

2019 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, 2018

Christopher P. Morill

Executive Director

Introduction

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PICTURES ON FRONT COVER

Clockwise from top – Marathoners runners in front of the Mustill Store; Ellet Community Learning Center; Christmas Spectacular at Lock 3 Park; Community Festival at Grace Park; Jazz Concert at Lock 4 Park; Cascade Plaza; Summa Health Systems.

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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 and Deputy Mayor for Office of Integrated Development
Annie McFadden – Deputy Mayor for Administration and 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. DeShazior – Deputy Mayor for Economic Development
Charles A. Brown – Deputy Mayor for Public Safety
John W. Valle – Director of Neighborhood Assistance
Randy D. Briggs – Deputy Mayor for Labor Relations

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

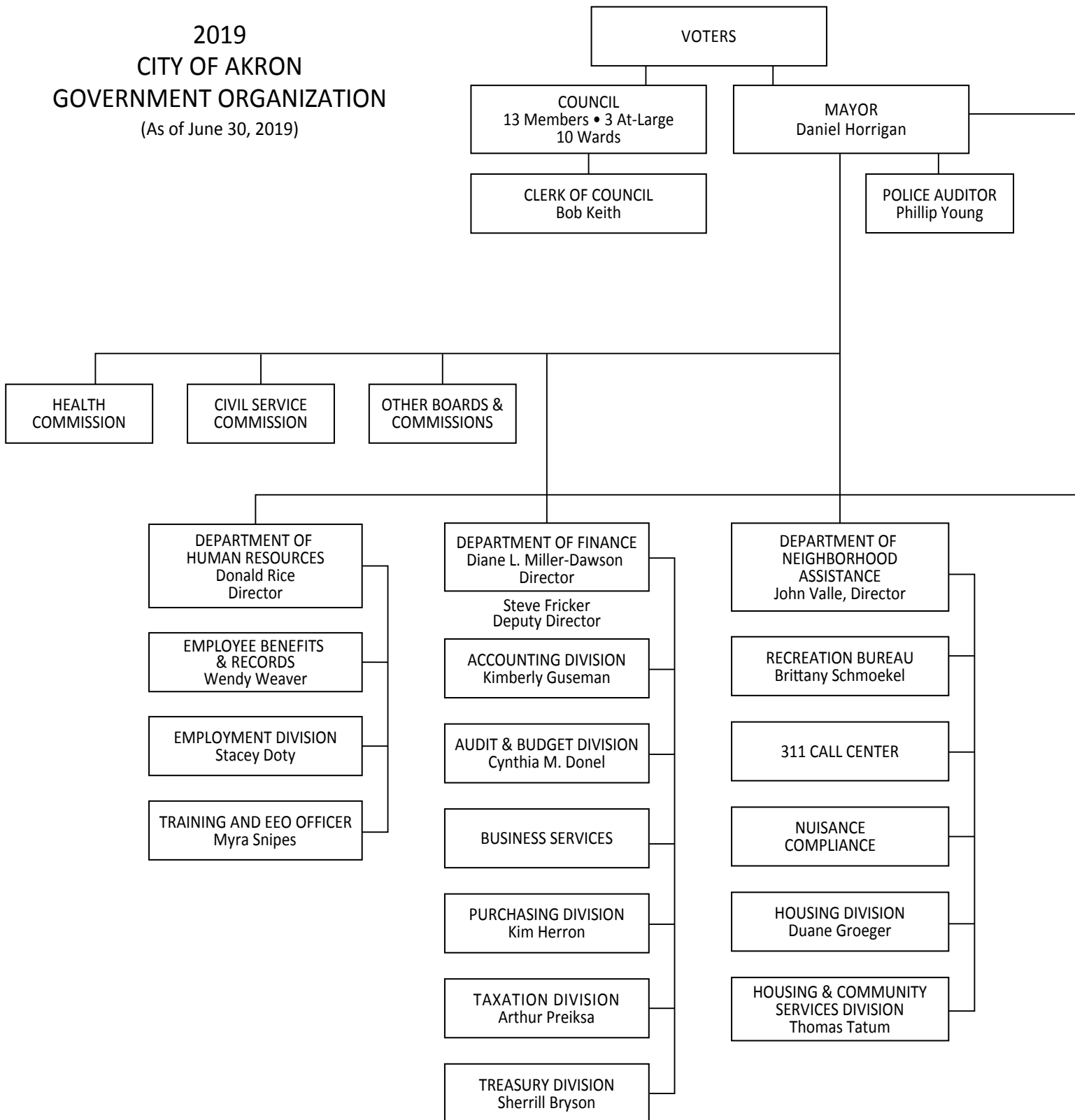
PRESIDENT OF CITY COUNCIL

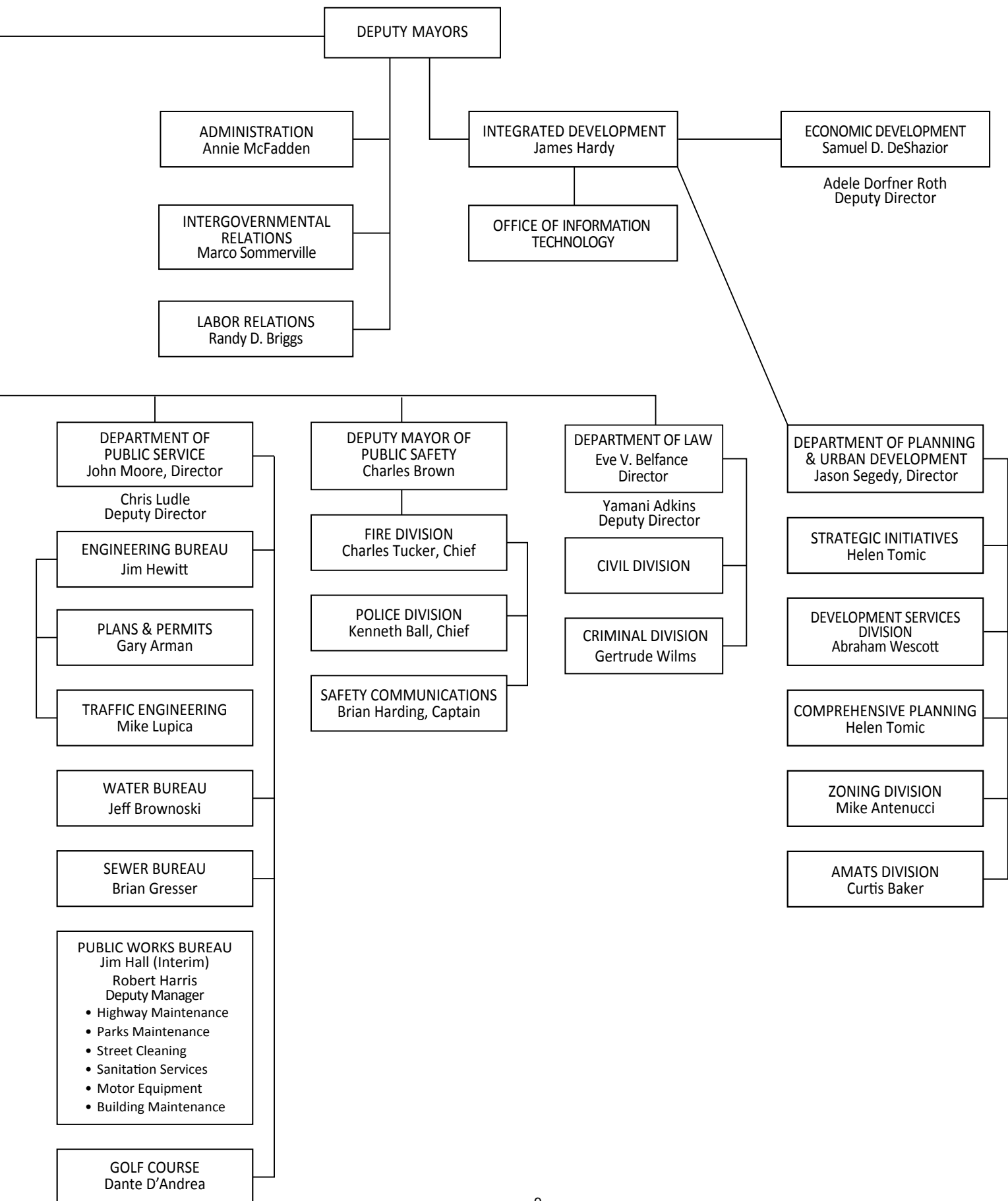
Margo Sommerville

MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

Mike Freeman, Ward 9, Chair
Marilyn Keith, Ward 8, Vice Chair
Bob Hoch, Ward 6
Zack Milkovich, Ward 10
Linda F. R. Omobien, At Large

**2019
CITY OF AKRON
GOVERNMENT ORGANIZATION**
(As of June 30, 2019)







City of Akron, Ohio

DANIEL HARRIGAN, MAYOR

July 2019

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

I would like to present the 2019 Operating Budget for the City of Akron. This budget is the product of months of work by dedicated professionals who diligently manage and monitor the City's finances.

The 2019 net budget for operations and capital improvements totals approximately \$501 million. This represents a \$6 million decrease from the 2018 budget. The reduction is largely the result of lower expenditures in the City's Sewer Capital fund due to many of the larger projects nearing completion. Though smaller in total, the 2019 budget will support the City's top priorities of increasing economic opportunities, improving public life and strengthening neighborhoods.

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 1,789 full-time employees. The 2019 budgeted full-time staff is 1,900 which includes replacement for some retirements and additional staff where necessary.

Upon taking office in 2016, I assembled a Blue Ribbon Task Force of business, labor, education and government leaders which was given the responsibility of taking a detailed look at the City's financial status and operations. One of the most prominent findings of the task force was that the City needed to grow its revenues in order to fund the investments in our operations and public spaces that our citizens deserve. Akron, like other Ohio cities, has seen severe reductions in revenue received from the State. Local Government Fund distributions to Akron are approximately 50% of what was received in 2010. Additionally, the phase out of the Inheritance Tax and Tangible Personal Property Tax has reduced traditionally available revenues that are used to fund core City functions.

To address the reductions in State funding, I made the decision in 2017 that Akron must find its own, stable source of revenue to offset the state funding reductions. The City placed a 0.25% income tax levy on the ballot in the fall of 2017, targeted towards three

core services, Police, Fire and Roads. Akron residents overwhelmingly supported the tax levy with nearly 70% in favor of passage.

2019 Priorities and Initiatives

The City's top priorities for 2019 and future years are as follows: Increased Economic Opportunity, Improved Public Life and Stronger Neighborhoods for our residents. The City will also continue to focus on operational efficiencies internally. 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.

Increased Economic Opportunities

The City of Akron, by working with various community partners, is increasing economic opportunities by prioritizing: **the strategic alignment of economic development duties in the region, entrepreneurship and innovation, the financial empowerment of its citizens and educational attainment.**

To achieve these goals, the City needed to better structure its talented staff into a new way of doing business. The newly created Office of Integrated Development brings together Planning, Economic Development, Recreation and elements of Engineering under one unified department. The goal of this strategic integration is to enhance transparency and efficiency and bring a targeted vision and purpose to every development decision made in the City. If we want to improve outcomes and compete for jobs and investment, we can no longer silo community development and economic development from the practical engineering that makes a project work.

Job creation for our residents is a top priority for our Integrated Development team and this year, we will see one of the largest job creation developments in this City in generations. Amazon.com Inc. announced that it will create a fulfillment center on the site of our former Rolling Acres mall. We are thrilled to welcome Amazon to Akron, to transform this once blighted property into a thriving logistics and distribution hub. In addition to creating 1,500 full-benefit jobs at the facility, the construction of the building will bring hundreds of jobs in construction and services.

2018 also saw significant growth for Akron as a regional center for entrepreneurship. Many changes will be implemented in the City's innovation hub known as Bounce. Last year, Bounce Innovation Hub hired its first CEO, Doug Weintraub. Doug and his team have hit the ground running, assisting over 50 Akron-area companies in their start-up journey. Bounce alone accounts for over 250 Akron jobs. In May, Bounce opened a renovated first floor, a space we call The Generator. It will serve as our regions' "front

door” for innovation and entrepreneurship, designed by local artists using locally-sourced materials.

One of the most tangible and powerful accomplishments that this community rallied around in 2018 was the opening of the City’s first Financial Empowerment Center (FEC) in Kenmore, staffed and managed by a dedicated team at the United Way of Summit County. A diverse group of community leaders was recruited for an Advisory Council. This Council helped pave the way for how we would fund, organize and market the services of this vital new community asset—one that would truly impact the financial health of our residents. In the span of one year, the FEC saw 603 clients across more than 1,450 counseling sessions. In addition, through complimentary services such as tax preparation and banking education, they are providing free, comprehensive financial services to the community.

Education and training are critical components to having a highly trained workforce ready for the jobs market in 2019. An interesting collaboration between the City and Stark State College will provide for education and training for both the residents of Akron as well as the hard working employees of the City. Stark State College will lease City owned land to establish a commercial driver’s license (CDL) training facility. In lieu of lease payments to the City, Stark State will provide tuition credits to the City for distribution to its employees. This is truly a win-win partnership between the City and Stark State. It will provide a convenient site for Stark State to deliver local CDL training at the lowest ongoing cost and enable the City to offer an important educational benefit to our employees to build their professional skills.

Improved Public Life

The City of Akron, by working with various community partners, is improving public life by prioritizing: **the importance of vibrant public spaces, open dialogue with Akron residents and inclusive mobility.**

One key area of focus this year in the arena of public life concerns Akron’s senior population. As of the 2010 Census, Akron had more than 40,000 people age 60 and older. By 2030, data indicates that close to 31 percent of Akron residents will be over the age of 65. In order to address the current future needs of aging Akron residents, the City of Akron has officially enrolled into the AARP *Network of Age-Friendly States and Communities*. In partnership with AARP, Direction Home Akron Canton, The University of Akron and the City of Akron’s Senior Citizen’s Commission, the City will embark on a 5-year process to make Akron a more livable and age-friendly community. The official program, called *Age-Friendly Akron*, will focus on quality of life issues such as housing, public spaces, transportation, community engagement, walkability, complete street design, public health, and others that affect the day to day life of Akron’s seniors.

In 2019, Akron continues to undergo a major transformation in the central corridor of our downtown, a project designed to better connect people to centers of education, employment, innovation, entrepreneurship, culture, entertainment and recreation. The remaking of Main Street continues to hit key milestones, as we stay on schedule to complete Cedar Street to Mill Street by this December. The work on Main Street is a two-phase project and a direct result of two federal Transportation Investment Generating Economic Recovery (TIGER) grants and numerous local partnerships. Phase 1 of the Main Street Corridor Project, which began July 2018, will reconstruct the South Main corridor width between Cedar and Mill Streets, including: new pavement with a lane dedicated to parking/buses/delivery vehicles, new sidewalks, a permanent bicycle track, upgraded underground utilities, upgraded traffic signal equipment, smart LED lighting, a roundabout at Main and Mill Streets, storm water management improvements, and a complete rebuild of the State Street bridge. The City of Akron was awarded a second, \$8 million TIGER grant in 2018 to help fund Phase 2 of the Main Street Corridor Project. Phase 2 will extend improvements to an additional segment of Main Street from Mill Street to Perkins Street/Route 59. It is the second phase of the renovation of the 1.4-mile green corridor through the heart of our city.

Parks, with proper amenities that our residents desire is another key component of improved public life. The *Akron Parks Challenge*, launched in 2018, invited neighborhood leaders and organizations alike to pitch their vision for how to engage the community to improve their favorite park. Applicants vied to receive up to \$100,000 in funding to support implementation and the creation of an improvement plan. With the support of the John S. and James L. Knight Foundation, the Akron Parks Collaborative and the City assist the applicants with neighborhood engagement efforts leading up to the design and implementation of the permanent improvements. The two winning parks for the 2019 Akron Parks Challenge are Elizabeth Park and Park East (Canal Park). The City of Akron and the Akron Parks Collaborative will begin working with the two winning applicants to develop a plan for community engagement activities over the next several months—including public meetings, surveys, and discussion with neighborhood stakeholders.

Last year, the City surveyed the community about the Akron Recreation Bureau and its offerings, ultimately receiving feedback from 1,500 households representing more than 3,100 customers. One major takeaway from this needs assessment was that residents love the City's pools and want to see more water amenities. Akron is one of the only larger communities in Northeast Ohio without a public splash pad or spray park. As a result, this year, a new splash pad at Joy Park Community Center will be constructed. This splash pad will be the first public water spray park in Akron, and represents the first step in a new era of investment in City of Akron Recreation. The City is also in the process of building a second splash park for Patterson Park, which will be ready for the 2020 season.

Stronger Neighborhoods

The City of Akron, by working with various community partners, is boosting the strength of its neighborhoods by prioritizing: **the rehabilitation and new construction of housing, targeted investments in neighborhood business districts and investing in health equity.**

Akron residents spoke loud and clear when they were presented with a 2017 tax levy that would better streets in their neighborhoods. As a result of the additional revenues collected from the 2017 City of Akron income tax increase, the City repaved roughly 38 more miles of road in 2018, as compared to the budgeted 17 miles in 2017. Similarly, the City is slated to again pave a total of 55 miles of road in 2019. The City grades the condition of each street and paves the “worst first”, taking into consideration traffic conditions and clustering streets together to reduce mobilization costs and maximize efficiency. Funds for resurfacing are distributed as evenly as possible amongst the City’s ten wards.

Infant mortality and a racial disparity in birth outcomes continue to be a significant issue in many of Akron’s neighborhoods. I created Full Term First Birthday (FTFB), a collective impact collaborative solely focused on addressing the unacceptably high rate of infant mortality in Akron and the significant disparity in birth outcomes between white and African American infants. The overarching goal of FTFB is to engage and empower the Akron community to support and promote healthy full-term pregnancies and safe sleep for babies. The strategic plan focuses on the social determinants of health and integration and coordination of agency agendas, with an emphasis on cultural competency.

We are beginning to lift up our community business districts through the Great Streets Akron program I announced last year. In 2018, the City awarded 40 façade grants to local small businesses and property owners operating in one of our 10 Great Streets areas. By targeting resources into these neighborhoods over the next five years, and achieving a critical mass of investment, we will see a noticeable difference in vitality and viability of these corridors. Through this program, we are leveraging one of the greatest strengths that a city like Akron has – walkable neighborhood business districts that can provide nearby residents with convenient shopping and job opportunities. Instead of our residents needing to travel outside of the city for basic goods and services, or perhaps even a job, we are creating those opportunities right here in our neighborhoods. By improving the quality our housing, and by revitalizing and filling vacant spaces in our neighborhood business districts, we are making Akron’s neighborhoods more attractive to existing residents, future residents, and the small businesses that serve as the lifeblood of our economy.

In our downtown neighborhood, we continue to make extraordinary progress in the area

of new housing. The keystone development for downtown housing is the Bowery Project, a \$42-million restoration and rehabilitation of six historic, downtown Akron buildings into a mixed-use residential, office and retail complex. The project is the result of a public/private partnership and will have a catalytic impact on existing and future public improvement. The Akron Civic Theatre is an anchor tenant of The Bowery and with its new 200-seat theater is expected to add one hundred new events each year, bringing additional people to downtown Akron. It will transform a highly visible but long vacant and underutilized area of the city's urban core. The infusion of new development, residents, jobs and amenities will revitalize and re-energize the South Main Street corridor. In addition to the Bowery, there are three additional nearby properties being converted from commercial/office space to residential housing.

Conclusion

The pages within this 2019 Operating Budget document share a wealth of information about the financial resources needed to carry out the initiatives I have outlined. While I have highlighted many of the more noteworthy programs and initiatives that will be executed in 2019, it is important to note that the majority of the expenditures presented in this budget will be used to fund the core services we provide each and every day by our 1,789 hardworking employees. Public safety, maintaining our roads and parks, providing clean water and sewer services, just to name a few, are the core city services that our 200,000 residents count on. This budget provides a framework for providing these core services in 2019 and for years to come.

Sincerely,



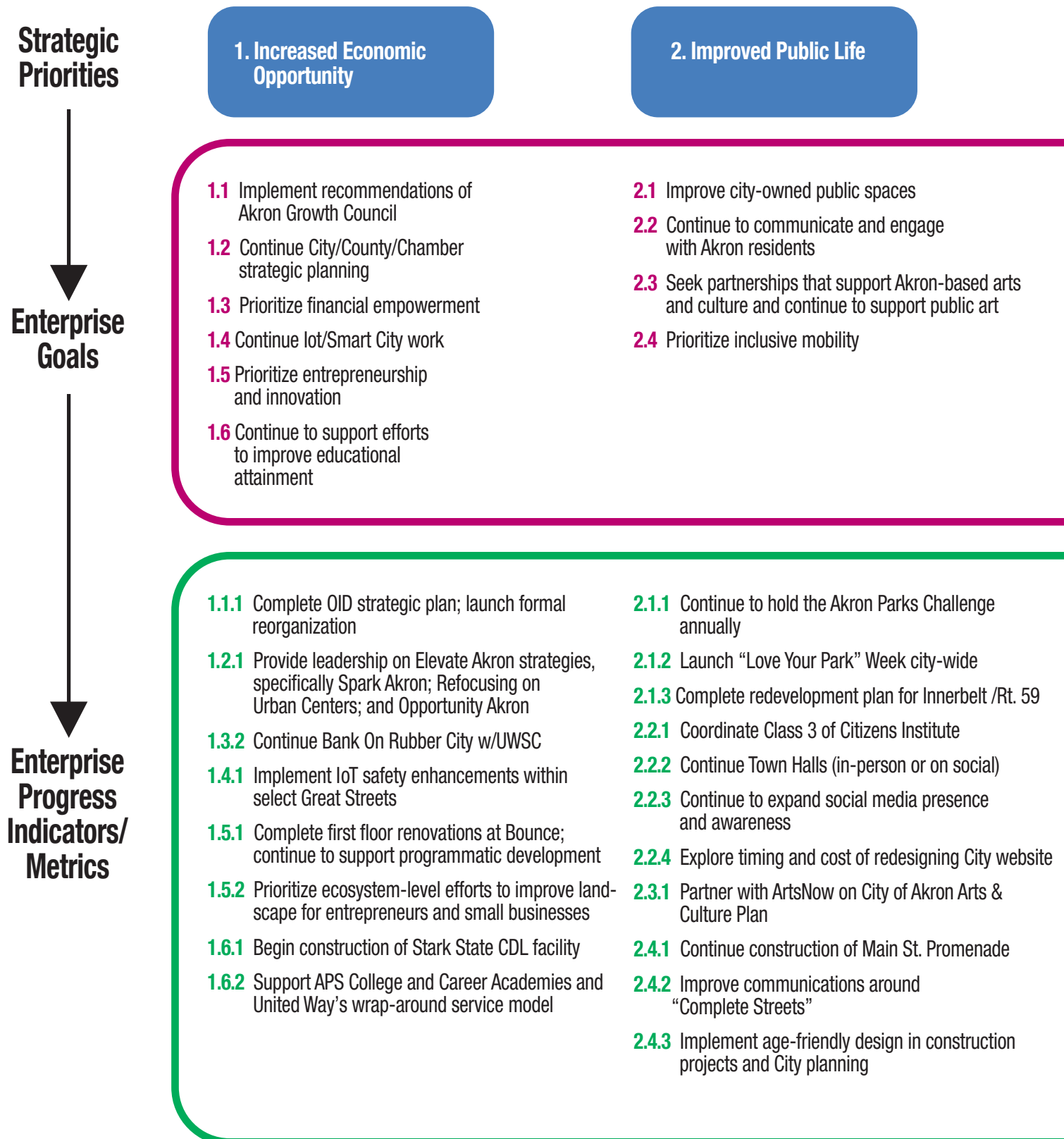
Daniel Horrigan
Mayor



DANIEL HORRIGAN, MAYOR

City of Akron

Strengthen & Grow Our Population Through ...



2019 Strategy Map



DANIEL HARRIGAN, MAYOR

3. Stronger Neighborhoods

4. Operational Efficiency

- 3.1** Improve road conditions
- 3.2** Improve public safety infrastructure
- 3.3** Continue to prioritize housing
- 3.4** Implement Downtown Vision and Development Plan
- 3.5** Prioritize neighborhood business districts (NBDs)
- 3.6** Continue to promote health equity

- 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** Reduce overall costs of CSOs

- 3.1.1** Pave 50+ miles of roadway in 2019
- 3.2.1** Complete construction on Fire Stations 2 and 4
- 3.2.2** Continue to implement Issue 4 commitments related to needed public safety equipment
- 3.2.3** Maintain public safety staffing levels
- 3.3.1** Continue to implement Planning to Grow Akron recommendations
- 3.4.1** Complete exploration of creating a Downtown Akron development entity; make decision
- 3.4.2** Continue to support downtown redevelopment projects
- 3.5.1** Continue to grow awareness and participation in Great Streets Akron benefits and programming
- 3.6.1** Implement Full Term, First Birthday Akron Strategic Plan
- 3.6.2** Implement Youth Violence Prevention plan

- 4.1.1** Continue to ask departments to appropriately grow revenues
- 4.2.1** Continue to reduce expenses department by department
- 4.3.1** Continue to explore departmental efficiencies
- 4.3.2** Continue to collaborate with Summit County OIT on a shared services model
- 4.4.1** Continue to evaluate assets for potential monetization process
- 4.5.1** Finalize an agreement on a 2nd consent decree amendment with federal court
- 4.5.2** Submit a 3rd and final consent decree amendment
- 4.5.3** Continue to keep projects on budget

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, Stan Hywet Hall (one of the finest examples of Tudor Revival Architecture in America), the Akron Art Museum, and various golf championship tours at the Firestone Country Club.

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 Racers, a women's softball team and member of National Pro Fastpitch (NPF), and 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 *
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
2016 Est.	197,633	540,300	702,221

*PMSA - Primary Metropolitan Statistical Area

Source: U.S. Bureau of Census

ESTIMATED HOUSEHOLD INCOME AND BENEFITS AS OF 2016
AKRON METROPOLITAN STATISTICAL AREA

Income Group	Percent
\$-0- - \$14,999	21.7
\$15,000 - \$34,999	28.1
\$35,000 - \$49,999	14.8
\$50,000 - and over	35.4

Median Household Income \$35,240

Source: U. S. Bureau of Census, 2012-2016 American Community Survey 5-Year Estimates

PER CAPITA MONEY INCOME AND
MEDIAN HOUSEHOLD INCOME

County/ Reporting Area	2016 Per Capita Income	2016 Median Household Income
Summit	\$29,643	\$51,562
Stark	26,442	48,714
Hamilton	31,303	50,399
Cuyahoga	29,143	45,289
Franklin	30,098	54,037
Montgomery	26,392	45,394
Lucas	25,977	42,917
Mahoning	24,651	41,872
State of Ohio	27,800	50,674
United States	29,829	55,322

Source: U. S. Bureau of Census, 2012-2016 American Community Survey 5-Year Estimates

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:	<table><tr><td>Residential</td><td>35.4%</td></tr><tr><td>Commercial</td><td>5.9%</td></tr><tr><td>Industrial</td><td>6.9%</td></tr><tr><td>Agriculture</td><td>1.0%</td></tr><tr><td>Public/Unusable</td><td>18.3%</td></tr><tr><td>Usable Open Land</td><td>15.7%</td></tr><tr><td>Transportation Facilities</td><td>16.8%</td></tr></table>	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%
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 – 5,524) Akron Children’s Hospital (Hospital – 4,019) Cleveland Clinic Akron General (Hospital – 3,840) Akron Public Schools (3,576) Goodyear Tire & Rubber Company (Rubber Products – 3,000) County of Summit (2,816) First Energy (2,566) Signet Jewelers (2,120) University of Akron (1,873) City of Akron (1,811)														
Hospitals:	Akron Children’s Medical Center Cleveland Clinic Akron General Select Specialty Hospital SUMMA Health System-Akron City SUMMA Health System-St. Thomas														
Number of Banking Firms:	17 (not including credit unions)														
Fire Protection:	<table><tr><td>Number of Stations</td><td>13</td></tr><tr><td>Number of Firefighters and Officers</td><td>352</td></tr><tr><td>Number of calls for Fire Service</td><td>9,088</td></tr><tr><td>Number of calls for EMS Service</td><td>41,597</td></tr></table>	Number of Stations	13	Number of Firefighters and Officers	352	Number of calls for Fire Service	9,088	Number of calls for EMS Service	41,597						
Number of Stations	13														
Number of Firefighters and Officers	352														
Number of calls for Fire Service	9,088														
Number of calls for EMS Service	41,597														

Police Protection:	Number of Stations	1
	Number of Uniformed Police and Officers	441
	Number of calls for Police Service	199,961
Number of Community/Fitness Centers:		13
Educational Facilities:	Public Schools	
	46 Schools (21,340 students)	
	Charter Schools	
	18 Schools (approximately 3,170 students)	
	Private Schools	
	30 Schools (approximately 5,460 students)	
	Higher Education	
	University of Akron	
	Number of Students: Approximately 20,550	
	Stark State College Akron	
	Number of Students: Approximately 1,600	
Hotel Rooms:	Over 5,480 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	
Utilities:	Akron-Fulton Municipal Airport	
	Akron-Canton Regional Airport	
	Cleveland Hopkins International Airport	
	Electric	
	Ohio Edison Company, a regulated subsidiary of FirstEnergy Corp.	

Utilities: (continued)

Gas

Dominion East Ohio
FirstEnergy Solutions, an unregulated subsidiary of
FirstEnergy Corp

Water

City of Akron

Sewer

City of Akron

Telephone

AT&T

Cable TV

Spectrum
AT&T

2018 Water System:

Average Daily Consumption	33.98 MGD
Annual Pumpage	12,402 MG
Maximum Capacity	67 MGD
Communities Served	12
Number of Accounts	80,926
Miles of Water Lines	1,231

2018 Sewer System:

Average Daily Demand	77.70 MGD
Annual Wastewater Flow	28,346 MG
Plant Capacity	130 MGD
Communities Served	13
Number of Accounts	75,690
Miles of Sewer Lines	1,343

Budget and Finance

March 8, 2019

Requested by Department of Finance

Offered by: **FREEMAN**

12-0
(Nea/abstained)

RESOLUTION NO. 92 - 2019, adopting an annual operating budget for the fiscal year 2019; 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 "2019 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: March 25, 2019

[Signature]
Clerk of Council

[Signature]
President of Council

Approved: 3/31, 2019

[Signature]
MAYOR

RECEIVED
2019 MAR -8 PM 3:13
AKRON CITY COUNCIL

Budget and Finance

March 8, 2019

13 - 0

JB

Requested by Department of Finance

OFFERED BY: FREEMAN

ORDINANCE NO. 93 -2019 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, 2019; 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, 2019, 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 2019 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	\$ 1,037,080	\$ 217,660	\$ 0	\$ 1,254,740
02	Finance	2,436,620	3,964,800	0	6,401,420
03	Law	3,223,590	1,341,660	0	4,565,250
04	Legislative	1,119,510	251,140	0	1,370,650
05	Municipal Court - Clerk	3,657,940	386,230	0	4,044,170
06	Municipal Court - Judges	4,830,310	236,500	0	5,066,810
07	Office of the Mayor	2,460,110	425,560	0	2,885,670
08	Planning	873,540	172,020	0	1,045,560
09	Public Health	51,390	4,228,570	0	4,279,960
10	Public Safety	6,005,010	8,068,520	0	14,073,530
11	Public Service	9,919,650	11,709,950	0	21,629,600
12	Fire	25,060,850	11,998,100	0	37,058,950
13	Police	52,710,410	4,216,160	0	56,926,570
16	Neighborhood Assistance	5,717,360	1,444,050	0	7,161,410
Total		\$ 119,103,370	\$ 48,660,920	\$ 0	\$ 167,764,290

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	\$ 1,730,400	\$ 5,198,630	\$ 0	\$ 6,929,030
Total		<u>\$ 1,730,400</u>	<u>\$ 5,198,630</u>	<u>\$ 0</u>	<u>\$ 6,929,030</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	\$ 18,706,870	\$ 1,307,500	\$ 0	\$ 20,014,370
Total		<u>\$ 18,706,870</u>	<u>\$ 1,307,500</u>	<u>\$ 0</u>	<u>\$ 20,014,370</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	\$ 179,900	\$ 2,862,680	\$ 0	\$ 3,042,580
11	Public Service	4,949,500	20,749,870	1,000,000	26,699,370
16	Neighborhood Assistance	330,780	1,358,710	0	1,689,490
Total		<u>\$ 5,460,180</u>	<u>\$ 24,971,260</u>	<u>\$ 1,000,000</u>	<u>\$ 31,431,440</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	\$ 440,000	\$ 378,000	\$ 0	\$ 818,000
Total		<u>\$ 440,000</u>	<u>\$ 378,000</u>	<u>\$ 0</u>	<u>\$ 818,000</u>

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
12	Fire	\$ 440,000	\$ 378,000	\$ 0	\$ 818,000
Total		<u>\$ 440,000</u>	<u>\$ 378,000</u>	<u>\$ 0</u>	<u>\$ 818,000</u>

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 698,620	\$ 39,458,850	\$ 2,460,000	\$ 42,617,470
Total		<u>\$ 698,620</u>	<u>\$ 39,458,850</u>	<u>\$ 2,460,000</u>	<u>\$ 42,617,470</u>

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 7,245,300	\$ 3,300,330	\$ 0	\$ 10,545,630
Total		<u>\$ 7,245,300</u>	<u>\$ 3,300,330</u>	<u>\$ 0</u>	<u>\$ 10,545,630</u>

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 1,831,440	\$ 4,431,380	\$ 0	\$ 6,262,820
Total		<u>\$ 1,831,440</u>	<u>\$ 4,431,380</u>	<u>\$ 0</u>	<u>\$ 6,262,820</u>

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 5,900	\$ 965,820	\$ 0	\$ 971,720
Total		<u>\$ 5,900</u>	<u>\$ 965,820</u>	<u>\$ 0</u>	<u>\$ 971,720</u>

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
08	Planning	\$ 1,182,840	\$ 389,060	\$ 0	\$ 1,571,900
Total		<u>\$ 1,182,840</u>	<u>\$ 389,060</u>	<u>\$ 0</u>	<u>\$ 1,571,900</u>

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 5,000	\$ 2,600,000	\$ 0	\$ 2,605,000
Total		<u>\$ 5,000</u>	<u>\$ 2,600,000</u>	<u>\$ 0</u>	<u>\$ 2,605,000</u>

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 0	\$ 15,631,750	\$ 0	\$ 15,631,750
Total		<u>\$ 0</u>	<u>\$ 15,631,750</u>	<u>\$ 0</u>	<u>\$ 15,631,750</u>

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	\$ 55,000	\$ 0	\$ 55,000
Total		\$ 0	\$ 55,000	\$ 0	\$ 55,000

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	\$ 595,040	\$ 16,419,720	\$ 0	\$ 17,014,760
Total		\$ 595,040	\$ 16,419,720	\$ 0	\$ 17,014,760

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	\$ 683,000	\$ 0	\$ 683,000
06	Municipal Court - Judges	0	534,900	0	534,900
Total		\$ 0	\$ 1,217,900	\$ 0	\$ 1,217,900

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	\$ 467,170	\$ 768,780	\$ 0	\$ 1,235,950
Total		\$ 467,170	\$ 768,780	\$ 0	\$ 1,235,950

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	\$ 485,160	\$ 52,900	\$ 110,000	\$ 648,060
12	Fire	602,430	767,320	489,000	1,858,750
13	Police	1,294,630	843,900	0	2,138,530
Total		<u>\$ 2,382,220</u>	<u>\$ 1,664,120</u>	<u>\$ 599,000</u>	<u>\$ 4,645,340</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	\$ 4,192,990	\$ 0	\$ 4,192,990
Total		<u>\$ 0</u>	<u>\$ 4,192,990</u>	<u>\$ 0</u>	<u>\$ 4,192,990</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	\$ 29,500	\$ 3,949,600	\$ 0	\$ 3,979,100
Total		<u>\$ 29,500</u>	<u>\$ 3,949,600</u>	<u>\$ 0</u>	<u>\$ 3,979,100</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	\$ 1,525,000	\$ 0	\$ 1,525,000
Total		<u>\$ 0</u>	<u>\$ 1,525,000</u>	<u>\$ 0</u>	<u>\$ 1,525,000</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	\$ 23,810,860	\$ 0	\$ 23,810,860
Total		<u>\$ 0</u>	<u>\$ 23,810,860</u>	<u>\$ 0</u>	<u>\$ 23,810,860</u>

Section 25. That there shall be and hereby are appropriated from the unappropriated balance of the Police, Fire, and Road Activity Fund (2360) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 0	\$ 5,110,000	\$ 5,110,000
12	Fire	0	3,853,000	1,240,000	5,093,000
13	Police	0	4,137,000	1,150,000	5,287,000
Total		<u>\$ 0</u>	<u>\$ 7,990,000</u>	<u>\$ 7,500,000</u>	<u>\$ 15,490,000</u>

Section 26. 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	\$ 312,470	\$ 1,317,930	\$ 0	\$ 1,630,400
Total		<u>\$ 312,470</u>	<u>\$ 1,317,930</u>	<u>\$ 0</u>	<u>\$ 1,630,400</u>

Section 27. 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	\$ 172,650	\$ 3,998,540	\$ 6,500,000	\$ 10,671,190
Total		<u>\$ 172,650</u>	<u>\$ 3,998,540</u>	<u>\$ 6,500,000</u>	<u>\$ 10,671,190</u>

Section 28. 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 29. 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	\$ 242,000	\$ 1,100,000	\$ 1,342,000
Total		\$ 0	\$ 242,000	\$ 1,100,000	\$ 1,342,000

Section 30. 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	\$ 361,400	\$ 440,000	\$ 801,400
Total		\$ 0	\$ 361,400	\$ 440,000	\$ 801,400

Section 31. 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	\$ 225,000	\$ 765,000	\$ 990,000
Total		\$ 0	\$ 225,000	\$ 765,000	\$ 990,000

Section 32. 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	\$ 1,461,950	\$ 1,035,450	\$ 2,497,400
Total		\$ 0	\$ 1,461,950	\$ 1,035,450	\$ 2,497,400

Section 33. 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	\$ 2,368,720	\$ 7,706,800	\$ 0	\$ 10,075,520
11	Public Service	11,563,690	16,719,960	2,625,000	30,908,650
Total		\$ 13,932,410	\$ 24,426,760	\$ 2,625,000	\$ 40,984,170

Section 34. 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	\$ 10,220,330	\$ 88,936,000	\$ 5,397,000	\$ 104,553,330
Total		\$ 10,220,330	\$ 88,936,000	\$ 5,397,000	\$ 104,553,330

Section 35. 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	\$ 86,880	\$ 0	\$ 86,880
Total		\$ 0	\$ 86,880	\$ 0	\$ 86,880

Section 36. 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	\$ 666,540	\$ 687,100	\$ 0	\$ 1,353,640
Total		<u>\$ 666,540</u>	<u>\$ 687,100</u>	<u>\$ 0</u>	<u>\$ 1,353,640</u>

Section 37. 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	\$ 1,679,880	\$ 0	\$ 1,679,880
Total		<u>\$ 0</u>	<u>\$ 1,679,880</u>	<u>\$ 0</u>	<u>\$ 1,679,880</u>

Section 38. That there shall be and hereby are appropriated from the unappropriated balance of the Off-Street Parking Fund (5030) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 4,226,970	\$ 0	\$ 4,226,970
Total		<u>\$ 0</u>	<u>\$ 4,226,970</u>	<u>\$ 0</u>	<u>\$ 4,226,970</u>

Section 39. 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	\$ 2,711,090	\$ 5,764,430	\$ 0	\$ 8,475,520
Total		<u>\$ 2,711,090</u>	<u>\$ 5,764,430</u>	<u>\$ 0</u>	<u>\$ 8,475,520</u>

Section 40. 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	\$ 734,160	\$ 37,325,620	\$ 0	\$ 38,059,780
Total		<u>\$ 734,160</u>	<u>\$ 37,325,620</u>	<u>\$ 0</u>	<u>\$ 38,059,780</u>

Section 41. 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	\$ 2,260,550	\$ 0	\$ 2,260,550
Total		<u>\$ 0</u>	<u>\$ 2,260,550</u>	<u>\$ 0</u>	<u>\$ 2,260,550</u>

Section 42. 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		<u>\$ 0</u>	<u>\$ 100,000</u>	<u>\$ 0</u>	<u>\$ 100,000</u>

Section 43. 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	\$ 376,610	\$ 657,930	\$ 38,000	\$ 1,072,540
Total		<u>\$ 376,610</u>	<u>\$ 657,930</u>	<u>\$ 38,000</u>	<u>\$ 1,072,540</u>

Section 44. 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	\$ 5,252,120	\$ 927,290	\$ 0	\$ 6,179,410
Total		\$ 5,252,120	\$ 927,290	\$ 0	\$ 6,179,410

Section 45. 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
07	Office of the Mayor	\$ 934,010	\$ 1,737,660	\$ 0	\$ 2,671,670
Total		\$ 934,010	\$ 1,737,660	\$ 0	\$ 2,671,670

Section 46. 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 47. 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	\$ 6,600	\$ 0	\$ 6,600
Total		\$ 0	\$ 6,600	\$ 0	\$ 6,600

Section 48. 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 49. 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 50. 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	\$ 390,000	\$ 0	\$ 390,000
Total		\$ 0	\$ 390,000	\$ 0	\$ 390,000

	Wages/ Benefits	Other	Outlay	Total
Total All Funds	\$ 195,636,240	\$ 386,188,460	\$ 29,459,450	\$ 611,284,150

Section 51. 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 2019 Operating Budget and/or the 2019 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 52. 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 53. That any encumbered amount in a year prior to fiscal year 2019 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2019 or thereafter.

Section 54. That all funds not individually listed in this ordinance but included in the 2019 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2019 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 55. 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.

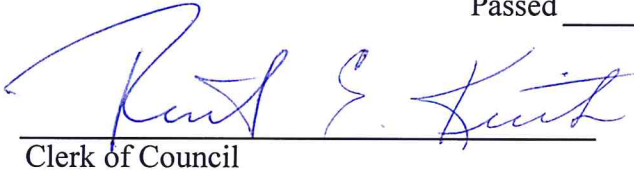
Section 56. That the Mayor, as Director of Public Safety or Chief Administrator, the Director of Finance, the Director of Law, the Director of Planning and Urban Development, the Director of Public Service, and the Director of Neighborhood Assistance hereby authorized to contract for Personal Services, 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 2019 Operating Budget and the 2019 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 Employee Recognition Programs; 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 2019 Operating Budget and the 2019 Capital Budget.

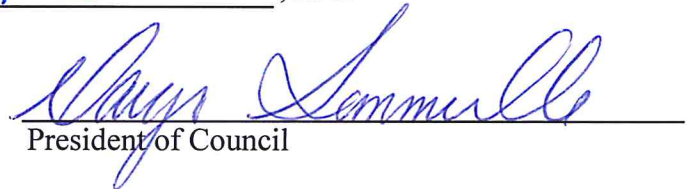
Section 57. That the Director of Finance is hereby authorized to transfer funds and to set up funds, consolidate funds, eliminate funds and other such accounts in the City accounting system or in outside financial institutions, from time to time, as needed for proper accounting of City of Akron revenues 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 58. Council ratifies and authorizes the existence of the Akron Safety Center Fund (currently known as fund 25600). The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to the design, procurement, construction, debt service, operational expenditures of an Akron Safety Center facility and other expenditures.

Section 59. That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, for the reason that authority is required for the payment of operating, other and capital expenses of the City of Akron, and provided this ordinance receives the affirmative vote of two thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force at the earliest time allowed by law.

Passed March 25, 2019


Clerk of Council


President of Council

Approved 3/31, 2019


MAYOR

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AKRON CITY COUNCIL

EXHIBIT A

<u>From</u>	<u>To</u>	<u>Amount</u>
10000	20100	\$ 10,500,000
10000	20700	500,000
10000	21320	50,000
10000	21400	100,000
10000	22710	500,000
10000	24830	300,000
10000	25434	250,000
10000	25497	50,000
10000	25551	300,000
10000	25584	200,000
10000	25598	1,000,000
10000	25599	450,000
10000	26000	1,500,000
10000	27000	1,500,000
10000	51001	20,000
10000	54001	500,000
10000	54005	200,000
10000	55001	300,000
10000	56003	650,000
10000	60000	750,000
10000	67001	650,000
20011	20010	3,500,000
20030	25600	550,000
20500	4060	6,500,000
20500	4150	1,000,000
20500	4160	1,000,000
20500	4165	1,000,000
20500	4175	3,500,000
20500	22710	1,500,000
20500	23000	400,000
20500	23300	200,000
20500	23709	200,000
20500	25202	500,000
20500	25401	100,000
20500	25536	50,000
20500	25591	750,000
20500	25592	500,000
20500	25593	15,000
20500	25594	15,000
20500	25595	25,000
20500	25596	15,000
20500	25597	15,000
20500	25598	500,000
20500	26000	1,500,000
20500	27000	1,500,000
20500	55002	750,000

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.

Starting in September, the Department of Finance (Finance) and division managers begin 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 are able to identify and discuss ongoing and upcoming projects that impact the 2019 budget. The meetings create 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 compiles this information and creates 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 several 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 with the exception of a few bond payment funds and agency funds. These funds are accounted for on a different basis, therefore, are included in the Comprehensive Annual Financial Report (CAFR). A balanced budget is one where the projected year-end cash on hand plus the budgeted receipts for the budget year less the budgeted expenditures is positive. The City does allow budgeted expenditures to exceed budgeted receipts, but monitors the fund balance. A fund balance is the difference between cash at the beginning of the year plus receipts less expenditures and encumbrances.

The following pages contain financial information on the City's funds. The City of Akron's accounting system is made up of a series of seven fund types. Within these funds 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 25) 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% City 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.	2.5% 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
Police, Fire and Road Activity	Collection of dedicated City income tax to fund public safety protection and public safety improvements including roadways.	0.25% City income tax
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)

FUND	PURPOSE	REVENUE
INTERNAL SERVICE	Self-insurance, information technology, telephone, engineering, and motor equipment services.	Charges to other City divisions
<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

2019 BUDGET CALENDAR

<u>2018</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	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.
<u>2019</u>	
January	Final budget meetings with departments take place as-needed.
February	A meeting is held with the Mayor to review the proposed budget. The 2019 Finance recommended budget and Council schedules are distributed to departments. Finance reviews any final requests for adjustments. A proposed budget hearing schedule is sent to City Council.
March	The 2019 budget is introduced to City Council. Public budget hearings with the various operating departments and City Council began March 11th. City Council has the opportunity to ask questions regarding the operations of the departments. The ordinance and resolution both passed on March 25, 2019.

