

2020 BUDGET PLAN



DANIEL HORRIGAN, MAYOR

CITY OF AKRON, OHIO



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Introduction



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Akron
Ohio**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

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CITY OF AKRON, OHIO
ELECTED AND APPOINTED OFFICIALS

MAYOR

Daniel Horrigan

CABINET MEMBERS

Stephen F. Fricker – Director of Finance
Shelley A. Goodrich – Deputy Director of Finance
Annie McFadden – Chief of Staff and Deputy Mayor for Administration
James J. Hardy – Deputy Mayor for Integrated Development
Eve V. Belfance – Director of Law
Yamini K. Adkins – Deputy Director of Law
Chris D. Ludle – Director of Public Service
John W. Valle – Director of Neighborhood Assistance
Eufrancia Lash – Deputy Director of Public Service and Neighborhood Assistance
Jason Segedy – Director of Planning and Urban Development
Adele Dorfner Roth – Director of Development
Samuel D. DeShazior – Director of Business Retention and Expansion
Donald Rice – Director of Human Resources
Marco S. Sommerville – Deputy Mayor for Intergovernmental Affairs and Senior Advisor
Charles A. Brown – Deputy Mayor for Public Safety
Randy D. Briggs – Deputy Mayor for Labor Relations
Frank Williams – Assistant to the Mayor for Labor Relations

WARD COUNCIL MEMBERS

Rich Swirsky – First Ward
Phil Lombardo – Second Ward
Margo M. Sommerville – Third Ward
Russel C. Neal, Jr. – Fourth Ward
Tara Samples – Fifth Ward
Brad McKittrick – Sixth Ward
Donnie Kammer – Seventh Ward
Shammas Malik – Eighth Ward
Michael N. Freeman – Ninth Ward
Sharon L. Connor – Tenth Ward

COUNCILMEN-AT-LARGE

Jeff Fusco
Linda F. R. Omobien
Ginger Baylor

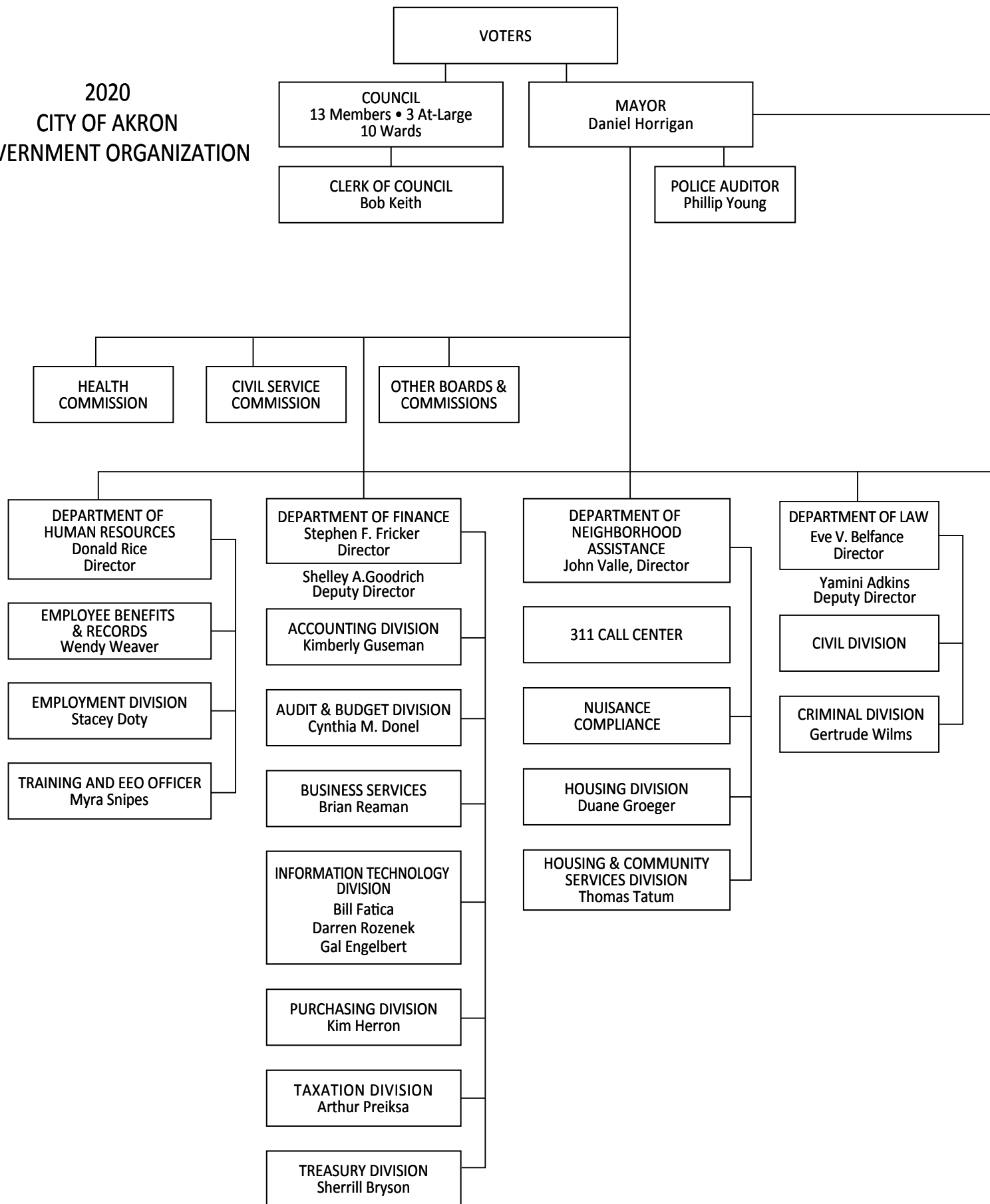
PRESIDENT OF CITY COUNCIL

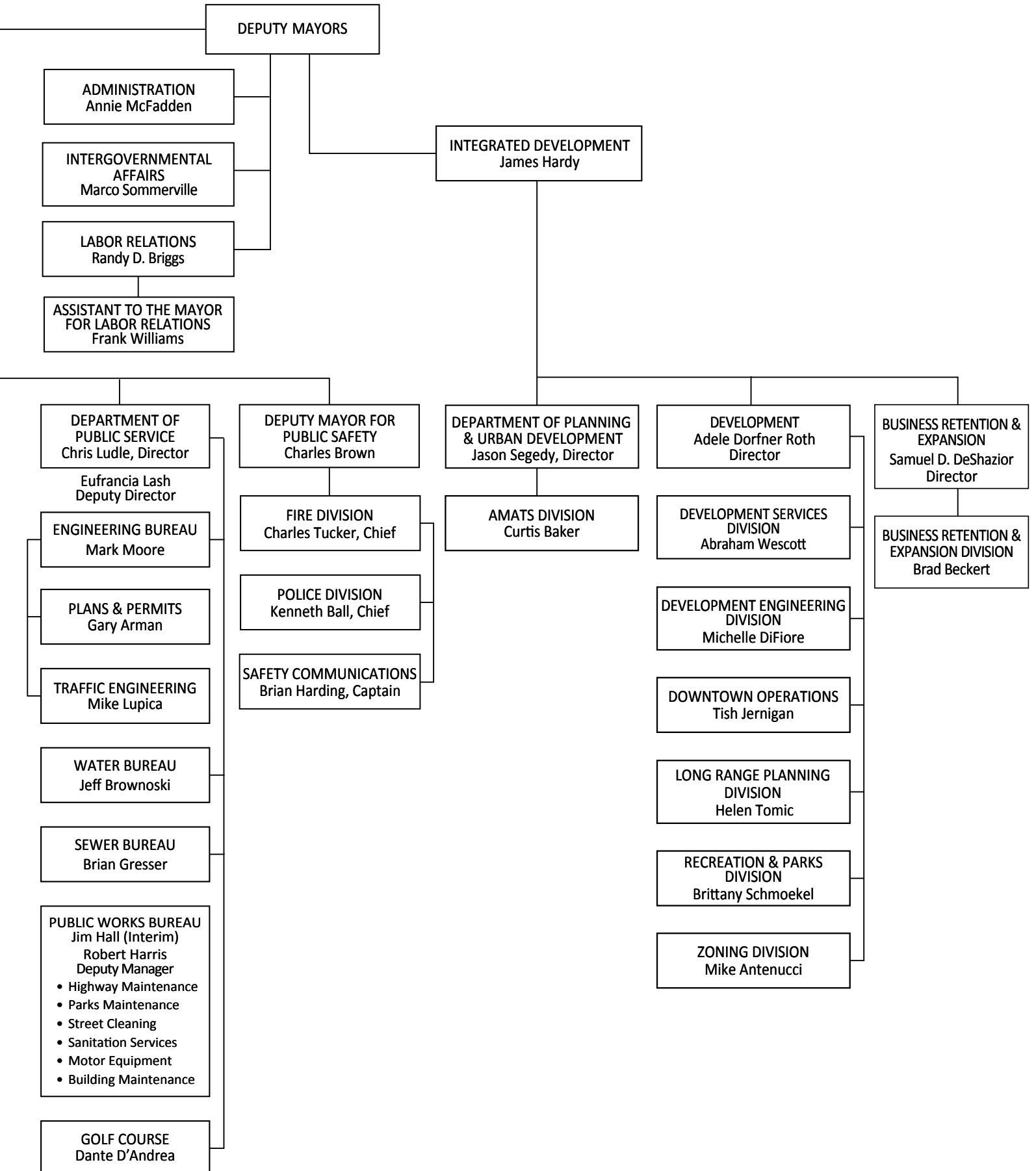
Margo Sommerville

MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

Mike Freeman, Ward 9, Chair
Linda F. R. Omobien, At Large, Vice Chair
Shammas Malik, Ward 8
Ginger Baylor, At Large
Phil Lombardo, Ward 2

2020
CITY OF AKRON
GOVERNMENT ORGANIZATION







City of Akron, Ohio

DANIEL HORRIGAN, MAYOR

July 2020

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

I am pleased to present the 2020 budget, a balanced proposal that reflects the priorities of my administration. This budget is the product of many months of work by dedicated professionals who diligently manage and monitor the City's finances.

As I embark on my second term in office I continue to work on building a better Akron. This includes maintaining current service levels to the residents while continuing to focus on entrepreneurship and expanding economic opportunity to all, financially empowering Akron families, redeveloping our neighborhoods and building a more equitable Akron. With a total proposed General Fund operating budget of \$173,128,930, the 2020 budget will again focus on these core components.

One of my proudest achievements since taking office in 2015 was the passage of the Safety and Streets initiative in 2017, which has nearly tripled the city's annual repaving budget and provided much-needed funding to Akron's Police and Fire Departments. These additional funds have supported the construction of two new fire stations, purchases of new body cameras, vehicles and safety equipment, the reopening of the Akron Police Academy which welcomed a class of 45 new recruits this year and the repaving of more than 150 miles of roads. I am excited to continue to improve Akron's infrastructure and to provide the necessary support and equipment to our first responders so that they are able to properly serve and protect our citizens. These investments make Akron a stronger and safer place to live, both for our current residents and the next generation.

The City's top priorities for 2020 are expanded economic opportunity for all, stronger neighborhoods for our residents and building a more equitable Akron. These priorities are essential to building a better Akron.

Expanded Economic Opportunity

The City is working with key partners to transform the culture of economic development, expand opportunity for all residents, and position the Akron region on a new trajectory in an era of rapid change.

One of our key partners in leading this effort is the Bounce Innovation Hub. In May 2019, Ohio's longest-running technology incubator fully evolved to become a regional innovation hub. It is now a space for tech gurus - but also, for creators, makers, freelancers and go-getters - in short, entrepreneurs of every kind. It is a space where meaningful connections are driving Akron's innovation economy, each and every day. In 2019, over 12,000 people visited Bounce - more than 6 times the number who visited the year before. Companies at Bounce provide more than 270 jobs, and while the numbers are still being tallied, they are on track to surpass their goal of 25 million dollars in annual startup revenue.

Bounce has made a concerted effort to reach a more diverse group of business owners. In 2019, Bounce added new programming and jobs designed to support non-tech, minority, and female entrepreneurs. This concerted effort has resulted in 50 percent of the Bounce client companies being female or minority-owned.

In addition, Bounce entered into a partnership with Mortar, a nationally-recognized, 15-week program that helps aspiring and existing entrepreneurs learn the fundamental elements of business management. This program is specifically designed to support entrepreneurs of color, helping to make sure that Bounce is an asset for all.

The City has also launched another addition to our ecosystem - a City program called Rubber City Match. Modeled after a similar program in Detroit - but designed for Akron's needs - Rubber City Match pairs new and expanding businesses with vacant space in our Great Streets. Businesses who own a building in one of these districts, can apply to have their space marketed as a top property and be matched with vetted, quality businesses. Entrepreneurs, either established or aspiring, can apply for technical assistance, design and architectural services, and capital to help make their ideas become a reality. Rubber City Match will lower the barriers to entry for small businesses, create a more inclusive economy, and further activate our neighborhood.

These programs do not encompass all of our economic development programs but rather they are just an example of how the City is working to provide robust services to our businesses, strengthen our economy and to uplift our minority businesses.

In 2018, the City of Akron partnered with the United Way of Summit County to open the City's first Financial Empowerment Center, which offers free financial coaching to Akron residents and beyond. These are not just financial literacy lessons, but individualized one-on-one sessions to empower residents to take control of their financial future. The FEC partnership has been one of our strongest, and has proven very effective in offering our working families a real opportunity to get ahead. So far, the Financial Empowerment Center has 6 locations, 946 clients, and has facilitated over 27-hundred individual coaching sessions. Most importantly, these sessions, have now generated 1.3 million dollars in increased savings and reduced debt for local residents. Quite simply, the Financial Empowerment Center is getting it done, and based on this success, we have to deepen our commitment, and expand program capacity. This year, the City has committed \$250,000, to expand the number of financial coaches, in an effort to keep up with demand for services.

Stronger Neighborhoods

The Office of Integrated Development (OID) was launched in 2019 to better align resources for equitable community development. OID is a reimagining and restructuring of several existing City of Akron departments to remove silos and deliver the highest quality of service to Akron's residents, workers, business owners and visitors. OID is committed to making Akron a destination for all, advancing economic opportunity within the City, advancing strategic place-making and place-keeping policies, plans and practices designed to enhance the design and livability of Akron's neighborhoods, creating a culture of learning and creativity and being intentional in developing and implementing policies to alleviate inequity in all its forms.

In 2017, the City released the Planning to Grow Akron report, which outlined the strategies to grow the City's population to 250,000 by the year 2050. With 15-year tax abatement available for new home construction, or renovation, Akron has more than 1,000 units of new housing in development or under construction. The housing strategies we have utilized so far are working to create new housing in the city, however, we haven't seen an equal level of investment in housing rehabilitation necessary to preserve and market our existing housing stock. Recognizing that we have to address this issue, the OID has begun work on Planning to Grow Akron 2.0. This new report will build on its predecessor, and recommend interventions meant to bridge the investment gap in our neighborhoods and incentivize the private sector to assist property owners in rehabbing our historic housing stock for current and future users.

The Great Streets program created in 2018 continues to thrive. Great Streets focuses on providing investment and programming into targeted neighborhood business districts, increasing the walkability and viability of the neighborhoods. Great Streets districts serve as hubs of business and social activity. In the same way that we are investing in a vibrant, walkable Main Street to reinvigorate Akron's downtown neighborhood, we are equally committed to investing in our 'mini-downtowns' so business districts can grow and thrive in neighborhoods across the City.

A More Equitable Akron

The City has also taken action to promote diversity, equity and inclusion and reduce unconscious bias and racial discrimination through the intentional eradication of discriminatory policies and practices.

In 2017, I signed into law a comprehensive non-discrimination ordinance that established protections against discrimination in housing, employment, and public accommodations, and created the Akron Civil Rights Commission (ACRC) to hear complaints. The ACRC provides residents with the opportunity to resolve discrimination issues at a local level. The Commission investigates complaints of unlawful discrimination based on age, race, color, creed, religion, national origin, ancestry, disability, marital status, familial status, sex, gender, sexual orientation or military status in housing, employment, public accommodations and City contracts.

This year the City in collaboration with Summit County launched the Minority Contractor Capital Access Program (MCCAP), a collaborative initiative to provide financial and technical assistance to Akron based minority, women, LGBTQ, persons with disabilities and veteran-owned contracting businesses. The program will provide technical assistance to the businesses as

well as access to capital for project-specific purchase of materials and labor costs. Businesses will also have access to an affordable performance bond program which has historically been a difficult barrier for small and minority-owned businesses.

The City engaged in an 18-month review of other municipalities and governmental agencies to determine how to diversify the City's vendor pool and be more inclusive in the procurement process. The City will be recruiting and hiring a Contract Compliance and Supplier Diversity Director to link with the Minority Contractor Capital Access Program (MCCAP) program and work with the Akron Urban League on increasing the inclusion of diverse businesses in the procurement and contracting processes and provide outreach and education to the community.

Infant mortality and a racial disparity in birth outcomes continue to be a significant issue in many of Akron's neighborhoods. I created the Full Term First Birthday initiative to help combat inequities and racial disparities associated with Akron's high infant mortality rates and appointed the City's first Health Equity Ambassador. Thanks to their work, Akron now has one of the lowest premature birth rates in Ohio, and the African American infant mortality rate has dropped 16% since 2017. The Full Term First Birthday initiative will continue to work towards the goal that all Akron moms will deliver at full term and every Akron baby will celebrate a first birthday.

The City has recently joined the Government Alliance on Race and Equity. The Government Alliance on Race and Equity (GARE) is a national network of governmental entities working to achieve racial equity and advance opportunities for all. The organization will assist the City in development and implementation of a Racial Equity Work Plan or Strategic Plan, integration of racial equity into other strategic or operational plans, use of a Racial Equity Tool in routine decision making, and adoption of legislation that describes the City's commitment.

Conclusion

The pages within this 2020 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 2020, it is important to note that it is a balanced budget that invests in our neighborhoods, building a more equitable Akron and making Akron a stronger and safer place to live.

Sincerely,



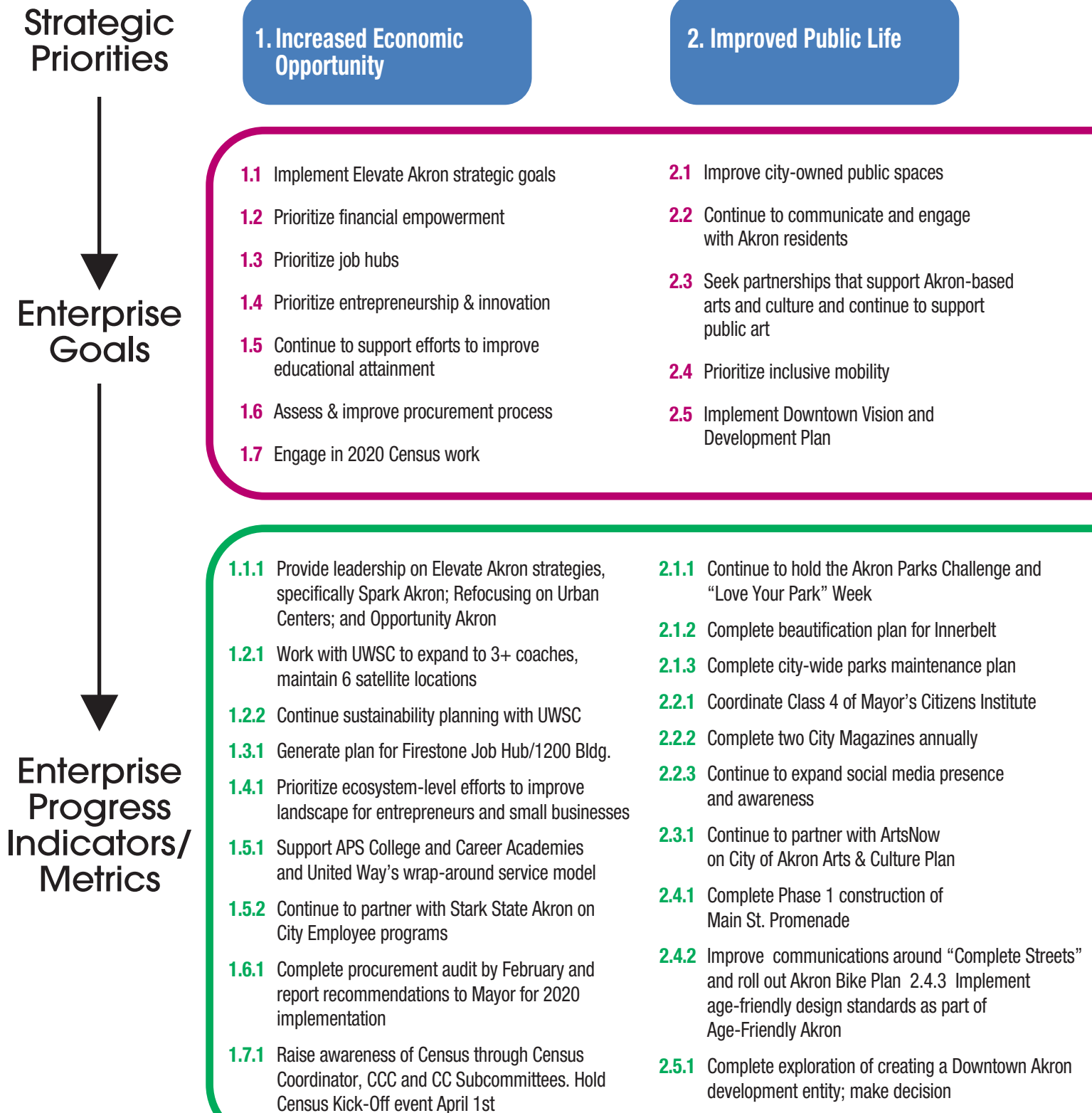
Daniel Horrigan
Mayor



DANIEL HARRIGAN, MAYOR

City of Akron

Strengthen & Grow Our Population Through ...



2020 Strategy Map



DANIEL HARRIGAN, MAYOR

3. Stronger Neighborhoods

- 3.1 Improve road conditions
- 3.2 Improve public safety infrastructure
- 3.3 Continue to prioritize housing
- 3.4 Prioritize neighborhood business districts (NBDs)
- 3.5 Continue to promote health equity
- 3.6 Continue to implement VBR program

4. Operational Efficiency

- 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 Roadway improvement schedule to include repaving, brick and concrete restoration
- 3.2.1 Complete investments and planning and new fire and police stations
- 3.2.2 Continue to implement Issue 4 commitments related to needed public safety equipment and maintain public safety staffing levels
- 3.3.1 Implement Planning to Grow Akron with specific attention to landlords and combatting high eviction rate
- 3.3.2 Create Planning to Grow Akron 2.0
- 3.4.1 Continue to grow awareness and participation in Great Streets Akron benefits and programming
- 3.5.1 Implement Full Term, First Birthday Akron Strategic Plan, continue Health Equity Summit
- 3.5.2 Implement Youth Violence Prevention plan
- 3.6.1 Continue to register vacant properties, demolish those ordered

- 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 Implement new HR and financial software system
- 4.4.1 Continue to evaluate assets for potential monetization process
- 4.5.1 Submit a 3rd and final consent decree amendment
- 4.5.2 Continue to keep projects on budget

CITY OF AKRON, OHIO

HISTORICAL DATA

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 an array of services including the following services as authorized by its Charter: public safety, public service, public health, recreation and development.

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 Akron Marathon Race Series, Stan Hywet Hall (one of the finest examples of Tudor Revival Architecture in America), Akron Art Museum, AA Minor League baseball team the Akron RubberDucks and the Senior Players Championship located 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. Canal Park is the home of the Akron RubberDucks and 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. Located north of the stadium on Main Street are Lock 3 and Lock 4 entertainment parks which provide the back drop for an array of musical entertainment and community events. The Akron Children's Museum is also located within Lock 3, and is an engaging space 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 with lush green spaces. The park system includes a 34-mile bike and hike trail.

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
2018 Est.	197,597	541,013	704,454

*PMSA - Primary Metropolitan Statistical Area

Source: U.S. Bureau of Census, 2014-2018 American Community Survey 5-Year Estimates

ESTIMATED HOUSEHOLD INCOME AND BENEFITS AS OF 2018
AKRON METROPOLITAN STATISTICAL AREA

Income Group	Percent
\$-0- - \$14,999	7.4
\$15,000 - \$34,999	39.0
\$35,000 - \$49,999	22.3
\$50,000 - and over	31.3

Median Household Income \$37,533

Source: U. S. Bureau of Census, 2014-2018 American Community Survey 5-Year Estimates

PER CAPITA MONEY INCOME AND
MEDIAN HOUSEHOLD INCOME

County/ Reporting Area	2018 Per Capita Income	2018 Median Household Income
Summit	\$32,055	\$55,448
Stark	28,434	52,190
Hamilton	34,125	54,976
Cuyahoga	31,804	48,435
Franklin	32,552	58,762
Montgomery	28,807	49,314
Lucas	28,361	46,924
Mahoning	27,429	44,682
State of Ohio	30,304	54,533
United States	32,621	60,293

Source: U. S. Bureau of Census, 2014-2018 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 City on March 12, 1836		
Population:	199,110 (2010 Census)		
Square Miles:	Approximately 62		
Form of Government:	Strong Mayor/Council		
Land Use:	Residential	35.4%	
	Commercial	5.9%	
	Industrial	6.9%	
	Agriculture	1.0%	
	Public/Unusable	18.3%	
	Usable Open Land	15.7%	
	Transportation Facilities	16.8%	
Major Employers:	Summa Health System (Hospital – 5,524) 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:	13 (not including credit unions)		
Fire Protection:	Number of Stations	13	
	Number of Firefighters and Officers	357	
	Number of calls for Fire Service	9,809	
	Number of calls for EMS Service	43,549	

Police Protection:	Number of Stations	1
	Number of Uniformed Police and Officers	468
	Number of calls for Police Service	182,260
Number of Community/Fitness Centers:		13
Educational Facilities:	Public Schools	
	45 Schools (21,180 students)	
	Charter Schools	
	18 Schools (approximately 2,899 students)	
	Private Schools	
	29 Schools (approximately 5,450 students)	
	Higher Education	
	University of Akron	
	Number of Students: Approximately 19,217	
	Stark State College Akron	
	Number of Students: Approximately 1,814	
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

2019 Water System:

Average Daily Consumption	32.87 MGD
Annual Pumpage	11,998 MG
Maximum Capacity	67 MGD
Communities Served	13
Number of Accounts	81,055
Miles of Water Lines	1,230

2019 Sewer System:

Average Daily Demand	77.70 MGD
Annual Wastewater Flow	28,282 MG
Plant Capacity	220 MGD
Communities Served	12
Number of Accounts	75,634
Miles of Sewer Lines	1,340

COMMITTEE OF THE WHOLE

March 6, 2020

Requested by the Department of Finance

Offered by FREEMAN

9 - 0
Neal abstained
Baylor, Cannon,
Samples absent

RESOLUTION NO. 82 - 2020, adopting an annual operating budget for the fiscal year 2020; 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 "2020 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 20, 2020

Nana R. Biviano, Clerk of Council
Mayor Samuel, President of Council

Approved: 3/21, 2020

Dr. [Signature]
MAYOR

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AKRON CITY COUNCIL

COMMITTEE OF THE WHOLE

March 6, 2020

Requested by Department of Finance

OFFERED BY: FREEMAN

9-0
Neal abstained
Baylor, Connor,
Samples absent

ORDINANCE NO. 83 -2020 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, 2020; 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, 2020, 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 2020 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	\$ 1,092,550	\$ 210,090	\$ 0	\$ 1,302,640
02	Finance	2,528,350	3,543,380	0	6,071,730
03	Law	3,325,750	1,362,660	0	4,688,410
04	Legislative	1,156,870	260,180	0	1,417,050
05	Municipal Court - Clerk	3,729,500	387,750	0	4,117,250
06	Municipal Court - Judges	4,807,180	273,200	0	5,080,380
07	Office of the Mayor	1,661,010	266,450	0	1,927,460
08	Planning	39,270	1,170	0	40,440
09	Public Health	22,660	4,206,460	0	4,229,120
10	Public Safety	6,188,950	7,845,990	0	14,034,940
11	Public Service	10,058,450	12,170,160	0	22,228,610
12	Fire	26,929,190	12,249,650	0	39,178,840
13	Police	55,312,170	3,835,680	0	59,147,850
16	Neighborhood Assistance	2,630,700	606,750	0	3,237,450
17	Integrated Development	5,320,300	1,106,460	0	6,426,760
Total		\$ 124,802,900	\$ 48,326,030	\$ 0	\$ 173,128,930

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	\$ 1,785,500	\$ 4,725,520	\$ 0	\$ 6,511,020
Total		\$ 1,785,500	\$ 4,725,520	\$ 0	\$ 6,511,020

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	\$ 19,635,020	\$ 1,720,250	\$ 0	\$ 21,355,270
Total		\$ 19,635,020	\$ 1,720,250	\$ 0	\$ 21,355,270

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	\$ 183,690	\$ 3,432,730	\$ 0	\$ 3,616,420
11	Public Service	4,792,320	20,471,580	1,000,000	26,263,900
16	Neighborhood Assistance	300,990	1,059,290	0	1,360,280
Total		\$ 5,277,000	\$ 24,963,600	\$ 1,000,000	\$ 31,240,600

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	\$ 472,350	\$ 377,650	\$ 0	\$ 850,000
Total		\$ 472,350	\$ 377,650	\$ 0	\$ 850,000

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	\$ 472,350	\$ 377,650	\$ 0	\$ 850,000
Total		\$ 472,350	\$ 377,650	\$ 0	\$ 850,000

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	\$ 554,700	\$ 38,647,830	\$ 1,495,000	\$ 40,697,530
Total		\$ 554,700	\$ 38,647,830	\$ 1,495,000	\$ 40,697,530

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	\$ 7,048,860	\$ 4,787,290	\$ 61,100	\$ 11,897,250
Total		\$ 7,048,860	\$ 4,787,290	\$ 61,100	\$ 11,897,250

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	\$ 1,966,860	\$ 6,064,100	\$ 0	\$ 8,030,960
Total		\$ 1,966,860	\$ 6,064,100	\$ 0	\$ 8,030,960

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	\$ 6,100	\$ 1,185,000	\$ 0	\$ 1,191,100
Total		\$ 6,100	\$ 1,185,000	\$ 0	\$ 1,191,100

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	\$ 1,302,060	\$ 539,870	\$ 0	\$ 1,841,930
Total		\$ 1,302,060	\$ 539,870	\$ 0	\$ 1,841,930

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	\$ 7,000	\$ 2,000,000	\$ 0	\$ 2,007,000
Total		\$ 7,000	\$ 2,000,000	\$ 0	\$ 2,007,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 0	\$ 16,334,730	\$ 0	\$ 16,334,730
Total		\$ 0	\$ 16,334,730	\$ 0	\$ 16,334,730

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
17	Integrated Development	\$ 0	\$ 10,000	\$ 0	\$ 10,000
Total		\$ 0	\$ 10,000	\$ 0	\$ 10,000

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	\$ 688,430	\$ 17,073,740	\$ 0	\$ 17,762,170
Total		\$ 688,430	\$ 17,073,740	\$ 0	\$ 17,762,170

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	\$ 307,000	\$ 0	\$ 307,000
06	Municipal Court - Judges	0	655,650	0	655,650
Total		\$ 0	\$ 962,650	\$ 0	\$ 962,650

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	\$ 460,550	\$ 817,630	\$ 0	\$ 1,278,180
Total		\$ 460,550	\$ 817,630	\$ 0	\$ 1,278,180

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	\$ 478,210	\$ 59,200	\$ 200,000	\$ 737,410
12	Fire	0	697,120	0	697,120
13	Police	1,305,640	1,768,200	0	3,073,840
Total		<u>\$ 1,783,850</u>	<u>\$ 2,524,520</u>	<u>\$ 200,000</u>	<u>\$ 4,508,370</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	\$ 2,288,670	\$ 0	\$ 2,288,670
Total		<u>\$ 0</u>	<u>\$ 2,288,670</u>	<u>\$ 0</u>	<u>\$ 2,288,670</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	\$ 75,000	\$ 4,112,080	\$ 0	\$ 4,187,080
Total		<u>\$ 75,000</u>	<u>\$ 4,112,080</u>	<u>\$ 0</u>	<u>\$ 4,187,080</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	\$ 22,524,000	\$ 0	\$ 22,524,000
Total		\$ 0	\$ 22,524,000	\$ 0	\$ 22,524,000

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
All	Department Wide	\$ 0	\$ 10,420,120	\$ 6,952,480	\$ 17,372,600
Total		\$ 0	\$ 10,420,120	\$ 6,952,480	\$ 17,372,600

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	\$ 455,180	\$ 1,233,740	\$ 0	\$ 1,688,920
Total		\$ 455,180	\$ 1,233,740	\$ 0	\$ 1,688,920

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	\$ 200,000	\$ 4,063,250	\$ 8,050,240	\$ 12,313,490
Total		\$ 200,000	\$ 4,063,250	\$ 8,050,240	\$ 12,313,490

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	\$ 3,000,000	\$ 0	\$ 3,000,000
Total		\$ 0	\$ 3,000,000	\$ 0	\$ 3,000,000

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	\$ 1,265,000	\$ 600,000	\$ 1,865,000
Total		\$ 0	\$ 1,265,000	\$ 600,000	\$ 1,865,000

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	\$ 2,177,000	\$ 0	\$ 2,177,000
Total		\$ 0	\$ 2,177,000	\$ 0	\$ 2,177,000

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	\$ 2,070,000	\$ 0	\$ 2,070,000
Total		\$ 0	\$ 2,070,000	\$ 0	\$ 2,070,000

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	\$ 2,580,250	\$ 50,000	\$ 2,630,250
Total		\$ 0	\$ 2,580,250	\$ 50,000	\$ 2,630,250

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	\$ 2,276,460	\$ 7,802,700	\$ 0	\$ 10,079,160
11	Public Service	11,935,340	15,235,990	4,000,500	31,171,830
Total		\$ 14,211,800	\$ 23,038,690	\$ 4,000,500	\$ 41,250,990

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	\$ 10,155,530	\$ 108,322,160	\$ 4,988,320	\$ 123,466,010
Total		\$ 10,155,530	\$ 108,322,160	\$ 4,988,320	\$ 123,466,010

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	\$ 164,650	\$ 0	\$ 164,650
Total		\$ 0	\$ 164,650	\$ 0	\$ 164,650

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	\$ 886,540	\$ 879,640	\$ 0	\$ 1,766,180
Total		\$ 886,540	\$ 879,640	\$ 0	\$ 1,766,180

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	\$ 1,869,980	\$ 0	\$ 1,869,980
Total		\$ 0	\$ 1,869,980	\$ 0	\$ 1,869,980

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	\$ 4,354,310	\$ 0	\$ 4,354,310
Total		\$ 0	\$ 4,354,310	\$ 0	\$ 4,354,310

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	\$ 2,462,160	\$ 6,403,750	\$ 0	\$ 8,865,910
Total		\$ 2,462,160	\$ 6,403,750	\$ 0	\$ 8,865,910

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	\$ 844,740	\$ 39,086,980	\$ 0	\$ 39,931,720
Total		\$ 844,740	\$ 39,086,980	\$ 0	\$ 39,931,720

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	\$ 2,887,500	\$ 0	\$ 2,887,500
Total		\$ 0	\$ 2,887,500	\$ 0	\$ 2,887,500

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		\$ 0	\$ 100,000	\$ 0	\$ 100,000

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	\$ 326,390	\$ 464,730	\$ 0	\$ 791,120
Total		\$ 326,390	\$ 464,730	\$ 0	\$ 791,120

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	\$ 4,884,490	\$ 1,035,670	\$ 0	\$ 5,920,160
Total		\$ 4,884,490	\$ 1,035,670	\$ 0	\$ 5,920,160

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
02	Finance	\$ 1,576,670	\$ 2,870,200	\$ 0	\$ 4,446,870
Total		\$ 1,576,670	\$ 2,870,200	\$ 0	\$ 4,446,870

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 Unclaimed Money Fund (7010) the following amounts:

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

Section 48. That there shall be and hereby are appropriated from the unappropriated balance of the Police/Fire Beneficiary Fund (7020) the following amounts:

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

Section 49. That there shall be and hereby are appropriated from the unappropriated balance of the Police Property Monetary Evidence Fund (7025) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
13	Police	\$ 0	\$ 500,000	\$ 0	\$ 500,000
Total		\$ 0	\$ 500,000	\$ 0	\$ 500,000

	Wages/ Benefits	Other	Outlay	Total
Total All Funds	\$ 202,342,030	\$ 420,727,930	\$ 27,397,640	\$ 650,467,600

Section 50. That all expenditures other than Wages/Benefits hereinbefore authorized and to the amount authorized, shall be made in accordance with the account codes according to the classifications as set forth in the 2020 Operating Budget and/or the 2020 Capital Budget as amended and adopted by the Council of the City of Akron, and made a part hereof, that the detail of which is set forth under various classes of disbursements are not severally appropriated as such, but are set forth only for the purpose of explaining how the aggregate of the class was reached, and that any disbursements for any item of a class, whether or not said item is specifically set forth in the Operating Budget and/or the Capital Budget, may be paid out of the appropriation made herein for the class as detailed in the budget herein referred to.

Section 51. That all expenditures for capital improvements shall be funded whenever possible, as determined by the Director of Finance, with tax-exempt debt. Expenditures for such capital improvements made from other funds shall be reimbursed from the proceeds of such tax-exempt debt as appropriate in accordance with procedures established by the Director of Finance.

Section 52. That any encumbered amount in a year prior to fiscal year 2020 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2020 or thereafter.

Section 53. That all funds not individually listed in this ordinance but included in the 2020 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2020 as issued by the County of Summit Budget Commission for Other Special Revenue, Debt Service, Capital Projects, Special Assessment, Proprietary Enterprise, Internal Service, and Fiduciary Trust and Agency Funds are hereby appropriated for the purpose of encumbrance and/or expenditure.

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

Section 55. That the Mayor, as Director of Public Safety or Chief Administrator, the Director of Finance, the Director of Law, the Director of Planning and Urban Development, the Director of Public Service, and the Director of Neighborhood Assistance 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 2020 Operating Budget and the 2020 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 his 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 2020 Operating Budget and the 2020 Capital Budget.

Section 56. That the Director of Finance is hereby authorized to transfer funds and to set up funds, consolidate funds, eliminate funds and other such accounts in the City accounting system or in outside financial institutions, from time to time, as needed for proper accounting of City of Akron revenues and expenditures. Council approves the transfers, reimbursements and closeouts identified in Exhibit A up to the amount shown. The transfer funds are attached hereto as Exhibit A and incorporated by reference into this ordinance.

Section 57. That the creation and use of the Akron Safety Center Fund (currently known as fund 25600) be and is hereby ratified. 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 58. 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 20, 2020

Dana R. Burdino, Deputy
Clerk of Council

Raymond J. Smull
President of Council

Approved 3/21, 2020

Dan Rouse
MAYOR

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AKRON CITY COUNCIL

EXHIBIT A

<u>From</u>	<u>To</u>	<u>Amount</u>
10000	20100	\$ 10,950,000
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	25592	250,000
10000	25598	1,000,000
10000	25599	450,000
10000	25602	500,000
10000	25603	500,000
10000	26000	1,500,000
10000	27000	1,500,000
10000	51001	20,000
10000	54001	500,000
10000	54005	200,000
10000	55001	500,000
10000	56003	650,000
10000	60000	1,750,000
10000	67001	650,000
20011	20010	4,000,000
20030	25600	550,000
20500	4060	6,500,000
20500	4150	1,000,000
20500	4160	1,000,000
20500	4165	5,500,000
20500	4175	3,500,000
20500	22710	2,000,000
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	25601	100,000
20500	25602	750,000
20500	25603	500,000
20500	25604	1,000,000
20500	26000	1,500,000
20500	27000	1,500,000
20500	55002	1,000,000
20700	4060	2,000,000

SECTION 86 OF THE CHARTER OF THE CITY OF AKRON

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

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

OPERATING BUDGET PROCESS

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

Encumbrances are treated as expenditures under the basis of accounting. Encumbrances outstanding at year-end are carried over into the following year as both an addition to the budget and an encumbrance of the budget, along with the appropriation of the current year. The cash and encumbrance basis of accounting differs 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 of balance sheets, statements of revenues and expenditures, and statements showing changes in fund balances for each fund.

Starting in October, 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 will impact the 2020 budget. The meetings create an open forum that allow 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 budget request.

Finance analyzes the City strategic map 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 reviews all budget requests in conjunction with revenue projections to develop the Finance recommended budget amount.

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 may request 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 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 Office of Integrated Development (OID) 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.

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 or 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. During 2020 operating budget meetings, Finance coordinated with OID to discuss and review upcoming CIP projects with each division to identify the timeline of activities and incorporate the related expenditures into the operating budget where applicable.

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

The following pages contain financial information on the City's funds. The City of Akron's accounting system is made up of a series of seven fund types. Within these fund types are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories – operating and non-operating in nature. The City of Akron appropriates all funds. An appropriated fund is one that has legislative control over the level of expenditure. The ordinance printed in the front of the document (page 23) establishes the City's legal spending limit for the year.

FINANCIAL STRUCTURE AND PRIMARY OPERATIONS

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

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

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

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

FUND	PURPOSE	REVENUE
Community Learning Centers	Collection of dedicated City income tax to fund local share of Akron Public Schools/City of Akron Community Learning Centers.	0.25% City income tax
Joint Economic Development Districts (JEDDs)	Extend water and sewer lines to four contiguous townships for development purposes in exchange for each district levying an income tax.	2.25% District income tax
Street Assessment	Street lighting and cleaning	Special Assessments
Community Development	Upgrade and maintain homes in City development areas and provide services to designated service areas.	Community Development Block Grant (CDBG) funds
Safety and Streets	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

2020 BUDGET CALENDAR

<u>2019</u>	<u>Activity</u>
October	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.
November	Budget spreadsheets and instructions are released to the departments. 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.
December	The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and the cost of services. Budget change requests and any follow up meetings are due to the Finance Department.
<u>2020</u>	
January	Final budget meetings with departments take place as-needed. Finance reviews the requests and makes final adjustments including a final review of long-term goals.
February	A meeting is held with the Mayor to review the proposed budget. The 2020 Finance recommended budget and Council schedules are distributed to departments. A proposed budget hearing schedule is sent to City Council.
March	The 2020 budget is introduced to City Council. Public budget hearings with the various operating departments and City Council began March 9th. City Council has the opportunity to ask questions regarding the operations of the departments. Both the ordinance and resolution passed on March 20, 2020.

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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 report on progress they made to their prior year goals. The 2020 Budget Plan includes the individual departmental goals for 2020 and the status of their 2019 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 and to strengthen and grow our population through increased economic opportunity for all, improved public life, stronger neighborhoods and operational efficiency. 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.

