

2021 BUDGET PLAN



DANIEL HARRIGAN, MAYOR

CITY OF AKRON, OHIO





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Akron
Ohio**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

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LINKS TO THE VARIOUS FINANCIAL REPORTS, STRATEGIC INITIATIVES AND OTHER SOURCES OF INFORMATION

Annual Comprehensive Financial Report- www.akronohio.gov/acfr

Annual Capital Budget- www.akronohio.gov/capitalbudget

Annual Informational Statement- <http://www.akronohio.gov/AIS>

Operating Budget Plan- www.akronohio.gov/operatingbudget

City of Akron Press Releases- https://www.akronohio.gov/cms/press_releases/index.html

Planning to Grow Akron- www.akronohio.gov/planningtogrowakron

Age-Friendly Akron- <https://www.gettingwiser.org/sites/default/files/Age%20Friendly%20Akron%20Survey%20Report.pdf>

Full Term First Birthday Collaborative on Infant Mortality- www.akronohio.gov/fulltermfirstbirthday

Great Streets Akron- <https://www.greatstreetsakron.com/>

Bounce Innovation Hub- <https://bouncehub.org/>

Akron Parks Challenge- <https://www.akronparks.org/akron-parks-challenge.html>

Open Books Online- <https://www.akronohio.gov/cms/openbooks/index.html>

Akron Public Art Master Plan- <https://www.akronpublicart.com/about>

Merriman Valley Schumacher Master Plan- www.akronohio.gov/merrimanvalley

Summit Lake Vision Plan- www.oursummitlake.com

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
John C. Reece – Deputy Director of Law
Chris D. Ludle – Director of Public Service
James Aitken – Deputy Director of Public Service / Operations
Eufrancia Lash – Deputy Director of Public Service / Neighborhood Assistance
Jason Segedy – Director of Planning and Urban Development
Samuel D. DeShazior – Director of Business Retention and Expansion
Yamini Adkins – 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

Nancy Holland – 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

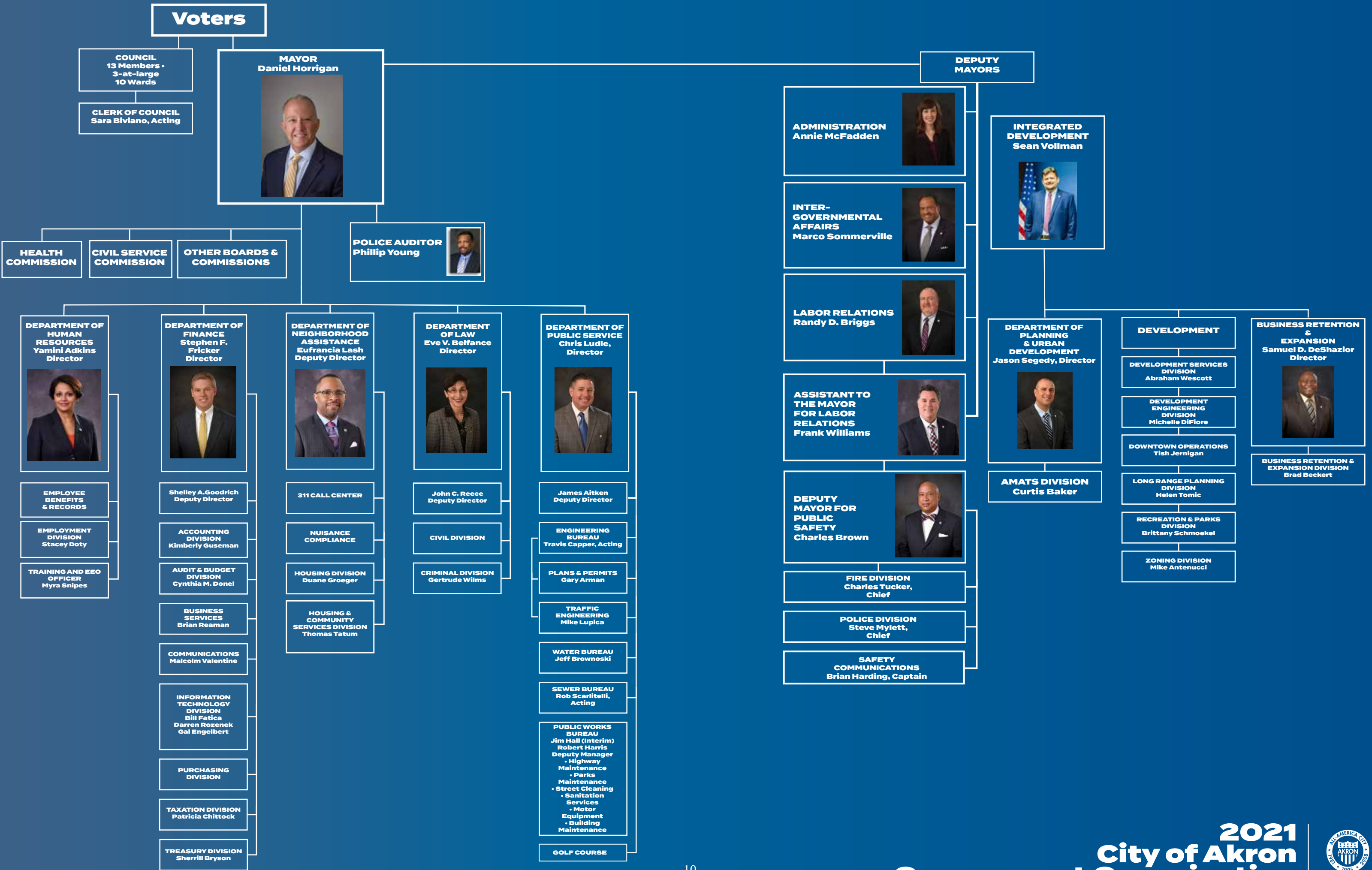
Jeff Fusco
Linda F. R. Omobien
Ginger Baylor

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





City of Akron, Ohio

DANIEL HARRIGAN, MAYOR

September 2021

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

I am pleased to present the 2021 budget, a 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.

The last year and a half has been a year like no other. The economic and social challenges COVID-19 has created, as well as our response to them, will define a generation. The City has worked diligently to continue to provide services to the community as we grappled with responding proactively to the pandemic. With a total proposed General Fund operating budget of \$171,773,160, the 2021 budget continues to invest in the services and infrastructure that residents care about and need to navigate their daily lives - including better roads, flourishing community centers and parks, and strong and efficient fire, police, and EMS facilities.

