The “Watcher” system in the software continues to accomplish systematized follow ups, allowing timely and less time-consuming follow up. This has shortened the lead time for cases going to compliance.

TREASURY DIVISION **Sherrill Bryson, 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 (AIS), payment of debt service and certification of Special Assessment collections in a timely manner.
- Complete September certification of assessments to Summit County.
- Streamline and unify the permitting processes and licenses in the division utilizing current technologies with more efficient interface with other City departments.

- Research and implement new information technologies and reporting for assessments and the collection of information from sources such as Summit County.

SERVICE LEVELS

In September 2016, the Treasury Division published the AIS. The Division executed eight major bond and note issues during 2016 and certified \$20.7 million in Special Assessment collection to Summit County.

The Treasury Division received \$111,000 as a result of invoice payments through an accounts payable credit card program.

The Division continued the pilot program for the PNC Distributed cards.

EMPLOYEE BENEFITS

Diane L. Miller-Dawson, Director of Finance

DESCRIPTION

As of March 2016, the Charter of the City was amended to consolidate the responsibilities of the Employee Benefits Division within the Department of Human Resources.

UTILITIES BUSINESS OFFICE DIVISION

André Blaylock, Business Services Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Implement at least three initiatives by August 1, 2017 to reduce bill print, mailing, and postage costs.
- Replace night depository for water, sewer and curb service payments with an automated payment kiosk by September 1, 2017.

SERVICE LEVELS

In 2016, the Utilities Business Office reduced bill print mailing and postage costs by approximately \$100,000 by changing the bills and termination notices from color to gray

scale (estimated annual savings \$30,000) and eliminating mailing termination notices one week before turnoff (estimated annual savings \$70,000).

STAFFING

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

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
FINANCE:				
<i>Administration:</i>				
Assistant to the Mayor	0.00	0.00	1.00	1.00
Deputy Finance Director	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Grant Manager	0.00	0.00	1.00	1.00
Total Administration	2.00	2.00	5.00	5.00
<i>Audit & Budget:</i>				
Accounting Manager	0.50	0.00	0.00	0.00
Accounts Analyst	4.00	4.00	4.00	4.00
Administrative Assistant	0.50	0.50	0.50	0.50
Audit & Budget Manager	0.00	0.50	1.00	1.00
Audit & Budget Supervisor	1.00	0.00	0.00	0.00
Total Audit & Budget	6.00	5.00	5.50	5.50
<i>General Accounting:</i>				
Accounting Manager	0.50	1.00	1.00	1.00
Accounting Technician	2.00	2.00	2.00	2.00
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	4.50	4.50	3.50	3.50
Audit & Budget Manager	0.00	0.50	0.00	0.00
Total General Accounting	8.00	9.00	7.50	7.50

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Information Technology:</i>				
Applications Analyst	2.00	2.00	2.00	2.00
Applications Programmer	1.00	1.00	1.00	1.00
CIO / Assistant to the Mayor	1.00	0.00	0.00	1.00
Computer Programmer Analyst	2.00	2.00	2.00	2.00
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
Security Administrator	0.00	0.00	0.00	1.00
Total Information Technology	10.00	9.00	9.00	10.00
<i>Purchasing:</i>				
Administrative Assistant	2.00	3.00	3.00	3.00
Buyer	1.00	1.00	1.00	1.00
Buyer Technician	1.00	1.00	1.00	1.00
Custodian	0.00	0.00	1.00	1.00
Document Reproduction Operator	1.00	1.00	1.00	1.00
Graphic Artist	1.00	1.00	1.00	1.00
Messenger	1.00	0.00	0.00	0.00
Purchasing Agent	1.00	1.00	0.00	0.00
Purchasing Aide	1.00	1.00	1.00	1.00
Total Purchasing	9.00	9.00	9.00	9.00
<i>Taxation:</i>				
Administrative Assistant	5.00	5.00	4.00	5.00
Assistant Law Director	1.00	0.00	0.00	0.00
Tax Agent	1.00	1.00	1.00	1.00
Tax Auditor	12.00	15.00	14.00	15.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	2.00	2.00	1.00	2.00
Total Taxation	22.00	24.00	21.00	24.00

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Treasury:</i>				
Accounting Technician	1.00	1.00	2.00	2.00
Accounts Analyst	1.00	1.00	1.00	0.00
Administrative Assistant	2.00	2.00	0.00	0.00
Assessment & License Agent	1.00	1.00	0.00	0.00
Assessment & License Supervisor	1.00	1.00	0.00	0.00
Assessor	1.00	0.00	1.00	1.00
Assistant Treasurer	1.00	1.00	0.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	10.00	9.00	6.00	6.00
<i>Employee Benefits:</i>				
Administrative Assistant	1.00	2.00	0.00	0.00
Employee Benefits And Leave Coordinator	2.00	1.00	0.00	0.00
Total Employee Benefits	3.00	3.00	3.00	0.00
<i>Utilities Business Office:</i>				
Accounts Analyst	0.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	3.00	3.00
APUB Trainer	1.00	0.00	0.00	0.00
Assistant Law Director	1.00	0.00	0.00	0.00
Business Services Administrator	1.00	1.00	1.00	1.00
Consumer Services Clerk	21.00	20.00	22.00	22.00
Utilities Accounting Supervisor	1.00	1.00	1.00	1.00
Utilities Analyst	1.00	1.00	1.00	1.00
Utilities Office Supervisor	3.00	3.00	3.00	3.00
Total Utilities Business Office	32.00	30.00	32.00	32.00
TOTAL FINANCE	102.00	100.00	95.00	99.00

Finance

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
ADMINISTRATION	20,290,757	18,840,687	21,944,895	24,481,100
AUDIT & BUDGET	518,091	514,289	702,791	801,790
CITY-WIDE ADMINISTRATION	4,309,941	3,568,693	4,825,699	2,872,120
GENERAL ACCOUNTING	680,335	858,972	662,648	1,299,930
INFORMATION TECHNOLOGY	2,371,297	2,753,156	2,962,963	2,587,460
PURCHASING	1,760,631	1,762,815	1,815,124	1,705,750
TAXATION	4,806,789	5,124,795	6,553,106	6,342,630
TREASURY	6,159,211	4,544,884	4,030,273	3,715,540
JOINT ECONOMIC DEVELOPMENT DISTRICTS	7,707,879	10,363,172	9,449,072	12,448,600
EMPLOYEE BENEFITS	320,059	290,565		
UTILITIES BUSINESS OFFICE	11,837,636	12,866,019	12,941,279	13,659,410
FINANCE - NON OPERATING	7,136,934	9,350,893	15,160,611	14,186,000
Total for Department:	67,899,560	70,838,938	81,048,460	84,100,330

Finance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	5,049,439	4,912,028	4,853,216	5,144,520
Fringe Benefits	3,134,979	3,096,886	2,758,932	3,087,370
Total: Personal Services	8,184,418	8,008,913	7,612,148	8,231,890
Other				
Current Expenditures - Other	9,818,282	15,302,127	20,154,957	19,635,110
Income Tax Refunds/Tax Share	6,633,922	6,963,432	8,993,046	8,141,200
Utilities Expenses	2,924,283	2,096,142	2,461,667	2,111,870
Debt Service	31,059,710	30,181,534	32,102,997	37,578,560
Insurance	1,294,443	1,368,983	2,678,931	2,500,180
State/County Charges	2,054,236	1,807,044	1,702,399	1,484,570
Rentals and Leases	333,831	428,248	458,462	451,490
Interfund Service Charges	5,596,433	4,682,512	4,883,853	3,965,460
Total: Other	59,715,142	62,830,024	73,436,313	75,868,440
Capital Outlay				
Capital Outlay	0	0	0	
Total: Capital Outlay	0	0	0	
Total for Department:	67,899,560	70,838,938	81,048,460	84,100,330

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	2,438,910	3,830,730		6,269,640
Special Revenue Fund	2,000,190	55,081,370		57,081,560
Debt Service	300,120	859,790		1,159,910
Enterprise Fund	2,487,570	11,171,840		13,659,410
Internal Service Fund	1,005,100	4,874,710		5,879,810
Trust and Agency Fund		50,000		50,000
Total for Department:	8,231,890	75,868,440		84,100,330

Finance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Debt Service	1,522,551	1,266,086	1,173,121	1,159,910
Enterprise Fund	11,837,636	12,866,019	12,941,279	13,659,410
General Fund	7,226,288	6,613,019	7,230,610	6,269,640
Internal Service Fund	4,759,433	5,105,451	6,315,202	5,879,810
Special Revenue Fund	42,518,275	44,915,829	53,368,591	57,081,560
Trust and Agency Fund	35,378	72,535	19,657	50,000
Total for Department:	67,899,560	70,838,938	81,048,460	84,100,330

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	28.000	28.000	27.000	27.000
Special Revenue Fund	27.000	28.000	24.000	27.000
Debt Service	5.000	5.000	3.000	3.000
Enterprise Fund	32.000	30.000	32.000	32.000
Internal Service Fund	10.000	9.000	9.000	10.000
Total for Department:	102.000	100.000	95.000	99.000

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Fire

FIRE DEPARTMENT

Clarence I. Tucker, 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 or district 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 (EMS) 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

Charles Twigg, 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

Dave Hull, District Chief (A Shift)

Mark Oziomek, District Chief (B Shift)

Mike Scott, District Chief (C Shift)

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 is assigned a Shift Commander and has approximately 98 assigned personnel. Approximately 1/3 of the personnel for each shift are paramedics.

SPECIAL OPERATIONS SUBDIVISION

Charles Twigg, Deputy Chief

Richard Vober, 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 utilize the newly completed Fire Scenario Lab to advance the skills, knowledge, and abilities of the officers and firefighters of the Akron Fire Department.
- To reduce fire deaths, fire injuries and property loss from fire through effective code enforcement, site inspections and effective “Life Safety” education. Additionally, partnering with Akron Public Schools (APS) for fire safety education, Explorer program, and support of APS’s fire vocation program.
- To continue to provide effective emergency services 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.
- Development of a Quick Response Team (QRT) to combat the opiate crisis. This is collaboration between the Akron Fire Department, Akron Police Department, and the Summit County Alcohol, Drug, and Mental Health (ADM) Board.
- To continue information technology infrastructure updates and replacement programs, to comply with required guideless and more effectively and efficiently interface with other City divisions.
- To utilize Lean Government practices within the Akron Fire Department (AFD) to analyze current processes, reduce waste, and improve customer satisfaction.
- Implementation of a furniture replacement program to replace furniture in the fire stations over a seven year period.
- To hire and promote to fill critical positions as funding permits.

SERVICE LEVELS

In 2016, the Akron Fire Department (AFD) responded to 9,532 calls for services requiring a fire response. This is an increase of 1,103 calls from 2015. In 2016, there were 26 civilian fire-related injuries, and 9 fire-related civilian fatalities. Akron Firefighter/Medics suffered 58 injuries in 2016 compared to 68 in 2015.

In 2016, the AFD responded to 40,013 calls requiring an EMS response as compared to 37,806 such calls in 2015, an increase of 2,207 responses. The Department has also continued its policy of rigorous inspections of buildings in the City, utilizing both the Code Enforcement Bureau personnel and fire companies. In 2016, AFD conducted 2,822 inspections and performed 625 plan and site reviews.

The Department was awarded by the U.S. Department of Homeland Security Federal Emergency Management Agency with a \$4.4 million Staffing for Adequate Fire and Emergency Response (SAFER) grant. The award is part of the fiscal year 2015 Assistance to Firefighters Grant (AFG) Program SAFER announcements. This will allow the Department to hire 25 new firefighters in 2017. Additionally, the Department was awarded \$1.2 million from a separate AFG program that was used to equip medical units with automatic CPR devices and to deploy new Self Contained Breathing Apparatus's (SCBA's) with individual face pieces.

Through a partnership with The American Red Cross, 617 smoke alarms were installed in 217 homes throughout 2016.

The Akron 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 (EMA). The Department 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. The Department also participated in a full scale Mass Casualty Incident drill with Summit County EMA.

In 2016, several positions were reallocated between pre-existing divisions. Within the Fire Department, a portion of Firefighters/Medics were moved from the General Fund budget to the EMS Fund to properly report the employees that work specifically for the Emergency Medical Services Division.

STAFFING

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

By Funding Sources:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>FIRE/EMS:</i>				
<i>E.M.S.:</i>				
Administrative Assistant	2.00	1.00	1.00	1.00
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	3.00	3.00	1.00	1.00
Fire Lieutenant	22.00	23.00	29.00	29.00
Firefighter/Medic	48.00	41.00	134.00	134.00
Total E.M.S.	77.00	70.00	167.00	167.00
<i>FIRE:</i>				
Administrative Assistant	6.00	7.00	6.00	7.00
Fire Captain	5.00	11.00	16.00	16.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	2.00	2.00	2.00	2.00
Fire District Chief	9.00	8.00	6.00	6.00
Fire Equipment Foreman	1.00	1.00	0.00	0.00
Fire Equipment Mechanic	3.00	3.00	3.00	3.00
Fire Hydrant Maintenance Worker	0.00	2.00	2.00	2.00
Fire Hydrant Repair Supervisor	0.00	0.00	1.00	1.00
Fire Lieutenant	42.00	53.00	47.00	47.00
Firefighter/Medic	217.00	207.00	92.00	127.00
Master Fire Equipment Foreman	0.00	0.00	1.00	1.00
Master Fire Equipment Mechanic	3.00	4.00	4.00	4.00
Master Fire Equipment Supervisor	0.00	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
Total Fire	291.00	302.00	184.00	220.00
TOTAL FIRE/EMS	368.00	372.00	351.00	387.00

Fire

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
FIRE	38,192,419	36,877,080	37,054,449	38,144,960
EMS	10,311,560	10,371,670	9,564,240	19,488,140
Total for Department:	48,503,980	47,248,750	46,618,690	57,633,100

Fire

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	25,600,077	25,603,250	27,349,167	26,822,110
Fringe Benefits	16,343,443	15,661,800	14,423,835	16,156,490
Total: Personal Services	41,943,520	41,265,051	41,773,002	42,978,600
Other				
Current Expenditures - Other	2,481,971	3,124,723	2,761,223	2,911,540
Utilities Expenses	131,403	276,456	119,026	138,360
Debt Service	367,682	360,702	511,105	371,000
Insurance	72,675	66,672	75,004	69,000
State/County Charges	223,406	228,205	148,780	232,100
Rentals and Leases	83	66	83	40,000
GAAP Accounts				
Interfund Service Charges	2,615,437	1,926,876	1,033,070	10,892,500
Total: Other	5,892,657	5,983,699	4,648,291	14,654,500
Capital Outlay				
Capital Outlay	667,803		197,397	
Total: Capital Outlay	667,803		197,397	
Total for Department:	48,503,980	47,248,750	46,618,690	57,633,100

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	22,563,130	12,985,490		35,548,620
Special Revenue Fund	20,415,470	1,668,010		22,083,480
Trust and Agency Fund		1,000		1,000
Total for Department:	42,978,600	14,654,500		57,633,100

Fire

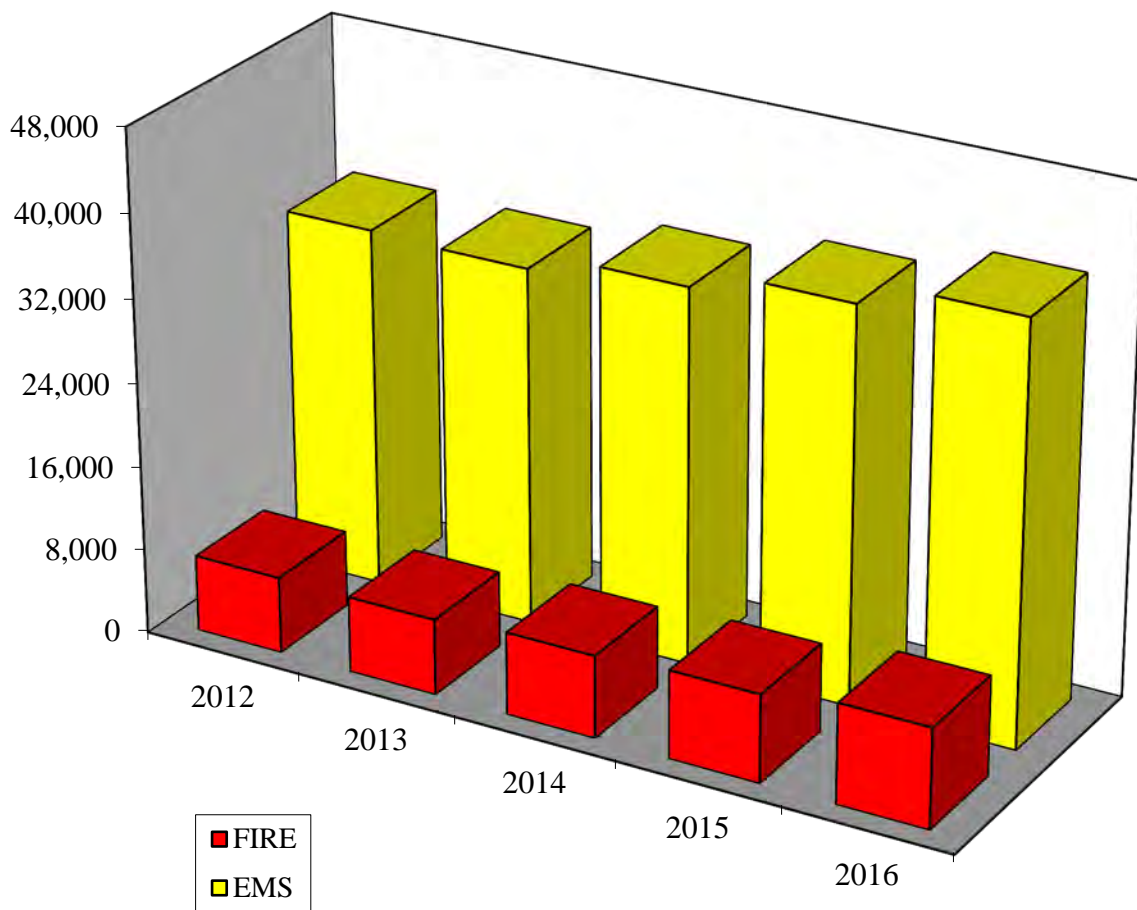
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	28,690,134	30,952,766	32,843,589	35,548,620
Special Revenue Fund	19,813,845	16,295,984	13,775,100	22,083,480
Trust and Agency Fund	0	0	0	1,000
Total for Department:	48,503,980	47,248,750	46,618,690	57,633,100

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	253.000	264.000	184.000	195.000
Special Revenue Fund	115.000	108.000	167.000	192.000
Total for Department:	368.000	372.000	351.000	387.000

**FIRE DEPARTMENT
2012 - 2016
FIRE & EMS RESPONSES**



Human Resources

DEPARTMENT OF HUMAN RESOURCES
Donald Rice, Director of Human Resources

DESCRIPTION

In March 2016, the Charter of the City was amended to consolidate all matters of personnel, employee relations, and employee health and welfare through the creation of the Department of Human Resources. The Department serves as 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 Director of Human Resources is appointed by the Mayor and hires all employees of the City through the Civil Service process.

The Director and staff of the Human Resources Department are responsible for carrying out the executive and administrative responsibilities of the department as defined by the Charter of the City. These responsibilities include Human Resources Administration, Classification and Compensation, Employee Benefits, Employee Records, Employment and Training, and Equal Opportunity Employment & Regulatory Compliance.