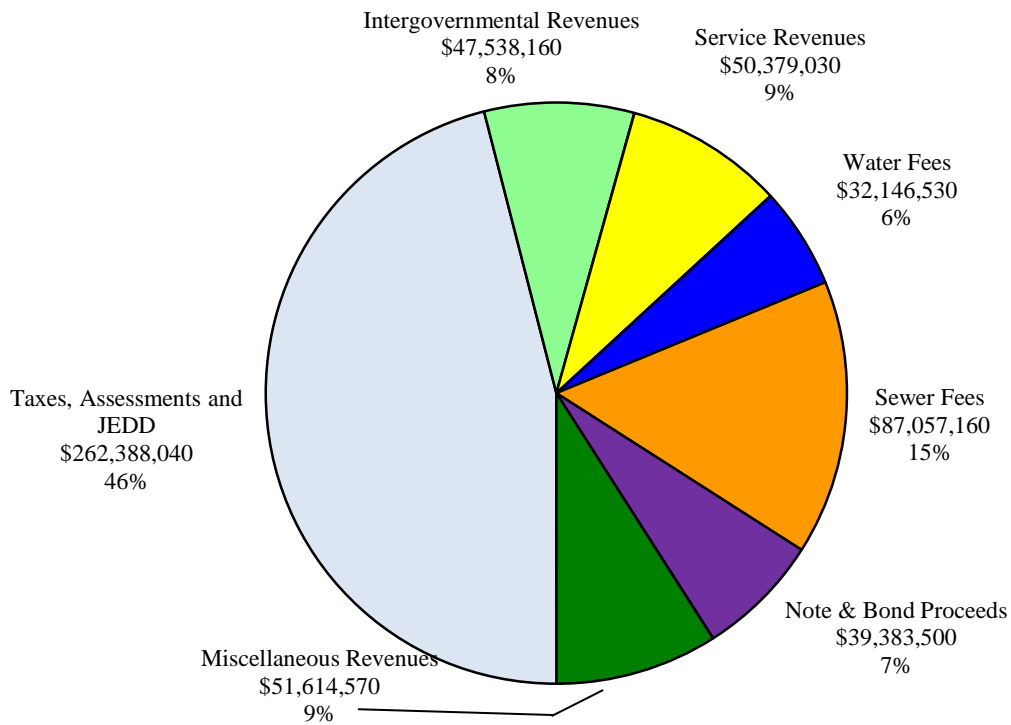
- As a means of further minimizing the impact of debt obligations on the City taxpayer:
 - a. long-term general obligation non-exempt debt shall not exceed \$750 per capita, and
 - b. debt will be issued so that debt service requirements will annually require less than 60% of all capital budget funds.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

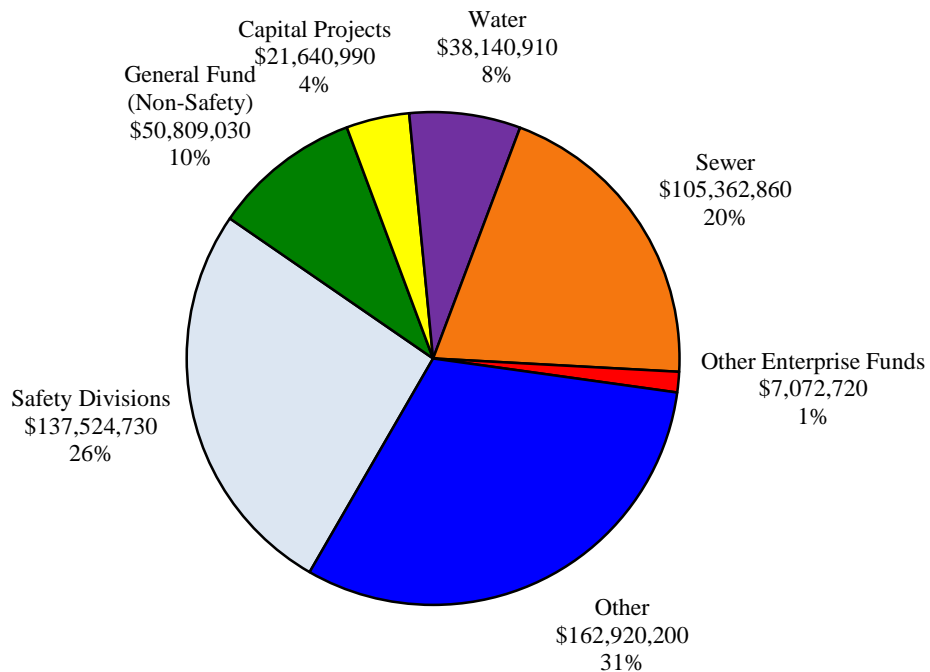
- The budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Opportunities will be provided for full citizen input prior to final passage and the financial documents will be made available to all interested parties.
- The City's accounting system will maintain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

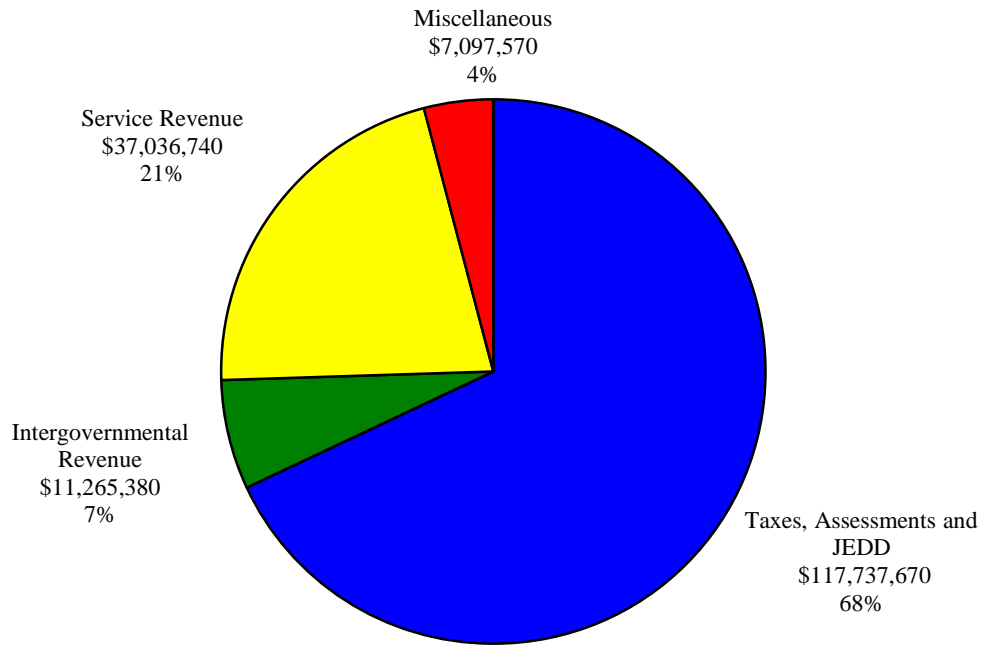
**CITY OF AKRON
2020 BUDGET
NET REVENUES
TOTAL \$570,506,990**



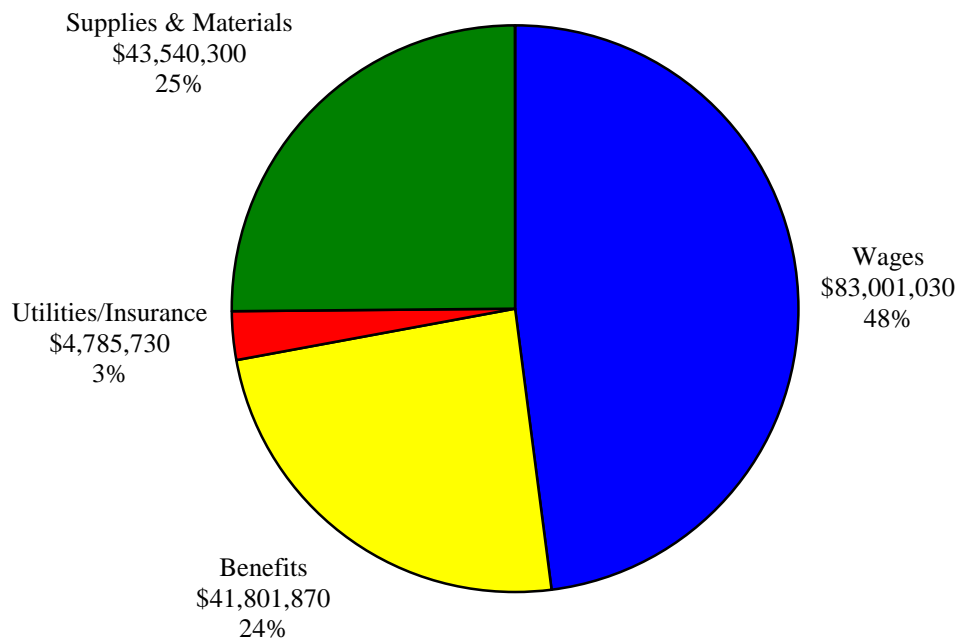
**CITY OF AKRON
2020 BUDGET
NET EXPENDITURES
TOTAL \$523,471,440**



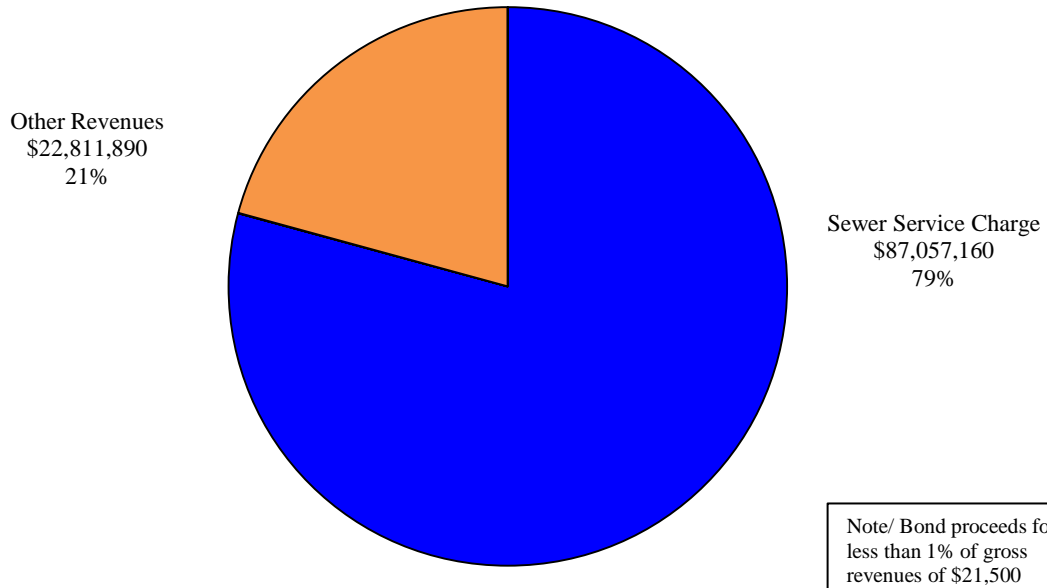
**CITY OF AKRON
2020 OPERATING BUDGET
GENERAL FUND - GROSS REVENUES
TOTAL \$173,137,360**



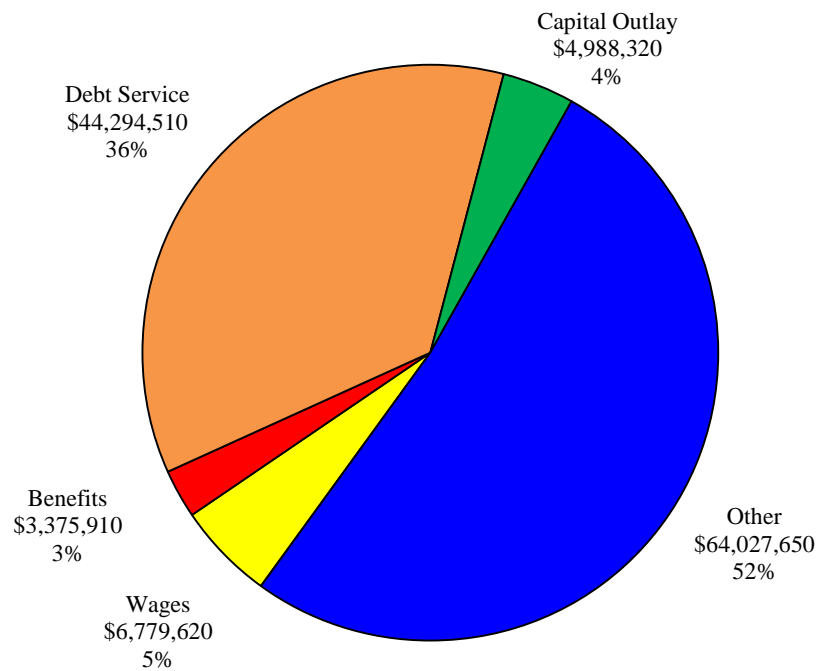
**CITY OF AKRON
2020 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES
TOTAL \$173,128,930**



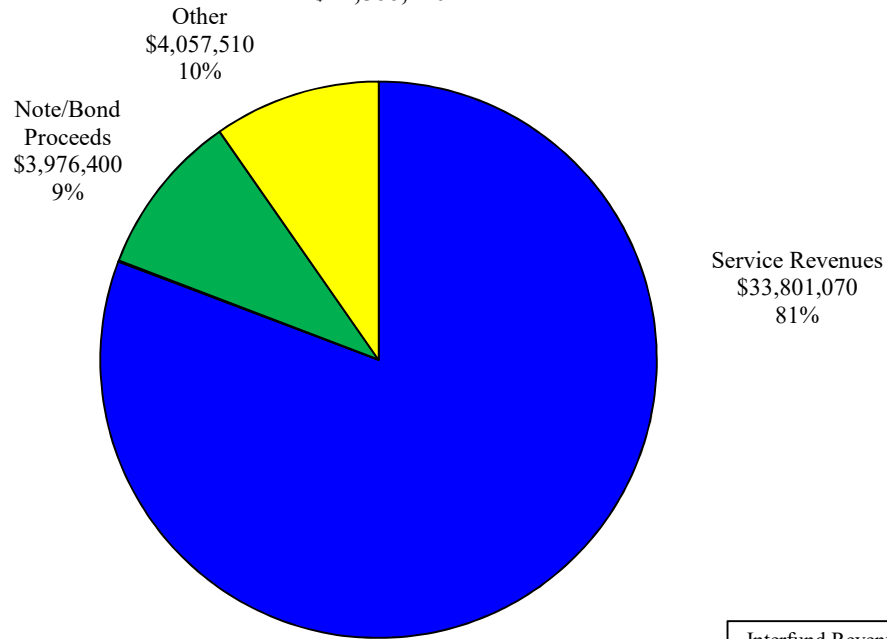
**CITY OF AKRON
2020 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$109,890,550**



**CITY OF AKRON
2020 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL \$123,466,010**

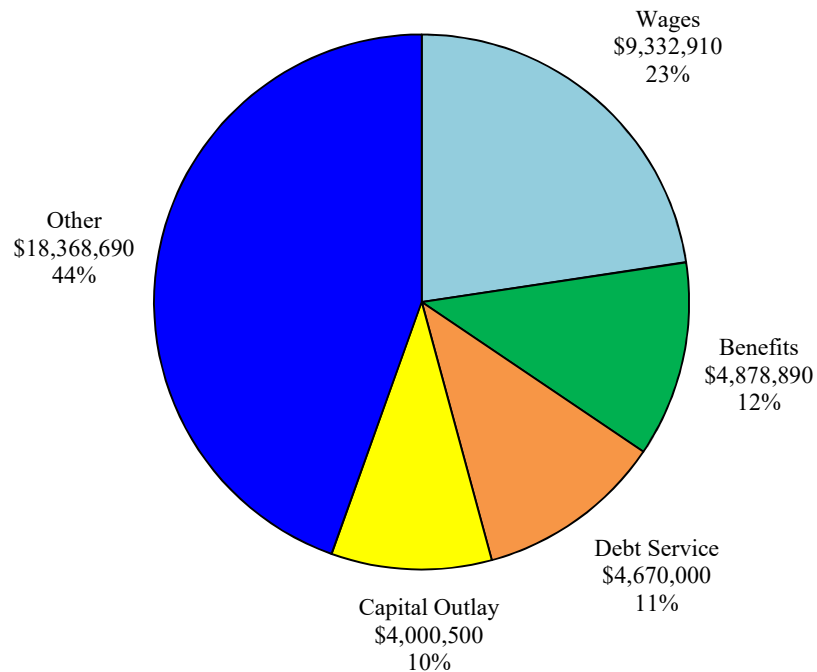


**CITY OF AKRON
2020 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$41,866,710**



Interfund Revenue accounts for less than 1% of gross revenues of \$31,730

**CITY OF AKRON
2020 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES
TOTAL \$41,250,990**



CITY OF AKRON, OHIO
ANALYSIS OF 2020 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2017, 2018 AND 2019
BY FUND AND SOURCE

By Fund Type:

	Actual 2017	Actual 2018	Actual 2019	Budgeted 2020
General Fund	\$171,025,286	\$165,750,408	\$169,635,967	\$173,137,360
Special Revenue Fund	183,050,517	199,991,127	217,624,271	221,488,710
Debt Service Fund	1,720,180	1,655,440	1,657,559	1,673,960
Capital Projects Fund	12,875,812	16,593,690	19,396,851	23,329,470
Enterprise Fund	182,350,270	147,505,532	155,801,113	159,861,970
Internal Service Fund	58,587,422	57,357,246	59,814,011	61,199,190
Trust & Agency	432,216	497,791	609,550	604,560
TOTAL	\$610,041,703	\$589,351,234	\$624,539,322	\$641,295,220

By Source:

	Actual 2017	Actual 2018	Actual 2019	Budgeted 2020
Taxes, Assessments and JEDD	\$223,333,752	\$244,658,850	\$256,937,148	\$262,388,040
Intergovernmental Revenues	32,205,050	34,300,513	41,781,330	47,538,160
Service Revenues	168,889,427	167,804,168	169,744,184	169,582,720
Note & Bond Proceeds	67,775,641	41,706,416	51,182,490	39,383,500
Miscellaneous Revenues	47,058,231	34,336,884	36,877,642	51,614,570
Interfund Service Revenues	56,665,934	52,529,745	54,287,391	56,555,870
General Fund Subsidy	14,113,668	14,014,658	13,729,137	14,232,360
TOTAL	\$610,041,703	\$589,351,234	\$624,539,322	\$641,295,220

CITY OF AKRON, OHIO
ANALYSIS OF 2020 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2017, 2018 AND 2019
BY FUND AND SOURCE

By Fund Type:

	Actual 2017	Actual 2018	Actual 2019	Budgeted 2020
General Fund	\$171,025,286	\$165,750,408	\$169,635,967	\$173,137,360
Special Revenue Fund	169,867,849	188,805,066	207,453,350	210,889,590
Debt Service Fund	1,720,180	1,655,440	1,657,559	1,673,960
Capital Projects Fund	12,875,812	16,593,690	19,396,851	23,329,470
Enterprise Fund	180,681,703	144,600,735	152,184,373	156,170,200
Internal Service Fund	2,659,055	4,903,701	5,585,144	4,701,850
Trust & Agency	432,216	497,791	609,550	604,560
TOTAL	\$539,262,101	\$522,806,831	\$556,522,794	\$570,506,990

By Source:

	Actual 2017	Actual 2018	Actual 2019	Budgeted 2020
Taxes, Assessments and JEDD	\$223,333,752	\$244,658,850	\$256,937,148	\$262,388,040
Intergovernmental Revenues	32,205,050	34,300,513	41,781,330	47,538,160
Service Revenues	168,889,427	167,804,168	169,744,184	169,582,720
Note & Bond Proceeds	67,775,641	41,706,416	51,182,490	39,383,500
Miscellaneous Revenues	47,058,231	34,336,884	36,877,642	51,614,570
TOTAL	\$539,262,101	\$522,806,831	\$556,522,794	\$570,506,990

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 2020 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2017, 2018 AND 2019
BY FUND SOURCE AND CATEGORY

By Funding Source:

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Budget 2020</u>
General Fund	\$166,574,362	\$165,718,273	\$169,626,253	\$173,128,930
Special Revenue Fund	181,079,698	199,737,455	207,389,995	215,226,110
Debt Service Fund	1,630,426	1,776,333	1,595,728	1,688,920
Capital Projects Fund	13,008,259	16,000,768	17,509,385	24,055,740
Enterprise Fund	148,449,828	138,565,743	145,712,312	172,872,120
Internal Service Fund	57,802,318	55,169,519	60,564,630	62,943,280
Trust & Agency	295,873	328,675	348,386	552,500
GRAND TOTAL	<u>\$568,840,764</u>	<u>\$577,296,766</u>	<u>\$602,746,689</u>	<u>\$650,467,600</u>

By Expenditure Category:

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Budget 2020</u>
Wages and Benefits:				
Salaries and Wages	\$119,769,499	\$123,522,779	\$126,900,741	\$134,482,720
Employee Benefits	66,115,345	66,191,955	66,214,371	67,859,310
Total Wages & Benefits	<u>185,884,844</u>	<u>189,714,734</u>	<u>193,115,112</u>	<u>202,342,030</u>
Operations and Maintenance				
Discretionary	239,217,094	246,761,564	255,507,494	278,897,930
Non-Discretionary	119,570,030	117,655,138	119,873,416	141,830,000
Total Operations and Maintenance	<u>358,787,124</u>	<u>364,416,702</u>	<u>375,380,910</u>	<u>420,727,930</u>
Capital Outlay	<u>24,168,796</u>	<u>23,165,330</u>	<u>34,250,667</u>	<u>27,397,640</u>
Grand Total	<u>\$568,840,764</u>	<u>\$577,296,766</u>	<u>\$602,746,689</u>	<u>\$650,467,600</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2020 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2017, 2018 AND 2019
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2017	Actual 2018	Actual 2019	Budget 2020
General Fund	\$145,078,667	\$146,196,582	\$150,344,427	\$155,600,570
Special Revenue Fund	174,621,927	186,897,158	188,911,192	194,272,170
Debt Service Fund	1,622,780	1,770,926	1,590,507	1,678,720
Capital Projects Fund	10,073,980	14,144,536	14,902,541	20,790,990
Enterprise Fund	131,429,187	119,941,399	130,240,867	150,576,490
Internal Service Fund	0	0	0	0
Trust & Agency	276,230	327,936	345,919	552,500
GRAND TOTAL	<u>\$463,102,771</u>	<u>\$469,278,537</u>	<u>\$486,335,453</u>	<u>\$523,471,440</u>

By Expenditure Category:

	Actual 2017	Actual 2018	Actual 2019	Budget 2020
Wages and Benefits:				
Salaries and Wages	\$113,605,343	\$117,225,244	\$120,454,224	\$127,532,150
Employee Benefits	63,051,324	63,263,720	62,922,766	64,715,430
Total Wages & Benefits	<u>176,656,667</u>	<u>180,488,964</u>	<u>183,376,990</u>	<u>192,247,580</u>
Operations and Maintenance				
Discretionary	143,087,315	149,289,993	150,101,676	163,239,620
Non-Discretionary	119,237,897	116,334,250	118,651,069	140,586,600
Total Operations and Maintenance	<u>262,325,212</u>	<u>265,624,243</u>	<u>268,752,745</u>	<u>303,826,220</u>
Capital Outlay	<u>24,120,892</u>	<u>23,165,330</u>	<u>34,205,718</u>	<u>27,397,640</u>
Grand Total	<u>\$463,102,771</u>	<u>\$469,278,537</u>	<u>\$486,335,453</u>	<u>\$523,471,440</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 is the action of the legislative body under which the municipality allocates money to specific spending activities. In addition, it establishes the municipality's legal spending limit for the year.

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

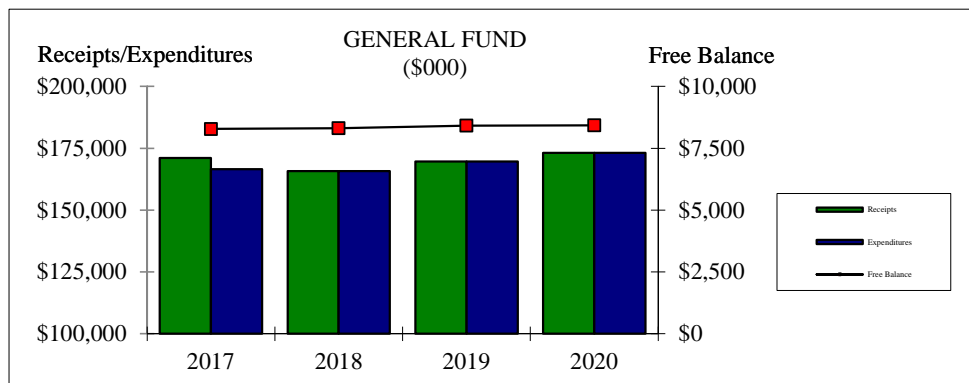
GENERAL FUND (1000)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 5,401,932	\$ 9,852,856	\$ 9,884,991	\$ 9,894,705
Receipts - 01/01-12/31	171,025,286	165,750,408	169,635,967	173,137,360
Available Resources	\$ 176,427,218	\$ 175,603,264	\$ 179,520,958	\$ 183,032,065
Less: Expenditures - 01/01-12/31	166,574,362	165,718,273	169,626,253	173,128,930
Cash on Hand as of December 31	\$ 9,852,856	\$ 9,884,991	\$ 9,894,705	\$ 9,903,135
Less: End-of-Year Encumbrances	1,576,347	1,579,206	1,477,346	1,475,000
Unencumbered Balance as of December 31	\$ 8,276,509	\$ 8,305,785	\$ 8,417,359	\$ 8,428,135

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Taxes, Assessments and JEDD	\$ 110,641,292	\$ 114,627,036	\$ 114,941,644	\$ 117,737,670
Intergovernmental Revenue	10,279,072	10,656,824	11,265,376	11,265,380
Charges for Services	29,392,607	30,168,662	33,388,536	34,216,910
License and Fees	2,978,425	2,969,012	2,819,775	2,819,830
Miscellaneous Revenues	17,733,890	7,328,874	7,220,636	7,097,570
TOTAL RECEIPTS	\$ 171,025,286	\$ 165,750,408	\$ 169,635,967	\$ 173,137,360

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 112,536,732	\$ 115,421,318	\$ 119,337,111	\$ 124,802,900
Other Operations & Maintenance	53,852,791	50,214,376	50,181,024	48,326,030
Capital Outlay	184,839	82,579	108,118	-
TOTAL EXPENDITURES	\$ 166,574,362	\$ 165,718,273	\$ 169,626,253	\$ 173,128,930



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

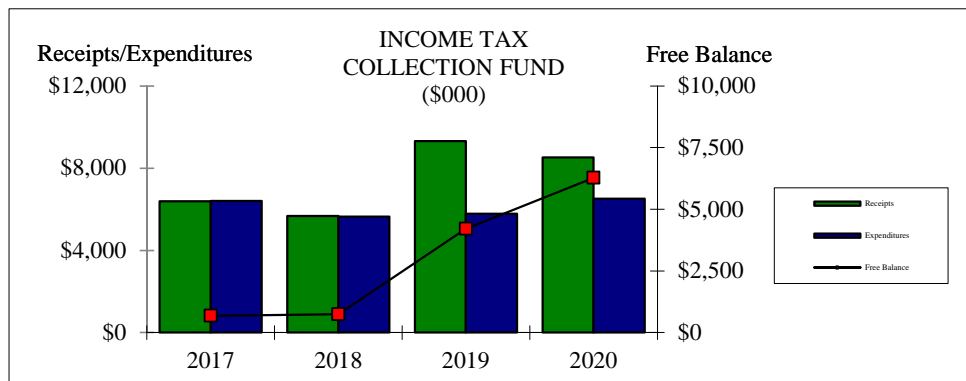
INCOME TAX COLLECTION FUND (2000)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 741,483	\$ 736,931	\$ 775,227	\$ 4,304,159
Receipts - 01/01-12/31	6,395,454	5,677,246	9,316,216	8,524,310
Available Resources	\$ 7,136,937	\$ 6,414,177	\$ 10,091,443	\$ 12,828,469
Less: Expenditures - 01/01-12/31	6,400,006	5,638,950	5,787,284	6,511,020
Cash on Hand as of December 31	\$ 736,931	\$ 775,227	\$ 4,304,159	\$ 6,317,449
Less: End-of-Year Encumbrances	52,529	34,503	92,577	45,000
Unencumbered Balance as of December 31	\$ 684,402	\$ 740,724	\$ 4,211,582	\$ 6,272,449

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Income Taxes	\$ 6,186,693	\$ 4,457,260	\$ 8,057,837	\$ 8,239,130
Miscellaneous Revenues	208,761	1,219,986	1,258,379	285,180
TOTAL RECEIPTS	\$ 6,395,454	\$ 5,677,246	\$ 9,316,216	\$ 8,524,310

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 1,522,702	\$ 1,552,565	\$ 1,503,792	\$ 1,785,500
Other Operations & Maintenance	4,618,700	4,086,385	4,283,492	4,725,520
Capital Outlay	258,604	-	-	-
TOTAL EXPENDITURES	\$ 6,400,006	\$ 5,638,950	\$ 5,787,284	\$ 6,511,020



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

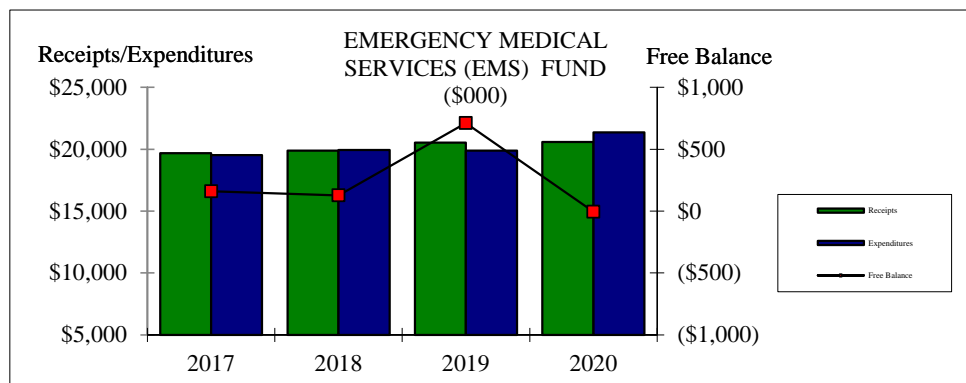
EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 45,902	\$ 208,959	\$ 161,160	\$ 799,783
Receipts - 01/01-12/31	19,683,687	19,883,377	20,527,719	20,584,640
Available Resources	\$ 19,729,589	\$ 20,092,336	\$ 20,688,879	\$ 21,384,423
Less: Expenditures - 01/01-12/31	19,520,630	19,931,176	19,889,096	21,355,270
Cash on Hand as of December 31	\$ 208,959	\$ 161,160	\$ 799,783	\$ 29,153
Less: End-of-Year Encumbrances	47,579	33,423	88,184	35,000
Unencumbered Balance as of December 31	\$ 161,380	\$ 127,737	\$ 711,599	\$ (5,847)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Property Taxes	\$ 7,335,441	\$ 7,468,832	\$ 7,476,920	\$ 7,551,690
Transport Billing	2,037,228	2,186,705	2,152,478	2,152,480
General Fund Subsidy	10,030,000	9,881,050	10,142,500	10,570,000
Other Revenue	281,018	346,790	755,821	310,470
TOTAL RECEIPTS	\$ 19,683,687	\$ 19,883,377	\$ 20,527,719	\$ 20,584,640

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 18,245,373	\$ 18,766,769	\$ 18,668,974	\$ 19,635,020
Other Operations & Maintenance	1,275,257	1,164,407	1,220,122	1,720,250
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 19,520,630	\$ 19,931,176	\$ 19,889,096	\$ 21,355,270



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

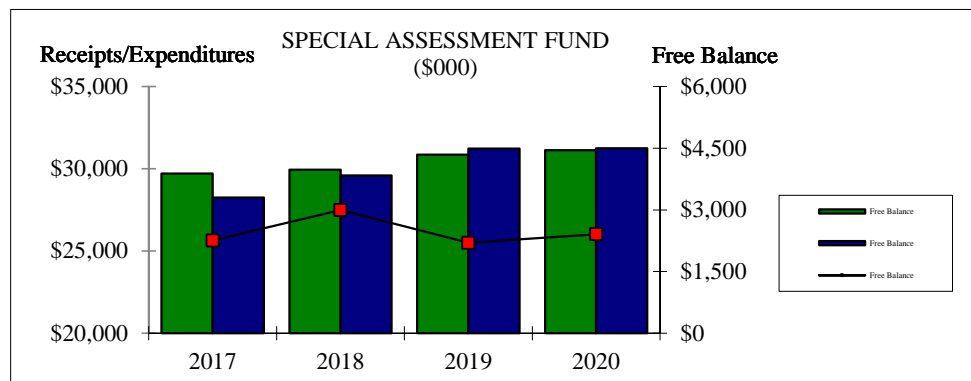
SPECIAL ASSESSMENT FUND (2010)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 2,421,279	\$ 3,882,388	\$ 4,235,529	\$ 3,866,573
Receipts - 01/01-12/31	29,709,763	29,939,637	30,860,158	31,128,580
Available Resources	\$ 32,131,042	\$ 33,822,025	\$ 35,095,687	\$ 34,995,153
Less: Expenditures - 01/01-12/31	28,248,654	29,586,496	31,229,114	31,240,600
Cash on Hand as of December 31	\$ 3,882,388	\$ 4,235,529	\$ 3,866,573	\$ 3,754,553
Less: End-of-Year Encumbrances	1,627,116	1,237,671	1,667,006	1,350,000
Unencumbered Balance as of December 31	\$ 2,255,272	\$ 2,997,858	\$ 2,199,567	\$ 2,404,553

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Taxes, Assessments and JEDD	\$ 16,624,706	\$ 16,777,599	\$ 17,671,313	\$ 17,948,030
Note/Bond Proceeds	13,000,000	13,000,000	13,000,000	13,000,000
Service Revenues	10,756	48,268	44,460	44,470
Miscellaneous Revenues	74,301	113,770	144,385	136,080
TOTAL RECEIPTS	\$ 29,709,763	\$ 29,939,637	\$ 30,860,158	\$ 31,128,580

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 5,383,859	\$ 5,338,795	\$ 5,737,507	\$ 5,277,000
Other Operations & Maintenance	22,087,531	23,244,724	24,902,810	24,963,600
Capital Outlay	777,264	1,002,977	588,797	1,000,000
TOTAL EXPENDITURES	\$ 28,248,654	\$ 29,586,496	\$ 31,229,114	\$ 31,240,600



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

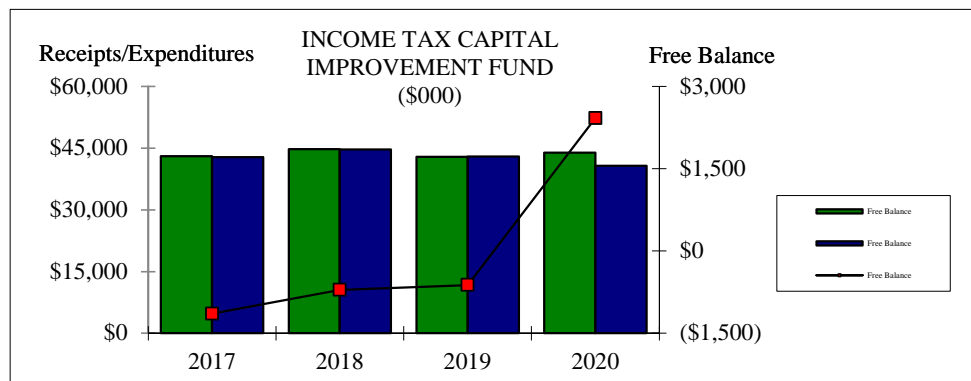
INCOME TAX CAPITAL IMPROVEMENT FUND (2025)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 47,322	\$ 288,812	\$ 361,853	\$ 306,760
Receipts - 01/01-12/31	43,050,591	44,808,874	42,918,483	43,939,320
Available Resources	\$ 43,097,913	\$ 45,097,686	\$ 43,280,336	\$ 44,246,080
Less: Expenditures - 01/01-12/31	42,809,101	44,735,833	42,973,576	40,697,530
Cash on Hand as of December 31	\$ 288,812	\$ 361,853	\$ 306,760	\$ 3,548,550
Less: End-of-Year Encumbrances	1,432,576	1,071,871	927,656	1,125,000
Unencumbered Balance as of December 31	\$ (1,143,764)	\$ (710,018)	\$ (620,896)	\$ 2,423,550

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Taxes, Assessments and JEDD	\$ 34,037,518	\$ 38,657,290	\$ 37,340,960	\$ 38,170,360
Intergovernmental Revenues	82,410	39,971	-	-
Note/Bond Proceeds	2,668,774	1,900,000	2,582,609	2,582,600
Miscellaneous Revenues	6,261,889	4,211,613	2,994,914	3,186,360
TOTAL RECEIPTS	\$ 43,050,591	\$ 44,808,874	\$ 42,918,483	\$ 43,939,320

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 482,825	\$ 511,610	\$ 583,517	\$ 554,700
Other Operations & Maintenance	40,204,349	42,046,030	40,406,382	38,647,830
Capital Outlay	2,121,927	2,178,193	1,983,677	1,495,000
TOTAL EXPENDITURES	\$ 42,809,101	\$ 44,735,833	\$ 42,973,576	\$ 40,697,530



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

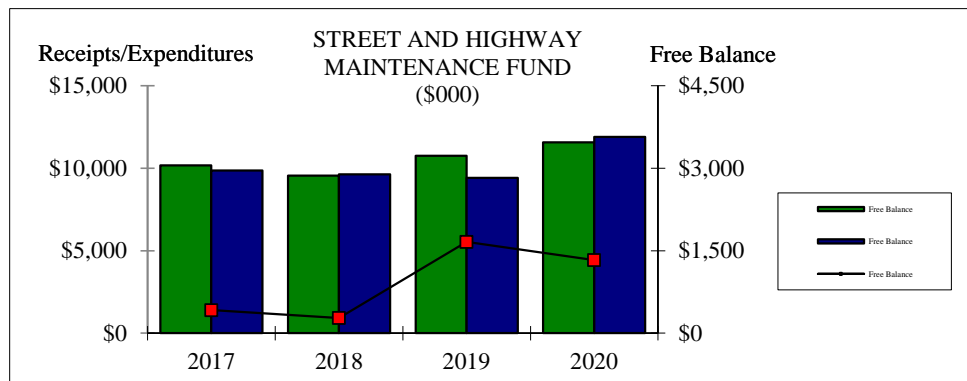
STREET AND HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 331,619	\$ 642,243	\$ 553,436	\$ 1,886,229
Receipts - 01/01-12/31	10,172,947	9,545,631	10,759,511	11,567,850
Available Resources	\$ 10,504,566	\$ 10,187,874	\$ 11,312,947	\$ 13,454,079
Less: Expenditures - 01/01-12/31	9,862,323	9,634,438	9,426,718	11,897,250
Cash on Hand as of December 31	\$ 642,243	\$ 553,436	\$ 1,886,229	\$ 1,556,829
Less: End-of-Year Encumbrances	222,665	276,572	223,162	225,000
Unencumbered Balance as of December 31	\$ 419,578	\$ 276,864	\$ 1,663,067	\$ 1,331,829

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Gasoline Tax	\$ 5,249,330	\$ 5,284,310	\$ 6,337,399	\$ 8,937,400
Income Taxes	-	-	1,025	1,050
Motor Vehicle License Tax	2,285,345	2,496,613	2,381,368	2,381,370
Service Revenues	665,502	256,969	327,504	300
State of Ohio Reimbursement	1,674,887	1,223,442	1,436,925	-
Miscellaneous Revenues	297,883	284,297	275,290	247,730
TOTAL RECEIPTS	\$ 10,172,947	\$ 9,545,631	\$ 10,759,511	\$ 11,567,850

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 6,929,995	\$ 6,764,637	\$ 6,696,462	\$ 7,048,860
Other Operations & Maintenance	2,754,490	2,869,801	2,730,256	4,787,290
Capital Outlay	177,838	-	-	61,100
TOTAL EXPENDITURES	\$ 9,862,323	\$ 9,634,438	\$ 9,426,718	\$ 11,897,250



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

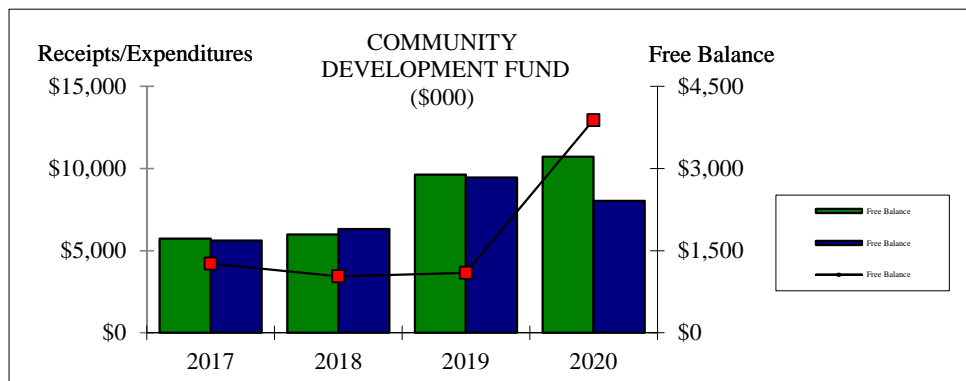
COMMUNITY DEVELOPMENT FUND (2080)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 1,328,609	\$ 1,429,356	\$ 1,098,586	\$ 1,271,169
Receipts - 01/01-12/31	5,722,653	5,992,071	9,613,340	10,717,080
Available Resources	\$ 7,051,262	\$ 7,421,427	\$ 10,711,926	\$ 11,988,249
Less: Expenditures - 01/01-12/31	5,621,906	6,322,841	9,440,757	8,030,960
Cash on Hand as of December 31	\$ 1,429,356	\$ 1,098,586	\$ 1,271,169	\$ 3,957,289
Less: End-of-Year Encumbrances	164,029	68,109	178,068	75,000
Unencumbered Balance as of December 31	\$ 1,265,327	\$ 1,030,477	\$ 1,093,101	\$ 3,882,289

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Intergovernmental Revenues	\$ 4,952,846	\$ 4,824,096	\$ 8,449,675	\$ 10,199,690
Income Taxes	337,000	-	5,000	5,100
Service Revenues	24,732	73,505	239,754	19,670
Miscellaneous Revenues	408,075	1,094,470	918,911	492,620
TOTAL RECEIPTS	\$ 5,722,653	\$ 5,992,071	\$ 9,613,340	\$ 10,717,080

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 1,673,588	\$ 1,717,973	\$ 1,741,123	\$ 1,966,860
Other Operations & Maintenance	3,948,318	4,604,868	7,699,634	6,064,100
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 5,621,906	\$ 6,322,841	\$ 9,440,757	\$ 8,030,960



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

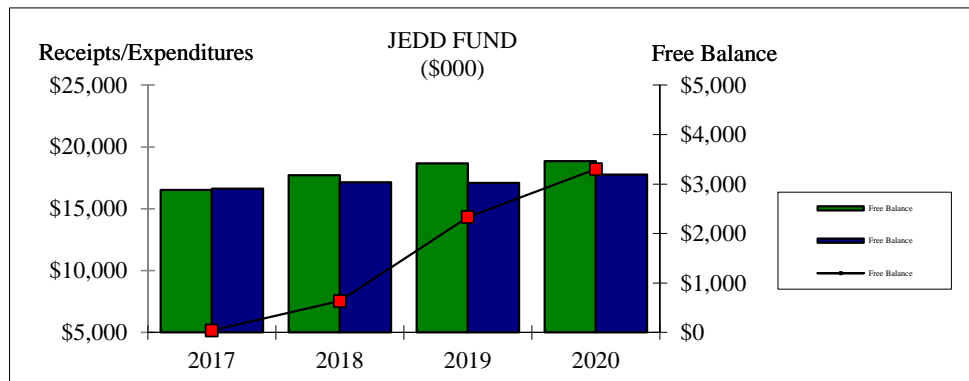
JEDD FUND (2240)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 424,228	\$ 329,083	\$ 904,344	\$ 2,498,163
Receipts - 01/01-12/31	16,533,322	17,707,079	18,672,520	18,842,020
Available Resources	\$ 16,957,550	\$ 18,036,162	\$ 19,576,864	\$ 21,340,183
Less: Expenditures - 01/01-12/31	16,628,467	17,131,818	17,078,701	17,762,170
Cash on Hand as of December 31	\$ 329,083	\$ 904,344	\$ 2,498,163	\$ 3,578,013
Less: End-of-Year Encumbrances	287,217	269,166	164,352	280,000
Unencumbered Balance as of December 31	\$ 41,866	\$ 635,178	\$ 2,333,811	\$ 3,298,013

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
JEDD Revenues	\$ 12,750,416	\$ 15,583,655	\$ 16,728,490	\$ 17,063,060
Service Revenues	1,181,379	962,009	979,586	979,580
Miscellaneous Revenues	2,601,527	1,161,415	964,444	799,380
TOTAL RECEIPTS	\$ 16,533,322	\$ 17,707,079	\$ 18,672,520	\$ 18,842,020

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 576,822	\$ 611,980	\$ 625,525	\$ 688,430
Other Operations & Maintenance	16,051,645	16,519,838	16,453,176	17,073,740
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 16,628,467	\$ 17,131,818	\$ 17,078,701	\$ 17,762,170



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

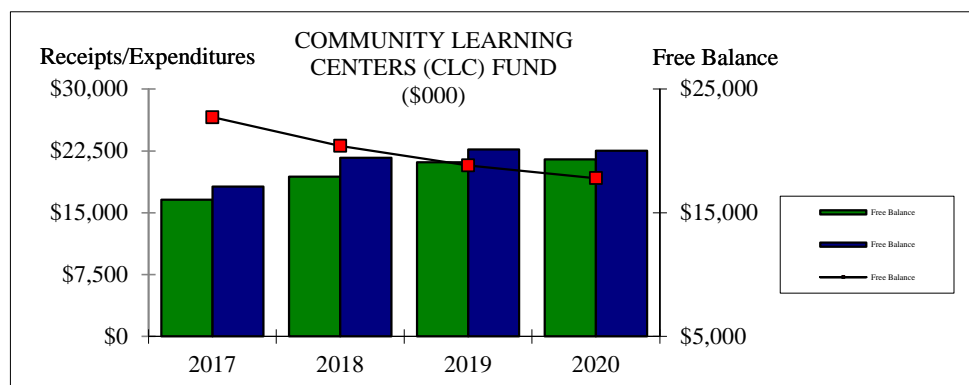
COMMUNITY LEARNING CENTERS (CLC) FUND (2355)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 24,308,294	\$ 22,721,839	\$ 20,401,299	\$ 18,834,343
Receipts - 01/01-12/31	16,598,940	19,362,003	21,116,153	21,483,540
Available Resources	\$ 40,907,234	\$ 42,083,842	\$ 41,517,452	\$ 40,317,883
Less: Expenditures - 01/01-12/31	18,185,395	21,682,543	22,683,109	22,524,000
Cash on Hand as of December 31	\$ 22,721,839	\$ 20,401,299	\$ 18,834,343	\$ 17,793,883
Less: End-of-Year Encumbrances	-	-	-	-
Unencumbered Balance as of December 31	\$ 22,721,839	\$ 20,401,299	\$ 18,834,343	\$ 17,793,883

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Taxes, Assessments and JEDD	\$ 15,320,886	\$ 15,603,049	\$ 16,405,497	\$ 16,774,620
Intergovernmental Revenues	1,006,798	1,004,484	979,558	979,560
Intra Fund Transfers	-	2,390,000	3,272,285	3,272,300
Miscellaneous Revenues	271,256	364,470	458,813	457,060
TOTAL RECEIPTS	\$ 16,598,940	\$ 19,362,003	\$ 21,116,153	\$ 21,483,540

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	18,185,395	21,682,543	22,683,109	22,524,000
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 18,185,395	\$ 21,682,543	\$ 22,683,109	\$ 22,524,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

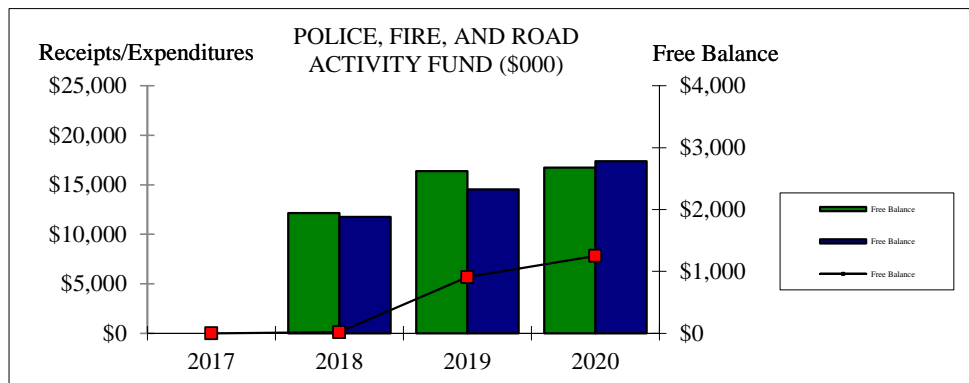
POLICE, FIRE, AND ROAD ACTIVITY FUND (2360)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ -	\$ -	\$ 384,483	\$ 2,217,740
Receipts - 01/01-12/31	-	12,128,621	16,363,605	16,731,790
Available Resources	\$ -	\$ 12,128,621	\$ 16,748,088	\$ 18,949,530
Less: Expenditures - 01/01-12/31	-	11,744,138	14,530,348	17,372,600
Cash on Hand as of December 31	\$ -	\$ 384,483	\$ 2,217,740	\$ 1,576,930
Less: End-of-Year Encumbrances	-	364,345	1,309,669	325,000
Unencumbered Balance as of December 31	\$ -	\$ 20,138	\$ 908,071	\$ 1,251,930