My commitment to the people of Akron, and every neighborhood in this City, is stronger than ever. The last year has highlighted the importance of having government institutions that respond to the needs of the people and utilize public funds to create healthier, safer and more equitable communities. And that is exactly what we plan to do in Akron - by making significant investments in our neighborhoods as we work toward economic recovery and stability for every family and individual that calls this community home.

The City of Akron strategic priorities continue to be increased economic opportunity, improved public life, stronger neighborhoods, public health and safety, and internal operations and efficiencies.

Increased Economic Opportunity

It has been my passion and focus during my time in office that the City of Akron take a comprehensive approach to advancing equity for all, including people of color and others who have been historically underserved, marginalized, and adversely affected by poverty and inequality.

In order to increase diversity in our procurement and contracting processes the City of Akron announced the hiring of a Contract Compliance and Supplier Diversity Officer. The Contract

Compliance and Supplier Diversity Officer will establish and direct the overall Supplier Diversity program direction in both the Purchasing and Engineering Divisions. They will also manage the review of contracts, projects and plans, and development of policies and programs to enhance opportunity for small, local, and minority businesses. They will establish goals and other metrics for procurement, contracting and subcontracting with the City of Akron's Disadvantaged/Minority/Women Business Enterprise (D/M/WBE) programs. The new Contract Compliance and Supplier Diversity Officer has already and will continue to eliminate some of the institutional barriers that previously existed in our procurement and construction contracting processes.

The City of Akron also partnered with the Western Reserve Community Fund (WRCF) to launch the Akron Resiliency Fund (the "Fund"). The Fund will provide low-cost small business loans to help stabilize Akron's small businesses. Long term, this fund will continue in perpetuity, supporting growth in the small business community of Akron while encouraging further investment in our local economy. The Fund will partner with existing support programs and organizations like Great Streets, Rubber City Match, the Urban League, and the Bounce Innovation Hub to provide both technical assistance and critical capital for Akron small businesses, particularly in low- and moderate-income neighborhoods. The goal of the Fund is to create and retain quality, living wage jobs within Akron, with a lens on inclusive workforce development. Accordingly, loans will be made to maintain or grow existing businesses, as well as to start new businesses and employers as appropriate.

In 2020, the City of Akron referred 873 customers to free financial empowerment services and additional assistance through the Akron Financial Empowerment Center, through a new program modeled off the Lift-Up program piloted by the National League of Cities. My administration proactively implemented these innovative strategies after researching and interviewing multiple peer cities that have successfully deployed similar initiatives. The program includes: Identifying customers struggling to stay current on utility bills using a matrix of utility data and doing outreach to enroll them in the program, restructuring utility debt and allowing customers to enter into much longer-term and more lenient repayment arrangements, one-on-one financial counseling, including a budget review and customized action plan to address financial needs, as well as referrals to appropriate emergency assistance, public benefits, and banking services, providing additional financial incentives and waiving fees and penalties for customers who participate and supporting ongoing relationships with participants to assess and motivate their progress toward long-term financial health. The City of Akron also recently hired an Economic Development Program Coordinator to work closely with the Financial Empowerment Center and continue to integrate financial empowerment into other functions of the City. This work continues as our community continues to struggle with the lasting impact of the pandemic.

Stronger Neighborhoods

Rubber City Match is a new program that pairs emerging and existing businesses with the right resources to propel them forward to the next stage of growth. The City announced the first round of winners of Rubber City Match in June 2020 and the second round of winners in August 2021. Rubber City Match includes four possible award levels, which include financial aid, design assistance, technical support, or curated matching with vacant retail properties in one of Akron's Great Streets neighborhood business districts. The program has been designed to boost Akron's

neighborhood retail zones and remove barriers for new and expanding businesses to thrive locally. The program is assisting small local diverse businesses. Of the participants, 80% identified as either a minority-owned business or a woman-owned business, and just over half of business owners identified as women of color.

The City has continued to see a boom in new construction. There has been a strategic focus on strengthening our neighborhoods through our residential property tax abatement which has encouraged people to move into the City and invest in established neighborhoods. Due to this the City of Akron has gone from less than two-dozen units being constructed in 2015, to nearly 1,800 now completed or in development. Akron was ranked as the 12th hottest housing market in the nation according to the Wall Street Journal in April 2021. The City will also work with non-profit and for-profit developers to increase the supply of affordable private market rental properties to meet the demands of a diverse population and provide greater protection and support to tenants.

The City of Akron recently created a new nine-person Public Art Commission. This was after Akron engaged in a citywide cultural planning process with goals to strengthen the city, advance cultural diversity, increase opportunities to create art and culture, and provide vibrant experiences for all Akron residents. Just like healthy public spaces, access to arts and culture is a fundamental right for those living in an equitable and free society. The task of the Akron Cultural Plan was to capture the current state of the City's arts and culture landscape and imagine its future, by engaging the community members who live, work, and create in Akron. There will now be a focus on more public art - and specifically public art that is open, equitable, and neighborhood-centric. The City has chosen to prioritize public art to increase community engagement and social cohesion.

Public Health

The COVID-19 pandemic has upended the world and has dramatically impacted the United States. From unprecedented and tragic loss of life to historic job loss, this worldwide crisis continues to significantly impact the way people work, play, and engage with one another. The City of Akron has been affected due to the impact on our residents, businesses and the increased need for municipal services (including, but not limited to, first responder and other critical services).

During the pandemic, the City continued to perform essential City services while working to protect both employees and Citizens. I declared a State of Emergency and quickly announced measures to protect the health and wellbeing of Akron residents and employees. During this time I have held regularly scheduled virtual town halls in order to keep residents connected and informed as the emergency unfolded. The City continues to work closely with the Summit County Health Department to support and provide outreach to the community about the importance and safety of vaccinations.

Living through COVID-19 has been scary for all of us, but especially for those who are pregnant. To help make COVID-19 a little less scary, the City of Akron also collaborated with Summit County Public Health (SCPH), in partnership with the Commission on Minority Health, Medicaid Managed Care Plans and the Full Term First Birthday (FTFB) Greater Akron collaborative and announced an initiative to collect and distribute handmade cloth face masks to

pregnant and postpartum women in Summit County. The Masks for Moms initiative originated in Chicago, IL with a community-based nonprofit organization, Black Girls Break Bread in partnership with the University of Illinois Chicago (UIC) Center of Excellence in Maternal Child Health, and various other agencies in the community. The overall aim of the Masks for Moms campaign is to protect pregnant and postpartum women and their babies during the COVID-19 pandemic by ensuring all mothers have access to a reusable cloth face mask.