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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 2019 Budget Plan includes the individual departmental goals for 2019 and the status of their 2018 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.

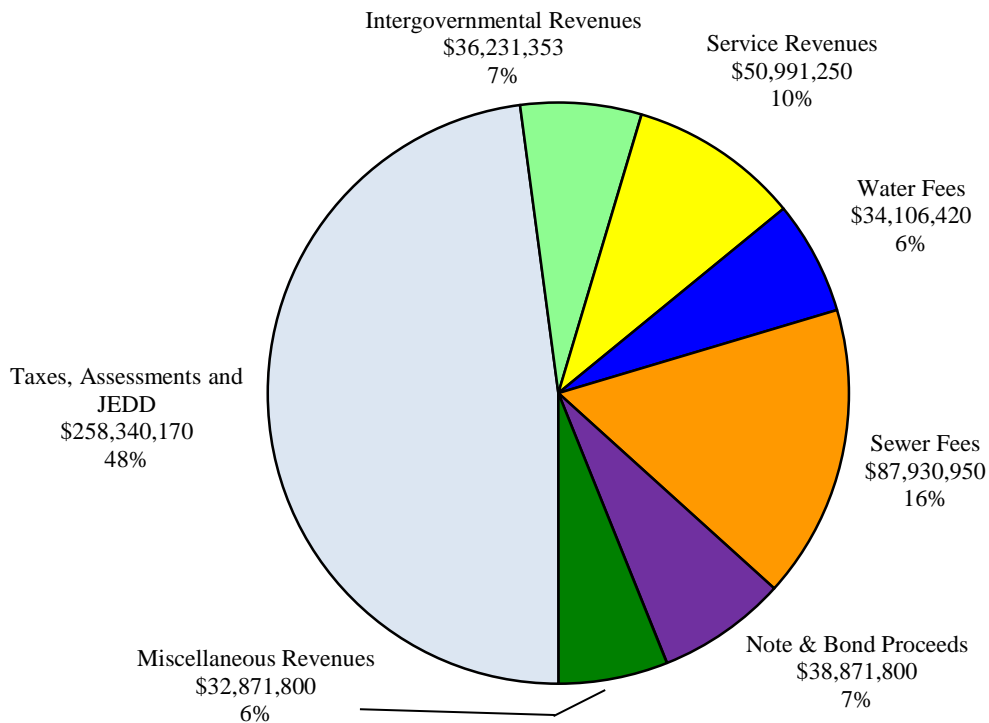
- As a means of further minimizing the impact of debt obligations on the City taxpayer:
 - a. long-term general obligation non-exempt debt shall not exceed \$750 per capita, and
 - b. debt will be issued so that debt service requirements will annually require less than 60% of all capital budget funds.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

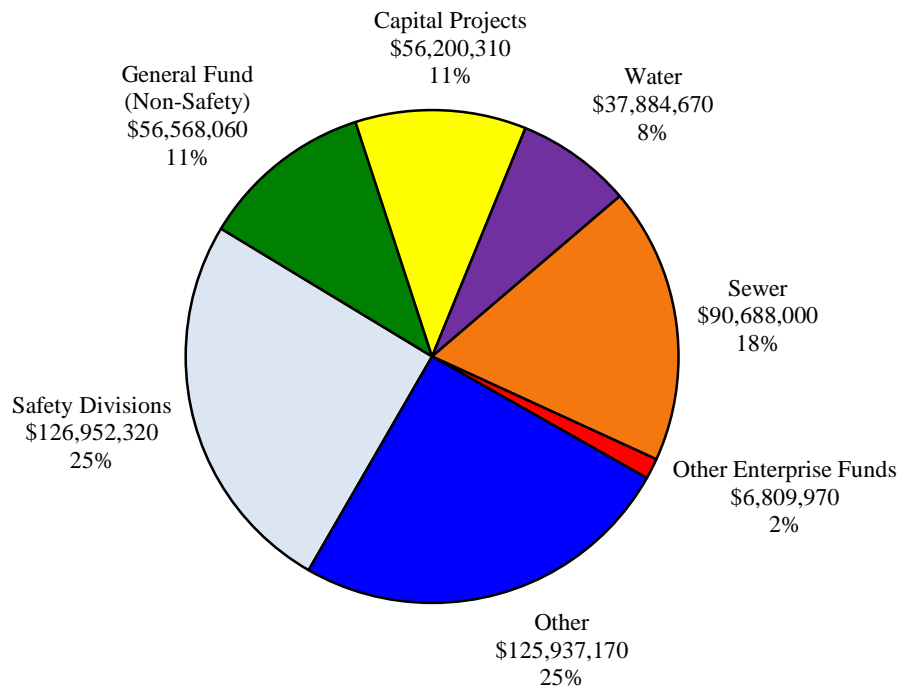
- The budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Opportunities will be provided for full citizen input prior to final passage and the financial documents will be made available to all interested parties.
- The City's accounting system will maintain 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

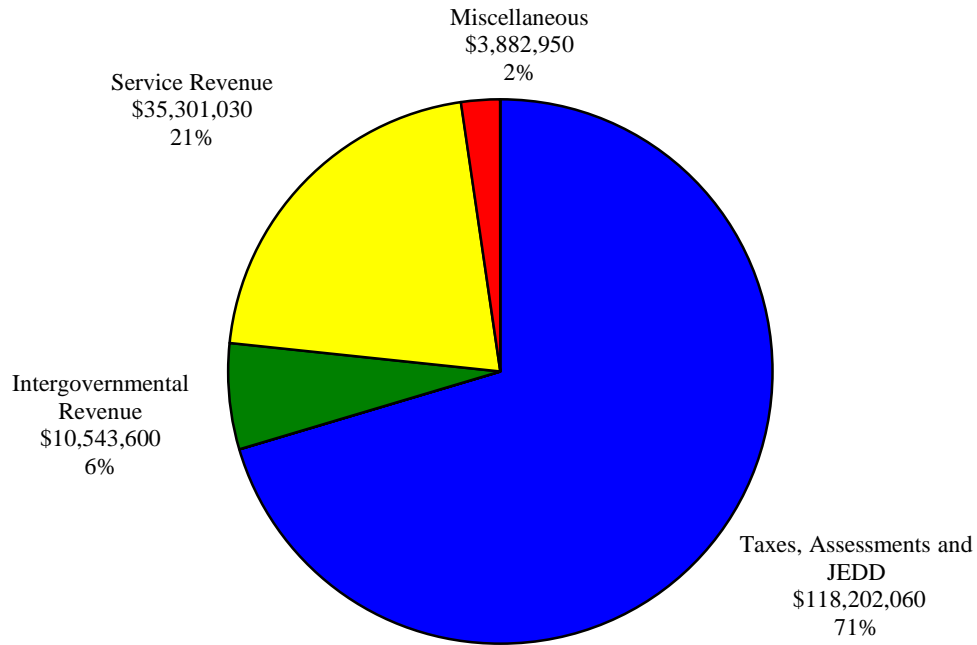
**CITY OF AKRON
2019 BUDGET
NET REVENUES
TOTAL \$539,343,743**



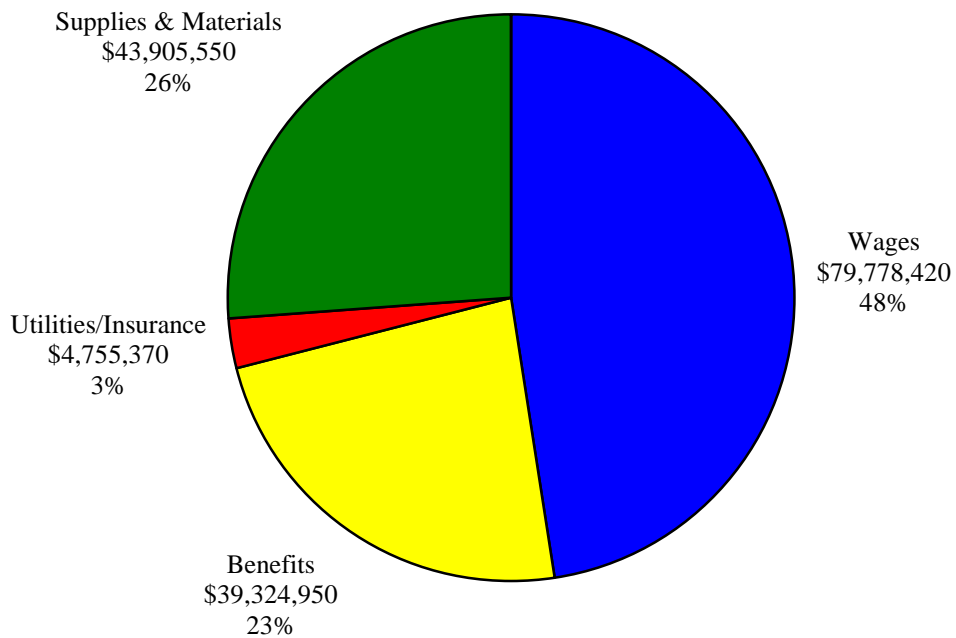
**CITY OF AKRON
2019 BUDGET
NET EXPENDITURES
TOTAL \$501,040,500**



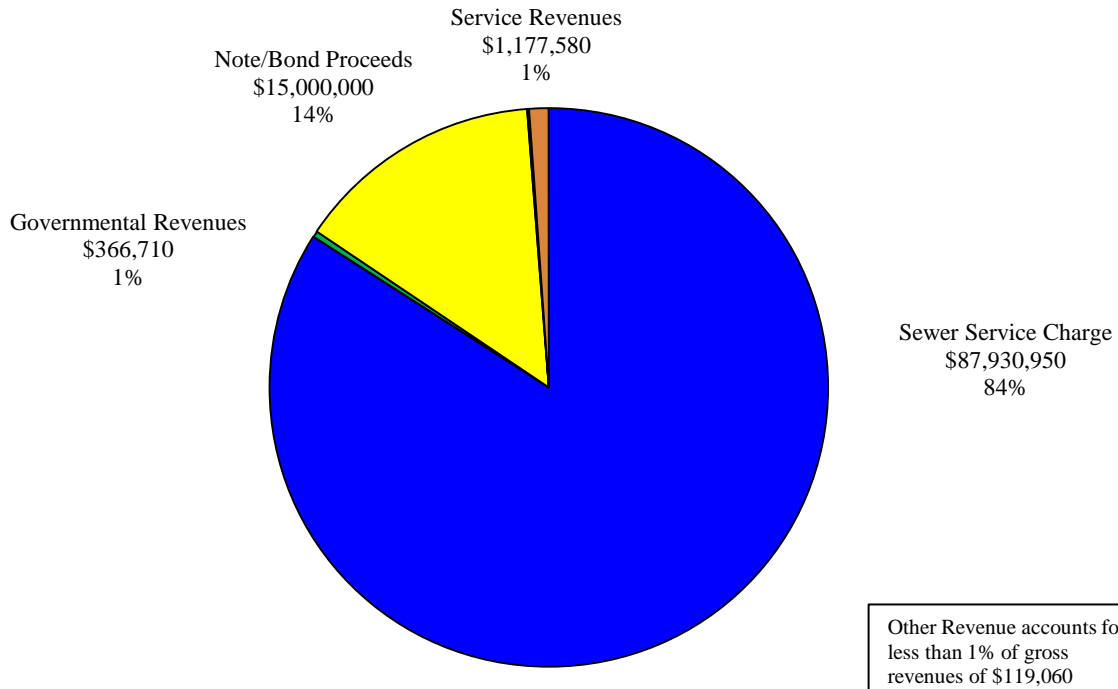
**CITY OF AKRON
2019 OPERATING BUDGET
GENERAL FUND - GROSS REVENUES
TOTAL \$167,929,640**



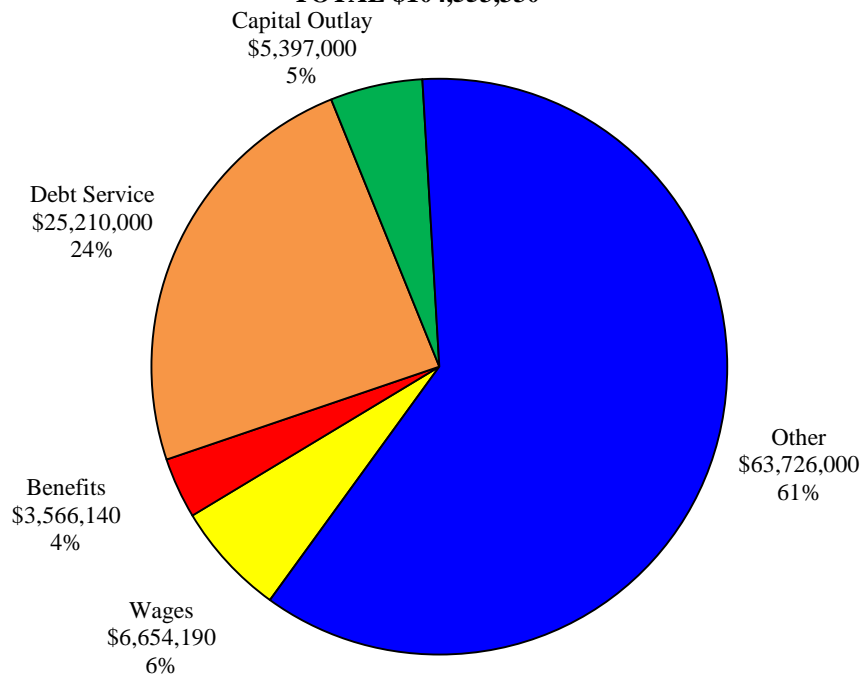
**CITY OF AKRON
2019 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES
TOTAL \$167,764,290**



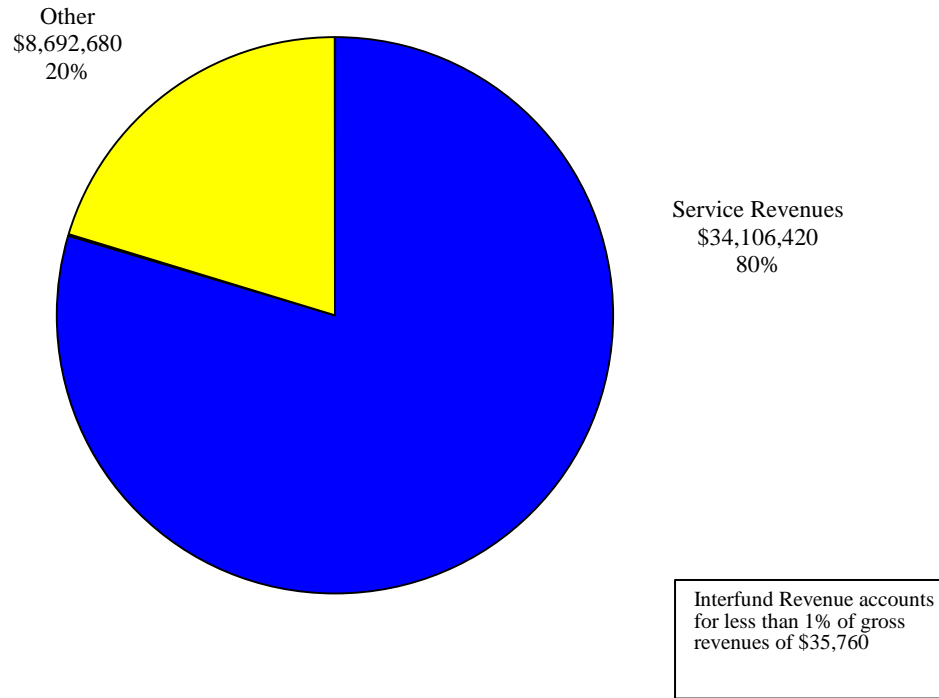
**CITY OF AKRON
2019 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$104,594,300**



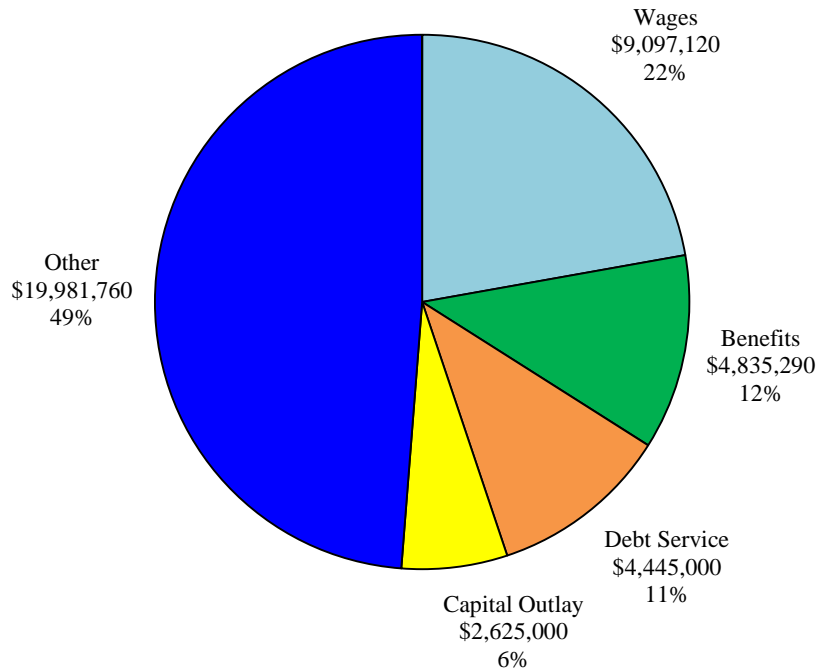
**CITY OF AKRON
2019 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL \$104,553,330**



**CITY OF AKRON
2019 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$42,834,860**



**CITY OF AKRON
2019 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES
TOTAL \$40,984,170**



CITY OF AKRON, OHIO
ANALYSIS OF 2019 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2016, 2017 AND 2018
BY FUND AND SOURCE

By Fund Type:

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019
General Fund	\$161,359,547	\$171,025,286	\$165,750,408	\$167,929,640
Special Revenue Fund	168,938,478	183,050,517	199,991,127	211,191,283
Debt Service Fund	1,162,615	1,720,180	1,655,440	1,773,560
Capital Projects Fund	13,520,828	12,875,812	16,593,690	15,344,590
Enterprise Fund	157,815,714	182,350,270	147,505,532	154,776,520
Internal Service Fund	53,468,769	58,587,422	57,357,246	59,631,290
Trust & Agency	1,086,035	432,216	497,791	526,200
TOTAL	\$557,351,986	\$610,041,703	\$589,351,234	\$611,173,083

By Source:

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019
Taxes, Assessments and JEDD	\$225,047,718	\$223,333,752	\$244,658,850	\$258,340,170
Intergovernmental Revenues	36,268,670	32,205,050	34,300,513	36,231,353
Service Revenues	163,476,221	168,889,427	167,804,168	173,028,620
Note & Bond Proceeds	52,291,337	67,775,641	41,706,416	38,871,800
Miscellaneous Revenues	24,124,859	47,058,231	34,336,884	32,871,800
Interfund Service Revenues	51,965,774	56,665,934	52,529,745	57,060,710
General Fund Subsidy	4,177,407	14,113,668	14,014,658	14,768,630
TOTAL	\$557,351,986	\$610,041,703	\$589,351,234	\$611,173,083

CITY OF AKRON, OHIO
ANALYSIS OF 2019 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2016, 2017 AND 2018
BY FUND AND SOURCE

By Fund Type:

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019
General Fund	\$161,359,547	\$171,025,286	\$165,750,408	\$167,929,640
Special Revenue Fund	165,372,071	169,867,849	188,805,066	199,741,283
Debt Service Fund	1,162,615	1,720,180	1,655,440	1,773,560
Capital Projects Fund	13,520,828	12,875,812	16,593,690	15,344,590
Enterprise Fund	156,532,199	180,681,703	144,600,735	151,368,750
Internal Service Fund	2,175,510	2,659,055	4,903,701	2,659,720
Trust & Agency	1,086,035	432,216	497,791	526,200
TOTAL	\$501,208,805	\$539,262,101	\$522,806,831	\$539,343,743

By Source:

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019
Taxes, Assessments and JEDD	\$225,047,718	\$223,333,752	\$244,658,850	\$258,340,170
Intergovernmental Revenues	36,268,670	32,205,050	34,300,513	36,231,353
Service Revenues	163,476,221	168,889,427	167,804,168	173,028,620
Note & Bond Proceeds	52,291,337	67,775,641	41,706,416	38,871,800
Miscellaneous Revenues	24,124,859	47,058,231	34,336,884	32,871,800
TOTAL	\$501,208,805	\$539,262,101	\$522,806,831	\$539,343,743

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 2019 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2016, 2017 AND 2018
BY FUND SOURCE AND CATEGORY

By Funding Source:

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>
General Fund	\$161,145,279	\$166,574,362	\$165,718,273	\$167,764,290
Special Revenue Fund	171,642,197	181,079,698	199,737,455	213,384,030
Debt Service Fund	1,173,121	1,630,426	1,776,333	1,630,400
Capital Projects Fund	14,764,677	13,008,259	16,000,768	16,351,990
Enterprise Fund	135,159,635	148,449,828	138,565,743	152,884,870
Internal Service Fund	58,845,371	57,802,318	55,169,519	58,819,470
Trust & Agency	283,792	295,873	328,675	449,100
GRAND TOTAL	<u>\$543,014,072</u>	<u>\$568,840,764</u>	<u>\$577,296,766</u>	<u>\$611,284,150</u>

By Expenditure Category:

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>
Wages and Benefits:				
Salaries and Wages	\$119,043,854	\$119,769,499	\$123,522,779	\$130,178,540
Employee Benefits	<u>59,613,782</u>	<u>66,115,345</u>	<u>66,191,955</u>	<u>65,457,700</u>
Total Wages & Benefits	178,657,636	185,884,844	189,714,734	195,636,240
Operations and Maintenance				
Discretionary	232,979,855	239,217,094	246,761,564	263,383,190
Non-Discretionary	<u>113,139,740</u>	<u>119,570,030</u>	<u>117,655,138</u>	<u>122,805,270</u>
Total Operations and Maintenance	346,119,595	358,787,124	364,416,702	386,188,460
Capital Outlay	<u>18,236,841</u>	<u>24,168,796</u>	<u>23,165,330</u>	<u>29,459,450</u>
Grand Total	<u>\$543,014,072</u>	<u>\$568,840,764</u>	<u>\$577,296,766</u>	<u>\$611,284,150</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2019 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2016, 2017 AND 2018
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2016	Actual 2017	Actual 2018	Budget 2019
General Fund	\$149,852,576	\$145,078,667	\$146,196,582	\$151,441,060
Special Revenue Fund	164,922,946	174,621,927	186,897,158	197,544,800
Debt Service Fund	1,167,193	1,622,780	1,770,926	1,624,150
Capital Projects Fund	12,270,483	10,073,980	14,144,536	14,609,450
Enterprise Fund	121,000,599	131,429,187	119,941,399	135,382,640
Internal Service Fund	0	0	0	0
Trust & Agency	239,267	276,230	327,936	438,400
GRAND TOTAL	<u>\$449,453,064</u>	<u>\$463,102,771</u>	<u>\$469,278,537</u>	<u>\$501,040,500</u>

By Expenditure Category:

	Actual 2016	Actual 2017	Actual 2018	Budget 2019
Wages and Benefits:				
Salaries and Wages	\$113,484,568	\$113,605,343	\$117,225,244	\$123,243,960
Employee Benefits	56,954,296	63,051,324	63,263,720	62,384,290
Total Wages & Benefits	<u>170,438,864</u>	<u>176,656,667</u>	<u>180,488,964</u>	<u>185,628,250</u>
Operations and Maintenance				
Discretionary	148,957,995	143,087,315	149,289,993	164,551,590
Non-Discretionary	111,819,364	119,237,897	116,334,250	121,439,210
Total Operations and Maintenance	<u>260,777,359</u>	<u>262,325,212</u>	<u>265,624,243</u>	<u>285,990,800</u>
Capital Outlay	<u>18,236,841</u>	<u>24,120,892</u>	<u>23,165,330</u>	<u>29,421,450</u>
Grand Total	<u>\$449,453,064</u>	<u>\$463,102,771</u>	<u>\$469,278,537</u>	<u>\$501,040,500</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 25) 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 including payment of debt service. In order to change the expenditure pattern from that authorized by ordinance, City Council must pass a revised appropriation. This occurs two or three 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

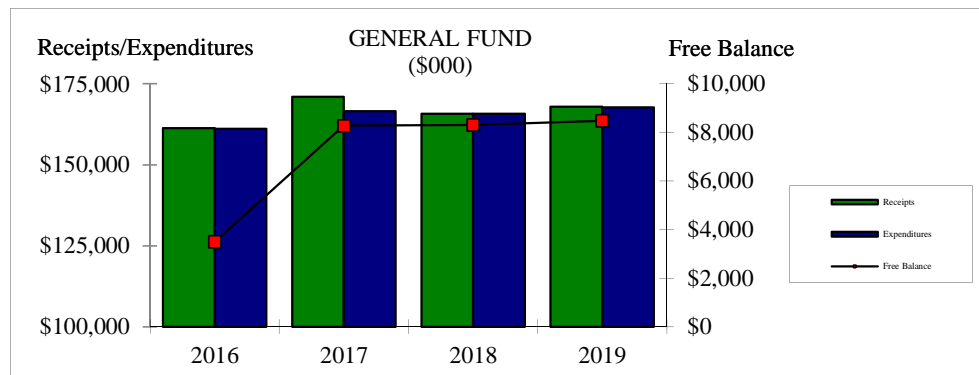
GENERAL FUND (1000)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 5,187,664	\$ 5,401,932	\$ 9,852,856	\$ 9,884,991
Receipts - 01/01-12/31	161,359,547	171,025,286	165,750,408	167,929,640
Available Resources	\$ 166,547,211	\$ 176,427,218	\$ 175,603,264	\$ 177,814,631
Less: Expenditures - 01/01-12/31	161,145,279	166,574,362	165,718,273	167,764,290
Cash on Hand as of December 31	\$ 5,401,932	\$ 9,852,856	\$ 9,884,991	\$ 10,050,341
Less: End-of-Year Encumbrances	1,904,060	1,576,347	1,579,206	1,575,000
Unencumbered Balance as of December 31	\$ 3,497,872	\$ 8,276,509	\$ 8,305,785	\$ 8,475,341

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Taxes, Assessments and JEDD	\$ 112,630,874	\$ 110,641,292	\$ 114,627,036	\$ 118,202,060
Intergovernmental Revenue	10,523,699	10,279,072	10,656,824	10,543,600
Charges for Services	28,832,897	29,392,607	30,168,662	32,249,880
License and Fees	2,602,960	2,978,425	2,969,012	3,051,150
Bond/Note Proceeds	5,000,000	-	-	-
Miscellaneous Revenues	1,769,117	17,733,890	7,328,874	3,882,950
TOTAL RECEIPTS	\$ 161,359,547	\$ 171,025,286	\$ 165,750,408	\$ 167,929,640

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 115,560,230	\$ 112,536,732	\$ 115,421,318	\$ 119,103,370
Other Operations & Maintenance	45,246,100	53,852,791	50,214,376	48,660,920
Capital Outlay	338,949	184,839	82,579	-
TOTAL EXPENDITURES	\$ 161,145,279	\$ 166,574,362	\$ 165,718,273	\$ 167,764,290



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

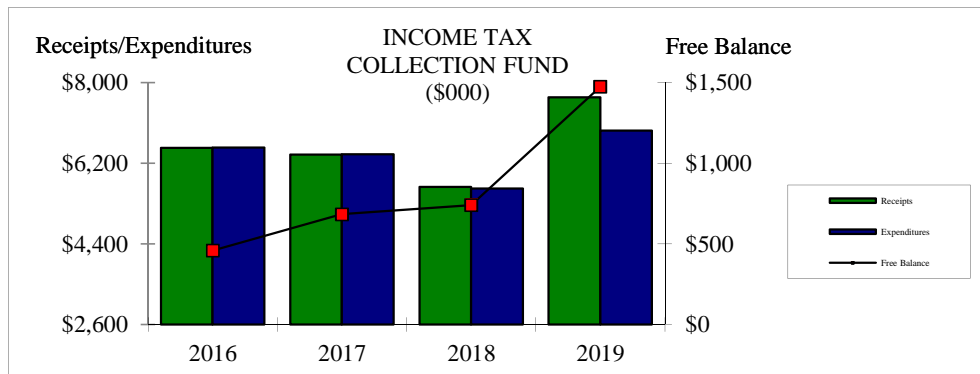
INCOME TAX COLLECTION FUND (2000)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 751,808	\$ 741,483	\$ 736,931	\$ 775,227
Receipts - 01/01-12/31	6,542,781	6,395,454	5,677,246	7,673,870
Available Resources	\$ 7,294,589	\$ 7,136,937	\$ 6,414,177	\$ 8,449,097
Less: Expenditures - 01/01-12/31	6,553,106	6,400,006	5,638,950	6,929,030
Cash on Hand as of December 31	\$ 741,483	\$ 736,931	\$ 775,227	\$ 1,520,067
Less: End-of-Year Encumbrances	282,480	52,529	34,503	45,000
Unencumbered Balance as of December 31	\$ 459,003	\$ 684,402	\$ 740,724	\$ 1,475,067

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Income Taxes	\$ 6,320,050	\$ 6,186,693	\$ 4,457,260	\$ 7,458,870
Miscellaneous Revenues	222,731	208,761	1,219,986	215,000
TOTAL RECEIPTS	\$ 6,542,781	\$ 6,395,454	\$ 5,677,246	\$ 7,673,870

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 1,525,434	\$ 1,522,702	\$ 1,552,565	\$ 1,730,400
Other Operations & Maintenance	5,027,672	4,618,700	4,086,385	5,198,630
Capital Outlay	-	258,604	-	-
TOTAL EXPENDITURES	\$ 6,553,106	\$ 6,400,006	\$ 5,638,950	\$ 6,929,030



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

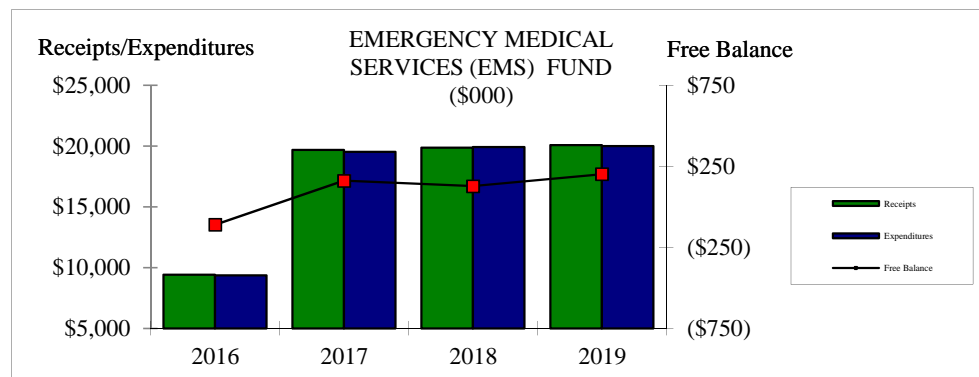
EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 3,487	\$ 45,902	\$ 208,959	\$ 161,160
Receipts - 01/01-12/31	9,407,826	19,683,687	19,883,377	20,090,760
Available Resources	\$ 9,411,313	\$ 19,729,589	\$ 20,092,336	\$ 20,251,920
Less: Expenditures - 01/01-12/31	9,365,411	19,520,630	19,931,176	20,014,370
Cash on Hand as of December 31	\$ 45,902	\$ 208,959	\$ 161,160	\$ 237,550
Less: End-of-Year Encumbrances	155,664	47,579	33,423	35,000
Unencumbered Balance as of December 31	\$ (109,762)	\$ 161,380	\$ 127,737	\$ 202,550

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Property Taxes	\$ 7,137,604	\$ 7,335,441	\$ 7,468,832	\$ 7,357,550
Transport Billing	2,101,545	2,037,228	2,186,705	2,232,810
General Fund Subsidy	150,000	10,030,000	9,881,050	10,000,000
Other Revenue	18,677	281,018	346,790	500,400
TOTAL RECEIPTS	\$ 9,407,826	\$ 19,683,687	\$ 19,883,377	\$ 20,090,760

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 8,233,709	\$ 18,245,373	\$ 18,766,769	\$ 18,706,870
Other Operations & Maintenance	1,131,702	1,275,257	1,164,407	1,307,500
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 9,365,411	\$ 19,520,630	\$ 19,931,176	\$ 20,014,370



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

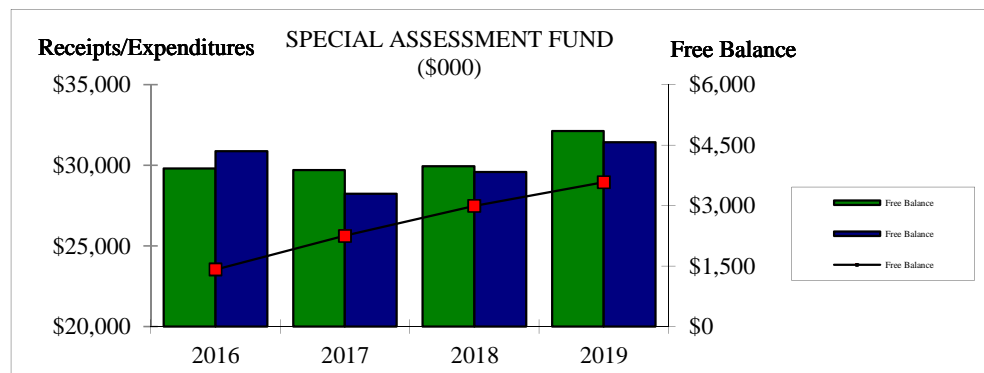
SPECIAL ASSESSMENT FUND (2010)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 3,490,325	\$ 2,421,279	\$ 3,882,388	\$ 4,235,529
Receipts - 01/01-12/31	29,803,218	29,709,763	29,939,637	32,128,910
Available Resources	\$ 33,293,543	\$ 32,131,042	\$ 33,822,025	\$ 36,364,439
Less: Expenditures - 01/01-12/31	30,872,264	28,248,654	29,586,496	31,431,440
Cash on Hand as of December 31	\$ 2,421,279	\$ 3,882,388	\$ 4,235,529	\$ 4,932,999
Less: End-of-Year Encumbrances	1,003,896	1,627,116	1,237,671	1,350,000
Unencumbered Balance as of December 31	\$ 1,417,383	\$ 2,255,272	\$ 2,997,858	\$ 3,582,999

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Taxes, Assessments and JEDD	\$ 16,716,958	\$ 16,624,706	\$ 16,777,599	\$ 18,972,440
Note/Bond Proceeds	12,961,500	13,000,000	13,000,000	13,000,000
Service Revenues	31,509	10,756	48,268	57,170
Miscellaneous Revenues	93,251	74,301	113,770	99,300
TOTAL RECEIPTS	\$ 29,803,218	\$ 29,709,763	\$ 29,939,637	\$ 32,128,910

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 5,295,569	\$ 5,383,859	\$ 5,338,795	\$ 5,460,180
Other Operations & Maintenance	24,459,225	22,087,531	23,244,724	24,971,260
Capital Outlay	1,117,470	777,264	1,002,977	1,000,000
TOTAL EXPENDITURES	\$ 30,872,264	\$ 28,248,654	\$ 29,586,496	\$ 31,431,440



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

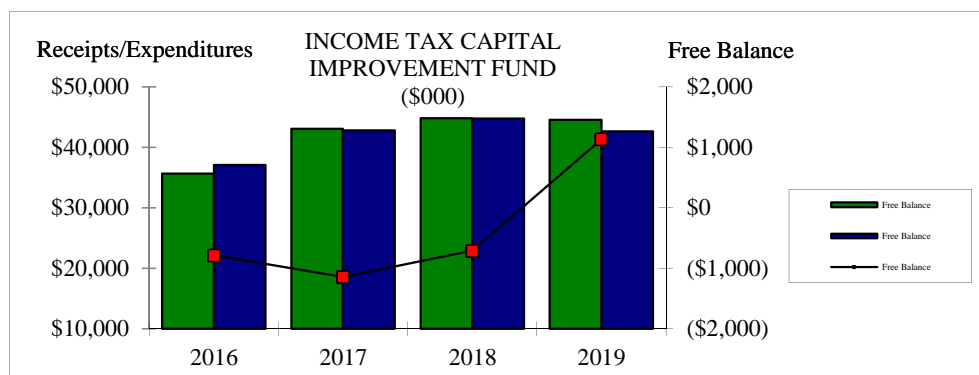
INCOME TAX CAPITAL IMPROVEMENT FUND (2025)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 1,461,230	\$ 47,322	\$ 288,812	\$ 361,853
Receipts - 01/01-12/31	35,649,779	43,050,591	44,808,874	44,511,850
Available Resources	\$ 37,111,009	\$ 43,097,913	\$ 45,097,686	\$ 44,873,703
Less: Expenditures - 01/01-12/31	37,063,687	42,809,101	44,735,833	42,617,470
Cash on Hand as of December 31	\$ 47,322	\$ 288,812	\$ 361,853	\$ 2,256,233
Less: End-of-Year Encumbrances	831,485	1,432,576	1,071,871	1,125,000
Unencumbered Balance as of December 31	\$ (784,163)	\$ (1,143,764)	\$ (710,018)	\$ 1,131,233

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Taxes, Assessments and JEDD	\$ 31,917,973	\$ 34,037,518	\$ 38,657,290	\$ 39,009,750
Intergovernmental Revenues	267,303	82,410	39,971	43,600
Note/Bond Proceeds	1,934,715	2,668,774	1,900,000	1,500,000
Miscellaneous Revenues	1,529,788	6,261,889	4,211,613	3,958,500
TOTAL RECEIPTS	\$ 35,649,779	\$ 43,050,591	\$ 44,808,874	\$ 44,511,850

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 466,559	\$ 482,825	\$ 511,610	\$ 698,620
Other Operations & Maintenance	34,784,755	40,204,349	42,046,030	39,458,850
Capital Outlay	1,812,373	2,121,927	2,178,193	2,460,000
TOTAL EXPENDITURES	\$ 37,063,687	\$ 42,809,101	\$ 44,735,833	\$ 42,617,470



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

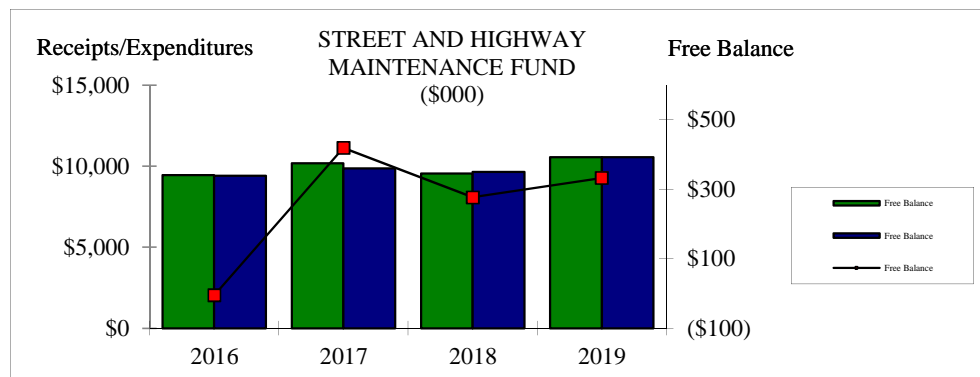
STREET AND HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 286,468	\$ 331,619	\$ 642,243	\$ 553,436
Receipts - 01/01-12/31	9,442,773	10,172,947	9,545,631	10,550,000
Available Resources	\$ 9,729,241	\$ 10,504,566	\$ 10,187,874	\$ 11,103,436
Less: Expenditures - 01/01-12/31	9,397,622	9,862,323	9,634,438	10,545,630
Cash on Hand as of December 31	\$ 331,619	\$ 642,243	\$ 553,436	\$ 557,806
Less: End-of-Year Encumbrances	337,180	222,665	276,572	225,000
Unencumbered Balance as of December 31	\$ (5,561)	\$ 419,578	\$ 276,864	\$ 332,806

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Gasoline Tax	\$ 5,184,407	\$ 5,249,330	\$ 5,284,310	\$ 5,701,190
Motor Vehicle License Tax	2,385,235	2,285,345	2,496,613	2,552,160
Service Revenues	30,736	665,502	256,969	285,200
State of Ohio Reimbursement	1,541,509	1,674,887	1,223,442	1,613,200
Miscellaneous Revenues	300,886	297,883	284,297	398,250
TOTAL RECEIPTS	\$ 9,442,773	\$ 10,172,947	\$ 9,545,631	\$ 10,550,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 6,332,367	\$ 6,929,995	\$ 6,764,637	\$ 7,245,300
Other Operations & Maintenance	3,065,255	2,754,490	2,869,801	3,300,330
Capital Outlay	-	177,838	-	-
TOTAL EXPENDITURES	\$ 9,397,622	\$ 9,862,323	\$ 9,634,438	\$ 10,545,630



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

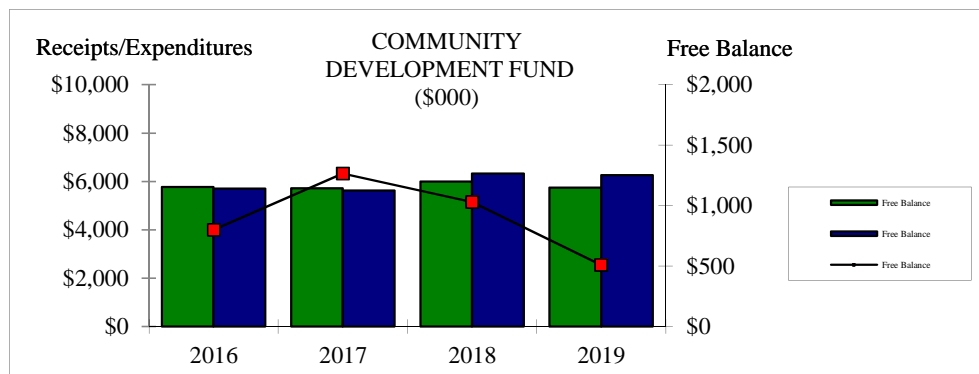
COMMUNITY DEVELOPMENT FUND (2080)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 1,261,286	\$ 1,328,609	\$ 1,429,356	\$ 1,098,586
Receipts - 01/01-12/31	5,775,821	5,722,653	5,992,071	5,748,770
Available Resources	\$ 7,037,107	\$ 7,051,262	\$ 7,421,427	\$ 6,847,356
Less: Expenditures - 01/01-12/31	5,708,498	5,621,906	6,322,841	6,262,820
Cash on Hand as of December 31	\$ 1,328,609	\$ 1,429,356	\$ 1,098,586	\$ 584,536
Less: End-of-Year Encumbrances	528,728	164,029	68,109	75,000
Unencumbered Balance as of December 31	\$ 799,881	\$ 1,265,327	\$ 1,030,477	\$ 509,536

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Intergovernmental Revenues	\$ 4,635,714	\$ 4,952,846	\$ 4,824,096	\$ 5,405,700
Income Taxes	54,000	337,000	-	-
Service Revenues	13,563	24,732	73,505	28,000
Miscellaneous Revenues	1,072,544	408,075	1,094,470	315,070
TOTAL RECEIPTS	\$ 5,775,821	\$ 5,722,653	\$ 5,992,071	\$ 5,748,770

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 1,791,809	\$ 1,673,588	\$ 1,717,973	\$ 1,831,440
Other Operations & Maintenance	3,873,670	3,948,318	4,604,868	4,431,380
Capital Outlay	43,019	-	-	-
TOTAL EXPENDITURES	\$ 5,708,498	\$ 5,621,906	\$ 6,322,841	\$ 6,262,820



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

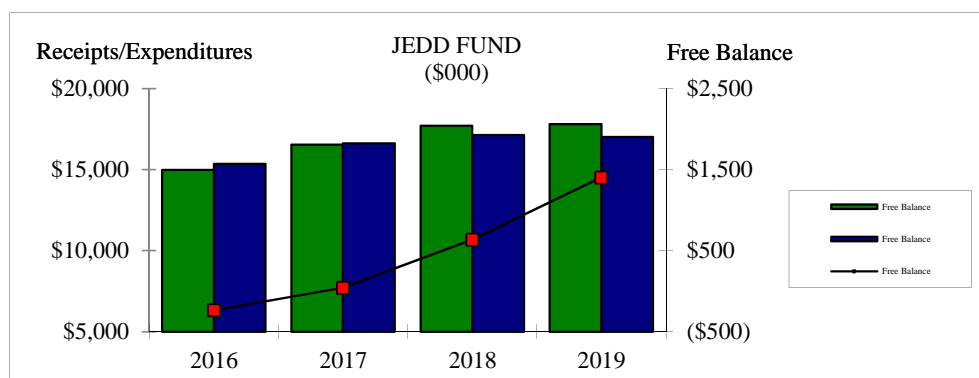
JEDD FUND (2240)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 805,326	\$ 424,228	\$ 329,083	\$ 904,344
Receipts - 01/01-12/31	14,984,812	16,533,322	17,707,079	17,794,630
Available Resources	\$ 15,790,138	\$ 16,957,550	\$ 18,036,162	\$ 18,698,974
Less: Expenditures - 01/01-12/31	15,365,910	16,628,467	17,131,818	17,014,760
Cash on Hand as of December 31	\$ 424,228	\$ 329,083	\$ 904,344	\$ 1,684,214
Less: End-of-Year Encumbrances	660,581	287,217	269,166	280,000
Unencumbered Balance as of December 31	\$ (236,353)	\$ 41,866	\$ 635,178	\$ 1,404,214

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
JEDD Revenues	\$ 12,937,636	\$ 12,750,416	\$ 15,583,655	\$ 15,895,330
Service Revenues	964,297	1,181,379	962,009	943,500
Miscellaneous Revenues	1,082,879	2,601,527	1,161,415	955,800
TOTAL RECEIPTS	\$ 14,984,812	\$ 16,533,322	\$ 17,707,079	\$ 17,794,630