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Income Taxes	\$ -	\$ 12,128,621	\$ 16,363,605	\$ 16,731,790
TOTAL RECEIPTS	\$ -	\$ 12,128,621	\$ 16,363,605	\$ 16,731,790

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ -	\$ -	\$ 8,946	\$ -
Other Operations & Maintenance	-	3,880,706	7,148,688	10,420,120
Capital Outlay	-	7,863,432	7,372,714	6,952,480
TOTAL EXPENDITURES	\$ -	\$ 11,744,138	\$ 14,530,348	\$ 17,372,600



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

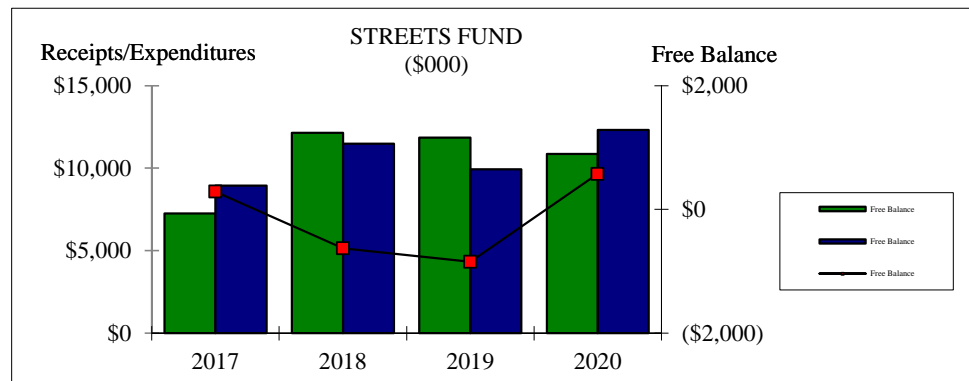
STREETS FUND (4060)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 1,763,799	\$ 66,750	\$ 725,044	\$ 2,649,058
Receipts - 01/01-12/31	7,248,463	12,138,193	11,857,359	10,860,600
Available Resources	\$ 9,012,262	\$ 12,204,943	\$ 12,582,403	\$ 13,509,658
Less: Expenditures - 01/01-12/31	8,945,512	11,479,899	9,933,345	12,313,490
Cash on Hand as of December 31	\$ 66,750	\$ 725,044	\$ 2,649,058	\$ 1,196,168
Less: End-of-Year Encumbrances	694,874	1,572,483	2,075,511	625,000
Unencumbered Balance as of December 31	\$ (628,124)	\$ (847,439)	\$ 573,547	\$ 571,168

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Taxes, Assessments and JEDD	\$ 319,904	\$ 430,115	\$ 1,092,957	\$ 1,104,790
Intergovernmental Revenues	135,844	111,742	506,460	506,460
Service Revenues	443,233	3,046,743	720,228	720,230
Note/Bond Proceeds	6,141,120	8,359,593	7,700,611	7,700,600
Miscellaneous Revenues	208,362	190,000	1,837,103	828,520
TOTAL RECEIPTS	\$ 7,248,463	\$ 12,138,193	\$ 11,857,359	\$ 10,860,600

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 210,404	\$ 254,740	\$ 304,999	\$ 200,000
Other Operations & Maintenance	3,544,408	4,064,775	4,681,093	4,063,250
Capital Outlay	5,190,700	7,160,384	4,947,253	8,050,240
TOTAL EXPENDITURES	\$ 8,945,512	\$ 11,479,899	\$ 9,933,345	\$ 12,313,490



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

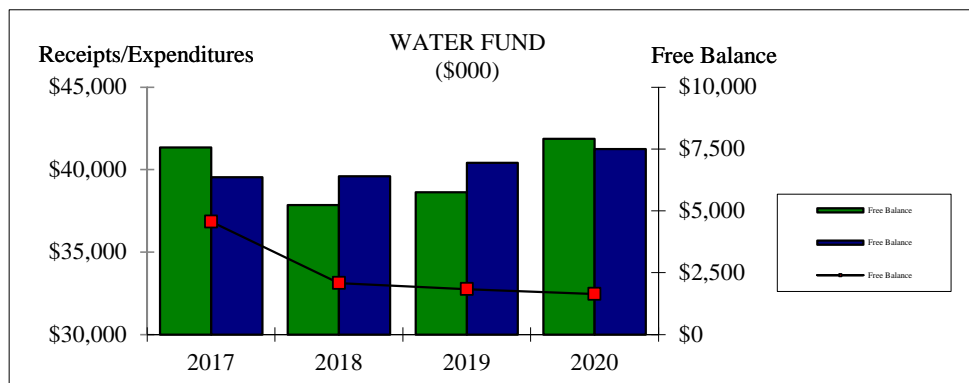
WATER FUND (5000)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 5,610,367	\$ 7,424,970	\$ 5,676,425	\$ 3,896,175
Receipts - 01/01-12/31	41,348,537	37,850,407	38,636,169	41,866,710
Available Resources	\$ 46,958,904	\$ 45,275,377	\$ 44,312,594	\$ 45,762,885
Less: Expenditures - 01/01-12/31	39,533,934	39,598,952	40,416,419	41,250,990
Cash on Hand as of December 31	\$ 7,424,970	\$ 5,676,425	\$ 3,896,175	\$ 4,511,895
Less: End-of-Year Encumbrances	2,856,453	3,594,630	2,056,666	2,875,000
Unencumbered Balance as of December 31	\$ 4,568,517	\$ 2,081,795	\$ 1,839,509	\$ 1,636,895

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Water Utility Fee	\$ 33,024,000	\$ 32,574,673	\$ 32,146,532	\$ 32,146,530
Service Revenues	1,230,331	1,255,427	1,654,507	1,654,540
Note/Bond Proceeds	41,974	79,222	626,367	3,976,400
Other	6,380,854	3,907,800	4,177,038	4,057,510
Interfund Services	671,378	33,285	31,725	31,730
TOTAL RECEIPTS	\$ 41,348,537	\$ 37,850,407	\$ 38,636,169	\$ 41,866,710

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 13,154,127	\$ 13,653,888	\$ 13,700,406	\$ 14,211,800
Other Operations & Maintenance	23,551,370	24,031,770	23,012,940	23,038,690
Capital Outlay	2,828,437	1,913,294	3,703,073	4,000,500
TOTAL EXPENDITURES	\$ 39,533,934	\$ 39,598,952	\$ 40,416,419	\$ 41,250,990



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

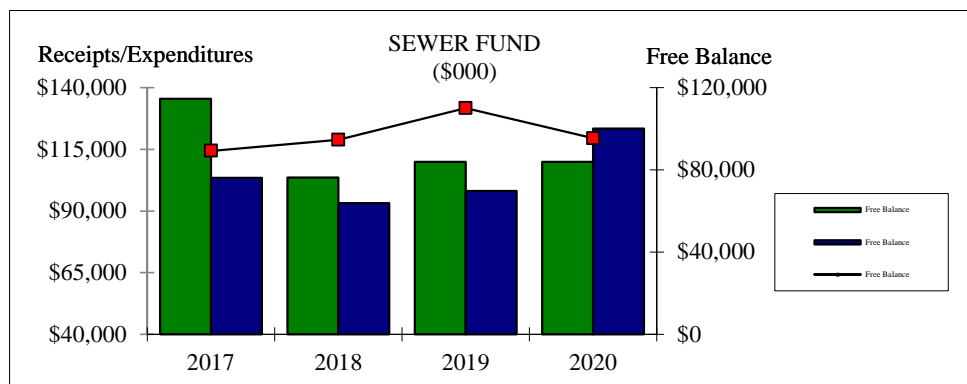
SEWER FUND (5005)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 58,594,519	\$ 90,686,678	\$ 101,034,294	\$ 112,905,666
Receipts - 01/01-12/31	135,541,778	103,526,322	109,965,116	109,890,550
Available Resources	\$ 194,136,297	\$ 194,213,000	\$ 210,999,410	\$ 222,796,216
Less: Expenditures - 01/01-12/31	103,449,619	93,178,706	98,093,744	123,466,010
Cash on Hand as of December 31	\$ 90,686,678	\$ 101,034,294	\$ 112,905,666	\$ 99,330,206
Less: End-of-Year Encumbrances	1,418,882	6,413,602	2,801,544	3,975,000
Unencumbered Balance as of December 31	\$ 89,267,796	\$ 94,620,692	\$ 110,104,122	\$ 95,355,206

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Sewer Service Charge	\$ 88,899,600	\$ 87,060,345	\$ 87,057,159	\$ 87,057,160
Intergovernmental Revenues	-	272,310	-	-
Service Revenues	666,861	586,507	767,964	-
Note/Bond Proceeds	41,158,244	14,917,601	21,670,511	21,500
Other	4,750,884	646,644	442,683	22,785,090
Interfund Services	66,189	42,915	26,799	26,800
TOTAL RECEIPTS	\$ 135,541,778	\$ 103,526,322	\$ 109,965,116	\$ 109,890,550

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 8,644,654	\$ 8,486,481	\$ 8,553,003	\$ 10,155,530
Other Operations & Maintenance	83,949,731	82,253,825	80,074,352	108,322,160
Capital Outlay	10,855,234	2,438,400	9,466,389	4,988,320
TOTAL EXPENDITURES	\$ 103,449,619	\$ 93,178,706	\$ 98,093,744	\$ 123,466,010



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

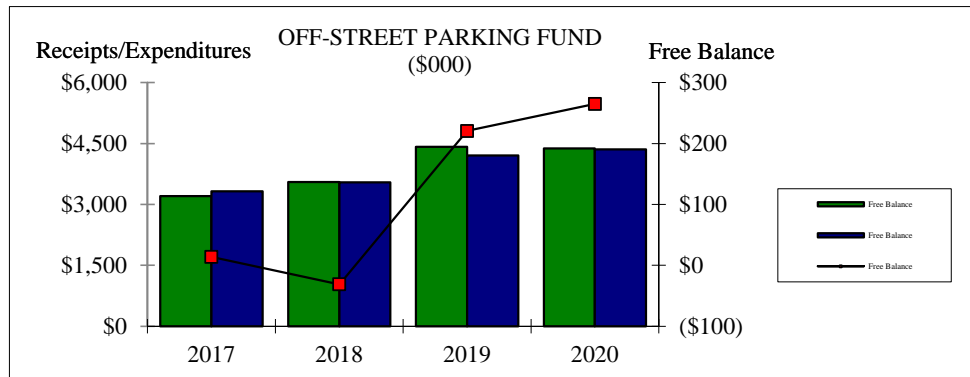
OFF-STREET PARKING FUND (5030)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 157,028	\$ 41,865	\$ 52,685	\$ 262,473
Receipts - 01/01-12/31	3,204,168	3,554,835	4,419,055	4,381,730
Available Resources	\$ 3,361,196	\$ 3,596,700	\$ 4,471,740	\$ 4,644,203
Less: Expenditures - 01/01-12/31	3,319,331	3,544,015	4,209,267	4,354,310
Cash on Hand as of December 31	\$ 41,865	\$ 52,685	\$ 262,473	\$ 289,893
Less: End-of-Year Encumbrances	28,156	83,911	41,908	25,000
Unencumbered Balance as of December 31	\$ 13,709	\$ (31,226)	\$ 220,565	\$ 264,893

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Air Rights	\$ 30,859	\$ 44,095	\$ 32,345	\$ 32,350
General Fund Subsidy	420,000	300,000	265,000	265,000
Off-Street Lots	272,074	488,451	637,524	637,540
Other	544,504	350,809	373,390	335,930
Parking Decks	1,913,035	2,347,597	3,093,216	3,093,240
Service Revenue	23,696	23,883	17,580	17,670
TOTAL RECEIPTS	\$ 3,204,168	\$ 3,554,835	\$ 4,419,055	\$ 4,381,730

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	3,319,331	3,544,015	4,209,267	4,354,310
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 3,319,331	\$ 3,544,015	\$ 4,209,267	\$ 4,354,310



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

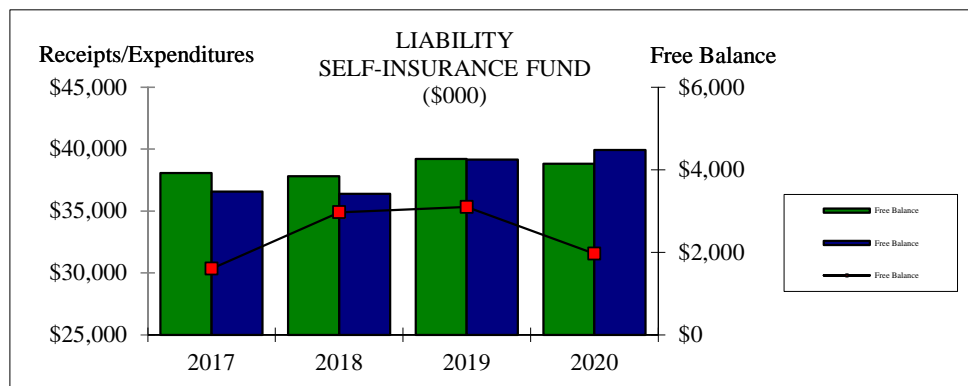
LIABILITY SELF-INSURANCE FUND (6005)	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Cash Balance January 1	\$ 154,010	\$ 1,635,198	\$ 3,064,040	\$ 3,132,332
Receipts - 01/01-12/31	38,065,669	37,820,008	39,220,396	38,820,000
Available Resources	\$ 38,219,679	\$ 39,455,206	\$ 42,284,436	\$ 41,952,332
Less: Expenditures - 01/01-12/31	36,584,481	36,391,166	39,152,104	39,931,720
Cash on Hand as of December 31	\$ 1,635,198	\$ 3,064,040	\$ 3,132,332	\$ 2,020,612
Less: End-of-Year Encumbrances	31,694	93,340	34,321	55,000
Unencumbered Balance as of December 31	\$ 1,603,504	\$ 2,970,700	\$ 3,098,011	\$ 1,965,612

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Other	\$ 1,861,069	\$ 2,841,008	\$ 3,702,496	\$ 3,302,100
Interfund Services	36,204,600	34,979,000	35,517,900	35,517,900
TOTAL RECEIPTS	\$ 38,065,669	\$ 37,820,008	\$ 39,220,396	\$ 38,820,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 528,971	\$ 625,612	\$ 697,417	\$ 844,740
Other Operations & Maintenance	36,055,510	35,765,554	38,454,687	39,086,980
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 36,584,481	\$ 36,391,166	\$ 39,152,104	\$ 39,931,720



COMPARATIVE FUND BALANCES

For the 2020 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 2017	Actual 2018	Actual 2019	Budgeted 2020
2015	Police Pension Liability Fund	\$ 33,937	\$ 25,289	\$ 48,834	\$ 6,914
2020	Fire Pension Liability Fund	33,937	25,289	48,834	6,914
2095	Community Environment Grants Fund	210,177	206,252	258,688	139,341
2127	AMATS Fund	26,302	168,370	381,952	190,098
2146	H.O.M.E. Program Fund	844,132	674,947	872,745	902,522
2195	Tax Equivalency Fund	3,653,732	3,711,324	5,338,813	6,762,123
2200	Special Revenue Loans Fund	22,600	43,371	6,351	10,871
2255	AMCIS Fund	1,174,995	1,164,676	1,213,075	512,914
2295	Police Grants Fund	82,134	162,886	184,365	1,181,474
2305	Safety Programs Fund	1,124,345	1,143,309	1,897,400	2,382,228
2320	Equipment and Facilities Operating Fund	190,524	639,368	228,504	263,874
2330	Various Purpose Fund	8,568,608	9,945,148	11,629,231	10,230,928
2340	Deposits Fund	2,370,101	1,743,844	1,235,505	631,395
2360	Police, Fire and Road Activity Fund	-	20,138	908,071	1,251,930
3000	General Bond Payment Fund	116,883	(8,437)	55,257	42,418
4150	Information and Technology Improvements Fund	110,002	164,601	19,090	183,118
4160	Parks and Recreation Fund	47,777	308,830	756,419	49,279
4165	Public Facilities and Improvements Fund	131,911	9,366	(84,054)	3,513,443
4170	Public Parking Fund	1,181,551	1,012,005	976,132	170,132
4175	Economic Development Fund	1,981,314	1,844,930	352,771	240,729
5010	Oil and Gas Fund	102,213	160,035	241,051	194,815
5015	Golf Course Fund	(69,252)	(35,728)	(19,873)	(48,398)
5020	Airport Fund	32,657	264,541	(21,238)	6,151
6000	Motor Equipment Fund	(398,352)	(44,758)	(558,183)	(482,687)
6007	Workers' Compensation Reserve Fund	3,091,253	3,471,452	3,107,367	2,880,815
6009	Self-Insurance Settlement Fund	17,942	17,942	17,942	17,942
6015	Telephone System Fund	(27,028)	(17,268)	(85,743)	(192,502)
6025	Engineering Bureau Fund	893,659	333,727	509,733	688,968
6030	Information Technology Fund	(143,594)	99,092	532,280	(175,402)
7000	Claire Merrix Tennis Trust Fund	1,060	1,060	1,060	560
7003	Holocaust Memorial Fund	25,449	23,329	-	-
7010	Unclaimed Money Fund	138,616	214,538	193,695	174,235
7020	Police/Fire Beneficiary Fund	6,960	7,365	7,765	5,765
7025	Police Property Monetary Evidence Fund	916,346	1,011,272	1,316,208	1,390,228

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Taxes, Assessments and JEDD	\$ 114,627,036	\$ 114,941,644	\$ 117,737,670	\$ 127,950,598	\$ 139,249,595	\$ 141,876,090
Local Government	10,656,824	11,265,376	11,265,380	22,683,513	29,780,249	34,122,070
Service Revenues	33,137,674	36,208,311	37,036,740	7,175,778	8,037,146	7,713,870
Note/Bond Proceeds	-	-	-	15,350,000	15,582,609	15,582,600
Miscellaneous Revenues	7,328,874	7,220,636	7,097,570	15,645,177	14,803,751	11,594,960
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	11,186,061	10,170,921	10,599,120
TOTAL RECEIPTS	\$ 165,750,408	\$ 169,635,967	\$ 173,137,360	\$ 199,991,127	\$ 217,624,271	\$ 221,488,710

USE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 115,421,318	\$ 119,337,111	\$ 124,802,900	\$ 41,805,240	\$ 40,440,788	\$ 41,535,630
Operations & Maintenance	50,214,376	50,181,024	48,326,030	146,878,863	156,486,845	163,981,900
Capital Outlay	82,579	108,118	-	11,053,352	10,462,362	9,708,580
TOTAL EXPENDITURES	\$ 165,718,273	\$ 169,626,253	\$ 173,128,930	\$ 199,737,455	\$ 207,389,995	\$ 215,226,110

Net increase (decrease) in						
Cash Balance	32,135	9,714	8,430	253,672	10,234,276	6,262,600
Cash Balance as of January 1	9,852,856	9,884,991	9,894,705	49,138,707	49,392,379	59,626,655
Cash Balance as of December 31	\$ 9,884,991	\$ 9,894,705	\$ 9,903,135	\$ 49,392,379	\$ 59,626,655	\$ 65,889,255

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

<u>DEBT SERVICE FUNDS</u>				<u>CAPITAL PROJECTS FUNDS</u>			
<u>SOURCE</u>	<u>ACTUAL</u> <u>2018</u>	<u>ACTUAL</u> <u>2019</u>	<u>BUDGETED</u> <u>2020</u>	<u>ACTUAL</u> <u>2018</u>	<u>ACTUAL</u> <u>2019</u>	<u>BUDGETED</u> <u>2020</u>	
Taxes, Assessments and JEDD	\$ 1,651,101	\$ 1,652,952	\$ 1,669,490	\$ 430,115	\$ 1,092,957	\$ 1,104,790	
Local Government	-	-	-	484,162	580,319	580,320	
Service Revenues	-	-	-	3,046,743	720,228	720,230	
Note/Bond Proceeds	-	-	-	11,359,593	13,303,003	19,803,000	
Miscellaneous Revenues	4,339	4,607	4,470	1,273,077	3,700,344	1,121,130	
Interfund Service Revenue	-	-	-	-	-	-	
General Fund Subsidy	-	-	-	-	-	-	
TOTAL RECEIPTS	\$ 1,655,440	\$ 1,657,559	\$ 1,673,960	\$ 16,593,690	\$ 19,396,851	\$ 23,329,470	

<u>USE</u>	<u>ACTUAL</u> <u>2018</u>	<u>ACTUAL</u> <u>2019</u>	<u>BUDGETED</u> <u>2020</u>	<u>ACTUAL</u> <u>2018</u>	<u>ACTUAL</u> <u>2019</u>	<u>BUDGETED</u> <u>2020</u>	
Wages and Benefits	\$ 215,723	\$ 312,448	\$ 455,180	\$ 254,740	\$ 307,977	\$ 200,000	
Operations & Maintenance	1,560,610	1,283,280	1,233,740	8,110,772	6,735,632	15,155,500	
Capital Outlay	-	-	-	7,635,256	10,465,776	8,700,240	
TOTAL EXPENDITURES	\$ 1,776,333	\$ 1,595,728	\$ 1,688,920	\$ 16,000,768	\$ 17,509,385	\$ 24,055,740	

Net increase (decrease) in							
Cash Balance	(120,893)	61,831	(14,960)	592,922	1,887,466	(726,270)	
Cash Balance as of January 1	121,440	547	62,378	3,791,251	4,384,173	6,271,639	
Cash Balance as of December 31	\$ 547	\$ 62,378	\$ 47,418	\$ 4,384,173	\$ 6,271,639	\$ 5,545,369	

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Taxes, Assessments and JEDD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Government	476,014	155,386	1,570,390	-	-	-
Service Revenues	123,769,563	124,132,592	123,327,320	674,410	645,907	784,560
Note/Bond Proceeds	14,996,823	22,296,878	3,997,900	-	-	-
Miscellaneous Revenues	5,358,335	5,599,517	27,274,590	4,229,291	4,939,237	3,917,290
Interfund Service Revenue	76,200	58,524	58,530	52,453,545	54,228,867	56,497,340
General Fund Subsidy	2,828,597	3,558,216	3,633,240	-	-	-
TOTAL RECEIPTS	\$ 147,505,532	\$ 155,801,113	\$ 159,861,970	\$ 57,357,246	\$ 59,814,011	\$ 61,199,190
USE	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ 22,791,943	\$ 22,978,666	\$ 25,253,870	\$ 9,225,770	\$ 9,738,122	\$ 10,094,450
Operations & Maintenance	111,379,657	109,564,184	138,629,430	45,943,749	50,781,559	52,848,830
Capital Outlay	4,394,143	13,169,462	8,988,820	-	44,949	-
TOTAL EXPENDITURES	\$ 138,565,743	\$ 145,712,312	\$ 172,872,120	\$ 55,169,519	\$ 60,564,630	\$ 62,943,280
Net increase (decrease) in						
Cash Balance	8,939,789	10,088,801	(13,010,150)	2,187,727	(750,619)	(1,744,090)
Cash Balance as of January 1	98,316,122	107,255,911	117,344,712	6,164,478	8,352,205	7,601,586
Cash Balance as of December 31	\$ 107,255,911	\$ 117,344,712	\$ 104,334,562	\$ 8,352,205	\$ 7,601,586	\$ 5,857,496

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	TRUST & AGENCY FUNDS			TOTAL ALL FUNDS		
	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Taxes, Assessments and JEDD	\$ -	\$ -	\$ -	\$ 244,658,850	\$ 256,937,148	\$ 262,388,040
Local Government	-	-	-	34,300,513	41,781,330	47,538,160
Service Revenues	-	-	-	167,804,168	169,744,184	169,582,720
Note/Bond Proceeds	-	-	-	41,706,416	51,182,490	39,383,500
Miscellaneous Revenues	497,791	609,550	604,560	34,336,884	36,877,642	51,614,570
Interfund Service Revenue	-	-	-	52,529,745	54,287,391	56,555,870
General Fund Subsidy	-	-	-	14,014,658	13,729,137	14,232,360
TOTAL RECEIPTS	\$ 497,791	\$ 609,550	\$ 604,560	\$ 589,351,234	\$ 624,539,322	\$ 641,295,220

USE	TRUST & AGENCY FUNDS			TOTAL ALL FUNDS		
	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020
Wages and Benefits	\$ -	\$ -	\$ -	\$ 189,714,734	\$ 193,115,112	\$ 202,342,030
Operations & Maintenance	328,675	348,386	552,500	364,416,702	375,380,910	420,727,930
Capital Outlay	-	-	-	23,165,330	34,250,667	27,397,640
TOTAL EXPENDITURES	\$ 328,675	\$ 348,386	\$ 552,500	\$ 577,296,766	\$ 602,746,689	\$ 650,467,600

Net increase (decrease) in						
Cash Balance	169,116	261,164	52,060	12,054,468	21,792,633	(9,172,380)
Cash Balance as of January 1	1,088,448	1,257,564	1,518,728	168,473,302	180,527,770	202,320,403
Cash Balance as of December 31	\$ 1,257,564	\$ 1,518,728	\$ 1,570,788	\$ 180,527,770	\$ 202,320,403	\$ 193,148,023

DISCUSSION OF MATERIAL CHANGES OF FUND BALANCES

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

Fund	Fund Title	Actual 2019	Budgeted 2020	Amount Change	Percent Change	Explanation
2005	Emergency Medical Services (EMS)	\$711,599	(\$5,847)	(\$717,446)	(100.82) %	The decrease in fund balance is related to cost of living increases in wages & benefits combined with flat revenues.
2025	Income Tax Capital Improvement	(620,896)	2,423,550	3,044,446	490.33	The increase in fund balance is related to both additional income tax revenue along with a reduction in expenditures.
2080	Community Development	1,093,101	3,882,289	2,789,188	255.16	The projected increase in fund balance is related to additional grant awards and the timing of grant disbursements.
2255	AMCIS	1,213,075	512,914	(700,161)	(57.72)	The decrease in fund balance is a result of purchasing a new case management system, which spends down accumulated balance while still maintaining a positive balance.
2295	Police Grants	184,365	1,181,474	997,109	540.83	The increase in fund balance is a result of the timing of new grant awards and disbursements.
4160	Parks and Recreation	756,419	49,279	(707,140)	(93.49)	The decrease in fund balance is related to increased community project activities which spend down accumulated balance while still maintaining a positive balance.
4165	Public Facilities and Improvements	(84,054)	3,513,443	3,597,497	4,279.98	The increase in fund balance is related to the timing of new debt issuance for future expenditures.
4170	Public Parking	976,132	170,132	(806,000)	(82.57)	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
6030	Information Technology (IT)	532,280	(175,402)	(707,682)	(132.95)	The decrease in fund balance is related to increased staffing to support new software implementations and computer licenses and support which is partially offset by additional interfund service revenues.

DEPARTMENTAL BUDGET BY FUND

	<u>Human Resources</u>	<u>Finance</u>	<u>Fire</u>	<u>Integrated Development</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"/>	<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			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
Street and Highway Maintenance								
Community Development				<input checked="" type="checkbox"/>				
JEDD		<input checked="" type="checkbox"/>		<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"/>	<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"/>			<input checked="" type="checkbox"/>
Street and Highway Maintenance							<input checked="" type="checkbox"/>
Community Development	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
JEDD							<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"/>

Enterprise Funds:							
Water							<input checked="" type="checkbox"/>
Sewer							<input checked="" type="checkbox"/>
Off-Street Parking							<input checked="" type="checkbox"/>
Other Enterprise Funds							<input checked="" type="checkbox"/>

Internal Service Funds:							
Liability Self-Insurance							
Other Internal Service Funds						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Revenues:						
General Fund Subsidy	\$ 10.9	\$ 11.4	\$ 11.4	\$ 11.4	\$ 11.4	\$ 11.4
Intergovernmental Revenues	38.5	44.2	44.2	44.2	44.2	44.2
Income Taxes	169.8	173.6	173.6	177.1	180.6	184.2
Interfund Services	54.3	56.6	57.0	57.0	57.0	57.0
JEDD Revenues	22.0	22.5	22.50	23.0	23.4	23.9
Miscellaneous Revenues	36.9	51.6	52.1	52.6	53.2	53.7
Note & Bond Proceeds	51.2	39.4	35.7	53.9	29.2	43.2
Ohio Casino Revenue	3.3	3.3	3.2	3.2	3.2	3.2
Service Revenues	172.6	172.4	174.7	177.1	179.4	181.8
Taxes & Assessments	65.0	66.3	66.80	67.3	67.8	68.3
Total Revenues	\$ 624.5	\$ 641.3	\$ 641.2	\$ 666.7	\$ 649.5	\$ 670.9
Expenditures:						
Wages & Benefits	\$ 193.1	\$ 202.4	\$ 206.4	\$ 210.6	\$ 214.8	\$ 219.1
Operations & Maintenance	375.4	420.7	\$ 415.7	419.0	422.4	425.8
Capital Outlay	34.2	27.4	22.7	34.4	12.3	18.1
Total Expenditures	\$ 602.7	\$ 650.5	\$ 644.9	\$ 664.0	\$ 649.4	\$ 662.9
Net Increase (Decrease)	\$ 21.8	\$ (9.2)	\$ (3.7)	\$ 2.8	\$ 0.0	\$ 8.0
Beginning Cash Balance	180.5	202.3	193.1	189.4	192.2	192.3
Ending Cash Balance	<u>\$ 202.3</u>	<u>\$ 193.1</u>	<u>\$ 189.4</u>	<u>\$ 192.2</u>	<u>\$ 192.3</u>	<u>\$ 200.2</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. Due to the subsequent event of the Covid-19 impact, the City is expecting income tax revenues to remain flat during 2021 before returning to the normal rate of a 2% increase in each subsequent 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 remain flat during 2021 and increase at 2% per subsequent 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 2022 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 in subsequent years 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 2021 operating expenditures are forecasted to decrease compared to 2020 operating expenses based on the completion of software implementations in 2020 and an effort to concentrate resources during 2021 to offset the financial impact of Covid-19. 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, 2019 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$270,381,850	\$ 105,721,985	\$164,659,865
5-1/2% - \$141,628,588	\$ 105,721,985	\$ 35,906,603

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 \$1,190,103,908 in outstanding obligations as of December 31, 2019. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2019, and the remaining balances. The table shows \$149,062,773 was spent on debt retirement in 2019 (including the refunding of existing debt). Projected debt retirement in 2020 (including the retirement of G.O. BANs) is approximately \$93,495,612.

Tables 2 through 11 identify the 2020 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2019 there was \$121,220,000 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. 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
12/31/2019

Description	Type	Total Outstanding 12/31/2018	New Issues in 2019	Redeemed in 2019	Total Outstanding 12/31/2019
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	2,468,910	-	153,610	2,315,300
Final Judgment	Bonds	5,601,905	-	415,405	5,186,500
Fire Dept. Facilities	Bonds	527,320	-	36,230	491,090
Furnace/Howard Renewal Area	Bonds	2,013,820	-	210,955	1,802,865
High St. Renewal Area	Bonds	209,850	-	-	209,850
Industrial Incubator	Bonds	2,171,900	-	209,030	1,962,870
Inventors Hall of Fame	Bonds	369,590	-	-	369,590
Justice Center Plaza	Bonds	67,610	-	-	67,610
Motor Equipment	Bonds	2,414,480	-	655,790	1,758,690
Municipal Facilities	Bonds	14,398,264	-	1,671,510	12,726,754
Off Street Parking	Bonds	11,767,830	-	2,195,000	9,572,830
Real Estate Acquisition	Bonds	3,639,375	-	332,255	3,307,120
Recreational Facilities	Bonds	30,110,325	-	4,718,040	25,392,285
Storm Sewer Improvement	Bonds	820,110	-	51,080	769,030
Street Improvement	Bonds	61,734,551	-	6,806,095	54,928,456
TOTAL GENERAL DEBT	Bonds	\$ 138,675,000	\$ -	\$ 17,455,000	\$ 121,220,000
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	\$ 5,897,590	\$ -	\$ 813,136	\$ 5,084,454
Street Resurfacing	Bonds	824,729	1,545,611	183,257	2,187,083
TOTAL S.A. DEBT	Bonds	\$ 6,722,319	\$ 1,545,611	\$ 996,393	\$ 7,271,537
TOTAL G.O. DEBT		\$ 145,397,319	\$ 1,545,611	\$ 18,451,393	\$ 128,491,537

Table 1

**DEBT
CITY OF AKRON, OHIO
12/31/2019**

Description	Type	Total Outstanding 12/31/2018	New Issues in 2019	Redeemed in 2019	Total Outstanding 12/31/2019
P.U. SPECIAL REV. (OWDA)					
Water	Loans	\$ 22,873,466	\$ 2,009,537	\$ 1,908,150	\$ 22,974,853
Sewer	Loans	498,921,267	71,734,889	20,823,787	549,832,369
P.U. SPECIAL REV. (OPWC)					
Water	Loans	319,708	-	95,958	223,750
Sewer	Loans	215,485	-	84,246	131,239
P.U. DEBT (REVENUE)					
Water	Bonds	14,785,000	-	1,130,000	13,655,000
TOTAL P.U. DEBT					
	Bonds	\$ 14,785,000	\$ -	\$ 1,130,000	\$ 13,655,000
	Loans	\$ 522,329,926	\$ 73,744,426	\$ 22,912,141	\$ 573,162,211
SPECIAL OBLIGATIONS					
CLC Income Tax Revenue	Bonds	\$ 243,020,000	\$ 11,045,000	\$ 22,710,000	\$ 231,355,000
Income Tax Revenue	Bonds	81,597,059	51,780,000	6,102,762	127,274,297
JEDD Revenue	Bonds	11,555,000	-	3,835,000	7,720,000
Non-Tax Revenue	Bonds	33,435,000	-	3,025,000	30,410,000
Canal Park Stadium	COPs	7,175,000	-	2,145,000	5,030,000
Steam System	COPs	45,640,000	9,360,000	10,725,000	44,275,000
Capital Projects - OPWC	Loans	5,737,340	-	596,477	5,140,863
Capital Projects - HUD	Loans	3,606,000	1,849,000	320,000	5,135,000
Capital Projects - ODOD	Loans	4,265,000	-	310,000	3,955,000
Income Tax Revenue	Notes	41,300,000	-	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	2,500,000	1,500,000	2,500,000	1,500,000
GRAND TOTAL		<u>\$ 1,175,342,644</u>	<u>\$ 163,824,037</u>	<u>\$ 149,062,773</u>	<u>\$ 1,190,103,908</u>

Table 2

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2019	2020 PRINCIPAL	2020 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, 2020-23	\$ 4,050,000	\$ 2,690,000	\$ 162,000
Nov. 30, 2010	21,350,000	Various Purpose Imp. 2010 B	4.367%	Dec. 1, 2020-23	1,640,000	445,000	65,600
Dec. 21, 2011	44,094,434	Various Purpose Ref. 2011	2.864%	Dec. 1, 2020-23	18,495,000	4,250,000	619,962
Nov. 29, 2012	8,540,000	Various Purpose Ref. 2012	2.758%	Dec. 1, 2020-24	5,540,000	185,000	217,550
Mar. 20, 2014	19,080,000	Various Purpose Ref. 2014 A	2.768%	Dec. 1, 2020-26	9,930,000	1,845,000	360,488
Mar. 20, 2014	20,685,000	Various Purpose Ref. 2014 B	2.425%	Dec. 1, 2020-26	10,705,000	1,995,000	369,741
Dec. 2, 2014	25,200,000	Various Purpose Ref. 2014 C	3.316%	Dec. 1, 2020-31	18,065,000	1,560,000	639,445
Mar. 10, 2015	25,325,000	Various Purpose Ref. 2015	3.150%	Dec. 1, 2020-28	18,750,000	2,005,000	582,962
May. 26, 2016	5,000,000	Judgement Bonds, 2016	3.496%	Dec. 1, 2020-36	4,565,000	220,000	145,338
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, 2020-28	10,150,000	205,000	238,570
Dec. 20, 2017	8,440,000	Various Purpose Ref. 2017 A	3.011%	Dec. 1, 2020-31	8,345,000	705,000	310,350
Dec. 20, 2017	3,905,000	Various Purpose Ref. 2017 B	3.522%	Dec. 1, 2020-31	3,830,000	35,000	129,362
TOTAL INSIDE BONDS					<u>\$ 121,220,000</u>	<u>\$ 16,140,000</u>	<u>\$ 4,051,306</u>

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

Table 3

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2019</u>	<u>2020 PRINCIPAL</u>	<u>2020 INTEREST</u>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Nov. 22, 2011	5,015,000	Street Imp. Ser. 2011	2.450%	Dec. 1, 2020-21	\$ 725,000	\$ 360,000	\$ 17,763
Dec. 15, 2017	3,134,299	East End - Good Year 2017	2.300%	Jun. 1, 2020-27	2,572,243	296,390	57,457
Dec. 15, 2017	54,186	Street Imp. Ser. 2017	2.300%	Jun. 1, 2020-27	44,469	5,124	993
Dec. 15, 2017	386,934	St. Resurf., Series 2017	1.900%	Jun. 1, 2020-22	238,288	77,932	4,157
Nov. 1, 2018	498,412	St. Resurf., Series 2018	1.950%	Dec. 1, 2020-23	403,184	97,895	7,862
Dec. 11, 2018	59,342	Sidewalk Imp., Series 2018	2.350%	Dec. 1, 2020-28	54,112	5,469	1,272
Dec. 11, 2018	1,851,839	Street Imp. Ser. 2018	2.350%	Dec. 1, 2020-28	1,688,630	170,671	39,683
Nov. 13, 2019	1,545,611	St. Resurf., Series 2019	1.450%	Dec. 1, 2020-24	1,545,611	296,965	22,100
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					\$ 7,271,537	\$ 1,310,446	\$ 151,287
SPECIAL ASSESSMENT NOTES							
Dec. 5, 2019	13,000,000	Street Cleaning-Lighting Notes	1.250%	Dec. 4, 2020	\$ 13,000,000	\$ 13,000,000	\$ 162,049
					\$ 13,000,000	\$ 13,000,000	\$ 162,049

Table 4

WATERWORKS BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2019	2020 PRINCIPAL	2020 INTEREST
Mortgage Revenue Bonds - Series 2009							
Sep. 17, 2009	22,100,000	Water Mortgage Revenue	2.50-5.00%	Mar. 1, 2020-34	\$ 7,660,000	\$ 375,000	\$ 334,353
Mortgage Revenue Bonds - Series 2015							
Dec. 18, 2015	8,300,000	Water Mortgage Revenue	2.59%	Mar. 1, 2020-26	\$ 5,995,000	\$ 790,000	\$ 145,040
Ohio Water Development Authority Loan Agreements							
Sept. 30, 1999	1,142,942	OWDA #3246	4.020%	Jan. & July 1, 2020-20	\$ 76,513	\$ 76,513	\$ 2,315
May. 25, 2000	8,127,549	OWDA #3326	4.640%	Jan. & July 1, 2020-20	605,425	605,425	21,149
Oct. 30, 2008	1,547,061	OWDA #4997 (50% Water, 50% Sewer)	3.520%	Jan. & July 1, 2020-20	90,837	90,837	1,599
Dec. 8, 2011	4,743,846	OWDA #6080 (50% Water, 50% Sewer)	2.800%	Jan. & July 1, 2020-33	1,436,820	88,933	39,613
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2020-32	341,918	21,112	11,952
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2020-33	805,416	50,387	15,858
Jun. 27, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2020-34	2,289,629	132,303	45,134
Jun. 27, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2020-34	567,861	34,607	11,806
Sep. 26, 2013	306,056	OWDA #6550	4.240%	Jan. & July 1, 2020-21	100,879	32,358	7,485
Dec. 12, 2013	782,159	OWDA #6613	3.620%	Jan. & July 1, 2020-35	638,571	32,055	23,342
Jan. 30, 2014	699,374	OWDA #6665	3.660%	Jan. & July 1, 2020-24	348,749	64,784	12,177
Feb. 27, 2014	2,630,871	OWDA #6686	3.650%	Jan. & July 1, 2020-35	1,896,270	92,903	68,374
Feb. 27, 2014	10,002,958	OWDA #6688	4.150%	Jan. & July 1, 2020-35	8,569,929	386,642	351,682
Jun. 25, 2015	850,896	OWDA #7040	1.570%	Jan. & July 1, 2020-36	758,082	38,368	11,881
Sept. 24, 2015	1,596,553	OWDA #7116	1.740%	Jan. & July 1, 2020-36	1,371,290	71,103	23,938
Oct. 29, 2015	441,878	OWDA #7155	1.680%	Jan. & July 1, 2020-35	355,691	19,684	6,585
Apr. 27, 2017	759,321	OWDA #7650	1.830%	Jan. & July 1, 2020-31	528,415	32,284	13,144
Apr. 26, 2018	574,313	OWDA #8035	2.890%	Jan. & July 1, 2020-29	491,731	51,208	15,564
Jun. 28, 2018	209,273	OWDA #8156	1.650%	Jan. & July 1, 2020-39	(1,634)	(1,634)	-
Jul. 26, 2018	288,468	OWDA #8161	0.000%	Jan. & July 1, 2020-39	218,834	14,616	-
Sep. 27, 2018	2,665,787	OWDA #8243	1.620%	Jan. & July 1, 2020-39	660,170	115,360	43,292
Jan. 31, 2019	2,437,495	OWDA #8361	1.850%	Jan. & July 1, 2020-40	32,909	32,909	22,546
Feb. 28, 2019	309,895	OWDA #8401	0.000%	Jan. & July 1, 2020-50	267,599	5,165	-
Mar. 28, 2019	577,695	OWDA #8427	0.000%	Jan. & July 1, 2020-25	268,045	57,770	-
May 30, 2019	309,811	OWDA #8530	0.000%	Jan. & July 1, 2020-24	158,569	61,962	-
Jun. 27, 2019	333,663	OWDA #8574	0.000%	Jan. & July 1, 2020-40	4,444	-	-
Oct. 31, 2019	6,898,614	OWDA #8670	0.000%	Jan. & July 1, 2020-40	91,891	-	-
					<u>\$ 22,974,853</u>	<u>\$ 2,207,654</u>	<u>\$ 749,436</u>
Ohio Public Works Commission Loan Agreements							
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2020-24	223,750	44,750	-
					<u>\$ 223,750</u>	<u>\$ 44,750</u>	<u>\$ -</u>