GOALS & OBJECTIVES

- Serve as a resource for the Civil Service Commission and develop a comprehensive employee manual for the City of Akron.
- Establish dialog with the Akron Public Schools to develop an expanded apprenticeship programs to integrate eligible students into positions within the City of Akron.
- Continue to update employee job descriptions and employment policies.
- Establish a mandatory management training program.



Human Resources: 2017 Strategy Map

Strategic Priorities



Goal(s) We Are Working On



- 1.1 Promote partnerships that will increase educational attainment across the board.
- 1.2 Invest in innovation.
- 1.3 Capitalize on, and support, the strengths of the employees of the City of Akron.
- 1.4 Turn every department into an experiential learning lab.

- 2.1 A new strategic plan for Economic and Neighborhood Development.
- 2.2 Attract and retain jobs and people.
- 2.3 A new strategic plan for Downtown.
- 2.4 Prioritize housing – develop a strategic housing plan

- 3.1 Create a city-wide wellness program within the Employee Benefits office.

- 4.1 Enhance and grow revenue.
- 4.2 Control expenses.
- 4.3 Technology, Leverage assets, Consolidation. (T.L.C.)
- 4.4 Appropriately monetize assets.
- 4.5 Break out of our silos.

Key Themes, Projects, Tasks



- 1.1.1 Establish a dialog with the Akron Public Schools to develop an expanded apprenticeship programs to integrate eligible students into positions within the City of Akron.
- 1.3.1 Create a Human Resources Employee Manual.
- 1.3.2 Continue to update employee job descriptions.
- 1.3.3 A review and update of the Civil Service Rules to better serve the needs of the City of Akron's management and employees.
- 1.3.4 Updating all of COA Employment policies
- 1.4.1 To establish a mandatory management training program.
- 1.4.2 Continue to work with The University of Akron and KSU to develop internships to supplement Human Resources staff on departmental projects.

- 3.1.1 Develop a plan to allocate MMO Wellness budget to a city-wide wellness program.
- 3.1.2 Do two employee health assessments in conjunction with Medical Mutual.

- 4.2.1 Decreasing expense by controlling operating costs in the Human Resources Department.
- 4.3.1 To implement computer application to facilitate employee training electronically.
- 4.3.2 To acquire & implement a benefit management platform to facilitate open enrollment for active & retired employees
- 4.3.3 To revamp the employee evaluation process with a 'goals & objectives' approach for employees digitally.
- 4.5.1 To meet with every department to explain the purpose and functions of the new Human Resources Department.
- 4.5.2 To go out to the community to explain the Civil Service Hiring Process by meeting with at least one group per month.
- 4.5.3 To work with Labor Relations on segregation of duties

Progress
Indicators/
Metrics

1.1.1.1 Ongoing
1.3.1.1 4th Qtr Complete
1.3.2.1 4th Qtr Complete
1.3.3.1 4th Qtr Complete
1.3.4.1 4th Qtr Complete
1.4.1.1 2nd Qtr Complete
1.4.2.1 1st Qtr Complete

3.1.1.1 2nd Qtr
3.1.2.1 2nd and 4th Qtr

4.2.1.1 Ongoing
4.3.1.1 4th Qtr
4.5.1.1 Ongoing
4.5.2.1 Ongoing
4.5.3.1 2nd Qtr

STAFFING

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

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
HUMAN RESOURCES:				
Administrative Assistant	0.00	1.00	3.00	3.00
Director of Human Resources	0.00	0.00	1.00	1.00
Employee Benefits and Leave Coordinator	0.00	0.00	1.00	1.00
Employee Benefits Manager	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	0.00	0.00	0.00	1.00
Personnel Analyst	2.00	2.00	2.00	2.00
Personnel Officer	1.00	1.00	1.00	1.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	2.00	3.00	3.00	3.00
Training and EEO Officer	1.00	1.00	1.00	1.00
TOTAL HUMAN RESOURCES	8.00	10.00	15.00	16.00

Human Resources

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
HUMAN RESOURCES	38,572,914	39,412,775	39,734,698	39,186,910
Total for Department:	38,572,914	39,412,775	39,734,698	39,186,910

Human Resources

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	481,338	466,130	791,225	1,038,200
Fringe Benefits	312,962	259,737	371,864	511,320
Total: Personal Services	794,300	725,867	1,163,089	1,549,520
Other				
Current Expenditures - Other	2,774,707	3,545,595	3,207,210	3,548,320
Utilities Expenses	114	0	50	3,800
Debt Service	2,601,250	2,074,750	1,051,750	1,035,260
Insurance	32,373,340	33,041,311	34,269,691	33,000,600
Rentals and Leases				600
Interfund Service Charges	29,203	25,252	42,908	48,810
Total: Other	37,778,614	38,686,909	38,571,609	37,637,390
Total for Department:	38,572,914	39,412,775	39,734,698	39,186,910

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	1,043,930	128,270		1,172,200
Internal Service Fund	505,590	37,509,120		38,014,710
Total for Department:	1,549,520	37,637,390		39,186,910

Human Resources

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	880,414	813,816	1,059,468	1,172,200
Internal Service Fund	37,692,500	38,598,959	38,675,231	38,014,710
Total for Department:	38,572,914	39,412,775	39,734,698	39,186,910

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	8.000	10.000	11.000	10.650
Internal Service Fund			4.000	5.350
Total for Department:	8.000	10.000	15.000	16.000

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Law

LAW DEPARTMENT
Eve V. Belfance, 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 City's officers and departments.

The Department is composed of two main 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.



Strategic Priorities



Goal(s) We Are Working On

- | | | | |
|---|---|--|---|
| <ul style="list-style-type: none"> Promote partnerships that will increase educational attainment across the board Capitalize on, and support the strengths of the employees of the City of Akron Invest in innovation | <ul style="list-style-type: none"> A new strategic plan for Economic Development Attract and retain jobs and people Continue work on strategic plan for Downtown | <ul style="list-style-type: none"> Respond to opiate addiction epidemic through collaboration Promote violence prevention Support and engage our citizens | <ul style="list-style-type: none"> Enhance and grow revenue Control expenses Technology, Leverage assets, Consolidation (T.L.C.) |
|---|---|--|---|

Key Themes, Projects, Tasks

1.1 Provide ongoing legal support and services in furtherance of all City of Akron Education & Workforce Development goals	2.1 Provide ongoing legal support and services in furtherance of all City of Akron Economic & Neighborhood Development goals	3.1 Provide ongoing legal support and services in furtherance of all City of Akron Health & Civic Wellness goals	4.1 Provide ongoing legal support and services in furtherance of all City of Akron Operational Efficiency goals
--	--	--	---

Progress Indicators/ Metrics

- | | | | |
|--|---|--|---|
| <p>1.1.1 Provide ongoing legal advice, legal documents, development of legislation or other legal support as may be necessary to effectuate the City's education and workforce development initiatives</p> <p>1.1.2 Implement CLE program for the Law Department</p> <p>1.1.3 Complete update of document retention policy</p> | <p>2.1.1 Provide ongoing legal advice, legal documents, development of legislation or other legal support as may be necessary to effectuate the City's economic and neighborhood development initiatives, e.g., completion of economic development agreements, residential tax abatement program, and other legal services furthering the strategic plan for Downtown Akron</p> | <p>3.1.1 Provide ongoing legal advice, legal documents, development of legislation or other legal support as may be necessary to effectuate the City's health and wellness initiatives</p> | <p>4.1.1 Provide ongoing legal advice, legal documents, development of legislation or other legal support as may be necessary to effectuate the City's operational initiatives</p> <p>4.1.2 Complete a City-wide evaluation to determine additional collection of revenue</p> <p>4.1.3 Implement a document management system for the Law Department</p> <p>4.1.4 Implement a case management system for the Law Department</p> |
|--|---|--|---|

ADMINISTRATION

Eve V. Belfance, 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 departments.

CIVIL DIVISION

Eve V. Belfance, 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.

GOALS & OBJECTIVES

- Promote partnerships that will increase educational attainment and capitalize on the support and strengths of employees.
- Increase operational efficiency and invest in innovation. Implement a case management system for the Law Department.
- Increase revenues and control expenses through technology, leveraging assets and consolidation (T.L.C.).
- Develop a new strategic plan for Economic Development to attract and retain jobs and people in Akron. Continue work on strategic plan for Downtown Akron.

SERVICE LEVELS

During 2016, 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.

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).
- Respond to the opiate addiction epidemic through collaboration and promote violence prevention.

SERVICE LEVELS

In 2016, the Criminal Division assisted in training with the police department and continued to respond to police and community requests for help in crime prevention. The Division 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.

INDIGENT DEFENSE

Eve V.Belfance, 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.

STAFFING

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

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
LAW:				
<i>Administration:</i>				
Deputy Mayor Administration	0.00	0.60	0.00	0.00
Executive Assistant	0.00	0.00	1.00	1.00
Law Director	1.00	0.00	1.00	1.00
Total Administration	1.00	0.60	2.00	2.00
<i>Civil:</i>				
Administrative Assistant	5.00	6.00	5.00	5.00
Assistant Law Director	8.00	8.00	11.50	11.50
Law Director	0.00	1.00	0.00	0.00
Total Civil	13.00	15.00	16.50	16.50
<i>Criminal:</i>				
Administrative Assistant	2.00	2.00	2.00	2.00
Assistant Law Director	9.00	6.00	7.50	8.50
Chief City Prosecutor	1.00	1.00	1.00	1.00
Total Criminal	12.00	9.00	10.50	11.50
TOTAL LAW	26.00	24.60	29.00	30.00

Law

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
ADMINISTRATION	681,458	348,314	451,181	471,860
CIVIL	1,894,577	1,858,256	1,860,294	2,142,980
CRIMINAL	1,035,971	1,028,867	1,122,557	1,409,720
INDIGENT DEFENSE	424,301	366,750	440,250	442,000
Total for Department:	4,036,308	3,602,187	3,874,283	4,466,560

Law

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	1,935,215	1,725,658	1,952,950	2,207,910
Fringe Benefits	982,487	853,279	911,545	1,024,140
Total: Personal Services	2,917,702	2,578,937	2,864,495	3,232,050
Other				
Current Expenditures - Other	844,003	784,573	760,585	912,750
Utilities Expenses	3,338	2,790	8,822	22,500
Debt Service	162	41	0	
Insurance	1,780	548	1,843	1,250
Rentals and Leases	195,146	170,749	185,373	215,800
Interfund Service Charges	74,177	64,549	53,165	82,210
Total: Other	1,118,606	1,023,250	1,009,788	1,234,510
Capital Outlay				
Capital Outlay				
Total: Capital Outlay				
Total for Department:	4,036,308	3,602,187	3,874,283	4,466,560

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	3,232,050	1,234,510		4,466,560
Total for Department:	3,232,050	1,234,510		4,466,560

Law

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	4,036,308	3,602,187	3,874,283	4,466,560
Total for Department:	4,036,308	3,602,187	3,874,283	4,466,560

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	26.000	24.600	29.000	30.000
Total for Department:	26.000	24.600	29.000	30.000

Legislative

LEGISLATIVE DEPARTMENT

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 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 Fusco
- Linda F. R. Omobien
- Veronica Sims

Ward Council Members

- Ward 1 – Rich Swirsky
- Ward 2 – Bruce Kilby
- Ward 3 – Margo M. Sommerville (Vice President of Council)
- Ward 4 – Russel C. Neal, Jr.
- Ward 5 – Tara Mosley-Samples
- Ward 6 – Robert E. Hoch
- Ward 7 – Donnie J. Kammer (President Pro-Tem of Council)
- Ward 8 – Marilyn L. Keith (President of Council)
- Ward 9 – Michael N. Freeman
- Ward 10 – Zack Milkovich

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

- Make council chambers and offices wireless and paperless.
- Purchase storage for digital files recorded on For the Record Hearings for Council and Committee meetings.
- Make a strong effort to have 95% of New Legislation available on tablets or in mailboxes by noon Friday.

SERVICE LEVELS

The support staff for Clerk of Council division has worked diligently preparing agendas for all the public hearings and maintaining the document imaging files for both resolutions and ordinances. The Clerk of Council office continues to work with an outside vendor for pictures of different highlights in each ward.

CITY COUNCIL
Marilyn L. Keith, President of Council

DESCRIPTION

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

SERVICE LEVELS

City Council passed 415 ordinances and 73 resolutions in 2016 for a total of 488 pieces of legislation.

STAFFING

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

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
LEGISLATIVE:				
<i>City Council:</i>				
Councilmembers	13.00	10.00	13.00	13.00
Total City Council	13.00	10.00	13.00	13.00
<i>Clerk of Council:</i>				
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	3.00
TOTAL LEGISLATIVE	16.00	13.00	16.00	16.00

Legislative

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
CLERK OF COUNCIL	310,472	357,264	308,614	342,210
CITY COUNCIL	963,044	950,958	1,005,555	1,035,720
Total for Department:	1,273,516	1,308,222	1,314,169	1,377,930

Legislative

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	626,188	624,522	668,654	679,800
Fringe Benefits	439,378	420,938	392,351	450,520
Total: Personal Services	1,065,566	1,045,460	1,061,004	1,130,320
Other				
Current Expenditures - Other	139,786	143,606	185,497	162,710
Utilities Expenses	13,333	12,009	10,679	12,000
Insurance	1,200	580	1,200	1,200
Rentals and Leases				2,000
Interfund Service Charges	53,632	106,566	55,789	69,700
Total: Other	207,951	262,761	253,164	247,610
Total for Department:	1,273,516	1,308,222	1,314,169	1,377,930

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	1,130,320	217,110		1,347,430
Special Revenue Fund		30,500		30,500
Total for Department:	1,130,320	247,610		1,377,930

Legislative

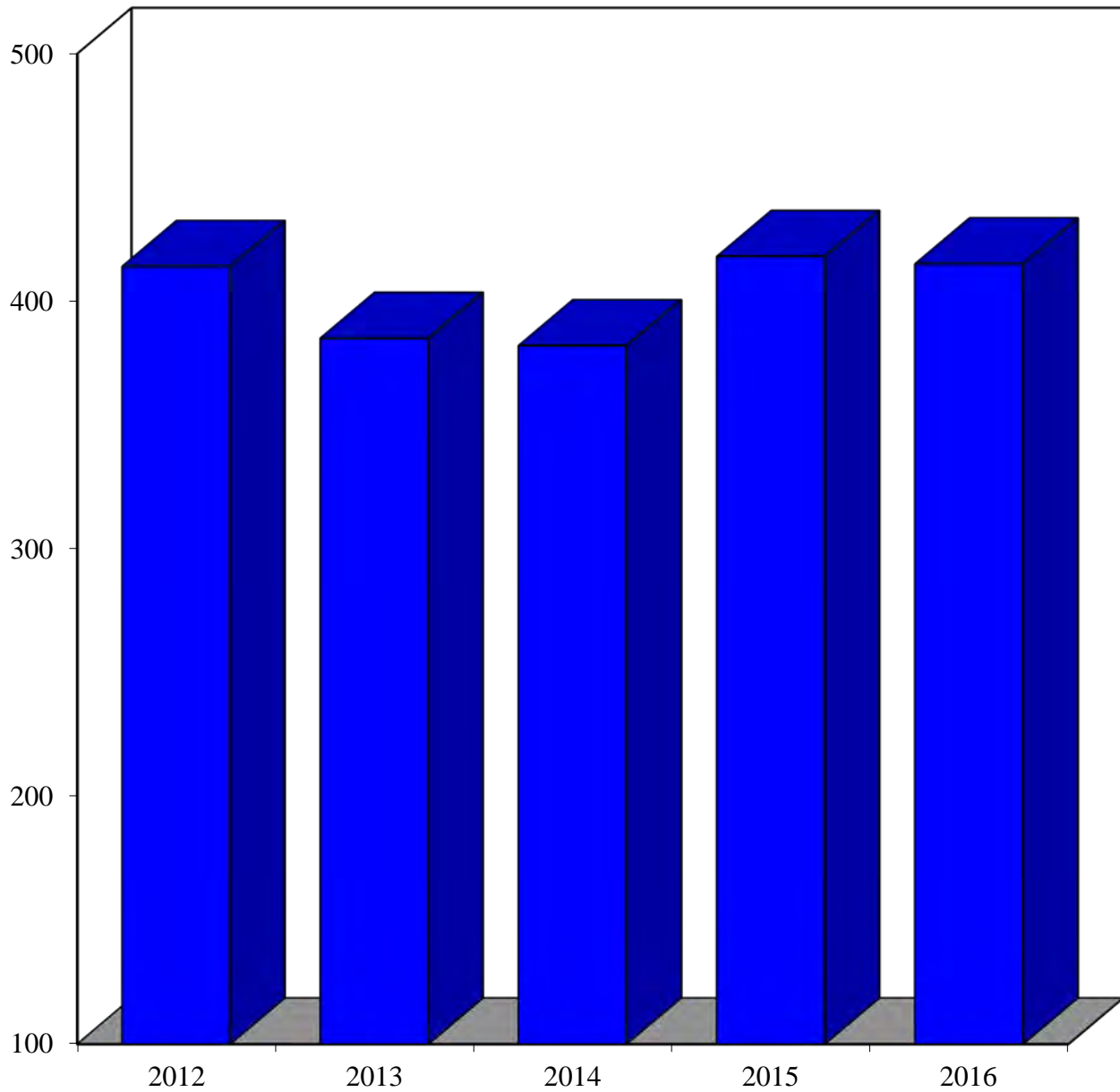
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	1,240,503	1,282,701	1,283,882	1,347,430
Special Revenue Fund	33,013	25,521	30,287	30,500
Total for Department:	1,273,516	1,308,222	1,314,169	1,377,930

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	16.000	13.000	16.000	16.000
Total for Department:	16.000	13.000	16.000	16.000

CITY COUNCIL
2012 - 2016
ORDINANCES AND RESOLUTIONS PASSED



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 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 court docket. Employees prepare a separate case file for every civil, criminal and traffic case and the Parking Division maintains records of all parking violations. A Violations Bureau is open 24 hours a day, seven days a week for those who must post bond and pay court costs and fines.

GOALS & OBJECTIVES

- Continue cooperation and participation with the judicial division and the administration regarding the creation and building of a new court house.
- Implement electronic e-filing of traffic tickets issued by the Ohio State Patrol and digital imaging for all criminal and traffic sentencing orders.
- Continue to improve communications electronically with the Summit County Jail.

SERVICE LEVELS

In 2016, the Clerk's Office implemented imaging closed criminal files starting from 1999. Communications with the Summit County Jail improved due to the electronic transmission of release of prisoners. The Clerk of Courts complied with the state auditor regarding long term record retention by moving all servers offsite in addition to the backup storage of records.