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 532,551	\$ 576,822	\$ 611,980	\$ 595,040
Other Operations & Maintenance	14,793,155	16,051,645	16,519,838	16,419,720
Capital Outlay	40,204	-	-	-
TOTAL EXPENDITURES	\$ 15,365,910	\$ 16,628,467	\$ 17,131,818	\$ 17,014,760



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

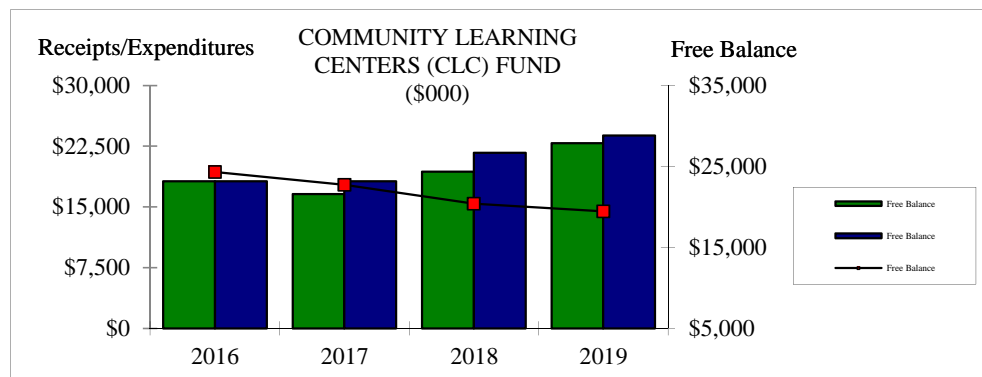
COMMUNITY LEARNING CENTERS (CLC) FUND (2355)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 24,308,901	\$ 24,308,294	\$ 22,721,839	\$ 20,401,299
Receipts - 01/01-12/31	18,160,602	16,598,940	19,362,003	22,875,980
Available Resources	\$ 42,469,503	\$ 40,907,234	\$ 42,083,842	\$ 43,277,279
Less: Expenditures - 01/01-12/31	18,161,209	18,185,395	21,682,543	23,810,860
Cash on Hand as of December 31	\$ 24,308,294	\$ 22,721,839	\$ 20,401,299	\$ 19,466,419
Less: End-of-Year Encumbrances	-	-	-	-
Unencumbered Balance as of December 31	\$ 24,308,294	\$ 22,721,839	\$ 20,401,299	\$ 19,466,419

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Taxes, Assessments and JEDD	\$ 15,529,752	\$ 15,320,886	\$ 15,603,049	\$ 16,184,850
Intergovernmental Revenues	1,005,718	1,006,798	1,004,484	1,095,800
Intra Fund Transfers	-	-	2,390,000	5,595,330
Miscellaneous Revenues	1,625,132	271,256	364,470	-
TOTAL RECEIPTS	\$ 18,160,602	\$ 16,598,940	\$ 19,362,003	\$ 22,875,980

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	18,161,209	18,185,395	21,682,543	23,810,860
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 18,161,209	\$ 18,185,395	\$ 21,682,543	\$ 23,810,860



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

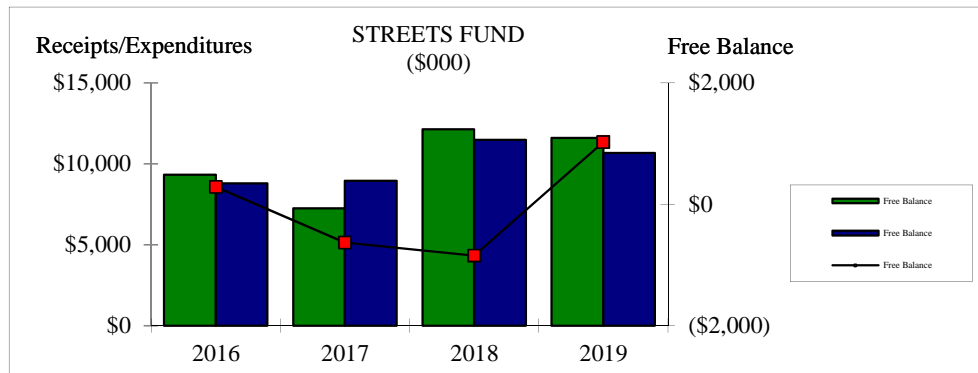
STREETS FUND (4060)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 1,223,722	\$ 1,763,799	\$ 66,750	\$ 725,044
Receipts - 01/01-12/31	9,320,900	7,248,463	12,138,193	11,595,790
Available Resources	\$ 10,544,622	\$ 9,012,262	\$ 12,204,943	\$ 12,320,834
Less: Expenditures - 01/01-12/31	8,780,823	8,945,512	11,479,899	10,671,190
Cash on Hand as of December 31	\$ 1,763,799	\$ 66,750	\$ 725,044	\$ 1,649,644
Less: End-of-Year Encumbrances	1,475,703	694,874	1,572,483	625,000
Unencumbered Balance as of December 31	\$ 288,096	\$ (628,124)	\$ (847,439)	\$ 1,024,644

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Taxes, Assessments and JEDD	\$ 718,400	\$ 319,904	\$ 430,115	\$ 473,890
Intergovernmental Revenues	296,118	135,844	111,742	121,900
Service Revenues	-	443,233	3,046,743	4,000,000
Note/Bond Proceeds	8,200,000	6,141,120	8,359,593	7,000,000
Miscellaneous Revenues	106,382	208,362	190,000	-
TOTAL RECEIPTS	\$ 9,320,900	\$ 7,248,463	\$ 12,138,193	\$ 11,595,790

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 200,180	\$ 210,404	\$ 254,740	\$ 172,650
Other Operations & Maintenance	4,504,028	3,544,408	4,064,775	3,998,540
Capital Outlay	4,076,615	5,190,700	7,160,384	6,500,000
TOTAL EXPENDITURES	\$ 8,780,823	\$ 8,945,512	\$ 11,479,899	\$ 10,671,190



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

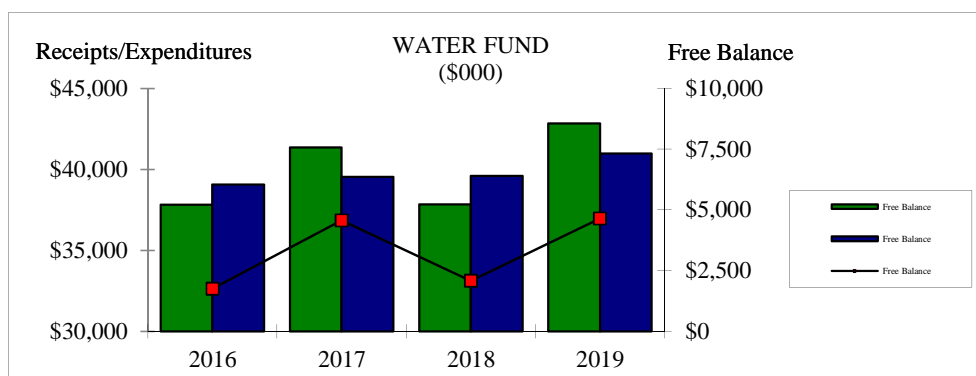
WATER FUND (5000)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 6,859,731	\$ 5,610,367	\$ 7,424,970	\$ 5,676,425
Receipts - 01/01-12/31	37,820,305	41,348,537	37,850,407	42,834,860
Available Resources	\$ 44,680,036	\$ 46,958,904	\$ 45,275,377	\$ 48,511,285
Less: Expenditures - 01/01-12/31	39,069,669	39,533,934	39,598,952	40,984,170
Cash on Hand as of December 31	\$ 5,610,367	\$ 7,424,970	\$ 5,676,425	\$ 7,527,115
Less: End-of-Year Encumbrances	3,862,858	2,856,453	3,594,630	2,875,000
Unencumbered Balance as of December 31	\$ 1,747,509	\$ 4,568,517	\$ 2,081,795	\$ 4,652,115

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Water Utility Fee	\$ 32,699,590	\$ 33,024,000	\$ 32,574,673	\$ 32,900,420
Service Revenues	1,354,468	1,230,331	1,255,427	1,206,000
Note/Bond Proceeds	555,537	41,974	79,222	-
Other	2,583,400	6,380,854	3,907,800	8,692,680
Interfund Services	627,310	671,378	33,285	35,760
TOTAL RECEIPTS	\$ 37,820,305	\$ 41,348,537	\$ 37,850,407	\$ 42,834,860

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 12,534,907	\$ 13,154,127	\$ 13,653,888	\$ 13,932,410
Other Operations & Maintenance	23,895,952	23,551,370	24,031,770	24,426,760
Capital Outlay	2,638,810	2,828,437	1,913,294	2,625,000
TOTAL EXPENDITURES	\$ 39,069,669	\$ 39,533,934	\$ 39,598,952	\$ 40,984,170



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

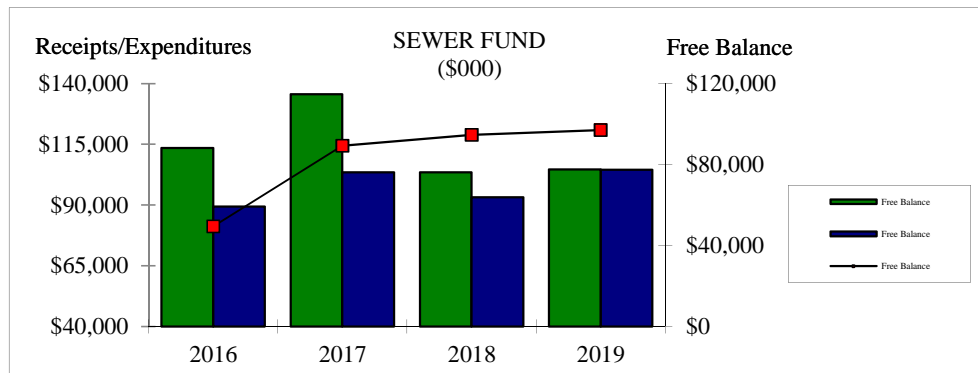
	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
SEWER FUND (5005)				
Cash Balance January 1	\$ 34,508,755	\$ 58,594,519	\$ 90,686,678	\$ 101,034,294
Receipts - 01/01-12/31	113,476,865	135,541,778	103,526,322	104,594,300
Available Resources	\$ 147,985,620	\$ 194,136,297	\$ 194,213,000	\$ 205,628,594
Less: Expenditures - 01/01-12/31	89,391,101	103,449,619	93,178,706	104,553,330
Cash on Hand as of December 31	\$ 58,594,519	\$ 90,686,678	\$ 101,034,294	\$ 101,075,264
Less: End-of-Year Encumbrances	9,077,308	1,418,882	6,413,602	3,975,000
Unencumbered Balance as of December 31	\$ 49,517,211	\$ 89,267,796	\$ 94,620,692	\$ 97,100,264

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Sewer Service Charge	\$ 89,008,740	\$ 88,899,600	\$ 87,060,345	\$ 87,930,950
Fees (Out of Town)	224,238	-	-	-
Intergovernmental Revenues	3,308	-	272,310	366,710
Service Revenues	619,617	666,861	586,507	1,177,580
Note/Bond Proceeds	23,460,060	41,158,244	14,917,601	15,000,000
Other	115,697	4,750,884	646,644	65,680
Interfund Services	45,205	66,189	42,915	53,380
TOTAL RECEIPTS	\$ 113,476,865	\$ 135,541,778	\$ 103,526,322	\$ 104,594,300

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 8,320,185	\$ 8,644,654	\$ 8,486,481	\$ 10,220,330
Other Operations & Maintenance	76,616,391	83,949,731	82,253,825	88,936,000
Capital Outlay	4,454,525	10,855,234	2,438,400	5,397,000
TOTAL EXPENDITURES	\$ 89,391,101	\$ 103,449,619	\$ 93,178,706	\$ 104,553,330



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

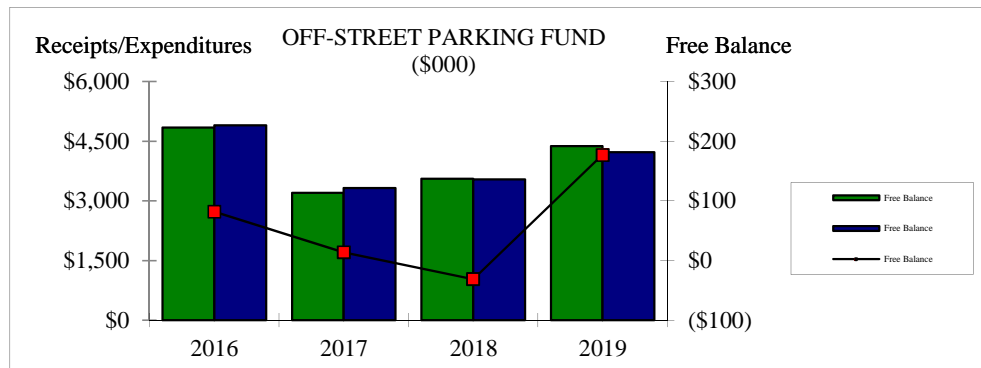
OFF-STREET PARKING FUND (5030)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 216,519	\$ 157,028	\$ 41,865	\$ 52,685
Receipts - 01/01-12/31	4,841,948	3,204,168	3,554,835	4,376,380
Available Resources	\$ 5,058,467	\$ 3,361,196	\$ 3,596,700	\$ 4,429,065
Less: Expenditures - 01/01-12/31	4,901,439	3,319,331	3,544,015	4,226,970
Cash on Hand as of December 31	\$ 157,028	\$ 41,865	\$ 52,685	\$ 202,095
Less: End-of-Year Encumbrances	75,325	28,156	83,911	25,000
Unencumbered Balance as of December 31	\$ 81,703	\$ 13,709	\$ (31,226)	\$ 177,095

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Air Rights	\$ 32,766	\$ 30,859	\$ 44,095	\$ 65,000
General Fund Subsidy	216,000	420,000	300,000	400,000
Off-Street Lots	456,775	272,074	488,451	512,500
Other	149,548	544,504	350,809	425,750
Parking Decks	3,948,736	1,913,035	2,347,597	2,948,630
Service Revenue	38,123	23,696	23,883	24,500
TOTAL RECEIPTS	\$ 4,841,948	\$ 3,204,168	\$ 3,554,835	\$ 4,376,380

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	4,901,439	3,319,331	3,544,015	4,226,970
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 4,901,439	\$ 3,319,331	\$ 3,544,015	\$ 4,226,970



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

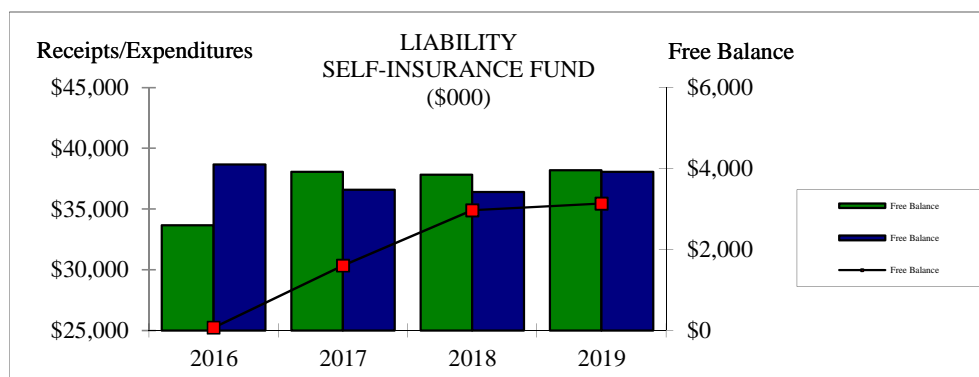
LIABILITY SELF-INSURANCE FUND (6005)	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Cash Balance January 1	\$ 5,164,640	\$ 154,010	\$ 1,635,198	\$ 3,064,040
Receipts - 01/01-12/31	33,664,600	38,065,669	37,820,008	38,190,000
Available Resources	\$ 38,829,240	\$ 38,219,679	\$ 39,455,206	\$ 41,254,040
Less: Expenditures - 01/01-12/31	38,675,230	36,584,481	36,391,166	38,059,780
Cash on Hand as of December 31	\$ 154,010	\$ 1,635,198	\$ 3,064,040	\$ 3,194,260
Less: End-of-Year Encumbrances	84,592	31,694	93,340	55,000
Unencumbered Balance as of December 31	\$ 69,418	\$ 1,603,504	\$ 2,970,700	\$ 3,139,260

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Other	\$ 1,209,100	\$ 1,861,069	\$ 2,841,008	\$ 498,790
Interfund Services	32,455,500	36,204,600	34,979,000	37,691,210
TOTAL RECEIPTS	\$ 33,664,600	\$ 38,065,669	\$ 37,820,008	\$ 38,190,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 197,085	\$ 528,971	\$ 625,612	\$ 734,160
Other Operations & Maintenance	38,478,145	36,055,510	35,765,554	37,325,620
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 38,675,230	\$ 36,584,481	\$ 36,391,166	\$ 38,059,780



COMPARATIVE FUND BALANCES

For the 2019 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 2016	Actual 2017	Actual 2018	Budgeted 2019
2015	Police Pension Liability Fund	\$ 10,194	\$ 33,937	\$ 25,289	\$ 66,189
2020	Fire Pension Liability Fund	10,194	33,937	25,289	66,189
2095	Community Environment Grants Fund	147,059	210,177	206,252	422,721
2127	AMATS Fund	(29,699)	26,302	168,370	131,029
2146	H.O.M.E. Program Fund	915,939	844,132	674,947	79,708
2195	Tax Equivalency Fund	3,720,050	3,653,732	3,711,324	3,755,924
2200	Special Revenue Loans Fund	21,315	22,600	43,371	10,171
2255	AMCIS Fund	1,116,546	1,174,995	1,164,676	190,876
2295	Police Grants Fund	69,795	82,134	162,886	87,477
2305	Safety Programs Fund	663,363	1,124,345	1,143,309	836,743
2320	Equipment and Facilities Operating Fund	(142,832)	190,524	639,368	586,025
2330	Various Purpose Fund	7,503,909	8,568,608	9,945,148	8,306,419
2340	Deposits Fund	2,235,818	2,370,101	1,743,844	480,844
2360	Police, Fire and Road Activity Fund	-	-	20,138	59,483
3000	General Bond Payment Fund	12,336	116,883	(8,437)	138,707
4150	Information and Technology Improvements Fund	28,402	110,002	164,601	223,800
4160	Parks and Recreation Fund	(31,556)	47,777	308,830	331,913
4165	Public Facilities and Improvements Fund	(55,677)	131,911	9,366	337,118
4170	Public Parking Fund	1,682,566	1,181,551	1,012,005	28,606
4175	Economic Development Fund	2,158	1,981,314	1,844,930	613,192
5010	Oil and Gas Fund	8,616	102,213	160,035	169,156
5015	Golf Course Fund	(36,683)	(69,252)	(35,728)	51,430
5020	Airport Fund	(74,381)	32,657	264,541	72,501
6000	Motor Equipment Fund	(491,919)	(398,352)	(44,758)	295,547
6007	Workers' Compensation Reserve Fund	2,532,413	3,091,253	3,471,452	3,836,121
6009	Self-Insurance Settlement Fund	17,942	17,942	17,942	17,942
6015	Telephone System Fund	(50,103)	(27,028)	(17,268)	100,761
6025	Engineering Bureau Fund	2,215,747	893,659	333,727	490,361
6030	Information Technology Fund	(153,154)	(143,594)	99,092	129,283
7000	Claire Merrix Tennis Trust Fund	810	1,060	1,060	560
7003	Holocaust Memorial Fund	21,212	25,449	23,329	24,229
7010	Unclaimed Money Fund	137,909	138,616	214,538	239,638
7020	Police/Fire Beneficiary Fund	6,460	6,960	7,365	5,765
7025	Police Property Monetary Evidence Fund	785,697	916,346	1,011,272	1,064,472

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Taxes, Assessments and JEDD	\$ 110,641,292	\$ 114,627,036	\$ 118,202,060	\$ 110,553,787	\$ 127,950,598	\$ 137,890,660
Local Government	10,279,072	10,656,824	10,543,600	21,460,499	22,683,513	24,088,443
Service Revenues	32,371,032	33,137,674	35,301,030	7,670,847	7,175,778	7,306,650
Note/Bond Proceeds	-	-	-	15,668,774	15,350,000	14,500,000
Miscellaneous Revenues	17,733,890	7,328,874	3,882,950	14,513,942	15,645,177	15,955,530
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	13,182,668	11,186,061	11,450,000
TOTAL RECEIPTS	\$ 171,025,286	\$ 165,750,408	\$ 167,929,640	\$ 183,050,517	\$ 199,991,127	\$ 211,191,283

USE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 112,536,732	\$ 115,421,318	\$ 119,103,370	\$ 41,166,200	\$ 41,805,240	\$ 41,220,480
Operations & Maintenance	53,852,791	50,214,376	48,660,920	135,963,973	146,878,863	160,604,550
Capital Outlay	184,839	82,579	-	3,949,525	11,053,352	11,559,000
TOTAL EXPENDITURES	\$ 166,574,362	\$ 165,718,273	\$ 167,764,290	\$ 181,079,698	\$ 199,737,455	\$ 213,384,030

Net increase (decrease) in						
Cash Balance	4,450,924	32,135	165,350	1,970,819	253,672	(2,192,747)
Cash Balance as of January 1	5,401,932	9,852,856	9,884,991	47,167,888	49,138,707	49,392,379
Cash Balance as of December 31	\$ 9,852,856	\$ 9,884,991	\$ 10,050,341	\$ 49,138,707	\$ 49,392,379	\$ 47,199,632

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL PROJECTS FUNDS</u>		
	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2017	2018	2019	2017	2018	2019
Taxes, Assessments and JEDD	\$ 1,707,439	\$ 1,651,101	\$ 1,773,560	\$ 431,234	\$ 430,115	\$ 473,890
Local Government	-	-	-	193,097	484,162	473,600
Service Revenues	-	-	-	443,233	3,046,743	4,000,000
Note/Bond Proceeds	-	-	-	10,906,649	11,359,593	9,371,800
Miscellaneous Revenues	12,741	4,339	-	901,599	1,273,077	1,025,300
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	-	-	-
TOTAL RECEIPTS	\$ 1,720,180	\$ 1,655,440	\$ 1,773,560	\$ 12,875,812	\$ 16,593,690	\$ 15,344,590

USE	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2017	2018	2019	2017	2018	2019
	2017	2018	2019	2017	2018	2019
Wages and Benefits	\$ 282,607	\$ 215,723	\$ 312,470	\$ 210,404	\$ 254,740	\$ 172,650
Operations & Maintenance	1,337,491	1,560,610	1,317,930	6,505,326	8,110,772	6,338,890
Capital Outlay	10,328	-	-	6,292,529	7,635,256	9,840,450
TOTAL EXPENDITURES	\$ 1,630,426	\$ 1,776,333	\$ 1,630,400	\$ 13,008,259	\$ 16,000,768	\$ 16,351,990

Net increase (decrease) in						
Cash Balance	89,754	(120,893)	143,160	(132,447)	592,922	(1,007,400)
Cash Balance as of January 1	31,686	121,440	547	3,923,698	3,791,251	4,384,173
Cash Balance as of December 31	\$ 121,440	\$ 547	\$ 143,707	\$ 3,791,251	\$ 4,384,173	\$ 3,376,773

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Taxes, Assessments and JEDD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Government	272,382	476,014	1,125,710	-	-	-
Service Revenues	127,801,900	123,769,563	125,734,980	602,415	674,410	685,960
Note/Bond Proceeds	41,200,218	14,996,823	15,000,000	-	-	-
Miscellaneous Revenues	11,407,203	5,358,335	9,508,060	2,056,640	4,229,291	1,973,760
Interfund Service Revenue	737,567	76,200	89,140	55,928,367	52,453,545	56,971,570
General Fund Subsidy	931,000	2,828,597	3,318,630	-	-	-
TOTAL RECEIPTS	\$ 182,350,270	\$ 147,505,532	\$ 154,776,520	\$ 58,587,422	\$ 57,357,246	\$ 59,631,290

USE	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ 22,460,724	\$ 22,791,943	\$ 24,819,280	\$ 9,228,177	\$ 9,225,770	\$ 10,007,990
Operations & Maintenance	112,305,433	111,379,657	120,043,590	48,526,237	45,943,749	48,773,480
Capital Outlay	13,683,671	4,394,143	8,022,000	47,904	-	38,000
TOTAL EXPENDITURES	\$ 148,449,828	\$ 138,565,743	\$ 152,884,870	\$ 57,802,318	\$ 55,169,519	\$ 58,819,470

Net increase (decrease) in						
Cash Balance	33,900,442	8,939,789	1,891,650	785,104	2,187,727	811,820
Cash Balance as of January 1	64,415,680	98,316,122	107,255,911	5,379,374	6,164,478	8,352,205
Cash Balance as of December 31	\$ 98,316,122	\$ 107,255,911	\$ 109,147,561	\$ 6,164,478	\$ 8,352,205	\$ 9,164,025

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	TRUST & AGENCY FUNDS			TOTAL ALL FUNDS		
	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Taxes, Assessments and JEDD	\$ -	\$ -	\$ -	\$ 223,333,752	\$ 244,658,850	\$ 258,340,170
Local Government	-	-	-	32,205,050	34,300,513	36,231,353
Service Revenues	-	-	-	168,889,427	167,804,168	173,028,620
Note/Bond Proceeds	-	-	-	67,775,641	41,706,416	38,871,800
Miscellaneous Revenues	432,216	497,791	526,200	47,058,231	34,336,884	32,871,800
Interfund Service Revenue	-	-	-	56,665,934	52,529,745	57,060,710
General Fund Subsidy	-	-	-	14,113,668	14,014,658	14,768,630
TOTAL RECEIPTS	\$ 432,216	\$ 497,791	\$ 526,200	\$ 610,041,703	\$ 589,351,234	\$ 611,173,083

USE	TRUST & AGENCY FUNDS			TOTAL ALL FUNDS		
	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019
Wages and Benefits	\$ -	\$ -	\$ -	\$ 185,884,844	\$ 189,714,734	\$ 195,636,240
Operations & Maintenance	295,873	328,675	449,100	358,787,124	364,416,702	386,188,460
Capital Outlay	-	-	-	24,168,796	23,165,330	29,459,450
TOTAL EXPENDITURES	\$ 295,873	\$ 328,675	\$ 449,100	\$ 568,840,764	\$ 577,296,766	\$ 611,284,150

Net increase (decrease) in						
Cash Balance	136,343	169,116	77,100	41,200,939	12,054,468	(111,067)
Cash Balance as of January 1	952,105	1,088,448	1,257,564	127,272,363	168,473,302	180,527,770
Cash Balance as of December 31	\$ 1,088,448	\$ 1,257,564	\$ 1,334,664	\$ 168,473,302	\$ 180,527,770	\$ 180,416,703

DISCUSSION OF MATERIAL CHANGES OF FUND BALANCES

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

Fund	Fund Title	Actual 2018	Budgeted 2019	Amount Change	Percent Change	Explanation
2000	Income Tax Collection	\$740,724	\$1,475,067	\$734,343	99.14 %	The increase in fund balance is related to additional income tax revenue.
2025	Income Tax Capital Improvement	(710,018)	1,131,233	1,841,251	259.32	The increase in fund balance is related to both additional income tax revenue along with a reduction in expenditures.
2080	Community Development	1,030,477	509,536	(520,941)	(50.55)	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	674,947	79,708	(595,239)	(88.19)	This fund is a reimbursable grant fund. The projected decrease in fund balance is related to the timing of grant reimbursements along with an increase in expenditures.
2240	JEDD	635,178	1,404,214	769,036	121.07	The increase in fund balance is attributed to increase in JEDD revenue while containing expenditures and retaining the accumulated balance.
2255	AMCIS	1,164,676	190,876	(973,800)	(83.61)	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
2340	Deposits	1,743,844	480,844	(1,263,000)	(72.43)	The decrease in fund balance is a result of timing of payment due dates related primarily to payroll withholdings.
4060	Streets	(847,439)	1,024,644	1,872,083	220.91	The increase in fund balance is related to holding expenditure levels below anticipated revenues.
4170	Public Parking	1,012,005	28,606	(983,399)	(97.17)	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
4175	Economic Development	1,844,930	613,192	(1,231,738)	(66.76)	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
5000	Water	2,081,795	4,652,115	2,570,320	123.47	The increase in fund balance is an intentional effort to build up fund balance for future expenditures by holding expenditure levels below anticipated revenues.

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"/>					
Police, Fire and Road Activity			<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"/>	<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"/>
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							
Police, Fire and Road Activity				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
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"/>	<input checked="" type="checkbox"/>

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

	Actual 2018	Budget 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
Revenues:						
General Fund Subsidy	\$ 12.0	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2
Intergovernmental Revenues	31.1	32.9	32.9	32.9	32.9	32.9
Income Taxes	159.8	166.4	169.7	173.1	176.6	180.1
Interfund Services	52.5	57.0	57.0	57.0	57.0	57.0
JEDD Revenues	21.3	21.8	22.2	22.7	23.1	23.6
Miscellaneous Revenues	34.3	32.9	33.2	33.6	33.9	34.2
Note & Bond Proceeds	41.7	38.9	32.3	48.8	17.4	25.7
Ohio Casino Revenue	3.2	3.3	3.2	3.2	3.2	3.2
Service Revenues	169.9	175.6	179.1	182.7	186.3	190.1
Taxes & Assessments	63.5	70.2	70.7	71.3	71.8	72.3
Total Revenues	\$ 589.3	\$ 611.2	\$ 612.6	\$ 637.4	\$ 614.5	\$ 631.3
Expenditures:						
Wages & Benefits	\$ 189.7	\$ 195.6	\$ 199.51	\$ 203.5	\$ 207.6	\$ 211.7
Operations & Maintenance	364.4	386.2	388.29	391.4	394.5	397.7
Capital Outlay	23.2	29.5	24.5	37.0	13.2	19.5
Total Expenditures	\$ 577.3	\$ 611.3	\$ 612.3	\$ 631.9	\$ 615.3	\$ 628.9
Net Increase (Decrease)	\$ 12.0	\$ (0.1)	\$ 0.3	\$ 5.5	\$ (0.8)	\$ 2.5
Beginning Cash Balance	168.5	180.5	180.4	180.7	186.2	185.4
Ending Cash Balance	<u>\$ 180.5</u>	<u>\$ 180.4</u>	<u>\$ 180.7</u>	<u>\$ 186.2</u>	<u>\$ 185.4</u>	<u>\$ 187.8</u>

LONG-RANGE FINANCIAL PLANNING – ASSUMPTIONS

Revenues:

The City takes a conservative position on revenue projections and is budgeting the following sources relatively flat: General fund subsidy, intergovernmental revenues, interfund services and Ohio casino revenue.

Income tax revenue is a major funding source for the General Fund and some of the operating divisions. The City typically uses a 10 year average as a basis for the percent change, currently estimated at 2% per year.

JEDD revenues typically fluctuate in a similar manner as City income taxes, as the JEDD revenue is a JEDD district income tax levied by the districts at the same rate as the City of Akron's income tax rate and are also projected to increase at 2% per year.

Miscellaneous revenue fluctuates as a result of one-time revenue sources and is budgeted moderately at 1% growth less any one-time sources. Note & Bond proceeds fluctuate depending on the timing of projects and ultimate issuance of debt. Forecasted debt proceeds reflect funding needs in proportion to the City's 5-year Capital Budget which currently shows a gradual decrease in activity as pre-existing projects near completion and an increase in 2021 issuances as new projects are initiated.

Service revenues are budgeted at a stable 2% based on historical trends. Taxes & Assessments are based on information from Summit County regarding the City's assessed valuation for property taxes (tri-annual and sexennial re-evaluations are performed) along with the assessments the City certifies for collections and are currently projected to increase at a rate of .75% per year based on historical trends.

Expenditures:

Expenditures are continually monitored to ensure that the actual revenue amounts are adequate to sustain the budgeted expenditure levels. Wages & benefits make up 71% of the General Fund budget and a significant amount of the other operating budgets. For long-range planning, the City budgets the current budget year staffing levels and projects an average 2% increase per year, as cost of living wage increases are offset by ongoing review and cost-saving initiatives of benefits expenditures.

Operating & Maintenance expenditures are reviewed at lower level of detail including: Direct expenditures, refunds, utilities, debt service, insurance, state/county charges, rentals/leases, and interfund charges. The long range forecast reflects an increase of .8% per year based on historical averages offset by ongoing cost-saving reviews. As previously mentioned, expenditures are continually being monitored and changes made in response to actual revenue collections.

Capital outlay expenditures are estimated to change in proportion with the 5-year capital budget plan along with additional information as it becomes readily available. The current forecast reflects fluctuating changes in activity as current projects near completion, and increases as new projects are initiated.

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 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, 2018 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$283,058,699	\$ 93,148,655	\$189,910,044
5-1/2% - \$148,268,842	\$ 93,148,655	\$ 55,120,187

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 \$1,175,342,644 in outstanding obligations as of December 31, 2018. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2018, and the remaining balances. The table shows \$116,695,159 was spent on debt retirement in 2018 (including the refunding of existing debt). Projected debt retirement in 2019 (including the retirement of G.O. BANs) is approximately \$124,451,810.

Tables 2 through 11 identify the 2019 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2018 there was \$138,675,000 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
12/31/2018

Description	Type	Total Outstanding 12/31/2017	New Issues in 2018	Redeemed in 2018	Total Outstanding 12/31/2018
GENERAL DEBT					
Ascot Park Improvement	Bonds	\$ 52,700	\$ -	\$ -	\$ 52,700
CitiCenter Building	Bonds	248,440	-	-	248,440
Community Centers	Bonds	58,020	-	-	58,020
Economic Development	Bonds	2,617,570	-	148,660	2,468,910
Final Judgment	Bonds	6,073,575	-	471,670	5,601,905
Fire Dept. Facilities	Bonds	567,650	-	40,330	527,320
Furnace/Howard Renewal Area	Bonds	2,219,920	-	206,100	2,013,820
High St. Renewal Area	Bonds	411,250	-	201,400	209,850
Industrial Incubator	Bonds	2,374,190	-	202,290	2,171,900
Inventors Hall of Fame	Bonds	369,590	-	-	369,590
Justice Center Plaza	Bonds	67,610	-	-	67,610
Motor Equipment	Bonds	3,229,570	-	815,090	2,414,480
Municipal Facilities	Bonds	15,834,204	-	1,435,940	14,398,264
Off Street Parking	Bonds	13,857,830	-	2,090,000	11,767,830
Public Improvement	Bonds	1,173,616	-	1,173,616	-
Real Estate Acquisition	Bonds	3,964,795	-	325,420	3,639,375
Recreational Facilities	Bonds	34,609,585	-	4,499,260	30,110,325
Storm Sewer Improvement	Bonds	869,580	-	49,470	820,110
Street Improvement	Bonds	68,718,921	-	6,984,370	61,734,551
TOTAL GENERAL DEBT	Bonds	\$ 157,318,616	\$ -	\$ 18,643,616	\$ 138,675,000
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	\$ 4,603,485	\$ 1,911,181	\$ 617,076	\$ 5,897,590
Street Resurfacing	Bonds	409,602	498,412	83,285	824,729
TOTAL S.A. DEBT	Bonds	\$ 5,013,087	\$ 2,409,593	\$ 700,361	\$ 6,722,319
TOTAL G.O. DEBT		\$ 162,331,703	\$ 2,409,593	\$ 19,343,977	\$ 145,397,319

Table 1

**DEBT
CITY OF AKRON, OHIO
12/31/2018**

Description	Type	Total Outstanding 12/31/2017	New Issues in 2018	Redeemed in 2018	Total Outstanding 12/31/2018
P.U. SPECIAL REV. (OWDA)					
Water	Loans	\$ 24,196,315	\$ 398,679	\$ 1,721,528	\$ 22,873,466
Sewer	Loans	414,226,918	99,264,657	14,570,308	498,921,267
P.U. SPECIAL REV. (OPWC)					
Water	Loans	415,666	-	95,958	319,708
Sewer	Loans	321,041	-	105,556	215,485
P.U. DEBT (REVENUE)					
Water	Bonds	19,040,000	-	4,255,000	14,785,000
TOTAL P.U. DEBT					
	Bonds	\$ 19,040,000	\$ -	\$ 4,255,000	\$ 14,785,000
	Loans	\$ 439,159,940	\$ 99,663,336	\$ 16,493,350	\$ 522,329,926
SPECIAL OBLIGATIONS					
CLC Income Tax Revenue	Bonds	\$ 253,150,000	\$ -	\$ 10,130,000	\$ 243,020,000
Income Tax Revenue	Bonds	85,930,250	2,000,000	6,333,191	81,597,059
JEDD Revenue	Bonds	15,220,000	-	3,665,000	11,555,000
Non-Tax Revenue	Bonds	39,170,000	-	5,735,000	33,435,000
Canal Park Stadium	COPs	9,265,000	-	2,090,000	7,175,000
Steam System	COPs	22,050,000	24,445,000	855,000	45,640,000
Capital Projects - OPWC	Loans	6,371,819	-	634,479	5,737,340
Capital Projects - HUD	Loans	3,920,000	1,000	315,000	3,606,000
Capital Projects - ODOD	Loans	4,610,162	-	345,162	4,265,000
Income Tax Revenue	Notes	30,000,000	41,300,000	30,000,000	41,300,000
SA Street Lighting-Cleaning	Notes	13,000,000	13,000,000	13,000,000	13,000,000
Income Tax Medical Benefit	Notes	3,500,000	2,500,000	3,500,000	2,500,000
GRAND TOTAL		<u>\$ 1,106,718,874</u>	<u>\$ 185,318,929</u>	<u>\$ 116,695,159</u>	<u>\$ 1,175,342,644</u>

Table 2

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2018	2019 PRINCIPAL	2019 INTEREST
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Nov. 30, 2010	\$ 24,045,000	Various Purpose Ref. 2010 A	3.501%	Dec. 1, 2019-23	\$ 7,760,000	\$ 3,710,000	\$ 347,500
Nov. 30, 2010	21,350,000	Various Purpose Imp. 2010 B	4.367%	Dec. 1, 2019-23	2,740,000	1,100,000	109,600
Dec. 21, 2011	44,094,434	Various Purpose Ref. 2011	2.864%	Dec. 1, 2019-23	22,845,000	4,350,000	728,837
Nov. 29, 2012	8,540,000	Various Purpose Ref. 2012	2.758%	Dec. 1, 2019-24	5,720,000	180,000	222,950
Mar. 20, 2014	19,080,000	Various Purpose Ref. 2014 A	2.768%	Dec. 1, 2019-26	11,730,000	1,800,000	405,488
Mar. 20, 2014	20,685,000	Various Purpose Ref. 2014 B	2.425%	Dec. 1, 2019-26	12,660,000	1,955,000	411,774
Dec. 2, 2014	25,200,000	Various Purpose Ref. 2014 C	3.316%	Dec. 1, 2019-31	19,570,000	1,505,000	699,644
Mar. 10, 2015	25,325,000	Various Purpose Ref. 2015	3.150%	Dec. 1, 2019-28	20,730,000	1,980,000	612,662
May. 26, 2016	5,000,000	Judgement Bonds, 2016	3.496%	Dec. 1, 2019-36	4,780,000	215,000	148,025
Dec. 6, 2016	7,155,000	Various Purpose Ref. 2016 A	3.032%	Dec. 1, 2021-31	7,155,000	-	209,938
Dec. 6, 2016	10,735,000	Various Purpose Ref. 2016 B	2.452%	Dec. 1, 2019-28	10,735,000	585,000	247,053
Dec. 20, 2017	8,440,000	Various Purpose Ref. 2017 A	3.011%	Dec. 1, 2019-31	8,385,000	40,000	311,050
Dec. 20, 2017	3,905,000	Various Purpose Ref. 2017 B	3.522%	Dec. 1, 2019-31	3,865,000	35,000	130,062
TOTAL INSIDE BONDS					<u>\$ 138,675,000</u>	<u>\$ 17,455,000</u>	<u>\$ 4,584,583</u>

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 12/31/2018</u>	<u>2019 PRINCIPAL</u>	<u>2019 INTEREST</u>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Jun. 1, 2010	\$ 2,195,840	St. Resurf., Series 2010	4.000%	Dec. 1, 2019	\$ 11,557	\$ 11,557	\$ 462
Nov. 22, 2011	5,015,000	Street Imp. Ser. 2011	2.450%	Dec. 1, 2019-21	1,075,000	350,000	26,338
Dec. 15, 2017	3,134,299	East End - Good Year 2017	2.300%	Jun. 1, 2019-27	2,861,932	289,689	64,159
Dec. 15, 2017	54,186	Street Imp. Ser. 2017	2.300%	Jun. 1, 2019-27	49,477	5,008	1,109
Dec. 15, 2017	386,934	St. Resurf., Series 2017	1.900%	Jun. 1, 2019-22	314,760	76,472	5,617
Nov. 1, 2018	498,412	St. Resurf., Series 2018	1.950%	Dec. 1, 2019-23	498,412	95,228	10,529
Dec. 11, 2018	59,342	Sidewalk Imp., Series 2018	2.350%	Dec. 1, 2019-28	59,342	5,230	1,356
Dec. 11, 2018	1,851,839	Street Imp. Ser. 2018	2.350%	Dec. 1, 2019-28	1,851,839	163,209	42,309
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					<u>\$ 6,722,319</u>	<u>\$ 996,393</u>	<u>\$ 151,879</u>
SPECIAL ASSESSMENT NOTES							
Dec. 11, 2018	\$ 13,000,000	Street Cleaning-Lighting Note	2.000%	Dec. 10, 2019	<u>\$ 13,000,000</u>	<u>\$ 13,000,000</u>	<u>\$ 259,278</u>
					<u>\$ 13,000,000</u>	<u>\$ 13,000,000</u>	<u>\$ 259,278</u>

Table 4

WATERWORKS BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2018	2019 PRINCIPAL	2019 INTEREST
Mortgage Revenue Bonds - Series 2009							
Sep. 17, 2009	\$ 22,100,000	Water Mortgage Revenue	2.50-5.00%	Mar. 1, 2019-34	\$ 8,025,000	\$ 365,000	\$ 347,538
Mortgage Revenue Bonds - Series 2015							
Dec. 18, 2015	\$ 8,300,000	Water Mortgage Revenue	2.59%	Mar. 1, 2019-26	\$ 6,760,000	\$ 765,000	\$ 165,177
Ohio Water Development Authority Loan Agreements							
Sept. 30, 1999	\$ 1,142,942	OWDA #3246	4.020%	Jan. & July 1, 2019-20	\$ 150,040	\$ 73,527	\$ 3,955
May. 25, 2000	8,127,549	OWDA #3326	4.640%	Jan. & July 1, 2019-20	1,183,706	578,281	31,224
Oct. 30, 2008	1,547,061	OWDA #4997 (50% Water, 50% Sewer)	3.520%	Jan. & July 1, 2019-20	267,826	176,989	6,719
Dec. 8, 2011	4,743,846	OWDA #6080 (50% Water, 50% Sewer)	2.800%	Jan. & July 1, 2019-33	1,523,313	86,494	42,052
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2019-32	362,299	20,382	12,682
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2019-33	854,810	49,394	16,850
Jun. 27, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2019-34	2,419,325	129,696	47,741
Jun. 27, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2019-34	600,028	32,167	11,841
Sep. 26, 2013	306,056	OWDA #6550	4.240%	Jan. & July 1, 2019-21	110,506	9,627	4,718
Dec. 12, 2013	782,159	OWDA #6613	3.620%	Jan. & July 1, 2019-35	664,616	26,045	23,940
Jan. 30, 2014	699,374	OWDA #6665	3.660%	Jan. & July 1, 2019-24	411,226	62,477	14,484
Feb. 27, 2014	2,630,871	OWDA #6686	3.650%	Jan. & July 1, 2019-35	1,985,873	89,603	71,674
Feb. 27, 2014	10,002,958	OWDA #6688	4.150%	Jan. & July 1, 2019-35	8,941,012	371,082	353,968
Jun. 25, 2015	850,896	OWDA #7040	1.570%	Jan. & July 1, 2019-36	795,855	37,773	12,476
Sept. 24, 2015	1,596,553	OWDA #7116	1.740%	Jan. & July 1, 2019-36	1,440,060	68,770	24,759
Oct. 29, 2015	441,878	OWDA #7155	1.680%	Jan. & July 1, 2019-35	373,041	17,349	6,195
Apr. 27, 2017	759,321	OWDA #7650	1.830%	Jan. & July 1, 2019-31	461,272	31,874	13,801
Apr. 26, 2018	574,313	OWDA #8035	2.890%	Jan. & July 1, 2019-29	286,468	24,971	8,299
Jun. 28, 2018	209,273	OWDA #8156	1.650%	Jan. & July 1, 2019-39	2,803	2,803	1,727
Jul. 26, 2018	288,468	OWDA #8161	0.000%	Jan. & July 1, 2019-39	3,842	3,842	-
Sep. 27, 2018	2,665,787	OWDA #8243	1.620%	Jan. & July 1, 2019-39	35,545	-	-
					\$ 22,873,466	\$ 1,893,146	\$ 709,105
Ohio Public Works Commission Loan Agreements							
July 1, 1995	\$ 1,024,156	OPWC #CH903	0.000%	Jan. & July 1, 2019	\$ 51,208	\$ 51,208	\$ -
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2019-24	268,500	44,750	-
					\$ 319,708	\$ 95,958	\$ -