SEWER BONDS
Bond Retirement Fund for Serial Bonds and Interest

Table 5

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2019	2020 PRINCIPAL	2020 INTEREST
Ohio Water Development Authority Loan Agreements							
Oct. 30, 2008	1,547,061	OWDA #4997 (50% Water, 50% Sewer)	3.520%	Jan. & July 1, 2020-20	\$ 90,837	\$ 90,837	\$ 1,599
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2020-30	597,838	48,622	19,038
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2020-30	100,770	7,757	3,213
Dec. 10, 2009	413,711	OWDA #5582	3.250%	Jan. & July 1, 2020-20	42,535	42,535	55
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2020-30	52,416	4,263	1,669
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2020-32	582,844	35,160	22,953
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2020-32	1,568,622	98,078	61,720
Feb. 24, 2011	412,715	OWDA #5851	4.140%	Jan. & July 1, 2020-32	295,744	18,491	11,636
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2020-32	1,958,110	126,792	53,946
Dec. 8, 2011	4,743,846	OWDA #6080 (50% Water, 50% Sewer)	2.800%	Jan. & July 1, 2020-33	1,436,820	88,933	39,613
Dec. 8, 2011	903,132	OWDA #6081	2.800%	Jan. & July 1, 2020-32	621,610	42,170	17,112
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2020-33	17,027,481	1,073,242	495,506
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2020-33	913,314	56,344	25,631
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2020-32	697,832	45,044	19,570
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2020-34	3,907,456	207,412	121,691
May. 30, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2020-33	1,679,829	116,824	51,408
Aug. 29, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2020-35	5,091,782	261,379	153,321
Oct. 31, 2013	1,523,988	OWDA #6579	3.590%	Jan. & July 1, 2020-20	139,012	139,012	2,960
Jan. 30, 2014	1,881,680	OWDA #6664	3.660%	Jan. & July 1, 2020-34	1,161,257	78,195	55,309
Apr. 24, 2014	3,413,207	OWDA #6722	3.950%	Jan. & July 1, 2020-36	2,257,180	132,974	118,095
Apr. 24, 2014	1,500,016	OWDA #6723	3.450%	Jan. & July 1, 2020-34	1,198,279	63,067	41,382
Jun. 26, 2014	11,022,605	OWDA #6776	3.090%	Jan. & July 1, 2020-36	8,390,122	396,709	248,751
Jun. 26, 2014	17,917,041	OWDA #6790	3.010%	Jan. & July 1, 2020-36	11,813,769	735,297	477,477
Aug. 28, 2014	6,824,879	OWDA #6817	3.340%	Jan. & July 1, 2020-35	5,301,909	255,487	174,968
Feb. 26, 2015	5,070,277	OWDA #6948	1.890%	Jan. & July 1, 2020-36	3,399,047	225,129	80,492
Feb. 26, 2015	18,319,051	OWDA #6949	1.890%	Jan. & July 1, 2020-38	16,396,407	792,338	324,529
Apr. 30, 2015	25,387,222	OWDA #7003	2.030%	Jan. & July 1, 2020-21	10,560,453	5,226,903	187,985
May. 28, 2015	1,155,041	OWDA #7012	2.260%	Jan. & July 1, 2020-36	801,623	50,046	22,058
May. 28, 2015	10,997,906	OWDA #7014	2.450%	Jan. & July 1, 2020-36	10,374,126	537,037	242,023
May. 28, 2015	31,617,614	OWDA #7016	1.960%	Jan. & July 1, 2020-38	23,733,893	1,352,865	578,392
Jul. 30, 2015	5,502,246	OWDA #7071	2.290%	Jan. & July 1, 2020-36	4,710,905	237,925	106,525
Aug. 27, 2015	5,844,021	OWDA #7089A	2.320%	Jan. & July 1, 2020-37	5,252,210	246,447	120,430
Oct. 29, 2015	3,273,284	OWDA #7153	2.180%	Jan. & July 1, 2020-37	2,592,974	138,822	62,961
Oct. 29, 2015	254,744,002	OWDA #7154	2.350%	Jan. & July 1, 2020-49	203,209,817	5,955,267	5,977,743
Dec. 10, 2015	5,653,479	OWDA #7214	2.140%	Jan. & July 1, 2020-37	2,687,958	241,717	107,238
Dec. 10, 2015	4,500,378	OWDA #7215	2.140%	Jan. & July 1, 2020-37	3,716,220	192,416	85,365
Dec. 10, 2015	1,374,691	OWDA #7216	2.140%	Jan. & July 1, 2020-36	1,092,917	59,404	25,447
Jan. 28, 2016	1,299,344	OWDA #7234	2.210%	Jan. & July 1, 2020-26	433,231	126,857	18,677
Feb. 25, 2016	4,823,288	OWDA #7267	2.050%	Jan. & July 1, 2020-47	4,522,887	123,932	92,116
Mar. 31, 2016	26,047,415	OWDA #7282	1.950%	Jan. & July 1, 2020-48	19,374,788	587,694	701,401
Jun. 30, 2016	1,238,790	OWDA #7409	1.750%	Jan. & July 1, 2020-47	1,022,802	33,124	20,129
Jun. 30, 2016	22,158,491	OWDA #7410	1.750%	Jan. & July 1, 2020-48	20,277,166	587,231	365,108
Jun. 30, 2016	14,692,039	OWDA #7411	1.660%	Jan. & July 1, 2020-48	12,982,922	387,793	235,953
Aug. 25, 2016	2,147,990	OWDA #7455	1.560%	Jan. & July 1, 2020-37	1,446,723	95,204	30,237
Aug. 25, 2016	1,458,160	OWDA #7460	1.400%	Jan. & July 1, 2020-47	1,378,775	40,531	19,161
Aug. 25, 2016	47,518,521	OWDA #7461	0.450%	Jan. & July 1, 2020-49	40,355,109	1,482,884	212,167
Aug. 25, 2016	7,409,403	OWDA #7462	1.400%	Jan. & July 1, 2020-48	6,060,273	202,153	99,753
Sep. 29, 2016	5,147,458	OWDA #7494	1.330%	Jan. & July 1, 2020-48	3,913,890	142,848	64,886
Apr. 27, 2017	18,071,206	OWDA #7647	2.330%	Jan. & July 1, 2020-24	17,414,905	3,441,433	400,234
Apr. 27, 2017	2,110,593	OWDA #7648	2.330%	Jan. & July 1, 2020-23	1,431,589	411,299	37,320
May. 25, 2017	6,001,126	OWDA #7699	2.280%	Jan. & July 1, 2020-24	3,617,715	1,145,932	130,271
May. 25, 2017	21,922,129	OWDA #7704	0.930%	Jan. & July 1, 2020-63	20,074,094	397,518	199,036
Jun. 29, 2017	2,919,239	OWDA #7743	2.510%	Jan. & July 1, 2020-48	1,785,567	67,894	71,187
Feb. 22, 2018	312,685	OWDA #7940	0.000%	Jan. & July 1, 2020-23	198,636	62,537	-
Sep. 27, 2018	4,214,223	OWDA #8249	2.230%	Jan. & July 1, 2020-65	1,676,238	54,820	93,065
Jan. 31, 2019	36,480,465	OWDA #8357	2.400%	Jan. & July 1, 2020-66	17,679,778	-	-
Jan. 31, 2019	1,551,818	OWDA #8358	2.620%	Jan. & July 1, 2020-66	935,691	-	-
Jan. 31, 2019	9,489,332	OWDA #8359	2.520%	Jan. & July 1, 2020-65	2,294,538	-	-
May 30, 2019	2,000,000	OWDA #7089B	1.870%	Jan. & July 1, 2020-37	1,536,948	97,587	36,946
May 30, 2019	86,912,674	OWDA #8540	0.660%	Jan. & July 1, 2020-67	13,089,698	-	-
Jul. 25, 2019	1,158,220	OWDA #8625	1.770%	Jan. & July 1, 2020-66	872,488	-	-
					\$ 549,832,369	\$ 28,910,211	\$ 12,967,458
Ohio Public Works Commission Loan Agreement							
July 1, 1996	907,265	OPWC #CH006	0.000%	Jan. & July 1, 2020	\$ 22,682	\$ 22,682	\$ -
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 2020-21	44,625	29,750	-
July 1, 2005	275,000	OPWC #CH10I	0.000%	Jan. & July 1, 2020-26	63,932	9,133	-
					\$ 131,239	\$ 61,565	\$ -

OPWC LOANS
Ohio Public Works Commission Loan Agreement

Table 6

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2019</u>	<u>2020 PRINCIPAL</u>	<u>2020 INTEREST</u>
Various Capital Projects							
July 1, 1998	1,014,000	OPWC #CH08B(CIP)	0.000%	Jan. & July 1, 2020	\$ 50,700	\$ 50,700	\$ -
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2020-22	30,600	12,240	-
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2020-21	29,250	14,625	-
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2020-22	18,300	6,100	-
July 1, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2020-24	150,054	33,345	-
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2020-22	74,813	29,925	-
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2020-22	49,727	16,576	-
July 1, 2000	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2020-23	86,498	21,624	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2020-24	185,352	41,189	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2020-26	281,678	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	0.000%	Jan. & July 1, 2020-29	25,650	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2020-27	704,250	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2020-28	320,520	37,708	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2020-29	494,000	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2020-27	73,760	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2020-29	417,000	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2020-45	674,238	26,441	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2020-41	136,499	6,204	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2020-41	276,057	12,840	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2020-42	448,729	19,510	-
Oct. 11, 2011	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2020-41	504,533	22,933	-
Aug. 4, 2010	446,000	OPWC #CH05N(CIP)	0.000%	Jan. & July 1, 2020-45	108,655	4,261	-
TOTAL OPWC LOANS					\$ 5,140,863	\$ 596,476	\$ -

ODOD
Ohio Department of Development Loan Agreements

Table 7

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2019	2020 PRINCIPAL	2020 INTEREST
Mar. 31, 2011	5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2020-2030	\$ 3,955,000	\$ 320,000	\$ 87,188
TOTAL ODOD LOANS					<u>\$ 3,955,000</u>	<u>\$ 320,000</u>	<u>\$ 87,188</u>

HUD
Housing and Urban Development Loan Agreements

Dec. 26, 2013	3,800,000	Highland Square		Aug. 1, 2020-33	\$ 2,660,000	\$ 190,000	\$ 80,807
Aug. 1, 2013	1,300,000	Middlebury Grocery		Aug. 1, 2020-23	625,000	140,000	15,117
Oct. 18, 2018	1,850,000	Bowery		Aug. 1, 2026	1,850,000	-	-
TOTAL HUD LOANS					<u>\$ 5,135,000</u>	<u>\$ 330,000</u>	<u>\$ 95,924</u>

Table 8**OTHER SPECIAL OBLIGATIONS**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2019	2020 PRINCIPAL	2020 INTEREST
Certificates of Participation (COPS)							
Dec. 5, 2013	2,365,000	Canal Park Stadium	0.60-4.5%	Dec. 1, 2020-23	\$ 1,025,000	\$ 245,000	\$ 41,775
Nov. 27, 2013	14,910,000	Canal Park Stadium	0.58-3.75%	Dec. 1, 2020-21	4,005,000	1,970,000	140,338
Oct. 25, 2016	11,965,000	Steam System Utility	2.00-5.00%	Dec. 1, 2020-41	11,030,000	345,000	373,725
Aug. 9, 2018	24,445,000	Steam System Utility	3.50-5.00%	Dec. 1, 2020-43	23,885,000	585,000	960,575
Aug. 14, 2019	9,360,000	Steam System Utility	2.20-3.01%	Dec. 1, 2020-30	9,360,000	590,000	245,781
TOTAL CERTIFICATES OF PARTICIPATION					\$ 49,305,000	\$ 3,735,000	\$ 1,762,194

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 12/31/2019</u>	<u>2020 PRINCIPAL</u>	<u>2020 INTEREST</u>
Nov. 25, 2014	28,230,000	Economic Development	3.080%	Dec. 1, 2020-34	\$ 20,000,000	\$ 1,750,000	\$ 763,043
Nov. 12, 2015	13,250,000	Economic Development	3.170%	Dec. 1, 2020-26	10,410,000	1,355,000	335,396
TOTAL NON-TAX REVENUE BONDS					<u>\$ 30,410,000</u>	<u>\$ 3,105,000</u>	<u>\$ 1,098,439</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 12/31/2019	2020 PRINCIPAL	2020 INTEREST
Dec. 15, 2011	6,405,000	Pension Refunding	2.950%	Dec. 1, 2020-23	\$ 2,600,000	\$ 620,000	\$ 80,650
Oct. 17, 2019	1,500,000	Health Benefit Claims	1.500%	Oct. 15, 2020	\$ 1,500,000	\$ 1,500,000	\$ 22,375
Aug. 8, 2013	2,493,570	OAQDA Series A	2.031%	Dec. 1, 2020-21	\$ 638,294	\$ 315,940	\$ 12,964
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, 2020-21	\$ 241,375	\$ 119,474	\$ 4,902
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, 2020-34	\$ 26,070,000	\$ 1,215,000	\$ 1,208,000
Nov. 12, 2015	25,370,000	Various Purpose Bonds	4.463%	Dec. 1, 2020-28	\$ 16,480,000	\$ 2,270,000	\$ 710,400
Dec. 6, 2016	14,655,000	Various Purpose Refunding Bonds	4.206%	Dec. 1, 2020-28	\$ 13,110,000	\$ 1,275,000	\$ 526,475
Dec. 9, 2019	51,780,000	Various Purpose Bonds	3.915%	Dec. 1, 2022-41	\$ 51,780,000	\$ -	\$ 1,997,453
Jun. 24, 2015	5,500,000	Cascade Plaza Bond	2.420%	Dec. 1, 2020-35	\$ 4,475,714	\$ 241,096	\$ 110,103
Nov. 14, 2018	2,000,000	Bowery Bond	4.770%	Dec. 1, 2020-48	\$ 1,973,000	\$ 33,000	\$ 94,112
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, 2020-33	127,055,000	6,530,000	6,334,500
May 7, 2014	50,000,000	Community Learning Ctrs., 2014	3.456%	Dec. 1, 2020-29	18,420,000	2,115,000	632,119
Dec. 8, 2016	27,000,000	Community Learning Ctrs., 2016	4.473%	Dec. 1, 2020-33	23,535,000	1,255,000	1,046,650
Dec. 20, 2017	36,615,000	Community Learning Ctrs., 2017	3.348%	Dec. 1, 2020-33	36,240,000	155,000	1,478,163
Aug. 14, 2019	11,045,000	Community Learning Ctrs., 2019	4.151%	Dec. 1, 2020-33	11,045,000	885,000	454,750
Total Community Learning Centers					\$ 231,355,000	\$ 10,940,000	\$ 10,830,806
TOTAL INCOME TAX REVENUE BONDS					\$ 360,129,297	\$ 18,529,510	\$ 15,933,338

Table 11

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2019</u>	<u>2020 PRINCIPAL</u>	<u>2020 INTEREST</u>
Dec. 21, 2011	27,165,000	JEDD Rev. Refunding, Ser 2011	2.940%	Dec. 1. 2020-22	\$ 7,720,000	\$ 4,040,000	\$ 228,363
TOTAL SPECIAL REVENUE (JEDD) BONDS					<u>\$ 7,720,000</u>	<u>\$ 4,040,000</u>	<u>\$ 228,363</u>

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

Table 12

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Bond Retirement: January 1	\$ 408,466.03	\$ 511,485.50	\$ 521,248.84	\$ 497,875.05
Receipts:				
General Property Tax	1,262,672.32	1,503,083.95	1,163,331.23	440,000.00
BNY Escrow	21,960,822.50	-	-	-
Miscellaneous Receipts	111,160.00	22,437.83	455,417.77	-
EMS Operating	26,497.81	53.24	4,006.32	2,104.43
JEDD - Econ. Dev. & Township	617,754.46	622,383.25	678,502.29	400,000.00
Motor Equipment Operating	73,282.21	80,888.76	5,023.80	210,725.20
Municipal Utilities	21,573,031.70	22,148,460.34	26,568,652.47	41,585,466.92
Off-Street Parking	448.22	896.44	986.62	54,864.28
Capital Imp. Fund	20,315,709.97	21,175,050.26	19,392,943.85	25,067,397.04
Community Development Fund	-	-	-	2,170.68
In-Lieu-Of-Taxes	2,398,581.62	478,924.73	3,312,005.03	500,000.00
General Fund	69,129.49	817.86	4,291.66	1,599.46
Bond Payment Fund - Various	-	-	-	-
Total Receipts and Balance	\$ 68,817,556.33	\$ 46,544,482.16	\$ 52,106,409.88	\$ 68,762,203.06

Table 12

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

Expenditures:

Bonds & Notes: Within 10M	\$ 16,240,000.00	\$ 17,470,000.00	\$ 17,455,000.00	\$ 16,140,000.00
Bonds & Notes Int. Within 10M	5,636,549.20	5,143,444.68	4,584,582.52	4,051,306.00
Bonds & Notes: Outside 10M	22,645,000.00	-	1,237,000.00	1,300,000.00
Bonds & Notes Int. Outside 10M	1,041,747.50	174,533.33	728,280.00	800,000.00
O.W.D.A. Loans	21,371,517.96	21,946,789.09	26,387,987.01	44,834,758.92
O.P.W.C. Loans	835,991.08	835,991.04	776,681.66	702,791.00
O.D.O.D. Loans	529,642.48	446,657.04	393,750.00	407,188.00
Other Expense	5,622.61	5,818.14	45,253.64	5,000.00
Total Expenditures	\$ 68,306,070.83	\$ 46,023,233.32	\$ 51,608,534.83	\$ 68,241,043.92
Balance December 31	\$ 511,485.50	\$ 521,248.84	\$ 497,875.05	\$ 521,159.14

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

Table 13

<u>Purpose</u>	<u>2017</u>	<u>Actual</u> <u>2018</u>	<u>2019</u>	<u>Estimate</u> <u>2020</u>
Special Assessment Bond Retirement Fund: January 1	\$ 2,840.68	\$ 2,840.68	\$ 5,280.85	\$ 5,682.38
Receipts:				
Assessments Coll. by County	13,700,969.80	14,011,928.79	14,407,550.06	14,623,782.00
Interest on Investments	-	2,440.17	401.53	-
Funds & Miscellaneous	-	2,409,593.00	14,545,611.24	-
Total Receipts and Balance	<u>\$ 13,703,810.48</u>	<u>\$ 16,426,802.64</u>	<u>\$ 28,958,843.68</u>	<u>\$ 14,629,464.38</u>
Expenditures:				
Redemption of Improvement Bonds	\$ 460,329.00	\$ 735,028.43	\$ 996,393.28	\$ 1,310,446.00
Interest on Improvement Bonds	48,904.88	76,519.80	151,879.00	151,287.00
Redemption of Notes	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Interest on Notes	191,735.92	200,380.56	259,277.78	162,049.00
Legal Services	-	-	-	-
Misc. & Dist. of S.A. Coll.	-	2,409,593.00	14,545,611.24	-
Total Expenditures	<u>\$ 13,700,969.80</u>	<u>\$ 16,421,521.79</u>	<u>\$ 28,953,161.30</u>	<u>\$ 14,623,782.00</u>
Balance December 31	<u><u>\$ 2,840.68</u></u>	<u><u>\$ 5,280.85</u></u>	<u><u>\$ 5,682.38</u></u>	<u><u>\$ 5,682.38</u></u>

2020 DEBT SERVICE**Table 14**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Major Governmental Funds			
General Fund	\$ -	\$ 1,599	\$ 1,599
Income Tax Capital Improvement Fund	25,259,417	9,807,980	35,067,397
Community Learning Centers Income Tax Fund	10,940,000	10,830,806	21,770,806
Special Assessments Bond Payment Fund	14,120,723	280,528	14,401,251
Major Proprietary Funds			
Water Fund	3,417,404	1,228,829	4,646,233
Sewer Fund	28,971,776	12,967,458	41,939,234
Off-Street Parking Fund	36,606	18,258	54,864
Non-Major Governmental Funds (1)	9,059,856	2,587,647	11,647,503
Non-Major Proprietary Funds (2)	1,689,830	43,270	1,733,100
Total	<u>\$ 93,495,612</u>	<u>\$ 37,766,375</u>	<u>\$ 131,261,987</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
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	12,240	2,026	407	-	350	57
2025-2029	34,955	4,806	1,388	-	1,875	163
2030-2034	9,020	690	461	-	405	7
2035-2039	685	42	461	-	-	-
2040-2044	-	-	290	-	-	-
2045-2049	-	-	16	-	-	-
2050-2054	-	-	-	-	-	-
2055-2059	-	-	-	-	-	-
2060-2064	-	-	-	-	-	-
	<u>\$ 121,000</u>	<u>\$ 20,506</u>	<u>\$ 5,141</u>	<u>\$ -</u>	<u>\$ 3,955</u>	<u>\$ 532</u>
Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue		Special Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 3,105	\$ 1,098	\$ 17,030	\$ 15,911	\$ 4,040	\$ 228
2021	3,190	1,013	20,245	15,315	1,810	117
2022	3,285	915	20,952	14,376	1,870	59
2023	3,395	808	21,763	13,364	-	-
2024	3,515	692	21,873	12,373	-	-
2025-2029	12,245	1,569	121,392	45,623	-	-
2030-2034	1,675	245	114,643	17,073	-	-
2035-2039	-	-	13,856	2,953	-	-
2040-2044	-	-	6,424	536	-	-
2045-2049	-	-	451	55	-	-
2050-2054	-	-	-	-	-	-
2055-2059	-	-	-	-	-	-
2060-2064	-	-	-	-	-	-
	<u>\$ 30,410</u>	<u>\$ 6,340</u>	<u>\$ 358,629</u>	<u>\$ 137,579</u>	<u>\$ 7,720</u>	<u>\$ 404</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
2020	\$ 1,310	\$ 151	\$ 330	\$ 96	\$ 1,500	\$ 22
2021	1,339	124	340	89	-	-
2022	993	96	350	81	-	-
2023	930	76	365	73	-	-
2024	843	58	190	63	-	-
2025-2029	1,857	91	1,364	227	-	-
2030-2034	-	-	1,525	69	-	-
2035-2039	-	-	671	-	-	-
2040-2044	-	-	-	-	-	-
2045-2049	-	-	-	-	-	-
2050-2054	-	-	-	-	-	-
2055-2059	-	-	-	-	-	-
2060-2064	-	-	-	-	-	-
	<u>\$ 7,272</u>	<u>\$ 596</u>	<u>\$ 5,135</u>	<u>\$ 698</u>	<u>\$ 1,500</u>	<u>\$ 22</u>

Table 15**Future Debt Service Requirements**

Governmental Activities						
Fiscal Year Ending December 31 (in thousands)	Special Assessment Notes		Certificates of Participation			
	Principal	Interest	Principal	Interest		
2020	\$ 13,000	\$ 162	\$ 3,735	\$ 1,762		
2021	-	-	4,035	1,646		
2022	-	-	2,065	1,503		
2023	-	-	2,135	1,433		
2024	-	-	1,940	1,349		
2025-2029	-	-	10,875	5,564		
2030-2034	-	-	8,480	3,744		
2035-2039	-	-	9,040	2,275		
2040-2044	-	-	7,000	608		
2045-2049	-	-	-	-		
2050-2054	-	-	-	-		
2055-2059	-	-	-	-		
2060-2064	-	-	-	-		
	<u>\$ 13,000</u>	<u>\$ 162</u>	<u>\$ 49,305</u>	<u>\$ 19,884</u>		
Business-type Activities						
Fiscal Year Ending December 31 (in thousands)	General Obligation Bonds		Mortgage Revenue		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 92	\$ 7	\$ 1,165	\$ 479	\$ 31,118	\$ 13,717
2021	63	4	1,200	444	30,982	13,255
2022	65	2	1,235	408	27,392	13,788
2023	-	-	1,275	369	27,161	13,432
2024	-	-	1,320	330	26,785	12,805
2025-2029	-	-	4,320	1,108	125,017	55,654
2030-2034	-	-	3,140	410	119,898	38,756
2035-2039	-	-	-	-	83,114	25,154
2040-2044	-	-	-	-	79,267	16,120
2045-2049	-	-	-	-	15,242	3,888
2050-2054	-	-	-	-	2,996	433
2055-2059	-	-	-	-	2,925	205
2060-2064	-	-	-	-	910	20
	<u>\$ 220</u>	<u>\$ 13</u>	<u>\$ 13,655</u>	<u>\$ 3,548</u>	<u>\$572,807</u>	<u>\$ 207,227</u>
OPWC Loans						
Fiscal Year Ending December 31 (in thousands)	OPWC Loans		Grand Total			
	Principal	Interest	Principal	Interest		
2020	\$ 106	\$ -	\$ 93,495	\$ 37,742		
2021	69	-	82,491	35,556		
2022	54	-	74,406	34,236		
2023	54	-	72,294	32,114		
2024	54	-	69,517	29,753		
2025-2029	18	-	315,306	114,805		
2030-2034	-	-	259,247	60,994		
2035-2039	-	-	107,827	30,424		
2040-2044	-	-	92,981	17,264		
2045-2049	-	-	15,709	3,943		
2050-2054	-	-	2,996	433		
2055-2059	-	-	2,925	205		
2060-2064	-	-	910	20		
	<u>\$ 355</u>	<u>\$ -</u>	<u>\$ 1,190,104</u>	<u>\$ 397,489</u>		

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Capital Budget

2020 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 2020. 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 Streets and Safety 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 2020 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 2020 plan will continue that tradition.

FUNDING

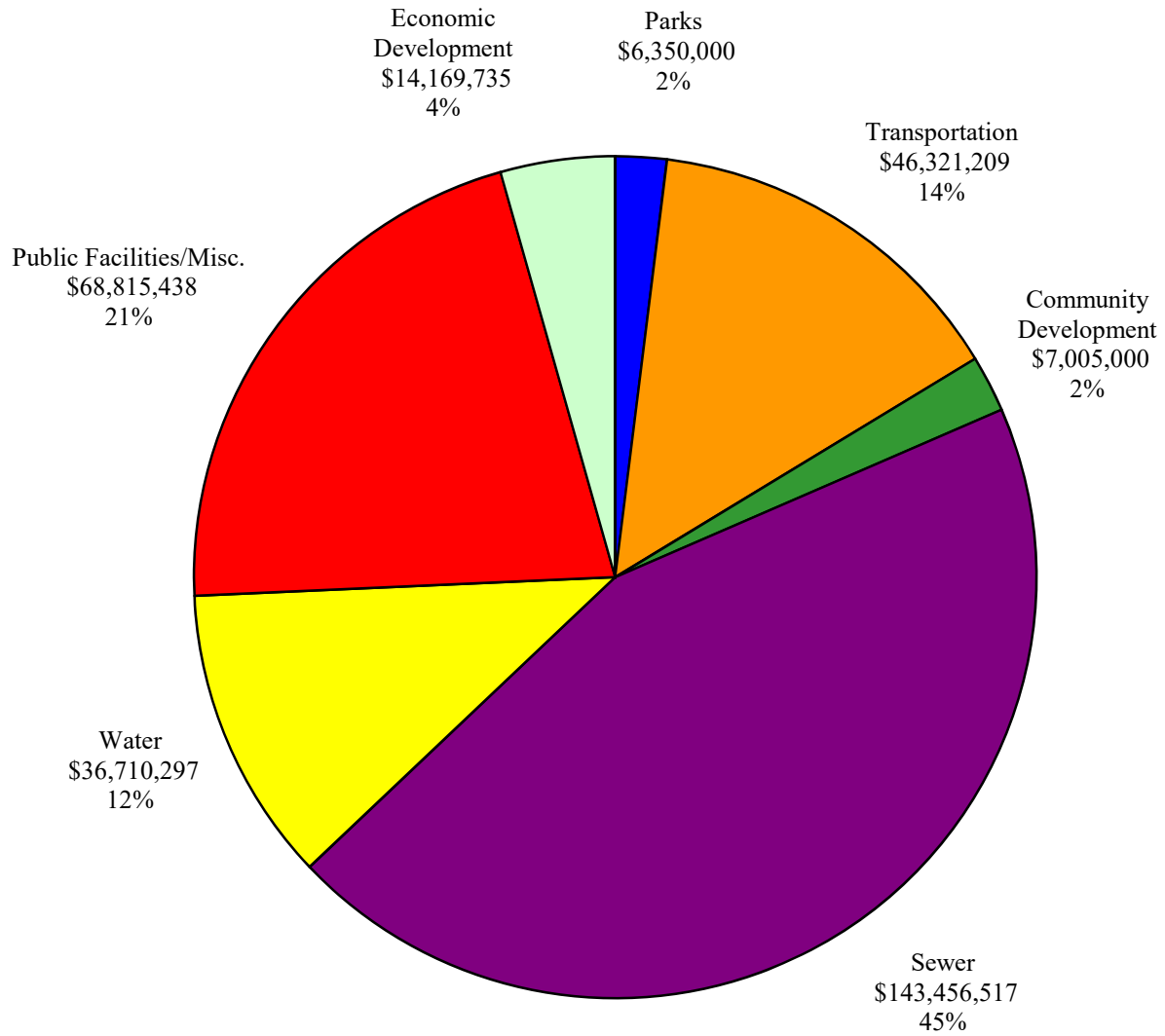
The changes in federal and state budget policies have reduced the amount of funds the City receives for capital investments as well as operating expenses. The reduction of these funds has limited the ability to meet its capital needs on a timely basis.

Excluding debt financing, the City's income tax (\$33,500,438) 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 2020 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 2020 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
2020 CAPITAL BUDGET
EXPENDITURES BY PROGRAM
TOTAL \$322,828,196**



2020 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.	\$ 1,500,000	General Obligation Debt
		960,785	Street Lighting Assessments
		1,200,000	Congestion Mitigation/Air Quality
		2,701,342	Ohio Public Works Commission
		2,198,000	Safety Funds
		1,965,000	Private
		8,000,000	TIGER Grant
		268,763	Water Capital Fund
		747,858	Special Assessments
		1,274,679	Sewer Capital Fund
		50,000	Summit County
		2,756,000	Surface Transportation Block Grant
		70,000	OTHER
		\$ 23,692,427	Total
Bridges	Annual maintenance on City-owned bridges including bridge replacements and reconstruction.	\$ 780,800	General Obligation Debt
		2,746,700	Ohio Public Works Commission
		44,575	Sewer Capital Fund
		34,181	Water Capital Fund
		2,500,000	Fastlane Funds
		250,000	Ohio Rail Development Commission
		\$ 6,356,256	Total
		Expressways	Major reconstruction of expressways throughout Akron.
465,750	Safety Funds		
147,555	Special Assessments		
1,320,110	Ohio Department Of Transportation		
\$ 2,041,150	Total		
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.		
		37,082	Sewer Capital Fund
		914,571	Ohio Public Works Commission
		\$ 1,016,190	Total
		Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.
2,000,000	Gas Tax		
1,871,757	Special Assessments		
933,086	General Obligation Debt		
1,309,000	Ohio Department Of Transportation		
1,801,343	Surface Transportation Block Grant		
\$ 12,660,186	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.		
		150,000	Special Assessments
		\$ 555,000	Total
		TOTAL TRANSPORTATION PROGRAM	
		\$ 46,321,209	

PROJECT	DESCRIPTION	FUNDING	
PARKS PROGRAM			
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
Canal Park Stadium Improvements	Miscellaneous improvements to the Stadium.	\$ 175,000	General Obligation Debt
Glendale Steps	Rehabilitation of the Glendale Steps, which will include landscaping.	\$ 20,000	General Obligation Debt
		20,000	State of Ohio
		\$ 40,000	Total
Good Park Golf Course Improvements	Improvements to Good Park golf course.	\$ 100,000	General Obligation Debt
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.	\$ 1,200,000	Environmental Protection Agency
		750,000	Ohio Department of Natural Resources
		\$ 1,950,000	Total
George Dam Removal	The City of Akron will apply for and manage a Great Lakes Restoration Grant Initiative Grant for design of the dam removal. City of Akron in-house time will be paid by the grant.	\$ 345,000	Environmental Protection Agency
Lane Field Soccer Fields	Conversion of two baseball fields into soccer fields.	\$ 200,000	General Obligation Debt
Lock 3 Vision Plan	Improvements to Lock 3 as part of Reimagining the Civic Commons in accordance with the Plan under development.	\$ 500,000	Private
		100,000	General Obligation Debt
		\$ 600,000	
Miscellaneous Parks & Community Centers	Small capital improvements at various city parks and community centers.	\$ 225,000	General Obligation Debt
Perkins Pool Bathhouse	Rehabilitation of the bathhouse at Perkins Pool.	\$ 345,000	General Obligation Debt
Rubber City Heritage Trail Phase 1 (3rd Avenue- Exchange Street)	Preliminary design of 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.	\$ 75,000	General Obligation Debt
		75,000	Private
		\$ 150,000	Total
Stoner-Hawkins Park	Rehabilitation to existing basketball courts.	\$ 60,000	General Obligation Debt
Summit Lake Community Center - HVAC	Upgrade existing HVAC system.	\$ 110,000	General Obligation Debt
Summit Lake Vision Plan	This project will include improvements as part of Reimagining the Civic Commons in accordance with the Summit Lake Vision Plan, focusing on west gateway area and north shore activity area.	\$ 750,000	General Obligation Debt
		1,000,000	Private
		\$ 1,750,000	Total
TOTAL PARKS PROGRAM		\$ 6,350,000	

Impact on operations:

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

PROJECT	DESCRIPTION	FUNDING	
PUBLIC FACILITIES PROGRAM			
Airport Reconstruction Taxiway H1	Reconstruction of Taxiway H1 with new concrete pavement.	\$ 17,000	Tax Increment Financing
		324,000	Ohio Department Of Transportation
		\$ 341,000	Total
Airport Runway 7-25 Rehabilitation	Rehabilitation of the Runway 7-25 by grinding & resurfacing 2" asphalt and associated ramp repairs.	\$ 395,700	Tax Increment Financing
		7,122,600	Federal Aviation Administration
		395,700	Ohio Department Of Transportation
		\$ 7,914,000	Total
Akron Municipal Courthouse	Final design and construction of new court house.	\$ 2,500,000	Courtroom Fees
Akron Safety Center	Fund created for future replacement of aging Stubbs Justice Center. Includes preliminary design costs and site analysis.	\$ 400,000	Income Tax
Cascade Parking Deck Concrete Repairs	Concrete repairs to the floors of Level 1 - ceiling of Level 2 as well as apply a waterproof deck coating to Level 1. Includes emergency column repairs to level 3 & 4.	\$ 500,000	General Obligation Debt
Fire Station #12	Design of new 3-bay facility at Fire Station #12 (1852 W. Market Street).	\$ 835,000	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.	\$ 100,000	General Obligation Debt
High/Market Parking Deck Repairs	Replacement of three failing expansion joints.	\$ 20,000	Parking Capital Fund
Miscellaneous Facility Improvements	Miscellaneous improvements at various city-owned buildings.	\$ 100,000	General Obligation Debt
Parking Deck Study	Study to determine the condition of city owned parking decks and action plan for modernization.	\$ 50,000	General Obligation Debt
Parking Deck Improvements	Upgrade of existing municipal parking pay stations	\$ 500,000	General Obligation Debt
		1,000,000	Parking Capital Fund
		\$ 1,500,000	
TOTAL PUBLIC FACILITIES		\$ 14,510,000	

Impact on Operations:

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

PROJECT	DESCRIPTION	FUNDING	
MISCELLANEOUS EXPENSES			
Administration (Capital)	Annual salaries, benefits, supplies and overhead for the Capital Planning Administration.	\$ 575,000	Income Tax
Akron Financial System Upgrade	Upgrade of Citiy's financial System. Includes funds for installation of public space security cameras.	\$ 3,000,000	General Obligation Debt
Beyond the table	Matching grants of up to \$20,000 for neiighborhood organizations for small , competative projects which build neighbor collaboration.	\$ 60,000 100,000.00 60,000.00 \$ 220,000	Income Tax Akron Community Foundation Community Development
Debt Service	Annual service on general obligation debt for capital projects.	\$ 38,010,438 1,000,000 3,350,000 500,000 1,000,000 \$ 43,860,438	Income Tax Joint Economic Development District Tax Increment Financing Development Activity Fund Property Taxes 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.	\$ 2,560,000 1,200,000 \$ 3,760,000	Income Tax General Obligation Debt Total
Fire and EMS Miscellaneous Equipment	Miscellaneous equipment purchases at various fire stations.	\$ 50,000	Income Tax
Fire Vehicle Refurbishment Program	Annual program to refurbish vehicle bodies on mechanically sound Fire and EMS vehicles.	\$ 75,000	General Obligation Debt
Fire Station Alerting System	Purchase and implement new system to enhance coordination and improve response times.	\$ 50,000	Income Tax
Fire Turn-out gear Program	This program maintains 2 sets of foire gear for each member involved in fire suppression activities.	\$ 75,000	Income Tax
Police Academy Training	Improve development, training and hardware for Police Academy and Citizens Academy; funds for recruitment efforts.	\$ 525,000	Income Tax
Police Body Worn Cameras	The purchase of body worn cameras for officers and detectives.	\$ 75,000	Income Tax
Police Body Worn Cameras Annual Contract	Improve development, training and hardware for Police Academy and Citizens Academy; funds for recruitment efforts.	\$ 160,000	Income Tax
Police & Fire CAD System	Updated software solution for dispatching emergency calls, and new record management system for Police & Fire.	\$ 775,000	Income Tax
Police Gear Replacement	Miscellaneous equipment purchases for officers.	\$ 70,000	Income Tax
Police Management Software Replacement	Updates management software, hardware, traiuning and implementation programs.	\$ 220,000	Income Tax
Police Taser Replacement	Annual contract for 165 Tasers and related equipment.	\$ 80,000	Income Tax

PROJECT	DESCRIPTION	FUNDING
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MISCELLANEOUS EXPENSES (continued)

Street Lighting Maintenance	Annual maintenance and installation of street lights.	\$ 275,000	Street Lighting Assessments
Tree Planting(AWR)	Replacement of trees due to work being performed for the Akron Waterways Renewed (AWR) Program. This replaces 2 trees for each tree removed on the various projects.	\$ 450,000	Sewer Capital Fund

TOTAL MISCELLANEOUS EXPENSES	\$ 54,305,438
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Impact on Operations:

The above improvements will reduce maintenance costs for the City.

ECONOMIC DEVELOPMENT

Commercial / Industrial Development	Roadway improvements to Ascot Pkwy., Firestone Business Park, Evans Ave., Roming Road, Massillon Road Industrial Park, land development, and other public improvements in support of future development.	\$ 132,000 32,000 3,050,000 50,000 5,435,860 1,567,135 61,600 789,140 250,000 250,000 647,000 5,000	City of Barberton General Obligation Debt Joint Economic Development District Land Sales Ohio Public Works Commission Special Assessments Sewer Capital Fund Street Lighting Assessments Summit County Transportation Improvement District Tax Increment Financing Water Capital Fund
		\$ 12,269,735	Total
Neighborhood Business Districts	Matching facade grants, loans, and other assistance to support businesses in designated areas.	\$ 900,000 50,000	Community Development Income Tax
		\$ 950,000	Total
Small Business and Neighborhood Districts Support	Provision of operational support to provide free business consulting and training to entrepreneurs and small businesses. Annual contract with Greater Akron Chamber for services that improve the economic well being of the City. Financial assistance programs in the Central Business District and business assistance based on job creation. Study of business corridors for future redevelopment.	\$ 500,000 150,000 300,000	Community Development Enterprise Zone Joint Economic Development District
		\$ 950,000	Total

TOTAL ECONOMIC DEVELOPMENT PROGRAM	\$ 14,169,735
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Impact on Operations:

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

PROJECT	DESCRIPTION	FUNDING	
WATER & SEWER			
Combined Sewer Overflows (CSO)			
CSO Long Term Control Plan (Federal Mandate)	Design, construction and projects relating to various CSO Racks, Storage Basins, Separation Projects, and the Ohio Canal Interceptor Tunnel. Mud Run District repairs and rehabilitation for deficient manholes and sewer segments, annual maintenance of green infrastructure, and odor control studies.	\$ 44,267,300	Water Pollution Control Loan Fund
		500,000	Sewer Capital Fund
		<u>\$ 44,767,300</u>	Total
Operation/ Maintenance PMT (Federal Mandate)	Development and implementation of the Capacity, Management, Operation, and Maintenance (CMOM) Program, including but not limited to aggregate cleaning and inspection of the sewer system every 5 years, and identification of projects as-needed to help prevent sanitary sewer overflow.	\$ 2,785,000	Water Pollution Control Loan Fund
		4,500,000	Sewer Capital Fund
		<u>\$ 7,285,000</u>	Total
Total Combined Sewer Overflows (CSO)		<u>\$ 52,052,300</u>	
Sanitary Sewer Systems			
Flow Monitoring & Rain Gauges	Continuation of rainfall data collection used to model and support the sewage collection system.	\$ 125,000	Sewer Capital Fund
Grand Park Avenue Sewer Improvements	To study and increase sewer capacity on Grand Park Avenue to alleviate sewer backups during rain.	\$ 510,000	Water Pollution Control Loan Fund
Hawkins Trunk Sewer Area Improvements	Replacement and re-lining of sanitary sewers in the Hawkins Trunk Sewer Area.	\$ 1,802,510	Water Pollution Control Loan Fund
Mayfield Avenue Sewer Improvements	Replacement and re-lining of the Mayfield Avenue sanitary sewer lines.	\$ 726,042	Water Pollution Control Loan Fund

PROJECT	DESCRIPTION	FUNDING	
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Sanitary Sewer Systems (Continued)

Quaker Ridge Pump Station Reconstruction	Reconstruction of pumping station and 4-inch diameter force main.	\$ 1,024,000	Water Pollution Control Loan Fund
Sand Run Road Emergency Repairs	Sewer reconstruction from Sand Run Road to Northwoods Drive.	\$ 1,800,000	Water Pollution Control Loan Fund
Sanitary Sewer Reconstruction - 2017	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 27,000	Water Pollution Control Loan Fund
Sanitary Sewer Reconstruction - 2018	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 1,000,000 11,588,200 12,588,200	Ohio Public Works Commission Water Pollution Control Loan Fund 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.	\$ 1,255,000 5,074,200 6,329,200	Ohio Public Works Commission Water Pollution Control Loan Fund 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.	\$ 75,000	Sewer Capital Fund
Sevilla Trunk Sewer Reconstruction	Rehabilitation of the Sevilla Trunk Sewer.	\$ 2,530,000	Water Pollution Control Loan Fund
Shoreline Pump Station Improvements	Improvements to the Shoreline pump station to support the Greens at Nesmith Lake housing development.	\$ 120,000 536,265 \$ 656,265	Private Ohio Public Works Commission Total
Sourek Road Pump Station	Complete replacement of the Sourek Road Pump Station.	\$ 940,000	Water Pollution Control Loan Fund
Tallmadge Master Meter Facility Reconstruction	Reconstruct the existing Tallmadge Master Meter facility.	\$ 325,000	Sewer Capital Fund
Total Sanitary Sewer Systems		\$ 29,458,217	

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 quality.	\$ 36,000	Sewer Capital Fund
Flood Prone Property Acquisition	Acquisition and demolition of repetitive loss structures located in floodplain/flood prone areas.	\$ 25,000	General Obligation Debt
Miscellaneous Storm Sewer Improvements	Design and construction of miscellaneous storm sewer improvements throughout the City.	\$ 250,000	General Obligation Debt
Total Storm Water Systems		\$ 311,000	

PROJECT	DESCRIPTION	FUNDING	
Water Distribution			
Akron PWS Regionalization Project	This project will provide water service connections on connect private water systems (PWS) currently fronting active Akron City water mains and adding new customers and eliminating the PWS.	\$ 598,960	Water Supply Revolving Loan Account
Archwood Pump Station Improvements	Update pump station and add a second pump.	\$ 830,000	Water Supply Revolving Loan Account
Customer Meter Replacement	Replace 85,000 residential, commercial, and industrial meters within the Akron Water distribution system with more technologically adanced water meters.	\$ 11,250,000 3,750,000 15,000,000	Sewer Capital Fund Water Capital Fund
Home Avenue Utility Bridge	Design and construction of a utility bridge over the Little Cuyahoga River near the intersection of Home Avenue and North Arlington Street to support a 12" water main and 2 large communication fiber optic cables.	\$ 174,000	Water Capital Fund
Kenmore Blvd - 28th St. Water Main Connection	Replace water main under railroad at 28th Street and Kenmore Boulevard.	\$ 370,000	Water Supply Revolving Loan Account
Lead Service Line Replacement Program	Replacement of lead service lines to reduce the number of homes served through lead services.	\$ 250,000	Water Supply Revolving Loan Account
NSSM Darrow Road Water Mains Extension	Extend 16 inch water main 3,000 feet between Herrick Park Drive and Middleton Road.	\$ 639,879	Water Capital Fund
Vehicle & Equipment Replacement	Purchase replacement motor vehicles, machinery and equipment as necessary.	\$ 500,000	Water Capital Fund
Water Main Replacement Program 2019	Contract to supply labor, equipment, and materials for constructing new and replacement water mains.	\$ 865,000 865,000 \$ 1,730,000	Water Supply Revolving Loan Account Ohio Public Works Commission Total
Water Storage Maintenance Program	Long term comprehensive maintenance of City's water storrage tanks including engineering, professional management, inspection, rehabilitation, repairs, washouts, water stratification eliminations, interior and exterior coatings, regulatory compliance assurance, and reporting of activities and results.	\$ 1,000,000	Water Capital Fund
West High Pumping Station Replacement	Design of replacement of pumping station.	\$ 700,000	Water Supply Revolving Loan Account
West Side Transmission Main Linning	Rehabilitate 6,200 feet of 36 inch PCCP water main by trenchless, non-invasive technique that may include SIPP spray in-place lining (clean, camera, coat).	\$ 1,556,000	Water Capital Fund
Total Water Distribution		\$ 23,348,839	

PROJECT	DESCRIPTION	FUNDING	
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 Bank Stabilization	Stabilization of the Cuyahoga River bank near WRF	\$ 170,000	Sewer Capital 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 gallons per day.	\$ 33,985,000	Water Pollution Control Loan Fund
WRF Headworks Improvements	Design upgrades to the existing WRF Headworks facilities.	\$ 21,455,000	Water Pollution Control Loan Fund
WRF Process Control System Replacement	Replacement of the WRF process control system	1,000,000.00	Water Pollution Control Loan Fund
WRF Step Feed Phase 2	Increase conventional secondary treatment capacity to 220 million gallons per day.	\$ 25,000	Water Pollution Control Loan Fund
Total Water Reclamation Facility		\$ 61,635,000	
Water Plant			
AWIA Risk & Resilience Assessment	Project to conduct risk and resilience assesment in accordance with America's Water Infrastructure Act of 2018.	\$ 245,125	Water Supply Revolving Loan Account
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.	\$ 400,000	Water Supply Revolving Loan Account
Discharge Header Surge Valve Automation	Installation of automated valve control on the high service pumps discharge headers.	\$ 245,000	Water Supply Revolving Loan Account
Enhanced Raw Water Pre-Treatment Facility	Construct new facility at the current raw water intake to more effectively respond to detection of toxins.	\$ 6,261,283	Water Supply Revolving Loan Account
Filtration Building Filter Sweep Replacements	Replacement of backwash filter sweeps in all 25 filters.	\$ 1,250,000	Water Capital Fund
Filtration Building Ventilation Improvements	Upgrade existing ventilation system to properly ventilate the filter gallery to control moisture, humidity, and chemical fumes.	\$ 202,000	Water Capital Fund
Filtration Building Window Replacement - Phase 1	Replace existing Filter Building windows throughout operating floor area (Phase 1: East & South Sides).	\$ 118,750	Water Capital Fund
Filtration Building Pipe Gallery Moisture Control	Repairs to the existing settled and clear water conduits and provide concrete waterproofing	\$ 600,000	Water Capital Fund
Filtration Building Roof Replacement	Replace existing Filter Building roof including gutters, downspouts, fascia, and vent caps with standing seam metal roof system.	\$ 960,000	Water Capital Fund

PROJECT	DESCRIPTION	FUNDING		
Water Plant (Continued)				
Lab HVAC Upgrade	Complete upgrade of outdated and unserviceable HVAC system.	\$	324,000	Water Capital Fund
Low Lift Building 5KV Feeder Relocation	Replaces 5KV aerial feeder to an underground conduit system between Head House and the Low Lift Buiilding to eliminate an overhead obstruction.	\$	222,800	Water Capital Fund
Low lift operating Plan	Develop procedures to operate the plant during low reservior levels.	\$	180,000	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.	\$	105,000	Water Capital Fund
Water Plant Security Fence Improvements	Replace security fence along Ravenna Rd., and reconfigure fence near the East drive.	\$	125,000	Water Capital Fund
Water Plant Vehicle & Equipment Replacement	Purchase of motor vehicles, equipment, and machinery to support Water Supply Operations.	\$	185,000	Water Capital Fund
Total Water Plant		\$	11,823,958	
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.	\$	150,000	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.	\$	173,086	Water Capital Fund
		\$	237,914	Ohio EPA
		\$	411,000	Total
Watershed Master Pland Update	Update the Watershed Master Plan to incorporate new census data, land use data, and update maps.	\$	200,000	Water Capital Fund
Total Watershed		\$	1,537,500	
TOTAL WATER & SEWER PROGRAM		\$	180,166,814	

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	
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HOUSING AND COMMUNITY SERVICES