STAFFING

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

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00	1.00
Deputy Clerks	40.00	42.00	41.00	41.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	43.00	45.00	44.00	44.00

Municipal Court Clerk

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
CLERK OF COURTS	3,656,038	3,639,326	3,771,206	4,162,680
Total for Department:	3,656,038	3,639,326	3,771,206	4,162,680

Municipal Court Clerk

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	2,003,585	2,016,805	2,153,023	2,253,400
Fringe Benefits	1,269,575	1,283,541	1,151,231	1,310,130
Total: Personal Services	3,273,161	3,300,345	3,304,254	3,563,530
Other				
Current Expenditures - Other	253,775	208,129	341,135	453,950
Insurance	600	830	5,411	900
Rentals and Leases	26,509	26,052	20,384	26,430
Interfund Service Charges	101,994	103,970	100,022	117,870
Total: Other	382,878	338,981	466,951	599,150
Total for Department:	3,656,038	3,639,326	3,771,206	4,162,680

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	3,563,530	335,150		3,898,680
Special Revenue Fund		264,000		264,000
Total for Department:	3,563,530	599,150		4,162,680

Municipal Court Clerk

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	3,567,676	3,581,656	3,581,210	3,898,680
Special Revenue Fund	88,362	57,671	189,996	264,000
Total for Department:	3,656,038	3,639,326	3,771,206	4,162,680

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	44.000	45.000	44.000	44.000
Total for Department:	44.000	45.000	44.000	44.000

Municipal Court Judges

AKRON MUNICIPAL COURT – JUDICIAL DIVISION
Judge Annalisa S. Williams, 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 three judges, and from 1930 to 1975 added five more judges/magistrates. Today six judges 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 building of a new Municipal Court Building in Akron and engage with the public to inform and educate on the role of the judicial branch to promote the public’s trust and confidence in our system.
- Continue to work with the Service Department, Clerk of Courts and Police Department in order to ensure the highest level of safety and security in court.
- Remain current in changes in law and administration through attendance at continuing workshops, and identify training that is consistent with the needs of the court and to meet mandated licensure requirements.
- Develop new computer applications, upgrade computer technology and streamline court protocols as well as a disaster recovery plan to better serve the court and community.

SERVICE LEVELS

The City was awarded grants and subsidies bringing in over \$125,000 of additional revenue to subsidize the court’s budget. The City continued utilization of court programs and other innovative programs that directly impact those individuals being served by the court. These courts continue to receive recognition from within the community that they serve and on the state and national levels.

Case filings for 2016 included: 12,357 criminal; 20,830 traffic; and 9,698 civil. The Court continued to work with the United States Marshall’s Service on the Fugitive Safe Surrender program. The court worked in collaboration with the County of Summit

Alcohol, Drug Addiction, & Mental Health Board (ADAMH) and Community Support services to continue the grant-funded Forensic Assertive Community Treatment (FACT) probation officer program.

STAFFING

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

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
MUNICIPAL COURT JUDGES:				
Bailiff	16.00	15.00	15.00	16.00
Clerk	2.00	2.00	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
Executive Assistant	0.00	1.00	1.00	1.00
Judge	6.00	6.00	5.00	6.00
Judicial Associate	2.00	2.00	2.00	2.00
Judicial Attorney	4.00	4.00	4.00	4.00
Probation Admin Services Coordinator	0.00	1.00	1.00	1.00
Probation Aide	2.00	2.00	1.00	1.00
Probation Officer	9.00	9.00	10.00	11.00
Secretary	1.00	1.00	1.00	1.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	2.00	2.00	1.00	2.00
System Programmer/Analyst	1.00	1.00	1.00	1.00
Traffic Safety Officer	0.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	49.00	51.00	49.00	53.00

Municipal Court

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
JUDGES	4,432,507	4,480,165	4,620,176	6,740,590
Total for Department:	4,432,507	4,480,165	4,620,176	6,740,590

Municipal Court

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	2,584,007	2,570,911	2,825,368	3,008,720
Fringe Benefits	1,552,437	1,532,084	1,394,498	1,633,170
Total: Personal Services	4,136,444	4,102,996	4,219,866	4,641,890
Other				
Current Expenditures - Other	162,583	224,408	227,620	1,212,550
Utilities Expenses	809	897	814	900
Debt Service				600,000
Insurance	4,221	4,640	4,800	4,800
Rentals and Leases	7,565	6,714	5,063	5,500
Interfund Service Charges	120,885	122,596	162,013	259,950
Total: Other	296,063	359,255	400,310	2,083,700
Capital Outlay				
Capital Outlay		17,914		15,000
Total: Capital Outlay		17,914		15,000
Total for Department:	4,432,507	4,480,165	4,620,176	6,740,590

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	4,640,890	235,150	15,000	4,891,040
Special Revenue Fund	1,000	1,848,550		1,849,550
Total for Department:	4,641,890	2,083,700	15,000	6,740,590

Municipal Court

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	4,323,541	4,314,937	4,404,916	4,891,040
Special Revenue Fund	108,966	165,227	215,260	1,849,550
Total for Department:	4,432,507	4,480,165	4,620,176	6,740,590

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	49.000	51.000	49.000	53.000
Total for Department:	49.000	51.000	49.000	53.000

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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, Nuisance Compliance, 311 Call Center, Housing and Recreation.

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.



DEPARTMENT OF NEIGHBORHOOD ASSISTANCE : 2017 Strategy Map

Strategic Priorities



Goal(s) We Are Working On

Key Themes, Projects, Tasks

Progress Indicators/ Metrics

1.1 LEAN/Six Sigma 1.2 Increase awareness of department and division programs 1.3 Partnering w/other court systems to provide additional community service workers 1.4 Certification for abatement 1.5 Cross training inspector positions	2.1 Vacant Building Register 2.2 Amend fire safety aspects of housing code	3.1 Community Learning Centers (CLC's) Utilization 3.2 Expand the Tiny Tot programs at the community centers 3.3 Host new community events	4.1 Enhance and grow revenue, decrease expenses 4.2 T.L.C. project with Mobile Computing 4.3 Recreation computer software 4.4 Outsourcing grass cutting of city owned lots 4.5 Control expenses at 311 Call Center 4.6 Utilize 311 Call Center at other municipalities
1.1.1 If LEAN Ohio funding available send 4 employees 1.2.1 Each department will create text for brochures and promotional material 1.3.1 Contact court administrators 1.4.1 Schedule required training 1.5.1 Review job descriptions and essential functions	2.1.1 Continue development of implementation plan 2.1.2 Create legislation for city council 2.2.1 Review proposed changes with Akron Fire Department administration 2.2.2 Create legislation for city council	3.1.1 Schedule and plan open houses at the CLC's, create informational sheets 3.2.1 Add six additional seasonal staff members to expand the program 3.2.2 Make improvements to tiny tot rooms, purchase supplies, plan classes 3.3.1 Plan Open Streets event to connect Wards 3, 7, and 9 3.3.2 Plan and meet with group for annual Bhutanese event in Akron	4.1.1 Identify areas for increases/decreases 4.2.1 Order hardware for project 4.3.1 Analyze software available 4.4.1 Design flow charts for data 4.5.1 Analyze previous years data to determine feasibility 4.6.1 Evaluate and initiate the monitoring process 4.6.2 Determine the feasibility by analyzing data from previous years growth 4.6.3 Determine necessary hardware and expense
1.1.1.1 Employees complete training 1.2.1.1 Produce and distribute promotional materials 1.3.1.1 Increase workers by 20% 1.4.1.1 Complete training, employees receive certification 1.5.1.1 Approval for cross training and meet with unions	2.1.1.1 Obtain city council approval 2.2.1.1 Obtain city council approval	3.1.1.1 Host open houses, public learns about the CLC's 3.2.1.1 Expand the program to Lawton Street, Patterson, and Reservoir 3.3.1 Host Open Streets event on June 25, 2017 3.3.2 Host Bhutanese event in August	4.1.1.1 Successfully complete 1% increase, 1% decrease 4.2.1.1 Each inspector will increase their number of cases by 3% 4.3.1.1 Purchase and install software in all recreation divisions 4.4.1.1 Data will be collected on monthly basis for comparison with outsourcing metrics 4.5.1.1 Call Center will decrease overtime by 80% 4.6.1.1 Complete data and metrics to chart revenue growth

ADMINISTRATION

John Valle, Director of Neighborhood Assistance

DESCRIPTION

The Administration Division is responsible for mid- and long-range planning and providing administrative support to the Department as a whole.

GOALS & OBJECTIVES

- Further the “My Neighborhood, Our Akron” (MNOA) Initiative by working with non-profit groups, and to expand the number of awards given out from the program. Also continue working with the University of Akron on Make A Difference Day, United Way on Day of Caring, and continued collaboration with other local residents and organizations to promote community projects and outreach.
- Administer the MNOA grant to non-profit organizations in the community, to provide resources to improve and enhance the neighborhoods.
- Work with City Sprouts, West Hill Neighborhood Organization (WHNO), and Blue Steel Boxing Academy to construct a community garden to benefit the Balch Street area as part of the MNOA program.
- Further block watch initiatives by prioritizing and becoming more active in Wards with lower participation. Assign inspectors to ward meetings to help build community familiarity and resident relationships.

SERVICE LEVELS

In 2016 the Department of Neighborhood Assistance awarded \$10,635 in MNOA grants. Beautification projects were completed throughout the City. The Department also worked with the community for clean-ups, and continued with the University of Akron on Make a Difference Day. The Department continued to attend block watch meetings and support neighborhood association groups.

NUISANCE COMPLIANCE

John Valle, Director of Neighborhood Assistance

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. The Nuisance Compliance Division is the key for success in “energizing our neighborhoods”, which is one of the City’s top priorities. The Division is dedicated to serving the citizens of Akron by improving the life in their neighborhood.

GOALS & OBJECTIVES

- To continue to increase productivity by the implementation of a mobile computing program for inspectors.
- To update, produce, and distribute promotional materials for the Division.
- Continuing to train staff in order to promote better service to the citizens of the City.

SERVICE LEVELS

In 2016, the Nuisance Compliance Division continued to use CityWorks to streamline projects and provide additional operational efficiency. The Division continued to provide outstanding services through enforcement of the City’s nuisance control ordinances.

311 CALL CENTER

Sheryl Maslanka, Coordinator

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 appropriate flow of information. The call center’s computer resources can also be utilized as a historical database and work management tool.

GOALS & OBJECTIVES

- Reduce expenses and increase operation efficiency.
- To partner with other municipalities to utilize the 311 Call Center.
- Continue to provide friendly, courteous, and professional customer service and to decrease hold time.

SERVICE LEVELS

During 2016, the 311 Call Center continued to develop and expand an electronic call center telephone list. In addition, the call center provided courteous and professional assistance regarding services and events within the City of Akron.

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 administers the Lead Poisoning Prevention Program, the Rental Registration Program and the Mandatory Rental Inspection Program.

GOALS & OBJECTIVES

- Add at least five additional eligible landlords to the Mandatory Rental Inspection Program by August 1, 2017 and conduct all fee-based inspections of those landlords' eligible rental units by October 1, 2017. This will increase revenue and help clean up neighborhoods.
- To amend fire safety aspects of the housing code.
- To create a vacant building register to track the vacancies throughout the City.
- Prepare a water bill insert to notify all City of Akron water customers about the Rental Registration Program and its requirements.

SERVICE LEVELS

In 2016, the Rental Registration Program registered 34,049 units. The Housing Division also continued to provide outstanding services to the citizens of the City of Akron.

RECREATION BUREAU

Brittany Schmoekel, Recreation Bureau Manager

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. The Bureau provides these activities to engage residents and allow them the opportunity to participate. These events also assist in the City's overall goal of "energizing our neighborhoods". By providing various events throughout the City for residents to enjoy, a sense of community and ownership of "your neighborhood" is established.

GOALS & OBJECTIVES

- Host several events including the Ohio High School Girls Softball (OHHS) Tournament, All American Baseball and Softball Parade, Summer Concert Series in the Parks, Grand Derby, Akron Arts Expo weekend, Open Streets, Senior Derby, Square Fest, and Holiday Parade.
- Offer new programming through the sports, active adults, and community events divisions, two fitness centers, and the 11 community centers. To expand the Tiny Tots program to additional recreation centers.
- Promote the Recreation Bureau by working with the Parks and Recreation Advisory board, distributing brochures, utilizing informational and promotional email lists, and implementing a social media plan to grow followers and to increase program event attendance.
- Increase the number of sites for the Summer Lunch Program.

SERVICE LEVELS

In 2016, the Recreation Bureau had record attendance and sales at the 11th Annual Taste of Akron event. Throughout the year the Bureau worked with over 110 organizations to host community events, and continued programs for 29 community learning centers. The Bureau also successfully hosted the OHHS Regional and State Championship in addition to its other annual events.

STAFFING

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

By Funding Sources:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
NEIGHBORHOOD ASSISTANCE:				
<i>Administration:</i>				
Director of Neighborhood Assistance	1.00	1.00	1.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00
Recreation Supervisor	1.00	0.00	0.00	0.00
Total Administration	2.00	2.00	2.00	2.00
<i>Nuisance Compliance:</i>				
Animal Control Warden	2.00	2.00	1.00	2.00
Building Permits Supervisor	1.00	1.00	1.00	1.00
Code Compliance Inspector	2.00	4.00	4.00	4.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Customer Services Coordinator	2.00	2.00	2.00	2.00
Public Projects Crew Leader	2.00	1.00	2.00	2.00
Total Nuisance Compliance	10.00	11.00	11.00	12.00
<i>311 Call Center:</i>				
Customer Service Request Agent	7.00	7.00	6.00	6.00
Customer Service Request Coordinator	0.00	1.00	1.00	1.00
Customer Service Request Supervisor	1.00	0.00	1.00	1.00
Total 311 Call Center	8.00	8.00	8.00	8.00

By Funding Sources:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Recreation Bureau:</i>				
Active Adults Coordinator	0.00	0.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00	1.00
Community Events Coordinator	1.00	1.00	0.00	0.00
Consumer Services Clerk	1.00	1.00	0.00	0.00
Heating & Air Conditioning Repairer	1.00	1.00	0.00	0.00
Maintenance Repairer	0.50	0.50	0.00	0.00
Recreation Manager	0.00	0.00	1.00	1.00
Recreation Supervisor	15.00	17.00	17.00	18.00
Senior Program Coordinator	1.00	1.00	0.00	0.00
Total Recreation Bureau	19.50	22.50	20.00	21.00
<i>Housing:</i>				
Administrative Assistant	3.00	2.00	2.00	2.00
Code Compliance Inspector	2.00	2.00	2.00	2.00
Code Compliance Supervisor	1.00	1.00	1.00	1.00
Community Development Specialist	0.00	0.00	1.00	1.00
Community Development Supervisor	0.00	0.00	1.00	1.00
Demolition Site Improvement Inspector	0.00	0.00	2.00	2.00
Housing Administrator	1.00	1.00	1.00	1.00
Sanitarian	3.00	3.00	3.00	3.00
Sanitarian Supervisor	1.50	1.50	2.00	2.00
Total Housing	11.50	10.50	15.00	15.00
TOTAL NEIGHBORHOOD ASSISTANCE	51.00	54.00	56.00	58.00

Neighborhood Assistance

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION	267,381	266,146	285,651	382,030
NUISANCE COMPLIANCE	1,605,052	1,943,109	1,660,924	1,620,730
311 CALL CENTER	584,432	581,383	581,194	606,270
HOUSING	1,252,613	1,196,836	1,259,913	1,687,310
RECREATION	5,633,254	5,091,303	5,020,557	5,174,650
Total for Department:	9,342,731	9,078,778	8,808,239	9,470,990

Neighborhood Assistance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	3,710,673	3,747,660	4,000,714	4,233,970
Fringe Benefits	1,933,250	1,686,986	1,620,694	1,965,990
Total: Personal Services	5,643,924	5,434,646	5,621,408	6,199,960
Other				
Current Expenditures - Other	2,954,454	2,835,534	2,698,210	2,535,110
Utilities Expenses	30,946	217,683	31,216	195,900
Insurance	41,655	40,934	44,175	47,300
State/County Charges			50	
Rentals and Leases	24,821	21,980	98,023	90,270
Interfund Service Charges	637,432	528,000	315,157	402,450
Total: Other	3,689,308	3,644,132	3,186,831	3,271,030
Capital Outlay				
Capital Outlay	9,500	0		
Total: Capital Outlay	9,500	0		
Total for Department:	9,342,731	9,078,778	8,808,239	9,470,990

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	5,606,670	1,585,980		7,192,650
Special Revenue Fund	593,290	1,685,050		2,278,340
Total for Department:	6,199,960	3,271,030		9,470,990

Neighborhood Assistance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	6,919,844	6,884,692	6,672,915	7,192,650
Special Revenue Fund	2,422,887	2,194,086	2,135,323	2,278,340
Total for Department:	9,342,731	9,078,778	8,808,239	9,470,990

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	48.000	51.000	49.000	51.000
Special Revenue Fund	3.000	3.000	7.000	7.000
Total for Department:	51.000	54.000	56.000	58.000

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Office of the Mayor

OFFICE OF THE MAYOR
Daniel Horrigan, 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 include Deputy Mayors for Administration, Public Safety, Economic Development and Labor Relations. Assistants to the Mayor function as a Police Auditor, Communications Director and other areas of responsibilities.

BUDGET COMMENTS

The 2017 Operating Budget provides funding for the staffing of 22 full-time positions for the divisions of the Office of the Mayor. The 2017 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.

ADMINISTRATION
Daniel Horrigan, 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 Department of Public Safety.

GOALS & OBJECTIVES

- Improve operating efficiencies by focusing on reducing spending on city health care benefits, increasing collection of funds owed to the city and cutting cost on the sewer improvement project.
- Pursue additional funding, especially for arts and cultural programs.
- Continue to improve the City's website and social media, and provide additional communications to residents.
- The City and County will continue to consolidate efforts and services to make the City more efficient when applicable.
- The County and City will continue to share wellness incentives and develop first rate programs for employees and dependents to reduce overall medical costs.

DEPUTY MAYOR FOR PUBLIC SAFETY
Charles Brown, Deputy Mayor for Public Safety

DESCRIPTION

By Charter, the Mayor serves as the Director for 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 Building Inspection Division and the Weights and Measures Division administratively report to 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 division managers in the Department of Public Safety and interact with City Council.

- Provide administrative assistance to the Police Chief to support the efforts to ensure the department has access to training to utilize smart policing within the Department.
- Ensure that the City is represented on the various committees, boards, task forces, and other groups that have an impact on the safety and well-being of the citizens and employees of Akron.
- Work with Fire Administration to apply for grants to defray the cost of providing members with the most current firefighting techniques through training and equipment.
- Encourage division managers and their personnel to seek out innovative methods to serve citizens, look for alternative funding sources, and continue the long history of excellent service.

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.

ECONOMIC DEVELOPMENT

Samuel D. DeShazor, Deputy Mayor for 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. In conjunction with the City's priorities, the division goal is to create attractive opportunities for existing Akron companies to successfully grow their businesses and to assist companies and entrepreneurs looking to startup or relocate new business operations in the Akron area.

GOALS & OBJECTIVES

- Coordinate with the Greater Akron Chamber, Summit County, Summit Medina Business Alliance, the SCORE Association, Development Finance Authority, Economic Community Development Institute and the University of Akron to monitor and assist Akron area businesses.
- Serve as a liaison to the business and industrial community by providing information, responding to inquiries, and expanding our visibility as a resource to the business community.

- Facilitate business retention, creation, expansion and attraction through the administration and coordination of local, regional, state and federal programs.
- Develop and market industrial and office park land owned by the City, including the JEDDs, as well as assist in packaging individual project development sites.
- Assist small businesses in cooperation with existing service providers and collaborate with private developers and governmental agencies in implementing special urban economic development.

SERVICE LEVELS

Akron's Blue Ribbon Task Force was created to examine the City's economic development. In early 2016, the task force made recommendations that Akron should take a more regional approach and also work with entities outside of Akron. The task force remains optimistic that the City's strengths are greater than its challenges. The Akron Growth Council along with the Galen and Ruth Roush (GAR), Akron Community, FirstEnergy, Knight foundations and the Fund for our Economic Future joined together to help create a new strategy for securing outside investments to generate jobs that will support families.