Table 5

SEWER BONDS
Bond Retirement Fund for Serial Bonds and Interest

Table 5

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2018	2019 PRINCIPAL	2019 INTEREST
Ohio Water Development Authority Loan Agreements							
Oct. 30, 2008	\$ 1,547,061	OWDA #4997 (50% Water, 50% Sewer)	3.520%	Jan. & July 1, 2019-20	\$ 267,826	\$ 176,989	\$ 6,719
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2019-30	644,919	47,080	18,997
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2019-30	108,281	7,511	3,193
Dec. 10, 2009	413,711	OWDA #5582	3.250%	Jan. & July 1, 2019-20	83,721	41,186	2,205
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2019-30	56,544	4,128	1,666
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2019-32	616,401	33,557	24,324
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2019-32	1,662,763	94,141	63,579
Feb. 24, 2011	412,715	OWDA #5851	4.140%	Jan. & July 1, 2019-32	313,494	17,749	12,364
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2019-32	2,081,425	123,315	57,423
Dec. 8, 2011	4,743,846	OWDA #6080 (50% Water, 50% Sewer)	2.800%	Jan. & July 1, 2019-33	1,523,314	86,494	42,052
Dec. 8, 2011	903,132	OWDA #6081	2.800%	Jan. & July 1, 2019-32	662,623	41,013	18,268
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2019-33	18,010,155	982,674	493,899
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2019-33	968,086	54,772	27,203
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2019-32	741,619	43,787	20,826
May. 31, 2012	2,100,947	OWDA #6203	2.690%	Jan. & July 1, 2019	164,310	164,310	2,210
Dec. 6, 2012	2,120,344	OWDA #6402	2.440%	Jan. & July 1, 2019	444,883	444,883	8,158
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2019-34	4,108,486	201,030	127,847
May. 30, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2019-33	1,777,613	97,783	46,814
Aug. 29, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2019-35	5,345,368	253,585	158,474
Oct. 31, 2013	334,170	OWDA #6578	3.590%	Jan. & July 1, 2019	68,213	68,213	1,842
Oct. 31, 2013	1,523,988	OWDA #6579	3.590%	Jan. & July 1, 2019-20	409,724	270,713	12,301
Jan. 30, 2014	1,881,680	OWDA #6664	3.660%	Jan. & July 1, 2019-34	1,218,472	57,215	44,077
Jan. 30, 2014	1,063,037	OWDA #6692	3.380%	Jan. & July 1, 2019	216,296	216,296	5,498
Jan. 30, 2014	781,309	OWDA #6693	3.380%	Jan. & July 1, 2019	166,908	166,908	4,243
Apr. 24, 2014	3,413,207	OWDA #6722	3.950%	Jan. & July 1, 2019-36	2,385,053	127,874	123,196
Apr. 24, 2014	1,500,016	OWDA #6723	3.450%	Jan. & July 1, 2019-34	1,258,382	60,102	42,900
Jun. 26, 2014	11,022,605	OWDA #6776	3.090%	Jan. & July 1, 2019-36	8,774,851	384,729	260,382
Jun. 26, 2014	17,917,041	OWDA #6790	3.010%	Jan. & July 1, 2019-36	12,058,156	713,654	497,461
Aug. 28, 2014	6,824,879	OWDA #6817	3.340%	Jan. & July 1, 2019-35	5,549,072	247,163	183,292
Feb. 26, 2015	5,070,277	OWDA #6948	1.890%	Jan. & July 1, 2019-36	3,275,156	220,934	84,687
Feb. 26, 2015	18,319,051	OWDA #6949	1.890%	Jan. & July 1, 2019-38	17,186,903	790,496	344,933
Apr. 30, 2015	25,387,222	OWDA #7003	2.030%	Jan. & July 1, 2019-21	15,682,842	5,122,391	292,497
May. 28, 2015	1,155,041	OWDA #7012	2.260%	Jan. & July 1, 2019-36	807,232	5,608	18,791
May. 28, 2015	10,997,906	OWDA #7014	2.450%	Jan. & July 1, 2019-36	10,880,814	506,688	248,459
May. 28, 2015	31,617,614	OWDA #7016	1.960%	Jan. & July 1, 2019-38	24,046,834	1,341,939	611,451
Jul. 30, 2015	5,502,246	OWDA #7071	2.290%	Jan. & July 1, 2019-36	3,781,603	232,569	111,882
Aug. 27, 2015	5,844,021	OWDA #7089	2.320%	Jan. & July 1, 2019-37	4,696,961	240,827	126,050
Oct. 29, 2015	3,273,284	OWDA #7153	2.180%	Jan. & July 1, 2019-37	2,679,355	86,380	58,501
Oct. 29, 2015	254,744,002	OWDA #7154	2.350%	Jan. & July 1, 2020-49	188,828,727	-	-
Dec. 10, 2015	5,653,479	OWDA #7214	2.140%	Jan. & July 1, 2019-37	2,777,932	236,626	112,329
Dec. 10, 2015	4,500,378	OWDA #7215	2.140%	Jan. & July 1, 2019-37	3,620,238	188,363	89,418
Dec. 10, 2015	1,374,691	OWDA #7216	2.140%	Jan. & July 1, 2019-36	1,151,070	58,153	26,698
Jan. 28, 2016	1,299,344	OWDA #7234	2.210%	Jan. & July 1, 2019-26	557,330	124,099	21,435
Feb. 25, 2016	4,823,288	OWDA #7267	2.050%	Jan. & July 1, 2019-47	4,644,279	121,392	94,589
Mar. 31, 2016	26,047,415	OWDA #7282	1.950%	Jan. & July 1, 2019-48	19,878,948	504,161	385,193
Jun. 30, 2016	1,238,790	OWDA #7409	1.750%	Jan. & July 1, 2019-47	935,658	32,552	20,701
Jun. 30, 2016	22,158,491	OWDA #7410	1.750%	Jan. & July 1, 2019-48	19,163,049	577,088	375,252
Jun. 30, 2016	14,692,039	OWDA #7411	1.660%	Jan. & July 1, 2019-48	11,544,732	386,723	245,671
Aug. 25, 2016	2,147,990	OWDA #7455	1.560%	Jan. & July 1, 2019-37	1,331,113	93,736	31,706
Aug. 25, 2016	1,458,160	OWDA #7460	1.400%	Jan. & July 1, 2019-47	1,418,744	39,969	19,723
Aug. 25, 2016	47,518,521	OWDA #7461	0.450%	Jan. & July 1, 2020-49	38,024,938	-	-
Aug. 25, 2016	7,409,403	OWDA #7462	1.400%	Jan. & July 1, 2019-48	5,067,854	14,882	103,336
Sep. 29, 2016	5,147,458	OWDA #7494	1.330%	Jan. & July 1, 2019-48	3,586,948	141,585	67,060
Apr. 27, 2017	18,071,206	OWDA #7647	2.330%	Jan. & July 1, 2019-24	13,009,285	-	-
Apr. 27, 2017	2,110,593	OWDA #7648	2.330%	Jan. & July 1, 2019-23	1,836,263	404,674	47,063
Apr. 27, 2017	2,210,043	OWDA #7649	2.330%	Jan. & July 1, 2019-23	1,939,072	210,489	25,848
May. 25, 2017	6,001,126	OWDA #7699	2.280%	Jan. & July 1, 2019-24	1,983,799	-	-
May. 25, 2017	1,100,228	OWDA #7700	2.280%	Jan. & July 1, 2019-23	1,008,127	210,367	23,915
May. 25, 2017	21,922,129	OWDA #7704	0.930%	Jan. & July 1, 2019-63	20,441,806	367,712	196,409
Jun. 29, 2017	2,919,239	OWDA #7743	2.510%	Jan. & July 1, 2019-48	1,446,697	67,052	72,029
					\$ 498,921,267	17,556,309	\$ 6,169,039
Ohio Public Works Commission Loan Agreement							
July 1, 1996	\$ 907,265	OPWC #CH006	0.000%	Jan. & July 1, 2019-20	\$ 68,044	\$ 45,363	\$ -
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 2019-21	74,375	29,750	-
July 1, 2005	275,000	OPWC #CH10I	0.000%	Jan. & July 1, 2019-26	73,066	9,133	-
					\$ 215,485	\$ 84,246	\$ -

Table 6

OPWC LOANS
Ohio Public Works Commission Loan Agreement

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2018	2019 PRINCIPAL	2019 INTEREST
Various Capital Projects							
July 1, 1998	\$ 1,014,000	OPWC #CH08B(CIP)	0.000%	Jan. & July 1, 2019-20	\$ 101,400	\$ 50,700	\$ -
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2019-22	42,839	12,240	-
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2019-21	43,875	14,625	-
July 1, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2019-24	183,400	33,345	-
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2019-22	104,738	29,925	-
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2019-22	24,400	6,100	-
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2019-22	66,302	16,576	-
July 1, 2000	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2019-23	108,122	21,624	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2019-24	226,542	41,189	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2019-26	325,013	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	0.000%	Jan. & July 1, 2019-29	28,350	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2019-27	798,150	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2019-28	358,228	37,708	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2019-29	543,400	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2019-27	82,980	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2019-29	458,700	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2019-45	700,679	26,441	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2019-41	142,703	6,204	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2019-42	468,239	19,510	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2019-41	288,897	12,840	-
Aug. 4, 2010	446,000	OPWC #CH05N(CIP)	0.000%	Jan. & July 1, 2019-45	112,916	4,261	-
Oct. 11, 2011	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2019-41	527,467	22,933	-
TOTAL OPWC LOANS					\$ 5,737,340	\$ 596,476	\$ -

Table 7

ODOD
Ohio Department of Development Loan Agreements

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2018	2019 PRINCIPAL	2019 INTEREST
Mar. 31, 2011	\$ 5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2019-2030	\$ 4,265,000	\$ 310,000	\$ 94,219
TOTAL ODOD LOANS					\$ 4,265,000	\$ 310,000	\$ 94,219

HUD
Housing and Urban Development Loan Agreements

Dec. 26, 2013	\$ 3,800,000	Highland Square		Aug. 1, 2019-33	\$ 2,850,000	\$ 190,000	\$ 84,379
Aug. 1, 2013	1,300,000	Middlebury Grocery		Aug. 1, 2019-23	755,000	130,000	17,561
Oct. 18, 2018	1,000	Bowery		Aug. 1, 2026	1,000	-	28
TOTAL HUD LOANS					\$ 3,606,000	\$ 320,000	\$ 101,968

Table 8**OTHER SPECIAL OBLIGATIONS**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2018	2019 PRINCIPAL	2019 INTEREST
Certificates of Participation (COPS)							
Nov. 3, 2010	\$ 13,200,000	Steam System Utility	2.75-5.00%	Dec. 1, 2019-30	\$ 9,830,000	\$ 560,000	\$ 491,500
Dec. 5, 2013	2,365,000	Canal Park Stadium	0.60-4.5%	Dec. 1, 2019-23	1,260,000	235,000	49,412
Nov. 27, 2013	14,910,000	Canal Park Stadium	0.58-3.75%	Dec. 1, 2019-21	5,915,000	1,910,000	197,638
Oct. 25, 2016	11,965,000	Steam System Utility	2.00-5.00%	Dec. 1, 2019-41	11,365,000	335,000	380,425
Aug. 9, 2018	24,445,000	Steam System Utility	3.50-5.00%	Dec. 1, 2019-43	24,445,000	560,000	982,975
TOTAL CERTIFICATES OF PARTICIPATION					\$ 52,815,000	\$ 3,600,000	\$ 2,101,950

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 12/31/2018</u>	<u>2019 PRINCIPAL</u>	<u>2019 INTEREST</u>
Nov. 25, 2014	\$ 28,230,000	Economic Development	3.080%	Dec. 1, 2019-34	\$ 21,705,000	\$ 1,705,000	\$ 806,520
Nov. 12, 2015	13,250,000	Economic Development	3.170%	Dec. 1, 2019-26	11,730,000	1,320,000	366,416
TOTAL NON-TAX REVENUE BONDS					<u>\$ 33,435,000</u>	<u>\$ 3,025,000</u>	<u>\$ 1,172,936</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 12/31/2018	2019 PRINCIPAL	2019 INTEREST
Dec. 15, 2011	\$ 6,405,000	Pension Refunding	2.950%	Dec. 1, 2019-23	\$ 3,210,000	\$ 610,000	\$ 95,900
Oct. 19, 2018	\$ 2,500,000	Health Benefit Claims	2.000%	Oct. 17, 2019	\$ 2,500,000	\$ 2,500,000	\$ 49,722
Aug. 8, 2013	\$ 2,493,570	OAQDA Series A	2.031%	Dec. 1, 2019-21	\$ 947,948	\$ 309,654	\$ 19,253
Aug. 8, 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, 2019-21	\$ 358,470	\$ 117,096	\$ 7,281
Nov. 14, 2012	\$ 28,870,000	Various Purpose Bonds	3.149%	Dec. 1, 2029-32	\$ 7,550,000	\$ -	\$ 236,150
Nov. 25, 2014	\$ 32,340,000	Various Purpose Bonds	5.097%	Dec. 1, 2019-34	\$ 27,445,000	\$ 1,375,000	\$ 1,276,750
Nov. 12, 2015	\$ 25,370,000	Various Purpose Bonds	4.463%	Dec. 1, 2019-28	\$ 18,650,000	\$ 2,170,000	\$ 818,900
Dec. 6, 2016	\$ 14,655,000	Various Purpose Refunding Bonds	4.206%	Dec. 1, 2019-28	\$ 14,370,000	\$ 1,260,000	\$ 545,375
Jun. 24, 2015	\$ 5,500,000	Cascade Plaza Bond	2.420%	Dec. 1, 2019-35	\$ 4,709,727	\$ 235,532	\$ 112,559
Nov. 14, 2018	\$ 2,000,000	Bowery Bond	4.770%	Dec. 1, 2019-48	\$ 2,000,000	\$ 27,000	\$ 99,905
Jul. 28, 2010	\$ 17,880,000	Community Learning Ctrs., 2010A	4.440%	Dec. 1, 2019	\$ 990,000	\$ 990,000	\$ 34,650
Jul. 28, 2010	12,060,000	Community Learning Ctrs., 2010B	6.450%	Dec. 1, 2020-33	12,060,000	-	765,548
Jul. 28, 2010	15,060,000	Community Learning Ctrs., 2010C	5.940%	Dec. 1, 2021-26	15,060,000	-	884,624
Jun. 27, 2012	155,360,000	Community Learning Ctrs., 2012A	4.974%	Dec. 1, 2019-33	133,320,000	6,265,000	6,647,750
May 7, 2014	50,000,000	Community Learning Ctrs., 2014	3.456%	Dec. 1, 2019-29	20,455,000	2,035,000	713,519
Dec. 8, 2016	27,000,000	Community Learning Ctrs., 2016	4.473%	Dec. 1, 2019-33	24,745,000	1,210,000	1,095,050
Dec. 20, 2017	36,615,000	Community Learning Ctrs., 2017	3.348%	Dec. 1, 2019-33	36,390,000	150,000	1,480,788
Total Community Learning Centers					\$ 243,020,000	\$ 10,650,000	\$ 11,621,929
TOTAL INCOME TAX REVENUE BONDS					\$ 327,117,059	\$ 19,254,282	\$ 14,982,672
INCOME TAX REVENUE NOTES							
Dec. 11, 2018	\$ 41,300,000	Various Purpose Notes	3.500%	Dec. 10, 2019	\$ 41,300,000	\$ 41,300,000	\$ 1,441,485
					\$ 41,300,000	\$ 41,300,000	\$ 1,441,485

Table 11

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

<u>DATE</u> <u>OF ISSUE</u>	<u>AMOUNT</u> <u>OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING</u> <u>12/31/2018</u>	<u>2019</u> <u>PRINCIPAL</u>	<u>2019</u> <u>INTEREST</u>
Dec. 21, 2011	\$ 27,165,000	JEDD Rev. Refunding, Ser 2011	2.940%	Dec. 1. 2019-22	\$ 11,555,000	\$ 3,835,000	\$ 420,113
TOTAL SPECIAL REVENUE (JEDD) BONDS					<u>\$ 11,555,000</u>	<u>\$ 3,835,000</u>	<u>\$ 420,113</u>

Table 12

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Bond Retirement: January 1	\$ 108,865.22	\$ 408,466.03	\$ 511,485.50	\$ 521,248.84
Receipts:				
General Property Tax	629,704.89	1,262,672.32	1,503,083.95	440,000.00
BNY Escrow	13,389,537.50	21,960,822.50	-	-
Miscellaneous Receipts	2,701,751.68	111,160.00	22,437.83	-
EMS Operating	18,369.84	26,497.81	53.24	106.48
JEDD - Econ. Dev. & Township	-	617,754.46	622,383.25	400,000.00
Motor Equipment Operating	68,545.67	73,282.21	80,888.76	4,627,718.22
Municipal Utilities	15,336,537.86	21,573,031.70	22,148,460.34	23,150,518.17
Off-Street Parking	100,682.26	448.22	896.44	54,761.74
Capital Imp. Fund	21,092,979.14	20,315,709.97	21,175,050.26	20,397,420.16
Community Development Fund	-	-	-	5,612.98
In-Lieu-Of-Taxes	3,284,242.53	2,398,581.62	478,924.73	500,000.00
General Fund	375,422.39	69,129.49	817.86	4,135.89
Bond Payment Fund - Various	592,649.34	-	-	-
Total Receipts and Balance	\$ 57,699,288.32	\$ 68,817,556.33	\$ 46,544,482.16	\$ 50,101,522.48

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

Expenditures:	Actual			Estimate
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Bonds & Notes: Within 10M	\$ 17,921,146.87	\$ 16,240,000.00	\$ 17,470,000.00	\$ 17,455,000.00
Bonds & Notes Int. Within 10M	8,179,334.60	5,636,549.20	5,143,444.68	4,584,583.00
Bonds & Notes: Outside 10M	12,330,000.00	22,645,000.00	-	-
Bonds & Notes Int. Outside 10M	305,593.75	1,041,747.50	174,533.33	-
O.W.D.A. Loans	15,135,024.12	21,371,517.96	21,946,789.09	26,327,599.17
O.P.W.C. Loans	836,014.56	835,991.08	835,991.04	776,680.00
O.D.O.D. Loans	122,041.56	529,642.48	446,657.04	404,219.00
Other Expense	2,461,666.83	5,622.61	5,818.14	5,000.00
Total Expenditures	\$ 57,290,822.29	\$ 68,306,070.83	\$ 46,023,233.32	\$ 49,553,081.17
Balance December 31	\$ 408,466.03	\$ 511,485.50	\$ 521,248.84	\$ 548,441.31

Table 13

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Special Assessment Bond Retirement Fund: January 1	\$ 4,840.68	\$ 2,840.68	\$ 2,840.68	\$ 5,280.85
Receipts:				
Assessments Coll. by County	14,161,134.02	13,700,969.80	14,011,928.79	14,407,550.00
Interest on Investments	-	-	2,440.17	-
Funds & Miscellaneous	-	-	2,409,593.00	-
Total Receipts and Balance	<u>\$ 14,165,974.70</u>	<u>\$ 13,703,810.48</u>	<u>\$ 16,426,802.64</u>	<u>\$ 14,412,830.85</u>
Expendiures:				
Redemption of Improvement Bonds	\$ 962,324.00	\$ 460,329.00	\$ 735,028.43	\$ 996,393.00
Interest on Improvement Bonds	77,079.10	48,904.88	76,519.80	151,879.00
Redemption of Notes	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Interest on Notes	121,730.92	191,735.92	200,380.56	259,278.00
Legal Services	2,000.00	-	-	-
Misc. & Dist. of S.A. Coll.	-	-	2,409,593.00	-
Total Expenditures	<u>\$ 14,163,134.02</u>	<u>\$ 13,700,969.80</u>	<u>\$ 16,421,521.79</u>	<u>\$ 14,407,550.00</u>
Balance December 31	<u>\$ 2,840.68</u>	<u>\$ 2,840.68</u>	<u>\$ 5,280.85</u>	<u>\$ 5,280.85</u>

Table 14**2019 DEBT SERVICE**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Major Governmental Funds			
General Fund	\$ 2,500	\$ 1,636	\$ 4,136
Income Tax Capital Improvement Fund	53,266,085	10,131,335	63,397,420
Community Learning Centers Income Tax Fund	10,650,000	11,621,928	22,271,928
Special Assessments Bond Payment Fund	13,996,393	411,157	14,407,550
Major Proprietary Funds			
Water Fund	3,119,104	1,221,820	4,340,924
Sewer Fund	17,640,555	6,169,039	23,809,594
Off-Street Parking Fund	35,964	18,798	54,762
Non-Major Governmental Funds (1)	18,789,027	2,900,971	21,689,998
Non-Major Proprietary Funds (2)	6,952,182	225,258	7,177,440
Total	<u>\$ 124,451,810</u>	<u>\$ 32,701,942</u>	<u>\$ 157,153,752</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
2019	\$ 17,368	\$ 4,573	\$ 596	\$ -	\$ 310	\$ 94
2020	16,048	4,044	596	-	320	87
2021	18,342	3,469	546	-	330	80
2022	15,300	2,935	510	-	335	73
2023	14,410	2,494	466	-	340	65
2024-2028	43,340	6,377	1,611	-	1,835	205
2029-2033	12,550	1,105	553	-	795	22
2034-2038	1,011	82	461	-	-	-
2039-2043	-	-	351	-	-	-
2044-2048	-	-	47	-	-	-
2049-2053	-	-	-	-	-	-
2054-2058	-	-	-	-	-	-
2059-2063	-	-	-	-	-	-
	<u>\$ 138,369</u>	<u>\$ 25,079</u>	<u>\$ 5,737</u>	<u>\$ -</u>	<u>\$ 4,265</u>	<u>\$ 626</u>
Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue		Special Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 3,025	\$ 1,173	\$ 16,755	\$ 14,933	\$ 3,835	\$ 420
2020	3,105	1,098	17,145	14,221	4,040	228
2021	3,190	1,013	20,245	13,556	1,810	117
2022	3,285	915	18,827	12,617	1,870	59
2023	3,395	808	19,553	11,690	-	-
2024-2028	15,470	2,167	106,071	44,083	-	-
2029-2033	1,600	322	121,848	18,022	-	-
2034-2038	365	17	3,183	387	-	-
2039-2043	-	-	438	197	-	-
2044-2048	-	-	553	82	-	-
2049-2053	-	-	-	-	-	-
2054-2058	-	-	-	-	-	-
2059-2063	-	-	-	-	-	-
	<u>\$ 33,435</u>	<u>\$ 7,513</u>	<u>\$ 324,618</u>	<u>\$ 129,788</u>	<u>\$ 11,555</u>	<u>\$ 824</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
2019	\$ 996	\$ 152	\$ 320	\$ 102	\$ 43,800	\$ 1,491
2020	1,013	129	330	96	-	-
2021	1,033	106	340	89	-	-
2022	683	82	350	81	-	-
2023	616	67	365	73	-	-
2024-2028	2,381	144	951	257	-	-
2029-2033	-	-	950	102	-	-
2034-2038	-	-	-	-	-	-
2039-2043	-	-	-	-	-	-
2044-2048	-	-	-	-	-	-
2049-2053	-	-	-	-	-	-
2054-2058	-	-	-	-	-	-
2059-2063	-	-	-	-	-	-
	<u>\$ 6,722</u>	<u>\$ 680</u>	<u>\$ 3,606</u>	<u>\$ 800</u>	<u>\$ 43,800</u>	<u>\$ 1,491</u>

Table 15**Future Debt Service Requirements**

	Govenmental Activities					
Fiscal Year Ending December 31 (in thousands)	Special Assessment Notes		Certificates of Participation			
	Principal	Interest	Principal	Interest		
2019	\$ 13,000	\$ 259	\$ 3,600	\$ 2,102		
2020	-	-	3,730	1,980		
2021	-	-	3,855	1,847		
2022	-	-	1,900	1,692		
2023	-	-	1,985	1,609		
2024-2028	-	-	9,940	6,616		
2029-2033	-	-	10,140	4,218		
2034-2038	-	-	8,730	2,582		
2039-2043	-	-	8,935	935		
2044-2048	-	-	-	-		
2049-2053	-	-	-	-		
2054-2058	-	-	-	-		
2059-2063	-	-	-	-		
	<u>\$ 13,000</u>	<u>\$ 259</u>	<u>\$ 52,815</u>	<u>\$ 23,581</u>		
Business-type Activities						
Fiscal Year Ending December 31 (in thousands)	General Obligation Bonds		Mortgage Revenue		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 87	\$ 12	\$ 1,130	\$ 513	\$ 19,450	\$ 6,878
2020	92	7	1,165	479	31,088	13,197
2021	63	4	1,200	444	30,341	12,465
2022	64	2	1,235	408	24,719	11,733
2023	-	-	1,275	370	23,497	11,173
2024-2028	-	-	5,100	1,269	107,989	47,873
2029-2033	-	-	2,985	560	115,579	34,685
2034-2038	-	-	695	18	81,033	21,565
2039-2043	-	-	-	-	71,416	13,679
2044-2048	-	-	-	-	8,903	797
2049-2053	-	-	-	-	2,474	310
2054-2058	-	-	-	-	2,592	193
2059-2063	-	-	-	-	2,714	70
	<u>\$ 306</u>	<u>\$ 25</u>	<u>\$ 14,785</u>	<u>\$ 4,061</u>	<u>\$521,795</u>	<u>\$ 174,618</u>
Fiscal Year Ending December 31 (in thousands)	OPWC Loans		Grand Total			
	Principal	Interest	Principal	Interest		
2019	\$ 180	\$ -	\$ 124,452	\$ 32,702		
2020	106	-	78,778	35,566		
2021	69	-	81,364	33,190		
2022	54	-	69,132	30,597		
2023	54	-	65,956	28,349		
2024-2028	72	-	294,760	103,536		
2029-2033	-	-	267,000	57,991		
2034-2038	-	-	95,478	24,569		
2039-2043	-	-	81,140	14,811		
2044-2048	-	-	9,503	879		
2049-2053	-	-	2,474	310		
2054-2058	-	-	2,592	193		
2059-2063	-	-	2,714	70		
	<u>\$ 535</u>	<u>\$ -</u>	<u>\$ 1,175,343</u>	<u>\$ 362,763</u>		

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Capital Budget

2019 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 2019. 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 2.50% but .25% is dedicated for Police, Fire, and Road Activity and an additional .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 2019 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 2019 plan will continue that tradition.

FUNDING

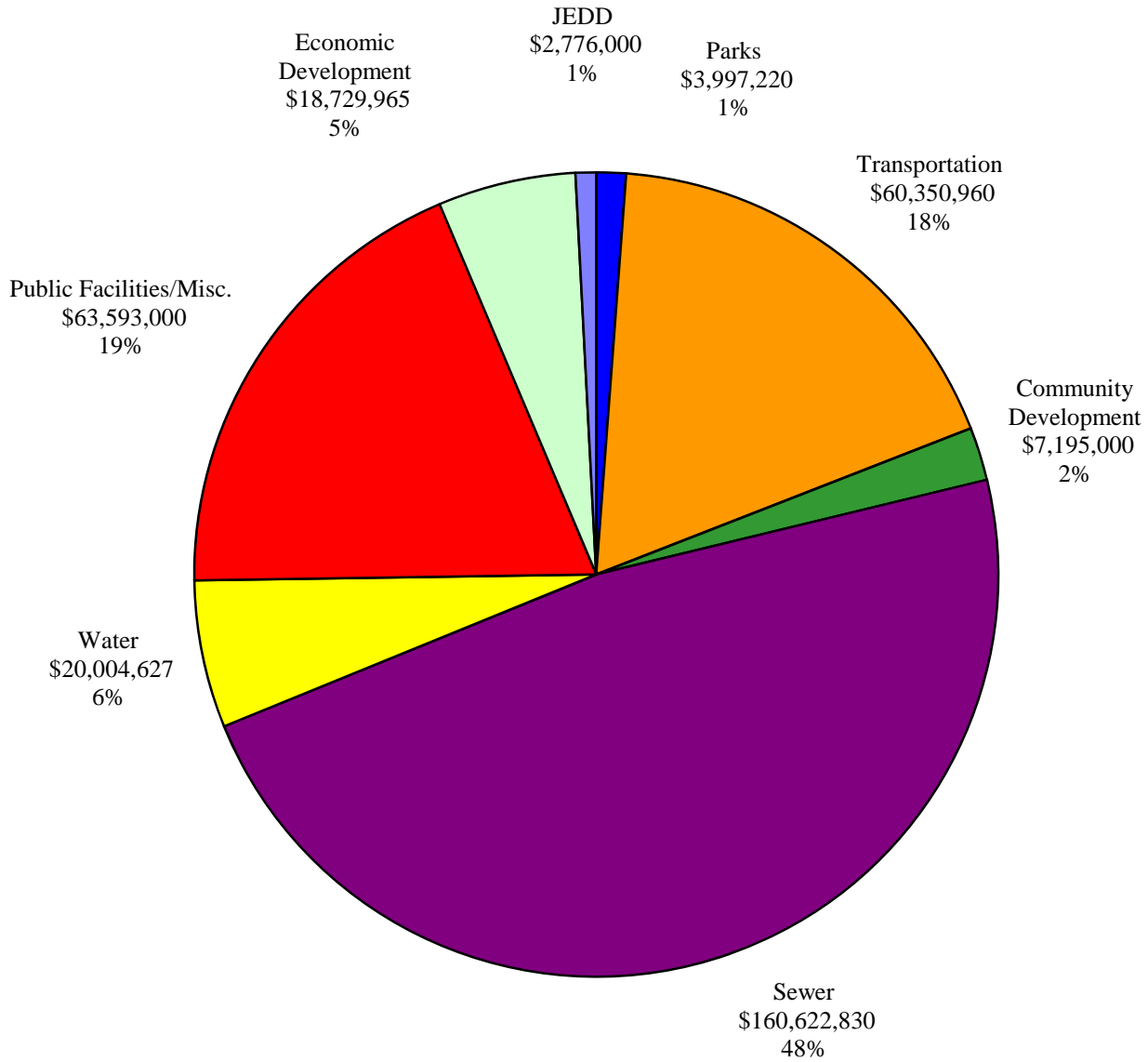
The changes in federal and state budget policies have reduced the amount of funds the City receives for capital investments as well as operating expenses. The reduction of these funds has limited the ability to meet its capital needs on a timely basis.

Excluding debt financing, the City's income tax (\$51,462,300) 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 2019 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 2019 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
2019 CAPITAL BUDGET
EXPENDITURES BY PROGRAM
TOTAL \$337,269,602**



2019 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.	\$ 359,000	Special Assessments		
		682,000	Water Capital Fund		
		209,000	Ohio Water Development Authority		
		2,249,800	Ohio Public Works Commission		
		1,732,000	General Obligation Debt		
		487,000	Safety Funds		
		1,200,000	Income Tax		
		875,000	Sewer Capital Fund		
		392,000	Street Lighting Assessments		
		50,000	Summit County		
		8,000,000	TIGER Grant		
		2,436,000	Surface Transportation Block Grant		
		\$ 18,671,800	Total		
Bridges	Annual maintenance on City-owned bridges including bridge replacements and reconstruction.	\$ 4,965,600	Fastlane Funds		
		2,097,875	Ohio Public Works Commission		
		2,183,000	Ohio Department Of Transportation		
		250,000	Ohio Rail Development Commission		
		135,955	CSX Transportation Funds		
		134,000	General Obligation Debt		
		857,625	Sewer Capital Fund		
		310,965	Street Lighting Assessments		
		120,000	Income Tax		
		219,770	Water Capital Fund		
		\$ 11,274,790	Total		
		Concrete Street Repairs	Restoration of concrete streets with techniques such as slab replacement, joint repairs, and asphalt overlays.	\$ 50,000	Income Tax
		Expressways	Major reconstruction of expressways throughout Akron.	\$ 16,850,000	National Highway Program
3,473,900	Ohio Department Of Transportation				
59,400	General Obligation Debt				
147,600	Special Assessments				
\$ 20,530,900	Total				
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.	\$ 515,000	General Obligation Debt		
		62,300	Special Assessments		
		109,000	Sewer Capital Fund		
		305,000	Ohio Public Works Commission		
		\$ 991,300	Total		
Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.	\$ 4,350,300	Income Tax		
		1,250,000	General Obligation Debt		
		1,427,150	Special Assessments		
		310,000	Gas Tax		
		772,720	Ohio Department Of Transportation		
		\$ 8,110,170	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.	\$ 200,000	Income Tax		
		412,000	General Obligation Debt		
		50,000	Special Assessments		
		60,000	Surface Transportation Block Grant		
		\$ 722,000	Total		
		TOTAL TRANSPORTATION PROGRAM		\$ 60,350,960	

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.	\$ 224,720 15,000 <u>53,000</u> \$ 292,720	Clean Ohio Program General Obligation Debt Western Reserve Land Conservatory Total
Akron Bicycle Plan	Improvements to establish Akron as a Bicycle Friendly Community.	\$ 50,000	General Obligation Debt
Akron Parks Challenge	Design and construction of recommended park improvements identified by the Akron Parks Collaborative through the Akron Parks Challenge grant program.	\$ 300,000	General Obligation Debt
Balch Street Fitness Center	Replace existing hot water heater and storage tank.	\$ 60,000	General Obligation Debt
Canal Park Stadium Improvements	Miscellaneous improvements to the Stadium.	\$ 325,000 <u>325,000</u> \$ 650,000	General Obligation Debt Canal Park Reserve Fund Total
Glendale Steps	Rehabilitation of the Glendale Steps, which will include landscaping.	\$ 25,000 <u>2,000</u> \$ 27,000	General Obligation Debt Private Total
Gorge Dam Removal of Contaminated Sediments	The remediation design for the management of the Gorge Dam contaminated sediments to facilitate the removal of the Gorge Dam.	\$ 562,500 <u>900,000</u> \$ 1,462,500	Ohio Department of Natural Resources Environmental Protection Agency Total
Lock 3 Park	Repairs at Lock 3 Park per the Lock 3 improvement plan funded by Akron Civic Commons.	\$ 100,000	General Obligation Debt
Mason Park Ball Fields	Carryover from 2017 budget of regrading of existing ball field areas.	\$ 50,000	General Obligation Debt
Miscellaneous Parks & Community Centers	Small capital improvements at various city parks and community centers.	\$ 225,000	Income Tax
Reservoir Park Parking areas	Improvements to the parking areas at Reservoir Park.	\$ 50,000	General Obligation Debt
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.	\$ 100,000 \$ 215,000 <u>315,000</u> \$ 630,000	General Obligation Debt Clean Ohio Program Ohio Department of Natural Resources Total
Public Space Security Cameras	Installation of additional security cameras at City parks, community centers, and Great Streets.	\$ 50,000	General Obligation Debt
West Akron Ballfields	Design and construction of an additional baseball fields in West Akron per the development at Perkins Middle School.	\$ 50,000	General Obligation Debt
TOTAL PARKS PROGRAM		<u>\$ 3,997,220</u>	

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			
Airport Aprons Rehabilitation	Rehabilitate Aprons A & B surrounding the operations building and fueling area.	\$ 20,000	Tax Increment Financing
		374,000	Ohio Department Of Transportation
		\$ 394,000	Total
Airport Runway Rehabilitation	Rehabilitation of the Runway 7-25 lighting system.	\$ 64,000	Tax Increment Financing
		1,208,000	Federal Aviation Administration
		\$ 1,272,000	Total
Akron Municipal Courthouse	Design of new court house.	\$ 100,000	Courtroom Fees
Akron Safety Center	Fund created for future replacement of aging Stubbs Justice Center. Includes preliminary design costs and site analysis.	\$ 550,000	Income Tax
Cascade Parking Deck Lighting	Upgrade to LED lighting on levels 3, 4, and 5.	\$ 100,000	General Obligation Debt
Cascade Garage Fan Room Restoration	Complete purchase of materials to renovate a portion of the old Police Training Facility to accommodate relocated Building Maintenance staff and operations from the Morlev Parking Deck.	\$ 40,000	General Obligation Debt
		250,000	Ohio Department of Natural Resources
		\$ 290,000	Total
Customer Service Build-out	Build-out at Job Center (1040 E. Tallmadge Ave) for Customer Service. Includes installation of new utility bill payment kiosk.	\$ 15,000	Water Capital Fund
		15,000	Sewer Capital Fund
		\$ 30,000	Total
Dan Street Lighting	Replace 185 fluorescent lights with LED at 800 Dan Street.	\$ 30,000	Income Tax
Fire Station #2	Construction of new 3-bay Fire Station #2.	\$ 250,000	Income Tax
		3,750,000	General Obligation Debt
		\$ 4,000,000	Total
Fire Station #4	Miscellaneous improvements to complete construction of new 6-bay Fire Station #4.	\$ 475,000	Income Tax
Fire Station #12	Design of new 3-bay facility at Fire Station #12 (1852 W. Market Street).	\$ 150,000	Income Tax
Fire Station Facility Improvement Program	Repair various fire station kitchens, HVAC systems, overhead doors, generators, and parking lots.	\$ 250,000	General Obligation Debt
Greystone Roof Replacement	Roof replacement.	\$ 50,000	General Obligation Debt
Municipal Building Elevator Rehabilitation	Study to upgrade and modernize Municipal Building elevators.	\$ 100,000	General Obligation Debt
Municipal Building Plumbing Upgrade	Upgrade and modernize plumbing lines and fixtures.	\$ 25,000	Income Tax

PROJECT	DESCRIPTION	FUNDING		
PUBLIC FACILITIES PROGRAM (continued)				
Muni. Service Center Misc. Improvements	Miscellaneous improvements at the Municipal Service Center.	\$	100,000	General Obligation Debt
Parking Deck Improvements	Various improvements to city owned parking decks including waterproofing, sealing, joint repair, lighting upgrades, and facade repairs.	\$	100,000	General Obligation Debt
Police Call Center Aesthetics & Upgrades	Upgrading call center. Includes carpet, window blinds, call talking and dispatch consoles and desks.	\$	25,000	Income Tax
Stubbs Justice Center Asbestos Abatement	Assessment of asbestos abatement and ceiling tile replacement.	\$	25,000	Income Tax
Stubbs Justice Center Electrical Upgrade	Replace existing electrical breakers, transfer switches and transformers.	\$	10,000	Income Tax
Stubbs Justice Center Elevator Upgrade	Replace all hoistway door mechanics for improved operations.	\$	100,000	General Obligation Debt
West Side Depot Roof Replacement	Replacement of roof shingles on the West Side Depot and Salt Dome.	\$	120,000	General Obligation Debt
TOTAL PUBLIC FACILITIES		\$	8,296,000	

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				
Abandon Declining City Owned Oil & Gas Wells	Abandoned City owned oil & gas wells that no longer produce enough income to justify their continued operation.	\$	20,000	Income Tax
Administration (Capital)	Annual salaries, benefits, supplies and overhead for the Capital Planning Administration.	\$	650,000	Income Tax
Debt Service	Annual service on general obligation debt for capital projects.	\$	37,810,000	Income Tax
			1,500,000	Joint Economic Development District
			1,500,000	Tag Tax
			4,000,000	Tax Increment Financing
			600,000	Parking Lot Revenue
			500,000	General Fund
			500,000	Development Activity Fund
			550,000	Property Taxes
		\$	46,960,000	Total
Downtown Beautification	Annual program request. Planting and maintaining the flowering window boxes on the Municipal Building, Civic mall, and the CitiCenter Building.	\$	10,000	Income Tax
Equipment Replacement	Annual replacement of obsolete or otherwise unusable rolling stock.	\$	1,650,000	Income Tax
			1,200,000	General Obligation Debt
		\$	2,850,000	Total
Equipment Replacement - Snow & Ice Removal	Purchase of snow & ice removal equipment for Public Works.	\$	250,000	Income Tax
Fire Ladder Truck 4	Purchase aerial ladder truck to replace Ladder #4.	\$	600,000	Income Tax
			600,000	General Obligation Debt
		\$	1,200,000	Total
Fire and EMS Miscellaneous Equipment	Miscellaneous equipment purchases at various fire stations.	\$	100,000	Income Tax
Fire Structural Turn-Out Gear Replacement	Replacement of expired Structural Fire Protective Clothing to new NFPA standards.	\$	75,000	Income Tax
Fire Vehicle Refurbishment Program	Annual program to refurbish vehicle bodies on mechanically sound Fire and EMS vehicles.	\$	100,000	General Obligation Debt
Fire Station Alerting System	Purchase and implement new system to enhance coordination and improve response times.	\$	640,000	Income Tax
Neighborhood Partnerships	Matching grants of up to \$7,500 for neighborhood organizations for small, competitive projects that build neighbor collaboration.	\$	50,000	Income Tax
			100,000	Akron Community Foundation
			50,000	Community Development
		\$	200,000	Total
Police Body Worn Cameras	The purchase of body worn cameras for officers and detectives.	\$	160,000	Income Tax
Police Recruitment and Academics	Improve development, training and hardware for Police Academy and Citizens Academy; funds for recruitment efforts.	\$	75,000	Income Tax
Police & Fire CAD System	Updated software solution for dispatching emergency calls, and new record management system for Police & Fire.	\$	560,000	Income Tax
Police Gear Replacement	Miscellaneous equipment purchases for officers.	\$	150,000	Income Tax
Police Mass Spectrometer Replacement	Replacement of existing mass spectrometer to ensure timely testing and prosecution.	\$	100,000	Income Tax
Police Recruiting, Hiring, and Training Initiative	Implementation of recruiting, hiring, and training initiatives.	\$	95,000	Income Tax
Police Taser Replacement	Purchase of 165 Tasers and related equipment.	\$	80,000	Income Tax
Police Software and Hardware Upgrades	Computers, cameras, server equipment, security upgrades, phone upgrades, and various software solutions.	\$	510,000	Income Tax
St. Mary Church Fence	As part of Main / Broadway project, ODOT will be including a landscaping barrier at this location in lieu of a sound wall and Akron agreed to provide the fencing.	\$	7,000	Income Tax

PROJECT	DESCRIPTION	FUNDING	
MISCELLANEOUS EXPENSES (continued)			
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.	\$ 30,000	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.	\$ 100,000	Income Tax
Traffic Microwave Detector Replacement	Replace existing non-functioning microwave detectors with video detection equipment for improved service at 2-3 intersections.	\$ 15,000	Income Tax
Traffic Rectangular Rapid Flash Beacons Alternative	Installation of FHWA approved devices for use at uncontrolled bike and pedestrian crossings at mid-block, trail and intersection locations.	\$ 25,000	Income Tax
Traffic Signal LED module Replacement	Replace LED light lenses as they reach their useful life.	\$ 10,000	Income Tax
Waterloo Road Signal Support Replacement (S. Main St. - Coventry St.)	Replace deteriorating signal supports and upgrade signal head mounting.	\$ 50,000	General Obligation Debt
TOTAL MISCELLANEOUS EXPENSES		\$ 55,297,000	
Impact on Operations: The above improvements will reduce maintenance costs for the City.			
ECONOMIC DEVELOPMENT			
Brownfields	Cleanup and revitalization of various Brownfield areas throughout the City in support of current economic development initiatives.	\$ 25,000 200,000 234,000 \$ 459,000	Joint Economic Development District JOBS Ohio Program Clean Ohio Program Total
Commercial / Industrial Development	Roadway improvements to Ascot Pkwy., Firestone Business Park, Evans Ave. land development, and other public improvements in support of future development.	\$ 442,000 10,935,000 1,230,400 75,000 25,000 521,270 122,900 436,395 650,000 50,000 1,572,000 250,000 50,000 \$ 16,359,965	Tax Increment Financing Ohio Public Works Commission Special Assessments Joint Economic Development District Income Tax Sewer Capital Fund Street Lighting Assessments Water Capital Fund Department of Environmental Services Land Sales General Obligation Debt Summit County City of Barberton Total
Neighborhood Business Districts	Matching facade grants, loans, and other assistance to support businesses in designated areas.	\$ 900,000 150,000 \$ 1,050,000	Community Development Enterprise Zone 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.	\$ 501,000 10,000 350,000 \$ 861,000	Joint Economic Development District Income Tax Community Development Total
TOTAL ECONOMIC DEVELOPMENT PROGRAM		\$ 18,729,965	

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.	\$ 78,431,000	Water Pollution Control Loan Fund
		100,000	Sewer Capital Fund
		\$ 78,531,000	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.	\$ 6,500,000	Water Pollution Control Loan Fund
		6,500,000	Sewer Capital Fund
		\$ 13,000,000	Total
Total Combined Sewer Overflows (CSO)		\$ 91,531,000	
Joint Economic Districts (Sewer & Water)			
Extension Studies	Studies to develop project limits for sanitary sewer and water extension requests.	\$ 220,000	Joint Economic Development District - Special Assessments
Service Area Extensions	Design and construction of sanitary sewer and water service area extensions.	\$ 2,000,000	Joint Economic Development District - Special Assessments
Copley Township	Construction of various water mains and sanitary sewers in Copley Township.	\$ 181,000	Joint Economic Development District - Special Assessments
Springfield Township	Design and construction of water and sewer services.	\$ 375,000	Joint Economic Development District - Special Assessments
Total Joint Economic Districts (Sewer & Water)		\$ 2,776,000	
Sanitary Sewer Systems			
Cuyahoga Street Storage Facility Rehabilitation	Improvements including repair of existing infrastructure and modifications to improve performance.	\$ 1,300,000	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.	\$ 430,000	Water Pollution Control Loan Fund
Hampton Ridge Sanitary Sewer	Installation of approx. 1,000 L.F. of sanitary sewer, via horizontal directional drilling, to replace the Hampton Ridge Pump Station.	\$ 10,000	General Obligation Debt
		1,109,000	Water Pollution Control Loan Fund
		\$ 1,119,000	Total
Hawkins Trunk Sewer Area Improvements	Replacement and re-lining of sanitary sewers in the Hawkins Trunk Sewer Area.	\$ 175,000	Sewer Capital Fund
Mayfield Avenue Sewer Improvements	Replacement and re-lining of the Mayfield Avenue sanitary sewer lines.	\$ 635,000	Water Pollution Control Loan Fund
Misc. Collection System Improvements	Septic tank elimination studies, commercial sewer lateral replacement, vehicle and equipment replacements.	\$ 400,000	Sewer Capital Fund