Clearance, Land Assembly, Housing Development

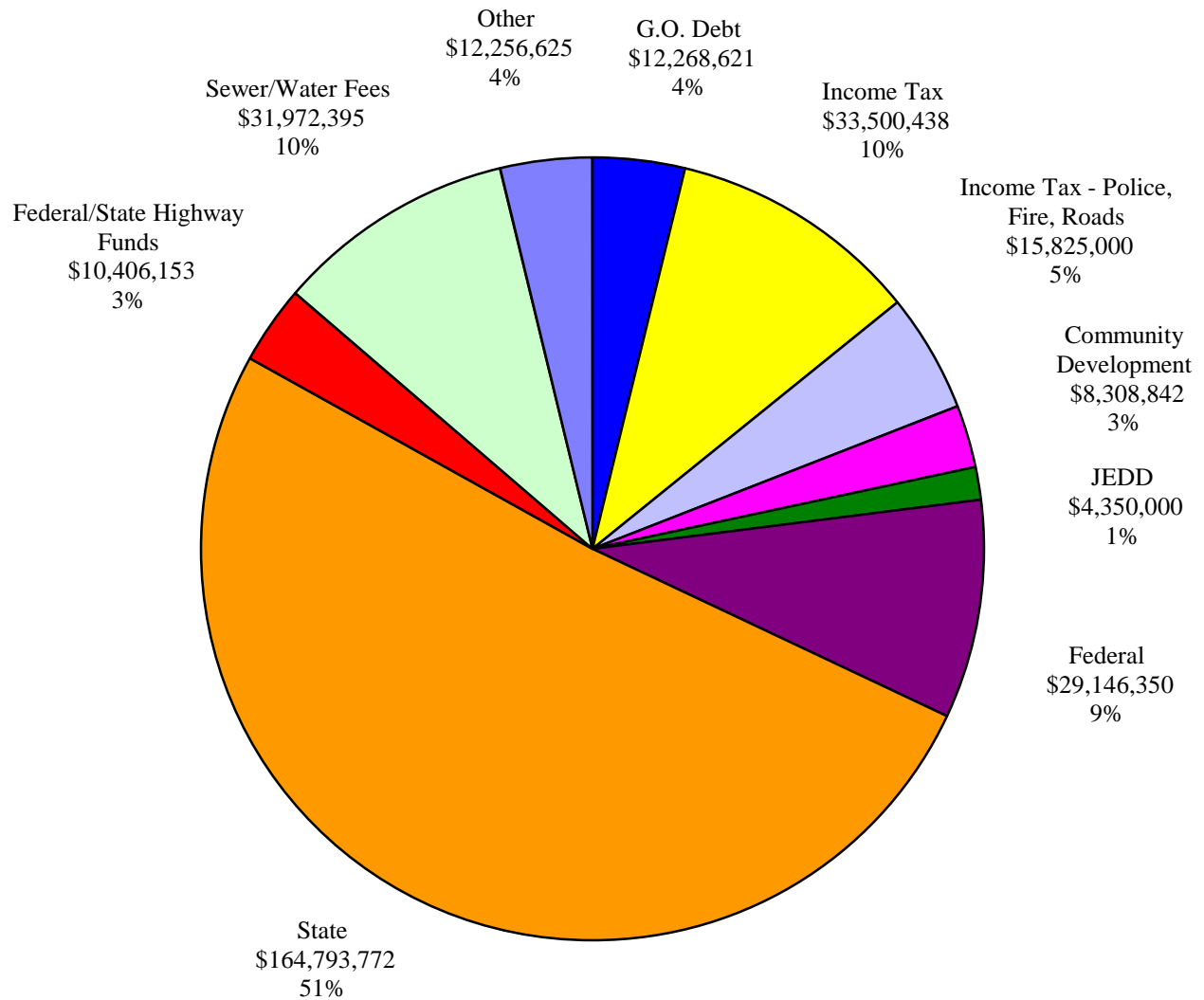
Acquisition/ Relocation/ Clearance	Acquisition, relocation, and clearance of dilapidated structures or vacant lots in neighborhood development and redevelopment areas, land assembly to assist non-profits, and neighborhood blight removal.	\$	250,000	Community Development
Community Housing and Development	Matching funds for non-profit community housing development organizations.	\$	1,000,000	Community Development
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	\$	700,000	Community Development
Habitat for Humanity	New housing construction for Habitat for Humanity.	\$	120,000	Community Development
Program Implementation & Administration (CD)	Annual salaries, benefits, supplies, and overhead for planning, implementation, and evaluation of projects funded with Community Development (CD) Block Grant funds.	\$	1,975,000	Community Development
Public Improvements	Public improvements in support of housing initiatives.	\$	850,000	Community Development
Total Clearance, Land Assembly, Housing Development		\$	4,895,000	

Other Housing

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.	\$	30,000	Community Development
			505,000	Emergency Shelter Grant
		\$	535,000	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		\$	1,085,000	

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.	\$ 400,000	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		\$ 520,000	
Neighborhood Revitalization & Sustainability			
	Grants and loans for housing rehabilitation and lead paint abatement to owners of property.	\$ 505,000	Community Development
Total Neighborhood Revitalization & Sustainability		\$ 505,000	
TOTAL HOUSING AND COMMUNITY SERVICES		\$ 7,005,000	
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:		\$ 322,828,196	

**CITY OF AKRON
2020 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL \$322,828,196**



2020 REVENUE BY SOURCE

SOURCE	AMOUNT	COMMENTS
LOCAL		
Courtroom Fees	\$ 2,500,000	Fees collected by the Municipal Courtroom
Development Activity Fund	500,000	Revenues generated primarily by ground leases
General Obligation Debt	12,268,621	Debt secured by City's full faith and credit
Income Tax	33,500,438	27% of City's 2% Income Tax (doesn't include Police, Fire and Road Activity and CLC)
Income Tax - Issue 4 (2018)	15,825,000	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 Capital Fund	1,020,000	Revenue from City's off-street parking facilities
Parking Lot Revenue	-	Revenue from City's Off-Street Parking facilities
Property Taxes	1,000,000	Property tax revenue .41 millage
Sewer Capital Fund	18,848,936	Sanitary sewer user fees used for capital projects
Street Lighting Assessments	2,024,925	Annual assessments levied for provision of street lighting
Tax Increment Financing	4,409,700	Payments in lieu of property taxes on new development
Tag Tax	-	Permissive vehicle license tax
Water Capital Fund	<u>13,123,459</u>	Water user fees used for capital projects
Subtotal	\$ 105,071,079	
REGIONAL		
City of Barberton	\$ 132,000	Funds from City of Barberton
Joint Economic Development District	4,350,000	Income tax in JEDD areas
Other	70,000	Funding Sources to be determined
Summit County	300,000	Funds from Summit County
Transportation Improvement District	<u>250,000</u>	Transportation Innovation District funds from Summit County
Subtotal	\$ 5,102,000	

SOURCE	AMOUNT	COMMENTS
STATE		
Gas Tax	\$ 2,000,000	Additional 6 cents of gas tax returned to the City
Water Resource Restoration Sponsorship Program	776,500	State water resource restoration funding
Ohio Department of Natural Resources	750,000	State development agency
Ohio Department of Transportation	3,348,810	State transportation agency
Ohio EPA	237,914	Funding for environmental improvements
Ohio Public Works Commission	15,454,738	State bond issue and 1 cent gas tax for infrastructure improvements
Ohio Rail Development Commission	250,000	State rail development commission funds
State of Ohio	<u>20,000</u>	Funds from State of Ohio
Subtotal	\$ 22,837,962	
FEDERAL		
Congestion Mitigation/Air Quality	\$ 1,200,000	FHWA funds for road projects that improve environment
Community Development	7,960,000	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	1,545,000	Funding for environmental improvements
Emergency Shelter Grant	505,000	HUD funding to support homeless shelters
Fastlane Funds	2,500,000	Federal Highway Administration (FHWA) Fastlane funds
Federal Aviation Administration	7,122,600	Federal aviation agency
Safety Funds	2,663,750	Safety funds
Surface Transportation Block Grant	4,557,343	FHWA funds for classified roads above minor collector and bridges
TIGER Grant	<u>8,000,000</u>	Transportation Investment Generating Economic Recovery
Subtotal	\$ 36,203,693	

SOURCE	AMOUNT	COMMENTS
STATE & FEDERAL LOANS		
Water Pollution Control Loan Fund	\$ 134,539,252	Funds for wastewater treatment works projects
Water Supply Revolving Loan Account	<u>10,765,368</u>	Ohio EPA Water Supply Revolving Loan Account Program
Subtotal	\$ 145,304,620	
PRIVATE		
Akron Community Foundation	\$ 100,000	Philanthropic foundation to support community activities
Private	3,660,000	Various funding from private sector
Special Assessments	<u>4,548,842</u>	Assessments levied for improvements adjacent to property
Subtotal	\$ 8,308,842	
GRAND TOTAL	<u><u>\$ 322,828,196</u></u>	

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Revenue Summaries

REVENUE ASSUMPTIONS
2020 OPERATING BUDGET PLAN
ALL FUNDS

1. Income tax revenues to increase by 2.25%.
2. Local Government fund revenues to remain stable.
3. Property tax revenues to remain stable.
4. No increase in Water or Sewer service rates for 2020.
5. Gas tax revenue to increase 38%.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

SOURCE AND CATEGORY	ACTUAL			BUDGETED 2020	PERCENTAGE OF TOTAL
	2017	2018	2019		
<u>Local</u>					
Income Tax	\$89,215,191	\$94,429,509	\$94,120,240	\$96,238,070	55.59 %
Property Taxes	17,439,801	17,816,527	17,821,404	17,999,600	10.40
JEDD Revenues	3,986,300	2,381,000	3,000,000	3,500,000	2.02
<u>State</u>					
Inheritance	28,113	0	0	0	0.00
Local Government	6,245,599	6,429,000	6,844,904	6,844,900	3.95
Ohio Casino Revenue	3,151,888	3,233,834	3,308,659	3,308,660	1.91
Other Intergovernmental	853,472	993,990	1,111,813	1,111,820	0.64
<u>Other Receipts</u>					
Charges for Services	29,392,607	30,168,662	33,388,536	34,216,910	19.76
License and Fees	2,978,425	2,969,012	2,819,775	2,819,830	1.63
Miscellaneous Revenues	17,733,890	7,328,874	7,220,636	7,097,570	4.10
TOTAL GENERAL FUND					
GROSS REVENUE	\$171,025,286	\$165,750,408	\$169,635,967	\$173,137,360	100.00 %

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2020
USING DUPLICATE OF 2019
BY GOVERNMENTAL UNIT AND PURPOSE

Assessed Valuation. . . \$2,775,302,950

	<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	73.84%
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	9.75%
Zoo Operating	0	.80	.80	
Library	0	2.52	2.52	
County Operating	1.54	0	1.54	
County Debt	.66	0	.66	
Child Welfare	0	3.25	3.25	
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>15.48</u>	<u>17.68</u>	<u>16.41%</u>
TOTAL	<u>16.90</u>	<u>90.84</u>	<u>107.74</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>
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
2020	17.68	79.56	10.50	107.74

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.

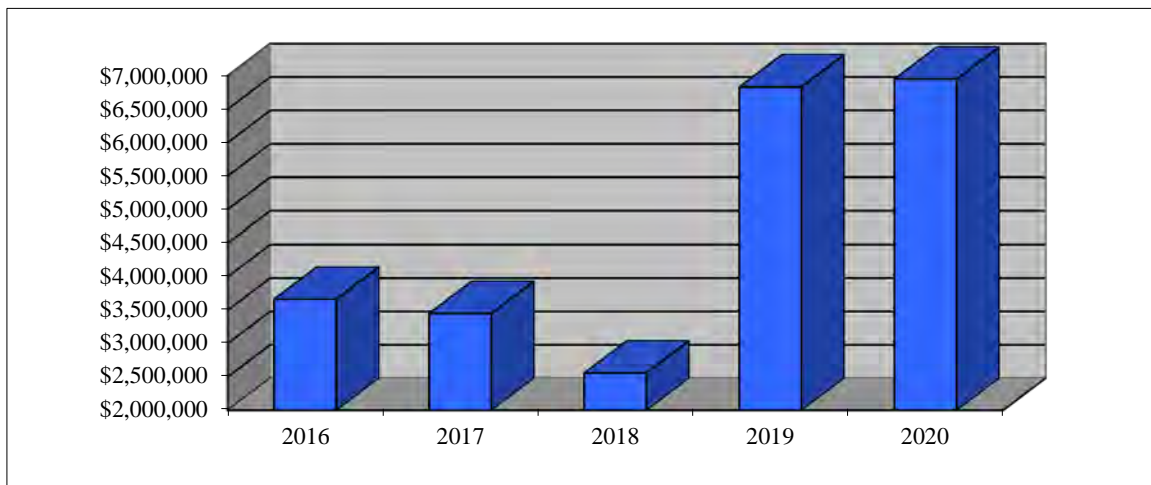
Analysis:

The amount the City has received has varied from approximately \$2.5 million to \$6.8 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 2020 calendar year show a slight increase over 2019.

Fiscal Year	Amount	% Increase (Decrease)
2016	\$ 3,663,697	(24.36)
2017	3,450,765	(5.81)
2018	2,557,927	(25.87)
2019	6,831,733	167.08
2020 Budgeted	6,949,690	1.73



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 remodel or rebuild Akron Public Schools and for the payment of debt service on bonds issued for that purpose.

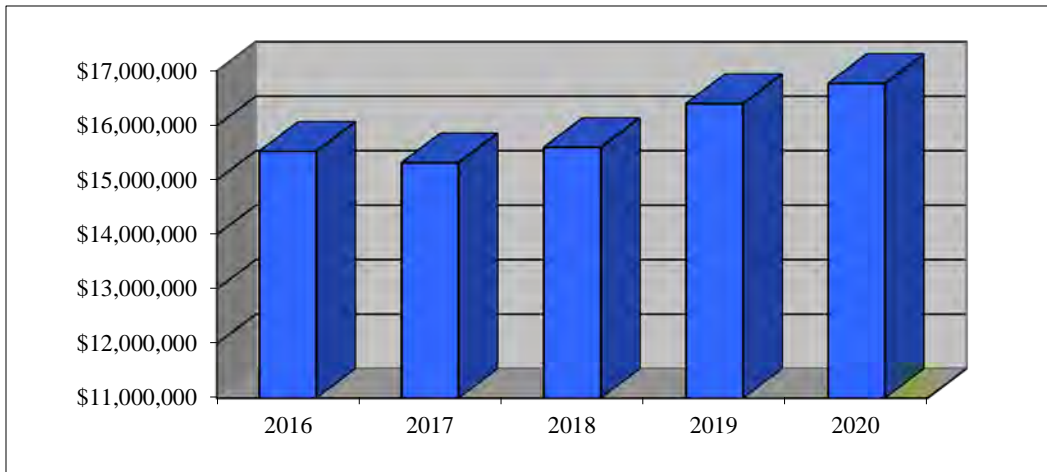
Analysis:

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 2020, revenue is estimated to increase.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2016	\$ 15,529,752	2.13
2017	15,320,886	(1.34)
2018	15,603,049	1.84
2019	16,405,497	5.14
2020 Budgeted	16,774,620	2.25



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 of. The amount charged by the City is sufficient to pay for the operations of the Sanitation Division. Prior to January 1, 2020, the fees were \$20.00 for combined curbservice and recycling and \$22.50 if there is no recycling. Beginning March 1, 2020, the rates were \$20.19 and 22.72. This rate 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.

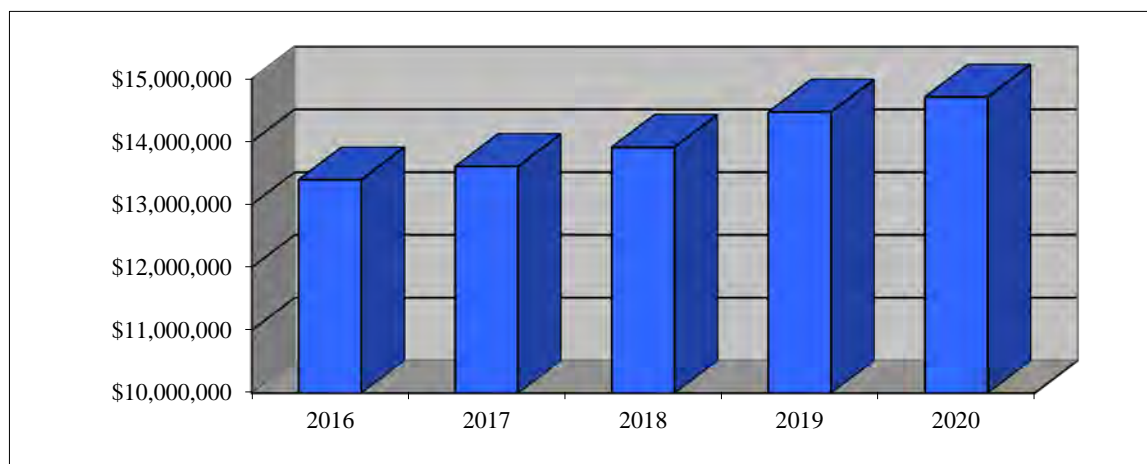
Analysis:

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. Each year the rates charged by private haulers are compared with the City's cost of sanitation collection; the City's costs are comparable to those of private haulers.

Projection:

The City is projecting an increase for 2020 of 1.66% as a result of the rate increase that was effective March 1, 2020 and the elimination of the recycling credit.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2016	\$ 13,396,532	0.01
2017	13,607,715	1.58
2018	13,916,233	2.27
2019	14,474,772	4.01
2020 Budgeted	14,714,500	1.66



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.

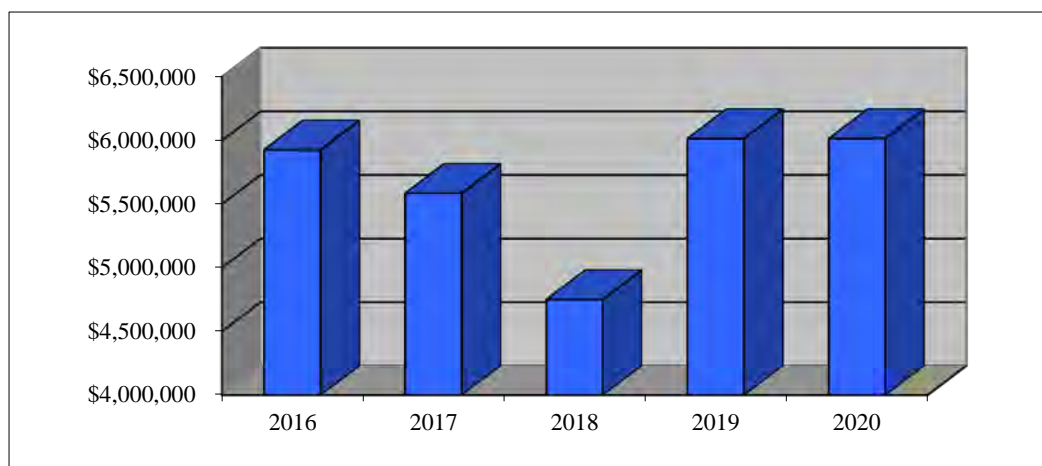
Analysis:

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 2020, revenue is projected to remain stable due to the status of ongoing projects.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2016	\$ 5,928,226	23.35
2017	5,586,471	(5.76)
2018	4,750,783	(14.96)
2019	6,015,811	26.63
2020 Budgeted	6,015,810	(0.00)



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, the 2018 .25% increase 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. Therefore, the 2003 .25% increase 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 the City Charter into both operations and capital improvements.

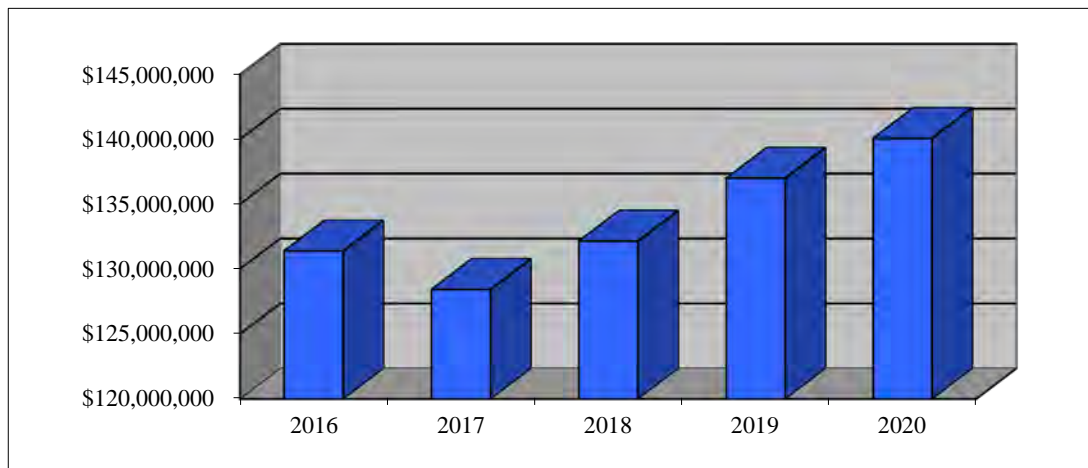
Analysis:

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 2.8% in Akron since the global end of the economic downturn (2011-2019). The City's successful economic development programs have enabled Akron to increase its employment base in a diversified manner and attracted new businesses. For 2020, the City is projecting revenues to increase by about 2.25%. These figures do not include revenue from both of the .25% tax rate increases that are designated for Public Safety Protection, CLC purposes or the JEDDs.

Fiscal Year	Amount	% Increase (Decrease)
2016	\$ 131,388,865	4.06
2017	128,429,530	(2.25)
2018	132,145,235	2.89
2019	136,991,851	3.67
2020 Budgeted	140,074,200	2.25



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.

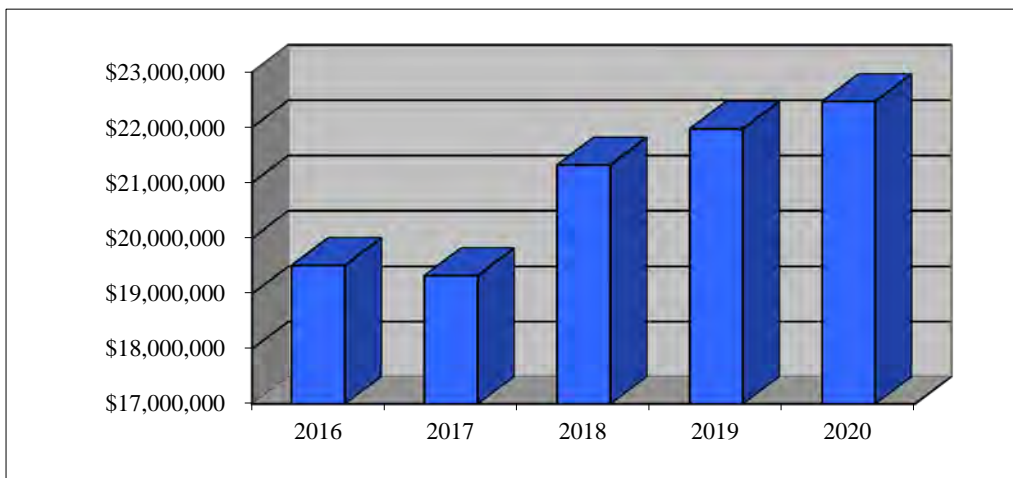
Analysis:

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-Akron-Fairlawn JEDD contract was executed in 1998. Collection of the income tax began in January of the following year.

Projection:

Collection of the JEDD revenue has been inconsistent, partly due to the economy and compliance. An increase of 2.25% budgeted for 2020.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2016	\$ 19,516,739	5.40
2017	19,330,416	(0.95)
2018	21,323,655	10.31
2019	21,978,490	3.07
2020 Budgeted	22,473,000	2.25



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 \$0.25 fee per gallon on fuel.

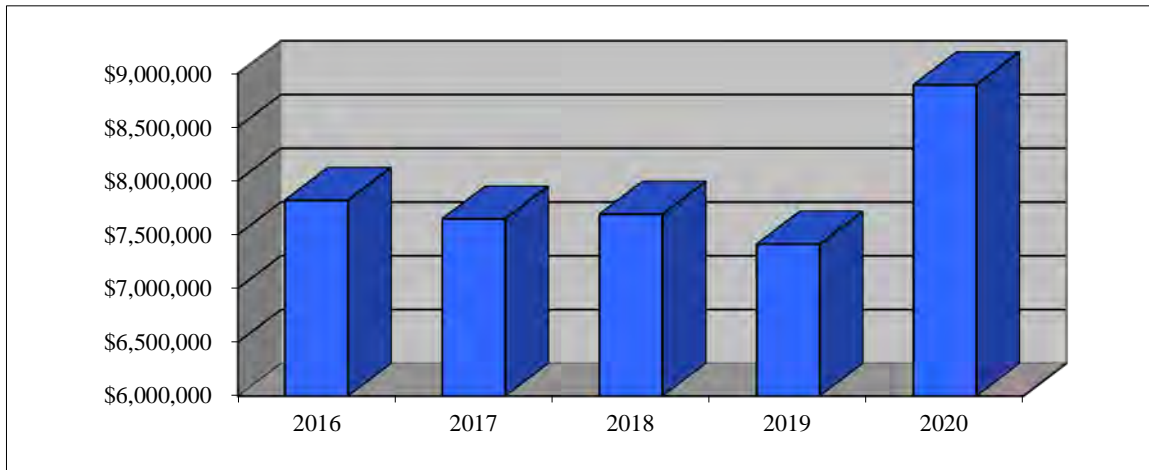
Analysis:

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 2020, the City is projecting charges for services to increase.

Fiscal Year	Amount	% Increase (Decrease)
2016	\$ 7,820,112	3.62
2017	7,645,447	(2.23)
2018	7,690,278	0.59
2019	7,411,543	(3.62)
2020 Budgeted	8,894,420	20.01



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.

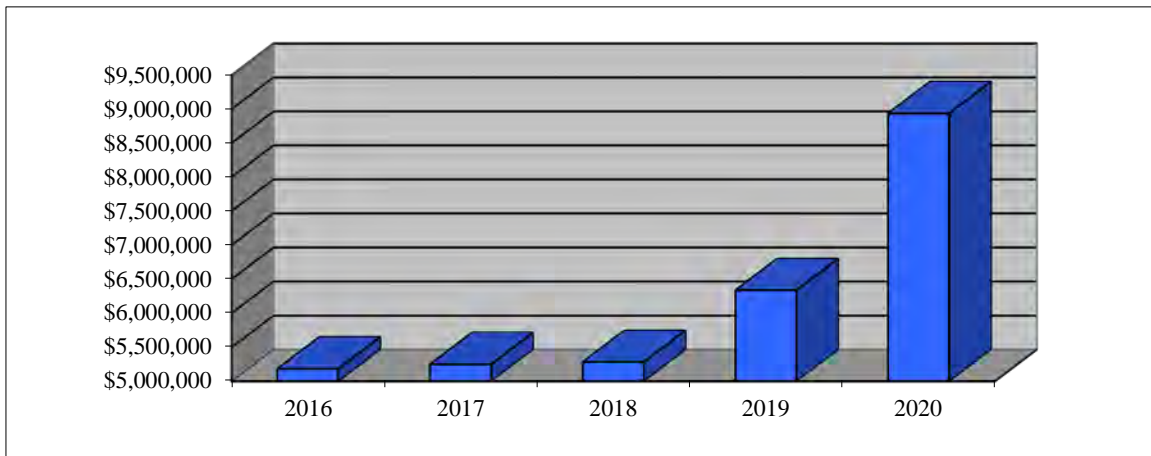
Analysis:

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 and factoring in a full year of the increase.

Fiscal Year	Amount	% Increase (Decrease)
2016	\$ 5,184,407	(0.24)
2017	5,249,331	1.25
2018	5,284,310	0.67
2019	6,337,399	19.93
2020 Budgeted	8,937,400	41.03



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 the 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.

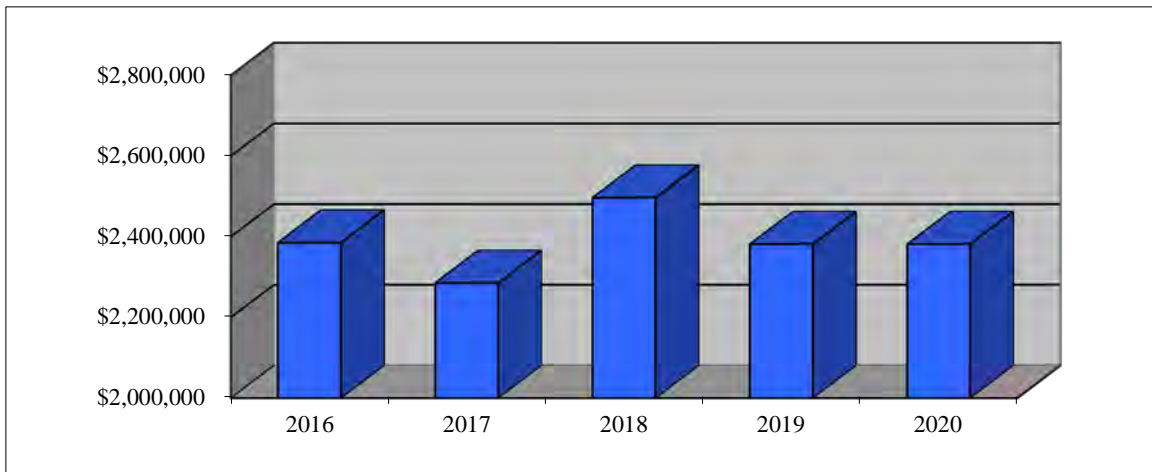
Analysis:

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 revenue to remain stable for 2020.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2016	\$ 2,385,235	0.73
2017	2,285,345	(4.19)
2018	2,496,613	9.24
2019	2,381,368	(4.62)
2020 Budgeted	2,381,370	0.00



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.

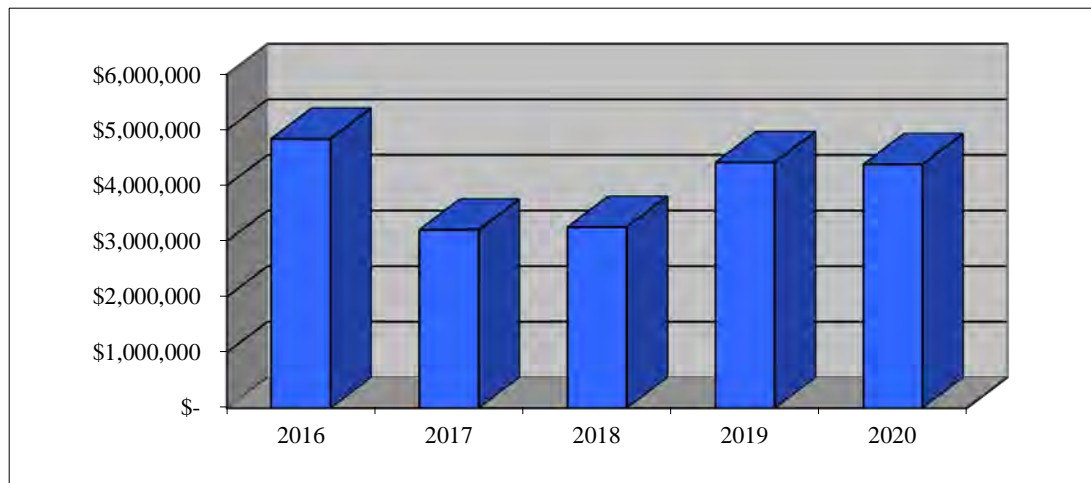
Analysis:

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 decrease slightly for 2020 as a result of usage of the facilities in the downtown area.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2016	\$ 4,841,948	2.24
2017	3,204,168	(33.82)
2018	3,254,835	1.58
2019	4,419,055	35.77
2020 Budgeted	4,381,730	(0.84)



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 2019 will be collected in 2020. Akron currently levies 10.5 mills of property taxes. This represents about 9.75% 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.

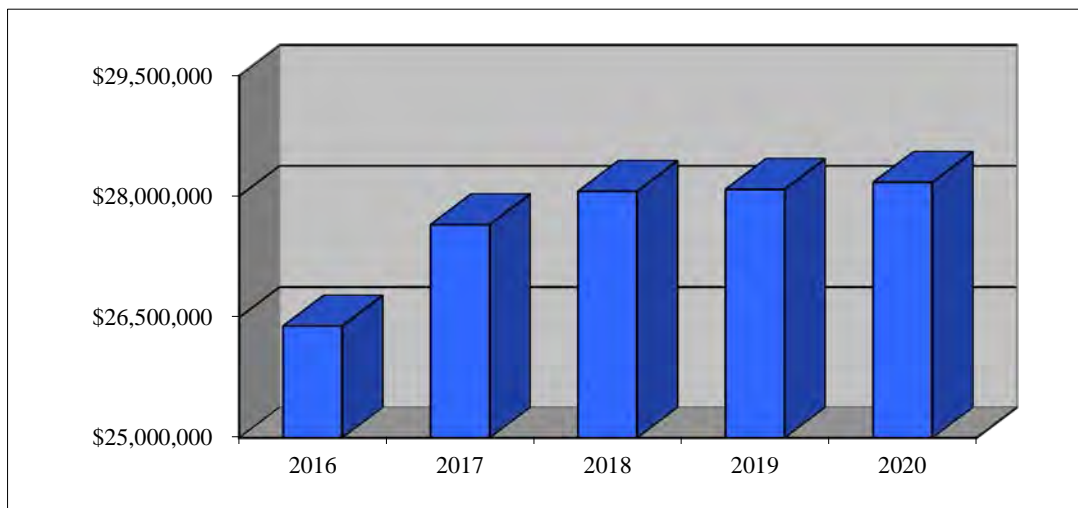
Analysis:

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 sexennial appraisal resulted in a slight increase in assessed valuations as of 2017. For 2020, revenues are projected to remain stable.

Fiscal Year	Amount	% Increase (Decrease)
2016	\$ 26,394,581	(1.33)
2017	27,648,254	4.75
2018	28,062,695	1.50
2019	28,087,068	0.09
2020 Budgeted	28,175,000	0.31



SOURCE: Safety and Streets 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 Safety and Streets tax which became effective January 1, 2018. The revenues generated by the Safety and Streets 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.

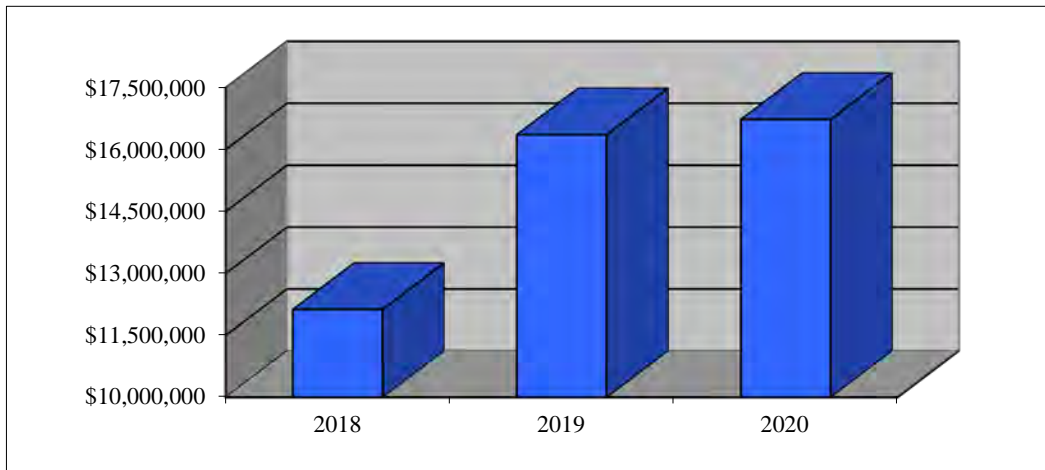
Analysis:

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 Safety and Streets income tax began in February of 2018 (for January withholding). For 2020, revenue is projected to increase as a result of the current economic development programs (see Income Tax revenue summary in this section).

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2018	\$ 12,128,621	N/A
2019	16,363,605	34.92
2020 Budgeted	16,731,790	2.25



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.

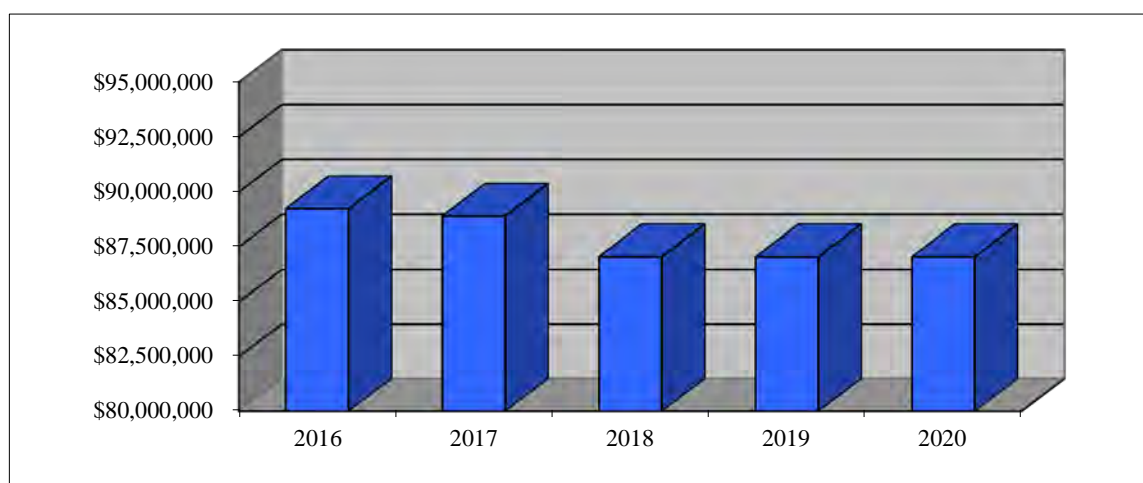
Analysis:

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, computerized electronic monitoring system and Ohio Canal Interceptor Tunnel.

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 2020, the City is forecasting a stable revenue stream compared to 2019.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2016	\$ 89,232,978	2.74
2017	88,899,600	(0.37)
2018	87,060,345	(2.07)
2019	87,057,159	(0.00)
2020 Budgeted	87,057,160	0.00



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.

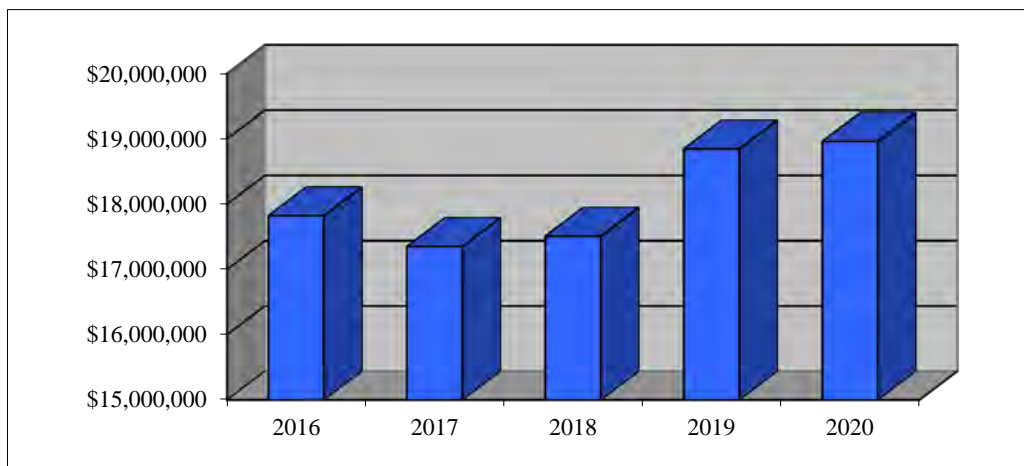
Analysis:

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 2020, the revenue is projected to remain stable as a result of continued level of street

Fiscal Year	Amount	% Increase (Decrease)
2016	\$ 17,821,983	1.29
2017	17,349,340	(2.65)
2018	17,508,446	0.92
2019	18,845,006	7.63
2020 Budgeted	18,960,450	0.61



SOURCE: Water Service Charges

Summary:

The City's water system, part of the Public Utilities Bureau, is a self supported utility that has over 85,000 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.

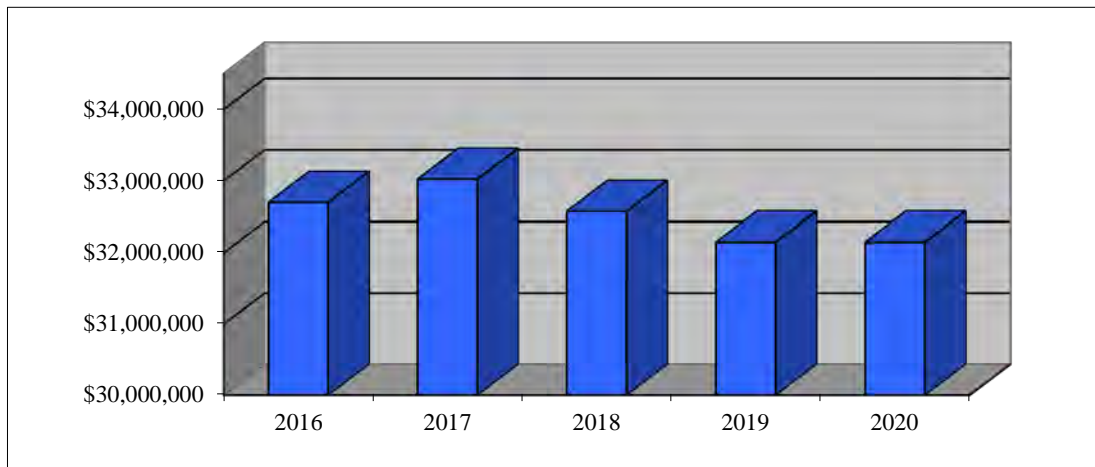
Analysis:

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 2020, the City is forecasting a stable revenue collection amount compared to 2019.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2016	\$ 32,699,590	(2.10)
2017	33,024,000	0.99
2018	32,574,673	(1.36)
2019	32,146,532	(1.31)
2020 Budgeted	32,146,530	(0.00)



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Expenditure Summaries

EXPENDITURE ASSUMPTIONS
2020 OPERATING BUDGET PLAN
ALL FUNDS

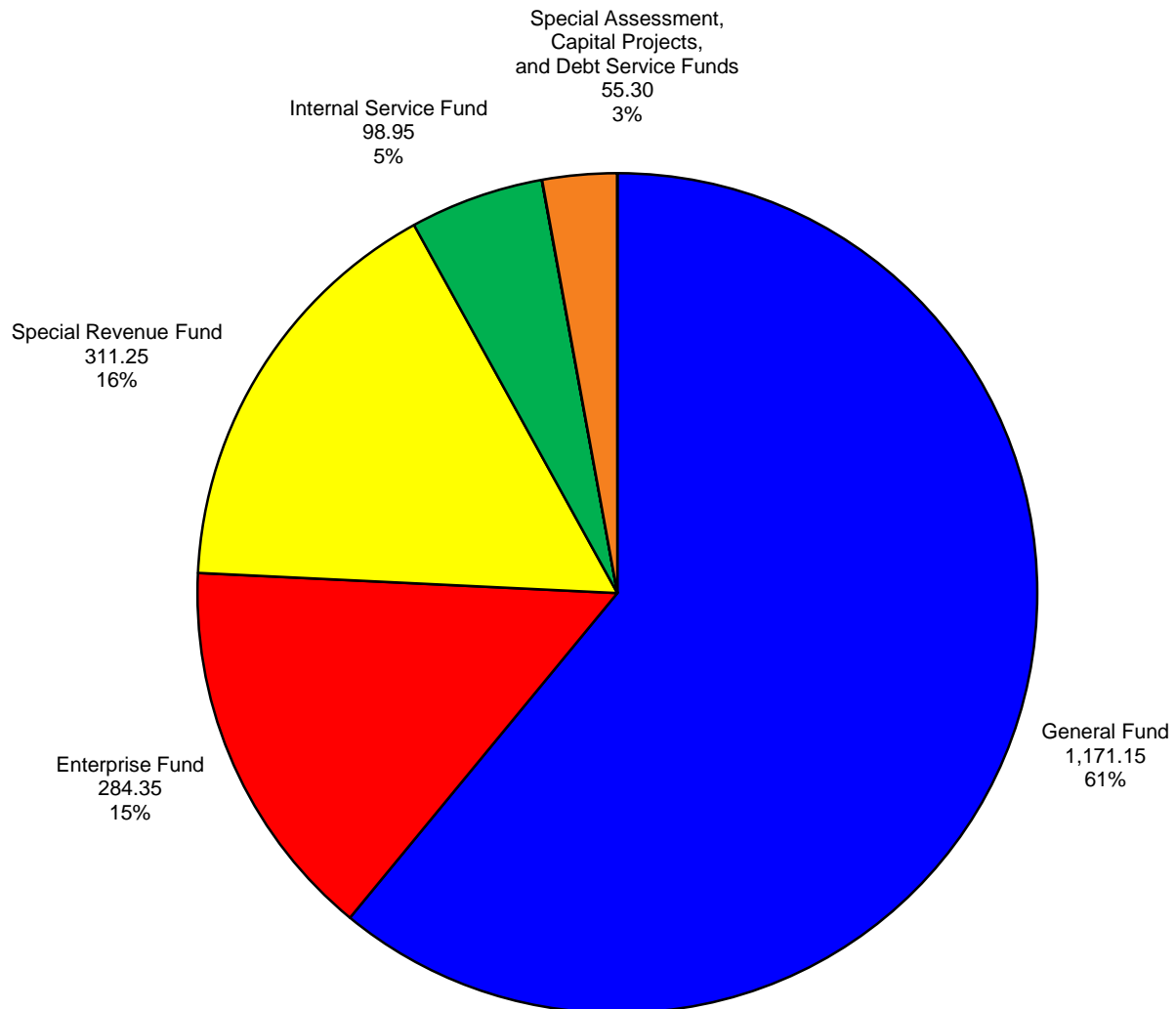
1. The budget includes a 2.75% cost-of-living wage increase for 2020.
2. The charge for health care costs will increase.
3. The City hired 45 Police Officers that are included in the 2020 budget.
4. The City is investing in technology with the addition of 10 new staff members to the Information Technology (IT) Division and implementing a new Financial/HR/Payroll system and required hardware.
5. The debt service for the Sewer Division increased by approximately \$19.5M.