The Mayor has stated that the City will grow from the core out. Development will soon begin on the Bowery project on Main Street and the hotel at Cascade Plaza. A Reimagining the Civic Commons grant combined with a federal Transportation Investment Generating Economic Recovery (TIGER) grant will provide \$10 million to improve the City's downtown central business district on Main Street. The Planning to Grow Akron report introduced using city-wide residential tax abatement to boost the population and fuel private investment in Akron neighborhoods.

LABOR RELATIONS

Randy D. Briggs, Deputy Mayor for 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

- Complete Mid-Term negotiations with CSPA, AFSCME and Firefighters Local 330.

- Devise and implement with the Department of Human Resources (HR) new employee and workplace policies and procedures. Work with HR to define separation of duties and responsibilities of HR and Labor Relations.

SERVICE LEVELS

The City is now in the 2nd year of the wage agreement (through 2018) with all four unions. The Labor Relations Division and the Firefighters union developed and implemented an educational based promotional system for the Fire Department.

Throughout 2016, the Labor Relations Division continued to build a good working relationship with all four unions. The Division also worked with the Department of Human Resources to train and provide support to supervisors and managers on how to handle employee issues.

POLICE AUDITOR

Phillip L. Young, Assistant to the Mayor

DESCRIPTION

The Office of the Police Auditor conducts outreach about the complaint procedures and services provided 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 Office 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 and to build respect, cooperation and trust between the police and community.
- Improve APD training, oversight, monitoring, accountability and hiring practices. Ensure fair, equitable, courteous and professional treatment for all.

SERVICE LEVELS

In 2016, the Independent Police Auditor (IPA) attended various ward meetings, City Council meetings, block club meetings and the “National Night Out Against Crime”.

PUBLIC COMMUNICATIONS
Christine R. Curry, Communications Director

DESCRIPTION

The Public Communications office was established in 2016, with the intent of informing the Citizens of Akron with official communications and press releases from the Mayor's Office.

GOALS & OBJECTIVES

- Develop communications policies for the City. These include issuing press releases and other forms of communications.
- Continue to develop and enhance the City of Akron's social media presence.

LOCK3 OPERATIONS
Letitia A. Jernigan, Downton Operations Manager

DESCRIPTION

The Lock3 Operations division was reassigned from the Department of Public Service for the 2017 operating budget. The division is responsible for all operations at the Lock3 venue, including Winter Fest and the Summer Concerts.

GOALS & OBJECTIVES

- Host the annual summer concert series at Lock3, along with summer events like the City's 4th of July fireworks display.
- Host Winterfest, the City's annual winter activities program at Lock3. This includes an outdoor ice skating rink, indoor polar putt-putt, and a reindeer run slide.
- Utilize the renovated Lock4 space to host additional events, such as the Live@Lock4, third Thursday after work program and the Lock-Bottom blues and jazz shows.

STAFFING

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

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	3.00	2.00	3.00	3.00
Communications Director	0.00	1.00	0.00	0.00
Deputy Mayor for Administration	0.00	0.40	1.00	1.00
Secretary	1.00	1.00	3.00	3.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	5.00	5.40	8.00	8.00
<i>Deputy Mayor for Public Safety:</i>				
Deputy Mayor for Public Safety	0.00	1.00	1.00	1.00
Total Deputy Mayor for Public Safety	0.00	1.00	1.00	1.00
<i>Economic Development:</i>				
Accounts Analyst	0.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.00	0.00	0.00
Deputy Mayor for Economic Development	1.00	1.00	1.00	1.00
Development Engineering Manager	1.00	1.00	1.00	1.00
Economic Development Aide	0.00	1.00	1.00	1.00
Economic Development Officer	0.00	1.00	1.00	1.00
Executive Assistant	0.00	0.00	1.00	1.00
Manpower Program Analyst	1.00	0.00	0.00	0.00
Planning & Development Deputy Director	1.00	1.00	1.00	1.00
Total Economic Development	5.00	6.00	7.00	7.00
<i>Labor Relations:</i>				
Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Total Labor Relations	1.00	1.00	1.00	1.00
<i>Lock3:</i>				
Downtown Operations Manager	0.00	0.00	0.00	1.00
Recreation Supervisor	0.00	0.00	0.00	2.00
Total Lock3	0.00	0.00	0.00	3.00
<i>Police Auditor:</i>				
Assistant to the Mayor	1.00	1.00	1.00	1.00
Total Police Auditor	1.00	1.00	1.00	1.00
<i>Public Communications:</i>				
Communications Director	0.00	0.00	1.00	1.00
Total Public Communications	0.00	1.00	1.00	1.00
TOTAL OFFICE OF THE MAYOR	12.00	14.40	19.00	22.00

Mayor's Office

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
ADMINISTRATION	866,335	827,797	1,356,687	1,294,910
DEPUTY MAYOR FOR PUBLIC SAFETY	-152	131,936	185,350	200,170
ECONOMIC DEVELOPMENT	5,538,364	5,404,662	4,488,096	3,973,890
LABOR RELATIONS	152,770	149,942	152,071	174,120
POLICE AUDITOR	70,026	65,271	64,041	81,510
PUBLIC COMMUNICATIONS				208,270
LOCK3 OPERATIONS	1,569,984	1,828,036	1,576,766	2,142,180
Total for Department:	8,197,326	8,407,645	7,823,011	8,075,050

Mayor's Office

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	1,317,574	1,535,518	2,177,780	2,275,360
Fringe Benefits	817,177	701,743	713,511	866,800
Total: Personal Services	2,134,751	2,237,262	2,891,292	3,142,160
Other				
Current Expenditures - Other	4,297,873	5,080,733	4,113,644	4,156,860
Income Tax Refunds/Tax Share	0			
Utilities Expenses	594,531	590,738	489,769	497,700
Debt Service	870,403		9,742	7,200
Insurance	26,417	12,423	32,134	32,400
State/County Charges	83,907	84,115	70,915	71,500
Rentals and Leases	1,099	473	32,214	39,430
Interfund Service Charges	188,346	138,901	143,097	127,800
Total: Other	6,062,575	5,907,383	4,891,515	4,932,890
Capital Outlay				
Capital Outlay		263,000	40,204	
Total: Capital Outlay		263,000	40,204	
Total for Department:	8,197,326	8,407,645	7,823,011	8,075,050

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	2,592,400	347,770		2,940,170
Special Revenue Fund	549,760	4,579,120		5,128,880
Trust and Agency Fund		6,000		6,000
Total for Department:	3,142,160	4,932,890		8,075,050

Mayor's Office

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	2,096,285	2,061,352	2,724,795	2,940,170
Special Revenue Fund	6,089,748	6,339,595	5,096,163	5,128,880
Trust and Agency Fund	11,292	6,698	2,052	6,000
Total for Department:	8,197,326	8,407,645	7,823,011	8,075,050

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	12.000	14.400	19.000	19.000
Special Revenue Fund				3.000
Total for Department:	12.000	14.400	19.000	22.000

Planning & Urban Development

DEPARTMENT OF PLANNING & URBAN DEVELOPMENT
Jason Segedy, Director

DESCRIPTION

The Department of Planning and Urban Development 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 City Council on locations for public buildings, structures, bridges, approaches, or other structures; provide the Planning Commission and Board of Zoning Appeals with technical advice and assistance; and annually prepare a five-year Capital Investment and Community Development Program. The Department carries out these duties with six operating divisions: Administration, Akron Metropolitan Area Transportation Study (AMATS), Strategic Initiatives, Comprehensive Planning, Development Services, Housing and Community Services and Zoning.

BUDGET COMMENTS

The 2017 Operating Budget provides funding for the staffing of 40 full-time positions for the divisions of the Department of Planning & Urban Development. The operating budget provides adequate funding for the operations of the Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.



Department of Planning and Urban Development

2017 Strategy Map

Strategic Priorities



Goal(s) We Are Working On



- Capitalize on, and support, the strengths of our department employees
- Cross-training between and within Planning Department divisions
- Succession planning
- Engagement with the community at-large geared toward a two-way exchange of ideas and strategies for urban development
- Turn Planning Department into experiential learning laboratory

- Work w/Mayor & ED to launch the Economic & Neighborhood Development Plan
- Attract and retain residents and jobs
- Complete Downtown Strategic Plan Phase II (w/DAP)
- Prioritize improving & increasing city's marketable housing stock through the creation of a city-wide property tax abatement program
- Continue comprehensive planning & zoning process for Innerbelt redevelopment
- Continue process to reevaluate, modernize, and update zoning code – strategic UPD corridors, mixed use, form-based code, parking reform, wireless communications, and med marijuana

- Enhance and grow revenue
- Control expenses
- **Technology, Leverage assets, Consolidation (T.L.C.)**
- Shared services and collaboration w/community partners – private sector, non-profits, and residents
- Monetize land assets
- Complete transition of Housing Rehab Division to Neighborhood Assistance
- Partner w/Neighborhood Assistance, Economic Development, and Public Service on breaking down silos
- Strengthen Planning's role in vetting projects for inclusion in the Capital Budget, so as to reduce the debt burden on the City of Akron

Key Themes, Projects, Tasks



- Work w/managers to cross-train key employees in each division
- Work w/Communications to engage and inform the community about urban planning and neighborhood development initiatives
- Work w/HR on internship program

- Track neighborhood-level socio-economic indicators
- Work w/community partners to establish CDCs and "CDC-like" capacity
- DAP Strategic Plan – Phase II
- Continue to develop strategy for monetizing/leveraging city-owned land
- Work w/peer cities to identify best zoning practices
- Begin neighborhood comprehensive planning in Middlebury, North Hill, Kenmore, West Akron
- Complete Green Streets Plan

- Coordination and sharing of services with Summit County Land Reutilization Corporation (Land Bank)
- Work w/Neighborhood Assistance and Land Bank to launch vacant property registry & create framework to encourage reinvestment in vacant property
- Work w/communications, IT, & public service to host interactive GIS data on city web site
- Revisit/reorganize UNDC non-profit framework, in order to improve its effectiveness
- Work w/ED & Communications to market Neighborhood Business Districts online



Department of Planning and Urban Development

2016 Strategy Map

Strategic Priorities



Progress Indicators/ Metrics

- | | | |
|---|---|--|
| <ul style="list-style-type: none">• Save money in operating budget by operating with two fewer manager (M-level) positions in the Department• Hire three new entry-level planning positions, for the purpose of succession planning• Hire one or more student interns | <ul style="list-style-type: none">• Increase city's population in 2017 census estimates• Initiate the construction of at least 300 new market-rate residential units in the City of Akron• Create two new UPD/form-based overlay zoning districts• Develop strategy for the reuse of at least 10 acres of currently underutilized parkland | <ul style="list-style-type: none">• Grow revenues by at least 1%• Decrease expenditures by at least 1%• Complete at least one T.L.C. project• Document cost savings to the city by getting vacant city-owned properties back into productive use. |
|---|---|--|

ADMINISTRATION
Jason Segedy, Director

DESCRIPTION

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

AKRON METROPOLITAN AREA TRANSPORTATION STUDY DIVISION
Curtis Baker, Manager

DESCRIPTION

The Department of Planning and Urban Development 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

- AMATS will begin a new round of funding making available over 20 million dollars for the fiscal years 2023 and 2024.
- AMATS will complete its long range planning document for Transportation Outlook 2040.
- Continue to collect traffic data this summer with its Traffic Counting Program and Bicycle Counting Program. Over 200 roadway locations are expected to be counted.
- AMATS will continue work on Connecting Communities planning grants awarded in 2016.
- AMATS will roll out its new carpooling platform to replace the existing OhioRideshare software.
- Complete a new traffic crash report looking at crashes from 2014-2016.

SERVICE LEVELS

AMATS completed its Bike Plan, Transit Plan, Congestion Management Process, and Freight Plan in 2016.

AMATS awarded approximately \$20 million to communities in the greater Akron region for infrastructure projects to be completed in 2021 and 2022, which included East Exchange Street in Akron.

The City of Akron and AMATS organized five Jane's Walks May throughout the greater Akron area to focus on the importance of place and community. AMATS upgraded to radar counters this year. Traffic counters completed over 150 counts in the greater Akron area in 2016. AMATS, working with statewide partners has just entered into the contract phase for new carpooling software.

STRATEGIC INITIATIVES DIVISION

Helen Tomic, Capital Planning Manager

DESCRIPTION

The Strategic Initiatives Division administers the City's program of capital improvements and develops and prepares an annual five-year Capital Investment and Community Development Program for improvements to parks, sewers, streets and bridges throughout the City.

GOALS & OBJECTIVES

- Develop an annual Capital Investment and Community Development Program to provide improvements during 2018 for City streets, sidewalks, sewers, water lines, parks, public facilities, and economic development projects for presentation to the Planning Commission on December 8, 2017. Develop and publish a five-year Capital Investment Plan for 2017-2021.
- 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.
- Identify and utilize available funding sources at the federal, state, regional and local levels to meet the City's immediate and long term needs for capital improvements.

SERVICE LEVELS

The Division budgeted and monitored \$450,950,917 in federal, state, regional, and local funds for the 2016 Capital Investment and Community Development Program. Sources include Income Tax (\$36.6 million); Federal & State Transportation Program (\$32.4 million); Community Development Block Grant (CDBG) (\$6.1 million); Water & Sewer Capital Funds (\$36.5 million); Water Pollution Control Fund (\$166.1 million); and Special Assessments (\$1.5 million). The Division also reviewed over 400 requests for 2017 capital improvement projects, presented the 2017 program to the Planning Commission, and published the 2016-2020 Capital Investment and Community Development Program with a total budget of \$1.5 billion.

The Division submitted eight Ohio Public Works Commission applications totaling \$20.2 million in requested funds. As a result, Akron was awarded \$10.1 million for three projects. The Division reviewed 15 project applications submitted by seven communities within Summit County.

The Strategic Initiatives Division represented the City of Akron on the Urban Design & Fine Arts Committee, OPWC District 8 Technical Advisory Committee, Open Streets, Ohio & Erie National Heritage Canalway, iTowpath Committee, and the Ohio Industrial Heartland Trails Coalition.

The Division also served as the project manager for capital improvements to Summit Lake and Balch Street Community Centers and served on the Downtown & Neighborhood Sign Committee. The Division increased collections under the deferred loan rehabilitation program by 61% for a grand total of \$201,667.

COMPREHENSIVE PLANNING DIVISION

Helen Tomic, Capital Planning Manager

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 neighborhood 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 2016, the Comprehensive Planning Division successfully secured and administered funding to advance redevelopment . The Division received \$7.2 million in federal funds for the implementation of the 2016 Consolidated Plan and began preparation for a 2017 Consolidated Plan for \$7 million for 2017.

The Division prepared urban renewal and development plans for various City projects. It prepared four contracts and oversaw the completion of one project in 2016.

The Comprehensive Planning Division conducted land use planning by reviewing and making recommendations on land use proposals and continuing land research and studies. The Division participated in the Reimagining Akron core committee to oversee the \$5 million Reimagine Akron grant award.

The Division also administered and assisted on a variety of programs to improve quality of life for Akron residents, facilitate new development and assure compliance to regulations. It established budgets and oversaw the disbursement of federal funding including CDBG funds, HOME funds, ESG funds, HCRP funds, TANF/PRC funds, Continuum of Care Program funds and Neighborhood Stabilization Rounds 1 and 3 funds.

DEVELOPMENT SERVICES DIVISION

Abraham L. Wescott, Jr., Development Manager

DESCRIPTION

The Development Services Division implements programs and activities with CDBG funds and other funding sources through land acquisition, site improvements, relocation and land marketing. The Division provides technical assistance to various divisions in the Department of Planning and Urban Development, 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, economic development projects and the Neighborhood Stabilization program and provide relocation services to households and businesses.
- Monetize and dispose of 100 vacant City-owned lots in neighborhoods, thus releasing the property from City liability and care, and returning property to the tax rolls.
- Contract and oversee the construction and marketing of five new homes in the City neighborhoods. Many of the new construction will be coordinated through the non-profit agency Urban Neighborhood Development Corporation.
- 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 31 real estate parcels needed for eight projects. Project areas include: Hickory, and CSO Ohio Canal Interceptor Tunnel, Summit Lake, CSO Rack 36, CSO Rack 5, CSO Rack 7, Main/Broadway, W. Emerling Avenue, Evans Avenue, and CSO Rack 10/11.

The Division arranged for sale of five new homes through the Urban Neighborhood Development Corporation. Private developers and non-profits purchased 53 parcels of land for new housing, business expansion and parking expansion in the City.

Development Services provided relocation assistance and management to six residences and businesses, razed 419 structures, and oversaw maintenance of over 500 land sites in various Land Banking, Renewal, Petition Areas and Neighborhood Stabilization programs. It also provided staff services and assistance in support of various projects including Joint Economic Development Districts, Edgewood Avenue, Hickory Street, Akron Biomedical Corridor, Neighborhood Stabilization Program, Summit Lake, Dudley and Laird Streets, Community Land Banking along with ODOT and CSO Projects.

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 CDBG, HOME and other funding sources by means of housing rehabilitation programs, service contracts with local social agencies and neighborhood housing groups.

GOALS & OBJECTIVES

- Implement second year of a three year \$3.7 million Lead Hazard Reduction Demonstration Grant Program. The Department of Planning and Urban Development and partner agencies are scheduled to enroll 100 and complete the lead remediation of 60 housing units for low-income families with children under the age of six by the end of 2016.
- 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.

- Provide grants to service organizations to deliver home security, accessibility, and house painting services to low-income residents through agencies including Greater West Side Council of Block Clubs and West Side Neighborhood Development Corporation.
- Implement any additional grants related to housing that may become available and secure additional funding from philanthropic groups to use in conjunction with the Healthy Homes programs.

SERVICE LEVELS

In 2016, Housing and Community Services completed the first year of a \$3.7 million Lead Hazard Reduction Demonstration Grant Program in conjunction with Akron's partner agencies. It began this new project in October 2015 which will end in October 2018. So far 310 units have enrolled, 271 units receiving Lead Paint Inspections and 250 units completed.

The Division continued an Emergency Roofing Program to assist low to moderate income homeowners with actively leaking roofing issues. They processed 88 applications and completed roof repair/replacement for 28 units. The Division also assisted 90 low-income, primarily elderly or disabled occupants with grants for emergency or minor home repair through contract with Rebuilding Together of Summit County.

The Division provided City representation on boards and committees for Rebuilding Together, Reimagining the Civic Commons, Summit Lake Partners, and various other organizations. It also provided technical assistance and support for the development of new housing in Akron, and monitored CDC/CHDO related cases.

TAX RECEIPTS AND EXPENDITURES DIVISION

Jason Segedy, Planning 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 Plan 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 City Charter and Code with approved budget.
- Maintain computerized databases containing zoning related information on properties by address and incorporate into a Geographic Information System (GIS).
- Maintain a web-based portrayal of GIS data to be utilized for decision making within the Department and update the socio-economic profile of Akron's newly defined neighborhood boundaries for the 2010 census and American Community Survey.
- Prepare zoning amendments to the zoning map to conform with changing land use.
- Revise the existing Zoning Code and subdivision regulations to encourage "Green" land use practices in conjunction with the overall CSO plan.
- Continue to prioritize and expedite Zoning Code compliance activities and violations, through the use of CityWorks, the 311 Call Center software.
- Revise the existing Allotment and Subdivision Regulations to conform with changing conditions, both locally and nationwide, and contemporary standards.