Even during the darkest days of the pandemic, the City responded to the economic devastation brought on by COVID-19. The City used CARES Act funding to keep police, fire, and EMS on the job, allocated over \$1.2 million dollars to assist low-income families with utility bills, provided millions to the United Way for rental and mortgage assistance, and authorized \$3.6 million dollars for homeless care and shelter aid. The City moved rapidly and decisively to support the most vulnerable people in our community that would be severely impacted due to the pandemic.

Public Safety

Throughout the COVID-19 pandemic the City has struggled with an increase of violence, specifically gun violence. I recently released a 5-point framework that will focus on these key pillars: Prevention, Intervention & Support, Enforcement, Partnership & Advocacy, and Community Accountability. The Framework is designed to communicate the City's broad work in the area of violence reduction, identify key partners in these varied and ongoing efforts, and inspire further community conversation. Importantly, this Framework paves the way for the allotment of \$20 million in American Rescue Plan Act (ARPA) funding toward youth and community violence prevention.

The City also recently accepted grant funding to hire an additional 12 new officers. These new hires are made possible through a federal 2020 Community Oriented Policing (COPS) Hiring Program grant totaling \$3,957,780 over a three-year period. This group of officers will be specifically focused on intercepting gun violence, increasing coordination with partner agencies, and engaging directly with businesses, residents and community groups to better understand neighborhood needs and collaboratively address concerns. Five officers will be joining the Neighborhood Response Team, two will be joining the Gun Violence Reduction Team (GVRT), two will be joining the Community Relations office, and three officers will be deputized by the FBI in the Safe Streets Program. The City will continue to evaluate a multitude of strategies to combat gun violence and engage the community in violence prevention programming.

Internal Operations and Efficiency

The City has continuously worked to improve operations and internal efficiencies as we continue to operate on a slim workforce. As the pandemic tightened its hold on our community, the Finance and Human Resources Departments started the revolutionary implementation of Workday which replaced the twenty-three year old software we were currently using in Finance and Human Resources. Workday is a modern cloud based software that has rapidly changed how both Finance and Human Resources interacts with employees and vendors. Both the City Finance and Human Resources Departments have worked tirelessly during the implementation of this new software as the City pivoted rapidly due to the pandemic. The first phase of the

implementation of Workday was completed in April 2021. The City is now working on Phase II and refining some of the business processes from the initial implementation.

Conclusion

The pages within this 2021 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 were executed in 2020 and 2021, it is important to note that it is a budget that invests in our neighborhoods, public health and safety and refining our internal operations and efficiencies.

Sincerely,

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

Daniel Horrigan
Mayor



DANIEL HARRIGAN, MAYOR

City of Akron : 2021 Strategy Map



DANIEL HARRIGAN, MAYOR

Strengthen & Grow Our Population Through...

Strategic
Priorities

1. Increased Economic
Opportunity

2. Improved Public Life

3. Stronger Neighborhoods

4. Public Health & Safety

5. Internal Operations
& Efficiencies

Enterprise
Goals

1.1 Implement Elevate Akron strategic goals
1.2 Prioritize financial empowerment
1.3 Prioritize entrepreneurship & innovation
1.4 Continue to support educational attainment
1.5 Assess & improve procurement process

2.1 Improve city-owned public spaces
2.2 Continue to communicate and engage with Akron residents
2.3 Continue to partner on Akron Arts & Culture plan and support public art
2.4 Prioritize inclusive mobility
2.5 Implement Downtown Vision and Development Plan

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

4.1 Support state/local efforts to promote and implement public health measures related to COVID-19
4.2 Support work of Racism as a Public Health Crisis
4.3 Continue to promote health equity through FTFB
4.4 Improve public safety strategic initiatives

5.1 Control expenses
5.2 Use technology, Leverage assets, Consolidation
5.3 Continue to diversify City workforces
5.4 Appropriately monetize assets
5.5 Reduce overall costs of CSOs

Enterprise
Progress
Indicators
/Metrics

1.1.1 Provide leadership on Elevate Akron 2.0 strategies, specifically Spark Akron and Refocus on Downtown.
1.2.1 Work with UWSM to further integrate FEC work into City budget and functions. Hire City FEC liaison.
1.3.1 Prioritize ecosystem-level efforts to improve landscape for entrepreneurs and small businesses
1.4.1 Support APS College and Career Academies and UWSM wrap-around service model
1.4.2 Continue to partner with Stark State Akron and UA on raising educational attainment
1.5.1 New Supplier Diversity Officer to build and expand vendor network, create vendor registry and database

2.1.1 Continue to hold Akron Parks Challenge and Akron Parks Week
2.1.2 Continue to prioritize park and community center improvements within annual CIPs
2.2.1 Hold Class 5 of Mayor's Citizens Institute
2.2.2 Complete two City Magazines annually
2.2.3 Continue to expand social media presence and awareness
2.3.1 Fully stand up and promote Public Arts Commission
2.4.1 Complete Phase II construction of Main St. Promenade
2.4.2 Improve communications around "Complete Streets" and roll out Akron Bike Plan
2.4.3 Continue to implement Age-Friendly Akron initiative with Senior Citizens Commission
2.5.1 Create value proposition for community investment in Downtown CDC

3.1.1 Roadway improvement schedule to include repaving, brick and concrete restoration
3.1.2 Invest in additional vehicles and technology to improve roadway services
3.2.1 Continue Planning to Grow Akron 1.0 and 2.0
3.2.2 Create feedback loop with landlords and assess policies to combat evictions
3.2.2 Continue work with 211 and JFS using CARES dollars to keep people housed
3.3.1 Continue to grow awareness and participation in Great Streets Akron benefits and programming
3.4.1 Continue to register vacant properties, demolish those ordered
3.5.1 Implement 2021 Safety & Streets capital and operating commitments

4.1.1 Partner locally to continue rent/ mortgage / utility relief programs
4.1.2 Work with SCPH to coordinate vaccination plan and logistics
4.1.3 Continue to work with Governor DeWine on feedback loop and strategic decisions
4.2.1 Support work of Racial Equity Social Justice Task Force
4.2.2 Continue internal work on procurement reform, hire Supplier Diversity Officer
4.3.1 Implement Full Term, First Birthday Plan, continue Health Equity Summit
4.3.2 Cont. recommendations from Youth Violence Prevention Strategic Plan
4.4.1 Expand Neighborhood Response Team and positive APD neighborhood engagement to build trust and combat gun violence

5.1.1 Continue to reduce expenses department by department
5.2.1 Continue to explore departmental efficiencies
5.2.2 Complete implementation of Workday
5.2.3 Institute new email program and begin work on new City website
5.3.1 Implement citywide training, including expanded DEI courses, through NEOGOV Learn
5.4.1 Continue to evaluate assets for potential monetization process
5.5.1 Submit a 3rd and final consent decree amendment
5.5.2 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
2020	190,469	540,428	702,219