CITY OF AKRON, OHIO
2020 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2017
DECEMBER 31, 2018 & DECEMBER 31, 2019

By Funding Sources:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
General Fund	1,091.43	1,092.08	1,154.90	1,171.15
Internal Service Fund	89.95	90.95	85.95	98.95
Enterprise Fund	260.02	252.02	249.35	284.35
Special Revenue Fund	326.55	322.65	293.50	311.25
Special Assessment Fund	48.30	48.55	46.55	49.55
Capital Projects Fund	1.75	1.75	1.75	1.75
Debt Service Fund	3.00	3.00	4.00	4.00
TOTAL	1,821.00	1,811.00	1,836.00	1,921.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
Human Resources	17.00	16.00	18.00	18.00
Finance	81.00	80.00	91.80	103.80
Fire/EMS	375.00	375.00	380.00	381.00
Law	28.00	28.00	29.20	30.20
Legislative	16.00	16.00	16.00	16.00
Municipal Court Clerk	44.00	44.00	44.00	45.00
Municipal Court Judges	55.00	52.00	51.00	55.00
Neighborhood Assistance	62.00	64.00	43.00	43.00
Office Integrated Development	0.00	0.00	50.55	52.55
Office of the Mayor	30.00	31.50	11.00	12.00
Planning	33.13	31.63	14.00	15.00
Police	469.00	472.00	499.00	499.00
Public Safety	75.00	77.00	72.00	83.00
Public Service	535.87	523.87	516.45	567.45
TOTAL	1,821.00	1,811.00	1,836.00	1,921.00

**CITY OF AKRON
2020 OPERATING BUDGET
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE**



STAFFING EXPLANATIONS

The City of Akron had a total of 1,836 full-time employees at the end of 2019. This was an increase of 25 full-time employees overall compared to year end 2018.

The Office of Information Technology (OIT) Division was reassigned in 2019 from the Office of the Mayor to the Department of Finance. The 2020 budget includes an increase from 9 to 20 budgeted positions. The additional staffing are necessary to better meet the City's software and hardware servicing needs as well as to build staffing in preparation of various upcoming upgrades.

In 2019, the Police Department's staffing levels increased by 27 full-time employees. This increase of 27 full-time employees was due to retirements and the hiring of 45 new police recruits. The 2020 budget remains stable at 499 total budgeted positions to maintain current staffing levels and hire as staffing fluctuations occur due to routine turnover and retirements.

In 2019, the Fire Department's staffing levels increased by 5 full-time employees. The 2020 budget includes the addition of one full-time position. The City intends to maintain staffing levels and hire as staffing fluctuations occur to maintain quality service and safety levels for the community.

The Office of Integrated Development (OID) was created during 2019. OID brings together Planning, Economic Development, Recreation and elements of Engineering under one unified department. OID is responsible for business attraction and retention, entrepreneurship, downtown development, recreation and public space, land use and zoning, as well as long range planning and City real estate. The Department builds upon the City's existing strategies by strategically coordinating these related components and resources to enhance transparency and efficiency of every development decision made in the City.

The 2020 budget for the Department of Public Service includes the addition of 12.8 employees in the Sewer Maintenance Division and 11 employees in Water Reclamation Facility Division. The additional staffing levels will assist in the maintenance of new sewer facilities and infrastructure being constructed throughout the combined sewer overflows projects and the increased service demands from various Water Reclamation Facility improvements. The 2020 budget also includes the addition of 8 employees in the Water Distribution Division to reflect staff re-assignments to Water Capital projects as well as additional maintenance and customer service workers to replace temporary seasonal employees with full-time staffing while backfilling various promotions. The 2020 Budget for the Engineering Bureau includes the addition of an Acquisition Officer and Long Range Planning Manager which will serve to coordinate with the new OID Department. The remaining service divisions are budgeted to fill routine vacancies.

The remaining departments experienced routine employee turnover. The 2019 budgeted employee count of 1,921 affords the City the opportunity to fill vacancies as needed.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

DEPARTMENT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	BUDGETED AS A % OF TOTAL
Police	\$ 57,211,827	\$ 55,226,300	\$ 56,671,051	\$ 59,147,850	34.17 %
Fire	36,285,578	36,035,344	38,216,931	39,178,840	22.63
Public Service	22,341,134	21,807,164	22,282,555	22,228,610	12.84
Public Safety	13,821,228	13,311,348	13,064,371	14,034,940	8.11
Integrated Development	-	-	-	6,426,760	3.71
Judges	4,800,573	4,837,808	4,810,544	5,080,380	2.93
Law	4,106,466	4,248,349	4,245,721	4,688,410	2.71
Public Health	4,199,787	4,340,973	4,239,730	4,229,120	2.44
Clerk of Court	3,801,445	3,877,176	3,939,035	4,117,250	2.38
Finance	3,558,790	4,772,324	3,635,915	3,644,690	2.11
Neighborhood Assistance	7,019,206	6,762,540	7,050,115	3,237,450	1.87
City-Wide Administration *	2,852,474	3,877,998	5,087,229	2,427,040	1.40
Mayor's Office	3,024,294	2,985,443	2,970,826	1,927,460	1.11
Legislative	1,354,101	1,315,978	1,276,811	1,417,050	0.82
Human Resources	1,072,404	1,084,575	1,149,352	1,302,640	0.75
Planning	1,125,055	1,234,953	986,067	40,440	0.02
TOTAL GENERAL FUND					
GROSS EXPENDITURES	\$ 166,574,362	\$ 165,718,273	\$ 169,626,253	\$ 173,128,930	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
Stephen F. Fricker, Director of Finance
Shelley A. Goodrich, Deputy Director of Finance

DESCRIPTION

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

The Department is responsible for managing the City's financial operations in accordance with established fiscal policies. Primary responsibilities include cash management, investment of funds, revenue forecasting, financial reporting, internal audits, and general accounting which includes payroll, accounts payable, accounts receivable along with 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

Stephen F. Fricker, Director of Finance

Shelley A. Goodrich, 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.
- Work with a vendor and the other Finance divisions to begin the process to upgrade the Banner financial system and the PeopleSoft payroll system.

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 35th consecutive year of winning the award.

The City has received for 35 consecutive years, the Distinguished Budget Presentation Award from the Government Finance Officers Association. The Operating Budget Plan for 2019 was completed and submitted within 90 days after passage of the appropriation ordinance to the GFOA.

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.
- Assist in research both the Department of Finance and the Department of Human Resources to replace the Banner financial system and the PeopleSoft Payroll System.
- 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. 83 – Certain Asset Retirement Obligations
 - 2) GASB No. 84 – Fiduciary Activities
 - 3) GASB No. 87 – Leases
 - 4) GASB No. 88 – Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements
 - 5) GASB No. 90 – Majority Equity Interest and Amendment of GASB Statement No. 14 and No. 61
 - 6) GASB No. 91 – Conduit Debt Obligations
 - 7) GASB No. 92 – Omnibus

SERVICE LEVELS

The Audit and Budget Division is pleased to report that the 2019 CAFR was issued and submitted to the GFOA. The City received for the 35th consecutive year, the Certificate of Achievement for Excellence in Financial Reporting award. The City has also received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 35th consecutive year.

CITY-WIDE ADMINISTRATION

Stephen F. Fricker, Director of Finance

Shelley A. Goodrich, 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.
- The Accounting Division will begin to review documents to purge based on the approved records retention policy.
- The division will update the City-wide travel policy.

SERVICE LEVELS

In 2019, the Accounting Division provided excellent service to both City employees and outside agencies/vendors relating to accounting and payroll functions. The Division has revised the record retention policy which was approved by the State. A step-by-step guide was developed to assist employees in the completion of their travel requests and reimbursements. The overall travel policy review is still in process.

INFORMATION TECHNOLOGY

Bill Fatica, Service Desk Manager

Darren Rozenek, Applications Manager

Engelbert Gal, Systems and Infrastructure Manager

DESCRIPTION

The Information Technology (IT) Division was reassigned in 2019 to administratively report to the Department of Finance. The Information Technology (IT) Division oversees training, computer applications and computing systems. The IT Division also provides support to computer users at the City of Akron.

GOALS & OBJECTIVES

- Continue to work with our strategic partner on the IT technology plan.
- Hire and train additional IT staff to provide better customer service and external and internal stakeholders.
- Continue the expansion of CityWorks in Public Service for work order management and the Department of Finance in replacement of both the Banner financial system and the PeopleSoft Payroll System.
- Assist the Akron Municipal Court with replacement of the Court Management System.

SERVICE LEVELS

In 2019, Information Technology developed new IT positions that will be filled in 2020 and reorganized to provide a modern technology workforce. Information Technology created a three year strategic technology plan and developed a capital project plan for 2020 with emphasis on reliability and security.

PURCHASING DIVISION

Kimberly A. Herron, Purchasing Agent

DESCRIPTION

The Purchasing Division handles the purchase of supplies and materials, contract administration, inventory management, and disposal of surplus items.

GOALS & OBJECTIVES

- The Purchasing Division will engage technology to develop an online vendor registration system that allows businesses to receive notification of all competitive opportunities electronically.
- Begin to evaluate and work on revisiting the current ordinances to streamline competitive bidding processes and provide an incentive program to local vendors.
- Work with the Greater Akron Chamber and Summit County to put together a web-based procurement tool that will help identify and engage Minority Business Enterprises (MBE), Women Business Enterprises (WBE) and Economically Disadvantaged Business Enterprises (EDGE) as vendors.

SERVICE LEVELS

The Purchasing Division is in the process of rolling out an ordering portal to the City departments. The Purchasing Division has competitively bid the office supply contract and will continue to work on launching the portal. Record retention shredding is being coordinated with the departments.

TAXATION DIVISION

Arthur P. Preiksa, Tax Commissioner

DESCRIPTION

The Income Tax Division collects and administers the municipal income tax for the City of Akron and the four Joint Economic Development Districts. The Division's overall goal is to provide excellent service to residents, employers and businesses.

The City of Akron's income tax is comprised of individual income tax, net profit tax and withholding tax. The Division supplies the necessary income tax forms and instructions to taxpayers, processes the returns submitted, deposits payments received, issues refunds, maintain systems for tax registration of all business accounts, delinquent control and tax collections.

GOALS & OBJECTIVES

- Expand “online payment” options using Credit/ Debit Cards and include improvements for Individual e-filing, Employer Withholding and Quarterly Estimated Payments.
- Train staff to implement state-mandated net operating loss carryforward rules and other tax law requirements.
- Facilitate quicker turnaround and testing of information for independent financial auditors.
- Hire Tax Coordinator for business section to maintain and improve tax collections.
- Improve data to allow broader based notifications for unfiled tax returns.

SERVICE LEVELS

The Taxation Division added online credit card processing to e-File system effective for tax year 2019. The Division maintained existing online filing systems for Individual e-filing, Employer Withholding and Quarterly Estimated Payments. Taxation continued to train staff for state mandated changes for Business and Individual tax filings as required by the Ohio Revised Code and Akron Ordinance Chapter 104. The Division reduced turn-around time for “opt-in net profit reporting” of business tax filings.

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. The Division also processes City assessments, permits, licenses and automated traffic enforcement ticket payments.

GOALS & OBJECTIVES

- Complete the core functions of the Treasury Division, including the preparation of the Annual Information Statement (AIS) in a timelier manner to meet new SEC Continuing Disclosure requirements.

- Assess 37 additional miles of roadways as part of the commitment to Akron constituents for passage of the 1/4 % income tax designated for Public Safety Protection including roadways.
- Research and implement new information technology applications for assessment processing and reporting.
- Work with IT to store Treasury documents in OnBase for easy access and record keeping, starting with monthly bank statements.
- Assist in research both the Department of Finance and the Department of Human Resources to replace the Banner financial system and the PeopleSoft Payroll System.

SERVICE LEVELS

In September 2019, the Treasury Division published the AIS. The Division executed six major bond and note issuances during 2019. The Division certified \$23.35 million in Special Assessment collection to Summit County. Treasury created a new direct data entry for the Report of Receipt process in Banner to improve efficiency and reduce errors.

UTILITIES BUSINESS OFFICE DIVISION **Brian Reaman, Utilities Business Office Manager** **Brian Linder, Utilities Office Administrator**

DESCRIPTION

The Utilities Business Offices Division provides excellent and reliable customer service and issues billing statements and collection for water, sewer and refuse.

GOALS & OBJECTIVES

- Complete the consolidation of the Utilities Business Office customer service into one office.
- Provide online and class training for Customer Service Representatives (CSR) to improve customer support and satisfaction.
- Create a structured call monitoring plan for supervisors to review and audit random calls and provide coaching and/or positive feedback to CSRs.

SERVICE LEVELS

In 2019, the Utilities Business Office implemented a new bill format to display usage and rate. There were 916 new customers that enrolled in e-billing in 2019. Two new summary master bills were created and the Division bunch coded 38 additional accounts to be mailed together.

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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
By Department:				
FINANCE:				
<i>Administration:</i>				
Deputy Finance Director	1.00	1.00	1.00	1.00
Digital Media Coordinator	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	3.00	3.00	3.00
Administrative Assistant	0.50	0.00	0.00	0.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Audit & Budget Supervisor	0.00	0.00	1.00	1.00
Total Audit & Budget	5.50	4.00	5.00	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	4.00	4.00	4.00
Total General Accounting	7.50	8.00	8.00	8.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Information Technology:</i>				
Administrative Assistant				
Applications Analyst	0.00	0.00	1.00	1.00
Applications Programmer	0.00	0.00	2.00	2.00
Computer Operator	0.00	0.00	1.00	1.00
Computer Programmer Analyst	0.00	0.00	0.00	3.00
Computer Technician	0.00	0.00	1.00	1.00
Database Administrator	0.00	0.00	1.00	1.00
GIS Technician	0.00	0.00	0.00	2.00
IT Applications Manager	0.00	0.00	1.00	1.00
IT Project Manager	0.00	0.00	1.00	1.00
IT Systems and Infrastructure Manager	0.00	0.00	1.00	1.00
Network/LAN Administrator	0.00	0.00	0.00	6.00
Total Information Technology	0.00	0.00	9.00	20.00
<i>Purchasing:</i>				
Administrative Assistant	2.00	3.00	3.00	3.00
Buyer	2.00	1.00	2.00	2.00
Buyer Technician	1.00	0.00	0.00	0.00
Custodian	1.00	1.00	1.00	1.00
Document Reproduction Operator	1.00	1.00	1.00	0.00
Graphic Artist	1.00	1.00	1.00	1.00
Purchasing Agent	0.00	1.00	1.00	1.00
Total Purchasing	8.00	8.00	9.00	8.00
<i>Taxation:</i>				
Administrative Assistant	4.00	5.00	5.00	6.00
Assistant Law Director	0.00	0.00	0.80	0.80
Tax Auditor	13.00	14.00	13.00	13.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	1.00	1.00	1.00	2.00
Total Taxation	19.00	21.00	20.80	22.80

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Treasury:</i>				
Accounting Technician	2.00	2.00	2.00	2.00
Accounts Analyst	0.00	1.00	0.00	0.00
Assessor	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	0.00	1.00	1.00
Economist	0.00	0.00	1.00	1.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	5.00	5.00	6.00	6.00
<i>Utilities Business Office:</i>				
Accounts Analyst	1.00	1.00	1.00	1.00
Accounting Technician	0.00	0.00	1.00	1.00
Administrative Assistant	3.00	3.00	2.00	2.00
Consumer Services Clerk	21.00	21.00	21.00	21.00
Utilities Accounting Supervisor	1.00	0.00	1.00	1.00
Utilities Analyst	1.00	1.00	0.00	0.00
Utilities Business Office Manager	1.00	0.00	1.00	1.00
Utilities Office Supervisor	3.00	3.00	2.00	2.00
Total Utilities Business Office	31.00	29.00	29.00	29.00
TOTAL FINANCE	81.00	80.00	91.80	103.80

Finance

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
ADMINISTRATION	21,969,439	24,976,217	26,500,957	26,186,700
AUDIT & BUDGET	637,665	750,645	647,100	768,020
CITY-WIDE ADMINISTRATION	3,246,731	4,250,687	5,380,807	2,728,240
GENERAL ACCOUNTING	579,941	1,737,073	1,351,330	1,850,700
INFORMATION TECHNOLOGY	2,603,292	2,343,102	2,720,143	4,446,870
PURCHASING	1,588,523	1,540,967	1,334,275	1,442,770
TAXATION	6,400,006	5,638,950	5,787,284	6,511,020
TREASURY	3,838,218	3,835,657	5,041,113	5,788,340
JOINT ECONOMIC DEVELOPMENT DISTRICTS	11,744,397	12,691,238	12,865,735	13,524,360
UTILITIES BUSINESS OFFICE	13,360,760	11,036,263	9,704,919	10,079,160
FINANCE - NON OPERATING	15,705,012	15,863,760	16,156,090	16,520,930
Total for Department:	81,673,985	84,664,560	87,489,752	89,847,110

Finance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	4,665,403	4,773,064	4,991,698	5,752,170
Fringe Benefits	2,946,959	2,936,775	2,930,552	3,053,680
Total: Personal Services	7,612,362	7,709,839	7,922,250	8,805,850
Other				
Current Expenditures - Other	18,908,841	19,904,973	20,782,212	22,219,470
Income Tax Refunds/Tax Share	8,283,116	9,366,707	9,296,922	9,871,500
Utilities Expenses	2,125,941	2,287,716	1,911,716	1,932,800
Debt Service	35,609,085	33,614,787	33,317,662	34,800,990
Insurance	2,722,121	1,756,075	2,387,921	2,389,660
State/County Charges	2,075,260	2,299,220	1,592,255	1,727,550
Rentals and Leases	407,977	456,102	531,154	521,590
Interfund Service Charges	3,650,298	7,269,142	9,747,660	7,577,700
Total: Other	73,782,639	76,954,720	79,567,502	81,041,260
Capital Outlay				
Capital Outlay	278,984			
Total: Capital Outlay	278,984			
Total for Department:	81,673,985	84,664,560	87,489,752	89,847,110

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	2,528,350	3,543,380		6,071,730
Special Revenue Fund	1,969,190	62,553,740		64,522,930
Debt Service	455,180	1,233,740		1,688,920
Enterprise Fund	2,276,460	7,802,700		10,079,160
Internal Service Fund	1,576,670	5,857,700		7,434,370
Trust and Agency Fund		50,000		50,000
Total for Department:	8,805,850	81,041,260		89,847,110

Finance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Debt Service	1,630,426	1,776,333	1,595,728	1,688,920
Enterprise Fund	13,360,760	11,036,263	9,704,919	10,079,160
General Fund	6,411,264	8,650,322	8,723,144	6,071,730
Internal Service Fund	5,678,331	4,360,146	5,616,510	7,434,370
Special Revenue Fund	54,559,589	58,841,478	61,798,072	64,522,930
Trust and Agency Fund	33,615	17	51,380	50,000
Total for Department:	81,673,985	84,664,560	87,489,752	89,847,110

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	26.000	25.000	27.000	26.000
Special Revenue Fund	21.000	23.000	22.800	24.800
Debt Service	3.000	3.000	4.000	4.000
Enterprise Fund	31.000	29.000	29.000	29.000
Internal Service Fund	0.000	0.000	9.000	20.000
Total for Department:	81.000	80.000	91.800	103.800

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

Michael Angerstien, District Chief (A Shift)

Mark Oziomek, District Chief (B Shift)

Arthur Dobbins, 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.
- 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 for the planning phase of construction 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 2019, the Akron Fire Department (AFD) responded to 9,809 calls for services requiring a fire response. All firefighters have been assigned two sets of gear and each station has extractors to clean gear after each fire incident as a commitment to the long-term health of Fire Department personnel. The Department installed 918 smoke alarms in 343 homes in 2019.

In 2019, the AFD responded to 43,549 calls requiring an EMS response as compared to 42,491 in 2018. 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 2019, AFD conducted over 6,000 fire inspections and performed more than 700 plan and site reviews. In 2019, the Quick Response Team (QRT) went on 593 visits with 121 patient contacts made. The QRT team paramedics partnering with Summit County Public Health distributed 66 Death Avoided with Narcan (DAWN) kits to all overdoses responded to.

During 2019, the construction of two new fire stations (#2 and #4) were completed and in service with funding from income tax revenue from the Safety and Streets Income Tax. The Fire Administrative offices were incorporated into the building of Station #4 and moved from the Ocasek Building in 2019. One new ladder truck and two new medical units have been delivered. The AFD Training Academy graduated 16 new fire/medics in May 2019. There were one District Chief, one Captain, and three Lieutenants promoted during 2019.

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 2019, the AFD was awarded funding through the Federal Emergency Management Agency (FEMA) totaling \$400,000 for an 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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
FIRE/EMS:				
<i>E.M.S.:</i>				
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	1.00	2.00	2.00	2.00
Fire Lieutenant	28.00	29.00	29.00	29.00
Firefighter/Medic	130.00	126.00	122.00	126.00
Total E.M.S.	160.00	158.00	154.00	158.00
<i>FIRE:</i>				
Administrative Assistant	7.00	7.00	7.00	7.00
Computer Programmer Analyst	1.00	0.00	0.00	0.00
Fire Captain	15.00	14.00	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	10.00	10.00	10.00	10.00
Fire Equipment Mechanic	3.00	4.00	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	53.00	52.00	52.00	51.00
Firefighter/Medic	113.00	116.00	125.00	123.00
Master Fire Equipment Foreman	1.00	1.00	1.00	1.00
Master Fire Equipment Mechanic	3.00	4.00	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	215.00	217.00	226.00	223.00
TOTAL FIRE/EMS	375.00	375.00	380.00	381.00

Fire

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
FIRE	39,335,306	44,205,370	45,955,396	46,641,200
EMS	19,523,555	19,970,871	19,889,096	21,355,270
Total for Department:	58,858,861	64,176,241	65,844,492	67,996,470

Fire

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	27,588,433	29,175,290	29,898,491	30,423,550
Fringe Benefits	15,356,264	16,564,484	16,029,772	16,613,010
Total: Personal Services	42,944,698	45,739,774	45,928,264	47,036,560
Other				
Current Expenditures - Other	2,857,017	2,437,297	1,792,629	2,239,970
Income Tax Refunds/Tax Share				
Utilities Expenses	98,724	106,344	123,969	110,000
Debt Service	380,409	351,150	1,051,893	1,406,650
Insurance	86,683	92,191	92,801	98,000
State/County Charges	179,498	203,953	246,794	216,000
Rentals and Leases	25,762	72,422	104,888	
Interfund Service Charges	12,286,070	13,094,022	14,273,578	15,619,470
Total: Other	15,914,163	16,357,380	17,686,553	19,690,090
Capital Outlay				
Capital Outlay		2,079,086	2,229,675	1,269,820
Total: Capital Outlay		2,079,086	2,229,675	1,269,820
Total for Department:	58,858,861	64,176,241	65,844,492	67,996,470

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	26,929,190	12,249,650		39,178,840
Special Revenue Fund	20,107,370	7,439,440	1,269,820	28,816,630
Trust and Agency Fund		1,000		1,000
Total for Department:	47,036,560	19,690,090	1,269,820	67,996,470

Fire

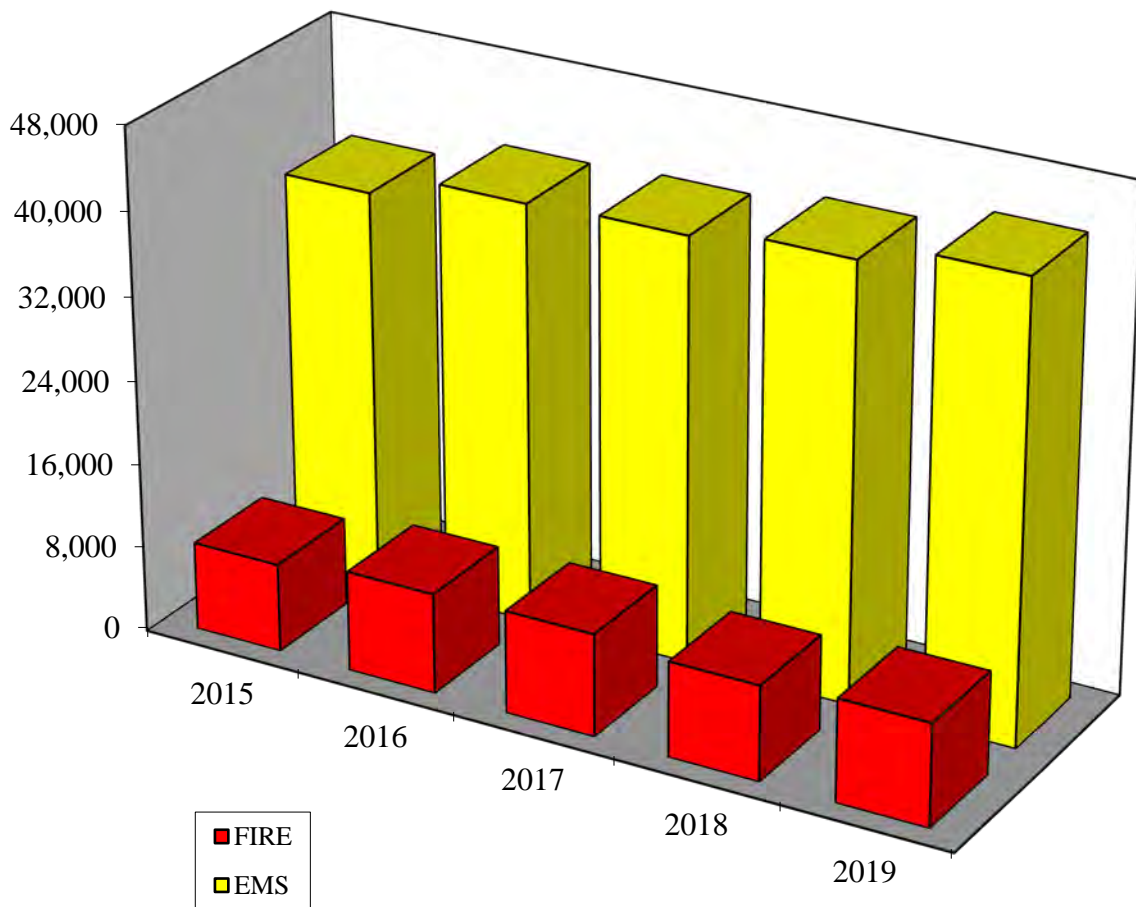
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	36,285,578	36,035,344	38,216,931	39,178,840
Special Revenue Fund	22,573,283	28,140,897	27,627,561	28,816,630
Trust and Agency Fund	0	0	0	1,000
Total for Department:	58,858,861	64,176,241	65,844,492	67,996,470

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	190.000	195.000	226.000	223.000
Special Revenue Fund	185.000	180.000	154.000	158.000
Total for Department:	375.000	375.000	380.000	381.000

**FIRE DEPARTMENT
2015 - 2019
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

- Update and distribute the Safety Manual and Safety Operating Procedures for the City of Akron employees.
- Roll out supervisor training for Drug and Alcohol, Family and Medical Leave Act (FMLA) and update Americans with Disabilities Act (ADA) and Attendance Control Policy.
- Continue to evaluate requirements for City positions to reduce unnecessary barriers to employment and meet inclusion goals.
- Manage the selection process for Firefighter/Medics, Police Captain, newly created Information Technology positions and all other vacancies that occur during the year.

SERVICE LEVELS

In 2019, the Department of Human Resources hired a Safety Supervisor which saved the City \$225,000 by using internal resources. The Department rolled out Paladina Health and the Flexible Spending Account Programs to employees and conducted online open enrollment for the first time. The Department implemented a partnership with Stark State College where employees may attend Stark State College tuition free. Over 800 children in the Akron community received hats, gloves and socks through the City's Hugs and Gloves 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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
HUMAN RESOURCES:				
Administrative Assistant	3.00	3.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00	1.00
Diversity and Training Manager	0.00	0.00	1.00	1.00
Employee Benefits and Leave Coordinator	1.00	0.00	0.00	0.00
Employee Benefits Manager	1.00	1.00	1.00	1.00
Employee Benefits Specialist	1.00	1.00	1.00	1.00
Employment and Selection Manager	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	1.00	1.00	1.00	1.00
Human Resources Officer	0.00	1.00	1.00	1.00
Personnel Aide	0.00	0.00	2.00	2.00
Personnel Analyst	2.00	2.00	3.00	3.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	3.00	2.00	2.00	2.00
Safety Supervisor	0.00	0.00	1.00	1.00
Training and EEO Officer	1.00	1.00	0.00	0.00
TOTAL HUMAN RESOURCES	17.00	16.00	18.00	18.00

Human Resources

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
HUMAN RESOURCES	37,690,222	37,504,264	40,331,395	41,292,460
Total for Department:	37,690,222	37,504,264	40,331,395	41,292,460

Human Resources

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	986,833	1,054,124	1,130,720	1,282,650
Fringe Benefits	485,997	518,413	528,324	654,640
Total: Personal Services	1,472,830	1,572,537	1,659,044	1,937,290
Other				
Current Expenditures - Other	3,368,875	3,194,246	3,716,206	4,361,220
Utilities Expenses	2,202	1,740	3,248	3,500
Debt Service	69,752	1,050,026	1,054,722	1,050,000
Insurance	32,652,854	31,597,534	33,778,235	33,800,720
Rentals and Leases	3,088	0	46,152	48,300
Interfund Service Charges	120,621	88,181	73,788	91,430
Total: Other	36,217,392	35,931,727	38,672,351	39,355,170
Total for Department:	37,690,222	37,504,264	40,331,395	41,292,460

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	1,092,550	210,090		1,302,640
Special Revenue Fund		58,100		58,100
Internal Service Fund	844,740	39,086,980		39,931,720
Total for Department:	1,937,290	39,355,170		41,292,460

Human Resources

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	1,072,404	1,084,575	1,149,352	1,302,640
Internal Service Fund	36,584,481	36,391,166	39,152,140	39,931,720
Special Revenue Fund	33,338	28,522	29,902	58,100
Total for Department:	37,690,222	37,504,264	40,331,395	41,292,460

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	10.250	9.250	10.250	10.250
Internal Service Fund	6.750	6.750	7.750	7.750
Total for Department:	17.000	16.000	18.000	18.000

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Integrated Development

DEPARTMENT OF INTEGRATED DEVELOPMENT
James Hardy, Deputy Mayor for Integrated Development

DESCRIPTION

The Department of Integrated 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 technical support.

BUDGET COMMENTS

The 2020 Operating Budget provides funding for the staffing of 52.55 full-time positions for the divisions of the Department of Integrated 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

James Hardy, Deputy Mayor for Integrated Development

DESCRIPTION

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

DEVELOPMENT DIVISION

Adele Dorfner Roth, Director of Development

DESCRIPTION

The Development Division focuses on disposing of city owned real estate, assisting private developers with logistics and capital stack creation for projects within Akron, fostering innovation and developing entrepreneurship within the City of Akron. The division provides administrative services to the Akron Development Corporation, Highland Square Economic Development, LLC, Akron Global Water Alliance and its initiatives to support business retention, creation, expansion and attraction as well as overseeing the various revolving loan funds within the City of Akron. It is also responsible for the oversight and monitoring of reporting of activities to assure compliance in the area of property acquisition, demolition, marketing and new home construction used with various federal funding programs.

GOALS & OBJECTIVES

- 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) , the University of Akron Research Foundation (UARF) and United Way.
- Encourage small business growth with existing service providers and collaborate with private sector and public agencies in implementation in targeted zones.
- Develop and market all surplus residential, industrial, and office park land owned by the City, including JEDDs, as well as assist in packaging specific project sites.

SERVICE LEVELS

Continue to focus on the \$31 million Main Street Promenade project which will be completed in 2020. Continue to work with the Akron Bounce Innovation Hub which accounts for 270 new Akron jobs and over 12,000 people visited Bounce in 2019.

Continue to partner with United Way and support the Financial Empowerment Center (FEC). The FEC now has six locations, 946 clients and has facilitated over 2,700 individual coaching sessions.

BUSINESS RETENTION & EXPANSION DIVISION

Samuel D. DeShazor, Director of Business Retention and Expansion

DESCRIPTION

The Business Retention and Expansion division is responsible for collaborating with businesses in the City of Akron to promote, expand, and keep businesses within the City and its corresponding Joint Economic Development Districts. It is structured to support businesses growing through the implementation of new innovations, technologies and expansion into new markets. The 2020 plan will focus heavily on working jointly with the Greater Akron Chamber and Summit County Department of Community and Economic Development to share resources to implement the Elevate Greater Akron plan. Elevate Akron will bring the efforts of this troika of organizations together to take advantage of the strengths and resources of all.

GOALS & OBJECTIVES

- Influence business investment decisions for retention, creation, expansion and attraction through Integrated Development along with local, regional, state and federal partners.
- Encourage private development of commercial offices and buildings with developers and outside investors.
- Serve as a liaison in investment decisions by providing pertinent data, responding to new investment inquiries and expanding our visibility to the global marketplace.
- Evaluate new growth opportunities in the market with existing companies working with institutions of high learning, innovation think-tanks and entrepreneurs utilizing cutting-edge technology.

SERVICE LEVELS

Continue to focus on the \$31 million Main Street Promenade project which will be completed in 2020. The Main Street Promenade will provide transformational infrastructure improvements, including dedicated bike lines, new pedestrian pathways, enhance green infrastructure and storm water management and improved transit and traffic patterns. This will bolster Akron's central exchange area in downtown and build on the momentum of the goals of "Live, Work and Play" in the Main Street Promenade.

Continue participation in “Elevate Akron”, our new economic development framework, for local business retention and expansion projects and drive growth through new entrepreneurship and innovation. The plan uses improved business intelligence and research to assure the best data-driven decisions are made for Akron. We aim to foster more sustainable development and encourage new vitality in traditional business districts. Administer our projects on a platform that recognizes an all-inclusive growth standard to help empower and develop enterprise and family growth.

In concert with the completion of the Bowery Project, the Division also focused on the Romig Road reconstruction project and the Law Building redevelopment project in 2019. The Romig Road reconstruction is making way for the \$100 million development from Amazon at the former Rolling Acres mall. The Amazon facility will bring in over 1,500 new jobs. With over half a billion dollars of ODOT investment, Akron’s thoroughfares are receiving a complete makeover that will continue in 2020.

DEVELOPMENT ENGINEERING DIVISION

Michelle DiFiore, Environmental Engineering Manager

DESCRIPTION

Development Engineering is newly created as part of the Department of Integrated Development and serves a critical liaison function between Integrated Development and the Engineering Bureau. The Development Engineering Division contributes technical knowledge throughout the planning process to serve as coordination between the planning and implementation stages.

GOALS & OBJECTIVES

- Develop design plans for Locks 2, 3, and 4 and Summit Lake Trail and begin a design plan for other elements of Summit Lake Vision Plan.
- Create a Parks Study using college interns and implement a Tree Planting program in 2020.
- Develop neighborhood plans, including Renewal Plans and Economic Development Plans, to strengthen neighborhoods and facilitate new development.
- Continue to pursue funding for Summit Lake Vision Plan and Lock 3 Vision Plan.
- Complete LED street light replacement in University Park.

SERVICE LEVELS

In 2019, the Division completed several tasks in each of the Great Streets projects. Together with Integrated Development, Public Works, and Engineering, the Division

created a recommended list of transportation projects to focus on over the next 5 to 10 years.

The Division created the Tree Commission and started re-evaluation of the tree canopy project with Davey Tree and developed software for work orders with Davey Tree. The Division also completed the Bike Network Plan. It continued to work with League of Creative Interventionists regarding design and maintenance for the Innerbelt Forest. The Division coordinated projects with Summa, Summit Lake neighborhood, Ohio Department of Transportation (ODOT), Akron Civic Commons, Downtown Akron Partnership (DAP), Ohio Department of Natural Resources (ODNR) and Ohio and Erie Canalway Coalition (OECC).

DOWNTOWN OPERATIONS DIVISION

Letitia A. Jernigan, Downtown Operations Manager

DESCRIPTION

The Downtown Operations Division was reassigned from the Office of the Mayor for the 2020 operating budget. The Downtown Operations Division supports the new vision for the operations, staff and contractual services at Lock 3 and other downtown areas.

GOALS & OBJECTIVES

- Host Winterfest, the City's annual winter activities program located at Lock 3. This includes an outdoor ice skating rink with bumper cars and indoor polar putt-putt.
- Work on upgrades which allow for the new City of Akron designated refreshment area and provide an enhanced visitor experience for Lock 3.

SERVICE LEVELS

During 2019, the Division hosted the annual summer concert series 'Rock the Lock' at Lock 3, along with summer events like the Rib, White and Blue including the City's 4th of July fireworks display, and the first Akron Pizza Festival. These summer events attracted over 250,000 visitors to downtown Akron.

The Division also hosted Winterfest, the City's annual winter activities program located at Lock 3. New this year at Winterfest were Ice Bikes which could be used by patrons. Winterfest attracted over 50,000 visitors to downtown Akron in 2019. Santa in a sleigh pulled by live reindeer and the Grinch were part of the tree lighting ceremony.

LONG RANGE PLANNING DIVISION
Helen Tomic, Capital Planning Manager

DESCRIPTION

The Long Range Planning Division administers the City's program of capital improvements and develops and prepares an annual five-year Capital Investment Plan for improvements to parks, sewers, streets and bridges throughout the City. The Division formulates long-range strategies and secures funding 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 Comprehensive Plans, Renewal Plans and Economic Development Plans, to strengthen neighborhoods and facilitate new development.
- Observe trends and undertake research to assess changing housing needs and administer programs to enhance community life.

SERVICE LEVELS

The Division budgeted and monitored \$337,269,602 in federal, state, regional, and local funds for the 2019 Capital Investment and Community Development Program. Sources include Income Tax (\$51.4 million); Federal & State Transportation Program (\$25.9 million); Community Development Block Grant (CDBG) (\$8 million); Water & Sewer Capital Funds (\$22 million); Water Pollution Control Fund (\$145.2 million); and Special Assessments (\$3.3 million). The Division also reviewed over 500 requests for 2020 capital improvement projects, presented the 2020 program to the Planning Commission, and published the 2019-2023 Capital Investment and Community Development Program with a total budget of \$1.4 billion.

The Division submitted seven OPWC applications totaling \$8.8 million in requested funds. As a result, Akron was awarded \$6.8 million for six projects. The Division reviewed 18 project applications submitted by eight communities within Summit County.

The Long Range 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, and the Rubber City Heritage Trail.

RECREATION AND PARKS DIVISION
Brittany Schmoekel, Recreation Bureau Manager

DESCRIPTION

The Recreation and Parks Division was reassigned from the Department of Neighborhood Assistance for the 2020 operating budget. The Division 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 Recreation and Parks Division 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" was established.

GOALS & OBJECTIVES

- Open a new splash pad at Patterson Park Community Center.
- Install WiFi at three additional community centers.
- Continue awareness campaign for Recreation and Parks with staff shirts, new indoor and outdoor branding, and printed brochures for each community center.
- Amenity upgrades for the community pools and community centers and host additional events at the community centers.

SERVICE LEVELS

Both outdoor pools were open six days a week with over 12,000 visitors at the pools in 2019. The Division partnered with the YMCA for the Safety Around Water program and offered the program to two additional organizations for more kids to be served. The first City's splash pad was opened at Joy Park Community Center. A new Recreation and Parks logo was created. The division offered additional events throughout the year including Akron Parks Week, Movies in the Park Series, and summer concerts in each ward.

ZONING DIVISION
Michael Antenucci, Zoning Manager
DESCRIPTION

The Zoning Division was reassigned from the Department of Planning & Urban Development for the 2020 operating budget. The Zoning Division administers the Zoning Code and subdivision of land within the City of Akron. The Division also

offices the Planning Commission, Board of Zoning Appeals and the Urban Design and Historic Preservation Commission, and provides technical support for them.

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).
- Participate in integrated cross-departmental efforts as part of Integrated Development to plan for increased economic opportunity, improved public life and stronger neighborhoods, including Planning to Grow Akron.
- Prepare zoning amendments to the zoning map to conform to changing land use.
- Revise the existing Zoning Code and subdivision regulations to encourage “Green” land use practices.
- Continue to prioritize and expedite Zoning Code compliance activities and violations, through the use of Cityworks 311 software.
- 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 investigated and processed 411 service requests for violations, mailed 267 “courtesy” letters, mailed 82 order to comply letters and 45 administrative fine letters. The Division processed 181 zoning certifications, 29 Ohio Department of Liquor Control verification letters, and 12 former Building Department vault searches. The Zoning Map has been updated and will continue to be revised as necessary. The Zoning Division produced 150 special topic maps for City Council and other members of City Administration.

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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
INTEGRATED DEVELOPMENT:				
<i>Administration:</i>				
Deputy Mayor for Integrated Development	0.00	0.00	1.00	1.00
Total Administration	0.00	0.00	1.00	1.00
<i>Development:</i>				
Acquisition Officer	0.00	0.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00	0.00
City Planner	0.00	0.00	2.00	2.00
Director of Development	0.00	0.00	1.00	1.00
Development Manager	0.00	0.00	0.80	0.80
Economic Development Technician	0.00	0.00	0.00	0.25
Economist	0.00	0.00	0.50	0.50
Executive Assistant	0.00	0.00	0.50	0.50
Innovation & Entrepreneurship Advocate	0.00	0.00	1.00	1.00
Investments Program Administrator	0.00	0.00	1.00	0.00
Total Development	0.00	0.00	8.80	7.05
<i>Business Retention & Expansion:</i>				
Director of Business Retention and Expansion	0.00	0.00	1.00	1.00
Development Engineering Manager	0.00	0.00	0.75	0.75
Economic Development Technician	0.00	0.00	1.00	0.75
Economist	0.00	0.00	1.00	1.00
Executive Assistant	0.00	0.00	0.50	0.50
Total Business Retention & Expansion	0.00	0.00	4.25	4.00
<i>Development Engineering:</i>				
City Arborist & Horticulturalist	0.00	0.00	1.00	1.00
Engineering Environmental Manager	0.00	0.00	1.00	1.00
Total Development Engineering	0.00	0.00	2.00	2.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Downtown Operations:</i>				
Assistant to the Mayor	0.00	0.00	0.00	0.50
Downtown Operations Manager	0.00	0.00	1.00	1.00
Recreation Supervisor	0.00	0.00	3.00	2.00
Total Downtown Operations	0.00	0.00	4.00	3.50
<i>Long Range Planning:</i>				
Accounts Analyst	0.00	0.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00	1.00
City Planner	0.00	0.00	3.00	3.00
Economist	0.00	0.00	0.50	1.50
Investments Program Administrator	0.00	0.00	0.00	1.00
Long Range Planning Manager	0.00	0.00	1.00	1.00
Total Long Range Planning	0.00	0.00	6.50	8.50
<i>Recreation and Parks:</i>				
Administrative Assistant	0.00	0.00	1.00	1.00
Assistant to the Mayor	0.00	0.00	0.00	0.50
Community Center Safety Liaison	0.00	0.00	1.00	1.00
Community Events Coordinator	0.00	0.00	1.00	1.00
Golf Course Supervisor	0.00	0.00	1.00	1.00
Recreation Manager	0.00	0.00	1.00	1.00
Recreation Supervisor	0.00	0.00	12.00	13.00
Sports and Athletes Coordinator	0.00	0.00	1.00	1.00
Wellness Program Coordinator	0.00	0.00	0.00	1.00
Total Recreation and Parks	0.00	0.00	18.00	20.50
<i>Zoning:</i>				
Administrative Assistant	0.00	0.00	1.00	1.00
Building Inspector	0.00	0.00	1.00	1.00
City Planner	0.00	0.00	3.00	3.00
Zoning Manager	0.00	0.00	1.00	1.00
Total Zoning	0.00	0.00	6.00	6.00
TOTAL INTEGRATED DEVELOPMENT	0.00	0.00	50.55	52.55

Integrated Development

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
ADMINISTRATION				194,660
DEVELOPMENT	4,279,308	4,155,360	4,915,877	1,979,380
BUSINESS RETENTION AND EXPANSION	992,778	993,426	686,224	1,222,530
DEVELOPMENT ENGINEERING				264,190
PUBLIC LIFE	6,674,678	6,472,959	6,614,322	6,646,570
PLANNING AND URBAN DEVELOPMENT	43,944,102	45,719,238	47,846,136	45,464,670
Total for Department:	55,890,866	57,340,983	60,062,559	55,772,000

Integrated Development

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	4,739,855	4,675,612	4,606,942	5,124,950
Fringe Benefits	1,972,470	1,940,390	2,059,219	1,979,260
Total: Personal Services	6,712,325	6,616,002	6,666,161	7,104,210
Other				
Current Expenditures - Other	8,863,049	9,028,017	14,008,008	9,519,950
Utilities Expenses	574,060	507,828	201,829	88,900
Debt Service	34,984,080	35,154,282	30,459,576	31,583,180
Insurance	84,879	81,024	88,726	101,450
State/County Charges	93,264	82,128	63,503	45,000
Rentals and Leases	3,954,215	4,258,135	5,557,978	5,271,090
Interfund Service Charges	624,994	1,613,568	3,016,778	2,058,220
Total: Other	49,178,541	50,724,981	53,396,398	48,667,790
Capital Outlay				
Capital Outlay	0	0	0	
Total: Capital Outlay	0	0	0	
Total for Department:	55,890,866	57,340,983	60,062,559	55,772,000

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	5,320,300	1,106,460		6,426,760
Special Revenue Fund	1,783,910	47,561,330		49,345,240
Total for Department:	7,104,210	48,667,790		55,772,000

Integrated Development

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	6,120,131	6,059,812	6,028,481	6,426,760
Special Revenue Fund	49,770,735	51,281,172	54,034,078	49,345,240
Total for Department:	55,890,866	57,340,983	60,062,559	55,772,000

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund			37.350	38.600
Special Revenue Fund			15.000	13.950
Total for Department:			52.350	52.550

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Law

LAW DEPARTMENT
Eve V. Belfance, Director of Law
Yamini K. Adkins, Deputy 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 raise or defend all claims on behalf of the City and prepare and/or review 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

Yamini K. Adkins, Deputy 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 assist in police training.