SERVICE LEVELS

The Zoning Division prepared comments and recommendations on 90 Planning Commission items and 18 Board of Zoning Appeals items. The Zoning Map was updated and amended to reflect rezoning of property within urban renewal and community development areas. The Division processed Zoning Code text changes pertaining to residential downtown parking requirements and increasing consulting fees for cellular tower requests.

The Division also prepared 53 pieces of legislation for Council, making recommendations on all legislative items and presenting testimony at public hearings. It

produced 200 special topic maps for City Council and other members of City Administration.

During the year the Zoning Division assisted various City departments. It continued to update the Department's website to the new server, prepared to develop a records retention schedule and dispose of obsolete records for the department, and assisted the Department of Public Service in preparation of license agreements. It worked in cooperation with the Plans and Permits Division to investigate and process 473 violations, 100 zoning certifications, 30 Ohio Department of Liquor Control Verification letters, two performance bonds, 655 plan reviews, and 34 former Building Department vault searches.

PLANNING NON-OPERATING DIVISION

Jason Segedy, Planning 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.

STAFFING

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

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
PLANNING:				
<i>Administration:</i>				
Planning Director	0.40	0.40	0.40	0.40
Total Administration	0.40	0.40	0.40	0.40
<i>AMATS:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
AMATS Manager	0.00	0.00	1.00	1.00
City Planner	5.00	4.00	4.00	4.00
Land Marketing Officer	0.00	0.00	0.00	1.00
Public Information Specialist	1.00	1.00	1.00	1.00
Transportation Designer	2.00	2.00	2.00	2.00
Transportation Engineer	1.00	1.00	0.00	0.00
Transportation Planner	2.00	2.00	1.00	1.00
Transportation Planning Administrator	1.00	1.00	0.00	0.00
Transportation Planning Regional Manager	1.00	1.00	0.00	0.00
Total AMATS	14.00	13.00	10.00	11.00
<i>Strategic Initiatives:</i>				
Administrative Assistant	1.00	1.00	0.00	0.00
Capital Planning Manager	1.00	1.00	0.00	0.00
City Planner	1.00	1.00	1.00	1.00
Economist	1.00	1.00	1.00	1.00
Executive Assistant	0.00	0.00	1.00	1.00
Land Marketing Officer	0.50	0.50	1.00	0.00
Planning Director	0.60	0.60	0.60	0.60
Total Strategic Initiatives	5.10	5.10	4.60	3.60
<i>Comprehensive Planning:</i>				
Administrative Assistant	0.75	0.75	0.75	0.75
City Planner	1.25	1.25	1.25	1.25
Comprehensive Planning Adm.	1.00	1.00	1.00	1.00
Total Comprehensive Planning	3.75	3.00	3.00	3.00

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Development Services:</i>				
Acquisition Officer	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Community Development Specialist	2.00	2.00	0.00	0.00
Community Resource Specialist	1.00	1.00	1.00	1.00
Demolition Site Improvement Inspector	2.00	2.00	0.00	0.00
Development Manager	1.00	1.00	1.00	1.00
Real Estate Negotiator	1.00	1.00	1.00	1.00
Total Development Services	10.00	10.00	6.00	6.00
<i>Housing and Community Services:</i>				
Administrative Assistant	0.25	0.25	1.25	1.25
City Planner	0.75	0.75	0.75	0.75
Housing Rehab. Administrator	1.00	1.00	1.00	1.00
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	3.00	3.00	3.00
Human Resources Administrator	1.00	1.00	0.00	0.00
Land Marketing Officer	0.50	0.50	0.00	0.00
Sanitarian Supervisor	0.50	0.50	0.00	0.00
Total Housing and Community Services	11.00	10.00	9.00	9.00
<i>Zoning:</i>				
Administrative Assistant	1.00	1.00	1.00	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
Zoning Manager	1.00	1.00	1.00	1.00
Total Zoning	7.00	7.00	7.00	7.00
TOTAL PLANNING	50.50	49.50	40.00	40.00

Planning

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
ADMINISTRATION	74,180	75,214	72,265	75,170
A.M.A.T.S.	1,797,892	1,601,831	1,450,912	1,708,010
STRATEGIC INITIATIVES	32,492,170	33,497,408	33,997,628	34,977,210
COMPREHENSIVE PLANNING	267,424	255,072	302,680	330,870
DEVELOPMENT SERVICES	4,126,249	4,079,388	3,874,093	1,853,700
HOUSING AND COMMUNITY SERVICES	1,171,552	1,113,997	1,533,550	3,163,740
TAX RECEIPTS AND EXPENDITURES	101,000	920,000	85,500	300,000
ZONING	823,157	853,124	716,143	758,450
PLANNING - NON-OPERATING	7,131,752	5,239,854	5,362,445	5,287,350
Total for Department:	47,985,376	47,635,888	47,395,216	48,454,500

Planning

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	3,125,680	3,035,953	2,881,869	2,685,550
Fringe Benefits	1,744,166	1,544,789	1,408,738	1,314,140
Total: Personal Services	4,869,847	4,580,742	4,290,607	3,999,690
Other				
Current Expenditures - Other	10,352,683	8,629,134	8,528,246	9,264,970
Utilities Expenses	44,477	40,917	34,698	25,880
Debt Service	24,458,309	28,950,183	31,051,385	30,528,480
Insurance	12,738	38,378	13,566	31,410
State/County Charges	99,449	67,790	52,803	40,100
Rentals and Leases	7,418,383	4,069,272	2,584,032	3,994,720
GAAP Accounts				
Interfund Service Charges	729,491	1,252,687	778,849	544,250
Total: Other	43,115,529	43,048,361	43,043,579	44,429,810
Capital Outlay				
Capital Outlay	0	6,785	61,030	25,000
Total: Capital Outlay	0	6,785	61,030	25,000
Total for Department:	47,985,376	47,635,888	47,395,216	48,454,500

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	1,101,730	107,120	0	1,208,850
Special Revenue Fund	2,897,960	44,322,690	25,000	47,245,650
Total for Department:	3,999,690	44,429,810	25,000	48,454,500

Planning

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	1,239,004	1,260,471	1,178,699	1,208,850
Special Revenue Fund	46,746,372	46,375,417	46,216,517	47,245,650
Total for Department:	47,985,376	47,635,888	47,395,216	48,454,500

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	10.030	10.030	10.030	10.030
Special Revenue Fund	39.600	38.600	29.100	29.100
Total for Department:	49.630	48.630	39.130	39.130

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.

BUDGET COMMENTS

The budget provides for a base level of 494 positions charged to the 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.

UNIFORM SUBDIVISION

Paul Calvaruso, Police Deputy Chief

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.

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

Kenneth Ball, Police Deputy Chief

The Investigative 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

Melissa Schnee, Police Captain

The Services Subdivision is responsible for preparing and managing the Police Department's annual operating budget, capital budget and various grants. 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

- Improve quality and documentation of all training provided, and assess training needs for all units within the department.
- Enhance staff development by sending officers on temporary assignments that will allow them to develop and share different skills.
- Conduct four "Safety Town" programs in different locations throughout the City through a partnership with Akron Public Schools and Fairlawn West Church.
- The Crime Scene Unit (CSU) will be completing a reorganization of the filing system, helping to preserve documents and photos going back to the 1920s.
- Police Community Relations will conduct a Citizens Academy, an eight week experience that is intended to be educational and will develop continuing relationships.

SERVICE LEVELS

The Akron Police Training Bureau formalized an ongoing relationship with the Department of Law on various issues related to training. The Training Bureau also conducted cross training with the Akron Fire Department to improve communication and protocol awareness in areas of co-response.

In 2016, the Anti-Violence Bureau investigated 210 cases, arrested 208 individuals, conducted 88 search warrants, and recovered 60 firearms. Officers and Narcotics Detectives continued to aggressively locate and shut down 82 meth labs. The Bureau also hosted a drug diversion and prescription abuse training for several officers around the region.

The total citizen-generated calls for service to the Akron Police Department in 2016 were 160,143. The Record Room implemented OnBase Document Management to record and store incident reports electronically.

STAFFING

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

By Funding Sources:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
POLICE:				
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	31.00	31.00	30.00	32.00
Assistant Police Chief	1.00	1.00	0.00	0.00
Crime Analyst	4.00	4.00	3.00	3.00
Health Education Specialist	1.00	1.00	1.00	0.00
Law Enforcement Planner	1.00	1.00	0.00	1.00
Police Captain	8.00	10.00	9.00	9.00
Police Chief	1.00	1.00	1.00	1.00
Police Deputy Chief	0.00	2.00	2.00	2.00
Police Lieutenant	14.00	18.00	19.00	19.00
Police Officer	370.00	356.00	358.00	360.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	57.00	58.00	64.00	64.00
Safety Communication Tech	3.00	1.00	0.00	1.00
TOTAL POLICE	493.00	486.00	489.00	494.00

Police

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
ADMINISTRATION	56,971,197	56,534,239	61,334,830	62,864,730
Total for Department:	56,971,197	56,534,239	61,334,830	62,864,730

Police

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	32,682,283	32,968,295	34,972,386	34,990,750
Fringe Benefits	18,158,042	17,519,897	16,552,877	19,067,480
Total: Personal Services	50,840,325	50,488,192	51,525,263	54,058,230
Other				
Current Expenditures - Other	2,428,836	2,559,995	2,872,561	2,689,220
Utilities Expenses	75,266	99,527	98,699	102,000
Debt Service	353,838	353,338	352,735	352,400
Insurance	162,167	146,980	135,980	140,000
State/County Charges	21,620	22,084	14,398	26,000
Rentals and Leases	75	122,907	142,890	244,860
GAAP Accounts				
Interfund Service Charges	2,923,835	2,636,913	6,192,304	5,062,020
Total: Other	5,965,637	5,941,744	9,809,567	8,616,500
Capital Outlay				
Capital Outlay	165,235	104,303	0	190,000
Total: Capital Outlay	165,235	104,303	0	190,000
Total for Department:	56,971,197	56,534,239	61,334,830	62,864,730

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	49,872,840	6,352,080	75,000	56,299,920
Special Revenue Fund	4,185,390	1,963,420	115,000	6,263,810
Trust and Agency Fund		301,000		301,000
Total for Department:	54,058,230	8,616,500	190,000	62,864,730

Police

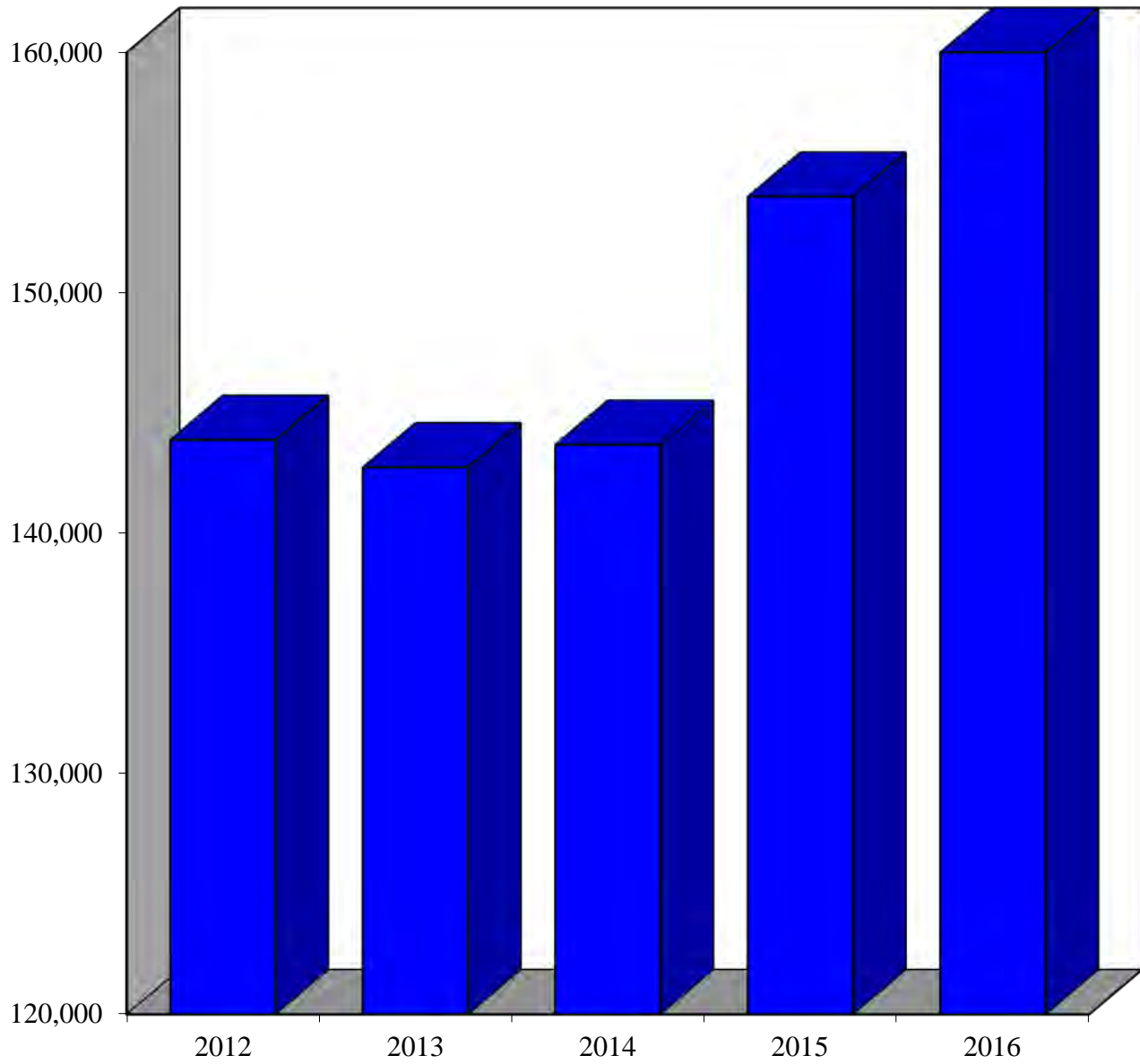
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	51,424,851	50,984,316	54,414,495	56,299,920
Special Revenue Fund	5,546,346	5,549,923	6,658,252	6,263,810
Trust and Agency Fund	0	0	262,083	301,000
Total for Department:	56,971,197	56,534,239	61,334,830	62,864,730

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	454.000	448.000	454.000	456.000
Special Revenue Fund	39.000	38.000	35.000	38.000
Total for Department:	493.000	486.000	489.000	494.000

POLICE
2012 - 2016
CALLS FOR SERVICE



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Public Health

DEPARTMENT OF PUBLIC HEALTH

DESCRIPTION

Effective January 1, 2011, the City of Akron entered an agreement to consolidate Public Health services with the Summit County Health District. The City employs a part-time Public Health Director who has full administrative and executive powers and is responsible for protecting the City and its citizens against all forms of diseases and unsanitary conditions.

Health

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
CONSOLIDATED HEALTH	4,820,810	4,188,568	4,251,912	4,250,490
Total for Department:	4,820,810	4,188,568	4,251,912	4,250,490

Health

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	16,303	16,467	17,389	16,500
Fringe Benefits	126,502	30,794	83,607	83,050
Total: Personal Services	142,806	47,261	100,996	99,550
Other				
Current Expenditures - Other	4,641,313	4,038,344	4,038,344	4,038,350
Insurance	5,896	5,573	6,543	6,550
Rentals and Leases	30,050	97,139	106,029	106,040
Interfund Service Charges	745	251	0	
Total: Other	4,678,004	4,141,307	4,150,916	4,150,940
Total for Department:	4,820,810	4,188,568	4,251,912	4,250,490

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	99,550	4,150,940		4,250,490
Special Revenue Fund				
Total for Department:	99,550	4,150,940		4,250,490

Health

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	4,540,071	4,188,568	4,251,912	4,250,490
Special Revenue Fund	280,739			
Total for Department:	4,820,810	4,188,568	4,251,912	4,250,490

Public Safety

DEPARTMENT OF PUBLIC SAFETY
Charles A. Brown, Deputy Mayor of Public Safety

DESCRIPTION

By Charter, the Mayor serves as the Director of the Department of Public Safety. The responsibility for daily supervision of the divisions within this department 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, and Weights and Measures. 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 2017 Operating Budget provides funding for the staffing of 86 full-time positions for the divisions of the Department of Public Safety. Funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibilities.



PUBLIC SAFETY: 2017 Strategy Map

Strategic Priorities



Goal(s) We Are Working On



Key Themes, Projects, Tasks



Progress Indicators/Metrics

1.1 Promote partnerships that will increase educational attainment across the board		3.2 Respond to opiate addiction epidemic through collaboration 3.3 Promote violence prevention 3.4 Promote Fire Safety	4.2 Control expenses. 4.3 Technology, Leverage assets, Consolidation. (TLC) 4.4 Operational Efficiency
1.1 Work with HR to educate PS leaders to manage performance and complete evaluations		3.2.1 Implement QRT using PS members 3.2.2 Distribute Medication Disposal System from the EMS units where applicable 3.3 Host gun buy back event in the City 3.4 Install Smoke Alarms in areas where they are needed most	4.2.1 Build a Police firing range 4.2.2 Replace lighting on the apparatus floors in specific fire stations 4.3 Permit internet access and email technology in the Combined Communications Center 4.4 Communications Division improving the Police vehicle installation process turn around times
1.1 Enroll 50% of the leadership team in the HR training by Q3		3.2.1 (a) Measure the number of individuals contacted by the QRT 3.2.1 (b) Measure those who have relapsed after QRT contact 3.2.2 Measured from EMS Supply Reports 3.3 Promote, solicit and then tally the number of guns collected as a result of the event 3.4 Determine the locations where smoke detectors are needed most and install 300 detectors by Q4	4.2.1 Realize a savings of \$30,000 per year in rental fees paid to the UofA and Summit County 4.2.2 Maximize the earning potential for collecting fees from other agencies who don't have firing ranges 4.2.3 Realize a savings of \$28,000 by allowing the Maintenance staff to replace the lights 4.3 Internet access and email (technology) provides training opportunities for all the 50-60 employees of the center and should be completed by Q1 4.4 Collaborating together with Motor Equipment, Purchasing and Police to reduce the number of steps and the shorten the processing time by 20%

BUILDING INSPECTION

DESCRIPTION

Effective in 2009, this division combined with the Summit County Department of Building Standards. The City contracts with a consultant for plan review.

COMMUNICATIONS DIVISION

Malcolm Valentine, 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. The Division maintains an outside cable plant consisting of underground and aerial wires, telephone cables, fiber optic cables, and wires in City buildings connecting to the City's mainframe and municipal telephone system. The Division also provides installation and maintenance service for the municipal fire alarm system and security alarms in various City-owned buildings.

GOALS & OBJECTIVES

- Provide timely and efficient services for all radio, telecommunications, video surveillance systems, voice processing and local area networks for the City.
- Install fiber optic cables throughout the City to meet the growing need for additional bandwidth and reduce maintenance costs.
- 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 2016, the Communications Division responded to over 2,542 requests for service. The Division upgraded and installed 40 new Mobile Data Terminals into existing Akron Police Department (APD) cruisers and 206 Automatic Vehicle locators to work with the upgraded AT&T wireless network service.

The Division conducted monthly testing of the outside cable plant to prevent service-affecting problems. Quarterly fire alarm tests and preventive maintenance, weekly transmitter site checks, alarm monitoring, and daily routine maintenance took place throughout the year to avoid downtime and ensure the systems and equipment are functioning properly. The Division also extended fiber optic cables to 15 new locations and is working with both the Engineering Bureau and Sewer Division to provide fiber optic networking for the Combined Sewer Overflow (CSO) project.