PROJECT	DESCRIPTION	FUNDING	
Sanitary Sewer Systems (Continued)			
Quaker Ridge Pump Station Reconstruction	Reconstruction of pumping station and 4-inch diameter force main.	\$ 766,000	Water Pollution Control Loan Fund
Sand Run Road Emergency Repairs	Sewer reconstruction from Sand Run Road to Northwoods Drive.	\$ 150,000	Sewer Capital Fund
		1,500,000	Water Pollution Control Loan Fund
		\$ 1,650,000	Total
Sanitary Sewer Reconstruction - 2017	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 2,038,321	Water Pollution Control Loan Fund
		849,509	Ohio Public Works Commission
		\$ 2,887,830	Total
Sanitary Sewer Reconstruction - 2018	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 500,000	Ohio Public Works Commission
		3,240,000	Water Pollution Control Loan Fund
		3,740,000	Total
Sanitary Sewer Reconstruction - 2019	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 250,000	Sewer Capital Fund
		1,000,000	Ohio Public Works Commission
		2,465,000	Water Pollution Control Loan Fund
		3,715,000	Total
Sanitary Sewer Reconstruction - 2020	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 50,000	Sewer Capital Fund
Sevilla Trunk Sewer Reconstruction	Rehabilitation of the Sevilla Trunk Sewer.	\$ 2,350,000	Water Pollution Control Loan Fund
Shoreline Pump Station Improvements	Improvements to the Shoreline pump station to support the Greens at Nesmith Lake housing development.	\$ 530,000	Sewer Capital Fund
		120,000	Private
		\$ 650,000	Total
Sourek Road Pump Station	Complete replacement of the Sourek Road Pump Station.	\$ 900,000	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 Master Meter Facility Reconstruction	Reconstruct the existing Tallmadge Master Meter facility.	\$ 325,000	Sewer Capital Fund
White Pond Drive Pump Station	Complete replacement of the White Pond Drive Pump Station.	\$ 31,000	Water Pollution Control Loan Fund
Total Sanitary Sewer Systems		\$ 22,173,830	
Storm Water Systems			
Brewster Creek Restoration	Perform study of Brewster Creek to determine primary causes of flooding and the recommended means to reduce flooding and improve water	\$ 150,000	Sewer Capital Fund
Erosion Streambanks Restoration Stormwater Project	Project accounts for various stormwater improvements including streambank restoration and erosion control.	\$ 600,000	Sewer Capital Fund
Little Cuyahoga River Restoration	Design of river restoration resulting from the relocation of sewer crossing from the Little Cuyahoga River.	\$ 37,500	Sewer Capital Fund
Little Cuyahoga River Land Acquisition	Land acquisition to purchase a riparian corridor to use for future river restoration. Conceptual plans developed as part of Section 206 study by USACE.	\$ 115,000	Sewer Capital Fund
		255,000	Clean Ohio Program
		\$ 370,000	Total
Local Flooding Pipe Project	Construction, repair and rehabilitation of storm sewers, culverts, and other structures that impact local flooding.	\$ 1,200,000	Sewer Capital Fund
Miscellaneous Storm Sewer Improvements	Design and construction of miscellaneous storm sewer improvements throughout the City.	\$ 500,000	General Obligation Debt
Storm Water Maintenance Ditches	Annual maintenance of stormwater ditches.	\$ 600,000	Sewer Capital Fund
Total Storm Water Systems		\$ 3,457,500	

PROJECT	DESCRIPTION	FUNDING		
Water Distribution				
Archwood Pump Station Improvements	Update pump station and add a second pump.	\$	312,500	Water Capital Fund
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.	\$	145,000	Water Supply Revolving Loan Account
Druid Drive Neighborhood Water Main Extension	Install a new water main along Cleveland-Massillon Road and inside Druid Drive Neighborhood.	\$	1,325,500	Water Supply Revolving Loan Account
Force Main Steel Transmission Main Study	Study and evaluate remaining service life of steel water main transmission mains through Kent from Kent-Munroe Falls Blvd. to water treatment plant on Ravenna Road.	\$	500,000	Water Capital Fund
Force Main Valve Replacement	Design costs to replace two original gate valves with butterfly valves on two major water transmission mains to improve reliability of operation, especially during emergencies.	\$	18,000	Water Capital Fund
Kenmore Blvd - 28th St. Water Main Connection	Replace water main under railroad at 28th Street and Kenmore Boulevard.	\$	370,000	Water Capital Fund
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.	\$	1,032,000	Water Supply Revolving Loan Account
Vehicle & Equipment Replacement	Purchase replacement motor vehicles, machinery and equipment as necessary.	\$	300,000	Water Capital Fund
Water Main Replacement Programs	Contract to supply labor, equipment, and materials for constructing new and replacement water mains.	\$	4,300,000	Water Supply Revolving Loan Account
			1,000,000	Ohio Public Works Commission
		\$	5,300,000	Total
Water Storage Tank Painting	Painting of 13 water storage tanks over 26 years.	\$	1,000,000	Water Capital Fund
West High Pumping Station Replacement	Design of replacement of pumping station.	\$	1,380,000	Water Capital Fund
Total Water Distribution		\$	11,933,000	
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 BioCEPT	Design and construction of a new tank and Biological Chemically Enhanced Primary Treatment (BioCEPT) system to provide treatment of WRF influent wet weather flows in excess of 220 million eallons per dav.	\$	22,030,000	Water Pollution Control Loan Fund
WRF Headworks Improvements	Design upgrades to the existing WRF Headworks facilities.	\$	14,935,000	Water Pollution Control Loan Fund
WRF Step Feed Phase 2	Increase conventional secondary treatment capacity to 220 million gallons per day.	\$	1,495,500	Water Pollution Control Loan Fund
Total Water Reclamation Facility		\$	43,460,500	
Water Plant				
Advanced Treatment Study: UV Disinfection	Study to ensure compliance with stricter regulations, including the use of UV disinfection.	\$	85,000	Water Capital Fund
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.	\$	101,000	Water Capital Fund
Discharge Header Surge Valve Automation	Installation of automated valve control on the high service pumns discharge headers.	\$	245,000	Water Capital Fund

PROJECT	DESCRIPTION	FUNDING		
Water Plant (Continued)				
Enhanced Raw Water Pre-Treatment Facility	Construct new facility at the current raw water intake to more effectively respond to detection of toxins.	\$	4,180,077	Water Supply Revolving Loan Account
Filtration Building Ventilation Improvements	Upgrade existing ventilation system to properly ventilate the filter gallery to control moisture, humidity, and chemical fumes.	\$	202,000	Water Capital Fund
Lab HVAC Upgrade	Complete upgrade of outdated and unserviceable HVAC system.	\$	324,000	Water Capital Fund
Locker Room Improvements	Improvements to the Water Plant locker room facilities in the Variable Frequency Drive building.	\$	281,000	Water Capital Fund
Misc. Asphalt Improvements	Replace existing asphalt pavement as needed at Water Plant.	\$	248,050	Water Capital Fund
Misc. Plant Improvements	Design and construction of improvements as needed to support Water Supply operations.	\$	300,000	Water Capital Fund
Misc. Safety Improvements	Safety improvements necessary to support Water Supply Operations.	\$	100,000	Water Capital Fund
Water Plant Roof Replacement	Replace the existing roof on the Caustic, Fluoride and Garage Building and repair stone coping.	\$	48,000	Water Capital Fund
Water Plant Security Fence Improvements	Replace security fence along Ravenna Rd., and reconfigure fence near the East drive.	\$	16,000	Water Capital Fund
Water Plant Vehicle & Equipment Replacement	Purchase of motor vehicles, equipment, and machinery to support Water Supply Operations.	\$	165,000	Water Capital Fund
Total Water Plant		\$	6,295,127	
Watershed				
East Branch Dam Drainage Improvements	Drainage improvements at the foot of the dam in order to effectively move water off of the dam and maintain its integrity.	\$	66,000	Water Capital Fund
Eckert Ditch Property Acquisition & Restoration Project	Purchase, preserve, and restore approx. 38 acres of land in Portage County within the Cuyahoga River watershed to restore sections of Eckert Ditch and treat invasive species in the wetlands system.	\$	776,500	Water Resource Restoration Sponsorship Program
Eckert Ditch Water Quality Improvements	Various restorations and public education and outreach initiatives to improve water quality in Eckert Ditch.	\$	10,000	Water Capital Fund
Hazardous Spill Containment System at SR-14 at Lake Rockwell	Construct a hazardous spill collection, retention, and outlet system for the SR-14 Causeway through Lake Rockwell Reservoir.	\$	924,000	Ohio Water Development Authority
Total Watershed		\$	1,776,500	
TOTAL WATER & SEWER PROGRAM		\$ 183,403,457		

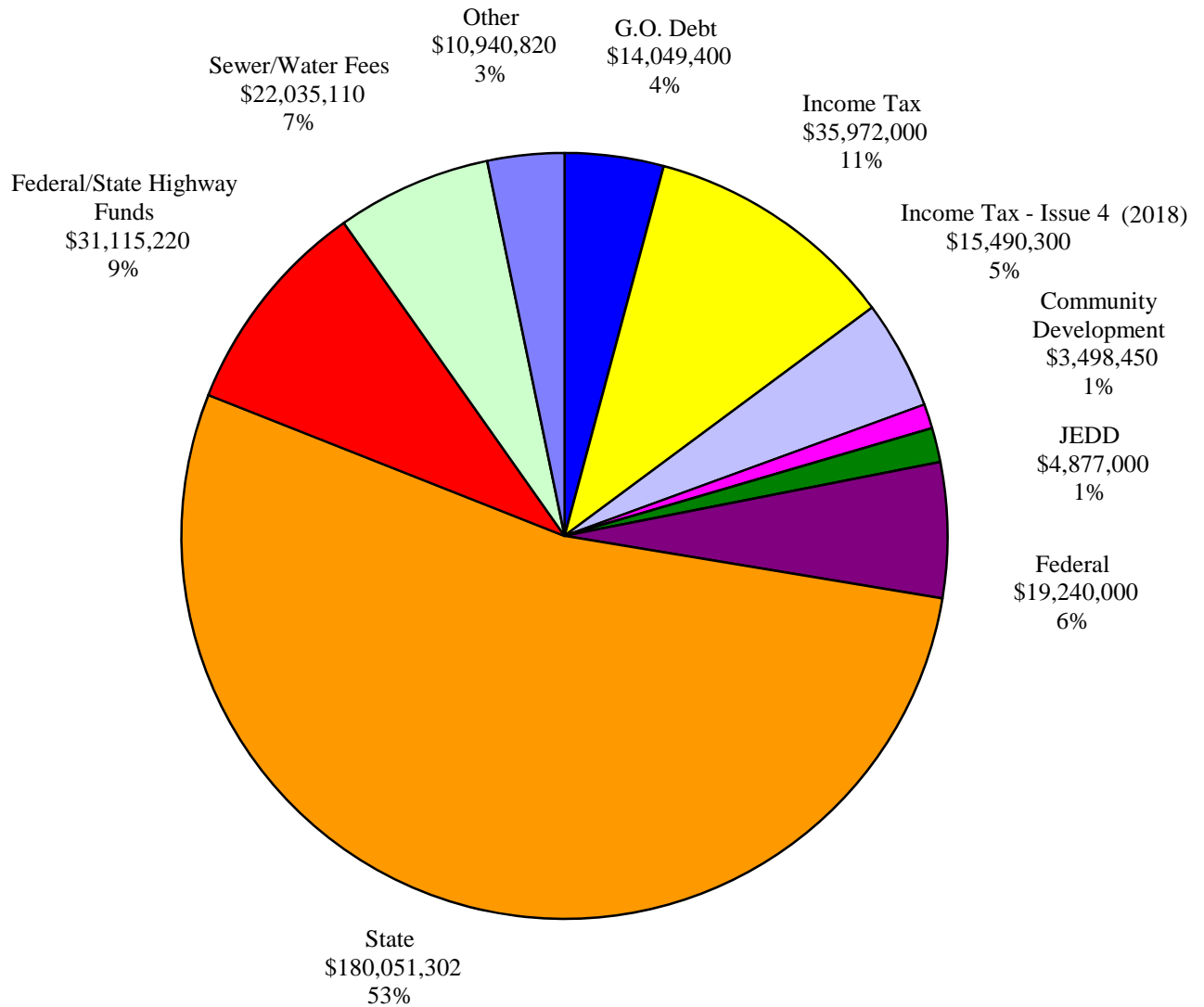
Impact on Operations:

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.	\$	150,000	Community Development
Community Housing and Development	Matching funds for non-profit community housing development organizations.	\$	985,000	Community Development
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	\$	900,000	Community Development
Habitat for Humanity	New housing construction for Habitat for Humanity.	\$	250,000	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.	\$	1,470,000	Community Development
Public Improvements	Public improvements in support of housing initiatives.	\$	250,000	Community Development
Total Clearance, Land Assembly, Housing Development		\$	4,005,000	
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
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
Total Other Housing		\$	1,100,000	

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.	\$ 350,000	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		\$ 470,000	
Neighborhood Revitalization & Sustainability			
	Grants and loans for housing rehabilitation and lead paint abatement to owners of property.	\$ 1,620,000	Community Development
Total Neighborhood Revitalization & Sustainability		\$ 1,620,000	
TOTAL HOUSING AND COMMUNITY SERVICES		\$ 7,195,000	
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:		\$ 337,269,602	

**CITY OF AKRON
2019 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL \$337,269,602**



2019 REVENUE BY SOURCE

SOURCE	AMOUNT	COMMENTS
LOCAL		
Canal Park Reserve Fund	\$ 325,000	Capital Reserve Fund for Stadium Improvements
Courtroom Fees	100,000	Fees collected by the Municipal Courtroom
Development Activity Fund	500,000	Revenues generated primarily by ground leases
General Fund	500,000	City's General Fund
General Obligation Debt	14,049,400	Debt secured by City's full faith and credit
Income Tax	35,972,000	27% of City's 2% Income Tax (doesn't include Police, Fire and Road Activity and CLC)
Income Tax - Issue 4 (2018)	15,490,300	Items funded by .25% Income Tax increase for Police, Fire and Road Activity
Land Sales	50,000	Proceeds from sale of City-owned land
Parking Lot Revenue	600,000	Revenue from City's Off-Street Parking facilities
Property Taxes	550,000	Property tax revenue .41 millage
Sewer Capital Fund	14,610,395	Sanitary sewer user fees used for capital projects
Street Lighting Assessments	1,100,865	Annual assessments levied for provision of street lighting
Tax Increment Financing	4,526,000	Payments in lieu of property taxes on new development
Tag Tax	1,500,000	Permissive vehicle license tax
Water Capital Fund	<u>7,424,715</u>	Water user fees used for capital projects
Subtotal	\$ 97,298,675	
REGIONAL		
City of Barberton	\$ 50,000	Funds from City of Barberton
Department of Environmental Services	650,000	Loan funds from Summit County Department of Environmental Services
Joint Economic Development District	2,101,000	Income tax in JEDD areas
Joint Economic Development District - Special Assessments	2,776,000	Special assessments in JEDD areas for township projects
Summit County	<u>300,000</u>	Funds from Summit County
Subtotal	\$ 5,877,000	

SOURCE	AMOUNT	COMMENTS
STATE		
Clean Ohio Program	\$ 928,720	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	776,500	State water resource restoration funding
Ohio Department of Natural Resources	1,127,500	State development agency
Ohio Department of Transportation	6,803,620	State transportation agency
Ohio Public Works Commission	18,937,184	State bond issue and 1 cent gas tax for infrastructure improvements
Ohio Rail Development Commission	<u>250,000</u>	State rail development commission funds
Subtotal	\$ 29,333,524	
FEDERAL		
Community Development	\$ 7,990,000	Community Development Block Grant, Home Investment Partnerships Program (HOME) funds from the Department of Housing and Urban Development (HUD)
Enterprise Zone	150,000	Enterprise Zone funds for business development
Environmental Protection Agency	900,000	Funding for environmental improvements
Emergency Shelter Grant	505,000	HUD funding to support homeless shelters
Fastlane Funds	4,965,600	Federal Highway Administration (FHWA) Fastlane funds
Federal Aviation Administration	1,208,000	Federal aviation agency
National Highway Program	16,850,000	National Highway System program
Safety Funds	487,000	Safety funds
Surface Transportation Block Grant	2,496,000	FHWA funds for classified roads above minor collector and bridges
TIGER Grant	<u>8,000,000</u>	Transportation Investment Generating Economic Recovery
Subtotal	\$ 43,551,600	

SOURCE	AMOUNT	COMMENTS
STATE & FEDERAL LOANS		
Ohio Water Development Authority	\$ 1,133,000	Financial assistance for environmental infrastructure
Water Pollution Control Loan Fund	145,155,821	Funds for wastewater treatment works projects
Water Supply Revolving Loan Account	<u>11,232,577</u>	Ohio EPA Water Supply Revolving Loan Account Program
Subtotal	\$ 157,521,398	
PRIVATE		
Akron Community Foundation	\$ 100,000	Philanthropic foundation to support community activities
CSX Transportation Funds	135,955	CSX Transportation funds
Private	122,000	Various funding from private sector
Special Assessments	3,276,450	Assessments levied for improvements adjacent to property
Western Reserve Land Conservatory	<u>53,000</u>	Western Reserve Land Conservatory grant
Subtotal	\$ 3,687,405	
GRAND TOTAL	<u><u>\$ 337,269,602</u></u>	

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Revenue Summaries

REVENUE ASSUMPTIONS
2019 OPERATING BUDGET PLAN
ALL FUNDS

1. Income tax revenues to increase by 2%.
2. Local Government fund revenues to increase.
3. Property tax revenues to remain stable.
4. No increase in Water or Sewer service rates for 2019.
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 2019	PERCENTAGE OF TOTAL
	2016	2017	2018		
<u>Local</u>					
Income Tax	\$91,357,748	\$89,215,191	\$94,429,509	\$96,318,100	57.36 %
Property Taxes	16,951,626	17,439,801	17,816,527	17,883,960	10.65
JEDD Revenues	4,321,500	3,986,300	2,381,000	4,000,000	2.38
<u>State</u>					
Inheritance	152,156	28,113	0	0	0.00
Local Government	6,374,150	6,245,599	6,429,000	6,470,260	3.85
Ohio Casino Revenue	3,205,253	3,151,888	3,233,834	3,249,670	1.94
Other Intergovernmental	792,140	853,472	993,990	823,670	0.49
<u>Other Receipts</u>					
Charges for Services	28,832,897	29,392,607	30,168,662	32,249,880	19.20
License and Fees	2,602,960	2,978,425	2,969,012	3,051,150	1.82
Bond/Note Proceeds	5,000,000	0	0	0	0.00
Miscellaneous Revenues	1,769,117	17,733,890	7,328,874	3,882,950	2.31
TOTAL GENERAL FUND					
GROSS REVENUE	\$161,359,547	\$171,025,286	\$165,750,408	\$167,929,640	100.00 %

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2019
USING DUPLICATE OF 2018
BY GOVERNMENTAL UNIT AND PURPOSE

Assessed Valuation. . . \$2,668,734,160

	<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	74.51%
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	2.56	2.56	
County Operating	1.46	0	1.46	
County Debt	.74	0	.74	
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>14.52</u>	<u>16.72</u>	<u>15.66%</u>
TOTAL	<u>16.90</u>	<u>89.88</u>	<u>106.78</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>
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	106.82
2018	16.72	79.56	10.50	106.78
2019	16.72	79.56	10.50	106.78

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.

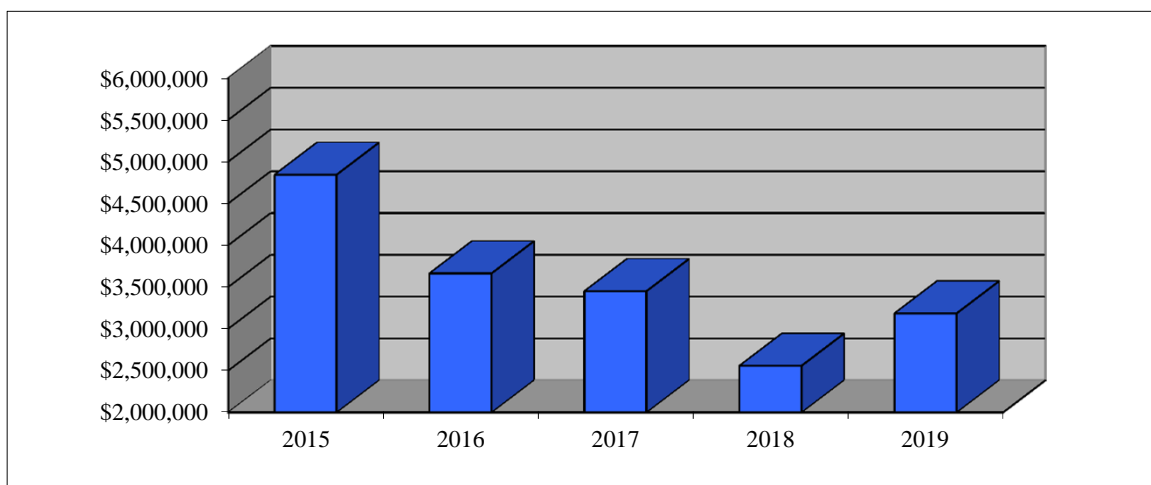
Analysis:

The amount the City has received has varied from approximately \$2.5 million to \$4.8 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 2019 calendar year show an increase over 2018.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2015	\$ 4,843,845	(19.28)
2016	3,663,697	(24.36)
2017	3,450,765	(5.81)
2018	2,557,927	(25.87)
2019 Budgeted	3,185,000	24.51



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.

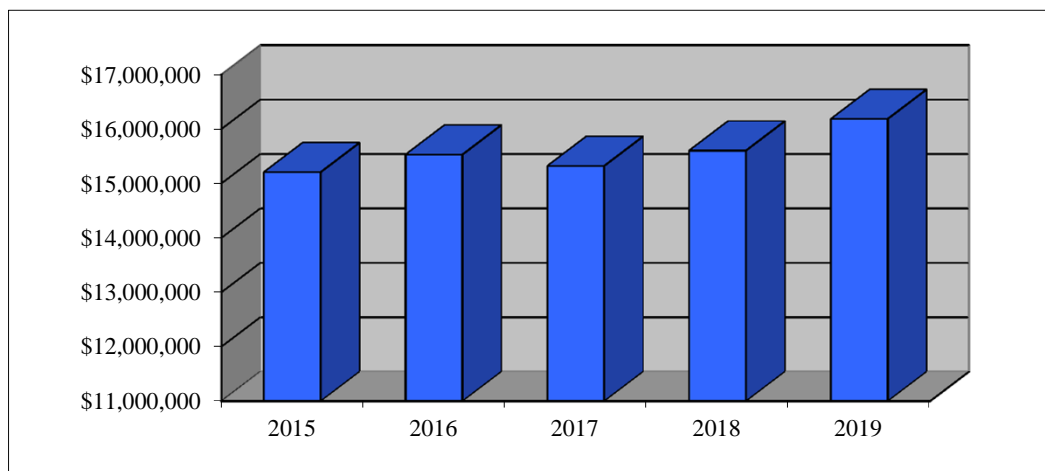
Analysis:

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 2019, revenue is estimated to increase.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2015	\$ 15,206,213	0.05
2016	15,529,752	2.13
2017	15,320,886	(1.34)
2018	15,603,049	1.84
2019 Budgeted	16,184,850	3.73



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 \$20.00 for combined curbservice and recycling and \$22.50 if there is no recycling. The most recent increase was effective on August 1, 2018 and remains less than the amount charged by private haulers and surrounding cities. The bill is included as part of the monthly water and sewer bill.

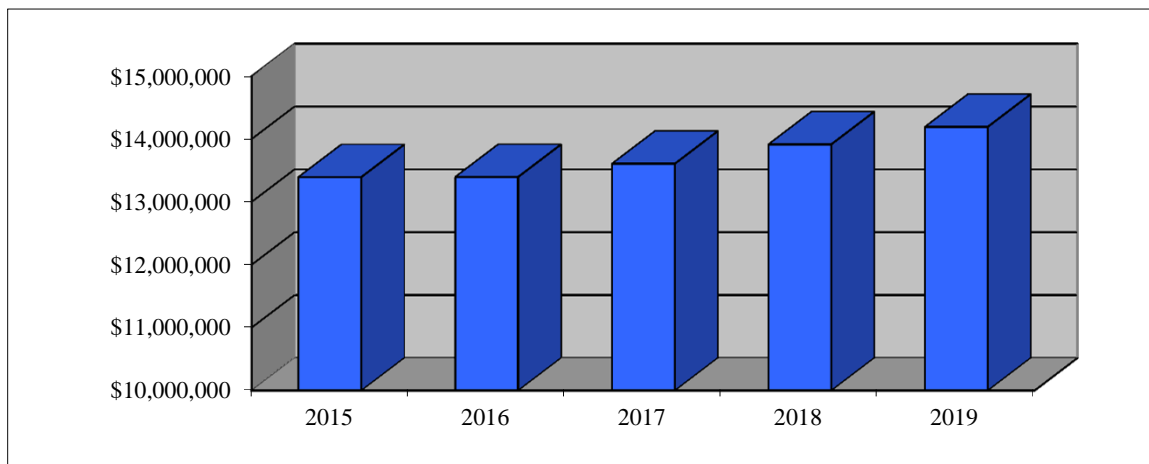
Analysis:

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 for 2019 of 2.0% as a result of a full year of the the rate increase that was effective August 1, 2018.

Fiscal Year	Amount	% Increase (Decrease)
2015	\$ 13,394,710	1.26
2016	13,396,532	0.01
2017	13,607,715	1.58
2018	13,916,233	2.27
2019 Budgeted	14,194,500	2.00



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.

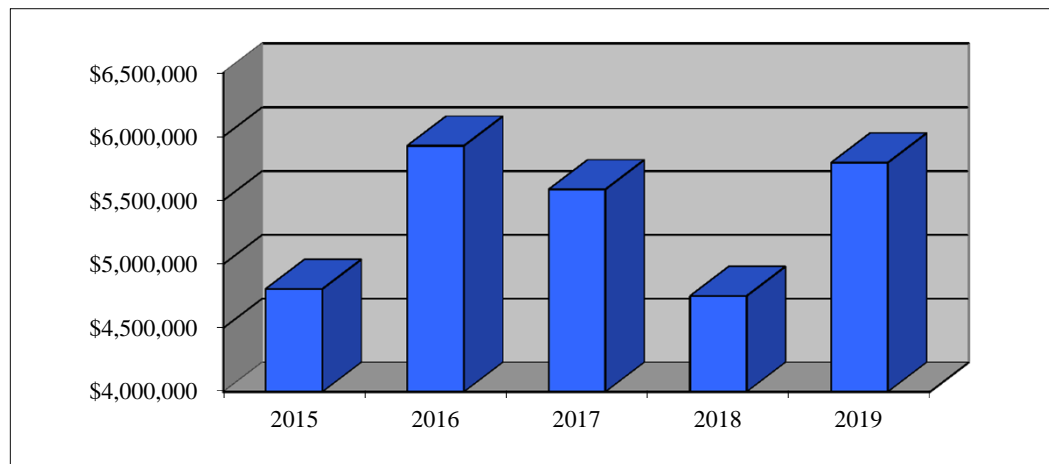
Analysis:

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 2019, revenue is projected to increase due to the timing of revenues from anticipated projects.

Fiscal Year	Amount	% Increase (Decrease)
2015	\$ 4,805,991	(8.77)
2016	5,928,226	23.35
2017	5,586,471	(5.76)
2018	4,750,783	(14.96)
2019 Budgeted	5,795,820	22.00



SOURCE: Income Tax

Summary:

The City of Akron levies a 2.5% 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 2.25% to 2.5% beginning January 1, 2018, the previous increase was in 2003 when the rate increased from 2.0% to 2.25%. However, both of the additional .25% increases are designated exclusively for specific purposes. The 2018 increase is for funding of the capital and operating improvements of the Akron Police and Fire Departments, public safety improvements, including roadway improvements, and related capital and operating expenses, therefore, is accounted for separately in its own fund, Police, Fire and Road Activity (see Public Safety Protection Income Tax revenue summary in this section). The 2003 increase is 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.

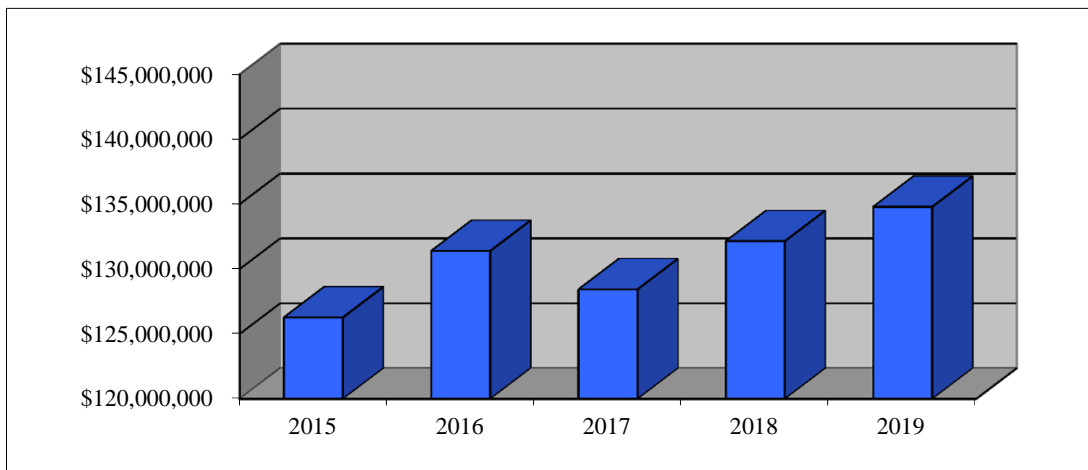
Analysis:

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:

Income tax has grown an average of about 2.2% in Akron since the global economic downturn. The City's successful economic development programs have enabled Akron to increase its employment base in a diversified manner and attracted new businesses. For 2019, the City is projecting revenues to increase by about 2.0%. These figures do not include revenue from both of the .25% tax rate increases that are designated for Public Safety Protection and CLC purposes or the JEDDs.

Fiscal Year	Amount	% Increase (Decrease)
2015	\$ 126,265,135	1.28
2016	131,388,865	4.06
2017	128,429,530	(2.25)
2018	132,145,235	2.89
2019 Budgeted	134,788,000	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. The district income tax rate is the same as the City's income tax rate and increased from 2.25% to 2.5% effective January 1, 2018.

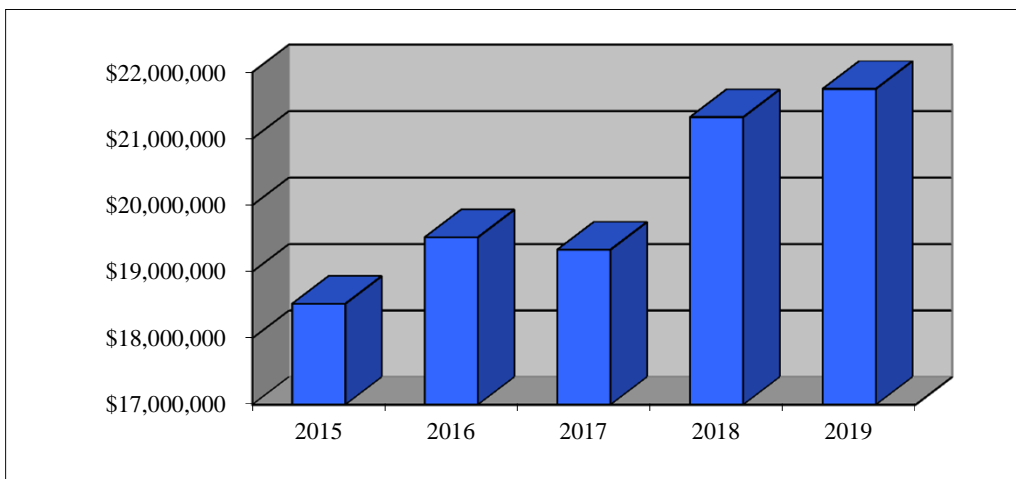
Analysis:

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. 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 2019.

Fiscal Year	Amount	% Increase (Decrease)
2015	\$ 18,516,739	0.03
2016	19,516,739	5.40
2017	19,330,416	(0.95)
2018	21,323,655	10.31
2019 Budgeted	21,750,000	2.00



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 along with a few external customers. 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.

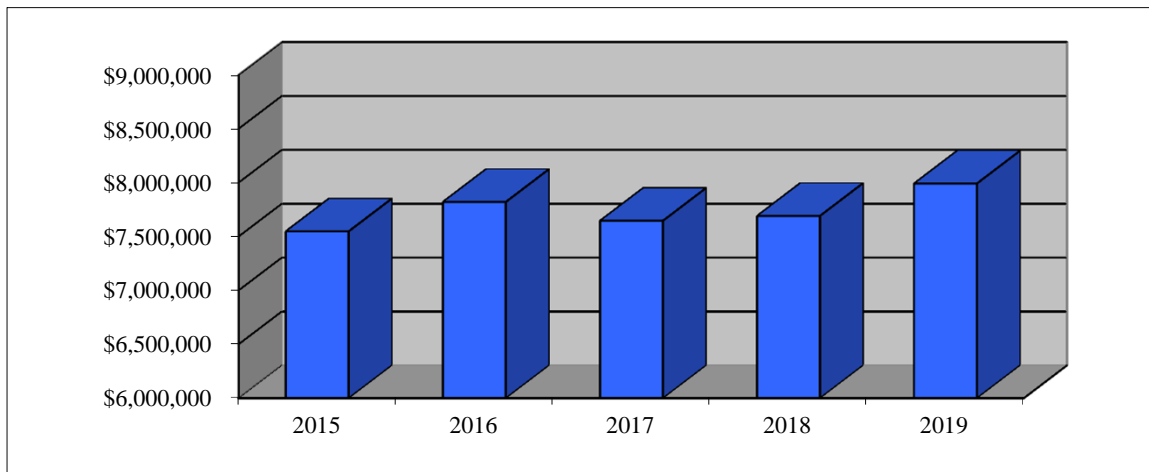
Analysis:

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 2019, the City is projecting charges for services to increase.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase (Decrease)
2015	\$ 7,546,770	(22.36)
2016	7,820,112	3.62
2017	7,645,447	(2.23)
2018	7,690,278	0.59
2019 Budgeted	7,990,660	3.91



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. Effective July 1, 2019, the state increased rates by \$0.15/gallon for gasoline and \$0.19/gallon for diesel along with other increases. Prior to the increase, the disposable balance was then distributed as follows: 70.2% goes to the State, 12.7% to municipalities, 11.1% to counties, and 6% to townships.

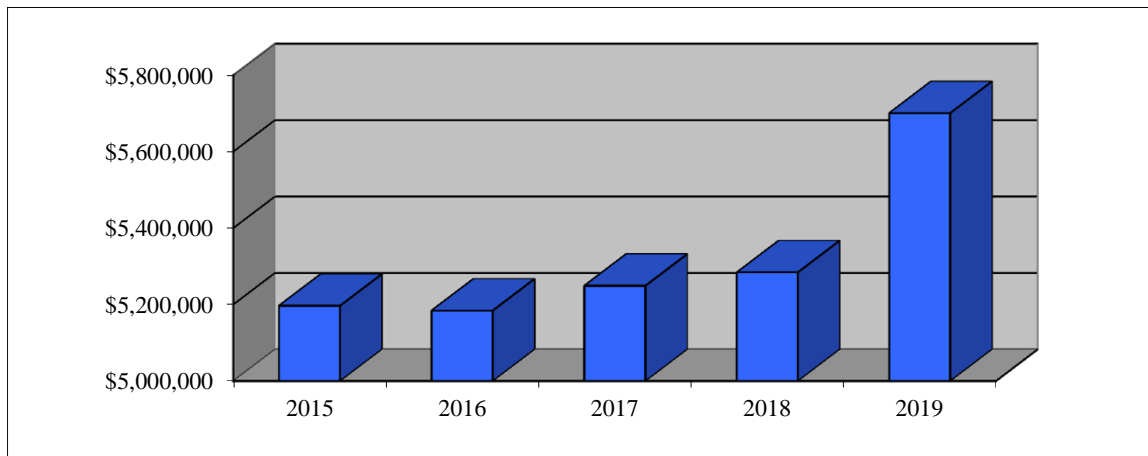
Analysis:

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.

Fiscal Year	Amount	% Increase (Decrease)
2015	\$ 5,196,851	1.05
2016	5,184,407	(0.24)
2017	5,249,331	1.25
2018	5,284,310	0.67
2019 Budgeted	5,701,190	7.89



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.

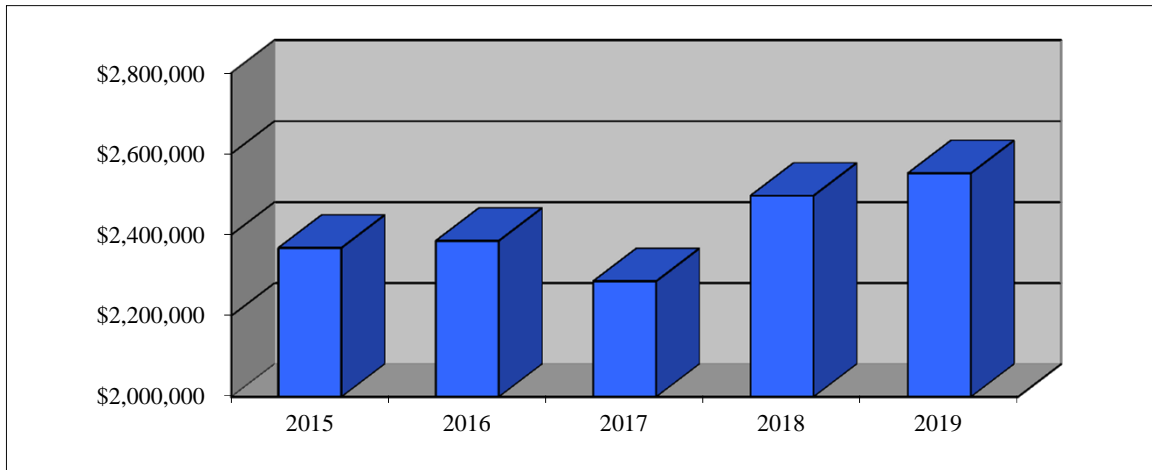
Analysis:

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 \$25 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 for 2019.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2015	\$ 2,367,834	(25.48)
2016	2,385,235	0.73
2017	2,285,345	(4.19)
2018	2,496,613	9.24
2019 Budgeted	2,552,160	2.22



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.

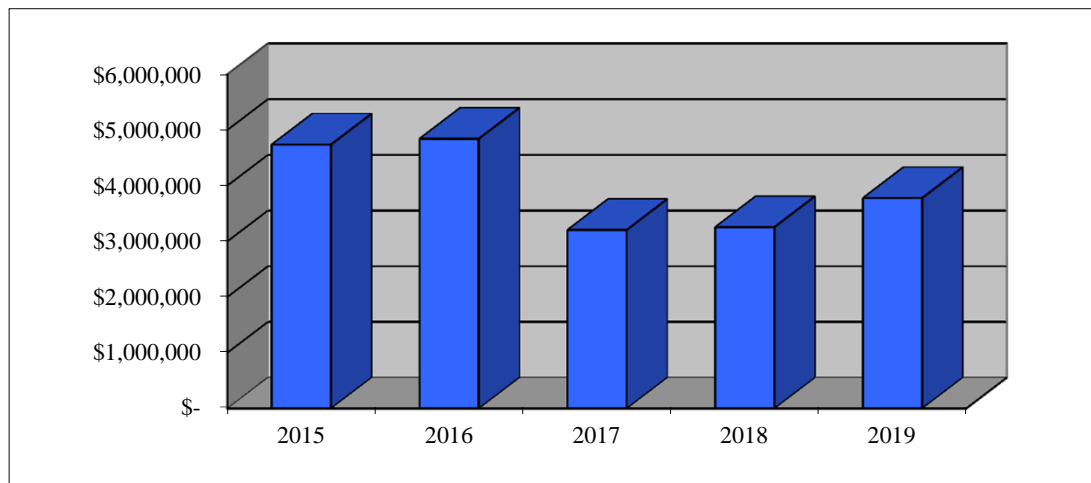
Analysis:

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 for 2019 as a result of timing of payments relating to renegotiating the service provider contract.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2015	\$ 4,736,003	2.12
2016	4,841,948	2.24
2017	3,204,168	(33.82)
2018	3,254,835	1.58
2019 Budgeted	3,776,380	16.02



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 2018 will be collected in 2019. Akron currently levies 10.5 mills of property taxes. This represents about 9.83% 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, .30 mills is used for Police Pension, .30 mills is used for Fire Pension, and the remainder is used for General Fund operations.

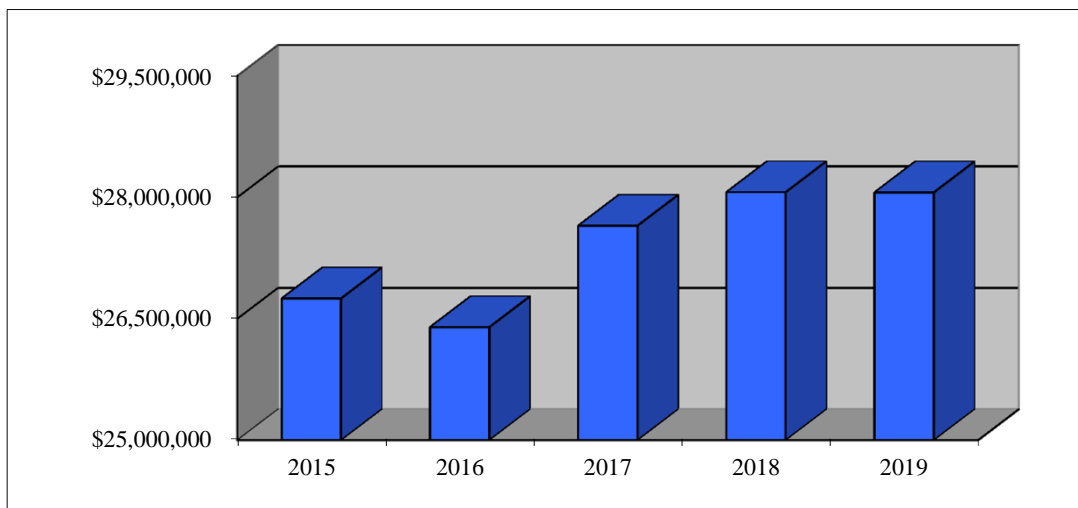
Analysis:

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 2017 and a triennial appraisal will be performed in 2020. The sexiennial appraisal resulted in a slight increase in assessed valuations as of 2017. For 2019, revenues are projected to remain stable.

Fiscal Year	Amount	% Increase (Decrease)
2015	\$ 26,750,464	(0.39)
2016	26,394,581	(1.33)
2017	27,648,254	4.75
2018	28,062,695	1.50
2019 Budgeted	28,060,000	(0.01)



SOURCE: Public Safety Protection Income Tax

Summary:

Pursuant to voter approval in November of 2017, the City increased its municipal income tax rate by an additional .25% to create a Public Safety Protection tax which became effective January 1, 2018 . The revenues generated by the Public Safety Protection income tax are to be used solely to fund the City's Police, Fire, EMS, and Roadway/Public Services and payment of debt service on bonds issued for those purposes.

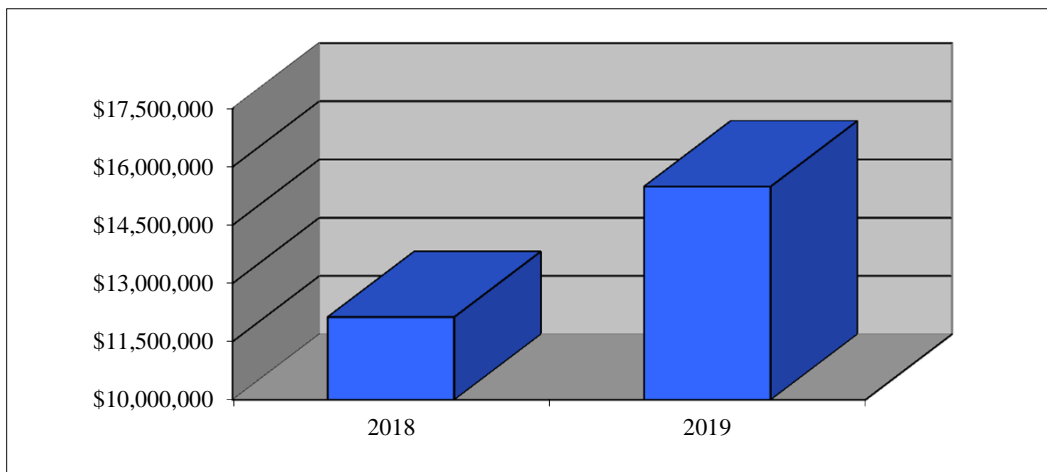
Analysis:

The .25% income tax increase will provide a continual revenue source to fund public safety protection, including the capital and operating expenses of the Akron Police and Fire Departments, public safety improvements, including roadway improvements, and related capital and operating expenses.

Projection:

Collection of the Public Safety Protection income tax began in February of 2018 (for January withholding). For 2019, revenue is projected to increase as a result of the current economic development programs (see Income Tax revenue summary in this section) coupled with the full year of collection for the .25% tax.

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 12,128,621	N/A
2019 Budgeted	15,490,000	27.71



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.

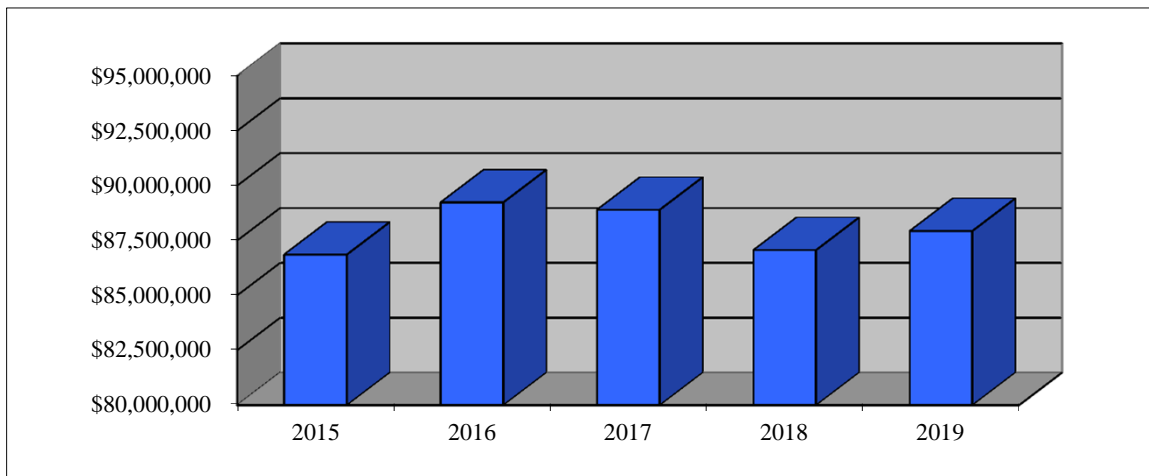
Analysis:

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 2019, the City is forecasting an increase over 2018 due to enhanced collecting efforts on past due and delinquent accounts.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase (Decrease)
2015	\$ 86,853,618	24.44
2016	89,232,978	2.74
2017	88,899,600	(0.37)
2018	87,060,345	(2.07)
2019 Budgeted	87,930,950	1.00



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 construction assessments are levied over a 10 year period. In addition to the construction program, the City of Akron carries out an extensive street cleaning and lighting program, including snow removal. The program is also 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. 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.