CIVIL DIVISION

Eve V. Belfance, Director of Law

DESCRIPTION

The Civil Division is responsible for preparing and/or reviewing 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 2019, the Civil Division continued to improve the quality of legal advice and service to the Administration and Council. The division also drafted contracts for various departments, performed research and drafted legislation for Council. The Civil Division continued to prioritize the collection of money due to the City, as well as 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 2019, the Criminal Division prosecuted 7,640 criminal cases, 3,646 felony cases, 20,741 traffic cases, and 658 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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
LAW:				
<i>Administration:</i>				
Deputy Law Director	0.00	1.00	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	3.00	3.00	3.00
<i>Civil:</i>				
Administrative Assistant	5.00	4.00	4.00	5.00
Assistant Law Director	9.50	9.50	9.70	10.70
Total Civil	14.50	13.50	13.70	15.70
<i>Criminal:</i>				
Administrative Assistant	2.00	2.00	2.00	2.00
Assistant Law Director	8.50	8.50	8.50	8.50
Chief City Prosecutor	1.00	1.00	1.00	1.00
Law Clerk	0.00	0.00	1.00	0.00
Total Criminal	11.50	11.50	12.50	11.50
TOTAL LAW	28.00	28.00	29.20	30.20

Law

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
ADMINISTRATION	429,828	651,234	633,813	655,110
CIVIL	1,996,798	1,754,444	1,808,801	1,926,640
CRIMINAL	1,265,840	1,427,470	1,391,507	1,496,660
INDIGENT DEFENSE	414,000	415,200	411,600	610,000
Total for Department:	4,106,466	4,248,349	4,245,721	4,688,410

Law

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	1,944,746	2,102,240	2,142,822	2,304,680
Fringe Benefits	1,108,969	939,684	970,565	1,021,070
Total: Personal Services	3,053,715	3,041,924	3,113,387	3,325,750
Other				
Current Expenditures - Other	769,141	884,167	806,944	1,027,280
Utilities Expenses	15,290	19,937	19,643	18,090
Insurance	2,122	2,238	2,289	2,420
Rentals and Leases	161,701	229,028	235,586	220,300
Interfund Service Charges	104,498	71,055	67,872	94,570
Total: Other	1,052,751	1,206,425	1,132,334	1,362,660
Total for Department:	4,106,466	4,248,349	4,245,721	4,688,410

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	3,325,750	1,362,660		4,688,410
Total for Department:	3,325,750	1,362,660		4,688,410

Law

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	4,106,466	4,248,349	4,245,721	4,688,410
Total for Department:	4,106,466	4,248,349	4,245,721	4,688,410

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	28.000	28.000	29.200	30.200
Total for Department:	28.000	28.000	29.200	30.200

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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
- Ginger Baylor

Ward Council Members

- Ward 1 – Rich Swirsky (President Pro Tem of Council)
- Ward 2 – Phil Lombardo
- Ward 3 – Margo M. Sommerville (President of Council)
- Ward 4 – Russel C. Neal, Jr.
- Ward 5 – Tara Samples
- Ward 6 – Brad McKittrick
- Ward 7 – Donnie Kammer
- Ward 8 – Shammias Malik
- Ward 9 – Michael Freeman
- Ward 10 – Sharon L. Connor

CLERK OF COUNCIL
Bob Keith, Clerk of Council

DESCRIPTION

The Clerk of Council works closely with City Council to carry out the administrative duties related 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 City laws and ordinances. 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.
- Replace “For the Record” recording software that captures the audio of meetings; Information Technology (IT) is working with Onbase (the current agenda management software) to discuss options.
- Strive to have new legislation available on tablets or in mailboxes by 3:00 pm 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 321 ordinances and 55 resolutions in 2019 for a total of 376 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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
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>				
Administrative Assistant	1.00	1.00	1.00	1.00
Clerk of Council	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

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
CLERK OF COUNCIL	390,974	307,765	308,843	326,430
CITY COUNCIL	981,495	1,008,757	977,968	1,100,620
Total for Department:	1,372,469	1,316,522	1,286,811	1,427,050

Legislative

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	664,707	668,513	685,411	707,100
Fringe Benefits	501,375	428,347	434,079	449,770
Total: Personal Services	1,166,082	1,096,859	1,119,489	1,156,870
Other				
Current Expenditures - Other	119,986	140,777	112,109	186,380
Utilities Expenses	9,058	10,363	9,843	10,200
Insurance	1,853	2,025	1,842	700
Rentals and Leases	1,636	0	3,272	2,000
Interfund Service Charges	73,853	66,498	40,256	70,900
Total: Other	206,387	219,663	167,322	270,180
Total for Department:	1,372,469	1,316,522	1,286,811	1,427,050

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	1,156,870	260,180		1,417,050
Special Revenue Fund		10,000		10,000
Total for Department:	1,156,870	270,180		1,427,050

Legislative

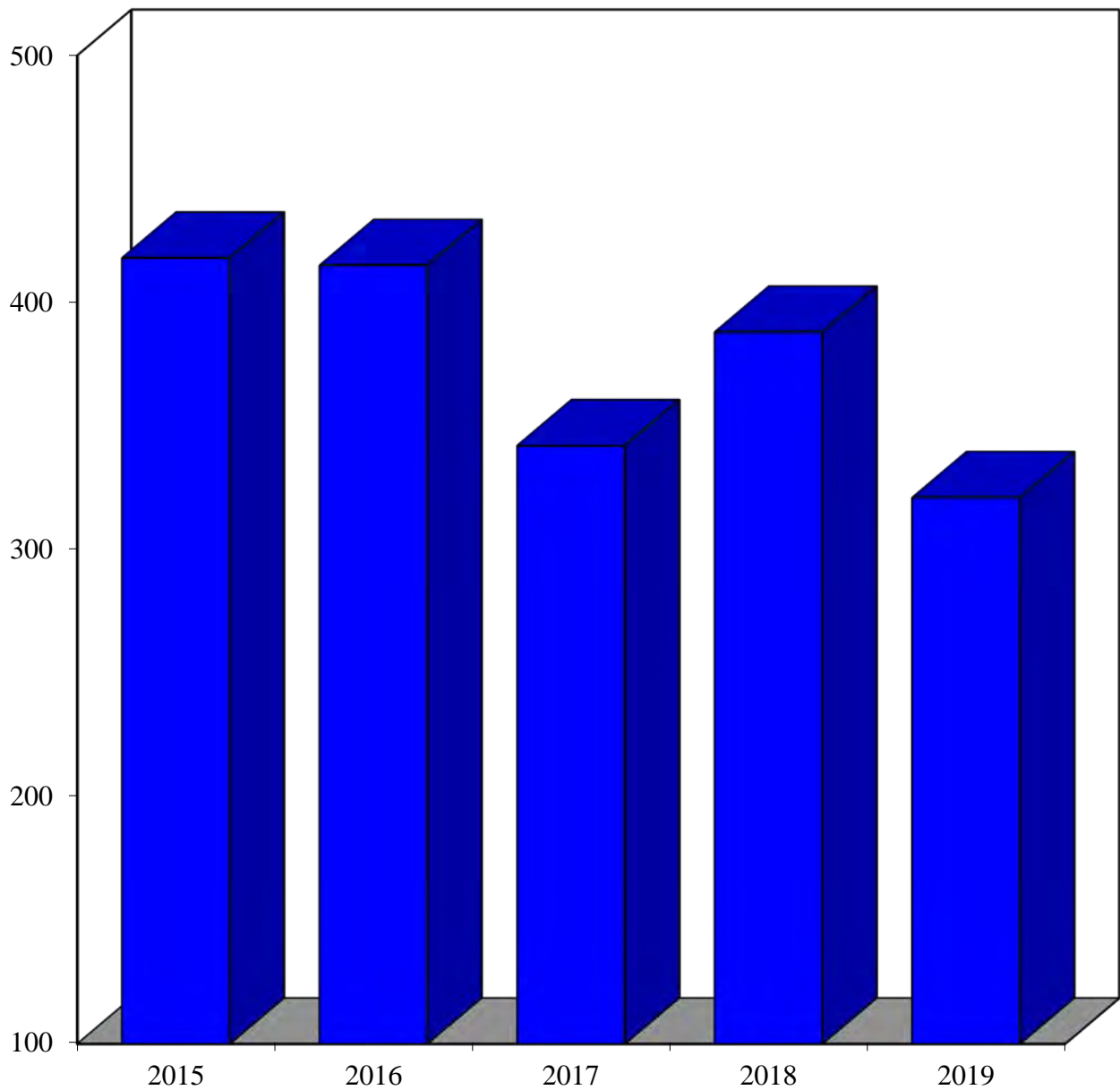
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	1,354,101	1,315,978	1,276,811	1,417,050
Special Revenue Fund	18,368	544	10,000	10,000
Total for Department:	1,372,469	1,316,522	1,286,811	1,427,050

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 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
2015 - 2019
ORDINANCES 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 in addition to 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 all parking violation records. The 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 courthouse.
- Continue to expand E-Filing of traffic tickets issued by other police agencies within the Courts district and work with the Judges and Court Administrator to replace current computer system with an updated case management system.
- Scan sealed documents in a separate secure drive to open up storage space for case files required to be kept per the Ohio Revised Coded (ORC) record retention rule.

SERVICE LEVELS

In 2019, the Clerk's Office successfully managed the expansion of e-filing traffic tickets. The Clerk's Office purchased and installed new computers to update several work stations and installed a new malware virus program on all PC's.

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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
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	42.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	44.00	44.00	44.00	45.00

Municipal Court Clerk

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
CLERK OF COURTS	3,886,816	3,957,670	4,035,410	4,424,250
Total for Department:	3,886,816	3,957,670	4,035,410	4,424,250

Municipal Court Clerk

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	2,165,568	2,253,632	2,254,744	2,398,680
Fringe Benefits	1,287,790	1,258,311	1,332,302	1,330,820
Total: Personal Services	3,453,357	3,511,943	3,587,046	3,729,500
Other				
Current Expenditures - Other	286,878	292,437	307,443	511,200
Insurance	620	925	614	950
Rentals and Leases	23,577	23,463	22,020	25,000
Interfund Service Charges	122,383	128,902	118,286	157,600
Total: Other	433,459	445,727	448,364	694,750
Total for Department:	3,886,816	3,957,670	4,035,410	4,424,250

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	3,729,500	387,750		4,117,250
Special Revenue Fund		307,000		307,000
Total for Department:	3,729,500	694,750		4,424,250

Municipal Court Clerk

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	3,801,445	3,877,176	3,939,035	4,117,250
Special Revenue Fund	85,371	80,494	96,375	307,000
Total for Department:	3,886,816	3,957,670	4,035,410	4,424,250

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	44.000	44.000	44.000	45.000
Total for Department:	44.000	44.000	44.000	45.000

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Municipal Court Judges

AKRON MUNICIPAL COURT – JUDICIAL DIVISION
Judge Nicole Walker, Administrative/Presiding Judge

DESCRIPTION

In 1910, the legislature established a police court in Akron and vested the Court 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. Currently, 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, Lakemore Village 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 court facility in Akron and expand programs to engage and educate the public on the role of the judicial branch.
- Implement a pre-trial services pilot, participate in a racial fairness justice study and continue to evaluate court policies for bail reform 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. Utilize the \$195K Supreme Court technology grant and the \$70K National Center State Court grant.
- Upgrade the case management system and continuing maintenance/replacement schedule for technology and maintain the number of overage cases to an absolute minimum within Supreme Court guidelines.

SERVICE LEVELS

The City was awarded grants of \$47,545 during 2019 for specialized courts and programs and payroll subsidies for probation staff. The Division coordinated the 5th ANNUAL Court in Service Training to enhance the level of service provided to the community. The Court also hosted 367 weddings at the Akron Civic Theater. It provided over 260 hours of interpreting services for limited English proficiency/hearing impaired persons.

Case filings for 2019 included: 11,401 criminal; 20,744 traffic; and 11,081 civil. The Judicial Division continued the five Specialized Courts and Programs (RISE and Peace of Mind); Driving under Suspension (DUS) Probation Program; the Licensed Intervention Program (LIP); Traffic Safety Program, Bureau of Motor Vehicle Fee Reinstatement Payment Plan, Limited Driving Privileges, and Discretionary Rehabilitation Program (DRP) 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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
MUNICIPAL COURT JUDGES:				
Assistant IT Manager	1.00	1.00	1.00	1.00
Bailiff	16.00	16.00	16.00	16.00
Clerk	2.00	2.00	2.00	2.00
Community Outreach Coordinator	1.00	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	6.00	6.00	6.00	6.00
Judicial Associate	2.00	2.00	2.00	2.00
Judicial Attorney	5.00	5.00	4.00	5.00
Probation Admin Services Coordinator	1.00	1.00	1.00	1.00
Probation Aide	1.00	1.00	0.00	1.00
Probation Officer	10.00	9.00	8.00	10.00
Secretary	1.00	1.00	1.00	1.00
Small Claims Coordinator	1.00	0.00	1.00	1.00
Small Claims Magistrate	2.00	1.00	2.00	2.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
Traffic Safety Officer	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	55.00	52.00	51.00	55.00

Municipal Court

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
JUDGES	5,658,157	5,345,116	5,027,366	8,919,310
Total for Department:	5,658,157	5,345,116	5,027,366	8,919,310

Municipal Court

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	2,978,236	3,009,193	3,018,875	3,092,000
Fringe Benefits	1,635,790	1,624,262	1,573,917	1,745,180
Total: Personal Services	4,614,026	4,633,455	4,592,791	4,837,180
Other				
Current Expenditures - Other	742,604	297,629	271,669	2,796,430
Utilities Expenses	1,625	2,085	1,827	2,200
Debt Service	0	0	0	1,000,000
Insurance	4,961	5,400	19,429	16,700
Rentals and Leases	2,240	4,980	3,410	4,500
Interfund Service Charges	274,242	401,567	138,240	262,300
Total: Other	1,025,671	711,661	434,574	4,082,130
Capital Outlay				
Capital Outlay	18,460			
Total: Capital Outlay	18,460			
Total for Department:	5,658,157	5,345,116	5,027,366	8,919,310

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	4,807,180	273,200		5,080,380
Special Revenue Fund	30,000	3,808,930		3,838,930
Total for Department:	4,837,180	4,082,130		8,919,310

Municipal Court

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	4,800,573	4,837,809	4,810,544	5,080,380
Special Revenue Fund	857,585	507,308	216,821	3,838,930
Total for Department:	5,658,157	5,345,116	5,027,366	8,919,310

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	55.000	52.000	51.000	55.000
Total for Department:	55.000	52.000	51.000	55.000

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Neighborhood Assistance

DEPARTMENT OF NEIGHBORHOOD ASSISTANCE
John Valle, Director of Neighborhood Assistance

DESCRIPTION

The Department of Neighborhood Assistance (DONA) is made up of the following divisions: Administration, Nuisance Compliance, the 311 Call Center, Housing Division and Community Services Division.

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

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

- Continue to support the Vacant Building Registration program working with Zoning, Nuisance Compliance, Fire, Police, and Summit County Building Inspection on building inspections and code violations.
- Continue to coordinate monthly meetings of General Code Enforcement encompassing Prosecutors Office, Law, Fire, Police, Zoning, Housing Compliance, Nuisance Compliance, Neighborhood Assistance, Integrated Development and Summit County Building Inspection addressing more difficult code compliance issues against Akron properties.
- Work with City Council, neighborhood communities, Law and Finance Department to process recipients being awarded the Akron City Council Neighborhood Partnership (ACCNP) grants.
- Assist Director of Public Service with management of City of Akron golf courses.

SERVICE LEVELS

In 2019, the DONA scheduled monthly Vacant Building Registration Appeals Board hearings which resulted in 24 properties ordered demolished, 11 properties demolished and 91 commercial properties registered. DONA along with City Council, Law, and Finance processed 55 grants awarded through the Akron City Council Neighborhood Partnership Grants. The Department worked with Delia, Orlando, and Dorchester neighborhoods to start block watches in the vicinity.

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 that meets the current and future needs.

SERVICE LEVELS

In 2019, the Nuisance Compliance Division successfully integrated the Nuisance Division. The Division implemented 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

- Budget and implement two Cisco agent and two Zoom Call Recording licenses with two PC/Cityworks to accommodate two additional call takers for extreme events or issues.
- 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 2019, the 311 Call Center decreased overtime cost at the Call Center as compared to 2018. The 311 Call Center staff continues to provide friendly courteous and

professional assistance to the public about City services while entering service requests electronically to City departments for resolution.

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 Housing Division responds to complaints about dilapidated structures and works with the Housing Appeals Board to repair or raze unsafe and unsanitary structures in the City of Akron. The Division also administers the Lead Poisoning Prevention Program, the Rental Registration Program, and the Mandatory Rental Inspection Program.

GOALS & OBJECTIVES

- Add a minimum of 3 additional eligible landlords to the Mandatory Inspection Program by August 1, 2020 and conduct all fee-based inspections of those rental units by October 1, 2020.
- Resume enforcement of over 2,100 known unregistered landlords to increase the number of registered owners in the Rental Registration Program.
- Continue to work closely with the Summit County Land Bank to identify properties in the City for potential land bank acquisition for demolition or rehabilitation.

SERVICE LEVELS

In 2019, the Rental Registration Program registered 33,681 units, the Mandatory Inspection Program conducted 86 inspections, resulting in 11 becoming compliant. The Complaint Referral Program performed 876 inspections of properties, 6,007 re-inspections, and 954 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. Tatum, Housing Rehabilitation Manager
Douglas M. Taylor, Housing Rehabilitation Administrator

DESCRIPTION

The Housing and Community Services Division implements various housing and related programs and activities under CDBG, HOME and other funding sources by means housing rehabilitation programs, service contracts with local social agencies and neighborhood housing groups.

GOALS & OBJECTIVES

- Continue assistance for Emergency Roofing Program to complete additional 90+ residential units.
- Implement and complete the first year of a \$4.6 million Lead Safe Akron Grant. Process 115 applications, make 90 risk assessments and complete 70 units.
- 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, Development Fund and Summit Lake Partners of the Western Reserve and Akron Realists.

SERVICE LEVELS

In 2019, Housing and Community Services completed and closed out the \$3.7 million Lead Hazard Reduction Demonstration Grant Program. The program exceeded the committed goals with 444 units enrolled and making lead safe 290 units for families with young children.

The Division continued an Emergency Roofing Program to assist low to moderate income homeowners with actively leaking roofing issues. They processed 126 applications and completed roof repair/replacement for 44 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.

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. During 2019, the Recreation Bureau was reassigned to the Department of Integrated Development.

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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
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	2.00	2.00	2.00	2.00
Code Compliance Inspector	4.00	4.00	4.00	4.00
Code Compliance Supervisor	2.00	2.00	2.00	2.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Customer Services Coordinator	1.00	1.00	1.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Total Nuisance Compliance	12.00	12.00	12.00	12.00
<i>311 Call Center:</i>				
Customer Service Request Agent	5.00	6.00	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	7.00	8.00	8.00	8.00

By Funding Sources:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Housing:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Code Compliance Inspector	2.00	2.00	2.00	2.00
Code Compliance Supervisor	0.00	1.00	0.00	0.00
Community Development Specialist	1.00	1.00	1.00	1.00
Community Development Supervisor	1.00	0.00	1.00	1.00
Demolition Site Improvement Inspector	0.00	1.00	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	11.00	12.00	12.00	12.00
<i>Housing and Community Services:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Code Compliance Supervisor	0.00	0.00	1.00	1.00
Housing Rehab. Administrator	1.00	1.00	1.00	1.00
Housing Rehab. Loan Specialist	2.00	2.00	2.00	2.00
Housing Rehab. Manager	1.00	1.00	1.00	1.00
Housing Rehab. Specialist	4.00	4.00	3.00	3.00
Total Housing and Community Services	9.00	9.00	9.00	9.00
<i>Recreation Bureau:</i>				
Active Adults Coordinator	1.00	1.00	0.00	0.00
Administrative Assistant	1.00	1.00	0.00	0.00
Community Center Safety Liaison	1.00	1.00	0.00	0.00
Community Events Coordinator	1.00	1.00	0.00	0.00
Golf Course Supervisor	1.00	1.00	0.00	0.00
Recreation Manager	1.00	1.00	0.00	0.00
Recreation Supervisor	14.00	14.00	0.00	0.00
Sports and Athletes Coordinator	1.00	1.00	0.00	0.00
Total Recreation Bureau	21.00	21.00	0.00	0.00
TOTAL NEIGHBORHOOD ASSISTANCE	62.00	64.00	43.00	43.00

Neighborhood Assistance

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION	297,150	294,932	291,043	303,660
NUISANCE COMPLIANCE	1,611,600	1,807,980	2,044,505	1,975,750
311 CALL CENTER	554,511	587,767	629,454	653,180
HOUSING	2,768,374	2,590,764	2,472,938	2,562,920
RECREATION				
HOUSING AND COMMUNITY SERVICES	676,443	807,423	1,055,347	2,520,280
Total for Department:	5,908,078	6,088,865	6,493,286	8,015,790

Neighborhood Assistance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	2,221,998	2,442,655	2,538,444	2,836,530
Fringe Benefits	1,397,282	1,305,921	1,370,695	1,340,040
Total: Personal Services	3,619,281	3,748,576	3,909,139	4,176,570
Other				
Current Expenditures - Other	1,954,895	1,998,676	2,165,997	3,498,850
Utilities Expenses	24,018	24,274	26,219	26,000
Debt Service				
Insurance	18,501	19,986	23,420	21,700
Rentals and Leases	65,776	55,248	41,169	44,980
Interfund Service Charges	225,607	242,104	327,342	247,690
Total: Other	2,288,797	2,340,289	2,584,147	3,839,220
Capital Outlay				
Capital Outlay				0
Total: Capital Outlay				0
Total for Department:	5,908,078	6,088,865	6,493,286	8,015,790

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	2,630,700	606,750	0	3,237,450
Special Revenue Fund	1,545,870	3,232,470		4,778,340
Total for Department:	4,176,570	3,839,220	0	8,015,790

Neighborhood Assistance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	2,970,295	2,983,067	3,076,558	3,237,450
Special Revenue Fund	2,937,782	3,105,798	3,416,728	4,778,340
Total for Department:	5,908,078	6,088,865	6,493,286	8,015,790

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	48.000	50.000	29.000	29.000
Special Revenue Fund	13.000	14.000	14.000	14.000
Total for Department:	61.000	64.000	43.000	43.000

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Office of the Mayor

OFFICE OF THE MAYOR
Daniel Horrigan, Mayor

DESCRIPTION

The Mayor is the official head of the City of Akron. 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.

BUDGET COMMENTS

The 2020 Operating Budget provides funding for the staffing of 12 full-time positions for the divisions of the Office of the Mayor. The 2020 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

Annie McFadden, Chief of Staff, Deputy Mayor for Administration

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 and public service along with entrepreneurship and expanding economic opportunity to improve the quality of public life for all.
- Provide leadership on Elevate Akron strategies, specifically Spark Akron, Refocusing on Urban Centers and Opportunity Akron.
- Continue to work with United Way of Summit County to expand coaching and maintain 6 satellite locations for the Financial Empowerment Center which offers free financial coaching to Akron residents.
- Renew investments to lift up neighborhoods and neighborhood business districts to build a more equitable Akron.

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, the Director of Public Service, and the Director of Finance. The Building Inspection Division and the Weights and Measures Division administratively report to the Director of Public Service. The Communications Division administratively reports to the Director of Finance. The Deputy Mayor for Public Safety primarily oversees the divisions of Police, Fire, 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, Fire and Safety Communications Departments 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 was reassigned and renamed the Department of Integrated Development (OID) during 2019.

INFORMATION TECHNOLOGY

DESCRIPTION

Information Technology was moved from the Office of the Mayor to the Finance Department starting in 2020.

LABOR RELATIONS

Randy D. Briggs, Deputy Mayor for Labor Relations

Frank Williams, Assistant to the 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

- Work with Human Resources (HR) and Finance, along with the Bargaining Units, to devise a 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 an avenue for all employees to have their complaints and issues heard by the Administration. Labor Relations 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.

SERVICE LEVELS

In 2019, 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.

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. During 2019, Public Communications was reassigned to Administration for the Office of the Mayor.

LOCK3 OPERATIONS

Letitia A. Jernigan, Downton Operations Manager

DESCRIPTION

The Lock3 Operations division was reassigned to the Department of Integrated Development during 2019.

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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
By Department:				
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	4.00	2.00	2.00	2.00
Communications Assistant	0.00	0.00	1.00	1.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Deputy Mayor for Integrated Development	0.00	1.00	0.00	0.00
Secretary	3.00	3.00	3.00	3.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	9.00	8.00	8.00	8.00
<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	0.00	0.00
Assistant to the Mayor	1.00	1.00	0.00	0.00
Deputy Mayor for Economic Development	1.00	1.00	0.00	0.00
Development Engineering Manager	1.00	1.00	0.00	0.00
Economic Development Officer	1.00	1.00	0.00	0.00
Economic Development Technician	1.00	1.00	0.00	0.00
Economist	0.00	0.50	0.00	0.00
Executive Assistant	1.00	1.00	0.00	0.00
Planning & Development Deputy Director	1.00	1.00	0.00	0.00
Total Economic Development	8.00	8.50	0.00	0.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
OFFICE OF THE MAYOR:				
<i>Information Technology:</i>				
Administrative Assistant	0.00	1.00	0.00	0.00
Applications Analyst	2.00	2.00	0.00	0.00
Applications Programmer	1.00	1.00	0.00	0.00
Computer Programmer Analyst	1.00	1.00	0.00	0.00
Database Administrator	0.00	1.00	0.00	0.00
GIS Coordinator	1.00	0.00	0.00	0.00
Information Technology Project Manager	1.00	1.00	0.00	0.00
IT Applications Manager	0.00	1.00	0.00	0.00
IT Systems & Infrastructure Manager	0.00	1.00	0.00	0.00
Total Information Technology	6.00	9.00	0.00	0.00
<i>Labor Relations:</i>				
Assistant to the Mayor for Labor Relations	0.00	0.00	0.00	1.00
Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Total Labor Relations	1.00	1.00	1.00	2.00
<i>Lock3:</i>				
Downtown Operations Manager	1.00	1.00	0.00	0.00
Recreation Supervisor	2.00	2.00	0.00	0.00
Total Lock3	3.00	3.00	0.00	0.00
<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	0.00	0.00	0.00
Total Public Communications	1.00	0.00	0.00	0.00
TOTAL OFFICE OF THE MAYOR	30.00	31.50	11.00	12.00

Mayor's Office

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
ADMINISTRATION	1,374,387	1,268,497	1,272,043	1,128,880
DEPUTY MAYOR FOR PUBLIC SAFETY	200,307	207,113	207,127	217,150
ECONOMIC DEVELOPMENT				
LABOR RELATIONS	171,621	269,458	300,883	471,390
POLICE AUDITOR	70,919	75,734	71,602	73,640
PUBLIC COMMUNICATIONS	194,397	78,215	39,180	36,400
LOCK3 OPERATIONS				
INFORMATION TECHNOLOGY				
Total for Department:	2,011,631	1,899,017	1,890,836	1,927,460

Mayor's Office

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	1,297,541	1,173,657	1,173,131	1,198,450
Fringe Benefits	490,289	500,488	446,509	462,560
Total: Personal Services	1,787,830	1,674,146	1,619,640	1,661,010
Other				
Current Expenditures - Other	141,842	161,599	180,712	174,950
Utilities Expenses	12,459	8,094	8,585	8,800
Debt Service				
Insurance	3,729	4,050	3,684	3,200
State/County Charges				
Rentals and Leases	1,806	7,532	32,654	32,900
Interfund Service Charges	63,966	43,597	45,562	46,600
Total: Other	223,802	224,872	271,196	266,450
Capital Outlay				
Capital Outlay				
Total: Capital Outlay				
Total for Department:	2,011,631	1,899,017	1,890,836	1,927,460

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	1,661,010	266,450		1,927,460
Special Revenue Fund				
Internal Service Fund				
Trust and Agency Fund				
Total for Department:	1,661,010	266,450		1,927,460

Mayor's Office

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	2,003,496	1,892,482	1,862,917	1,927,460
Internal Service Fund				
Special Revenue Fund				
Trust and Agency Fund	8,135	6,535	27,919	
Total for Department:	2,011,631	1,899,017	1,890,836	1,927,460

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	21.000	19.500	11.000	12.000
Special Revenue Fund	3.000	3.000	0.000	0.000
Internal Service Fund	6.000	9.000	0.000	0.000
Total for Department:	30.000	31.500	11.000	12.000

Planning & Urban Development

DEPARTMENT OF PLANNING & URBAN DEVELOPMENT
Jason Segedy, Director

DESCRIPTION

The Planning Department administratively falls under the Office of Integrated Development but for budgeting purposes is presented as a separate department.

The Department coordinates transportation and relief of traffic congestion with the assistance of the Akron Metropolitan Area Transportation Study (AMATS). AMATS is the Metropolitan Planning Organization (MPO) charged with ensuring that the Akron urbanized area has a continuing, cooperative, and comprehensive transportation planning process to receive federal funds for transportation infrastructure projects. In 2019, Capital Planning, Comprehensive Planning, Development Services, Strategic Initiatives and Zoning were reassigned to the Department of Integrated Development.

BUDGET COMMENTS

The 2020 Operating Budget provides funding for the staffing of 15 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 and the Office of Integrated Development.

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

- Maintain and finalize the new FY 2021-2024 Transportation Improvement Program.
- Oversee the Ohio Statewide Congestion Mitigation Air Quality (CMAQ) program, providing \$12 million over the next two years.
- Coordinate with its member communities on Bike-N-Brainstorm events, as well as continue to expand public involvement through its use of podcasts and other online tools.
- Continue to collect traffic data this summer with the Traffic Counting Program, and bicycle and pedestrian counting programs. A minimum of 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 complete a system-wide pavement evaluation system that will methodically grade the condition of pavement on federally classified roadways in the region.
- AMATS will complete a new Traffic Crashes Report looking at crashes from 2017 through 2019 including analysis of automobile, bicycle, and pedestrian crashes.

SERVICE LEVELS

AMATS completed a new round of funding awarding just under \$20 million of funding for 24 projects for fiscal years 2024, 2025, and 2026. AMATS helped administer the Ohio Statewide CMAQ program providing \$12 million over 2 years for a total of eight new projects. The Department began a new round of funding for Connecting Communities Planning Grants with applications available in December 2019.

Traffic radar counters completed over 350 roadway counts in 2019. In May 2019, AMATS participated in Jane's Walk by promoting two scheduled walks and encouraging walk leaders to focus on the importance of place. AMATS coordinated with its members through the use of Fast Track podcasts and the new Transportation Talk podcast to expand public involvement.

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. In 2019 this division was reassigned to the Department of Integrated Development.

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. In 2019 this division was reassigned to the Department of Integrated Development.

DEVELOPMENT SERVICES DIVISION

Abraham L. Wescott, Jr., Development Manager

DESCRIPTION

The Development Services Division implements programs and activities with Community Development Block Grants (CDBG) funds and other funding sources through land acquisition, site improvements, relocation and land marketing. The Division was reassigned to the Department of Integrated Development in 2019.

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. The Zoning Division was reassigned to the Department of Integrated Development in 2019.

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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
PLANNING:				
<i>Administration:</i>				
Administrative Assistant	0.25	0.25	0.00	0.00
Capital Planning Manager	0.00	0.25	0.00	0.00
City Planner	2.75	1.75	0.00	0.00
Executive Assistant	0.00	0.00	1.00	1.00
Planning Director	0.40	0.20	1.00	1.00
Total Administration	3.40	2.45	2.00	2.00
<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	5.00	5.00	5.00
Communications Specialist	0.00	1.00	1.00	1.00
GIS Technician	0.00	0.00	0.00	1.00
Land Marketing Officer	1.00	1.00	1.00	1.00
Public Information Specialist	1.00	0.00	0.00	0.00
Transportation Designer	1.00	1.00	1.00	1.00
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Planner	1.00	1.00	1.00	1.00
Total AMATS	11.00	12.00	12.00	13.00
<i>Strategic Initiatives:</i>				
Capital Planning Manager	0.50	0.50	0.00	0.00
Economist	1.00	1.50	0.00	0.00
Executive Assistant	1.00	1.00	0.00	0.00
Investment Program Admin	1.00	1.00	0.00	0.00
Planning Director	0.60	0.80	0.00	0.00
Total Strategic Initiatives	4.10	4.80	0.00	0.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Comprehensive Planning:</i>				
Administrative Assistant	0.75	0.75	0.00	0.00
Capital Planning Manager	0.50	0.25	0.00	0.00
City Planner	1.25	1.25	0.00	0.00
Total Comprehensive Planning	2.50	2.25	0.00	0.00
<i>Development Services:</i>				
Acquisition Officer	0.33	0.33	0.00	0.00
Administrative Assistant	1.00	1.00	0.00	0.00
City Planner	1.00	1.00	0.00	0.00
Community Resource Specialist	1.00	1.00	0.00	0.00
Development Manager	0.80	0.80	0.00	0.00
Real Estate Negotiator	1.00	0.00	0.00	0.00
Total Development Services	5.13	4.13	0.00	0.00
<i>Zoning:</i>				
Administrative Assistant	1.00	1.00	0.00	0.00
Assistant Librarian	1.00	0.00	0.00	0.00
Building Inspector	1.00	1.00	0.00	0.00
City Planner	3.00	3.00	0.00	0.00
Zoning Manager	1.00	1.00	0.00	0.00
Total Zoning	7.00	6.00	0.00	0.00
TOTAL PLANNING	33.13	31.63	14.00	15.00

Planning

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
ADMINISTRATION	74,631	47,575	39,052	313,020
A.M.A.T.S.	1,501,968	1,415,367	1,462,660	1,841,930
CAPITAL PLANNING	137,349	189,143	180,417	
COMPREHENSIVE PLANNING				
DEVELOPMENT SERVICES	188,812	0		
HOUSING AND COMMUNITY SERVICES	1,282,694	1,992,692	865,488	60,000
TAX RECEIPTS AND EXPENDITURES				
ZONING				
PLANNING - NON-OPERATING	206,066	543,564	290,301	1,266,740
Total for Department:	3,391,520	4,188,341	2,837,919	3,481,690

Planning

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	954,085	1,010,579	948,265	1,085,230
Fringe Benefits	400,101	422,620	425,988	495,400
Total: Personal Services	1,354,185	1,433,199	1,374,253	1,580,630
Other				
Current Expenditures - Other	1,638,163	2,277,418	914,650	1,536,420
Utilities Expenses	9,061	5,555	5,818	1,850
Debt Service				
Insurance	27,847	1,461	1,360	2,260
State/County Charges	6,108	2,023	139	10,140
Rentals and Leases	86,247	75,445	128,602	132,000
Interfund Service Charges	246,836	393,240	413,096	218,390
Total: Other	2,014,263	2,755,142	1,463,666	1,901,060
Capital Outlay				
Capital Outlay	23,072			
Total: Capital Outlay	23,072			
Total for Department:	3,391,520	4,188,341	2,837,919	3,481,690

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	39,270	1,170		40,440
Special Revenue Fund	1,541,360	1,899,890		3,441,250
Total for Department:	1,580,630	1,901,060		3,481,690

Planning

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	74,631	47,575	39,052	40,440
Special Revenue Fund	3,316,888	4,140,766	2,798,867	3,441,250
Total for Department:	3,391,520	4,188,341	2,837,919	3,481,690

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	9.530	7.680	0.200	2.000
Special Revenue Fund	23.600	23.950	12.000	13.000
Total for Department:	33.130	31.630	12.200	15.000

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Police

POLICE DEPARTMENT

Kenneth R. Ball II, 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 499 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 Leeser, 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

Agostino Micozzi, 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

- Continue to make our relationships with the community a high priority 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.
- Continue to work on our Sexual Assault Kits Initiative (SAKI) Task Force grant.
- Continue to work with federal, state and local partners to fight the opiate crisis.
- Complete the final phase of updating and digitizing all Akron Police Department procedures and utilize the Document Knowledge Transfer system and OnBase for cataloging and distribution of procedures to personnel.
- Move to the next step in our Computer Aided Dispatch (CAD) system implementation with the rollout of a new Record Management System (RMS).
- Update the Body-Worn Camera Unit and equipment to the new generation Body Worn 3 system to provide our officers with the most advanced technology and improve transparency.

SERVICE LEVELS

In 2019, the APD reestablished the Akron Police Academy to ensure that the Akron Police officers are trained to the highest standards. The APD hired 45 new cadets that will attend the Akron Police Academy and graduate in June 2020. The APD replaced 24 marked police cruisers, three motorcycles, and 10 detective vehicles with income tax revenue from the Safety and Streets Income Tax. APD hosted many community relations based programs such as Run, Hide, Fight; Safety Town; Christmas with a Cop; Hidden in Plain Sight; Touch a Truck; and Safety Talks.

In 2019, the Anti-Violence Bureau investigated 212 cases, arrested 223 individuals and recovered 109 firearms along with the seizure of drugs and \$490,000 in cash. The APD Crime Scene Unit responded to 969 crime scenes in 2019 with the help of a new 360-

degree scanner to create three dimensional rendering of crime scenes to improve processing and accuracy.

The police calls for service to the APD in 2019 were 182,260 resulting in 33,536 reports. There were 55 reports of complaints related to police activities in 2019. Incidents involving use of force totaled 229 cases in 2019. The Police Community Relations participated in 498 community events and appearances in 2019.

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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
POLICE:				
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	29.00	25.00	25.00	24.00
Crime Analyst	3.00	3.00	3.00	3.00
Law Enforcement Planner	1.00	1.00	1.00	1.00
Police Captain	10.00	10.00	9.00	9.00
Police Chief	1.00	1.00	1.00	1.00
Police Deputy Chief	1.00	2.00	2.00	2.00
Police Lieutenant	20.00	18.00	20.00	20.00
Police Officer	336.00	347.00	368.00	369.00
Police Records Supervisor	0.00	1.00	1.00	1.00
Police Sergeant	67.00	63.00	68.00	67.00
Safety Communication Tech	0.00	0.00	0.00	1.00
TOTAL POLICE	469.00	472.00	499.00	499.00

Police

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
ADMINISTRATION	63,520,084	62,829,523	65,539,462	71,061,570
Total for Department:	63,520,084	62,829,523	65,539,462	71,061,570

Police

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	34,322,274	35,305,443	36,086,026	38,375,200
Fringe Benefits	19,008,080	18,115,953	18,427,864	19,175,510
Total: Personal Services	53,330,354	53,421,396	54,513,890	57,550,710
Other				
Current Expenditures - Other	3,423,092	3,110,275	3,943,088	6,037,710
Utilities Expenses	91,657	115,046	132,837	143,850
Debt Service	353,912	351,150	354,465	551,650
Insurance	148,470	159,131	144,431	153,000
State/County Charges	17,371	19,737	23,883	26,000
Rentals and Leases	194,105	104,730	73,897	50,400
Interfund Service Charges	5,629,861	3,996,434	5,066,461	5,518,250
Total: Other	9,858,468	7,856,504	9,739,062	12,480,860
Capital Outlay				
Capital Outlay	331,262	1,551,622	1,286,510	1,030,000
Total: Capital Outlay	331,262	1,551,622	1,286,510	1,030,000
Total for Department:	63,520,084	62,829,523	65,539,462	71,061,570

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	55,312,170	3,835,680		59,147,850
Special Revenue Fund	2,238,540	8,144,180	1,030,000	11,412,720
Trust and Agency Fund		501,000		501,000
Total for Department:	57,550,710	12,480,860	1,030,000	71,061,570

Police

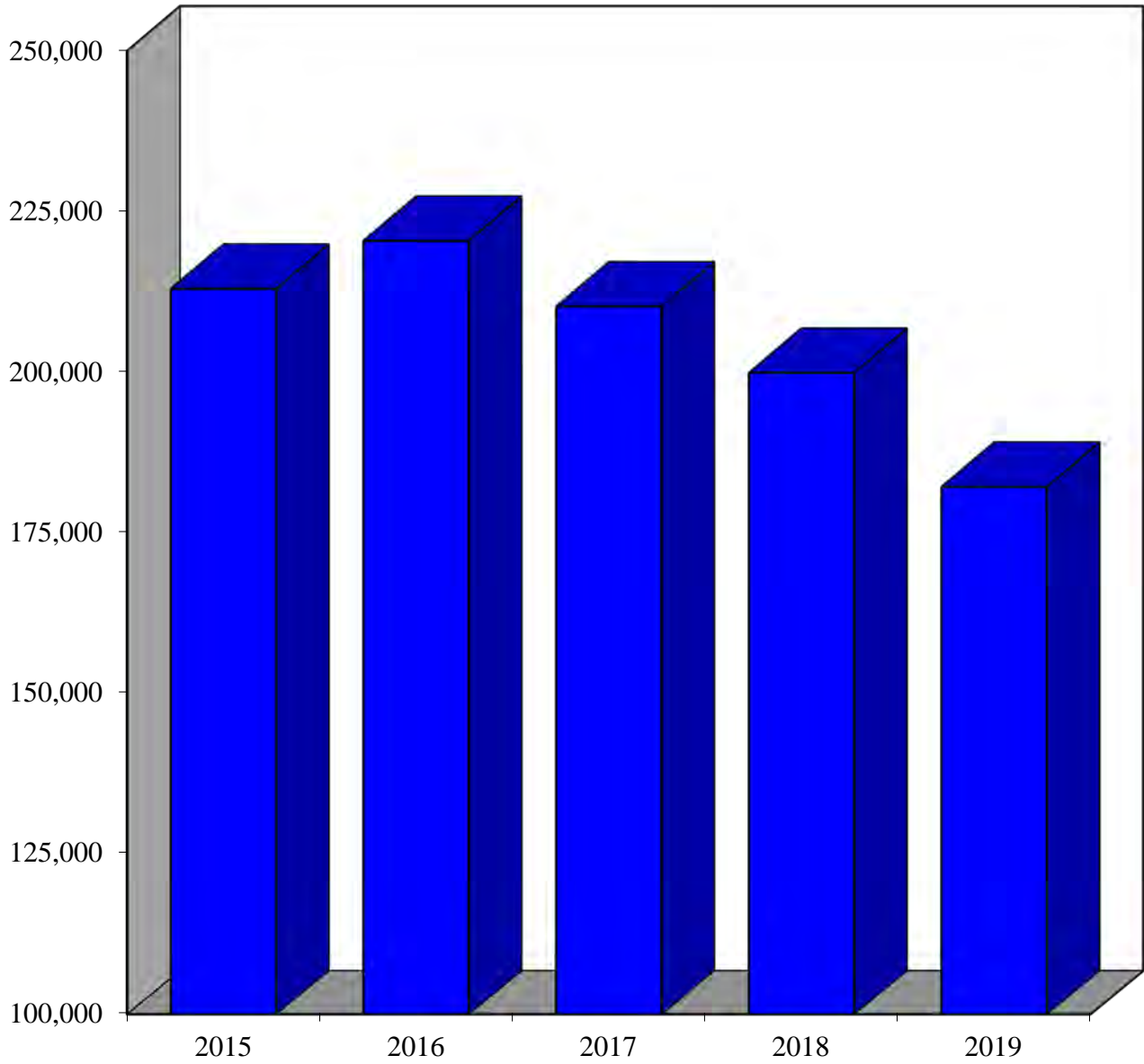
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	57,211,827	55,226,301	56,671,051	59,147,850
Special Revenue Fund	6,053,270	7,281,963	8,599,322	11,412,720
Trust and Agency Fund	254,987	321,259	269,088	501,000
Total for Department:	63,520,084	62,829,523	65,539,462	71,061,570

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	458.000	460.000	489.000	487.000
Special Revenue Fund	11.000	12.000	10.000	12.000
Total for Department:	469.000	472.000	499.000	499.000

POLICE
2015 - 2019
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

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
CONSOLIDATED HEALTH	4,199,787	4,340,973	4,239,730	4,229,120
Total for Department:	4,199,787	4,340,973	4,239,730	4,229,120

Health

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	17,378	35,312	18,171	18,560
Fringe Benefits	26,275	139,198	16,716	4,100
Total: Personal Services	43,653	174,509	34,887	22,660
Other				
Current Expenditures - Other	4,040,984	4,051,797	4,086,395	4,105,450
Insurance	8,972	9,035	10,796	11,000
Rentals and Leases	105,612	105,612	105,612	88,010
Interfund Service Charges	566	20	2,041	2,000
Total: Other	4,156,134	4,166,463	4,204,843	4,206,460
Total for Department:	4,199,787	4,340,973	4,239,730	4,229,120

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	22,660	4,206,460		4,229,120
Total for Department:	22,660	4,206,460		4,229,120

Health

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	4,199,787	4,340,973	4,239,730	4,229,120
Total for Department:	4,199,787	4,340,973	4,239,730	4,229,120

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, the Director of Public Service, and the Director of Finance. The following divisions are included in the Department of Public Safety: Building Inspection (Service), Communications (Finance), Corrections (Deputy Mayor for Public Safety), Disaster Services (Deputy Mayor for Public Safety), Police/Fire Communications (Deputy Mayor for Public Safety), 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 2019 Operating Budget provides funding for the staffing of 83 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 started administratively reporting to the Finance Director in 2020. 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 2019, the Communications Division responded to 1,649 requests for service. The Division performed 95 vehicle installations for new and existing vehicles in several departments and installed 22 automatic vehicle locators to work with the upgraded AT&T wireless network service. In 2019, the Radio Technicians completed 24 new police cruiser builds.

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 7 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 completed fiber optic and phone cabling installation into Fire Stations #2 and #4 for phone/data/video connectivity.

The City with Summit County joined with the State of Ohio Multi-Agency Radio Communication System (MARCS) P25 radio system in 2019. Currently, 43 agencies operate on the Akron/Summit Radio System for daily use throughout Summit County.