*PMSA - Primary Metropolitan Statistical Area

Source: U.S. Bureau of Census, 2020 Census Results

ESTIMATED HOUSEHOLD INCOME AND BENEFITS AS OF 2019
AKRON METROPOLITAN STATISTICAL AREA

Income Group	Percent
\$-0- - \$14,999	10.8
\$15,000 - \$34,999	20.0
\$35,000 - \$49,999	13.8
\$50,000 - and over	55.4

Median Household Income \$38,739

Source: U. S. Bureau of Census, 2015-2019 American Community Survey 5-Year Estimates

PER CAPITA MONEY INCOME AND
MEDIAN HOUSEHOLD INCOME

County/ Reporting Area	2019 Per Capita Income	2019 Median Household Income
Summit	\$33,606	\$57,181
Stark	29,495	53,860
Hamilton	35,570	57,212
Cuyahoga	33,114	50,366
Franklin	33,998	61,305
Montgomery	30,034	51,542
Lucas	29,226	48,736
Mahoning	28,378	46,042
State of Ohio	31,552	56,602
United States	34,103	62,843

Source: U. S. Bureau of Census, 2015-2019 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:	190,469 (2020 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 – 8,609) University of Akron (5,933) Akron Children’s Hospital (Hospital – 5,773) Cleveland Clinic Akron General (Hospital – 4,779) Akron Public Schools (4,544) County of Summit (3,323) Goodyear Tire & Rubber Company (Rubber Products – 2,954) First Energy (2,538) City of Akron (2,406) Signet Jewelers (2,094)	
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	349
	Number of calls for Fire Service	9,795
	Number of calls for EMS Service	42,298

Police Protection:	Number of Stations	1
	Number of Uniformed Police and Officers	453
	Number of calls for Police Service	149,805
Number of Community/Fitness Centers:		13
Educational Facilities:	Public Schools	
	45 Schools (21,113 students)	
	Charter Schools	
	14 Schools (approximately 2,768 students)	
	Private Schools	
	30 Schools (approximately 5,934 students)	
	Higher Education	
	University of Akron	
	Number of Students: Approximately 19,218	
	Stark State College Akron	
	Number of Students: Approximately 1,157	
Hotel Rooms:	Over 4,983 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	
Utilities:	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

2020 Water System:

Average Daily Consumption	30.58 MGD
Annual Pumpage	11,193 MG
Maximum Capacity	67 MGD
Communities Served	14
Number of Accounts	83,482
Miles of Water Lines	1,181

2020 Sewer System:

Average Daily Demand	73.70 MGD
Annual Wastewater Flow	26,900 MG
Plant Capacity	220 MGD
Communities Served	13
Number of Accounts	75,966
Miles of Sewer Lines	1,346

DA

March 1, 2021

12 - 0
Swirsky
absent

BUDGET & FINANCE

Requested by the Department of Finance

Offered by: FREEMAN

RESOLUTION NO. 73 - 2021, adopting an annual operating budget for the fiscal year 2021; 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 "2021 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 22, 2021

Dana R. Buriano, Deputy Mayor Summelle
Clerk of Council President of Council

Approved: 3/23, 2021

Don't
MAYOR

RECEIVED
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AKRON CITY COUNCIL

Budget and Finance

March 12, 2021

Requested by Department of Finance

OFFERED BY: FREEMAN

12-0 *Swirsky about*
**SUBSTITUTE OFFERED
AS AN AMENDMENT**

ORDINANCE NO. 74 -2021 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, 2021; 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; and

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, 2021, 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 2021 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	Total
01	Human Resources	\$ 1,059,360	\$ 199,860	\$ 1,259,220
02	Finance	2,533,670	3,652,000	6,185,670
03	Law	3,349,910	1,592,260	4,942,170
04	Legislative	1,193,050	249,690	1,442,740
05	Municipal Court - Clerk	3,783,610	405,210	4,188,820
06	Municipal Court - Judges	4,891,560	289,800	5,181,360
07	Office of the Mayor	1,589,050	254,910	1,843,960
08	Planning	40,420	1,200	41,620
09	Public Health	21,430	4,151,950	4,173,380
10	Public Safety	6,869,270	7,279,350	14,148,620
11	Public Service	11,142,430	11,952,780	23,095,210
12	Fire	26,012,340	12,540,550	38,552,890
13	Police	53,405,840	4,241,280	57,647,120
16	Neighborhood Assistance	2,658,310	575,100	3,233,410
17	Integrated Development	5,597,590	1,078,270	6,675,860
Total		\$ 124,147,840	\$ 48,464,210	\$ 172,612,050

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	Total
02	Finance	\$ 1,759,230	\$ 4,619,850	\$ 6,379,080
Total		\$ 1,759,230	\$ 4,619,850	\$ 6,379,080

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	Total
12	Fire	\$ 20,118,900	\$ 1,313,520	\$ 21,432,420
Total		\$ 20,118,900	\$ 1,313,520	\$ 21,432,420

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	Total
02	Finance	\$ 188,140	\$ 3,274,110	\$ 3,462,250
11	Public Service	4,997,540	22,300,050	27,297,590
16	Neighborhood Assistance	286,810	983,730	1,270,540
Total		\$ 5,472,490	\$ 26,557,890	\$ 32,030,380

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	Total
13	Police	\$ 998,470	\$ 375,830	\$ 1,374,300
Total		\$ 998,470	\$ 375,830	\$ 1,374,300

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	Total
12	Fire	\$ 998,470	\$ 375,830	\$ 1,374,300
Total		\$ 998,470	\$ 375,830	\$ 1,374,300

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	Total
All	Department Wide	\$ 590,180	\$ 43,655,640	\$ 44,245,820
Total		\$ 590,180	\$ 43,655,640	\$ 44,245,820

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	Total
11	Public Service	\$ 7,806,740	\$ 5,909,080	\$ 13,715,820
Total		\$ 7,806,740	\$ 5,909,080	\$ 13,715,820

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	Total
All	Department Wide	\$ 2,195,870	\$ 9,673,980	\$ 11,869,850
Total		\$ 2,195,870	\$ 9,673,980	\$ 11,869,850

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	Total
All	Department Wide	\$ 17,100	\$ 4,130,000	\$ 4,147,100
Total		\$ 17,100	\$ 4,130,000	\$ 4,147,100

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.	Wages/
-------	--------

No.	Organization Title	Benefits	Other	Total
08	Planning	\$ 1,451,890	\$ 499,560	\$ 1,951,450
Total		\$ 1,451,890	\$ 499,560	\$ 1,951,450