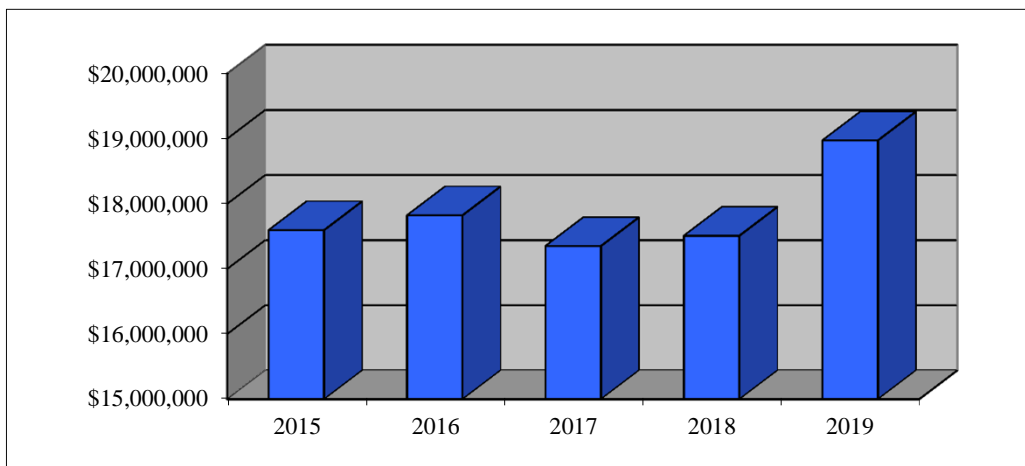
Analysis:

The special assessment program has been instrumental in paving and maintaining streets throughout the City. The City determines which streets to pave each year by the petitions and requests received from property owners and street cleaning is pursuant to a schedule. 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 2019, the revenue is projected to increase as a result of more street construction projects.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2015	\$ 17,594,359	(6.74)
2016	17,821,983	1.29
2017	17,349,340	(2.65)
2018	17,508,446	0.92
2019 Budgeted	18,972,440	8.36



SOURCE: Water Service Charges

Summary:

The City's water system, part of the Public Utilities Bureau, is a self supported utility that has over 80,000 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.

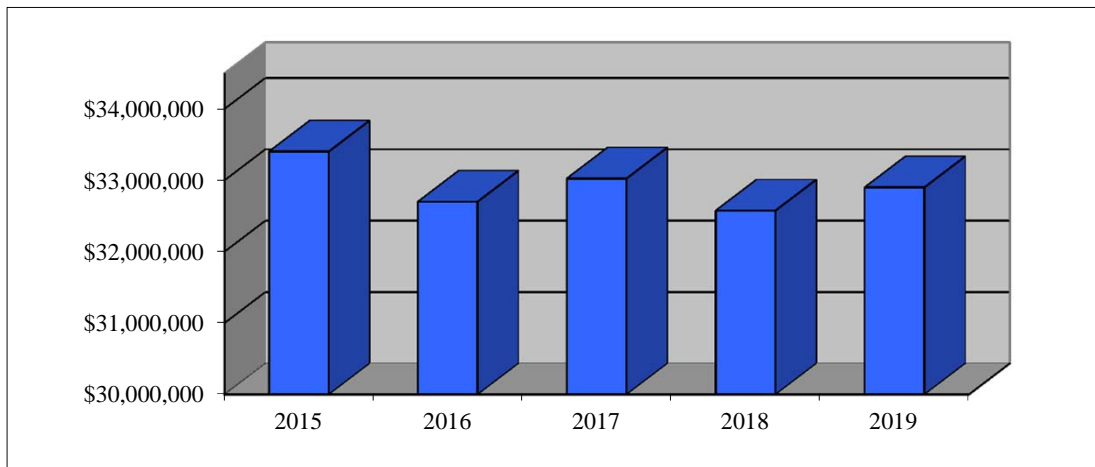
Analysis:

The Public Utilities Bureau has for the last 15 years made substantial investments 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 2019, the City is forecasting an increase over 2018 due to enhanced collection efforts on past due and delinquent accounts.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase (Decrease)
2015	\$ 33,401,939	(0.75)
2016	32,699,590	(2.10)
2017	33,024,000	0.99
2018	32,574,673	(1.36)
2019 Budgeted	32,900,420	1.00



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Expenditure Summaries

EXPENDITURE ASSUMPTIONS
2019 OPERATING BUDGET PLAN
ALL FUNDS

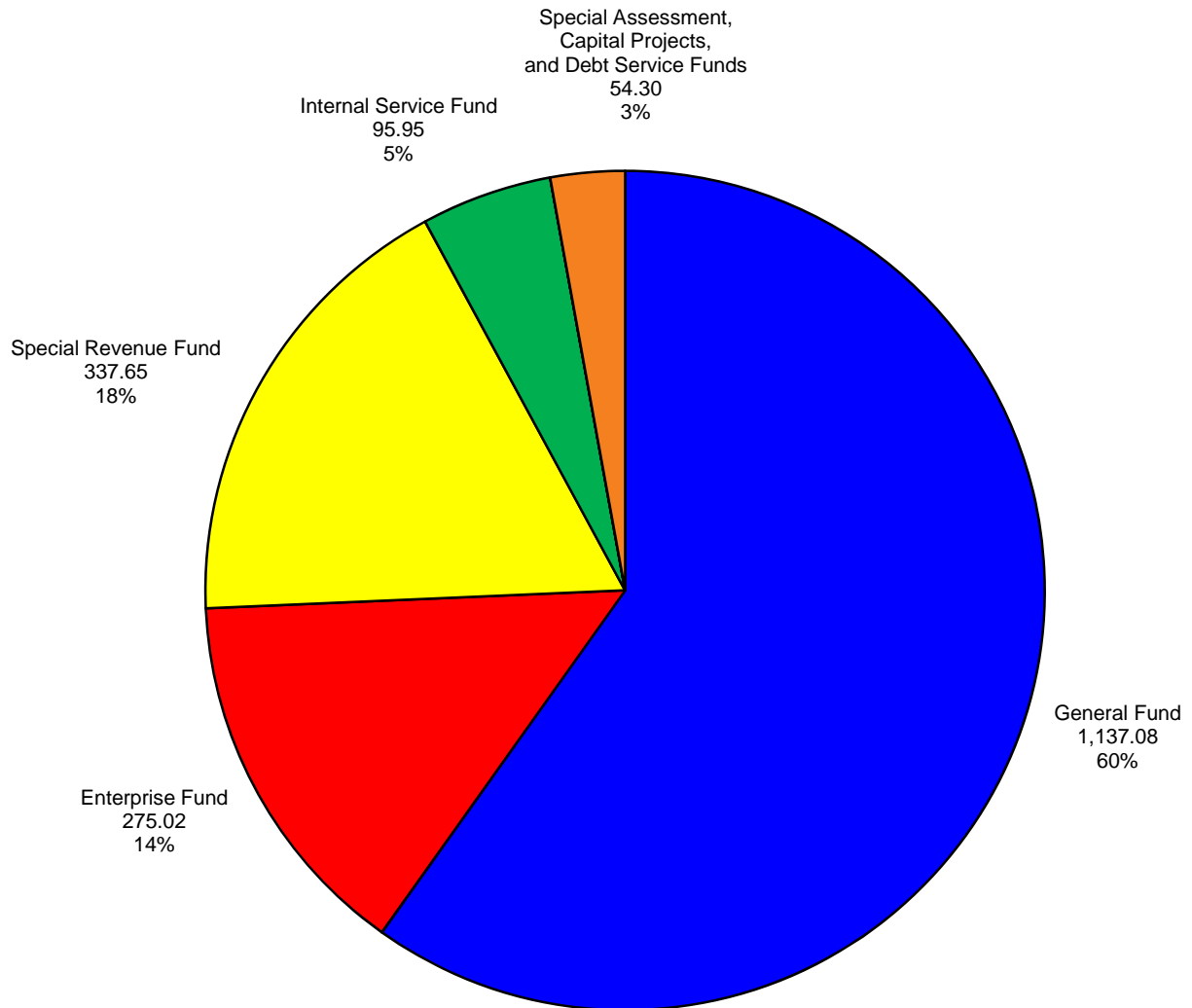
1. The budget includes a 2% cost-of-living wage increase for 2019.
2. The charge for health care costs will remain stable.
3. The City will be hiring Police Officers and Firefighter/medics.

CITY OF AKRON, OHIO
2019 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2016
DECEMBER 31, 2017 & DECEMBER 31, 2018

By Funding Sources:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
General Fund	1,066.23	1,091.43	1,092.08	1,137.08
Internal Service Fund	87.10	89.95	90.95	95.95
Enterprise Fund	251.57	260.02	252.02	275.02
Special Revenue Fund	334.55	326.55	322.65	337.65
Special Assessment Fund	46.80	48.30	48.55	49.55
Capital Projects Fund	1.75	1.75	1.75	1.75
Debt Service Fund	3.00	3.00	3.00	3.00
TOTAL	1,791.00	1,821.00	1,811.00	1,900.00

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
Human Resources	15.00	17.00	16.00	18.00
Finance	95.00	81.00	80.00	84.00
Fire/EMS	351.00	375.00	375.00	387.00
Law	29.00	28.00	28.00	30.00
Legislative	16.00	16.00	16.00	16.00
Municipal Court Clerk	44.00	44.00	44.00	44.00
Municipal Court Judges	49.00	55.00	52.00	55.00
Neighborhood Assistance	56.00	62.00	64.00	65.00
Office of the Mayor	19.00	30.00	31.50	31.35
Planning	40.00	33.13	31.63	34.63
Police	489.00	469.00	472.00	488.00
Public Safety	70.00	75.00	77.00	84.00
Public Service	518.00	535.87	523.87	563.02
TOTAL	1,791.00	1,821.00	1,811.00	1,900.00

**CITY OF AKRON
OPERATING BUDGET 2019
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE**



STAFFING EXPLANATIONS

The City of Akron had a total of 1,811 full-time employees at the end of 2018. This was a decrease of 10 full-time employees overall compared to year-end 2017. The 2019 budget reflects an increase of 89 positions and significant changes by Department are detailed below.

The 2019 budget for the Department of Human Resources includes the addition of a Safety Supervisor position to centralize oversight of safety regulations previously covered throughout various divisions by contractual services.

The Office of Information Technology (OIT) Division was reassigned in 2017 from the Department of Finance to the Office of the Mayor. The OIT Division centralizes all information technology responsibilities, staffing and knowledge to serve as an improved city-wide resource. During 2018 the transition continued, increasing staffing levels by 3 as additional employees were transferred or new needs identified.

The Fire Department's 2019 budget includes the addition of 11 uniformed staff and 1 non-uniformed staff. The City intends to hire in an effort to reduce staffing fluctuations resulting from turnover, while maintaining quality service and safety levels for the community.

In 2018 the Police Department's staffing levels did not change. The 2019 budget includes funding for 11 additional uniformed officers.

In 2018 the Communications Division within the Department of Public Safety had a total of 13 positions and the 2019 budget includes the addition of 3 positions for 2019 to return to previous staffing levels and meet increasing service and maintenance levels. The Police and Fire Communications Division also includes the addition of 4 positions to reduce overtime within the Division.

The 2019 budget for the Department of Public Service includes the addition of 12 employees in the Sewer Maintenance Division and 7 employees in Water Reclamation Facility Division. The new employees will assist in the maintenance of new sewer facilities and infrastructure being constructed throughout the CSO projects and the increased service demands from various Water Reclamation Facility improvements. Other service divisions are budgeted to fill routine vacancies.

In 2018 the Traffic Engineering Division within the Department of Public Service had a total of 18 employees. The 2019 budget includes the addition of 4 positions within Traffic Engineering to reorganize staff previously sharing duties within the Engineering Bureau, and to meet increasing project levels resulting from Issue 4 funding. In 2018 the Engineering Bureau had staffing levels of 44.2. The 2019 budget of 47.2 includes additions to cover staff transitions and succession planning.

The remaining departments experienced routine employee turnover. The 2019 budgeted employee count of 1,900 affords the City the opportunity to fill vacancies as needed.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

DEPARTMENT	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	BUDGETED AS A % OF TOTAL
Police	\$ 54,414,495	\$ 57,211,827	\$ 55,226,300	\$ 56,926,570	33.93 %
Fire	32,843,589	36,285,578	36,035,344	37,058,950	22.09
Public Service	22,693,326	22,341,134	21,807,164	21,629,600	12.89
Public Safety	14,931,178	13,821,228	13,311,348	14,073,530	8.39
Neighborhood Assistance	6,672,915	7,019,206	6,762,540	7,161,410	4.27
Judges	4,404,916	4,800,573	4,837,808	5,066,810	3.02
Law	3,874,283	4,106,466	4,248,349	4,565,250	2.72
Public Health	4,251,912	4,199,787	4,340,973	4,279,960	2.55
Clerk of Court	3,581,210	3,801,445	3,877,176	4,044,170	2.41
Finance	3,565,451	3,558,790	4,772,324	3,717,710	2.22
Mayor's Office	2,724,795	3,024,294	2,985,443	2,885,670	1.72
City-Wide Administration *	3,665,160	2,852,474	3,877,998	2,683,710	1.60
Legislative	1,283,882	1,354,101	1,315,978	1,370,650	0.82
Planning	1,178,699	1,125,055	1,234,953	1,045,560	0.62
Human Resources	1,059,468	1,072,404	1,084,575	1,254,740	0.75
TOTAL GENERAL FUND					
GROSS EXPENDITURES	\$ 161,145,279	\$ 166,574,362	\$ 165,718,273	\$ 167,764,290	100.00 %

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

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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, 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.

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 with the 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 34th 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 34th 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) to be considered for the Certificate of Achievement for Excellence in Financial Reporting award.
- Issue the Operating Budget Plan 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. The following are the GASB Statements applicable to the City and which the Division must research and prepare to implement:
 - 1) GASB No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
 - 2) GASB No. 77 – Tax Abatement Disclosures (relating to the new housing developments)
 - 3) GASB No. 82 – Pension Issues and Amendment of GASB Statements No. 67, No. 68, and No. 73
 - 4) GASB No. 83 – Certain Asset Retirement Obligations
 - 5) GASB No. 84 – Fiduciary Activities
 - 6) GASB No. 85 – Omnibus 2017
 - 7) GASB No. 86 – Certain Debt Extinguishment Issues

SERVICE LEVELS

The Audit and Budget Division is pleased to report that the 2018 CAFR was issued and submitted to the GFOA. The City received the Certificate of Achievement for Excellence in Financial Reporting award for the 2017 CAFR and is awaiting notice for the 2018 CAFR.

The Operating Budget Plan for 2018 was completed and submitted to the GFOA. The City has once again received the Distinguished Budget Presentation Award from the GFOA.

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 services to both City employees and outside vendors.
- Work with the Department of Law to update records retention policy.
- Update the City-wide travel policy and provide more in-depth training guides to assist City employees.

SERVICE LEVELS

In 2018, the Accounting Division provided excellent service to both City employees and outside agencies/vendors relating to accounting and payroll functions. The Division now has almost 450 employees receiving electronic weekly paychecks and annual W-2's in 2018, which is a cost saving for the City. The tools portion of the PeopleSoft HR application was upgraded. The Division completed an audit/review of the personal car commute addresses.

INFORMATION TECHNOLOGY

DESCRIPTION

The Information Technology (IT) Division was reassigned in 2017 to administratively report to the Office of the Mayor.

PURCHASING DIVISION

Kimberly A. Herron, Purchasing Agent

DESCRIPTION

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

GOALS & OBJECTIVES

- Opening up the ordering portal to all departments to order their own office supplies, ink cartridges, and paper.
- Utilizing Banner and Workflow to have the ability to email quotes and purchase orders to vendors.
- Working with the Akron Urban League to focus on bringing in more Minority Business Enterprises (MBE) vendors.
- Take the lead in the record retention compliance at Canal Place.

SERVICE LEVELS

The Purchasing Division is in the process of opening the ordering portal to the City departments. The Storeroom is 90% eliminated. The Purchasing Division took a lead role in the relocation of staff and surplus supplies from the CitiCenter Building. The Purchasing Division is in discussion on utilizing Banner and Workflow to email quotes and purchase orders.

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

- Add online credit card processing to the e-File system.
- Convert existing online filing systems: Individual e-filing, Employer Withholding and Quarterly Estimate Payments.
- Focus on enhanced collection of employer withholding taxes.
- Implement broad-based notifications for unfiled tax returns.
- Review and bill under-paid business tax returns.
- Convert existing document management system for cost-savings and efficiencies.
- Design efficient reporting methodologies for "opt-in net profit reporting" of business tax filing.

SERVICE LEVELS

In 2018, the Taxation Division revised the Income Tax Ordinance to comply with the new Ohio Revised Code Section 718 as it may apply to Ohio House Bill 49. It signed new merchant services agreements for online credit card processing to facilitate ease of payment for Income Tax e-filing. It also implemented a tracking mechanism for Net Profit Returns to be filed by businesses which have "opted-in" to the State filing methodology. The Division accomplished the conversion of document management system.

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.
- Assess 37 additional miles of roadways in 2019 as part of the commitment to Akron constituents for passage of the 0.25% income tax designated for Public Safety Protection including roadways.
- Grow both the PNC Accounts Payable Card Program and the City use Distributed Card Program. Add these functions to Banner to be reflected for budget purposes.
- Continue to work with IT and Summit County (County), to research the partnership of using planned software upgrades at the County for use in Assessments.
- Research and implement best practices and components for fraud prevention to protect City assets on all functioning financial platforms.

SERVICE LEVELS

In September 2018, the Treasury Division published the AIS. The Division executed six major bond and note issuances during 2018 along with an agreement for an Issue 4 construction project relating to Fire Station #4. The Division certified \$29.67 million in Special Assessment collection to Summit County.

The Treasury Division received \$92,000 in rebates as a result of invoice payments through the accounts payable and distributed credit card program. It improved efficiency and lowered cost by outsourcing large certified first class mailings, including annual resurfacing and street lighting/cleaning program. The Treasury Division worked with IT to expand check attachment(s) and viewing as part of OnBase.

UTILITIES BUSINESS OFFICE DIVISION

Brian Linder, Utilities Office Supervisor

Brian Reaman, Utilities Office Supervisor

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

- Consolidate Utilities Business Office Division back into one physical location.
- Complete the analysis for the upgrade path for utility software.
- Continue to reduce bill print mailing fees along with reducing web payment fees.

SERVICE LEVELS

In 2018, the Utilities Business Office reduced bill print mailing and postage costs by approximately \$30,000 through initiatives converting accounts to summary bills and bunch coding accounts for mailing in house. There were 1,425 new customers that enrolled in e-billing in 2018. The Division participated in the 4th Annual Blue Herron Homecoming on May 5, 2018. The Division created an insert mailed with utility bills during the month of September relating to “Fix A Leak”.

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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
FINANCE:				
<i>Administration:</i>				
Assistant to the Mayor	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	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	1.00	1.00	1.00	1.00
Total Administration	5.00	5.00	5.00	5.00
<i>Audit & Budget:</i>				
Accounts Analyst	4.00	4.00	3.00	4.00
Administrative Assistant	0.50	0.50	0.00	0.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Total Audit & Budget	5.50	5.50	4.00	5.00
<i>General Accounting:</i>				
Accounting Manager	1.00	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	3.50	3.50	4.00	4.00
Total General Accounting	7.50	7.50	8.00	8.00

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Information Technology:</i>				
Applications Analyst	2.00	0.00	0.00	0.00
Applications Programmer	1.00	0.00	0.00	0.00
Computer Programmer Analyst	2.00	0.00	0.00	0.00
Computer Technician	1.00	0.00	0.00	0.00
Database Administrator	1.00	0.00	0.00	0.00
Information Technology Manager	1.00	0.00	0.00	0.00
Network/LAN Administrator	1.00	0.00	0.00	0.00
Total Information Technology	9.00	0.00	0.00	0.00
<i>Purchasing:</i>				
Administrative Assistant	3.00	2.00	3.00	3.00
Buyer	1.00	2.00	1.00	2.00
Buyer Technician	1.00	1.00	0.00	0.00
Custodian	1.00	1.00	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
Purchasing Agent	0.00	0.00	1.00	1.00
Purchasing Aide	1.00	0.00	0.00	0.00
Total Purchasing	9.00	8.00	8.00	9.00
<i>Taxation:</i>				
Administrative Assistant	4.00	4.00	5.00	5.00
Tax Agent	1.00	0.00	0.00	0.00
Tax Auditor	14.00	13.00	14.00	14.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	1.00	1.00	1.00	2.00
Total Taxation	21.00	19.00	21.00	22.00

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Treasury:</i>				
Accounting Technician	2.00	2.00	2.00	2.00
Accounts Analyst	1.00	0.00	1.00	1.00
Assessor	1.00	1.00	1.00	1.00
Assistant Treasurer	0.00	1.00	0.00	0.00
Data Entry Operator	1.00	0.00	0.00	0.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	6.00	5.00	5.00	5.00
<i>Utilities Business Office:</i>				
Accounts Analyst	1.00	1.00	1.00	0.00
Accounting Technician	0.00	0.00	0.00	1.00
Administrative Assistant	3.00	3.00	3.00	2.00
Business Services Administrator	1.00	0.00	0.00	0.00
Consumer Services Clerk	22.00	21.00	21.00	21.00
Utilities Accounting Supervisor	1.00	1.00	0.00	1.00
Utilities Analyst	1.00	1.00	1.00	1.00
Utilities Business Office Manager	0.00	1.00	0.00	1.00
Utilities Office Supervisor	3.00	3.00	3.00	3.00
Total Utilities Business Office	32.00	31.00	29.00	30.00
TOTAL FINANCE	95.00	81.00	80.00	84.00

Finance

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
ADMINISTRATION	21,944,895	21,969,439	24,976,217	26,840,130
AUDIT & BUDGET	702,791	637,665	750,645	749,270
CITY-WIDE ADMINISTRATION	4,825,699	3,242,605	4,245,895	2,990,160
GENERAL ACCOUNTING	662,648	579,941	1,737,073	1,795,820
PURCHASING	1,815,124	1,588,523	1,540,967	1,598,000
TAXATION	6,553,106	6,400,006	5,638,950	6,929,030
TREASURY	4,030,273	3,838,218	3,835,657	5,153,880
JOINT ECONOMIC DEVELOPMENT DISTRICTS	10,742,874	11,744,397	12,691,238	13,069,490
UTILITIES BUSINESS OFFICE	12,941,279	13,360,760	11,036,263	10,075,520
FINANCE - NON OPERATING	15,160,611	12,943,439	13,222,295	13,388,290
Total for Department:	79,379,299	76,304,994	79,675,200	82,589,590

Finance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	4,210,993	4,172,790	4,212,004	4,527,820
Fringe Benefits	2,458,031	2,497,206	2,687,908	2,500,290
Total: Personal Services	6,669,025	6,669,996	6,899,912	7,028,110
Other				
Current Expenditures - Other	18,232,298	16,773,595	17,422,263	19,447,760
Income Tax Refunds/Tax Share	8,993,046	8,283,116	9,366,707	10,300,500
Utilities Expenses	2,450,369	2,116,038	2,277,098	2,288,020
Debt Service	33,396,799	33,675,442	32,045,951	32,211,030
Insurance	2,677,731	2,720,882	1,754,725	1,766,090
State/County Charges	1,702,399	2,049,271	2,277,510	2,285,850
Rentals and Leases	458,462	407,977	378,796	471,560
Interfund Service Charges	4,799,172	3,329,693	7,252,239	6,790,670
Total: Other	72,710,275	69,356,014	72,775,288	75,561,480
Capital Outlay				
Capital Outlay	0	278,984		
Total: Capital Outlay	0	278,984		
Total for Department:	79,379,299	76,304,994	79,675,200	82,589,590

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	2,436,620	3,964,800		6,401,420
Special Revenue Fund	1,910,300	60,161,400		62,071,700
Debt Service	312,470	1,317,930		1,630,400
Enterprise Fund	2,368,720	7,706,800		10,075,520
Internal Service Fund		2,360,550		2,360,550
Trust and Agency Fund		50,000		50,000
Total for Department:	7,028,110	75,561,480		82,589,590

Finance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Debt Service	1,173,121	1,630,426	1,776,333	1,630,400
Enterprise Fund	12,941,279	13,360,760	11,036,263	10,075,520
General Fund	7,230,610	6,411,264	8,650,322	6,401,420
Internal Service Fund	3,352,240	3,075,039	2,017,044	2,360,550
Special Revenue Fund	54,662,392	51,793,890	56,195,220	62,071,700
Trust and Agency Fund	19,657	33,615	17	50,000
Total for Department:	79,379,299	76,304,994	79,675,200	82,589,590

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	27.000	26.000	25.000	27.000
Special Revenue Fund	24.000	21.000	23.000	24.000
Debt Service	3.000	3.000	3.000	3.000
Enterprise Fund	32.000	31.000	29.000	30.000
Internal Service Fund	9.000	0.000	0.000	0.000
Total for Department:	95.000	81.000	80.000	84.000

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 provide, to the best of our abilities and resources, effective fire suppression that ensures both the safety of our fire personnel and civilian population.
- To reduce fire deaths, fire injuries and property loss from fire through effective code enforcement, site inspections and effective “Life Safety” education. 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 Medical Services (EMS) through continuing education, new training, and updating necessary equipment.
- To enhance readiness to respond to incidents beyond the scope of normal firefighting, such as extrications, hazardous materials mitigation and technical rescue situations through rigorous training, and the updating of our equipment.
- To work with other City departments and contractors during the planning, demolition, and construction of new Fire Station #2 and #4 and the planning of new Fire Station #12.
- To continue to maintain our facilities to keep the City’s investments secure.
- To utilize cost reduction practices within the Akron Fire Department and to analyze and improve current processes, increase cost effectiveness, reduce waste, and increase customer satisfaction.
- To continue with our apparatus replacement and refurbishment program.
- To continue to update our information technology infrastructure to allow us to comply with required guidelines and more efficiently and effectively interface with other City divisions.
- To hire and promote to fill critical positions as funding permits.
- To continue to research, plan, and submit grant applications.

SERVICE LEVELS

In 2018, the Akron Fire Department (AFD) responded to 9,088 calls for services requiring a fire response. In late 2018, the goal was realized towards the commitment to long-term health of Fire Department personnel by purchase of a second set of fire protective gear for each firefighter and a fire gear extractor in each fire station. Through a Fire Safety and Prevention grant from FEMA, 4,000 smoke alarms were installed in over 700 homes throughout 2018.

In 2018, the AFD responded to over 41,000 calls requiring an EMS response as compared to 40,387 such calls in 2017. 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 2018, AFD conducted over 5,000 fire inspections and performed over 800 plan and site reviews. In 2018, the Quick Response Team (QRT) went on 384 visits with 71 patient contacts made. The QRT meets weekly with victims of opioid addiction to guide them toward definitive care.

The construction of two new fire stations (No. 2 and No. 4) were identified to receive funding with income tax revenue from Issue 4. One refurbished fire engine, one refurbished medical unit, and one new light rescue truck has been put into service. One new ladder truck and two new medical units have been ordered in 2018. The AFD Training Academy graduated 20 new fire/medics in May 2018. There were two District Chiefs, two Captains, and five Lieutenants promoted during 2018.

The AFD 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. AFD participated in a full scale Mass Casualty Incident drill with Summit County EMA.

In 2018, AFD submitted and was awarded funding through the Federal Emergency Management Agency (FEMA) totaling over \$540,000 for Assistance to Firefighters Grant to purchase safety equipment.

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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
FIRE/EMS:				
<i>E.M.S.:</i>				
Administrative Assistant	1.00	0.00	0.00	1.00
Computer Programmer Analyst	1.00	0.00	0.00	0.00
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	1.00	1.00	2.00	2.00
Fire Lieutenant	29.00	28.00	29.00	29.00
Firefighter/Medic	134.00	130.00	126.00	126.00
Total E.M.S.	167.00	160.00	158.00	159.00
<i>FIRE:</i>				
Administrative Assistant	6.00	7.00	7.00	7.00
Computer Programmer Analyst	0.00	1.00	0.00	0.00
Fire Captain	16.00	15.00	14.00	14.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	2.00	2.00	2.00	2.00
Fire District Chief	6.00	10.00	10.00	10.00
Fire Equipment Mechanic	3.00	3.00	4.00	4.00
Fire Hydrant Maintenance Worker	2.00	2.00	2.00	2.00
Fire Hydrant Repair Supervisor	1.00	1.00	1.00	1.00
Fire Lieutenant	47.00	53.00	52.00	52.00
Firefighter/Medic	92.00	113.00	116.00	127.00
Master Fire Equipment Foreman	1.00	1.00	1.00	1.00
Master Fire Equipment Mechanic	4.00	3.00	4.00	4.00
Master Fire Equipment Supervisor	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
Total Fire	184.00	215.00	217.00	228.00
TOTAL FIRE/EMS	351.00	375.00	375.00	387.00

Fire

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
FIRE	37,054,449	39,335,306	44,205,370	44,799,700
EMS	9,564,240	19,523,555	19,970,871	20,044,370
Total for Department:	46,618,690	58,858,861	64,176,241	64,844,070

Fire

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	27,349,167	27,588,433	29,175,290	29,276,850
Fringe Benefits	14,423,835	15,356,264	16,564,484	15,533,300
Total: Personal Services	41,773,002	42,944,698	45,739,774	44,810,150
Other				
Current Expenditures - Other	2,761,223	2,857,017	2,437,297	2,966,060
Utilities Expenses	119,026	98,724	106,344	169,000
Debt Service	511,105	380,409	351,150	1,163,000
Insurance	75,004	86,683	92,191	92,500
State/County Charges	148,780	179,498	203,953	231,100
Rentals and Leases	83	25,762	72,422	158,000
Interfund Service Charges	1,033,070	12,286,070	13,094,022	13,525,260
Total: Other	4,648,291	15,914,163	16,357,380	18,304,920
Capital Outlay				
Capital Outlay	197,397		2,079,086	1,729,000
Total: Capital Outlay	197,397		2,079,086	1,729,000
Total for Department:	46,618,690	58,858,861	64,176,241	64,844,070

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	25,060,850	11,998,100		37,058,950
Special Revenue Fund	19,749,300	6,305,820	1,729,000	27,784,120
Trust and Agency Fund		1,000		1,000
Total for Department:	44,810,150	18,304,920	1,729,000	64,844,070

Fire

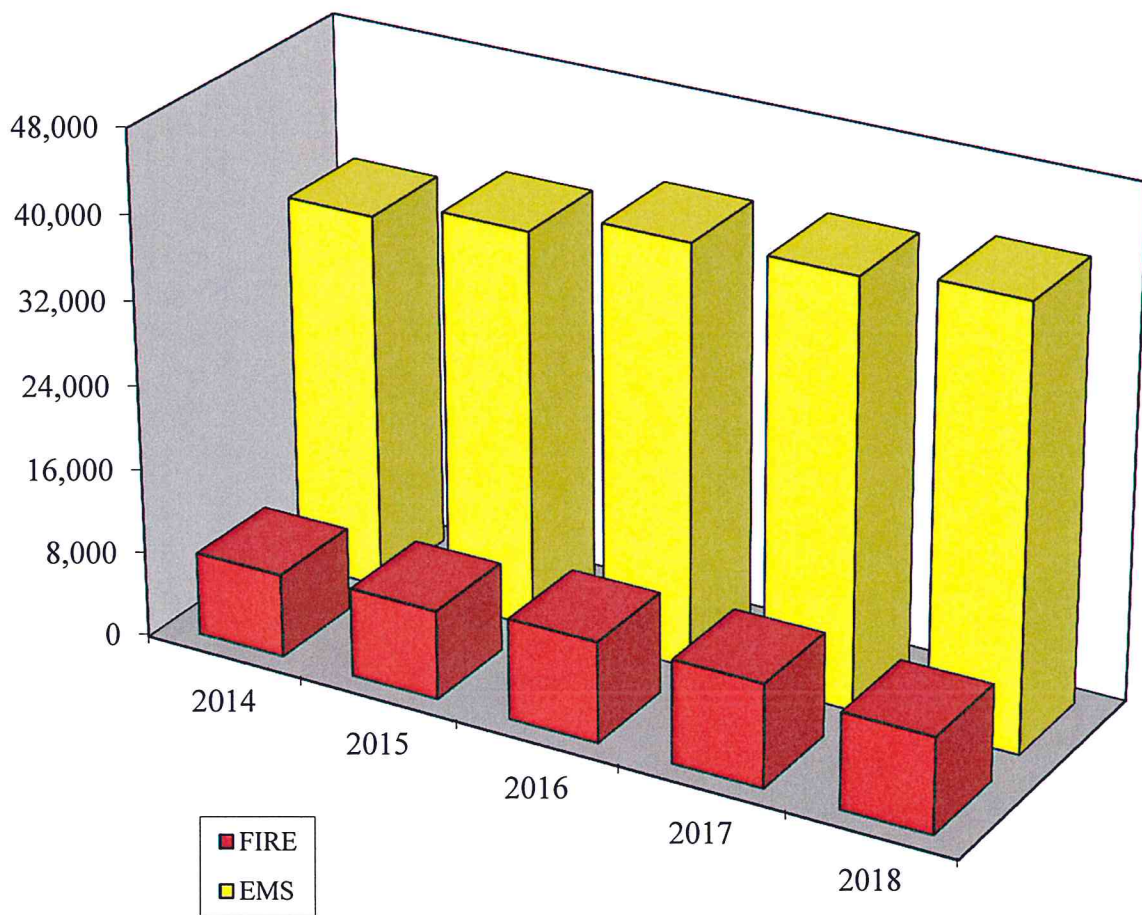
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	32,843,589	36,285,578	36,035,344	37,058,950
Special Revenue Fund	13,775,100	22,573,283	28,140,897	27,784,120
Trust and Agency Fund	0	0	0	1,000
Total for Department:	46,618,690	58,858,861	64,176,241	64,844,070

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	184.000	190.000	195.000	203.000
Special Revenue Fund	167.000	185.000	180.000	184.000
Total for Department:	351.000	375.000	375.000	387.000

**FIRE DEPARTMENT
2014 - 2018
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.

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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
HUMAN RESOURCES:				
Administrative Assistant	3.00	3.00	3.00	3.00
Director of Human Resources	1.00	1.00	1.00	1.00
Employee Benefits and Leave Coordinator	1.00	1.00	0.00	0.00
Employee Benefits Manager	1.00	1.00	1.00	1.00
Employee Benefits Specialist	0.00	1.00	1.00	1.00
Employment and Selection Manager	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	0.00	1.00	1.00	1.00
Human Resources Officer	0.00	0.00	1.00	1.00
Personnel Analyst	2.00	2.00	2.00	3.00
Personnel Officer	1.00	0.00	0.00	0.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	3.00	3.00	2.00	2.00
Safety Supervisor	0.00	0.00	0.00	1.00
Training and EEO Officer	1.00	1.00	1.00	1.00
TOTAL HUMAN RESOURCES	15.00	17.00	16.00	18.00

Human Resources

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
HUMAN RESOURCES	39,734,698	37,656,885	37,504,145	39,370,820
Total for Department:	39,734,698	37,656,885	37,504,145	39,370,820

Human Resources

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	791,225	986,833	1,054,124	1,173,650
Fringe Benefits	371,864	485,997	518,413	597,590
Total: Personal Services	1,163,089	1,472,830	1,572,537	1,771,240
Other				
Current Expenditures - Other	3,207,210	3,335,912	3,194,128	4,057,430
Utilities Expenses	50	2,202	1,740	2,700
Debt Service	1,051,750	69,752	1,050,026	1,050,000
Insurance	34,269,691	32,652,854	31,597,534	32,365,840
Rentals and Leases		3,088	0	39,180
Interfund Service Charges	42,908	120,246	88,181	84,430
Total: Other	38,571,609	36,184,055	35,931,608	37,599,580
Total for Department:	39,734,698	37,656,885	37,504,145	39,370,820

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	1,037,080	217,660		1,254,740
Special Revenue Fund		56,300		56,300
Internal Service Fund	734,160	37,325,620		38,059,780
Total for Department:	1,771,240	37,599,580		39,370,820

Human Resources

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	1,059,468	1,072,404	1,084,575	1,254,740
Internal Service Fund	38,675,231	36,584,481	36,391,166	38,059,780
Special Revenue Fund			28,403	56,300
Total for Department:	39,734,698	37,656,885	37,504,145	39,370,820

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	11.000	10.250	9.250	10.250
Internal Service Fund	4.000	6.750	6.750	7.750
Total for Department:	15.000	17.000	16.000	18.000

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Law

LAW DEPARTMENT
Eve V. Belfance, Director of Law

DESCRIPTION

The Department of Law is made up of a director, a deputy director, chief prosecutor, 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.

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.

GOALS & OBJECTIVES

- Implement City-wide contract management system and digital contract/document repository with effective search and retrieval capability.
- Continue to increase revenues from collections.
- Continue to provide timely, responsive, high quality legal services to all City departments.
- Carry out all responsibilities of the Law Department and the City as specified in the City's Charter, and as may be required by other laws and regulations.
- Provide access to police legal advisors 24/7 and assistance in police training.

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.

SERVICE LEVELS

During 2018, the Civil Division continued to improve the quality of legal advice and service 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 prioritize 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.

SERVICE LEVELS

In 2018, the Criminal Division prosecuted 7,911 Criminal Cases, 3,471 Felony Cases, 22,531 Traffic Cases, and 792 Domestic Violence Unit Cases. It also prosecuted misdemeanor cases for jurisdictions of Akron, Fairlawn, Bath, Richfield, Springfield, Lakemore and Mogadore.

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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
LAW:				
<i>Administration:</i>				
Deputy Mayor Administration	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Law Director	1.00	1.00	1.00	1.00
Total Administration	2.00	2.00	3.00	3.00
<i>Civil:</i>				
Administrative Assistant	5.00	5.00	4.00	5.00
Assistant Law Director	11.50	9.50	9.50	10.50
Total Civil	16.50	14.50	13.50	15.50
<i>Criminal:</i>				
Administrative Assistant	2.00	2.00	2.00	2.00
Assistant Law Director	7.50	8.50	8.50	8.50
Chief City Prosecutor	1.00	1.00	1.00	1.00
Total Criminal	10.50	11.50	11.50	11.50
TOTAL LAW	29.00	28.00	28.00	30.00

Law

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
ADMINISTRATION	451,181	429,828	651,234	657,470
CIVIL	1,860,294	1,996,798	1,754,444	1,921,610
CRIMINAL	1,122,557	1,265,840	1,427,470	1,502,170
INDIGENT DEFENSE	440,250	414,000	415,200	484,000
Total for Department:	3,874,283	4,106,466	4,248,349	4,565,250

Law

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	1,952,950	1,944,746	2,102,240	2,241,790
Fringe Benefits	911,545	1,108,969	939,684	981,800
Total: Personal Services	2,864,495	3,053,715	3,041,924	3,223,590
Other				
Current Expenditures - Other	760,585	769,141	884,167	1,002,300
Utilities Expenses	8,822	15,290	19,937	18,200
Debt Service	0			
Insurance	1,843	2,122	2,238	2,250
Rentals and Leases	185,373	161,701	229,028	237,400
Interfund Service Charges	53,165	104,498	71,055	81,510
Total: Other	1,009,788	1,052,751	1,206,425	1,341,660
Total for Department:	3,874,283	4,106,466	4,248,349	4,565,250

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	3,223,590	1,341,660		4,565,250
Total for Department:	3,223,590	1,341,660		4,565,250

Law

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	3,874,283	4,106,466	4,248,349	4,565,250
Total for Department:	3,874,283	4,106,466	4,248,349	4,565,250

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	29.000	28.000	28.000	30.000
Total for Department:	29.000	28.000	28.000	30.000

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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 (Vice President of Council)
- Linda F. R. Omobien
- Veronica Sims

Ward Council Members

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

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

- Continue to strive towards paperless Council meetings.
- 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 Council meetings and maintaining the document imaging files for both resolutions and ordinances.

CITY COUNCIL
Margo Sommerville, 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 388 ordinances and 59 resolutions in 2018 for a total of 447 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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
LEGISLATIVE:				
<i>City Council:</i>				
Councilmembers	13.00	13.00	13.00	13.00
Total City Council	13.00	13.00	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	16.00	16.00	16.00

Legislative

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
CLERK OF COUNCIL	308,614	390,974	307,765	316,090
CITY COUNCIL	1,005,555	981,495	1,008,757	1,064,560
Total for Department:	1,314,169	1,372,469	1,316,522	1,380,650

Legislative

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	668,654	664,707	668,513	685,020
Fringe Benefits	392,351	501,375	428,347	434,490
Total: Personal Services	1,061,004	1,166,082	1,096,859	1,119,510
Other				
Current Expenditures - Other	185,497	119,986	140,777	183,210
Utilities Expenses	10,679	9,058	10,363	10,200
Insurance	1,200	1,853	2,025	1,400
Rentals and Leases		1,636	0	1,830
Interfund Service Charges	55,789	73,853	66,498	64,500
Total: Other	253,164	206,387	219,663	261,140
Total for Department:	1,314,169	1,372,469	1,316,522	1,380,650

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	1,119,510	251,140		1,370,650
Special Revenue Fund		10,000		10,000
Total for Department:	1,119,510	261,140		1,380,650

Legislative

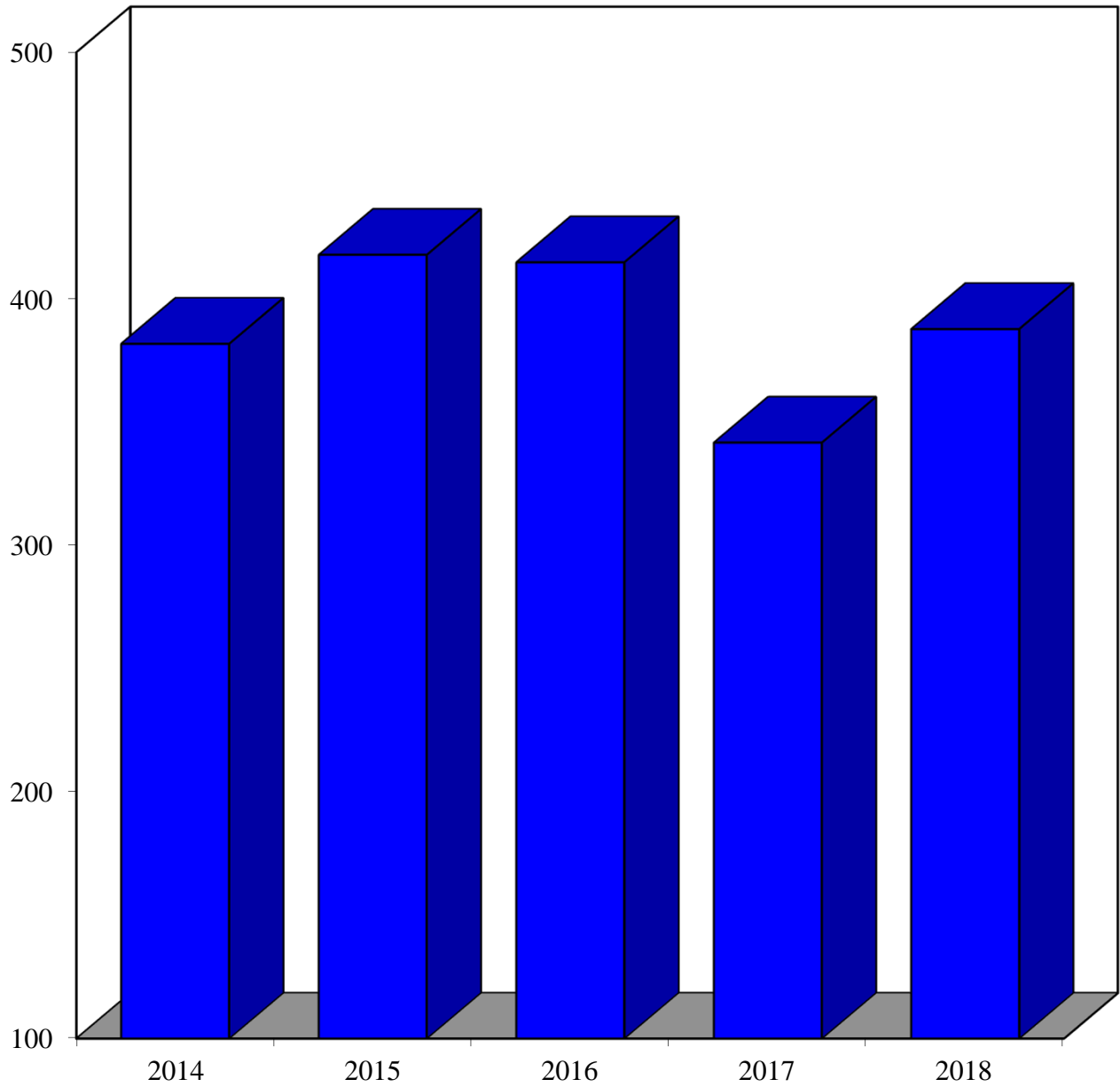
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	1,283,882	1,354,101	1,315,978	1,370,650
Special Revenue Fund	30,287	18,368	544	10,000
Total for Department:	1,314,169	1,372,469	1,316,522	1,380,650

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	16.000	16.000	16.000	16.000
Total for Department:	16.000	16.000	16.000	16.000

CITY COUNCIL
2014 - 2018
ORDINANCES AND RESOLUTIONS PASSED



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Municipal Court Clerk's Office

CLERK OF COURTS OFFICE
Jim Laria, Clerk of Courts

DESCRIPTION

The Clerk of Courts is charged by law with safely keeping 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.
- Continue to expand E-Filing of traffic tickets issued by other police agencies within the courts district.
- Scan sealings in a separate secure drive to open up storage space for case files required to be kept per the ORC record retention rule.

SERVICE LEVELS

In 2018, the Clerk's Office successfully managed e-filing of traffic tickets issued by the Ohio State Patrol and digital imaging on criminal and traffic sentencing orders. Convictions are now reported to the Bureau of Criminal Investigation 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.