In 2016 the City and Summit County acquired funding to purchase the complete 25 channel Motorola P25 Radio System which increases the total radio sites from five to ten to improve radio coverage. The Communications Division provided cellular air cards for mobile laptop computing, video surveillance, heart monitors, utility monitoring, traffic light controls, Supervisory Control and Data Acquisition (SCADA), APD and automatic vehicle locator modems. The Division added 13 new cameras to the existing internet protocol video system. There are 970 wireless devices currently in use throughout the City of Akron. There are currently 416 mailboxes on the new Cisco Unity voicemail system, 127 were installed in 2016.

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 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

Michael Caprez, Police Deputy Chief

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

- Institute quality assurance in the management of shift staffing levels bureau wide with a goal of minimizing needed overtime and providing employees more time away from work.
- Continue with on-boarding of new Safety Communications Technicians.
- Improve accountability of the chain of command within the dispatch center and training within the Safety Communications Center by upgrading technology.

SERVICE LEVELS

In 2016, the Safety Communications Center handled 305,403 calls for service (CFS) incidents. These incidents included both citizen-generated calls and officer/firefighter-generated calls. In addition, 175,186 calls came in through 9-1-1.

WEIGHTS AND MEASURES

DESCRIPTION

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 SAFETY NON-OPERATING DIVISION

DESCRIPTION

The Non-Operating Division administers the equipment replacement for the Department of Public Safety, funded through the Capital Investment program.

STAFFING

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

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
PUBLIC SAFETY:				
<i>Communications:</i>				
Cable and Line Utilityworker	0.00	0.00	2.00	2.00
Communications Supervisor	2.00	2.00	2.00	2.00
Communications Technician	4.00	4.00	5.00	5.00
Radio Communications Supervisor	1.00	1.00	1.00	1.00
Radio Technician	5.00	3.00	4.00	7.00
Signal Line Foreman	1.00	1.00	0.00	0.00
Signal Lineworker	2.00	2.00	0.00	0.00
Wireless Services Coordinator	1.00	1.00	1.00	1.00
Total Communications	16.00	14.00	15.00	18.00
<i>Police-Fire Communications Center:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Applications Analyst	0.00	0.00	2.00	3.00
Database Administrator	3.00	3.00	0.00	0.00
Safety Communication Supervisor	2.00	2.00	2.00	2.00
Safety Communication Technician	49.00	53.00	50.00	62.00
Total Police-Fire Communications Center	57.00	55.00	55.00	68.00
TOTAL PUBLIC SAFETY	73.00	73.00	70.00	86.00

Safety

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
BUILDING INSPECTION	67,588	131,680	253,551	165,200
COMMUNICATIONS	2,005,899	1,749,778	1,785,245	2,100,330
CORRECTIONS	8,125,479	7,849,569	8,850,874	8,320,000
DISASTER SERVICES	560	272	230	600
POLICE/FIRE COMMUNICATIONS	5,128,373	5,641,419	5,306,054	6,138,980
WEIGHTS AND MEASURES	52,166	56,160	53,428	60,000
Total for Department:	15,380,067	15,428,879	16,249,382	16,785,110

Safety

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	3,784,906	3,731,862	3,939,261	4,233,550
Fringe Benefits	2,229,953	2,097,225	2,238,486	2,609,500
Total: Personal Services	6,014,860	5,829,087	6,177,748	6,843,050
Other				
Current Expenditures - Other	9,143,022	8,683,626	9,819,188	9,510,130
Utilities Expenses	85,634	110,080	94,327	177,200
Insurance	18,272	16,916	18,533	19,300
Rentals and Leases	4,419	3,481	4,419	6,460
Interfund Service Charges	113,859	112,359	135,168	181,060
Total: Other	9,365,207	8,926,462	10,071,634	9,894,150
Capital Outlay				
Capital Outlay	0	673,330	0	47,910
Total: Capital Outlay	0	673,330	0	47,910
Total for Department:	15,380,067	15,428,879	16,249,382	16,785,110

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	5,894,010	9,171,170		15,065,180
Special Revenue Fund	649,040	99,810	0	748,850
Internal Service Fund	300,000	623,170	47,910	971,080
Total for Department:	6,843,050	9,894,150	47,910	16,785,110

Safety

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
General Fund	12,427,851	13,511,676	14,931,178	15,065,180
Internal Service Fund	611,698	761,665	782,120	971,080
Special Revenue Fund	2,340,517	1,155,538	536,084	748,850
Total for Department:	15,380,067	15,428,879	16,249,382	16,785,110

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	67.000	70.000	66.000	82.000
Special Revenue Fund	4.000	3.000	2.000	2.000
Internal Service Fund		0.000		0.000
Total for Department:	71.000	73.000	68.000	84.000

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Public Service

DEPARTMENT OF PUBLIC SERVICE
John Moore, Director of Public Service
Chris Ludle, 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 building maintenance 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 2017 Operating Budget funds 567 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.



Public Service Administration: 2017 Strategy Map

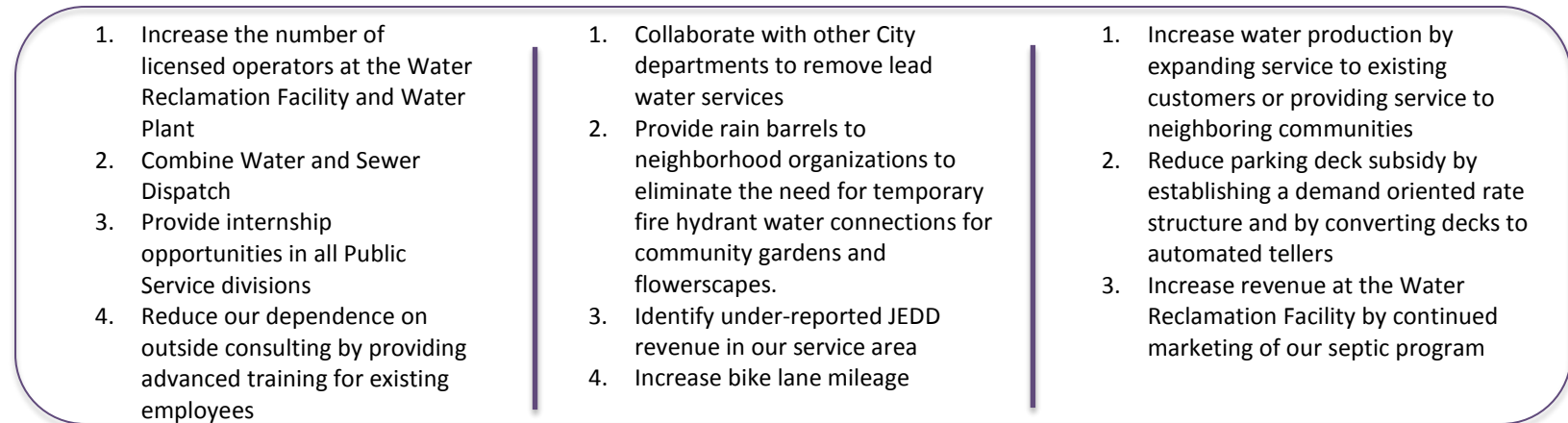
Strategic Priorities



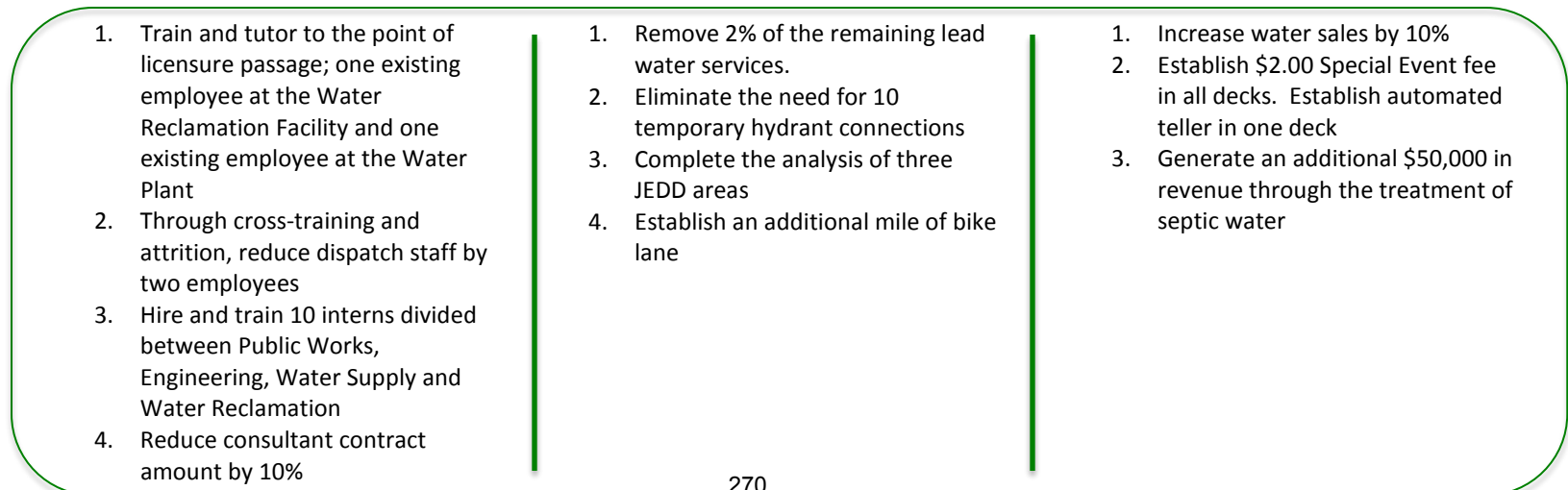
Goal(s) We Are Working On



Key Themes, Projects, Tasks



Progress Indicators/ Metrics



AIRPORT DIVISION

DESCRIPTION

During 2012, the City of Akron entered into an agreement with Summit Airport Services, LLC, doing business as Summit Air to maintain and operate the Akron Fulton Municipal Airport. The amount budgeted here reflects payments made to Summit Airport Services, LLC.

BUILDING MAINTENANCE DIVISION

Dave Gasper, Traffic Engineer

DESCRIPTION

The Building Maintenance Division is responsible for the maintenance of all City-owned buildings, park buildings, recreation equipment and parking facilities.

GOALS & OBJECTIVES

- Continue to review maintenance, service and custodial contracts to provide a higher quality of service.
- Increase in-house custodial inspection scores.
- Review and develop cost effective methods to increase parking revenue and decrease parking expenses.

SERVICE LEVELS

In 2016, the Building Maintenance Division completed various projects throughout City-owned buildings. The Division also started a review of parking operations to develop more cost effective methods to increase revenue and decrease expenses, as well as a review of various maintenance, service and custodial contractors to improve service commitments.

ENGINEERING BUREAU

James Hewitt, City Engineer

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, Oil and Gas Well Operations, and Street and Highway Lighting.

GOALS & OBJECTIVES

- Manage projects in a way that leverages and consolidates assets while controlling expenses.
- Continue to research new software when available, to identify areas for improvement or streamlining of operations and the bidding process.
- Continue to meet all requirements of the Consent Decree (entered January 17, 2014) and the US EPA approved CSO Long Term Control Plan Update dated November 15, 2011 and ensure regulatory compliance.

SERVICE LEVELS

In 2016, the Engineering Bureau reviewed the City of Akron Construction and Material Specifications (2008 edition) and all associated standard drawings to issue a 2017 edition. The Bureau started research and implementation of improvements to current school safety systems. The Bureau also managed loan funds from successful design and construction nominations for various City projects. During 2016, construction was started for the Ohio Canal Interceptor Tunnel project.

ENGINEERING SERVICES DIVISION

Travis Capper, Manager

DESCRIPTION

The Engineering Services Division administratively reports to the Engineering Bureau. The Division provides civil and electrical engineering for the operation and maintenance of City streets, expressways, parks and airport.

GOALS & OBJECTIVES

- Issue comments on reviews within five business days of receipt.

SERVICE LEVELS

Engineering Services performed reviews of construction submittals from Plans and Permits, Zoning and the Engineering Design and Construction Divisions.

GOLF COURSE DIVISION

Dante D'Andrea, Golf Course Manager

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 increase communication with customers and attempt to reach a larger audience.
- Continue to increase green initiative research and use environmentally safe products on the greens at the golf courses.
- Leverage the facilities in a way which maximizes value to the community while reducing expense to the City.
- Partnership with First Tee of Greater Akron for the day-to-day operations of the Mud Run Golf Course and Driving Range.

SERVICE LEVELS

During 2016, both Good Park and Mud Run Golf courses hosted numerous tournaments, golf outings and local high school matches.

HIGHWAY MAINTENANCE

Anthony Dolly, Public Works Supervisor

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

- Continue to bid and complete all resurfacing and pavement maintenance projects in a timely manner.
- Collaborate and form partnerships with neighboring communities and governmental agencies including the University of Akron, the City of Fairlawn, the County of Summit and the Ohio Department of Transportation for goods and services.

SERVICE LEVELS

In 2016 the Highway Maintenance Division completed the annual resurfacing program. The program was expanded as available to include more projects with additional funding and good weather.

LANDFILL

DESCRIPTION

On November 9, 1998, the City of Akron turned over operations of the Hardy Road Landfill for disposal of solid waste to the Akron Regional Landfill, Inc. Pursuant to a ruling by the Ohio EPA, the Hardy Road Landfill officially closed on June 30, 2002. On October 4, 2004, the City entered into an Agreement with the Summit/Akron Solid Waste Management Authority (Authority) implementing a \$1.20 per ton increase in the waste management generation fee by the Authority to help fund the closure and post-closure operations of the landfill.

MOTOR EQUIPMENT DIVISION

Michael W. Shumway, Motor Equipment Superintendent

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 Division provides fuel to all City vehicles, and sells fuel to Summit County and other organizations. The Motor Equipment Division participates in the acquisition of new City equipment by assessing needs, developing specifications, analyzing competitive bids and recommending purchases.

GOALS & OBJECTIVES

- Continue and expand the use of retread tires on the medium and heavy-duty fleet, resulting in a cost savings of 50% compared to new casings.
- Continue to collaborate and form partnerships with neighboring communities and governmental agencies including St. Vincent – St. Mary High School, Akron Metropolitan Housing Authority, the University of Akron, the County of Summit and the Ohio Department of Transportation for goods and services.

SERVICE LEVELS

In 2016, the Motor Equipment Division expanded operations to absorb Water Distribution equipment for preventative maintenance and repairs.

For the year, the Division performed 8,847 service related work orders. It sold 4,500 gallons of used oil and 46 tons of scrap metal.

OFF-STREET PARKING DIVISION

Dave Gasper, Traffic Engineer

DESCRIPTION

The Off-Street Parking Division is responsible for providing parking facilities and meters throughout the city.

GOALS & OBJECTIVES

- Reduce parking deck subsidy by establishing a demand oriented rate structure and converting decks to automated tellers.
- Continue to review and develop cost effective methods to increase parking revenue and decrease parking expenses.
- Continue to conduct quarterly inspections of the City parking facilities to address safety concerns and enhance appearances.

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 1,500 parking meters.

OIL AND GAS DIVISION

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 Director of Public Service 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 Road.

PARKS MAINTENANCE

John Nutter, Parks Maintenance 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

- Continue to maintain clean, safe and functional park facilities for citizens.
- Continue to seek and develop partnerships with community groups and organizations for goods and services at parks and recreational facilities.

SERVICE LEVELS

In 2016, the Parks Maintenance Division implemented rotary mowing of the athletic fields. They continued to clear tree obstructions citywide for stop signs and traffic lights, and perform routine park facilities maintenance throughout the year.

PLANS AND PERMITS

DESCRIPTION

The Plans and Permits Division is responsible for reviewing all plans and projects submitted by developers, consultants, contractors and the general public in the City of Akron. The Division is also responsible for the issuance of house numbers, grading and paving permits, in-ground and above ground pool permits, over-sized load permits, razing permits, sanitary and storm sewer permits, sidewalk café permits, street occupancy permits, valet parking permits, and pit bull registration and tags. The Summit County Department of Building Standards has taken over the responsibility for all City of Akron building permit inspections (HVAC, electrical, plumbing and structural), and performs simultaneous reviews of City projects.

SERVICE LEVELS

In 2016, Plans and Permits processed 1,301 plan reviews and issued 1,447 permits.

PUBLIC WORKS ADMINISTRATION

Jim Hall, Public Works Manager

Robert L. Harris Jr., Public Works Deputy 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

- Continue to seek out and collaborate with surrounding communities, governmental jurisdictions and public entities for increased purchasing power of materials, increased efficiencies in operations and improved customer service.
- Provide more internship opportunities within the Public Works divisions.

RECYCLING DIVISION

Daniel Dempsey, Public Works Supervisor

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 through #7 are collected. The Division is also responsible for public awareness and promotion of waste-reduction practices.

GOALS & OBJECTIVES

- Increase downtown business district recycling participants and recycle tonnages.
- Continue to decrease the amount of trash residue below 25% going to the Waste Management Recycle Center. Continued recycle education to customers with water bill inserts, newspaper articles, City brochure/flyer, and the City website will reduce fewer contamination levels in recycle containers.

SERVICE LEVELS

In 2016, the Division continued to work toward reducing trash residue numbers through recycle education outreach to customers. The City of Akron worked with various downtown business partnerships to continue and increase participation in the City's recycling program.

SANITATION DIVISION

Daniel Dempsey, Public Works Supervisor

DESCRIPTION

The Sanitation Division is responsible for the curbside collection and disposal of residential solid waste in the City of Akron using an automated collection pickup system. The Division is also responsible for trash pickup and snow removal services for the elderly and disabled, tire pickup service and bulk item pickup service. Approximately 25% of the City of Akron's solid waste is collected by a private contractor annually. This Division is also responsible for public awareness and promotion of waste-reduction practices.

GOALS & OBJECTIVES

- Staff will monitor the overall curb service customers who violate our rules and regulations. Those in violation are subject to assessment fines as a result.

- Continue to investigate and evaluate opportunities to provide additional services to customers that will reduce the amount of materials going to landfills, enhance the environment, and increase revenue opportunities to cover the expenses of these services.

SERVICE LEVELS

In 2016, the Sanitation Division continued to assess curb service violation fines and perform routine collection and disposal of waste in the City of Akron.

SERVICE DIRECTOR'S OFFICE

John Moore, Director

Christopher Ludle, 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 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:
 - 1) Consolidation/Collaboration: internal and external
 - 2) Leveraging Assets: human and physical
 - 3) Technology Enhancements: mobile computing and software/hardware upgrades

SEWER BUREAU

Brian Gresser, Manager

DESCRIPTION

The Sewer Bureau includes Sewer Utilities Field Operations and Water Reclamation Facility. The Sewer Utilities Field Operations Division ensures the proper operation of the storm water and sanitary sewer collection system. Water Reclamation Facility 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 performs operations and maintenance 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, inter-fund charges, etc.

SERVICE LEVELS

Through its participation in the Akron Global Water Alliance (AGWA), the Sewer Bureau 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 UTILITY FIELD OPERATIONS

Rob Scarlatelli, Sewer Maintenance Superintendent

DESCRIPTION

The Sewer Utility Field Operations 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

- Assist and support staff seeking certification from the State of Ohio to increase the number of licensed operators.
- Complete cleaning and inspection of at least 140 miles of the sewer collection system to meet or exceed requirements of the consent decree.
- Continue collaboration amongst Sewer Utility Field Operations and Water Reclamation Facility staff in operating and maintaining Long Term Control Plan assets.