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	Total
All	Department Wide	\$ 7,920	\$ 1,500,000	\$ 1,507,920
Total		\$ 7,920	\$ 1,500,000	\$ 1,507,920

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	Total
All	Department Wide	\$ 0	\$ 18,731,570	\$ 18,731,570
Total		\$ 0	\$ 18,731,570	\$ 18,731,570

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	Total
17	Integrated Development	\$ 0	\$ 10,000	\$ 10,000
Total		\$ 0	\$ 10,000	\$ 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	Total
All	Department Wide	\$ 709,650	\$ 18,522,210	\$ 19,231,860
Total		\$ 709,650	\$ 18,522,210	\$ 19,231,860

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	Total
05	Municipal Court - Clerk	\$ 68,270	\$ 357,000	\$ 425,270
06	Municipal Court - Judges	68,270	390,000	458,270
Total		\$ 136,540	\$ 747,000	\$ 883,540

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	Total
13	Police	\$ 1,557,600	\$ 1,545,290	\$ 3,102,890
Total		\$ 1,557,600	\$ 1,545,290	\$ 3,102,890

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	Total
10	Public Safety	\$ 538,570	\$ 259,480	\$ 798,050
12	Fire	0	1,169,180	1,169,180
13	Police	1,016,290	1,435,900	2,452,190
Total		\$ 1,554,860	\$ 2,864,560	\$ 4,419,420

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	Total
All	Department Wide	\$ 0	\$ 1,210,000	\$ 1,210,000
Total		\$ 0	\$ 1,210,000	\$ 1,210,000

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	Total
All	Department Wide	\$ 4,030,000	\$ 5,770,960	\$ 9,800,960
Total		\$ 4,030,000	\$ 5,770,960	\$ 9,800,960

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	Total
All	Department Wide	\$ 0	\$ 1,500,000	\$ 1,500,000
Total		\$ 0	\$ 1,500,000	\$ 1,500,000

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	Total
All	Department Wide	\$ 0	\$ 24,076,000	\$ 24,076,000
Total		\$ 0	\$ 24,076,000	\$ 24,076,000

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	Total
All	Department Wide	\$ 0	\$ 24,555,170	\$ 24,555,170
Total		\$ 0	\$ 24,555,170	\$ 24,555,170

Section 26. That there shall be and hereby are appropriated from the unappropriated balance of the General Grants Fund (2365) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
All	Department Wide	\$ 167,530	\$ 1,126,830	\$ 1,294,360
Total		\$ 167,530	\$ 1,126,830	\$ 1,294,360

Section 27. 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	Total
02	Finance	\$ 422,630	\$ 1,227,480	\$ 1,650,110
Total		\$ 422,630	\$ 1,227,480	\$ 1,650,110

Section 28. 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	Total
All	Department Wide	\$ 1,046,200	\$ 18,231,560	\$ 19,277,760
Total		\$ 1,046,200	\$ 18,231,560	\$ 19,277,760

Section 29. 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	Total
All	Department Wide	\$ 0	\$ 1,206,000	\$ 1,206,000
Total		\$ 0	\$ 1,206,000	\$ 1,206,000

Section 30. 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	Total
All	Department Wide	\$ 20,000	\$ 5,135,000	\$ 5,155,000
Total		\$ 20,000	\$ 5,135,000	\$ 5,155,000

Section 31. 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	Total
All	Department Wide	\$ 0	\$ 5,728,000	\$ 5,728,000
Total		\$ 0	\$ 5,728,000	\$ 5,728,000

Section 32. 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	Total
All	Department Wide	\$ 0	\$ 2,235,000	\$ 2,235,000
Total		\$ 0	\$ 2,235,000	\$ 2,235,000

Section 33. 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	Total
All	Department Wide	\$ 0	\$ 1,588,410	\$ 1,588,410
Total		\$ 0	\$ 1,588,410	\$ 1,588,410

Section 34. 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	Total
02	Finance	\$ 2,415,050	\$ 7,556,820	\$ 9,971,870
11	Public Service	12,695,270	19,481,420	32,176,690
Total		\$ 15,110,320	\$ 27,038,240	\$ 42,148,560

Section 35. 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	Total
11	Public Service	\$ 11,356,580	\$ 107,143,690	\$ 118,500,270
Total		\$ 11,356,580	\$ 107,143,690	\$ 118,500,270

Section 36. 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	Total
11	Public Service	\$ 0	\$ 115,890	\$ 115,890
Total		\$ 0	\$ 115,890	\$ 115,890

Section 37. 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	Total
11	Public Service	\$ 890,890	\$ 1,194,200	\$ 2,085,090
Total		\$ 890,890	\$ 1,194,200	\$ 2,085,090

Section 38. 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	Total
11	Public Service	\$ 0	\$ 1,645,650	\$ 1,645,650
Total		\$ 0	\$ 1,645,650	\$ 1,645,650

Section 39. 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	Total
11	Public Service	\$ 0	\$ 4,387,910	\$ 4,387,910
Total		\$ 0	\$ 4,387,910	\$ 4,387,910

Section 40. 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	Total
11	Public Service	\$ 2,738,160	\$ 5,484,240	\$ 8,222,400
Total		\$ 2,738,160	\$ 5,484,240	\$ 8,222,400

Section 41. 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	Total
All	Department Wide	\$ 723,290	\$ 39,136,240	\$ 39,859,530
Total		\$ 723,290	\$ 39,136,240	\$ 39,859,530

Section 42. 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	Total
All	Department Wide	\$ 0	\$ 3,276,750	\$ 3,276,750
Total		\$ 0	\$ 3,276,750	\$ 3,276,750

Section 43. 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	Total
02	Finance	\$ 0	\$ 15,000	\$ 15,000
Total		\$ 0	\$ 15,000	\$ 15,000

Section 44. 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	Total
10	Public Safety	\$ 159,600	\$ 472,230	\$ 631,830
Total		\$ 159,600	\$ 472,230	\$ 631,830

Section 45. 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	Total
11	Public Service	\$ 3,567,360	\$ 996,340	\$ 4,563,700
Total		\$ 3,567,360	\$ 996,340	\$ 4,563,700

Section 46. 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	Total
02	Finance	\$ 1,805,070	\$ 3,143,060	\$ 4,948,130
Total		\$ 1,805,070	\$ 3,143,060	\$ 4,948,130

Section 47. 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	Total
11	Public Service	\$ 0	\$ 500	\$ 500
Total		\$ 0	\$ 500	\$ 500

Section 48. That there shall be and hereby are appropriated from the unappropriated balance of the Unclaimed Money Fund (7010) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 0	\$ 67,000	\$ 67,000
Total		\$ 0	\$ 67,000	\$ 67,000