The Communications Division provided cellular air cards for Cell phones, smartphones 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 1,178 wireless devices currently in use throughout the City of Akron and 847 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.
- Continue to work with Summit County on new Computer Aided Dispatch (CAD) system with the rollout of a new Record Management System (RMS).
- Continue to answer 92% of 9-1-1 calls in 10 seconds or less.

SERVICE LEVELS

In 2019, the Police/Fire Safety Communications Center handled 353,762 calls for service incidents. These incidents included both citizen-generated calls and officer/firefighter-generated calls. In addition, 159,781 calls came in through 9-1-1. The Division hired five new Communications Technicians which improved 9-1-1 call answer rates.

WEIGHTS AND MEASURES

DESCRIPTION

Per Akron City Council Ordinance 619-2006, the services of the Weights and Measures Division were outsourced to the Summit County Auditor's Office, Division of Weights and Measures. Services are provided on an annual, renewable contract basis. The amount budgeted here reflects payments to the County of Summit.

PUBLIC SAFETY NON-OPERATING DIVISION

DESCRIPTION

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

STAFFING

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

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
PUBLIC SAFETY:				
<i>Communications:</i>				
Cable and Line Utilityworker	2.00	2.00	0.00	0.00
Communications Manager	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Communications Technician	5.00	4.00	5.00	6.00
Radio Communications Supervisor	0.00	0.00	1.00	1.00
Radio Technician	4.00	5.00	4.00	5.00
Wireless Services Coordinator	1.00	0.00	0.00	0.00
Total Communications	14.00	13.00	12.00	14.00
<i>Police-Fire Communications Center:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Applications Analyst	2.00	0.00	0.00	0.00
CAD Administrator	0.00	0.00	0.00	1.00
Database Administrator	1.00	0.00	1.00	1.00
Safety Communication Supervisor	2.00	2.00	3.00	3.00
Safety Communication Technician	55.00	61.00	55.00	63.00
Total Police-Fire Communications Center	61.00	64.00	60.00	69.00
TOTAL PUBLIC SAFETY	75.00	77.00	72.00	83.00

Safety

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
BUILDING INSPECTION	105,520	17,586	85,771	68,700
COMMUNICATIONS	1,669,674	2,006,380	1,721,548	1,739,710
CORRECTIONS	7,913,924	7,071,710	6,660,523	7,061,000
DISASTER SERVICES	4,394	184	293	400
POLICE/FIRE COMMUNICATIONS	5,823,517	5,725,962	6,052,431	6,640,660
WEIGHTS AND MEASURES	58,786	52,451	49,382	53,000
Total for Department:	15,575,816	14,874,272	14,569,948	15,563,470

Safety

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	3,953,786	4,076,081	4,228,403	4,707,990
Fringe Benefits	2,230,071	2,346,730	2,413,420	2,285,560
Total: Personal Services	6,183,857	6,422,811	6,641,822	6,993,550
Other				
Current Expenditures - Other	8,721,360	8,188,008	7,582,870	8,037,060
Utilities Expenses	102,738	90,135	86,232	78,600
Insurance	20,234	20,736	22,143	24,250
Rentals and Leases	967	0	1,933	1,000
Interfund Service Charges	162,910	152,583	160,269	229,010
Total: Other	9,008,210	8,451,462	7,853,448	8,369,920
Capital Outlay				
Capital Outlay	383,749	0	74,678	200,000
Total: Capital Outlay	383,749	0	74,678	200,000
Total for Department:	15,575,816	14,874,272	14,569,948	15,563,470

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	6,188,950	7,845,990		14,034,940
Special Revenue Fund	478,210	59,200	200,000	737,410
Internal Service Fund	326,390	464,730		791,120
Total for Department:	6,993,550	8,369,920	200,000	15,563,470

Safety

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
General Fund	13,821,228	13,311,348	13,064,371	14,034,940
Internal Service Fund	929,295	982,271	830,732	791,120
Special Revenue Fund	825,294	580,653	674,845	737,410
Total for Department:	15,575,816	14,874,272	14,569,948	15,563,470

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	71.000	75.000	70.000	81.000
Special Revenue Fund	2.000	2.000	2.000	2.000
Internal Service Fund	0.000	0.000	0.000	0.000
Total for Department:	73.000	77.000	72.000	83.000

DEPARTMENT OF PUBLIC SERVICE
Christopher Ludle, Director of Public Service
Eufrancia Lash, 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 2020 Operating Budget funds 567.45 full-time positions for the Department of Public Service. Funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

Public Service

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

- Continue the improvement of the security of the Municipal Service Center by limiting public access to the building with key card door access and installation of a video camera system. Also activating the security gate to be key card access during off business hours.
- Continue the coordination of upgrading the parking deck revenue control equipment which will allow more efficient revenue collection.

SERVICE LEVELS

In 2019, the Building Maintenance Division completed various projects throughout City-owned buildings, and provided support to numerous City sponsored events. The Division replaced the shingle roof at West Side Depot. The Division installed new energy efficient LED lighting at Levels 3 & 4 of Cascade Parking Deck, Reservoir Park parking lot and trail lights, Canal Place parking lot, Ed Davis Community Center parking lot and outside lights at West Side Depot. LED lighting results in over 50% savings in electric usage besides providing brighter lighting.

ENGINEERING BUREAU

Mark J. Moore, City Engineer

DESCRIPTION

The Engineering Bureau is responsible for the design and construction activities related to City streets, sidewalks, sewer utilities, water utilities, bridges, facilities and properties.

The Engineering Bureau oversees Airport, Civil Engineering, Landfill, Oil and Gas Well Operations, Street Lighting and Highway Lighting.

GOALS & OBJECTIVES

- Continue to monitor projects that have inclusion goals and produce mid-year and annual contract goal status reports.
- Reduce consultant expenses by identifying tasks that can be done in-house, and arranging for training and/or consultant mentoring of existing employees as necessary to perform the tasks.
- Begin a traffic signal evaluation program to identify existing traffic signals that can be removed or optimized.
- 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 Department of Integrated Development to identify, design and prioritize projects including light surveys, traffic signage, and landscaping.

SERVICE LEVELS

In 2019, the Engineering Bureau bid 18 projects totaling over \$145 million. The Bureau also managed loan funds from successful design and construction nominations for various City projects. During 2019, the Bureau completed design and bidding and began construction of a Biological Chemically Enhanced Primary Treatment (BioCEPT) treatment process at the Water Reclamation Facility (WRF) to meet Consent Decree requirements by treating WRF influent wet weather flows in excess of 220 million gallons per day (MGD). The Bureau also sponsored 12 grants totaling over \$14 million with savings to the City over the life of the bonds projected to be over \$3.3 million. The Bureau also completed the design and construction of the City's first splash pad at Joy Park Community Center in August 2019.

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

- Continue construction of Phase 1 for the Main Street Corridor including commissioning of art work for the roundabout and finalizing lighting aesthetics and continue design for Phase 2.
- Continue to 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 2019, both Good Park and Mud Run Golf courses hosted numerous tournaments, golf outings and local high school matches. 30,685 rounds of golf were played at Good Park Golf Course during 2019.

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 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, Downtown Akron Partnership, the Ohio Erie Canal Towpath, the County of Summit and the Ohio Department of Transportation for goods and services.
- Complete at least five rounds of Expressway mowing and sweeping on State Route 224, State Route 8, and Martin Luther King Expressway.

SERVICE LEVELS

In 2019, 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 199,894 square yards of preventative maintenance and completed 4,344 pothole service requests. The Division added seven one ton vehicles to the snow and ice fleet equipped with plows and spreaders.

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, Public Works Supervisor

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.
- Implement Cityworks Storeroom to replace Counterpoint storeroom software, including expansion into other divisions in Public Works with stored materials and inventory.

SERVICE LEVELS

In 2019, the Motor Equipment Division continued to remove surplus items and obsolete inventory and tooling. The Asset Works upgrade continued in 2019. Analysis of the City's fleet continues to reduce long term maintenance costs and increase overall fuel economy. Motor Equipment made changes specifically to snow and ice controllers for future salt trucks to save \$4,500 per truck.

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 12 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 12 well heads, seven tank batteries, and underground piping near the intersection of Akron Peninsula and Bath Road.

PARKS MAINTENANCE

Joe Toth, Parks Maintenance Supervisor

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 City sponsored special events while working

closely with other departments to ensure successful events. In addition, Parks Maintenance is responsible for tree trimming, tree 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.
- Complete the conversion of the baseball field to a soccer field at Patterson Park.
- Top-dress limestone walking paths at Hardesty Park, Heinz Hillcrest and Adams Park and explore possibility of having more natural areas in our parks to reduce mowing.

SERVICE LEVELS

In 2019, the Parks Maintenance Division trimmed 553 trees, removed 667 trees and completed 880 storm damage work orders. The Division rebuilt the infield at Firestone Stadium and expanded and rebuilt the softball field at Davenport Park. Parks Maintenance responded to 2,694 service requests in 2019. Parks Maintenance added stone to walking paths at Hardesty, Heinz Hillcrest, and Upson Jewett Parks.

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 2019, Plans and Permits processed 1,080 plan reviews and issued 1,458 permits. During 2019, Plans and Permits worked with Finance and Tax Departments and registered 379 contractors who performed work in Akron. The Division implemented Phase 1 of plan review software and web portal with OnBase.

PUBLIC WORKS ADMINISTRATION

Jim Hall, Acting Bureau 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 expand collaboration 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 Storeroom to replace Counterpoint storeroom software. This will include expansion into other divisions in Public Works with stored materials and inventory and increase purchasing power with cross inventory monitoring with other Public Service Departments.

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, Solid Waste & Recycling Manager

DESCRIPTION

The Recycling Division is responsible for the curbside collection of residential recyclable materials in the City of Akron. The Recycling Division collects items such as metal cans, plastic 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.
- Decrease the residue rate in the current recycle stream from 31% to 25%. Continued recycle education to customers with water bill inserts, newspaper articles, City brochure/flyer, and the City website to reduce fewer contamination levels in recycle containers.
- Partner with Akron Public Schools to have the opportunity to give classroom demonstrations to the children to educate them on recycling so they become lifelong recyclers and take the knowledge home to help educate their families to improve the recycle program.

SERVICE LEVELS

In 2019, The Division removed over 1,800 heavily contaminated recycle carts from the field in an effort to decrease the contamination rate. The Division lowered the recycle contamination rate from 39% to 28% with the help from Keep Akron Beautiful and a grant from the Ohio Environmental Protection Agency.

SANITATION DIVISION

Daniel Dempsey, Solid Waste & Recycling Manager

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

- Continue to find ways to reduce overall operational costs and increase revenues for our services.
- Continue to identify under billed accounts and make any necessary changes to ensure accurate billing and review all accounts on Homestead Exemption.
- 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 2019, the Sanitation Division collected approximately 58,000 tons of solid waste and 4,700 tons of recyclables. The Division collected 14,785 tires and identified 200 under billed accounts. The Sanitation and Recycling Services Divisions handled approximately 43,000 service requests in 2019.

SERVICE DIRECTOR'S OFFICE

Christopher Ludle, Director

Eufancia Lash, 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

SEWER BUREAU

Brian Gresser, Manager

DESCRIPTION

The Sewer Bureau includes the Sewer Maintenance Division and the 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 2019, 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

- Effectively operate and maintain the Ohio Canal Interceptor Tunnel in efforts to minimize overflow volume to the Little Cuyahoga River.
- Continue ongoing five year cleaning and inspection cycle of the sanitary and combined sewer systems, assess program effectiveness, and propose alternatives if necessary.
- Exceed industry accepted benchmarks for the number of sanitary sewer overflows (SSOs) caused by mainline sanitary sewer blockages through Asset Management.

SERVICE LEVELS

In 2019, the Sewer Maintenance Division inspected and cleaned 152 miles of sanitary and combination sewers. One additional Sewer Maintenance employees became a certified Wastewater Collection System Operators. Sewer Maintenance coordinated the third-party houseline insurance program that generated over \$22,000 of revenue directed towards the Akron Cares Program.

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).
- Expand current consolidation initiatives for the Sewer Maintenance Division and the Water Reclamation Facility to increase labor efficiency and effectiveness.
- Develop and implement 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, the plant generated \$596,887 in revenue by carefully accepting non-hazardous residential septage and sanitary landfill leachate.

STREET AND HIGHWAY LIGHTING DIVISION

Mark Moore, 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 2019, the Division issued 268 work orders for multiple lighting outages including 17 downed poles. The Division also reviewed 1,486 outage reports to Ohio Edison through the 311 call center during 2019.

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. Continue improvements in our leaf collection and mapping of routes.
- Continue to work on improvements to the snow and ice control program including public facing operations dashboards and mapping.

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. During 2019, the Division completed all rounds of sweeping and leaf removal.

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 Watershed. 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

Jeff 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.
- Implement a leak detection and valve exercising program to ensure reliability of our distribution system for years to come.
- Complete final contract negotiations and begin deployment of a new Smart Meter System to Akron customers and upgrade our customer billing system including a customer portal over the next 3 years.

SERVICE LEVELS

In 2019, the Akron Water Distribution continued its pursuit of technology advancements and performance optimizations. The Division repaired 313 main breaks, painted 1,954 hydrants and 73 bollards, flushed 11,159 hydrants and renewed 174 Lead Water Services in 2019. 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 and WATERSHED

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.
- Continue to pursue grant funding to advance research and improvements to source water protection and manage existing grant projects in the watershed.

- Continue to evaluate and identify unique revenue opportunities in the watershed for the City.
- Continue to operate the Watershed Control Program to protect Akron's source waters and provide the best raw water supply possible.

SERVICE LEVELS

In 2019, the City of Akron Watershed Division was awarded the 2019 Program Excellence Award for the success of the City's Watershed Control Program from the Ohio Stormwater Association. The Division planted 3,500 seedlings and managed nearly 200 acres of City properties for invasive species control and held 14 tours and 19 educational events. The Water Plant met or exceeded all Ohio Environmental Protection Agency (OEPA) water treatment regulations with no violations. The Water Plant achieved the maximum filter run hours (80) while maintaining low aluminum doses during the winter months.

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 Akron Children's Hospital Akron Marathon Race Series, Arts Expo, Susan G. Komen Race for the Cure, Bridgestone Senior Players Championship 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.
- In 2019, Traffic Engineering received new paint truck and began applying oil-based paint to provide greater application flexibility and marking.
- Continue to make traffic safety and efficiency a priority.

SERVICE LEVELS

Traffic Engineering applied all pavement markings for the City resurfacing program, including center, edge, lane lines, crosswalks, turn arrows, and other auxiliary markings. During 2019 Traffic Engineering applied 4,550 gallons of paint on city streets. Traffic Engineering fabricated and installed 1,003 signs in 2019. The Division responded to 2,379 signal repair calls for the 378 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 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
PUBLIC SERVICE:				
<i>Building Maintenance:</i>				
Building Electrician	2.00	1.00	2.00	2.00
Custodial Foreman	1.00	1.00	1.00	1.00
Custodian	12.00	10.00	9.00	10.00
Facilities & Maintenance Supervisor	2.00	2.00	2.00	2.00
Heating & Air Conditioning Repairer	2.00	2.00	2.00	2.00
Maintenance Repairer	6.00	6.00	8.00	8.00
Semi-Skilled Laborer	1.00	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00	1.00
Total Building Maintenance	27.00	24.00	26.00	27.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Engineering Bureau:</i>				
Accounting Technician	0.00	0.00	1.00	1.00
Acquisition Officer	0.00	0.00	0.00	1.00
Administrative Assistant	4.00	3.00	2.00	3.00
Akron Waterways Renewed Manager	0.00	1.00	1.00	1.00
Capital Planning Manager	1.00	1.00	0.00	0.00
City Arborist & Horticulturist	0.00	1.00	0.00	0.00
City Engineer	1.00	1.00	0.00	1.00
Civil Engineer	8.00	6.00	7.00	6.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Deputy Service Director	0.10	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	0.00	0.00
Engineering Project Coordinator	2.00	3.00	3.00	3.00
Engineering Technician	17.00	16.00	13.00	14.00
GIS Technician	2.00	2.00	3.00	0.00
Landscape Technician	1.00	0.00	0.00	0.00
Long Range Planning Manager	0.00	0.00	1.00	1.00
Senior Engineer	2.00	4.00	4.00	4.00
Service Director	0.10	0.10	0.10	0.10
Surveyor	1.00	0.00	0.00	1.00
Survey Projects Supervisor	0.00	1.00	1.00	1.00
Transportation Engineer	1.00	0.00	0.00	1.00
Total Engineering Bureau	45.20	44.20	40.20	42.20
<i>Engineering Services:</i>				
Civil Engineer	0.00	1.00	0.00	0.00
Engineering Technician	2.00	2.00	1.00	3.00
Total Engineering Services	2.00	3.00	1.00	3.00
<i>Golf Course:</i>				
Golf Course Maintenance Mechanic	1.00	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
Total Golf Course	4.00	4.00	4.00	4.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Highway Maintenance:</i>				
Administrative Assistant	1.00	0.00	1.00	1.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	19.00	19.00	19.00	19.00
Highway Maintenance Emergency Worker	4.00	4.00	4.00	4.00
Highway Maintenance Superintendent	0.00	1.00	1.00	1.00
Landscaper	4.00	4.00	4.00	4.00
Mason	5.00	5.00	5.00	5.00
Public Works Supervisor	9.00	7.00	8.00	8.00
Semi-Skilled Laborer	16.00	16.00	15.00	16.00
Storekeeper	1.00	1.00	0.00	1.00
Tree Trimmer	1.00	0.00	0.00	0.00
Water Maintenance Worker	0.00	0.00	1.00	1.00
Total Highway Maintenance	61.00	58.00	59.00	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	16.00	16.00	16.00
Equipment Mechanic Foreman	2.00	2.00	2.00	2.00
Equipment Serviceworker	1.00	0.00	1.00	1.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Master Equipment Mechanic	6.00	4.00	4.00	4.00
Master Equipment Mechanic Foreman	2.00	2.00	1.00	1.00
Master Equipment Shop Supervisor	1.00	1.00	0.00	0.00
Motor Equipment Superintendent	1.00	1.00	0.00	0.00
Public Works Supervisor	0.00	0.00	1.00	1.00
Welder	2.00	2.00	1.00	1.00
Total Motor Equipment	32.00	31.00	29.00	29.00
<i>Parks Maintenance:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Operator	11.00	10.00	11.00	11.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Landscaper	5.00	5.00	4.00	5.00
Parks Maintenance Superintendent	1.00	1.00	1.00	1.00
Public Works Supervisor	3.00	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	32.00	31.00	31.00	32.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Plans & Permits:</i>				
Engineering Project Coordinator	0.00	1.00	1.00	1.00
Engineering Technician	1.00	0.00	3.00	1.00
Facilities Maintenance Manager	1.00	1.00	1.00	1.00
Permit Clerk	1.00	0.00	1.00	1.00
Total Plans & Permits	3.00	2.00	6.00	4.00
<i>Public Works Administration:</i>				
Administrative Assistant	2.50	2.50	1.50	2.50
Civil Engineer	0.70	0.00	0.00	0.00
Public Works Deputy Manager	1.00	1.00	1.00	1.00
Public Works Office Supervisor	1.00	1.00	1.00	1.00
Senior Engineer	0.00	0.70	0.70	0.70
Total Public Works Administration	5.20	5.20	4.20	5.20
<i>Recycling Bureau:</i>				
Equipment Operator	6.00	6.00	6.00	6.00
Public Works Supervisor	1.25	1.00	1.00	1.00
Solid Waste And Recycling Manager	0.00	0.25	0.25	0.25
Total Recycling Bureau	7.25	7.25	7.25	7.25
<i>Sanitation:</i>				
Equipment Operator	20.00	20.00	18.00	20.00
Public Works Supervisor	3.75	3.00	3.00	3.00
Sanitation Serviceworker	9.00	9.00	8.00	9.00
Solid Waste And Recycling Manager	0.00	0.75	0.75	0.75
Total Sanitation	32.75	32.75	29.75	32.75
<i>Service Director's Office:</i>				
Deputy Service Director	0.20	0.20	0.20	0.20
Development Engineering Manager	0.00	0.00	0.25	0.25
Executive Assistant	0.25	0.25	0.25	0.25
Service Director	0.20	0.20	0.20	0.20
Total Service Director's Office	0.65	0.65	0.90	0.90

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Sewer Maintenance:</i>				
Acquisition Officer	0.67	0.67	0.00	0.00
Administrative Assistant	1.00	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	0.50	0.50	0.50	0.50
Development Manager	0.20	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	2.00	2.00	2.00
Equipment Operator	2.00	2.00	1.00	2.00
Equipment Serviceworker	0.00	0.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50
GIS Technician	0.00	0.00	0.00	1.00
Laborer	0.00	0.00	2.00	2.00
Plant Electrician	1.00	1.00	1.00	2.00
Pumping System Mechanic	2.00	2.00	1.00	1.00
Service Director	0.50	0.50	0.50	0.50
Sewer Maintenance Dispatcher	3.00	2.00	2.00	2.00
Sewer Maintenance Foreman	2.00	2.00	1.00	2.00
Sewer Maintenance Superintendent	0.00	0.00	0.00	1.00
Sewer Maintenance Supervisor	4.00	4.00	4.00	4.00
Sewer Maintenance Worker	10.00	7.00	7.00	7.00
Sewer Serviceworker	11.00	12.00	10.00	14.00
Sewer Telemonitoring Technician	3.00	3.00	3.00	3.00
Utilities Maintenance Forman	1.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	1.00	2.00	3.00	3.00
Utilities Technical Services Manager	1.00	1.00	1.00	1.00
Utilities Maintenance Worker	4.00	5.00	6.00	9.00
Total Sewer Maintenance	55.37	53.37	52.70	65.70

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Water Reclamation Facility:</i>				
Applications Analyst	0.00	0.00	0.00	1.00
Asset Management Technician	0.00	1.00	1.00	2.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
Environmental Compliance Inspector	0.00	1.00	1.00	2.00
Environmental Services Aide	2.00	1.00	1.00	1.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst Wastewater	5.00	5.00	5.00	5.00
Laborer	0.00	1.00	0.00	1.00
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	1.00	1.00	1.00
Sewer Bureau Manager	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	0.00	2.00	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
Utilities Chief Operator	0.00	0.00	0.00	1.00
Utilities Maintenance Foreman	1.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	2.00	2.00	2.00	3.00
Utilities Maintenance Worker	8.00	5.00	3.00	6.00
Wastewater Plant Lead Operator	5.00	3.00	3.00	5.00
Wastewater Plant Operations Foreman	0.00	0.00	0.00	1.00
Wastewater Plant Operations Supervisor	1.00	1.00	1.00	1.00
Wastewater Plant Operator	7.00	9.00	9.00	7.00
Wastewater Plant Superintendent	0.00	0.00	0.00	1.00
Total Water Reclamation Facility	42.00	41.00	40.00	51.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Street & Highway Lighting:</i>				
Airport Supervisor	1.00	1.00	1.00	1.00
Civil Engineer	0.10	0.10	0.00	0.00
Public Works Engineering Services Manage	1.00	1.00	1.00	1.00
Senior Engineer	0.00	0.00	0.10	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	4.00	3.00	3.00	3.00
Civil Engineer	0.20	0.20	0.00	0.00
Equipment Operator	21.00	22.00	22.00	24.00
Landscaper	2.00	2.00	1.00	1.00
Public Works Supervisor	3.00	3.00	3.00	3.00
Semi-Skilled Laborer	10.00	10.00	9.00	10.00
Senior Engineer	0.00	0.00	0.20	0.20
Street Cleaning Superintendent	1.00	1.00	1.00	1.00
Total Street Cleaning	41.70	41.70	39.70	42.70
<i>Traffic Engineering:</i>				
Administrative Assistant	1.00	0.00	1.00	1.00
Cable & Line Utilityworker	0.00	1.00	2.00	2.00
Civil Engineer	0.00	0.00	0.00	1.00
Electronics Technician	5.00	4.00	3.00	5.00
Engineering Technician	0.00	0.00	1.00	1.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Lineworker	1.00	1.00	1.00	1.00
Traffic Marker	4.00	6.00	5.00	6.00
Traffic Marking Foreman	1.00	1.00	1.00	1.00
Traffic Sign Fabricator	1.00	0.00	1.00	0.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic 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	20.00	23.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Water Bureau Administration:</i>				
Deputy Service Director	0.20	0.20	0.20	0.20
Executive Assistant	0.25	0.25	0.25	0.25
Service Director	0.20	0.20	0.20	0.20
Total Water Bureau Administration	0.65	0.65	0.65	0.65
<i>Water Distribution:</i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Asset Management Technician	0.00	0.00	1.00	1.00
Civil Engineer	1.00	1.00	2.00	2.00
Consumer Services Clerk	3.00	3.00	3.00	3.00
Domestic Meter Reading Supervisor	1.00	0.00	0.00	0.00
Domestic Meter Reading Foreman	0.00	1.00	1.00	1.00
Domestic Meter Service Foreman	1.00	1.00	1.00	1.00
Engineering Technician	14.00	12.00	8.00	8.00
Equipment Operator	4.00	5.00	6.00	6.00
Facilities and Maintenance Supervisor	0.00	0.00	1.00	1.00
GIS Technician	0.00	0.00	0.00	1.00
Industrial Meter Foreman	1.00	1.00	1.00	1.00
Industrial Meterworker	3.00	3.00	5.00	5.00
Master Equipment Operator	1.00	1.00	1.00	0.00
Master Equipment Mechanic Foreman	0.00	0.00	0.00	1.00
Pumping System Maintenance Foreman	1.00	1.00	0.00	1.00
Pumping System Mechanic	2.00	2.00	2.00	1.00
Safety & Training Coordinator	1.00	1.00	1.00	1.00
Senior Engineer	1.00	1.00	1.00	1.00
Sewer Maintenance Worker	1.00	0.00	0.00	0.00
Storekeeper	1.00	1.00	0.00	0.00
Stores Clerk	1.00	1.00	1.00	1.00
Team Leader - Operations & Maintenance	0.00	3.00	4.00	5.00
Utilities Chief Operator	0.00	0.00	2.00	2.00
Utilities Maintenance Worker	0.00	0.00	0.00	3.00
Water Customer Serviceworker	10.00	9.00	6.00	7.00
Water Distribution Crew Leader	5.00	5.00	7.00	7.00
Water Distribution Dispatcher	2.00	3.00	3.00	3.00
Water Distribution Foreman	4.00	4.00	4.00	4.00
Water Distribution Superintendent	1.00	0.00	0.00	0.00
Water Distribution Supervisor	1.00	0.00	0.00	1.00
Water Maintenance Worker	21.00	21.00	20.00	20.00
Water Meter Supervisor	1.00	1.00	0.00	0.00
Total Water Distribution	82.00	81.00	81.00	89.00

By Department:	As of 12/31/17	As of 12/31/18	As of 12/31/19	Budget 2020
<i>Water Plant and Watershed:</i>				
Administrative Assistant	2.00	2.00	1.00	1.00
Automated Control Technician	1.00	0.00	0.00	0.00
Civil Engineer	2.00	2.00	3.00	3.00
Equipment Operator	1.00	2.00	2.00	2.00
Instrument Technician	0.00	0.00	0.00	1.00
Lab Analyst Water	5.00	5.00	5.00	5.00
Maintenance Repairer	0.00	0.00	0.00	3.00
Plant Electrician	1.00	1.00	1.00	1.00
Senior Engineer	1.00	1.00	1.00	1.00
Team Leader-Admin. & Technology	0.00	1.00	1.00	1.00
Team Leader-Environment Compliance	1.00	1.00	0.00	0.00
Team Leader-Operations & Maintenance	0.00	2.00	1.00	1.00
Treatment Process Controller	1.00	1.00	1.00	1.00
Utilities Chief Operator	0.00	0.00	1.00	1.00
Utilities Maintenance Worker	7.00	4.00	4.00	1.00
Utilities Technical Services Manager	0.00	0.00	0.00	1.00
Water Bureau Manager	1.00	1.00	1.00	1.00
Water Plant Lead Operator	4.00	3.00	6.00	7.00
Water Plant Maint. Foreman	0.00	1.00	1.00	1.00
Water Plant Maint. Supervisor	2.00	0.00	0.00	0.00
Water Plant Mechanic	2.00	1.00	1.00	1.00
Water Plant Operations Foreman	0.00	1.00	1.00	1.00
Water Plant Operator	8.00	9.00	6.00	6.00
Water Protection Specialist	1.00	3.00	3.00	3.00
Water Protection Supervisor	1.00	1.00	1.00	1.00
Watershed Superintendent	1.00	1.00	1.00	1.00
Total Water Plant	42.00	43.00	42.00	45.00
TOTAL PUBLIC SERVICE	535.87	523.87	516.45	567.45

Service

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
AIRPORT	988,118	1,218,846	1,841,437	2,294,980
BUILDING MAINTENANCE	4,111,868	4,313,802	5,364,892	4,916,230
ENGINEERING BUREAU	6,893,574	5,422,314	5,992,139	5,920,160
ENGINEERING SERVICES	314,916	399,356	352,171	348,900
GOLF COURSE	1,631,016	1,775,369	1,879,698	1,866,180
HIGHWAY MAINTENANCE	8,548,249	12,027,314	12,203,036	15,101,280
LANDFILL	561,409	597,717	613,374	616,000
MOTOR EQUIPMENT	7,716,737	8,013,623	8,973,147	8,865,910
OFF-STREET PARKING	3,739,331	3,844,015	4,474,267	4,354,310
OIL AND GAS	39,420	42,244	36,747	164,650
PARKS MAINTENANCE	3,720,226	3,526,321	3,597,473	3,775,030
PLANS AND PERMITS	293,192	282,448	367,463	544,020
PUBLIC WORKS ADMINISTRATION	458,507	1,078,831	541,515	565,260
RECYCLING	1,363,094	1,384,062	1,653,087	1,437,115
SANITATION	10,014,163	9,301,904	9,302,198	9,505,795
SERVICE DIRECTOR'S OFFICE	160,917	132,752	139,926	158,830
SEWER	57,959,750	55,318,168	62,697,336	85,397,320
STREET AND HIGHWAY LIGHTING	6,831,262	6,511,123	7,064,375	7,203,350
STREET CLEANING	18,304,813	19,968,661	19,741,965	19,410,550
WATER	23,367,090	26,407,884	26,598,552	26,784,970
TRAFFIC ENGINEERING	2,115,119	2,177,466	2,321,288	2,572,570
DOWNTOWN DISTRICT HEATING SYSTEM	12,975	60,000	1	34,620
PUBLIC SERVICE - NON-OPERATING	65,951,710	60,716,749	63,164,907	69,983,410
Total for Department:	225,097,456	224,520,971	238,920,994	271,821,440

Service

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Personal Services				
Labor	31,268,658	31,767,386	33,178,599	35,174,980
Fringe Benefits	17,267,633	17,150,381	17,254,451	17,248,710
Total: Personal Services	48,536,291	48,917,767	50,433,050	52,423,690
Other				
Current Expenditures - Other	76,523,000	81,664,809	79,032,016	87,640,440
Income Tax Refunds/Tax Share				
Utilities Expenses	9,395,667	9,252,298	10,326,450	10,594,030
Debt Service	35,710,287	34,702,330	40,776,880	58,418,710
Insurance	945,813	931,507	1,367,148	1,060,200
State/County Charges	1,257,153	1,207,325	806,419	922,560
Rentals and Leases	2,966,417	2,468,902	1,908,985	2,342,840
GAAP Accounts				
Interfund Service Charges	26,629,561	25,841,412	23,610,242	33,521,150
Total: Other	153,427,897	156,068,583	157,828,140	194,499,930
Capital Outlay				
Capital Outlay	23,133,268	19,534,621	30,659,804	24,897,820
Total: Capital Outlay	23,133,268	19,534,621	30,659,804	24,897,820
Total for Department:	225,097,456	224,520,971	238,920,994	271,821,440

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2020

	Personal Services	Other	Capital Outlay	Total
General Fund	10,058,450	12,170,160	0	22,228,610
Special Revenue Fund	11,841,180	28,907,620	7,208,760	47,957,560
Capital Projects	200,000	15,155,500	8,700,240	24,055,740
Enterprise Fund	22,977,410	130,826,730	8,988,820	162,792,960
Internal Service Fund	7,346,650	7,439,420		14,786,070
Trust and Agency Fund		500		500
Total for Department:	52,423,690	194,499,930	24,897,820	271,821,440

Service

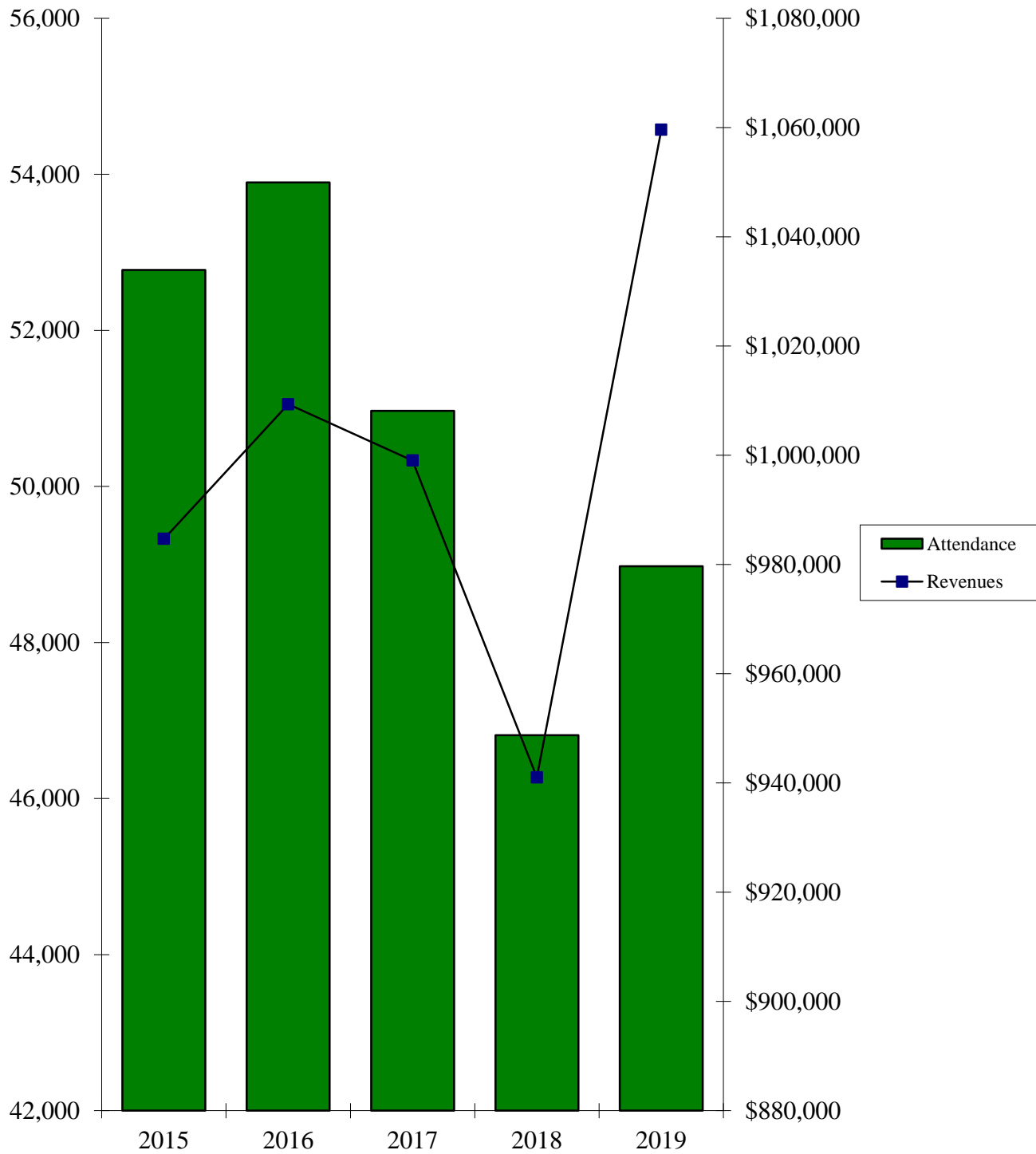
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Original Budget
Capital Projects	13,008,259	16,000,769	17,509,385	24,055,740
Enterprise Fund	135,089,555	127,528,769	136,075,948	162,792,960
General Fund	22,341,136	21,807,164	22,282,653	22,228,610
Internal Service Fund	14,610,311	13,435,937	14,965,285	14,786,070
Special Revenue Fund	40,048,195	45,748,332	48,087,724	47,957,560
Trust and Agency Fund	0	0	0	500
Total for Department:	225,097,456	224,520,971	238,920,994	271,821,440

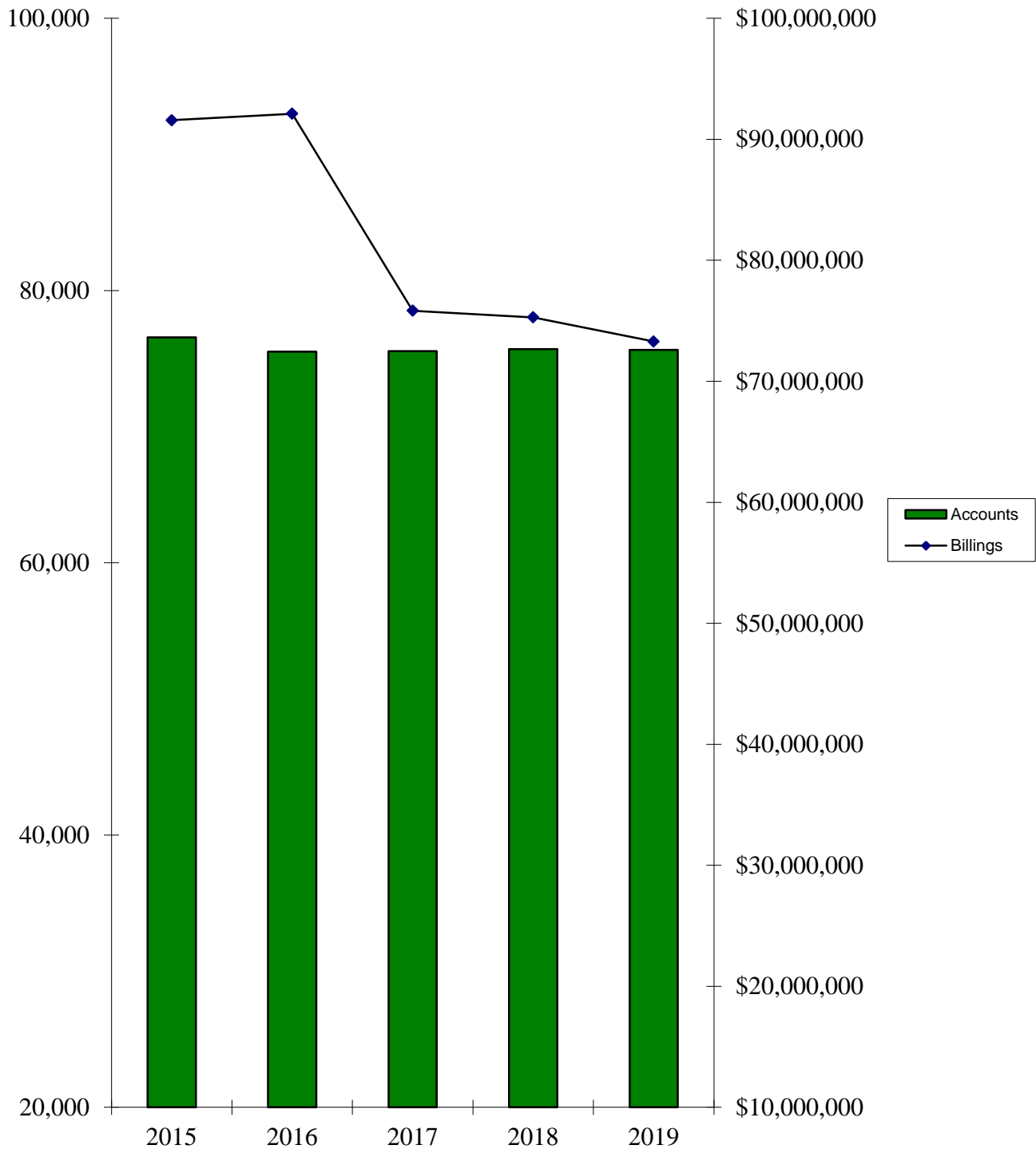
DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2017 Actual Employees	2018 Actual Employees	2019 Actual Employees	2020 Budgeted Employees
General Fund	114.650	110.650	114.900	117.900
Special Revenue Fund	116.250	113.250	110.250	121.250
Capital Projects	1.750	1.750	1.750	1.750
Enterprise Fund	229.020	223.020	220.350	255.350
Internal Service Fund	77.200	75.200	69.200	71.200
Total for Department:	538.870	523.870	516.450	567.450

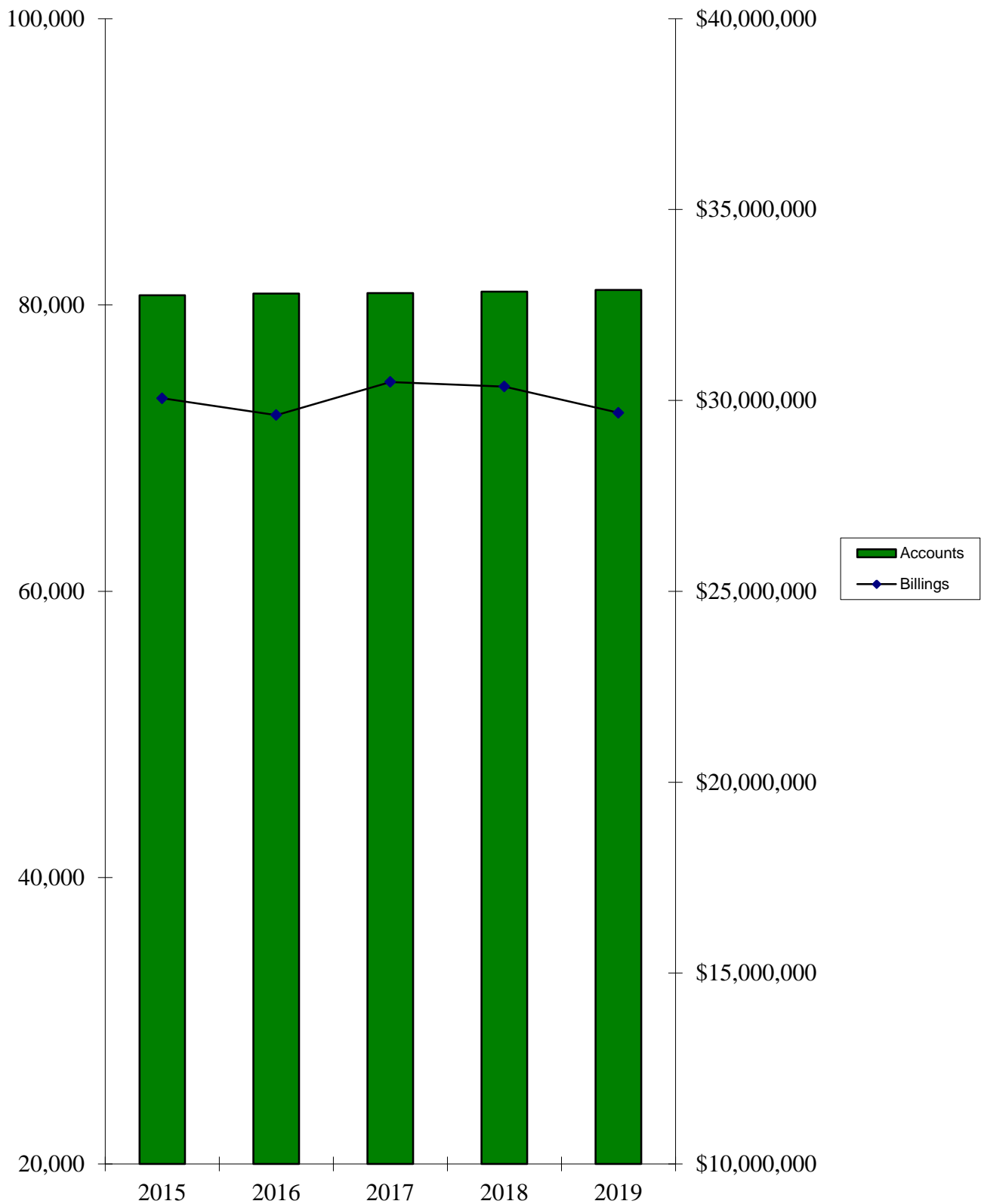
GOOD PARK AND MUD RUN GOLF COURSES
2015 - 2019
ATTENDANCE & REVENUES



SEWER BUREAU
2015 - 2019 NUMBER OF SEWER ACCOUNTS
AND TOTAL ANNUAL DOLLARS BILLED



WATER BUREAU
2015 - 2019 NUMBER OF WATER ACCOUNTS
AND TOTAL ANNUAL DOLLARS BILLED



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Glossary

GLOSSARY OF TERMS

Acronyms

ADA – Americans with Disabilities Act

AFD – Akron Fire Department

AIS – Annual Information Statement

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

CDBG – Community Development Block Grants

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.

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.

CSO – Combined Sewer Overflow

CSR – Customer Service Representative

DAWN – Death Avoided with Narcan

DONA – Department of Neighborhood Assistance

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

FMLA – Federal and Medical Leave Act

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.

HR – Human Resources

HUD – Department of Housing & Urban Development

HVAC – Heating, Ventilation and Air Conditioning

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

MPO – Metropolitan Planning Organization

NACWA – National Association of Clean Water Agencies

NEFCO – Northeast Ohio Four County Regional Planning and Development Organization

NIMS – National Incident Management System

NPDES – National Pollutant Discharge Elimination System

ODNR – Ohio Department of Natural Resources

ODOT – Ohio Department of Transportation

OECC – Ohio and Erie Canalway Coalition

OPERS – Ohio Public Employees Retirement System

OPWC– Ohio Public Works Commission

ORC – Ohio Revised Code

OWDA – Ohio Water Development Authority

PWS – Private water system

QRT – Quick Response Team

RMS– Record Management System

SAKI– Sexual Assault Kit Initiative

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 2016, as well as key themes, projects and progress indicators.

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

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



TownMapsUSA.com