	As of	As of	As of	Budget
<u>By Department:</u>	<u>12/31/16</u>	<u>12/31/17</u>	<u>12/31/18</u>	<u>2019</u>
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	41.00	41.00	41.00	41.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	44.00	44.00	44.00	44.00

Municipal Court Clerk

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
CLERK OF COURTS	3,771,206	3,886,816	4,167,670	4,877,170
Total for Department:	3,771,206	3,886,816	4,167,670	4,877,170

Municipal Court Clerk

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	2,153,023	2,165,568	2,253,632	2,371,800
Fringe Benefits	1,151,231	1,287,790	1,258,311	1,286,140
Total: Personal Services	3,304,254	3,453,357	3,511,943	3,657,940
Other				
Current Expenditures - Other	341,135	286,878	292,437	1,056,700
Insurance	5,411	620	925	680
Rentals and Leases	20,384	23,577	23,463	30,000
Interfund Service Charges	100,022	122,383	338,902	131,850
Total: Other	466,951	433,459	655,727	1,219,230
Capital Outlay				
Capital Outlay				
Total: Capital Outlay				
Total for Department:	3,771,206	3,886,816	4,167,670	4,877,170

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	3,657,940	386,230		4,044,170
Special Revenue Fund		833,000		833,000
Total for Department:	3,657,940	1,219,230		4,877,170

Municipal Court Clerk

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	3,581,210	3,801,445	3,877,176	4,044,170
Special Revenue Fund	189,996	85,371	290,494	833,000
Total for Department:	3,771,206	3,886,816	4,167,670	4,877,170

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	44.000	44.000	44.000	44.000
Total for Department:	44.000	44.000	44.000	44.000

Municipal Court Judges

AKRON MUNICIPAL COURT – JUDICIAL DIVISION
Judge Jon Oldham, Administrative/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 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 the judicial branch.
- Continue to evaluate court policies for Bail Reform and Pretrial services while reducing incarceration.
- Continue to pursue grant opportunities, to share and pool resources with justice partners and to explore new methods to fund/ upgrade court operations, programs, trainings and facilities.
- Upgrade Case Management System and continuing maintenance/replacement schedule for technology.

SERVICE LEVELS

The City was awarded grants and subsidies bringing in \$235,000 (during 2018) 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. The ‘Peace of Mind’ program earned statewide recognition with the 2018 Ohio State Bar Association Innovative Court Practices Award.

Case filings for 2018 included: 11,382 criminal; 22,531 traffic; and 10,775 civil. The Judicial Division implemented a Driving under Suspension Probation Program, continued the Licensed Intervention Program, Traffic Safety Program, Bureau of Motor Vehicle Fee Reinstatement Payment Plan, Limited Driving Privileges, and Discretionary

Rehabilitation Program as additional services to the community and revenue sources to the court.

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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
MUNICIPAL COURT JUDGES:				
Assistant IT Manager	0.00	1.00	1.00	1.00
Bailiff	15.00	16.00	16.00	16.00
Clerk	2.00	2.00	2.00	2.00
Community Outreach Coordinator	0.00	1.00	1.00	1.00
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	1.00	1.00	1.00	1.00
Judge	5.00	6.00	6.00	6.00
Judicial Associate	2.00	2.00	2.00	2.00
Judicial Attorney	4.00	5.00	5.00	5.00
Probation Admin Services Coordinator	1.00	1.00	1.00	1.00
Probation Aide	1.00	1.00	1.00	1.00
Probation Officer	10.00	10.00	9.00	10.00
Secretary	1.00	1.00	1.00	1.00
Small Claims Coordinator	1.00	1.00	0.00	1.00
Small Claims Magistrate	1.00	2.00	1.00	2.00
System Programmer/Analyst	1.00	0.00	0.00	0.00
Traffic Court Magistrate	0.00	1.00	1.00	1.00
Traffic Safety Officer	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	49.00	55.00	52.00	55.00

Municipal Court

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
JUDGES	4,620,176	5,608,157	5,111,116	8,615,210
Total for Department:	4,620,176	5,608,157	5,111,116	8,615,210

Municipal Court

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	2,825,368	2,928,236	2,986,193	3,154,240
Fringe Benefits	1,394,498	1,635,790	1,623,262	1,679,070
Total: Personal Services	4,219,866	4,564,026	4,609,455	4,833,310
Other				
Current Expenditures - Other	227,620	742,604	297,629	2,514,200
Utilities Expenses	814	1,625	2,085	4,200
Debt Service		0	0	1,000,000
Insurance	4,800	4,961	5,400	11,730
Rentals and Leases	5,063	2,240	4,980	6,000
Interfund Service Charges	162,013	274,242	191,567	245,770
Total: Other	400,310	1,025,671	501,661	3,781,900
Capital Outlay				
Capital Outlay		18,460		
Total: Capital Outlay		18,460		
Total for Department:	4,620,176	5,608,157	5,111,116	8,615,210

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	4,830,310	236,500		5,066,810
Special Revenue Fund	3,000	3,545,400		3,548,400
Total for Department:	4,833,310	3,781,900		8,615,210

Municipal Court

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	4,404,916	4,800,573	4,837,809	5,066,810
Special Revenue Fund	215,260	807,585	273,308	3,548,400
Total for Department:	4,620,176	5,608,157	5,111,116	8,615,210

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	49.000	55.000	52.000	55.000
Total for Department:	49.000	55.000	52.000	55.000

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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, the 311 Call Center, Housing, Housing and Community Services, 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.

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

- Schedule monthly Vacant Building Registration Appeals Board hearings.
- Work with United Way, Keurig/Dr. Pepper and Knight Foundation on construction of two KABOOM parks.
- Work with City Council and community on My Neighborhood Our Akron (MNOA) City Council grants.
- Work with Delia/ Orlando/ Dorchester neighborhoods to start block watches.

SERVICE LEVELS

In 2018 appointed the Vacant Building Registration Board and sent 350 letters to vacant buildings to register. The Department of Neighborhood Assistance received 20 grant applications for MNOA in 2018. The Department partnered with United Way, Kenmore Neighborhood Alliance, Kiwanis, Kenmore Garfield football team, numerous Kenmore organizations, churches and residents to build a KABOOM playground at Prentiss Park. The Division attended block watch meetings and neighborhood association group meetings.

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

- Increase productivity by focusing on critical business solutions including equipment financing, leasing and technology that support services for inspectors and wardens.
- Address the feline overpopulation and develop creative alternatives.
- Develop and create a successful transition plan for the Community Service Division by December 1, 2019.

SERVICE LEVELS

In 2018, the Nuisance Compliance Division successfully integrated the Nuisance Division and all the recommendations from our grass cutting Kaizen event. The Division completed a new animal brochure to improve communication while informing and educating our citizens.

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

- Add Cisco Phone License and PC/Cityworks and offer 311 facebook and twitter to the public.
- Continue to provide friendly, courteous, and professional customer service, and to decrease hold time and decrease overtime cost at the Call Center.

SERVICE LEVELS

During 2018, the 311 Call Center decreased hold time due to Cisco call-back feature, implemented the new online 311 webpage, and animal wardens receive service requests by mobile instead of radio dispatch by agents. The 311 Call Center provided courteous and professional assistance regarding services and events within the City.

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 repair or raze 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

- Complete more timely review of Administrative Penalties to increase the number of fines issued to non-compliant property owners.
- Continue collaboration with the Summit County Land Bank to identify properties both within and not yet in the Demolition Program's property queue. Properties directed to the land bank for demolition provide significant financial relief for the City by absorbing asbestos-related, actual demolition, and other program costs.

SERVICE LEVELS

In 2018, the Rental Registration Program registered 33,114 units, the Mandatory Inspection Program conducted 78 inspections, resulting in 17 becoming compliant, and the Complaint Referral Program performed 925 inspections of properties, 5,856 re-inspections, and 1,028 units were brought into compliance. The Housing Division also continued to provide outstanding services to the citizens of the City of Akron.

HOUSING AND COMMUNITY SERVICES DIVISION

Thomas A. Tatus, Housing Rehabilitation Manager

Douglas M. Taylor, Housing Rehabilitation Administrator

DESCRIPTION

During 2017, the Housing and Community Services Division was reassigned to the Department of Neighborhood Assistance from the Department of Planning and Urban Development. The Division implements various housing and related programs and activities under CDBG, HOME and other funding sources by means housing rehabilitation programs, service contracts with local social agencies and neighborhood housing groups.

GOALS & OBJECTIVES

- Continue assistance for Emergency Roofing Program to complete additional 75+ residential units.
- Close out the third year of a three year \$3.7 million Lead Hazard Reduction Demonstration Grant Program III program.
- 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 and oversight 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.
- Provide representation on Boards and Committees as appropriate or requested including Northeast Ohio Four County Regional Planning and Development Organization (NEFCO), Rebuilding Together, Ohio Conference of Community Development, Reimagining the Civic Commons, and Summit Lake Partners.
- Monitor CDD/CHDO related cases from Comprehensive Planning Division to Housing Rehabilitation Division.

SERVICE LEVELS

In 2018, Housing and Community Services completed the third 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.

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

- Increase aquatics programming by keeping both outdoor pools open Monday through Saturday and offering Safety Around Water program to the public at our pools.
- Implement all programming registrations through RecDesk and accept online payments.
- Install Wi-Fi at four community centers.
- Implement awareness for the recreation bureau through social media and offer additional community events in each ward to promote connection among residents.

SERVICE LEVELS

In 2018, the Bureau completed the recreation community engagement survey with over 1,500 surveys completed. The Bureau implemented a soft opening for RecDec; software that will allow patrons to learn about and register for programs online. The Bureau partnered with the YMCA to offer Safety Around Water for the summer camp participants and Akron Public Schools to serve 107,670 meals during the Summer Lunch Program. This was an increase of over 28,000 meals from the summer before.

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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
NEIGHBORHOOD ASSISTANCE:				
<i>Administration:</i>				
Director of Neighborhood Assistance	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Total Administration	2.00	2.00	2.00	2.00
<i>Nuisance Compliance:</i>				
Animal Control Warden	1.00	2.00	2.00	2.00
Building Permits Supervisor	1.00	0.00	0.00	0.00
Code Compliance Inspector	4.00	4.00	4.00	4.00
Code Compliance Supervisor	0.00	2.00	2.00	2.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Customer Services Coordinator	2.00	1.00	1.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Total Nuisance Compliance	11.00	12.00	12.00	12.00
<i>311 Call Center:</i>				
Customer Service Request Agent	6.00	5.00	6.00	6.00
Customer Service Request Coordinator	1.00	1.00	1.00	1.00
Customer Service Request Supervisor	1.00	1.00	1.00	1.00
Total 311 Call Center	8.00	7.00	8.00	8.00

By Funding Sources:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Housing:</i>				
Administrative Assistant	2.00	1.00	1.00	1.00
Code Compliance Inspector	2.00	2.00	2.00	2.00
Code Compliance Supervisor	1.00	0.00	1.00	0.00
Community Development Specialist	1.00	1.00	1.00	1.00
Community Development Supervisor	1.00	1.00	0.00	1.00
Demolition Site Improvement Inspector	2.00	0.00	1.00	1.00
Housing Administrator	1.00	1.00	1.00	1.00
Sanitarian	3.00	3.00	3.00	3.00
Sanitarian Supervisor	2.00	2.00	2.00	2.00
Total Housing	15.00	11.00	12.00	12.00
<i>Housing and Community Services:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Housing Rehab. Administrator	0.00	1.00	1.00	1.00
Housing Rehab. Loan Specialist	0.00	2.00	2.00	2.00
Housing Rehab. Manager	0.00	1.00	1.00	1.00
Housing Rehab. Specialist	0.00	4.00	4.00	4.00
Total Housing and Community Services	0.00	9.00	9.00	9.00
<i>Recreation Bureau:</i>				
Active Adults Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Community Center Safety Liaison	0.00	1.00	1.00	1.00
Community Events Coordinator	0.00	1.00	1.00	1.00
Golf Course Supervisor	0.00	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	17.00	14.00	14.00	15.00
Sports and Athletes Coordinator	0.00	1.00	1.00	1.00
Total Recreation Bureau	20.00	21.00	21.00	22.00
TOTAL NEIGHBORHOOD ASSISTANCE	56.00	62.00	64.00	65.00

Neighborhood Assistance

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION	285,651	297,150	294,932	291,890
NUISANCE COMPLIANCE	1,660,924	1,611,600	1,807,980	1,869,150
311 CALL CENTER	581,194	554,511	587,767	641,310
HOUSING	1,259,913	2,768,374	2,590,764	2,760,070
RECREATION	5,020,557	5,110,360	4,753,883	4,798,250
HOUSING AND COMMUNITY SERVICES	596,732	676,443	807,423	948,440
Total for Department:	9,404,971	11,018,438	10,842,748	11,309,110

Neighborhood Assistance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	4,357,388	4,551,248	4,680,209	4,993,520
Fringe Benefits	1,792,769	2,309,802	2,191,477	2,125,110
Total: Personal Services	6,150,156	6,861,051	6,871,686	7,118,630
Other				
Current Expenditures - Other	2,750,745	3,593,198	3,432,938	3,627,510
Utilities Expenses	32,952	56,826	34,362	75,870
Insurance	45,084	54,848	56,548	58,600
State/County Charges	50			
Rentals and Leases	98,023	84,108	68,772	98,980
GAAP Accounts				
Interfund Service Charges	327,960	368,409	378,443	329,520
Total: Other	3,254,814	4,157,387	3,971,062	4,190,480
Total for Department:	9,404,971	11,018,438	10,842,748	11,309,110

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	5,717,360	1,444,050		7,161,410
Special Revenue Fund	1,401,270	2,746,430		4,147,700
Total for Department:	7,118,630	4,190,480		11,309,110

Neighborhood Assistance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	6,672,915	7,019,206	6,762,540	7,161,410
Special Revenue Fund	2,732,056	3,999,232	4,080,208	4,147,700
Total for Department:	9,404,971	11,018,438	10,842,748	11,309,110

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	49.000	48.000	50.000	51.000
Special Revenue Fund	7.000	13.000	14.000	14.000
Total for Department:	56.000	61.000	64.000	65.000

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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, Office of Integrated Development, Economic Development and Labor Relations. Assistants to the Mayor function as a Police Auditor and other areas of responsibilities.

BUDGET COMMENTS

The 2018 Operating Budget provides funding for the staffing of 31 full-time positions for the divisions of the Office of the Mayor. The 2018 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

- Focus on essential services which include public safety, public service, economic development and improving the quality of public life for all.
- Lead Akron to become a “Thriving City” that is financially stable, benefitting from density and connectivity, investing in its people and having a growing, entrepreneurial economy.
- Continue to find more savings for the reconstruction of our combined sewer system (CSO) and the operating budget.
- Renew investments to lift up neighborhoods and neighborhood business districts.

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

- Akron's Office of Integrated Development will coordinate with economic development partners to facilitate and bolster business growth, innovation and investment. Principal local partners include the Greater Akron Chamber, Summit County Development, Akron Bounce Innovation Hub, Summit Medina Business Alliance, Service Core of Retired Executives (SCORE), Development Finance Authority of Summit County, Economic Community Development Institute (ECDI) and the University of Akron Research Foundation (UARF)
- Serve as a liaison to the business by providing pertinent information, responding to inquiries, and expanding our visibility as a business network resource.

- Influence business investment decisions for retention, creation, expansion and attraction through Akron's Office of Integrated Development along with local, regional, state and federal partners.
- Develop and market industrial/production and office park land owned by the City, including the JEDDs, as well as assist in packaging specific project sites.
- Encourage small business growth with existing service providers and collaborate with private sector and public agencies in implementation in targeted zones. Encourage private development of offices/spec buildings with developers and outside investors.

SERVICE LEVELS

Akron's Blue Ribbon Task Force created an opportunity to review and update Akron's economic development strategy in 2016. Implementation of recommendations has begun with a refreshed regional approach with the creation of the Akron Office of Integrated Development. In addition, the Akron Growth Council along with the Galen and Ruth Roush (GAR), Akron Community Foundation, FirstEnergy, JS Knight Foundation and the Fund for our Economic Future are working to create new strategies for securing investments that will maximize the generation of new living wage jobs that will support Akron families.

It is the goal of Akron's administration to grow organically from the City's core. Development efforts have begun on several key components which include the Bowery project on Main Street, the redevelopment of the Cascade Plaza, the Law Building and the implementation of an adaptive reuse of the CitiCenter property. The Reimagining of 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 urban core business district on Main Street. The Akron Growth Plan was introduced using city-wide residential tax abatement, which is boosting interest in new residential development and population growth. This new plan is fueling private investment in Akron neighborhoods.

INFORMATION TECHNOLOGY

James Hardy, Deputy Mayor for Integrated Development

DESCRIPTION

Information Technology was moved from the Finance Department to the Mayor's Office during 2017.

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.

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

- Finalize three year agreements with all four of the bargaining unions: Police, Firefighters, CSPA, and AFSCME.
- Work with Human Resources (HR) and Finance, along with the Bargaining Units, to devise plan to cut Healthcare costs and still provide a plan that protects all employees and will be fair and affordable. Continue to discuss and come to a workable agreement on Retiree Supplemental Healthcare Benefits.
- Resolve contractual issues and update contract language through the collective bargain process.

SERVICE LEVELS

Labor Relations provides as avenue for all employees to have their complaints and issues heard by the Administration. It also addresses issues and complaints that the Administration may have with the work force. Labor Relations tries to find fair and consistent resolutions to those issues, with the end goal of providing a great place to work while providing the best service possible to the tax payers. Labor Relations will continue

to work every day to build trust and work with our employees to give them the tools to help them fulfill their potential and to continue to grow as employees.

POLICE AUDITOR

Phillip L. Young, Independent Police Auditor

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.
- Reduce the use of force to 100 incidents or less per year.

SERVICE LEVELS

In 2018, the Independent Police Auditor (IPA) attended various ward meetings, City Council meetings, block club meetings and the “National Night Out Against Crime”. Public speaking engagements included schools, churches, and public forums. The Police Auditor held the 4th annual First Tee of Greater Akron Law Enforcement Education Day.

PUBLIC COMMUNICATIONS

Annie McFadden, Deputy Mayor for Administration

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

- Maintain open lines of communication with City employees, residents, community organizations, businesses and the press by responding to requests from press in a timely and professional manner.
- Communicate city happenings and important information via press releases, press conferences, social media and printed and/or digital newsletters.
- Promote and maintain Mayor's platform for the advancement of Akron.

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 'Rock the Lock' 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 with bumper cars, and indoor polar putt-putt.
- Continue to 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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	3.00	4.00	2.00	2.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Deputy Mayor for Integrated Development	0.00	0.00	1.00	0.50
Secretary	3.00	3.00	3.00	3.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	8.00	9.00	8.00	7.50
<i>Deputy Mayor for Public Safety:</i>				
Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00
Total Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00
<i>Economic Development:</i>				
Accounts Analyst	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	1.00	1.00	1.00
Deputy Mayor for Economic Development	1.00	1.00	1.00	1.00
Deputy Mayor for Integrated Development	0.00	0.00	0.00	0.50
Development Engineering Manager	1.00	1.00	1.00	0.85
Economic Development Aide	1.00	0.00	0.00	0.00
Economic Development Officer	1.00	1.00	1.00	0.00
Economic Development Specialist	0.00	0.00	0.00	1.50
Economic Development Technician	0.00	1.00	1.00	1.00
Economist	0.00	0.00	0.50	0.50
Executive Assistant	1.00	1.00	1.00	1.00
Planning & Development Deputy Director	1.00	1.00	1.00	0.50
Total Economic Development	7.00	8.00	8.50	8.85

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
OFFICE OF THE MAYOR:				
<i>Information Technology:</i>				
Administrative Assistant	0.00	0.00	1.00	1.00
Applications Analyst	0.00	2.00	2.00	2.00
Applications Programmer	0.00	1.00	1.00	1.00
Computer Programmer Analyst	0.00	1.00	1.00	1.00
Database Administrator	0.00	0.00	1.00	1.00
GIS Coordinator	0.00	1.00	0.00	0.00
Information Technology Project Manager	0.00	1.00	1.00	1.00
IT Applications Manager	0.00	0.00	1.00	1.00
IT Systems & Infrastructure Manager	0.00	0.00	1.00	1.00
Total Information Technology	0.00	6.00	9.00	9.00
<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	1.00	1.00	1.00
Recreation Supervisor	0.00	2.00	2.00	2.00
Total Lock3	0.00	3.00	3.00	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	1.00	1.00	0.00	0.00
Total Public Communications	1.00	1.00	0.00	0.00
TOTAL OFFICE OF THE MAYOR	19.00	30.00	31.50	31.35

Mayor's Office

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
ADMINISTRATION	1,356,687	1,407,725	1,268,616	1,119,880
DEPUTY MAYOR FOR PUBLIC SAFETY	185,350	200,307	207,113	212,210
ECONOMIC DEVELOPMENT	3,947,158	4,591,723	4,698,475	4,706,350
LABOR RELATIONS	152,071	171,621	269,458	311,300
POLICE AUDITOR	64,041	70,919	75,734	72,070
PUBLIC COMMUNICATIONS		194,397	78,215	23,640
LOCK3 OPERATIONS	1,576,766	2,175,090	2,120,567	2,106,190
INFORMATION TECHNOLOGY	2,962,963	2,603,292	2,343,102	2,671,670
Total for Department:	10,245,035	11,415,074	11,061,280	11,223,310

Mayor's Office

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	2,820,003	2,848,461	2,918,051	2,866,640
Fringe Benefits	1,014,412	1,309,783	1,167,313	1,122,520
Total: Personal Services	3,834,415	4,158,244	4,085,364	3,989,160
Other				
Current Expenditures - Other	5,495,366	5,781,461	5,713,222	6,172,500
Utilities Expenses	501,068	544,350	492,309	35,000
Debt Service	9,742	7,779	5,201	8,000
Insurance	33,334	46,280	44,935	45,300
State/County Charges	70,915	81,446	69,696	69,660
Rentals and Leases	32,214	37,984	155,461	263,800
Interfund Service Charges	227,778	757,530	495,091	639,890
Total: Other	6,370,416	7,256,830	6,975,915	7,234,150
Capital Outlay				
Capital Outlay	40,204	0	0	
Total: Capital Outlay	40,204	0	0	
Total for Department:	10,245,035	11,415,074	11,061,280	11,223,310

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	2,460,110	425,560		2,885,670
Special Revenue Fund	595,040	5,064,330		5,659,370
Internal Service Fund	934,010	1,737,660		2,671,670
Trust and Agency Fund		6,600		6,600
Total for Department:	3,989,160	7,234,150		11,223,310

Mayor's Office

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	2,724,795	3,024,294	2,985,443	2,885,670
Internal Service Fund	2,962,963	2,603,292	2,343,102	2,671,670
Special Revenue Fund	4,555,225	5,779,353	5,726,199	5,659,370
Trust and Agency Fund	2,052	8,135	6,535	6,600
Total for Department:	10,245,035	11,415,074	11,061,280	11,223,310

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	19.000	21.000	19.500	19.350
Special Revenue Fund		3.000	3.000	3.000
Internal Service Fund		6.000	9.000	9.000
Total for Department:	19.000	30.000	31.500	31.350

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 seven operating divisions: Administration, Akron Metropolitan Area Transportation Study (AMATS), Capital Planning, Comprehensive Planning, Development Services, Housing and Community Services and Zoning.

BUDGET COMMENTS

The 2018 Operating Budget provides funding for the staffing of 35 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.

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

- Administer \$20 million of funding for fiscal years 2024 and 2025.
- Oversee the Ohio Statewide Congestion Mitigation Air Quality (CMAQ) program, providing \$12 million over the next two years.
- Participate in the Jane's Walk event in May by organizing informative neighborhood walks. Jane's Walk asks volunteers to lead walks in their neighborhoods to focus on the importance of place.
- Continue to collect traffic data this summer with the Traffic Counting Program, and bicycle and pedestrian counting programs. Over 300 roadway locations are expected to be counted.
- Continue to maintain the Gohio commute website to encourage carpooling and other alternative modes of transportation.
- AMATS will begin a new round of funding for Connecting Communities Planning Grants with the intention of awarding two grants in the fall of 2019.
- AMATS will complete a new Traffic Crashes Report looking at crashes from 2016 through 2018 including analysis of automobile, bicycle, and pedestrian crashes.

SERVICE LEVELS

AMATS completed the draft of the community population growth rates and began updating its model variables for the 2010 base year and 2045 horizon year. AMATS maintained the

new FY 2018 through FY 2021 Transportation Improvement Program (TIP) on the AMATS website in a searchable format. The TIP includes all projects using federal funds for the next four years.

Traffic radar counters completed over 300 roadway counts in 2018. AMATS, working with the Knight Foundation, completed *The Trailblazers Guide to Akron* map. In May 2018, AMATS helped organize and promote the efforts of 18 walk leaders for the Jane's Walk weekend.

CAPITAL PLANNING DIVISION

Helen Tomic, Capital Planning Manager

DESCRIPTION

The Capital Planning 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 2020 for City streets, sidewalks, sewers, water lines, parks, public facilities, and economic development projects for presentation to the Planning Commission on December 13, 2019. Develop and publish a five-year Capital Investment Plan for 2019-2023.
- Prepare applications to the Summit County Infrastructure Committee (District 8) for Ohio Public Works Commission (OPWC) 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 \$332,705,990 in federal, state, regional, and local funds for the 2018 Capital Investment and Community Development Program. Sources include Income Tax (\$50.4 million); Federal & State Transportation Program (\$25.9 million); Community Development Block Grant (CDBG) (\$6.4 million); Water & Sewer Capital Funds (\$21 million); Water Pollution Control Fund (\$153.8 million); and Special Assessments (\$3.1 million). The Division also reviewed over 500 requests for 2019 capital improvement projects, presented the 2019 program to the Planning Commission,

and published the 2018-2022 Capital Investment and Community Development Program with a total budget of \$1.4 billion.

The Division submitted nine OPWC applications totaling \$22.9 million in requested funds. As a result, Akron was awarded \$10.9 million for three projects. The Division reviewed 16 project applications submitted by nine communities within Summit County.

The Capital Planning Division represented the City of Akron on the Akron Parks Challenge, AMATS Technical Advisory Committee, Park East Reimagining The Civic Commons Steering Committee, OPWC District 8 Technical Advisory Committee, Open Streets, Ohio & Erie National Heritage Canalway, Rubber City Heritage Trail, and the Ohio Industrial Heartland Trails Coalition.

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 2018, the Comprehensive Planning Division successfully secured and administered funding to advance development. The Division received \$8 million in federal funds for the implementation of the 2018 Consolidated Plan and began preparation for a 2019 Consolidated Plan for \$8 million for 2019.

The Division prepared urban renewal and development plans for various City projects. It prepared a \$1.85 million Section 108 loan application in support of the Bowery Redevelopment Project on South Main Street.

The Comprehensive Planning Division committed \$4.7 million in Continuum of Care funding and applied for an additional \$5.1 million in Continuum of Care funding for 2019.

The Division received 43 applications and approved 31 applications for \$550,000 in assistance for exterior improvement projects totaling \$1.06 million for the Great Street program areas.

In addition, the Comprehensive Planning 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 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 new homes in the City neighborhoods. Most 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.

- Bring a web based program to assemble data for planning strategy and decision making. Also will provide a market place to sell City parcels of land.
- Sell large tracts of land to create at least 50 new home construction starts.

SERVICE LEVELS

The Development Services Division acquired 44 real estate parcels needed for six projects. Project areas include: CSO Ohio Canal Interceptor Tunnel, CSO Rack 3, CSO Rack 10/11, and Tallmadge Ave. The Division provided relocation assistance and management to eight residences and businesses.

The Division arranged for the sale of two new homes in older neighborhoods through the Urban Neighborhood Development Corporation, and for one new home for sale currently under construction. Thirty four properties were sold to developers and non-profit developers, and citizens for redevelopment and side yard expansion. In addition, parcels were sold to attract businesses and for expansion and parking.

Development Services provided staff services and assistance in support of the following projects: 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, Combined Sewer Overflow Projects, Sewer Separation Projects, Knight Foundation Award winner at pump house, and Main Place Incubator. They also secured a grant from the Summit County Land Reutilization Corporation.

HOUSING AND COMMUNITY SERVICES DIVISION

Thomas A. Tatum, Human Resources Administrator

DESCRIPTION

Housing and Community Services Division was reassigned to the Department of Neighborhood Assistance in 2017. The 2019 budget includes the close out expenses on a lead grant.

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 interested public.
- 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.
- Conduct an analysis of our service fee schedule to see if it is in line with other communities, and raise fees accordingly.

SERVICE LEVELS

The Zoning Division prepared comments and recommendations on 114 Planning Commission items and 25 Board of Zoning Appeals items, and 12 Urban Design and Historic Preservation Commission items. The Zoning Map was amended to reflect rezoning of property. The Division processed Zoning Code text changes pertaining to biomedical use districts, parking requirements, and form based Zoning for Kenmore Boulevard.

The Division also prepared 63 pieces of legislation for Council, making recommendations on all legislative items and presenting testimony at public hearings. It produced 150 special topic maps for City Council and other members of City Administration.

Zoning worked with the Plans and Permits Division to investigate and process 433 violations, 108 zoning certifications, 39 Ohio Department of Liquor Control Verification letters, one performance bond, 691 plan reviews, and 25 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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
PLANNING:				
<i>Administration:</i>				
Administrative Assistant	0.00	0.25	0.25	0.25
Capital Planning Manager	0.00	0.00	0.25	0.25
City Planner	0.00	2.75	1.75	2.75
Planning Director	0.40	0.40	0.20	0.20
Total Administration	0.40	3.40	2.45	3.45
<i>AMATS:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
AMATS Manager	1.00	1.00	1.00	1.00
City Planner	4.00	4.00	5.00	5.00
Communications Specialist	0.00	0.00	1.00	1.00
Land Marketing Officer	0.00	1.00	1.00	1.00
Public Information Specialist	1.00	1.00	0.00	0.00
Transportation Designer	2.00	1.00	1.00	1.00
Transportation Engineer	0.00	1.00	1.00	1.00
Transportation Planner	1.00	1.00	1.00	1.00
Total AMATS	10.00	11.00	12.00	12.00
<i>Strategic Initiatives:</i>				
Capital Planning Manager	0.00	0.50	0.50	0.50
City Planner	1.00	0.00	0.00	0.00
Economic Development Specialist	0.00	0.00	0.00	0.50
Economist	1.00	1.00	1.50	1.50
Executive Assistant	1.00	1.00	1.00	1.00
Investment Program Admin	0.00	1.00	1.00	1.00
Land Marketing Officer	1.00	0.00	0.00	0.00
Planning & Development Deputy Director	0.00	0.00	0.00	0.50
Planning Director	0.60	0.60	0.80	0.80
Total Strategic Initiatives	4.60	4.10	4.80	5.80

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Comprehensive Planning:</i>				
Administrative Assistant	0.75	0.75	0.75	0.75
Capital Planning Manager	0.00	0.50	0.25	0.25
City Planner	1.25	1.25	1.25	1.25
Comprehensive Planning Adm.	1.00	0.00	0.00	0.00
Total Comprehensive Planning	3.00	2.50	2.25	2.25
<i>Development Services:</i>				
Acquisition Officer	1.00	0.33	0.33	0.33
Administrative Assistant	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Community Resource Specialist	1.00	1.00	1.00	1.00
Development Manager	1.00	0.80	0.80	0.80
Real Estate Negotiator	1.00	1.00	0.00	1.00
Total Development Services	6.00	5.13	4.13	5.13
<i>Housing and Community Services:</i>				
Administrative Assistant	1.25	0.00	0.00	0.00
City Planner	0.75	0.00	0.00	0.00
Housing Rehab. Administrator	1.00	0.00	0.00	0.00
Housing Rehab. Loan Specialist	2.00	0.00	0.00	0.00
Housing Rehab. Manager	1.00	0.00	0.00	0.00
Housing Rehab. Specialist	3.00	0.00	0.00	0.00
Total Housing and Community Services	9.00	0.00	0.00	0.00
<i>Zoning:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Assistant Librarian	1.00	1.00	0.00	0.00
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	6.00	6.00
TOTAL PLANNING	40.00	33.13	31.63	34.63

Planning

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
ADMINISTRATION	72,265	74,631	47,575	39,440
A.M.A.T.S.	1,450,912	1,501,968	1,415,367	1,571,900
CAPITAL PLANNING	33,997,628	39,388,736	39,905,037	37,820,470
COMPREHENSIVE PLANNING	302,680	278,767	225,168	234,920
DEVELOPMENT SERVICES	3,874,093	869,219	450,810	535,440
HOUSING AND COMMUNITY SERVICES	936,818	1,580,183	2,296,961	1,169,560
TAX RECEIPTS AND EXPENDITURES	85,500	3,500	950,710	1,000,000
ZONING	716,143	745,086	994,291	803,240
PLANNING - NON-OPERATING	5,362,445	3,573,937	4,072,471	6,561,040
Total for Department:	46,798,484	48,016,029	50,358,389	49,736,010

Planning

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	2,525,195	2,306,382	2,265,303	2,419,660
Fringe Benefits	1,236,663	1,090,310	1,059,497	1,107,190
Total: Personal Services	3,761,858	3,396,692	3,324,800	3,526,850
Other				
Current Expenditures - Other	8,475,711	5,196,249	6,148,657	7,264,690
Utilities Expenses	32,961	28,325	29,698	26,900
Debt Service	31,051,385	34,976,301	35,149,080	31,641,260
Insurance	12,657	35,068	6,387	4,690
State/County Charges	52,803	17,926	14,455	21,200
Rentals and Leases	2,584,032	3,985,952	4,249,433	5,545,440
GAAP Accounts				
Interfund Service Charges	766,046	356,444	1,435,879	1,704,980
Total: Other	42,975,595	44,596,265	47,033,590	46,209,160
Capital Outlay				
Capital Outlay	61,030	23,072	0	0
Total: Capital Outlay	61,030	23,072	0	0
Total for Department:	46,798,484	48,016,029	50,358,389	49,736,010

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	873,540	172,020		1,045,560
Special Revenue Fund	2,653,310	46,037,140	0	48,690,450
Total for Department:	3,526,850	46,209,160	0	49,736,010

Planning

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	1,178,699	1,125,055	1,234,953	1,045,560
Special Revenue Fund	45,619,785	46,890,974	49,123,437	48,690,450
Total for Department:	46,798,484	48,016,029	50,358,389	49,736,010

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	10.030	9.530	7.680	7.680
Special Revenue Fund	29.100	23.600	23.950	26.950
Total for Department:	39.130	33.130	31.630	34.630

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Police

POLICE DEPARTMENT
Kenneth R. Ball II, Police 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 488 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

Michael Caprez, 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

Jesse Leaser, 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

- Received approval for re-establishment of our own Akron Police Training Academy and continue to work with the Fire Department toward a new Public Safety Training Facility.
- Continue preparing for the Computer Aided Dispatch (CAD) and Record Management System (RMS) implementation.
- Continue to work with federal, state and local partners to fight the opiate crisis.
- Complete public-facing improvement projects in Patrol Operations. Work space efficiency improvement and safety projects will also be undertaken in the Detective Bureau lobby area and the Crime Scene Unit.
- Work with IT to replace Public Safety's aging server and data storage structure.
- Improve relationships with the community by supporting opportunities to interact with Officers when they are not taking enforcement action. Continue community relations-based programs such as Park and Walk, Safety Town and Hidden in Plain Sight.
- Implement an unmanned small aircraft systems (drone) program designated to map crime and traffic accident scenes which is funded by a corporate donation.

SERVICE LEVELS

In 2018 the APD purchased 53 vehicles with income tax revenue from Issue 4 funding. APD hosted many community relations based programs such as Run, Hide, Fight; Safety Town; Prom Promise; Hidden in Plain Sight; You and the Law; and Safety Talks. In 2018, APD instituted a new dashboard case tracking system in the Detective Bureau, which tracks cases for each detective.

In 2018, the Anti-Violence Bureau investigated 244 cases, arrested 199 individuals, conducted 89 search warrants, and recovered 134 firearms. APD targeted gun violence in

the City; APD identified “hot spots” in the City with a high rate of gun violence, and worked to identify dangerous individuals who have a propensity for gun violence. This information was used to direct patrols and other resources. The result was many successful arrests, seizures, and prosecutions.

The total citizen-generated calls for service to the APD in 2018 were 199,960. The Record Room completed the transition to OnBase Document Management to record and store incident reports electronically. Reports of complaints related to police activities dropped to 54 in 2018 from 92 for 2017. Use of Force by police incidents totaled 181 cases in 2018 which is a decrease of 49 cases from 2017.

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 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
POLICE:				
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	30.00	29.00	25.00	26.00
Crime Analyst	3.00	3.00	3.00	3.00
Health Education Specialist	1.00	0.00	0.00	0.00
Law Enforcement Planner	0.00	1.00	1.00	1.00
Police Captain	9.00	10.00	10.00	10.00
Police Chief	1.00	1.00	1.00	1.00
Police Deputy Chief	2.00	1.00	2.00	2.00
Police Lieutenant	19.00	20.00	18.00	18.00
Police Officer	358.00	336.00	347.00	361.00
Police Records Supervisor	1.00	0.00	1.00	1.00
Police Sergeant	64.00	67.00	63.00	63.00
Safety Communication Tech	0.00	0.00	0.00	1.00
TOTAL POLICE	489.00	469.00	472.00	488.00

Police

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
ADMINISTRATION	61,334,830	63,570,084	62,853,523	66,823,550
Total for Department:	61,334,830	63,570,084	62,853,523	66,823,550

Police

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	34,972,386	34,372,274	35,328,443	36,991,650
Fringe Benefits	16,552,877	19,008,080	18,116,953	17,947,060
Total: Personal Services	51,525,263	53,380,354	53,445,396	54,938,710
Other				
Current Expenditures - Other	2,872,561	3,423,092	3,110,275	4,714,770
Utilities Expenses	98,699	91,657	115,046	113,300
Debt Service	352,735	353,912	351,150	353,000
Insurance	135,980	148,470	159,131	168,000
State/County Charges	14,398	17,371	19,737	25,000
Rentals and Leases	142,890	194,105	104,730	57,400
Interfund Service Charges	6,192,304	5,629,861	3,996,434	5,303,370
Total: Other	9,809,567	9,858,468	7,856,504	10,734,840
Capital Outlay				
Capital Outlay	0	331,262	1,551,622	1,150,000
Total: Capital Outlay	0	331,262	1,551,622	1,150,000
Total for Department:	61,334,830	63,570,084	62,853,523	66,823,550

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	52,710,410	4,216,160		56,926,570
Special Revenue Fund	2,228,300	6,127,680	1,150,000	9,505,980
Trust and Agency Fund		391,000		391,000
Total for Department:	54,938,710	10,734,840	1,150,000	66,823,550

Police

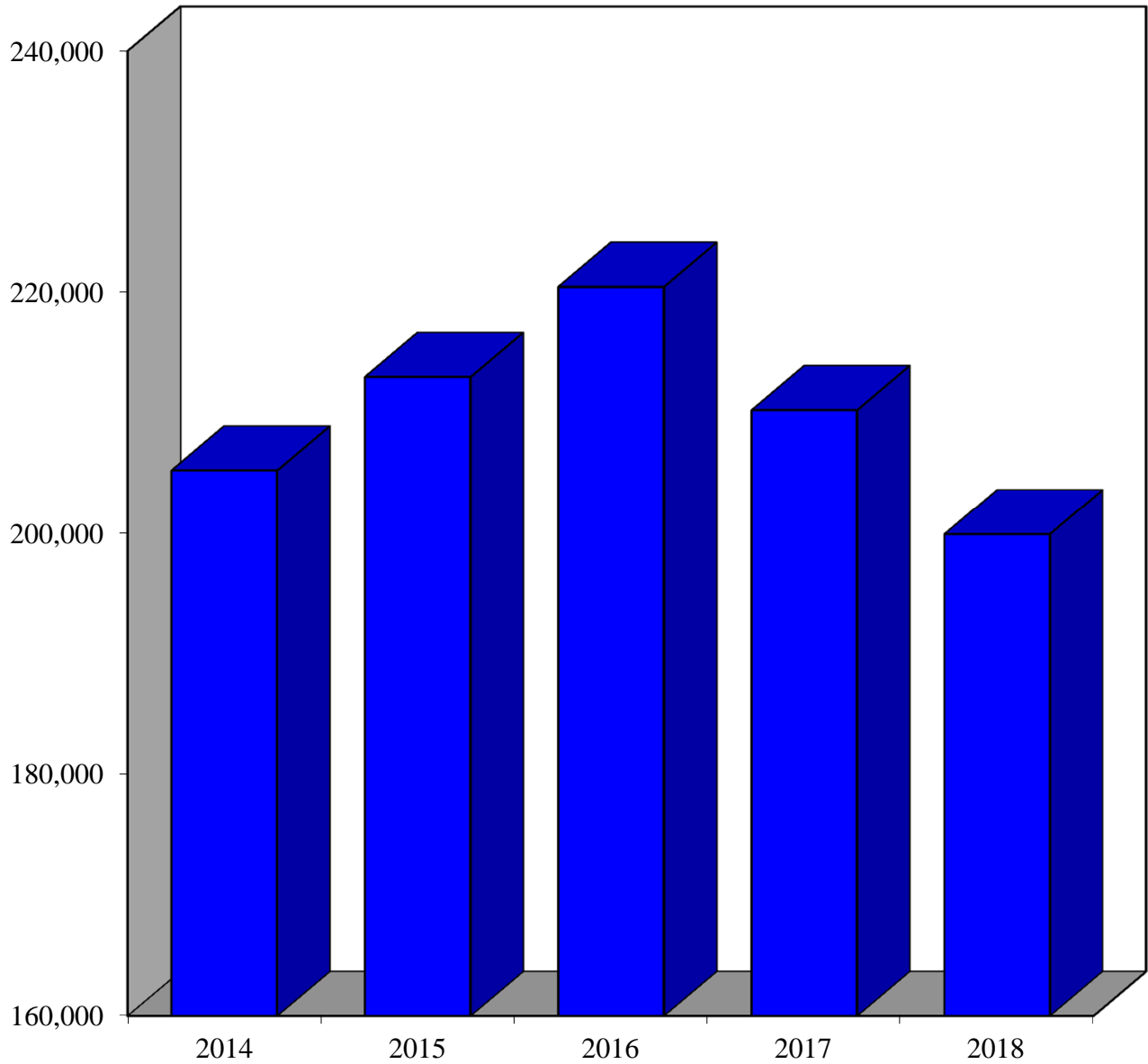
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	54,414,495	57,211,827	55,226,301	56,926,570
Special Revenue Fund	6,658,252	6,103,270	7,305,963	9,505,980
Trust and Agency Fund	262,083	254,987	321,259	391,000
Total for Department:	61,334,830	63,570,084	62,853,523	66,823,550

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	454.000	458.000	460.000	476.000
Special Revenue Fund	35.000	11.000	12.000	12.000
Total for Department:	489.000	469.000	472.000	488.000

POLICE
2014 - 2018
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

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
CONSOLIDATED HEALTH	4,251,912	4,199,787	4,340,973	4,279,960
Total for Department:	4,251,912	4,199,787	4,340,973	4,279,960

Health

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	17,389	17,378	35,312	18,200
Fringe Benefits	83,607	26,275	139,198	33,190
Total: Personal Services	100,996	43,653	174,509	51,390
Other				
Current Expenditures - Other	4,038,344	4,040,984	4,051,797	4,113,350
Insurance	6,543	8,972	9,035	9,100
Rentals and Leases	106,029	105,612	105,612	105,620
Interfund Service Charges	0	566	20	500
Total: Other	4,150,916	4,156,134	4,166,463	4,228,570
Total for Department:	4,251,912	4,199,787	4,340,973	4,279,960

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	51,390	4,228,570		4,279,960
Total for Department:	51,390	4,228,570		4,279,960

Health

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	4,251,912	4,199,787	4,340,973	4,279,960
Total for Department:	4,251,912	4,199,787	4,340,973	4,279,960

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 Office of the Mayor, Deputy Mayor for Public Safety and the Director of Public Service. The following divisions are included in the Department of Public Safety: Building Inspection (Service), Communications (IT Division reporting to the Office of the Mayor), Corrections (Deputy Mayor for Public Safety), Disaster Services (Deputy Mayor for Public Safety), Police/Fire Communications (IT Division reporting to the Office of the Mayor), and Weights and Measures (Service). The Department of Public Safety also includes the Police and Fire Divisions, but for budget purposes Police and Fire are considered separate departments due to their size.

BUDGET COMMENTS

The 2018 Operating Budget provides funding for the staffing of 84 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.

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.
- Expand video surveillance cameras as requested.
- Pursue new technology in wireless communications and computer telephone integration, and pursue cost cutting efforts to reduce overall communication expenditures.

SERVICE LEVELS

In 2018, the Communications Division responded to over 1,923 requests for service. The Division performed 107 vehicle installations for new and existing vehicles in several departments and installed 19 automatic vehicle locators to work with the upgraded AT&T wireless network service. In 2018 the Citi-Center building move required weeks of phone and data work in order to relocate the various departments to multiple locations.

The Division pursued cost cutting efforts to reduce overall expenditures by monitoring telecommunication usage. 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 6 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. The Division is working on a massive fiber optic and phone cable removal and installation for the new construction of Fire Station #2 and Fire Station #4.

The Division continued to work with Summit County on migrating to the P25 Radio System with the State of Ohio. Public Works was converted over to the new system during the summer of 2018. In November 2018, 12 of the 25 channels of the Akron/Summit P25 radio system were tied into the State of Ohio Multi-Agency Radio Communication System (MARCS).

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, APD, and automatic vehicle locator modems. There are 1,127 wireless devices currently in use throughout the City of Akron. The Division added 8 new cameras to the existing internet protocol video system. There are currently 732 mailboxes on the new Cisco Unity voicemail system.

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

Brian Harding, Police Captain

DESCRIPTION

Police/Fire Safety Communications serves as the City's emergency 9-1-1 dispatch center, which provides dispatch service to both the Police and Fire Departments.

GOALS & OBJECTIVES

- Complete project with City IT to update and upgrade current server and data storage structure.
- Install 196 computers coming off lease and assist with build of new records management software.
- Continue to work with Summit County on new Computer Aided Dispatch (CAD) system. Expected roll out in late 2019.
- Answer 92% of 9-1-1 calls in 10 seconds or less and 97% of 9-1-1 calls in 20 seconds or less.

SERVICE LEVELS

In 2018, the Police/Fire Safety Communications Center handled 361,152 calls for service incidents. These incidents included both citizen-generated calls and officer/firefighter-generated calls. In addition, 162,543 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.