Section 49. That there shall be and hereby are appropriated from the unappropriated balance of the Police/Fire Beneficiary Fund (7020) the following amounts:

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

Section 50. That there shall be and hereby are appropriated from the unappropriated balance of the Police Property Monetary Evidence Fund (7025) the following amounts:

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

	Wages/ Benefits	Other	Total
Total All Funds	\$ 211,561,380	\$ 477,705,370	\$ 689,266,750

Section 51. That all expenditures other than Wages/Benefits hereinbefore authorized and to the amount authorized, shall be made in accordance with the account codes according to the classifications as set forth in the 2021 Operating Budget and/or the 2021 Capital Budget as amended and adopted by the Council of the City of Akron, and made a part hereof, that the detail of which is set forth under various classes of disbursements are not severally appropriated as such, but are set forth only for the purpose of explaining how the aggregate of the class was reached, and that any disbursements for any item of a class, whether or not said item is specifically set forth in the Operating Budget and/or the Capital Budget, may be paid out of the appropriation made herein for the class as detailed in the budget herein referred to.

Section 52. That all expenditures for capital improvements shall be funded whenever possible, as determined by the Director of Finance, with tax-exempt debt. Expenditures for such capital improvements made from other funds shall be reimbursed from the proceeds of such tax-exempt debt as appropriate in accordance with procedures established by the Director of Finance.

Section 53. That any encumbered amount in a year prior to fiscal year 2021 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2021 or thereafter.

Section 54. That all funds not individually listed in this ordinance but included in the 2021 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2021 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 Funds are hereby appropriated for the purpose of encumbrance and/or expenditure.

Section 55. That the Director of Finance is hereby authorized and directed to pay any and all obligations of the various departments of the City of Akron pertaining to prior years' obligations from the current year appropriations.

Section 56. That the Mayor, as Director of Public Safety or Chief Administrator, the Director of Finance, the Director of Law, the Director of Planning and Urban Development, the Director of Public Service, the Deputy Mayor of the Office of Integrated Development, and the Director of Neighborhood Assistance hereby authorized to contract for Personal Services, including special and consulting services; Other Category is to be expended in the manner provided by Charter and the General Law in accordance with the account codes of the 2021 Operating Budget and the 2021 Capital Budget; that the Mayor or his designee is authorized to expend monies for activities furthering development or otherwise serving the public good; 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 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 2021 Operating Budget and the 2021 Capital Budget.

Section 57. That the Director of Finance is hereby authorized to transfer funds and to set up funds, consolidate funds, eliminate funds and other such accounts in the City accounting system or in outside financial institutions, from time to time, as needed for proper accounting of City of Akron revenues and expenditures. Council approves the transfers, reimbursements and closeouts identified in Exhibit A up to the amount shown. The transfer funds are attached hereto as Exhibit A and incorporated by reference into this ordinance.

Section 58. 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 22, 2021

Wanda R. Biviano, Deputy
Clerk of Council

Cheryl Small
President of Council

Approved 3/23, 2021

Dutch
MAYOR

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AKRON CITY COUNCIL

EXHIBIT A

<u>From</u>	<u>To</u>	<u>Amount</u>
10000	20100	\$ 10,500,000
10000	20700	500,000
10000	20850	1,500,000
10000	21320	50,000
10000	21400	100,000
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	300,000
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	1,000,000
10000	67001	650,000
20011	20010	7,000,000
20030	25600	550,000
20500	4060	6,500,000
20500	4150	1,000,000
20500	4160	1,000,000
20500	4165	1,000,000
20500	4175	3,500,000
20500	20850	1,500,000
20500	23000	400,000
20500	23300	200,000
20500	23709	200,000
20500	25202	500,000
20500	25401	100,000
20500	25536	50,000
20500	25591	750,000
20500	25592	500,000
20500	25593	15,000
20500	25594	15,000
20500	25595	25,000
20500	25596	15,000
20500	25597	15,000
20500	25601	100,000
20500	25602	500,000
20500	25603	500,000
20500	25604	500,000
20500	26000	1,500,000
20500	27000	1,500,000
20500	55002	750,000

SECTION 86 OF THE CHARTER OF THE CITY OF AKRON

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

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

OPERATING BUDGET PROCESS

The City budgets on the cash and encumbrance basis of accounting for all of its funds. Cash basis indicates transactions are recognized only when cash is received or paid out. Encumbrances are treated as expenditures under the basis of accounting. Encumbrances outstanding at year-end are carried over into the following year as both an addition to the budget and an encumbrance of the budget, along with the appropriation of the current year. The cash and encumbrance basis of accounting 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 September, the Department of Finance (Finance) and division managers begin to submit requests and schedule meetings as needed to discuss the budgets for which they are responsible, payroll projection reports, expenditure history, and upcoming capital projects. Based on this initial review they are able to identify and discuss ongoing and upcoming projects that will impact the 2021 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.

The Mayor and Cabinet meet in order to review and revise the strategic map for the City of Akron. The team analyzes the achievements of the past year and discuss the mission, core values and vision of the City under the Mayor's leadership. The team discusses critical goals and objectives that must be pursued to help make the Administration's vision a reality. The team also identifies potential roadblocks to success and milestones for completion, recognizing that a strategic map is an ongoing journey that may need to be adjusted over time. After much discussion, reflection and brainstorming, the strategic map is finalized by the Mayor and Cabinet.

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 and other operations & maintenance. The City previously also tracked capital outlay as a separate account category, but for 2021 budget this category has been consolidated into other operations and maintenance. 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 2021 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 funds types are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories – operating and non-operating in nature. The City of Akron appropriates all funds. An appropriated fund is one that has legislative control over the level of expenditure. The ordinance printed in the front of the document (page 24) 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

2021 BUDGET CALENDAR

<u>2020</u>	<u>Activity</u>
January-end of year	<p>The City engages in ongoing community engagement in order to receive feedback in preparation and development of the City's strategic initiatives. Examples of this community engagement includes the following items:</p> <ul style="list-style-type: none"> • Age-friendly Akron did an in-depth survey of Akron seniors to identify their key needs to age-in-place • Akron Parks Challenge which consisted of community led input on reimaging our parks • The Full Term First Birthday Collaborative has continued to engage the partners and hold community events as we work to fight infant mortality in Akron. • The Racial and Equity and Social Justice Task Force which is leading a strategic community led analysis based on the City's declaration of racism as a public health crisis. The purpose of this taskforce is to develop a pro-equity strategic plan responsive to this crisis. • Continuation of the Mayor's Youth Leadership Council which is dedicated to providing youth a forum for them to be champions for change and and a voice in City government. • Great Streets Akron is an initiative aimed at improving the neighborhood business districts in our communities by targeting city support and resources in these areas. • Akron Ambassadors group was created and convened in March 2020. This group consists of neighborhood leaders who the City has engaged to share what is happening at the City and to garner feedback on how we can better serve and support their efforts at the neighborhood level.
August	<p>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.</p>
September	<p>Budget spreadsheets and instructions are released to the departments. Individual departments compile their budget requests and schedule budget meetings with Finance as needed. 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.</p>
November	<p>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.</p>

December The administration does a deep dive into the strategy map. After multiple brainstorming sessions, the strategy map is updated to align with enterprise goals as set by the Mayor and executive team. The map is republished with new priorities and goals. These priorities and goals are to be utilized by all employees as performance drivers by which the City judges outcomes as we all work to achieve the administrations mission and strategic objectives.