SERVICE LEVELS

In 2016 the Sewer Utility Field Operations started the second year of a five-year cleaning and inspection cycle of the 847-mile sanitary and combination sewer system. The division continues to manage sewer overflows and blockages on an annual basis, within industry benchmark standards. Throughout the year the facilities maintained by the

division continue to capture and divert millions of gallons of raw sewage mixed with rainwater that was previously discharged to the Little Cuyahoga River.

SEWER - WATER RECLAMATION FACILITY
Vince Zampelli, Wastewater Plant Superintendent

DESCRIPTION

The Water Reclamation Facility 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

- Continue to operate and maintain the treatment plant and collections systems in such a manner to be eligible for a Gold Award (no effluent violations) from the National Association of Clean Water Agencies (NACWA).
- Continue to pursue consolidation initiatives where available, between Sewer Utility Field Operations and the Water Reclamation Facility.
- Increase revenue by further leveraging existing treatment capacity.
- Increase the number of licensed operators at the facility to reduce dependence on outside consulting.

SERVICE LEVELS

The Water Reclamation Facility continues to outperform utilities of comparable size and operation. The facility treats approximately 75 million gallons per day (MGD) of wastewater. Peak flows to the facility can approach 280 MGD due to rain or snow melt. Approximately 175,000 gallons per day of biosolids are pumped from the facility to the nearby Renewable Energy Facility for processing in the production of electricity.

STREET AND HIGHWAY LIGHTING DIVISION
James Hewitt, City Engineer

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

- Continue to review repair invoices and maintenance activities in a timely manner.
- Continue to issue each street lighting repair work orders within a timely manner.

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 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.

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 of Akron 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

- Continue to investigate opportunities for collaboration with surrounding communities and other governmental agencies to reduce the costs of goods and services, improve customer service and increase revenue opportunities.

SERVICE LEVELS

Every year the Street Cleaning Division works to maintain optimized route plans while providing quality service for residents. The division studies new equipment options as they become available, to identify potential opportunities to reduce the City's carbon footprint, waste output, and cost of operations.

WATER BUREAU

Jeff Bronowski, Water Bureau Manager

DESCRIPTION

The Water Bureau is broken down into four distinct divisions: Water Bureau Administration, Water Distribution (formerly Water Utilities Field Operations), Water Plant (formerly Water Supply) and Water Shed. Water Bureau Administration works under the direction of the Director of Public Service, and is responsible for the direction and oversight of the entire Bureau. 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. The Bureau promotes economic development and revenue generation through participation in various water field conferences and organizations worldwide. Successful implementation of best practices relies on on-going cooperation between management and the bargaining units. The Bureau continues to seek new technology when available, and constantly works to optimize water distribution water quality, performance and system reliability. The Bureau also participates in and hosts educational events to promote drinking water education within the local community.

WATER DISTRIBUTION

Shawn Needham, 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

- Identify and implement new technologies to improve Akron drinking water quality and address concerns with emerging water issues.
- Utilize automated control system to optimize water quality, performance, and system reliability.
- Provide rain barrels to neighborhood organizations to eliminate the need for temporary hydrant connections for community gardens and flowerscapes.
- Collaborate with other City departments to remove lead water services.

SERVICE LEVELS

In 2016 the Akron Water Distribution continued its pursuit of technology advancements and performance optimizations. Throughout the year, the Division has maintained quality services for approximately 300,000 customers within the City of Akron and surrounding areas, as well as additional miscellaneous customers. The Division also continued annual maintenance and repairs of the distribution system.

WATER PLANT

Jessica Glowczewski, Watershed Superintendent
Bob Geiser, Interim Water Plant Administrator

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

- Continue to operate and maintain the water plant in a manner to ensure compliance and meet EPA drinking water quality standards.
- Identify and implement new technologies to improve Akron drinking water quality and address concerns with emerging water issues.
- Increase the number of licensed operators at the water plant.
- Increase internship opportunities within the division.
- Collaborate with other City departments to remove lead water services.

SERVICE LEVELS

In 2016, Akron completed its second full year operating newly installed Variable Frequency Driven (VFD's) high service pumps. The installation of the VFD's has proven to be an excellent addition to improving treatment and pumping operations. The average daily pumping rate is 35 millions of gallons per day (MGD), with a plant capacity rating of 67 MGD. The Akron Water Treatment Facility continuously provides its customers with high quality water which exceeds all regulatory requirements.

TRAFFIC ENGINEERING

Mike Lupica, Traffic Systems 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 reviews construction plans and approves permit requests, performs maintenance of traffic plans and issues traffic-related news releases along with a weekly traffic disruption list. The Division is also involved with city-sponsored events including the Rubber City Race Series, Arts Expo, Komen Race for the Cure, WGC Bridgestone Invitational, Art in the Square and the All-American Soap Box Derby.

GOALS & OBJECTIVES

- Track and archive yearly pavement marking placements on Akron managed roads and the 58 current active school zones.
- 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 implementation of the Akron Public Schools Safe Routes to School (SRTS) Travel Plan which includes improving school crossing locations and visibility of school zones.

SERVICE LEVELS

Traffic Engineering receives over 110 service requests per month relating to traffic issues concerning signage, pavement markings and traffic signalization. The Division also analyzes high-crash locations and implements improvements or seeks outside funding. The Division works with consultants and contractors on the CSO related projects and is involved with the design and implementation of green projects.

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.

STAFFING

The following tables provide 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 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
By Department:				
PUBLIC SERVICE:				
<i>Building Maintenance:</i>				
Building Electrician	1.00	1.00	2.00	2.00
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	12.00	12.00
Facilities & Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Manager	1.00	1.00	1.00	0.00
Heating & Air Conditioning Repairer	1.00	1.00	2.00	2.00
Maintenance Repairer	3.50	3.50	4.00	5.00
Semi-Skilled Laborer	2.00	2.00	2.00	2.00
Traffic Engineer	0.00	0.00	0.00	1.00
Total Building Maintenance	24.50	22.50	26.00	27.00

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Engineering Bureau:</i>				
Administrative Assistant	4.00	4.00	4.00	4.00
Cartographer	1.00	0.00	0.00	0.00
CIO/Assistant to the Mayor	0.00	0.10	0.00	0.00
City Engineer	1.00	1.00	1.00	1.00
Civil Engineer	5.00	5.00	7.00	9.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Drafter	1.00	1.00	1.00	1.00
Engineering Construction Manager	0.00	1.00	1.00	1.00
Engineering Design Manager	1.00	1.00	1.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	2.00	3.00	3.00	3.00
Engineering Technician	14.00	14.00	15.00	17.00
Equal Employment Officer	1.00	1.00	0.00	0.00
GIS Coordinator	0.00	1.00	1.00	1.00
GIS Technician	0.00	2.00	2.00	2.00
Landscape Technician	1.00	1.00	1.00	1.00
Senior Engineer	3.00	2.00	2.00	2.00
Service Director	0.00	0.10	0.10	0.10
Surveyor	1.00	1.00	1.00	1.00
Transportation Engineer	0.00	0.00	1.00	1.00
Total Engineering Bureau	37.00	40.20	43.10	47.10
<i>Engineering Services:</i>				
Engineering Technician	2.00	2.00	2.00	2.00
Permit Inspector	0.00	0.00	1.00	1.00
Total Engineering Services	2.00	2.00	3.00	3.00
<i>Golf Course:</i>				
Golf Course Maintenance Mechanic	0.00	0.00	0.00	0.50
Golf Course Maintenance Worker	1.00	1.00	1.00	0.50
Golf Course Manager	0.00	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Golf Course Supervisor	1.00	1.00	1.00	1.00
Golf Operations Coordinator	1.00	0.00	0.00	0.00
Public Projects Crew Leader	0.00	0.00	1.00	1.00
Total Golf Course	4.00	4.00	5.00	5.00

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Highway Maintenance:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Collection Supervisor	1.00	1.00	1.00	0.50
Equipment Operator	19.00	18.00	19.00	19.00
Highway Maintenance Emergency Worker	3.00	3.00	4.00	4.00
Highway Maintenance Foreman	1.00	1.00	1.00	0.50
Highway Maintenance Superintendent	0.00	0.00	0.00	0.50
Landscaper	5.00	5.00	5.00	5.00
Mason	5.00	5.00	5.00	5.00
Public Works Supervisor	7.00	7.00	7.00	7.50
Semi-Skilled Laborer	16.00	16.00	16.00	16.00
Sewer Maintenance Supervisor	1.00	0.00	0.00	0.00
Storekeeper	1.00	1.00	1.00	1.00
Tree Trimmer	1.00	1.00	1.00	1.00
Total Highway Maintenance	60.00	59.00	61.00	61.00
<i>Motor Equipment:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Customer Service Request Agent	1.00	1.00	1.00	1.00
Equipment Mechanic	13.00	14.00	14.00	14.00
Equipment Mechanic Foreman	2.00	2.00	2.00	2.00
Equipment Serviceworker	1.00	1.00	1.00	1.00
Equipment Shop Supervisor	0.00	0.00	1.00	0.50
Equipment Storekeeper	1.00	1.00	1.00	2.00
Master Equipment Mechanic	6.00	5.00	6.00	6.00
Master Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Master Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Motor Equipment Superintendent	1.00	1.00	0.00	0.50
Welder	2.00	2.00	2.00	2.00
Total Motor Equipment	29.00	30.00	31.00	32.00
<i>Oil & Gas:</i>				
Permit Inspector	1.00	1.00	0.00	0.00
Public Works Engineering Services Manager	0.50	0.50	0.00	0.00
Total Oil & Gas	1.50	1.50	0.00	0.00

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Parks Maintenance:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Operator	12.00	11.00	10.00	11.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Landscaper	4.00	5.00	5.00	5.00
Parks Maintenance Foreman	1.00	1.00	1.00	1.00
Parks Maintenance Superintendent	1.00	1.00	1.00	1.00
Public Works Supervisor	2.00	2.00	2.00	2.00
Semi-Skilled Laborer	5.00	5.00	5.00	5.00
Tree Trimmer	5.00	5.00	5.00	5.00
Total Parks Maintenance	32.00	32.00	31.00	32.00
<i>Plans & Permits:</i>				
Engineering Technician	1.00	1.00	1.00	1.00
Facilities Maintenance Manager	0.00	0.00	0.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00
Total Plans & Permits	2.00	2.00	2.00	3.00
<i>Public Works Administration:</i>				
Administrative Assistant	2.00	2.00	1.50	2.50
Civil Engineer	0.70	0.70	0.70	0.70
Executive Assistant	1.00	1.00	1.00	1.00
Highway Maintenance Supervisor	1.00	1.00	0.00	0.00
Total Public Works Administration	4.70	4.70	3.20	4.20
<i>Recycling Bureau:</i>				
Collection Foreman	1.00	1.00	1.00	1.00
Equipment Operator	6.00	5.00	5.00	6.00
Public Works Deputy Manager	0.00	0.00	0.25	0.25
Solid Waste And Recycling Manager	0.25	0.25	0.00	0.00
Total Recycling Bureau	7.25	6.25	6.25	7.25
<i>Sanitation:</i>				
Collection Foreman	2.00	2.00	2.00	3.00
Equipment Operator	20.00	21.00	19.00	20.00
Public Works Deputy Manager	0.00	0.00	0.75	0.75
Public Works Supervisor	1.00	1.00	1.00	1.00
Sanitation Serviceworker	10.00	10.00	10.00	10.00
Solid Waste And Recycling Manager	0.75	0.75	0.00	0.00
Total Sanitation	33.75	34.75	32.75	34.75

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Service Director's Office:</i>				
CIO/Assistant to the Mayor	0.00	0.20	0.00	0.00
Deputy Service Director	1.00	1.00	1.00	1.00
Downtown Operations Manager	1.00	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00
Recreation Supervisor	3.00	2.00	2.00	0.00
Service Director	1.00	0.20	0.20	0.20
Total Service Director's Office	7.00	5.40	5.20	2.20
<i>Sewer Utility Field Operations:</i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Assistant Law Director	0.00	1.00	1.00	1.00
CIO/Assistant to the Mayor	0.00	0.50	0.00	0.00
Civil Engineer	1.00	1.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	4.00	3.00	1.00	2.00
Equipment Mechanic	2.00	2.00	3.00	3.00
Equipment Mechanic Foreman	1.00	1.00	0.00	0.00
Equipment Operator	3.00	3.00	1.00	2.00
Laborer	1.00	1.00	0.00	0.00
Plant Electrician	1.00	1.00	1.00	2.00
Pumping System Maintenance Foreman	1.00	1.00	0.00	0.00
Pumping System Mechanic	5.00	5.00	5.00	5.00
Service Director	0.00	0.50	0.50	0.50
Sewer Maintenance Dispatcher	4.00	4.00	4.00	4.00
Sewer Maintenance Foreman	2.00	2.00	1.00	2.00
Sewer Maintenance Superintendent	1.00	1.00	1.00	1.00
Sewer Maintenance Supervisor	1.00	1.00	4.00	4.00
Sewer Maintenance Worker	12.00	10.00	11.00	13.00
Sewer Serviceworker	15.00	15.00	14.00	14.00
Sewer Telemonitoring Technician	4.00	3.00	3.00	3.00
Utilities Maintenance Forman	0.00	0.00	0.00	1.00
Utilities Maintenance Mechanic	0.00	0.00	0.00	2.00
Utilities Technical Services Manager	0.00	0.00	0.00	1.00
Utilities Maintenance Worker	0.00	0.00	1.00	4.00
Total Sewer Utility Field Operations	59.00	57.00	53.50	67.50

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Sewer - Water Reclamation Facility:</i>				
Administrative Assistant	2.00	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	1.00	1.00	1.00	2.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Instrument Technician	0.00	0.00	0.00	1.00
Lab Analyst	0.00	1.00	1.00	1.00
Lab Analyst Wastewater	5.00	4.00	4.00	4.00
Laborer	0.00	1.00	0.00	0.00
Operations Foreman	0.00	0.00	0.00	1.00
Planner/Scheduler-WPC	2.00	2.00	1.00	2.00
Plant Electrician	1.00	1.00	1.00	1.00
Public Utility Commissioner	1.00	1.00	1.00	1.00
Safety & Training Coordinator	0.00	0.00	0.00	1.00
Sewer Bureau Manager	1.00	1.00	1.00	1.00
Storekeeper	0.00	0.00	0.00	1.00
Stores Clerk	1.00	1.00	2.00	2.00
Team Ldr.-Admin. & Tech-WPC	1.00	1.00	1.00	1.00
Team Ldr.-Environ. Compliance-WPC	1.00	1.00	1.00	1.00
Team Ldr.-Opns. & Maint.-WPC	1.00	1.00	1.00	1.00
Treatment Plant Mechanic	4.00	3.00	0.00	0.00
Treatment Plant Utilityworker	2.00	6.00	0.00	0.00
Treatment Process Controller	1.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	0.00	0.00	2.00	2.00
Utilities Maintenance Worker	0.00	0.00	5.00	8.00
Wastewater Plant Lead Operator	6.00	5.00	5.00	5.00
Wastewater Plant Operator	3.00	5.00	5.00	7.00
Wastewater Plant Superintendent	1.00	1.00	1.00	1.00
Total Sewer - Water Reclamation Facility	37.00	41.00	38.00	49.00
<i>Street & Highway Lighting:</i>				
Administrative Assistant	0.50	0.50	0.00	0.00
Airport Supervisor	1.00	1.00	1.00	1.00
Civil Engineer	0.10	0.10	0.10	0.10
Public Works Engineering Services Manager	0.50	0.50	1.00	1.00
Total Street & Highway Lighting	2.10	2.10	2.10	2.10

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Street Cleaning:</i>				
Administrative Assistant	0.50	0.50	0.50	0.50
Broommaker-Equipment Operator	4.00	4.00	3.00	4.00
Civil Engineer	0.20	0.20	0.20	0.20
Equipment Operator	22.00	21.00	20.00	22.00
Landscaper	1.00	2.00	2.00	2.00
Public Works Supervisor	3.00	3.00	2.00	3.00
Semi-Skilled Laborer	10.00	10.00	9.00	10.00
Street Cleaning Superintendent	1.00	1.00	1.00	1.00
Total Street Cleaning	41.70	41.70	37.70	42.70
<i>Traffic Engineering:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Cable & Line Utilityworker	1.00	1.00	1.00	0.50
Civil Engineer	1.00	0.00	0.00	0.00
Electronics Technician	4.00	4.00	3.00	5.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Lineworker	1.00	1.00	1.00	1.50
Traffic Engineer	1.00	1.00	1.00	0.00
Traffic Marker	5.00	4.00	5.00	5.50
Traffic Marking Foreman	1.00	1.00	0.00	0.50
Traffic Sign Fabricator	1.00	1.00	1.00	1.00
Traffic Signal Supervisor	0.00	0.00	1.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic System Engineer	0.00	1.00	1.00	1.00
Traffic Technician	1.00	1.00	1.00	1.00
Total Traffic Engineering	19.00	18.00	18.00	20.00
<i>Water Bureau Administration:</i>				
Assistant Law Director	1.00	0.00	0.00	0.00
CIO/Assistant to the Mayor	0.00	0.20	0.00	0.00
Service Director	0.00	0.20	0.20	0.20
Total Water Bureau Administration	1.00	0.40	0.20	0.20

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Water Distribution:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Capital Planning Manager	0.00	0.00	1.00	1.00
Civil Engineer	1.00	1.00	0.00	0.00
Consumer Services Clerk	3.00	3.00	3.00	3.00
Domestic Meter Reading Supervisor	1.00	1.00	1.00	1.00
Domestic Meter Service Foreman	0.00	1.00	1.00	1.00
Engineering Technician	13.00	12.00	13.00	12.00
Equipment Mechanic	2.00	2.00	0.00	0.00
Equipment Operator	5.00	4.00	5.00	5.00
Fire Hydrant Maintenance Worker	3.00	0.00	0.00	0.00
Industrial Meterworker	4.00	4.00	4.00	4.00
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	2.00
Regulatory Compliance Coordinator	1.00	1.00	0.00	0.00
Senior Engineer	1.00	1.00	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
Water Customer Serviceworker	11.00	8.00	10.00	10.00
Water Distribution Crew Leader	5.00	5.00	5.00	5.00
Water Distribution Dispatcher	3.00	4.00	4.00	4.00
Water Distribution Foreman	3.00	4.00	4.00	5.00
Water Distribution Lead Dispatcher	1.00	0.00	0.00	0.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00
Water Maintenance Worker	20.00	18.00	19.00	19.00
Water Meter Supervisor	1.00	1.00	1.00	1.00
Water Protection Specialist	0.00	0.00	0.00	1.00
Water Supply Maintenance Foreman	1.00	0.00	0.00	0.00
Total Water Distribution	90.00	81.00	83.00	84.00