	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
By Department:				
PUBLIC SAFETY:				
<i>Communications:</i>				
Cable and Line Utilityworker	2.00	2.00	2.00	2.00
Communications Manager	0.00	1.00	1.00	1.00
Communications Supervisor	2.00	1.00	1.00	1.00
Communications Technician	5.00	5.00	4.00	6.00
Radio Communications Supervisor	1.00	0.00	0.00	1.00
Radio Technician	4.00	4.00	5.00	5.00
Wireless Services Coordinator	1.00	1.00	0.00	0.00
Total Communications	15.00	14.00	13.00	16.00
<i>Police-Fire Communications Center:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Applications Analyst	2.00	2.00	0.00	0.00
Database Administrator	0.00	1.00	0.00	0.00
Safety Communication Supervisor	2.00	2.00	2.00	3.00
Safety Communication Technician	50.00	55.00	61.00	64.00
Total Police-Fire Communications Center	55.00	61.00	64.00	68.00
TOTAL PUBLIC SAFETY	70.00	75.00	77.00	84.00

Safety

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
BUILDING INSPECTION	253,551	105,520	17,586	80,400
COMMUNICATIONS	1,785,245	1,669,674	2,006,380	2,139,700
CORRECTIONS	8,850,874	7,913,924	7,071,710	7,088,000
DISASTER SERVICES	230	4,394	184	300
POLICE/FIRE COMMUNICATIONS	5,306,054	5,823,517	5,725,962	6,425,730
WEIGHTS AND MEASURES	53,428	58,786	52,451	60,000
Total for Department:	16,249,382	15,575,816	14,874,272	15,794,130

Safety

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	3,939,261	3,953,786	4,076,081	4,492,750
Fringe Benefits	2,238,486	2,230,071	2,346,730	2,374,030
Total: Personal Services	6,177,748	6,183,857	6,422,811	6,866,780
Other				
Current Expenditures - Other	9,819,188	8,721,360	8,188,008	8,421,290
Utilities Expenses	94,327	102,738	90,135	136,600
Insurance	18,533	20,234	20,736	21,700
Rentals and Leases	4,419	967	0	0
Interfund Service Charges	135,168	162,910	152,583	199,760
Total: Other	10,071,634	9,008,210	8,451,462	8,779,350
Capital Outlay				
Capital Outlay	0	383,749	0	148,000
Total: Capital Outlay	0	383,749	0	148,000
Total for Department:	16,249,382	15,575,816	14,874,272	15,794,130

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	6,005,010	8,068,520		14,073,530
Special Revenue Fund	485,160	52,900	110,000	648,060
Internal Service Fund	376,610	657,930	38,000	1,072,540
Total for Department:	6,866,780	8,779,350	148,000	15,794,130

Safety

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
General Fund	14,931,178	13,821,228	13,311,348	14,073,530
Internal Service Fund	782,120	929,295	982,271	1,072,540
Special Revenue Fund	536,084	825,294	580,653	648,060
Total for Department:	16,249,382	15,575,816	14,874,272	15,794,130

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	66.000	71.000	75.000	82.000
Special Revenue Fund	2.000	2.000	2.000	2.000
Internal Service Fund		0.000	0.000	0.000
Total for Department:	68.000	73.000	77.000	84.000

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 2019 Operating Budget funds 563.02 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.

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, recreation facilities and equipment and parking facilities.

GOALS & OBJECTIVES

- Improve the security of the Municipal Service Center by limiting public access to the building with upgraded doors and fencing.
- Continue the implementation of a sprinkler inspection program in city owned facilities.

SERVICE LEVELS

In 2018, the Building Maintenance Division completed various projects throughout City-owned buildings, and provided support to numerous City sponsored events. The Division replaced community center roofs at Joy Park, Lawton Street and Kenmore Community Centers. Four garages, one parking lot and two parking decks received new energy efficient LED lighting resulting in savings of over 50% in electric usage besides providing brighter lighting.

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

- Host a Kaizen event in Plans and Permits to stream line the plan review process.
- Establish a mechanism to track actual plan review costs for reimbursement in compliance with the new Right of Way ordinance passed in 2018.
- Purchase a new paint truck and apply pavement markings for the resurfacing program.
- 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.
- Work with the Office of Integrated Development to identify, design and prioritize projects in our identified ten Great Streets including light surveys, traffic signage, and landscaping.

SERVICE LEVELS

In 2018, the Engineering Bureau submitted projects totaling over \$151 million for the 2019 Capital Investment and Community Development Program. The Bureau also managed loan funds from successful design and construction nominations for various City projects. During 2018, the Bureau finalized the Northwest Storm Water Outlets Study which includes 59 storm water outlets located along Sand Run and the Cuyahoga River between Fairlawn Country Club and Cuyahoga Street.

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 City of Akron owns two golf courses, the J. Edward Good Park Golf Course and the Mud Run Golf Course and Training Facility. The Golf Course Division manages the operations of Good Park Golf Course, which 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 which is managed by The First Tee of Akron. 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.
- Continue 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 2018, 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

- Bid, award, and complete all resurfacing and pavement maintenance projects by the end of summer including milling surfaces and resurfacing of streets, crack sealing, strip patching and rejuvenation.
- Continue to 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 2018, the Highway Maintenance Division completed the annual resurfacing and preventative maintenance program. The Division resurfaced 54 miles of roadways throughout the city and performed approximately 170,800 square yards of preventative maintenance and completed 6,013 pothole service requests.

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

Scott Robinette, Acting 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

- Implement the new web-based version of Asset Works to help cut maintenance costs and develop proper life-cycle replacement of City equipment and investigate additional modules that will help better manage our fleet.
- Investigate and assist Fire Maintenance in implementing Asset Works.
- Acquire Ford's Integrated Diagnostic Software to keep more work in house and maintain our newly acquired Ford police units and other units within the fleet.

SERVICE LEVELS

In 2018, the Motor Equipment Division continued to remove surplus items and obsolete inventory and tooling. The Asset Works upgrade continued in 2018. Analysis of the City's fleet continues to reduce long term maintenance costs and increase overall fuel economy.

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 the 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, working closely with other departments to ensure successful 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.
- Rebuild infields at Firestone Stadium and Davenport.
- Install Parks Challenge signs at Chestnut Ridge, Reservoir and Cadillac Triangle.

SERVICE LEVELS

In 2018, the Parks Maintenance Division trimmed 606 trees, removed 748 trees and completed 525 Storm Damage work orders. The Division removed unsafe play

equipment at Davenport, rebuilt four fields at Vaughn Road, and removed 400 feet of fence and the batting cage at Reservoir Park.

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 2018, Plans and Permits processed 1,181 plan reviews and issued 1,183 permits. Plans and Permits worked with Finance and Tax Departments and registered 430 contractors who work in Akron.

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.
- Full implementation of Cityworks Work Order Management System (Cityworks) Storeroom to replace Counterpoint storeroom software.

- Upgrade and enhance CompassCom CompassTrac software to the version 7 from version 6 (no longer supported) for our Automated Vehicle Location (AVL) system and Assetworks FleetFocus software.

SERVICE LEVELS

Public Works collaborated with surrounding communities, governmental jurisdictions and public entities to continue to increase revenues, reimbursements, and outside funding, as well as reducing operational costs while maintaining exceptional services to the citizens of Akron. Public Works continued to implement Cityworks Storeroom for work orders.

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

- Reduce overall operational costs and increase revenues for the department.
- 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.
- Manage a grant through the Recycling Partnership and the Ohio EPA which will enable us to perform a targeted recycle audit throughout our collection area to address the contamination rate in our City.

SERVICE LEVELS

In 2018, The Division removed over 2,000 heavily contaminated recycle carts from the field in an effort to decrease the contamination rate which currently stands at 36%.

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

- Lower the recycle contamination rate and increase participation in the recycling program.
- Continue to identify under billed accounts and make any necessary changes to ensure accurate billing.
- 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 2018, the Sanitation Division collected approximately 58,000 tons of solid waste and 5,100 tons of recyclables. The Division collected 13,758 tires. The Sanitation and Recycling Services Divisions handled approximately 40,000 service requests in 2018.

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 the citizens of Akron 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

WATER RECLAMATION SERVICES BUREAU

Brian Gresser, Manager

DESCRIPTION

The Water Reclamation Services Bureau includes Sewer Maintenance Division and Water Reclamation Facility Division. The Sewer Maintenance Division ensures the proper operation of the storm water and sanitary sewer collection system. The Water Reclamation Facility Division processes wastewater and returns it safely to the environment in accordance with EPA regulations and National Pollutant Discharge Elimination System (NPDES) permit requirements. The Divisions also perform 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

In 2018, The Water Reclamation Services Bureau, through the Akron Waterways Renewed program, continued execution of its long-term control plan for combined sewer overflows, incorporating many cost-saving ideas, and building projects while meeting deadlines as required in the consent decree.

SEWER MAINTENANCE DIVISION

Jim Aitken, Acting Superintendent

DESCRIPTION

The Sewer Maintenance Division operates and maintains the City of Akron's sewer collection system. The sewer collection system includes over 1,343 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 outlets, pump stations, force mains and

six CSO storage facilities. 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 year 5 of the 2nd five-year cleaning and inspection cycle of the sanitary and combined sewer systems, assess program effectiveness, and propose alternatives if necessary.
- Asset Management to exceed industry accepted benchmarks for the number of sanitary sewer overflows (SSOs) caused by mainline sanitary sewer blockages.

SERVICE LEVELS

In 2018, the Sewer Maintenance Division started the 4th year of the 2nd five-year cleaning and inspection cycle of the 845-mile sanitary and combination sewer system. Through this effort, the division continues to minimize sewer overflows and blockages on an annual basis, and well within industry benchmarks. Inspected and cleaned 194 miles of sanitary and combination sewers. Four additional Sewer Maintenance employees became certified Wastewater Collection System Operators.

WATER RECLAMATION FACILITY DIVISION

Vince Zampelli, Team Leader

DESCRIPTION

The Water Reclamation Facility Division 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).
- Build upon current consolidation initiatives for the Sewer Maintenance Division to the Water Reclamation Facility to increase labor efficiency and effectiveness.

- Develop an operator training program to cross-train wastewater operators across all shifts and process areas to ensure unified operations.

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. Through marketed utilization of excess treatment plant capacity, approximately 11,400,000 gallons of liquid waste consisting of non-hazardous residential septage and sanitary landfill leachate was processed generating \$487,000 in revenue.

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. In 2018, the Division issued 372 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, 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

- Complete all rounds of sweeping before October 15th and one round of leaf removal before December 31st.
- Hire a Geographic Information System (GIS) co-op to assist with sweeping, leaf removal and snow and ice mapping.
- Continue to work on improvements to the snow and ice control program as part of the snow and ice task force.

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, Water Plant 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 Bureau strives for continuous improvement in an effort to provide the best possible service and highest quality water while reducing expenses. The Bureau is re-engineering itself to become a world-class cost-effective organization. The Bureau promotes economic development and revenue generation through participation in unique initiatives, 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.

WATER DISTRIBUTION

Jeffrey Bronowski, Acting 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.
- Increase the number of licensed operators in Water Distribution.
- Complete water main replacement projects and lead service replacement projects.

SERVICE LEVELS

In 2018, 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

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 2018, Akron completed its fourth 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.

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, Bridgestone Senior Players Championship, Art in the Square and the All-American Soap Box Derby.

GOALS & OBJECTIVES

- Traffic Engineering continues to design all in-house traffic engineering elements namely signs, markings and signals instead of the Akron Engineering Bureau to improve efficiency and productivity while reducing costs.
- Complete the work on the “Hands on Exchange” project by implementing signal operation changes and fabricating and installing all signs necessary to accommodate the two-way bike lane.

SERVICE LEVELS

During 2018 Traffic Engineering applied 2,610 gallons of paint on city streets. Traffic Engineering fabricated and installed 1,447 signs in 2018. The Division responded to 2,531 signal repair calls for the 383 total signals in service to protect the traveling public in Akron.

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.

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
PUBLIC SERVICE:				
<i>Building Maintenance:</i>				
Building Electrician	2.00	2.00	1.00	2.00
Building Maintenance Foreman	1.00	0.00	0.00	0.00
Custodial Foreman	1.00	1.00	1.00	1.00
Custodian	12.00	12.00	10.00	11.00
Facilities & Maintenance Supervisor	1.00	2.00	2.00	2.00
Facilities Maintenance Manager	1.00	0.00	0.00	0.00
Heating & Air Conditioning Repairer	2.00	2.00	2.00	2.00
Maintenance Repairer	4.00	6.00	6.00	7.00
Semi-Skilled Laborer	2.00	1.00	1.00	1.00
Traffic Engineer	0.00	1.00	1.00	1.00
Total Building Maintenance	26.00	27.00	24.00	27.00

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Engineering Bureau:</i>				
Accounting Technician	0.00	0.00	0.00	1.00
Administrative Assistant	4.00	4.00	3.00	3.00
Akron Waterways Renewed Manager	0.00	0.00	1.00	1.00
Capital Planning Manager	0.00	1.00	1.00	1.00
City Arborist & Horticulturist	0.00	0.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00
Civil Engineer	7.00	8.00	6.00	7.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Deputy Service Director	0.00	0.10	0.10	0.10
Drafter	1.00	1.00	1.00	1.00
Engineering Construction Manager	1.00	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	2.00
Engineering Project Coordinator	3.00	2.00	3.00	3.00
Engineering Technician	15.00	17.00	16.00	16.00
GIS Coordinator	1.00	0.00	0.00	0.00
GIS Technician	2.00	2.00	2.00	2.00
Landscape Technician	1.00	1.00	0.00	0.00
Senior Engineer	2.00	2.00	4.00	2.00
Service Director	0.10	0.10	0.10	0.10
Surveyor	1.00	1.00	0.00	0.00
Survey Projects Supervisor	0.00	0.00	1.00	1.00
Traffic Systems Engineer	0.00	0.00	0.00	1.00
Transportation Engineer	1.00	1.00	0.00	1.00
Total Engineering Bureau	43.10	45.20	44.20	47.20
<i>Engineering Services:</i>				
Civil Engineer	0.00	0.00	1.00	1.00
Engineering Technician	2.00	2.00	2.00	2.00
Permit Inspector	1.00	0.00	0.00	0.00
Total Engineering Services	3.00	2.00	3.00	3.00
<i>Golf Course:</i>				
Golf Course Maintenance Mechanic	0.00	1.00	1.00	1.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Golf Course Manager	1.00	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Golf Course Supervisor	1.00	0.00	0.00	0.00
Public Projects Crew Leader	1.00	0.00	0.00	0.00
Total Golf Course	5.00	4.00	4.00	4.00

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Highway Maintenance:</i>				
Administrative Assistant	1.00	1.00	0.00	1.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	19.00	19.00	19.00	20.00
Highway Maintenance Emergency Worker	4.00	4.00	4.00	4.00
Highway Maintenance Foreman	1.00	0.00	0.00	0.00
Highway Maintenance Superintendent	0.00	0.00	1.00	1.00
Landscaper	5.00	4.00	4.00	4.00
Mason	5.00	5.00	5.00	5.00
Public Works Supervisor	7.00	9.00	7.00	7.00
Semi-Skilled Laborer	16.00	16.00	16.00	16.00
Storekeeper	1.00	1.00	1.00	1.00
Tree Trimmer	1.00	1.00	0.00	1.00
Total Highway Maintenance	61.00	61.00	58.00	61.00
<i>Motor Equipment:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Customer Service Request Agent	1.00	1.00	1.00	1.00
Equipment Mechanic	14.00	14.00	16.00	16.00
Equipment Mechanic Foreman	2.00	2.00	2.00	2.00
Equipment Serviceworker	1.00	1.00	0.00	1.00
Equipment Shop Supervisor	1.00	0.00	0.00	0.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Master Equipment Mechanic	6.00	6.00	4.00	4.00
Master Equipment Mechanic Foreman	1.00	2.00	2.00	2.00
Master Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Motor Equipment Superintendent	0.00	1.00	1.00	1.00
Welder	2.00	2.00	2.00	2.00
Total Motor Equipment	31.00	32.00	31.00	32.00
<i>Parks Maintenance:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Operator	10.00	11.00	10.00	11.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Landscaper	5.00	5.00	5.00	5.00
Parks Maintenance Foreman	1.00	0.00	0.00	0.00
Parks Maintenance Superintendent	1.00	1.00	1.00	1.00
Public Works Supervisor	2.00	3.00	3.00	3.00
Semi-Skilled Laborer	5.00	5.00	5.00	5.00
Tree Trimmer	5.00	5.00	5.00	5.00
Total Parks Maintenance	31.00	32.00	31.00	32.00

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Plans & Permits:</i>				
Engineering Project Coordinator	0.00	0.00	1.00	1.00
Engineering Technician	1.00	1.00	0.00	0.00
Facilities Maintenance Manager	0.00	1.00	1.00	1.00
Permit Clerk	1.00	1.00	0.00	1.00
Total Plans & Permits	2.00	3.00	2.00	3.00
<i>Public Works Administration:</i>				
Administrative Assistant	1.50	2.50	2.50	2.50
Civil Engineer	0.70	0.70	0.00	0.00
Executive Assistant	1.00	0.00	0.00	0.00
Public Works Deputy Manager	0.00	1.00	1.00	1.00
Public Works Office Supervisor	0.00	1.00	1.00	1.00
Senior Engineer	0.00	0.00	0.70	0.70
Total Public Works Administration	3.20	5.20	5.20	5.20
<i>Recycling Bureau:</i>				
Collection Foreman	1.00	0.00	0.00	0.00
Equipment Operator	5.00	6.00	6.00	6.00
Public Works Deputy Manager	0.25	0.00	0.00	0.00
Public Works Supervisor	0.00	1.25	1.00	1.00
Solid Waste And Recycling Manager	0.00	0.00	0.25	0.25
Total Recycling Bureau	6.25	7.25	7.25	7.25
<i>Sanitation:</i>				
Collection Foreman	2.00	0.00	0.00	0.00
Equipment Operator	19.00	20.00	20.00	20.00
Public Works Deputy Manager	0.75	0.00	0.00	0.00
Public Works Supervisor	1.00	3.75	3.00	3.00
Sanitation Serviceworker	10.00	9.00	9.00	9.00
Solid Waste And Recycling Manager	0.00	0.00	0.75	0.75
Total Sanitation	32.75	32.75	32.75	32.75
<i>Service Director's Office:</i>				
Deputy Service Director	1.00	0.20	0.20	0.20
Development Engineering Manager	0.00	0.00	0.00	0.15
Downtown Operations Manager	1.00	0.00	0.00	0.00
Executive Assistant	1.00	0.25	0.25	0.25
Recreation Supervisor	2.00	0.00	0.00	0.00
Service Director	0.20	0.20	0.20	0.20
Total Service Director's Office	5.20	0.65	0.65	0.80

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Sewer Maintenance:</i>				
Acquisition Officer	0.00	0.67	0.67	0.67
Administrative Assistant	0.00	1.00	1.00	1.00
Assistant Law Director	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00
Deputy Service Director	0.00	0.50	0.50	0.50
Development Manager	0.00	0.20	0.20	0.20
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	2.00
Equipment Mechanic	3.00	3.00	2.00	2.00
Equipment Operator	1.00	2.00	2.00	2.00
Equipment Serviceworker	0.00	0.00	0.00	1.00
Executive Assistant	0.00	0.50	0.50	0.50
Plant Electrician	1.00	1.00	1.00	2.00
Pumping System Mechanic	5.00	2.00	2.00	2.00
Service Director	0.50	0.50	0.50	0.50
Sewer Maintenance Dispatcher	4.00	3.00	2.00	2.00
Sewer Maintenance Foreman	1.00	2.00	2.00	2.00
Sewer Maintenance Superintendent	1.00	0.00	0.00	0.00
Sewer Maintenance Supervisor	4.00	4.00	4.00	4.00
Sewer Maintenance Worker	11.00	10.00	7.00	13.00
Sewer Serviceworker	14.00	11.00	12.00	14.00
Sewer Telemonitoring Technician	3.00	3.00	3.00	3.00
Utilities Maintenance Forman	0.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	0.00	1.00	2.00	3.00
Utilities Technical Services Manager	0.00	1.00	1.00	1.00
Utilities Maintenance Worker	1.00	4.00	5.00	5.00
Total Sewer Maintenance	53.50	55.37	53.37	65.37

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Water Reclamation Facility:</i>				
Administrative Assistant	1.00	0.00	0.00	0.00
Asset Management Technician	0.00	0.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Environmental Compliance Inspector	0.00	0.00	1.00	1.00
Environmental Services Aide	1.00	2.00	1.00	2.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst	1.00	1.00	0.00	0.00
Lab Analyst Wastewater	4.00	4.00	5.00	5.00
Laborer	0.00	0.00	1.00	1.00
Planner/Scheduler	1.00	0.00	0.00	0.00
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	1.00	1.00
Sewer Bureau Manager	1.00	1.00	1.00	1.00
Storekeeper	0.00	1.00	1.00	1.00
Stores Clerk	2.00	1.00	0.00	2.00
Team Leader-Admin. & Technology	1.00	1.00	1.00	1.00
Team Leader-Environment Compliance	1.00	1.00	1.00	1.00
Team Leader-Operations & Maintenance	1.00	1.00	1.00	1.00
Treatment Process Controller	1.00	0.00	0.00	0.00
Utilities Maintenance Foreman	0.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	2.00	2.00	2.00	3.00
Utilities Maintenance Worker	5.00	8.00	5.00	6.00
Wastewater Plant Lead Operator	5.00	5.00	3.00	3.00
Wastewater Plant Operations Foreman	0.00	0.00	0.00	1.00
Wastewater Plant Operations Supervisor	0.00	1.00	1.00	1.00
Wastewater Plant Operator	5.00	7.00	9.00	10.00
Wastewater Plant Superintendent	1.00	0.00	0.00	0.00
Total Water Reclamation Facility	38.00	42.00	41.00	48.00

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Street & Highway Lighting:</i>				
Airport Supervisor	1.00	1.00	1.00	1.00
Civil Engineer	0.10	0.10	0.10	0.00
Public Works Engineering Services Manage	1.00	1.00	1.00	1.00
Senior Engineer	0.00	0.00	0.00	0.10
Total Street & Highway Lighting	2.10	2.10	2.10	2.10
<i>Street Cleaning:</i>				
Administrative Assistant	0.50	0.50	0.50	0.50
Broommaker-Equipment Operator	3.00	4.00	3.00	3.00
Civil Engineer	0.20	0.20	0.20	0.00
Equipment Operator	20.00	21.00	22.00	23.00
Landscaper	2.00	2.00	2.00	2.00
Public Works Supervisor	2.00	3.00	3.00	3.00
Semi-Skilled Laborer	9.00	10.00	10.00	10.00
Senior Engineer	0.00	0.00	0.00	0.20
Street Cleaning Superintendent	1.00	1.00	1.00	1.00
Total Street Cleaning	37.70	41.70	41.70	42.70
<i>Traffic Engineering:</i>				
Administrative Assistant	1.00	1.00	0.00	1.00
Cable & Line Utilityworker	1.00	0.00	1.00	1.00
Electronics Technician	3.00	5.00	4.00	5.00
Engineering Technician	0.00	0.00	0.00	1.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Lineworker	1.00	1.00	1.00	1.00
Traffic Engineer	1.00	0.00	0.00	0.00
Traffic Marker	5.00	4.00	6.00	6.00
Traffic Marking Foreman	0.00	1.00	1.00	1.00
Traffic Sign Fabricator	1.00	1.00	0.00	1.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic System Engineer	1.00	1.00	1.00	1.00
Traffic Technician	1.00	1.00	1.00	1.00
Total Traffic Engineering	18.00	18.00	18.00	22.00

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Water Bureau Administration:</i>				
Deputy Service Director	0.00	0.20	0.20	0.20
Executive Assistant	0.00	0.25	0.25	0.25
Service Director	0.20	0.20	0.20	0.20
Total Water Bureau Administration	0.20	0.65	0.65	0.65
<i>Water Distribution:</i>				
Administrative Assistant	1.00	0.00	0.00	0.00
Capital Planning Manager	1.00	0.00	0.00	0.00
Civil Engineer	0.00	1.00	1.00	1.00
Consumer Services Clerk	3.00	3.00	3.00	3.00
Domestic Meter Reading Supervisor	1.00	1.00	0.00	0.00
Domestic Meter Reading Foreman	0.00	0.00	1.00	1.00
Domestic Meter Service Foreman	1.00	1.00	1.00	1.00
Engineering Technician	13.00	14.00	12.00	12.00
Equipment Operator	5.00	4.00	5.00	5.00
Industrial Meter Foreman	0.00	1.00	1.00	1.00
Industrial Meterworker	4.00	3.00	3.00	3.00
Master Equipment Operator	2.00	1.00	1.00	1.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Pumping System Mechanic	2.00	2.00	2.00	2.00
Safety & Training Coordinator	0.00	1.00	1.00	1.00
Senior Engineer	1.00	1.00	1.00	1.00
Sewer Maintenance Worker	1.00	1.00	0.00	0.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Team Leader - Operations & Maintenance	0.00	0.00	3.00	3.00
Water Customer Serviceworker	10.00	10.00	9.00	9.00
Water Distribution Crew Leader	5.00	5.00	5.00	5.00
Water Distribution Dispatcher	4.00	2.00	3.00	3.00
Water Distribution Foreman	4.00	4.00	4.00	4.00
Water Distribution Superintendent	1.00	1.00	0.00	0.00
Water Distribution Supervisor	1.00	1.00	0.00	1.00
Water Maintenance Worker	19.00	21.00	21.00	21.00
Water Meter Supervisor	1.00	1.00	1.00	1.00
Total Water Distribution	83.00	82.00	81.00	82.00

By Department:	As of 12/31/16	As of 12/31/17	As of 12/31/18	Budget 2019
<i>Water Plant:</i>				
Administrative Assistant	2.00	2.00	2.00	2.00
Automated Control Technician	1.00	1.00	0.00	0.00
Civil Engineer	2.00	2.00	2.00	2.00
Equipment Operator	1.00	1.00	2.00	2.00
Lab Analyst Water	4.00	5.00	5.00	6.00
Plant Electrician	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	0.00	0.00	0.00
Senior Engineer	1.00	1.00	1.00	1.00
Team Leader-Admin. & Technology	0.00	0.00	1.00	1.00
Team Leader-Environment Compliance	0.00	1.00	1.00	1.00
Team Leader-Operations & Maintenance	0.00	0.00	2.00	2.00
Treatment Process Controller	1.00	1.00	1.00	1.00
Utilities Maintenance Worker	4.00	7.00	4.00	4.00
Water Bureau Manager	1.00	1.00	1.00	1.00
Water Plant Lead Operator	5.00	4.00	3.00	3.00
Water Plant Maint. Foreman	0.00	0.00	1.00	1.00
Water Plant Maint. Supervisor	2.00	2.00	0.00	0.00
Water Plant Mechanic	2.00	2.00	1.00	1.00
Water Plant Operations Foreman	1.00	0.00	1.00	1.00
Water Plant Operator	5.00	8.00	9.00	10.00
Water Protection Specialist	0.00	1.00	3.00	3.00
Water Protection Supervisor	0.00	1.00	1.00	1.00
Watershed Assistant Superintendent	1.00	0.00	0.00	0.00
Watershed Ranger	1.00	0.00	0.00	0.00
Watershed Superintendent	0.00	1.00	1.00	1.00
Total Water Plant	36.00	42.00	43.00	45.00
TOTAL PUBLIC SERVICE	518.00	535.87	523.87	563.02

Service

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
AIRPORT	631,317	988,118	1,218,846	1,679,880
BUILDING MAINTENANCE	4,455,917	4,111,868	4,313,802	4,971,090
ENGINEERING BUREAU	5,439,670	6,893,574	5,422,314	6,179,410
ENGINEERING SERVICES	261,367	314,916	399,356	398,770
GOLF COURSE	1,508,743	1,631,016	1,775,369	1,453,640
HIGHWAY MAINTENANCE	7,559,208	8,548,249	12,027,314	13,609,450
LANDFILL	529,744	561,409	597,717	600,000
MOTOR EQUIPMENT	7,633,050	7,716,737	8,013,623	8,475,520
OFF-STREET PARKING	5,117,439	3,739,331	3,844,015	4,376,970
OIL AND GAS	52,367	39,420	42,244	86,880
PARKS MAINTENANCE	3,599,693	3,720,226	3,526,321	3,747,930
PLANS AND PERMITS	168,160	293,192	282,448	459,770
PUBLIC WORKS ADMINISTRATION	446,086	458,507	1,078,831	534,480
RECYCLING	1,525,781	1,363,094	1,384,062	1,386,730
SANITATION	10,894,534	10,014,163	9,301,904	9,410,710
SERVICE DIRECTOR'S OFFICE	175,383	160,917	132,752	129,020
SEWER	47,338,250	57,959,750	55,318,168	65,750,660
STREET AND HIGHWAY LIGHTING	7,111,155	6,831,262	6,511,123	7,351,420
STREET CLEANING	19,301,946	18,304,813	19,968,661	19,692,950
WATER	22,953,694	23,367,090	26,407,884	27,520,950
TRAFFIC ENGINEERING	2,395,888	2,115,119	2,177,466	2,585,540
DOWNTOWN DISTRICT HEATING SYSTEM	412,635	12,975	60,000	
PUBLIC SERVICE - NON-OPERATING	65,906,082	68,106,593	62,961,016	65,473,550
Total for Department:	215,418,110	227,252,339	226,765,238	245,875,320

Service

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Personal Services				
Labor	30,460,851	31,268,658	31,767,386	34,964,950
Fringe Benefits	15,591,612	17,267,633	17,150,381	17,735,920
Total: Personal Services	46,052,463	48,536,291	48,917,767	52,700,870
Other				
Current Expenditures - Other	78,412,817	76,718,250	82,318,530	85,866,670
Income Tax Refunds/Tax Share	0			
Utilities Expenses	9,816,307	9,395,667	9,252,298	10,639,110
Debt Service	33,600,153	37,643,930	36,271,167	41,859,880
Insurance	1,958,146	945,813	931,507	974,140
State/County Charges	1,510,971	1,283,143	1,229,035	1,452,990
Rentals and Leases	3,853,440	2,966,417	2,468,902	2,297,910
Interfund Service Charges	22,275,604	26,629,561	25,841,412	23,651,300
Total: Other	151,427,438	155,582,780	158,312,850	166,742,000
Capital Outlay				
Capital Outlay	17,938,209	23,133,268	19,534,621	26,432,450
Total: Capital Outlay	17,938,209	23,133,268	19,534,621	26,432,450
Total for Department:	215,418,110	227,252,339	226,765,238	245,875,320

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2019

	Personal Services	Other	Capital Outlay	Total
General Fund	9,919,650	11,709,950		21,629,600
Special Revenue Fund	12,194,800	29,664,150	8,570,000	50,428,950
Capital Projects	172,650	6,338,890	9,840,450	16,351,990
Enterprise Fund	22,450,560	112,336,790	8,022,000	142,809,350
Internal Service Fund	7,963,210	6,691,720		14,654,930
Trust and Agency Fund		500		500
Total for Department:	52,700,870	166,742,000	26,432,450	245,875,320

Service

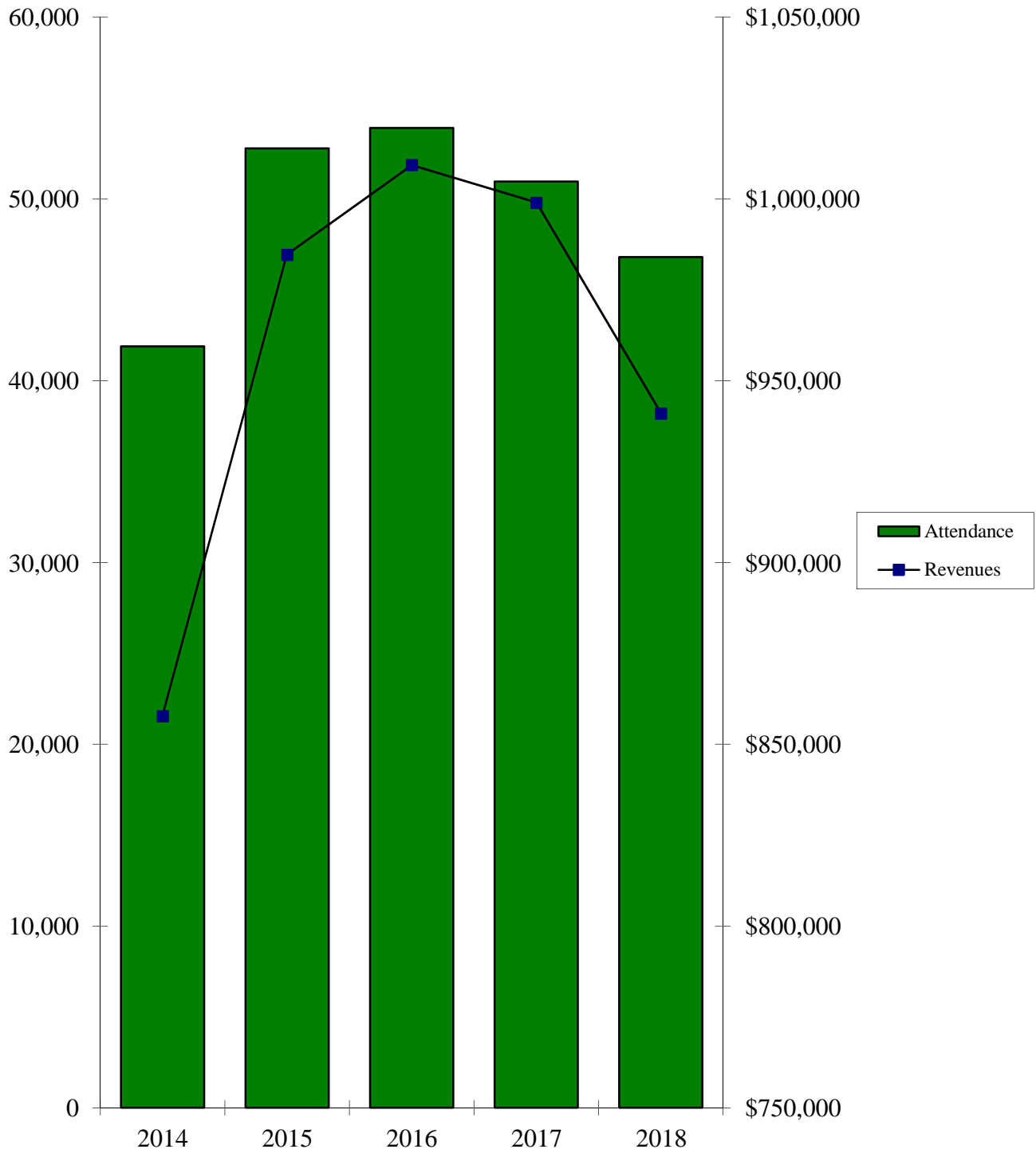
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Original Budget
Capital Projects	14,764,675	13,008,259	16,000,769	16,351,990
Enterprise Fund	122,218,356	135,089,555	127,528,769	142,809,350
General Fund	22,693,326	22,341,136	21,807,164	21,629,600
Internal Service Fund	13,072,720	14,610,311	13,435,937	14,654,930
Special Revenue Fund	42,669,033	42,203,078	47,992,599	50,428,950
Trust and Agency Fund	0	0	0	500
Total for Department:	215,418,110	227,252,339	226,765,238	245,875,320

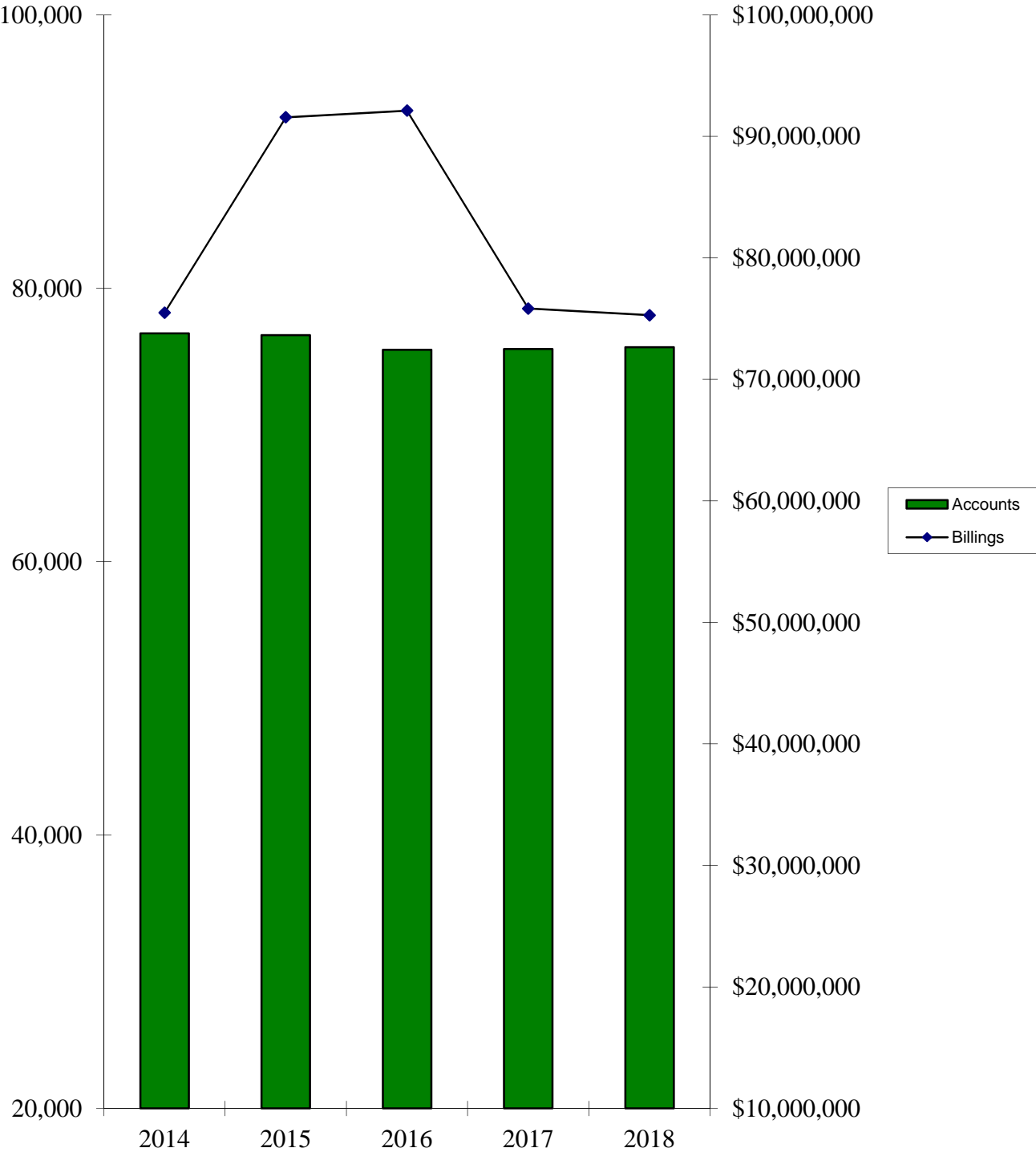
DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2016 Actual Employees	2017 Actual Employees	2018 Actual Employees	2019 Budgeted Employees
General Fund	108.200	114.650	110.650	116.800
Special Revenue Fund	117.250	116.250	113.250	120.250
Capital Projects	1.750	1.750	1.750	1.750
Enterprise Fund	219.570	229.020	223.020	245.020
Internal Service Fund	74.100	77.200	75.200	79.200
Total for Department:	520.870	538.870	523.870	563.020

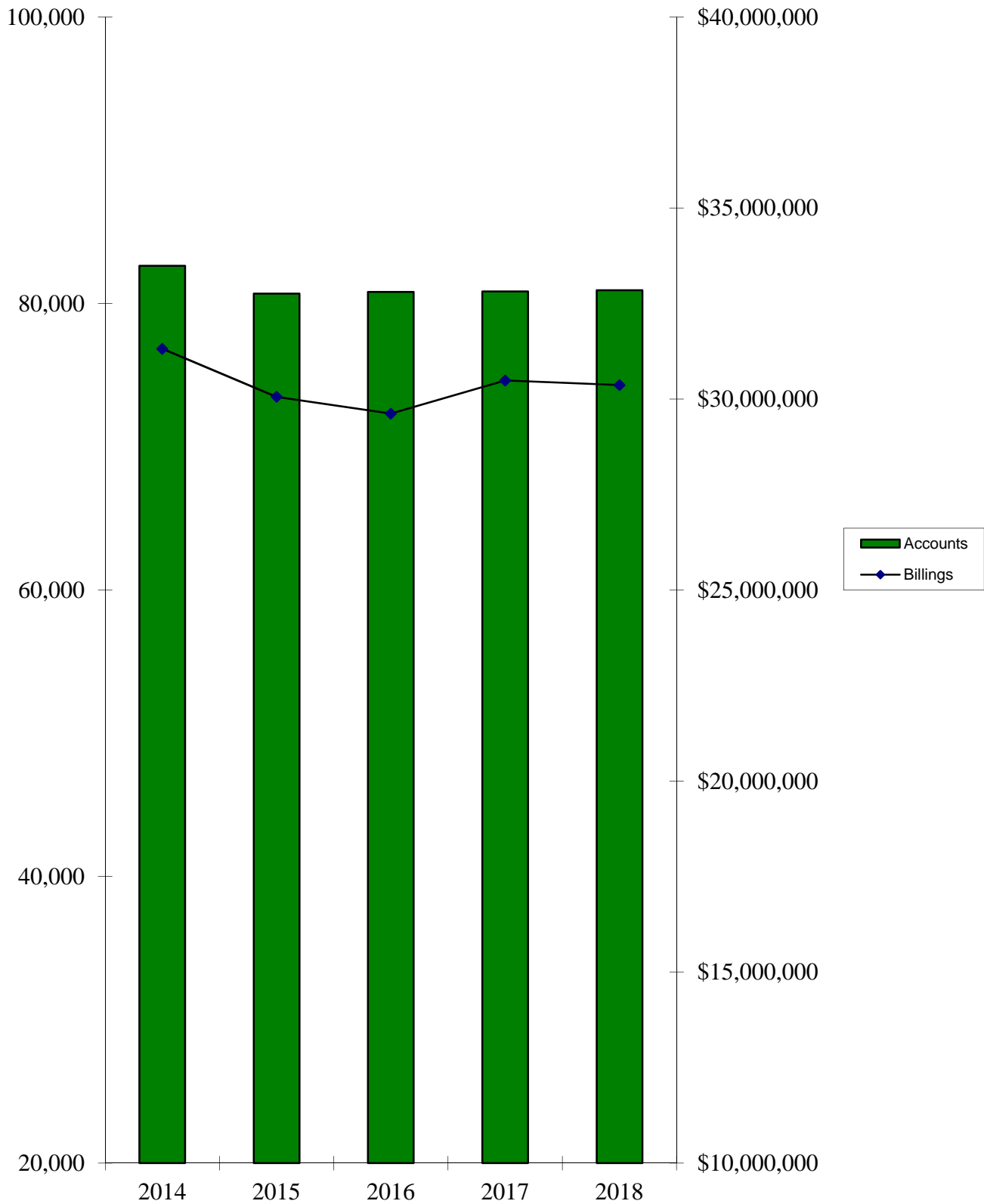
GOOD PARK AND MUD RUN GOLF COURSES
2014 - 2018
ATTENDANCE & REVENUES



SEWER BUREAU
2014 - 2018 NUMBER OF SEWER ACCOUNTS
AND TOTAL ANNUAL DOLLARS BILLED



WATER BUREAU
2014 - 2018 NUMBER OF WATER ACCOUNTS
AND TOTAL ANNUAL DOLLARS BILLED



Glossary

GLOSSARY OF TERMS

Acronyms

AFD – Akron Fire Department

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.

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.

APD – Akron Police Department

APS – Akron Public Schools

AVL – Automatic Vehicle Location

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

BWC – Body Worn Camera

CAD – Computer Aided Dispatch

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.

CCAG – Cleveland Clinic Akron General

CDD/CHDO – Community Development Division/Community Housing Development Organization

CFS – Calls for Service

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.

CMAQ -- Congestion Mitigation Air Quality

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.

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

ECDI – Economic Community Development Institute

EMA– Emergency Management Agency

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.

EPA – Environmental Protection Agency

FACT – Forensic Assertive Community Treatment

FEMA – Federal Emergency Management Agency

FHWA – Federal Highway Administration

FOG – Fats, oils and greases

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.

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

GAR – Galen and Ruth Roush Foundation

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information System

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.

HUD – Department of Housing & Urban Development

IPA – Independent Police Auditor

IT – Information Technology

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.

LED – Light-emitting diode

MGD – Million Gallons per Day

MARCS – Multi-Agency Radio Communication System

MNOA – My Neighborhood, Our Akron

NACWA – National Association of Clean Water Agencies

NEFCO – Northeast Ohio Four County Regional Planning and Development Organization

NIBIN – National Integrated Ballistic Information Network

NIMS – National Incident Management System

NPDES – National Pollutant Discharge Elimination System

NPF – National Pro Fastpitch

ODOT – Ohio Department of Transportation

OPERS – Ohio Public Employees Retirement System

OPWC – Ohio Public Works Commission

ORC – Ohio Revised Code

OWDA – Ohio Water Development Authority

QRT – Quick Response Team

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.

SCORE – Service Core of Retired Executives

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

SWAT – Special Weapons and Tactics

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.

TIGER – Transportation Investment Generating Economic Recovery

UARF – University of Akron Research Foundation

VFD – Variable Frequency Driven

WRF – Water Reclamation Facility

GLOSSARY OF TERMS

Definitions

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

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.

BALANCED BUDGET – The budgeted expenditure/expense amounts do not exceed the actual year-end accumulated fund balance plus current year estimated revenues.

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.

CAPITAL OUTLAY – The purchase of lands, buildings, furniture, or equipment where the asset has an estimated useful life of one year or more or extends the useful life of an existing capital asset one year or more and has an individual unit purchase price of \$10,000 or more.

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

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

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

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.

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.

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.

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.

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.

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.

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).

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 2.5% 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 City's Police, Fire, EMS and Roadway/Public Services and .25% 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.

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.

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.

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..

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.

STRATEGY MAP – List of strategic priorities by department that includes goals for the budget year, 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.

UNENCUMBERED BALANCE – The accumulated cash balance less encumbrances. The term is used interchangeable with free balance.



TownMapsUSA.com