2021

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 2021 Finance recommended budget and Council schedules are distributed to departments. A proposed budget hearing schedule is sent to City Council.

March The 2021 budget is introduced to City Council. Public budget hearings with the various operating departments and City Council began March 1st. City Council has the opportunity to ask questions regarding the operations of the departments.

Both the ordinance and resolution passed on March 22, 2021.

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 2021 Budget Plan includes the individual departmental goals for 2021 and the status of their 2020 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

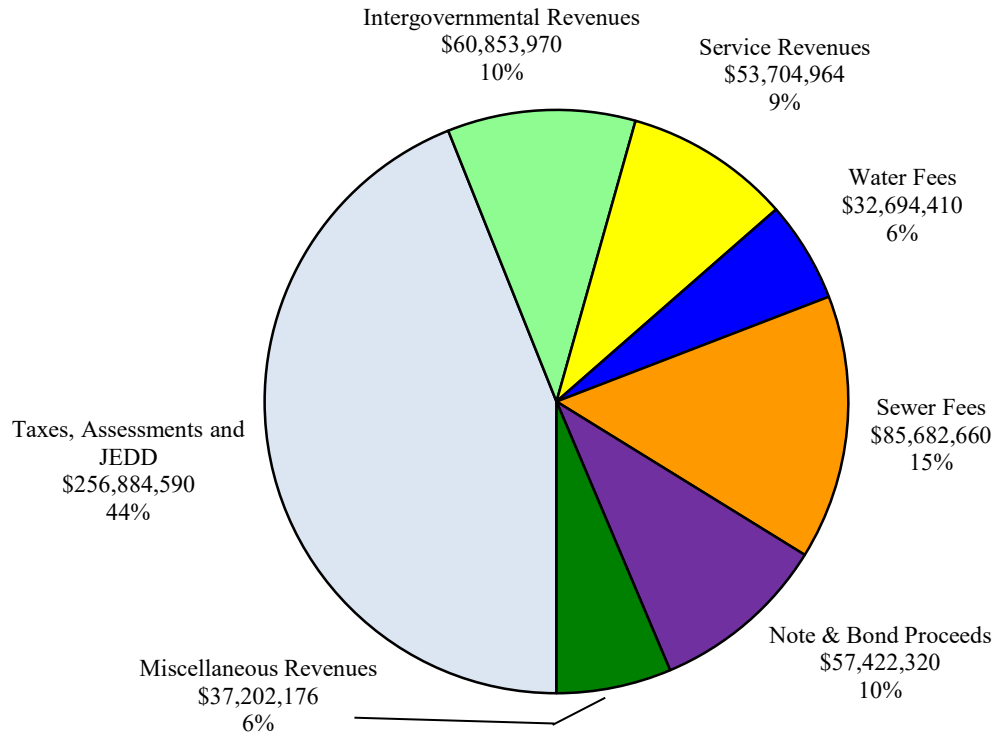
- The City will limit long-term debt to only those capital improvements that provide a long-term benefit (greater than five years) to its citizens.
- The maturity date for any debt will not exceed the reasonably expected useful life of the expenditure so financed.

- 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.

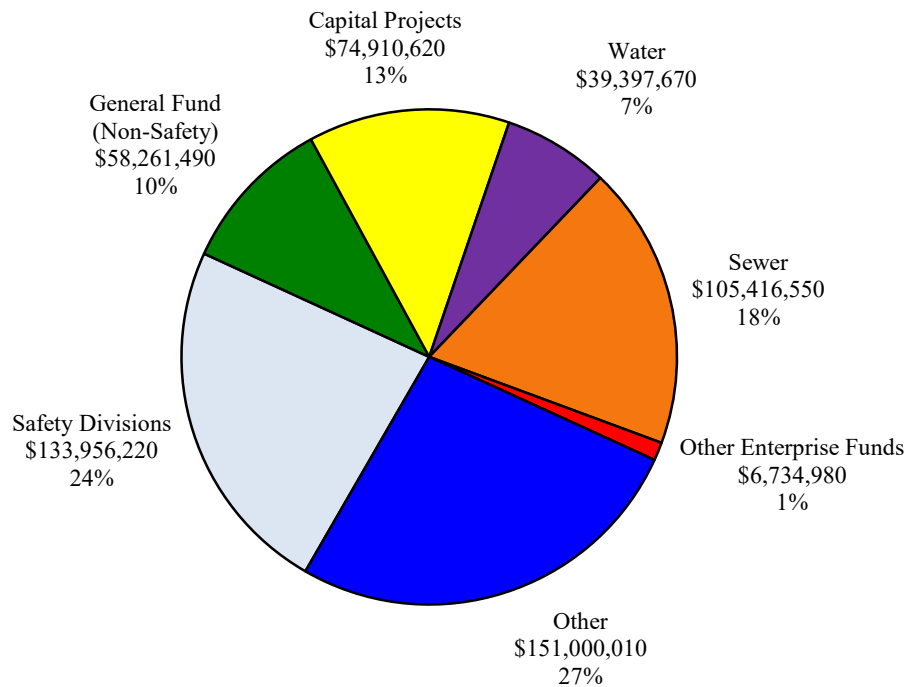
FINANCIAL REPORTING PERFORMANCE GOALS

- 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.