By Department:	As of 12/31/14	As of 12/31/15	As of 12/31/16	Budget 2017
<i>Water Plant:</i>				
Administrative Assistant	2.00	1.00	2.00	2.00
Automated Control Technician	1.00	1.00	1.00	1.00
Civil Engineer	1.00	2.00	2.00	2.00
Equipment Operator	1.00	1.00	1.00	1.00
Forestry Worker	1.00	0.00	0.00	0.00
Lab Analyst Water	5.00	5.00	4.00	5.00
Plant Electrician	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Safety & Training Coordinator	0.00	0.00	0.00	1.00
Senior Engineer	1.00	1.00	1.00	1.00
Treatment Plant Utilityworker	4.00	5.00	0.00	0.00
Treatment Process Controller	1.00	1.00	1.00	1.00
Utilities Maintenance Worker	0.00	0.00	4.00	7.00
Water Bureau Manager	1.00	1.00	1.00	1.00
Water Plant Lead Operator	7.00	7.00	5.00	5.00
Water Plant Maint. Supervisor	1.00	2.00	2.00	2.00
Water Plant Mechanic	2.00	2.00	2.00	2.00
Water Plant Operations Foreman	1.00	1.00	1.00	1.00
Water Plant Operator	6.00	6.00	5.00	8.00
Water Supply Maintenance Foreman	1.00	0.00	0.00	0.00
Water Shed Assistant Superintendent	1.00	1.00	1.00	1.00
Watershed Ranger	1.00	1.00	1.00	0.00
Total Water Plant	40.00	40.00	36.00	43.00
TOTAL PUBLIC SERVICE	534.50	525.50	518.00	567.00

Service

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
AIRPORT	729,818	1,059,536	631,317	950,890
BUILDING MAINTENANCE	4,834,886	5,127,666	4,671,917	5,024,130
ENGINEERING BUREAU	4,779,110	4,323,265	5,439,670	7,142,370
ENGINEERING SERVICES	228,851	226,287	261,367	327,820
GOLF COURSE	1,353,447	1,535,751	1,508,743	1,510,030
HIGHWAY MAINTENANCE	8,669,209	7,485,183	7,559,208	7,825,260
LANDFILL	581,171	539,072	529,744	600,000
MOTOR EQUIPMENT	9,720,404	7,543,701	7,633,050	7,855,850
OFF-STREET PARKING	4,642,563	4,696,830	4,901,439	5,230,760
OIL AND GAS	349,639	330,876	52,367	72,290
PARKS MAINTENANCE	3,498,712	3,371,648	3,599,693	3,911,260
PLANS AND PERMITS	137,690	146,952	168,160	302,450
PUBLIC WORKS ADMINISTRATION	501,090	438,788	446,086	333,870
RECREATION	0	0		
RECYCLING	1,421,828	1,463,905	1,525,781	1,228,260
SANITATION	10,427,963	10,678,806	10,894,534	10,128,600
SERVICE DIRECTOR'S OFFICE	618,099	309,215	175,383	351,990
SEWER	47,674,483	54,708,529	47,338,250	61,704,380
STREET AND HIGHWAY LIGHTING	6,376,621	6,778,102	7,111,155	7,082,630
STREET CLEANING	19,230,148	19,906,698	19,301,946	19,972,030
WATER	21,970,889	23,460,613	22,953,694	26,031,820
TRAFFIC ENGINEERING	2,666,487	2,336,147	2,395,888	2,464,970
DOWNTOWN DISTRICT HEATING SYSTEM	3,150,098	1,734,493	412,635	400,000
PUBLIC SERVICE - NON-OPERATING	72,704,348	76,228,221	66,658,946	72,728,690
Total for Department:	226,267,552	234,430,283	216,170,974	243,180,350

Service

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Personal Services				
Labor	29,206,104	29,258,341	30,460,851	33,325,570
Fringe Benefits	17,171,751	16,646,358	15,591,612	18,772,540
Total: Personal Services	46,377,854	45,904,699	46,052,463	52,098,110
Other				
Current Expenditures - Other	83,321,470	93,871,165	77,871,879	87,653,300
Income Tax Refunds/Tax Share		0	0	
Utilities Expenses	8,940,013	9,523,855	9,816,307	10,412,990
Debt Service	38,635,424	42,107,439	34,893,954	39,011,750
Insurance	937,606	909,454	1,958,146	1,989,870
State/County Charges	1,937,311	1,219,604	1,510,971	1,505,890
Rentals and Leases	3,399,952	3,181,868	3,853,440	3,373,170
GAAP Accounts				0
Interfund Service Charges	22,069,352	22,270,840	22,275,604	25,441,270
Total: Other	159,241,127	173,084,225	152,180,302	169,388,240
Capital Outlay				
Capital Outlay	20,648,570	15,441,359	17,938,209	21,694,000
Total: Capital Outlay	20,648,570	15,441,359	17,938,209	21,694,000
Total for Department:	226,267,552	234,430,283	216,170,974	243,180,350

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2017

	Personal Services	Other	Capital Outlay	Total
General Fund	9,491,420	12,423,800	250,000	22,165,220
Special Revenue Fund	12,267,520	28,665,890	2,950,000	43,883,410
Capital Projects	165,660	8,304,840	11,615,000	20,085,500
Enterprise Fund	22,633,510	112,534,990	6,879,000	142,047,500
Internal Service Fund	7,540,000	7,458,220		14,998,220
Trust and Agency Fund		500		500
Total for Department:	52,098,110	169,388,240	21,694,000	243,180,350

Service

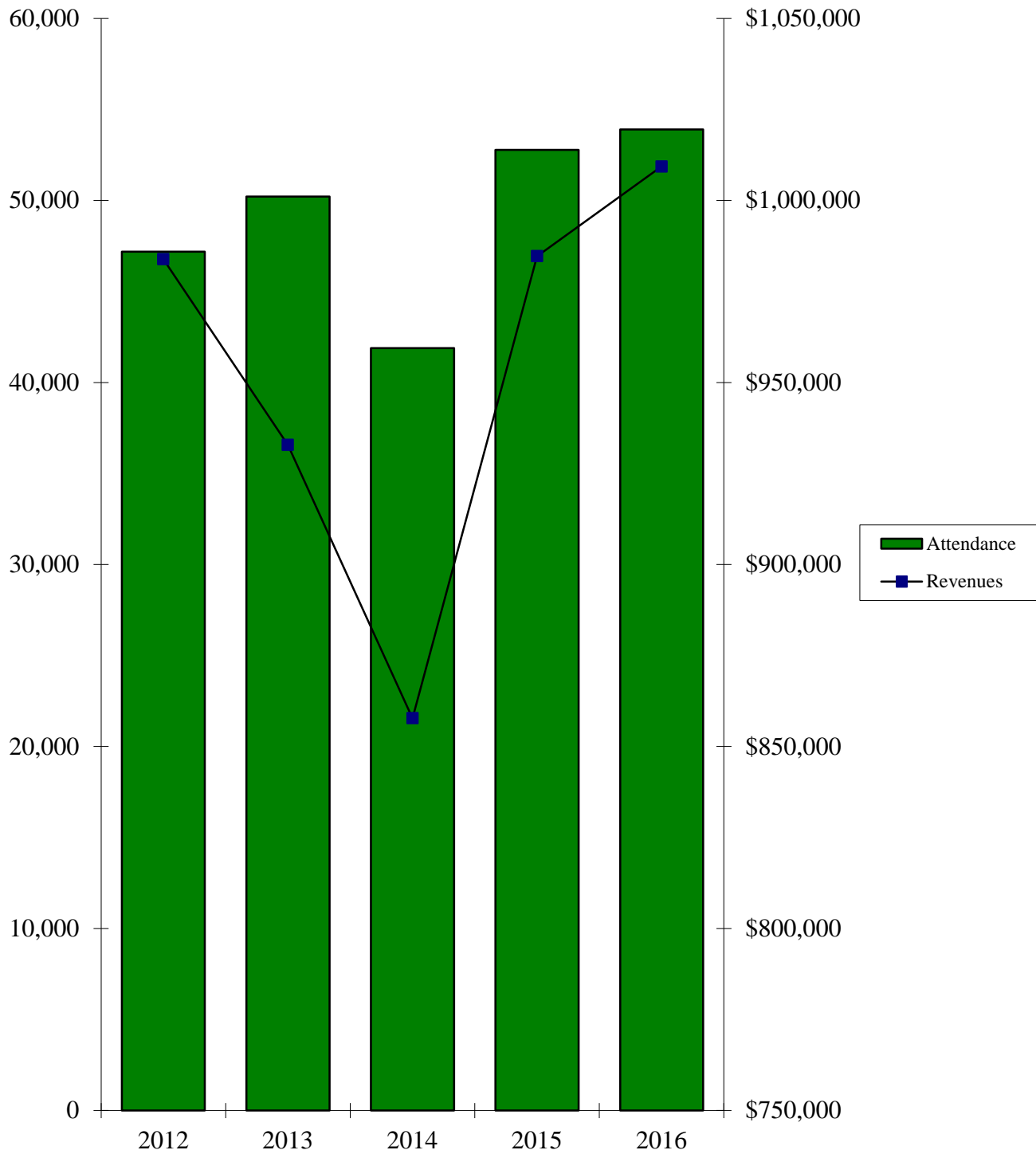
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2014 Actual Expenditures	2015 Actual Expenditures	2016 Actual Expenditures	2017 Original Budget
Capital Projects	26,789,818	16,738,305	14,764,675	20,085,500
Enterprise Fund	116,114,371	139,126,771	122,218,356	142,047,500
General Fund	23,470,342	22,979,576	22,693,326	22,165,220
Internal Service Fund	14,499,513	11,866,966	13,072,720	14,998,220
Special Revenue Fund	45,393,507	43,718,665	43,421,897	43,883,410
Trust and Agency Fund		0	0	500
Total for Department:	226,267,552	234,430,283	216,170,974	243,180,350

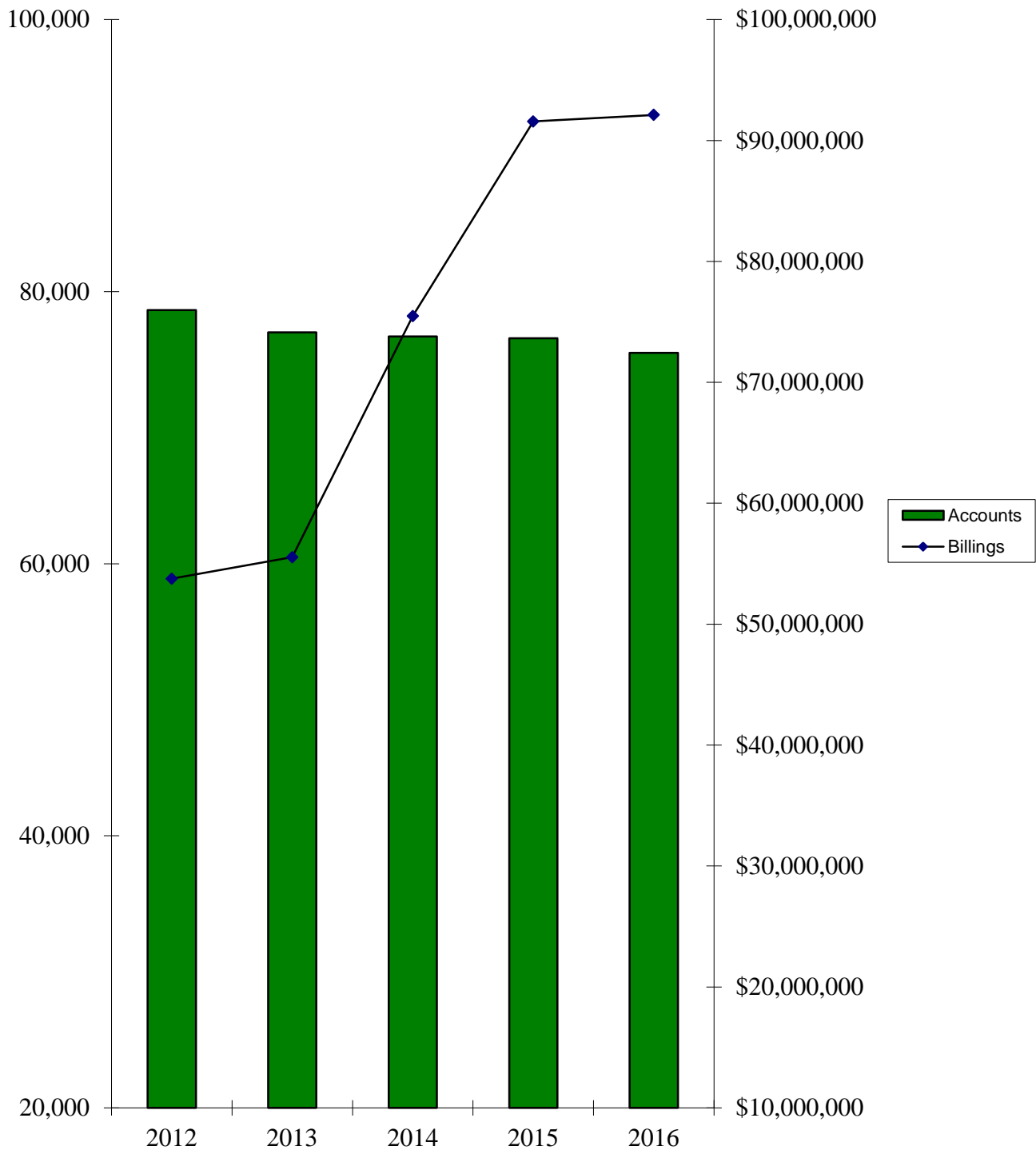
DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2014 Actual Employees	2015 Actual Employees	2016 Actual Employees	2017 Budgeted Employees
General Fund	113.000	110.400	108.200	116.200
Special Revenue Fund	120.250	118.500	117.250	122.000
Capital Projects	1.750	1.500	1.750	0.000
Enterprise Fund	233.370	225.770	219.570	252.570
Internal Service Fund	66.000	70.200	74.100	79.100
Total for Department:	534.370	526.370	520.870	569.870

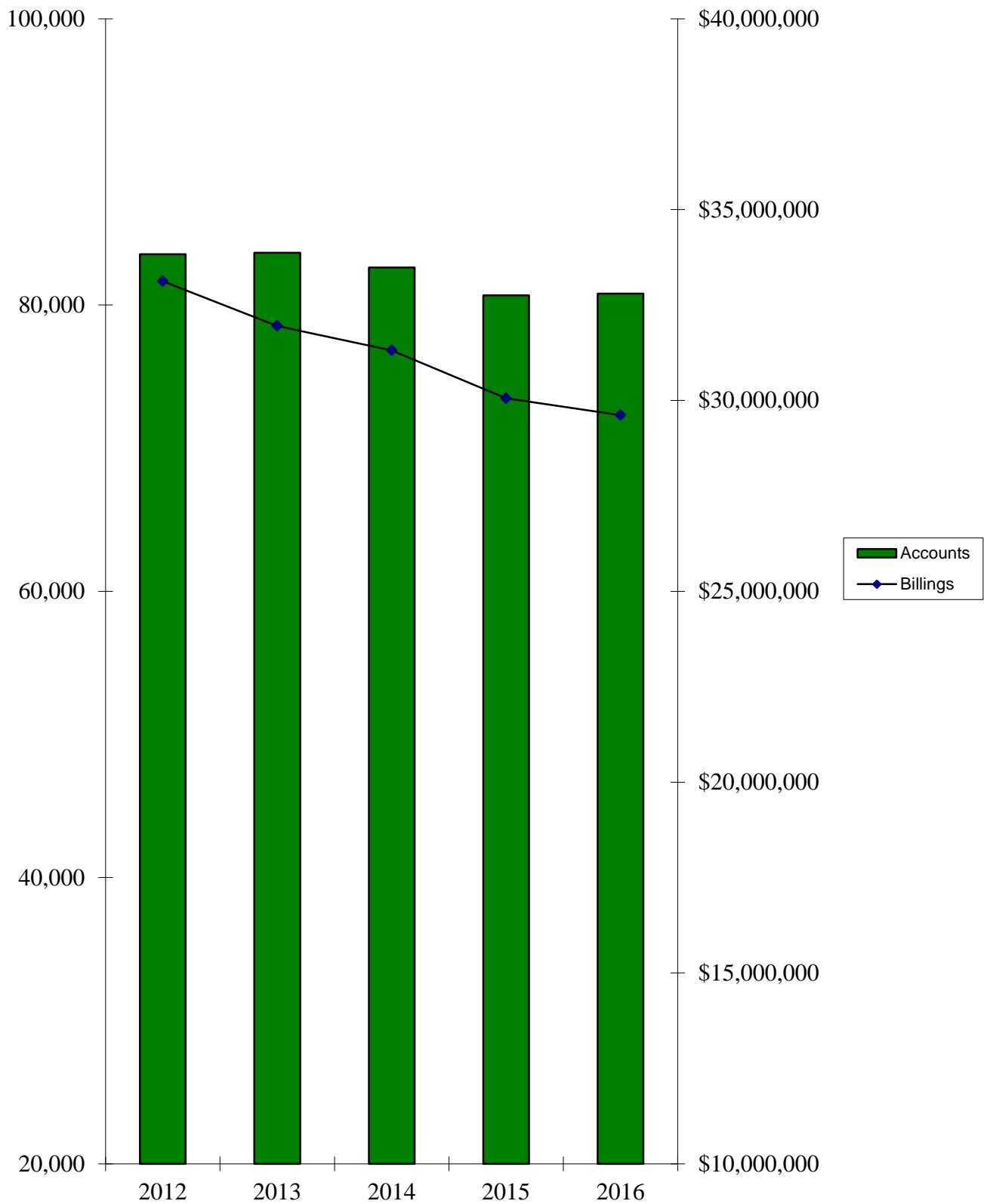
MUD RUN AND GOOD PARK GOLF COURSES
2012 - 2016
ATTENDANCE & REVENUES



SEWER BUREAU
2012 - 2016 NUMBER OF SEWER ACCOUNTS
AND TOTAL ANNUAL DOLLARS BILLED



WATER BUREAU
2012 - 2016 NUMBER OF WATER ACCOUNTS
AND TOTAL ANNUAL DOLLARS BILLED



Glossary

GLOSSARY OF TERMS

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.

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
	80	Interfund Charges	80000 - 80999
Capital Outlay	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.

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.

EMERGENCY SHELTER GRANTS (ESG) PROGRAM – Provides grants by formula to States, metropolitan cities, urban counties and U.S. territories for eligible activities, generally including essential services related to emergency shelter, rehabilitation and conversion of buildings to be used as emergency shelters, operation of emergency shelters, and homelessness prevention services.

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.

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.

GOVERNMENTAL FUNDS – Are used to account for operations that do not function in a manner similar to a business. They are further classified as either General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, or Permanent Funds (the City does not currently utilize permanent Funds).

HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) – Provides formula grants to States and localities that communities use - often in partnership with local nonprofit groups - to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people.

HOMELESS CRISIS RESPONSE PROGRAM (HCRP) – Designed to prevent individuals and families from entering homelessness, provide for emergency shelter operations and rapidly move persons from homelessness to permanent housing. HCRP consists of two components: 1) emergency shelter operations; and 2) housing stability which includes homelessness prevention and rapid re-housing activities.

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.

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.

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.

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

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

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

ODOT – Ohio Department of Transportation

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

OPERS – Ohio Public Employees Retirement System

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

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

PROPRIETARY FUNDS – Are used to account for the operations that are financed and operated in a manner similar to private businesses and are classified as either Enterprise Funds or Internal Service Funds.

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.

SCADA – Supervisory control and data acquisitions – which is a control system architecture that uses computers, network data communications and graphical user interfaces for high level process supervisory management.

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.

STRATEGY MAP – List of strategic priorities by department that includes goals for 2016, as well as key themes, projects and progress indicators.

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.

TANF/PRC – Temporary Assistance to Needy Families/Prevention, Retention and Contingency Program

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.



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