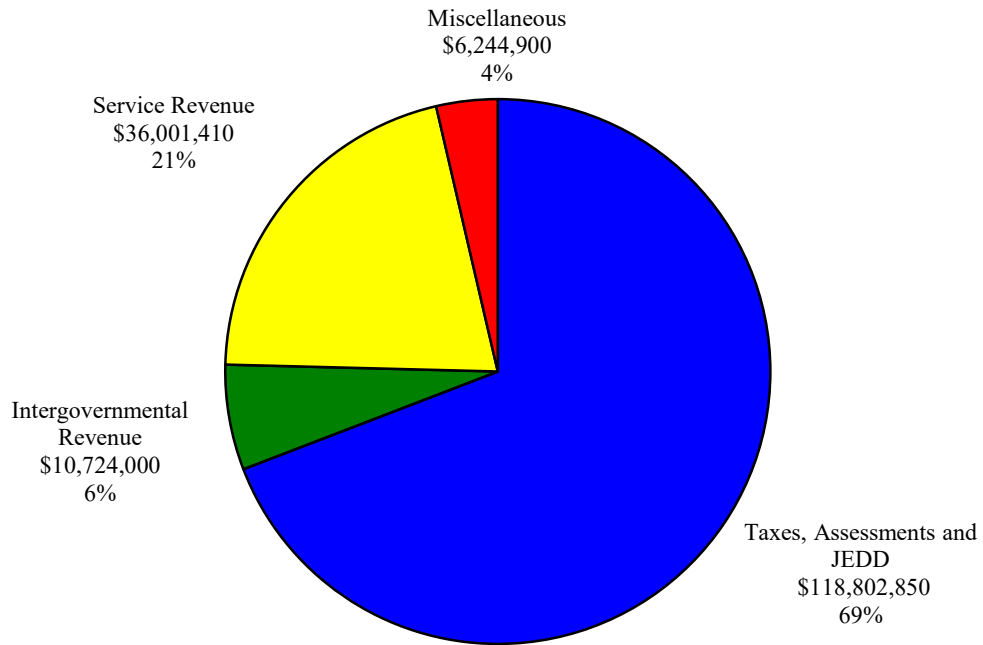
**CITY OF AKRON
2021 BUDGET
NET REVENUES
TOTAL \$584,445,090**



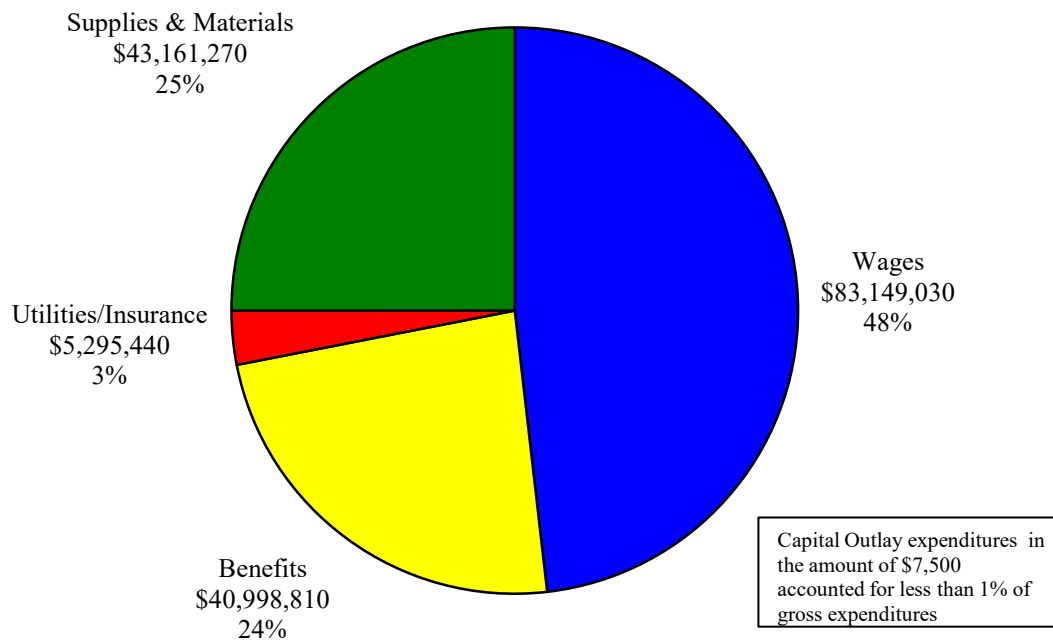
**CITY OF AKRON
2021 BUDGET
NET EXPENDITURES
TOTAL \$569,677,540**



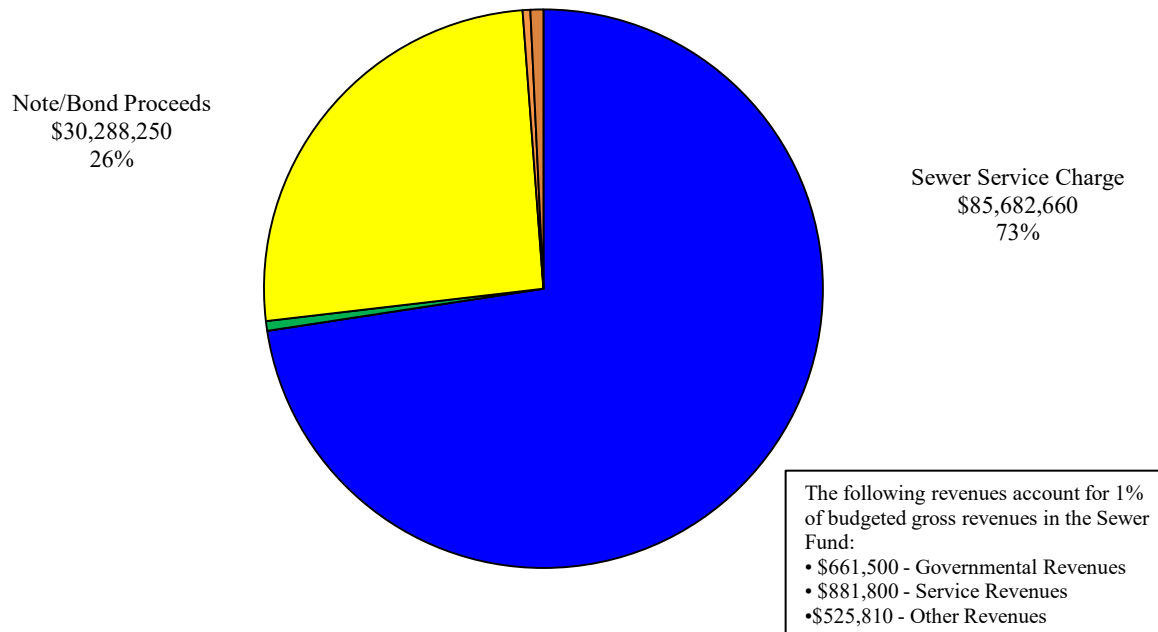
**CITY OF AKRON
2021 OPERATING BUDGET
GENERAL FUND - GROSS REVENUES
TOTAL \$171,773,160**



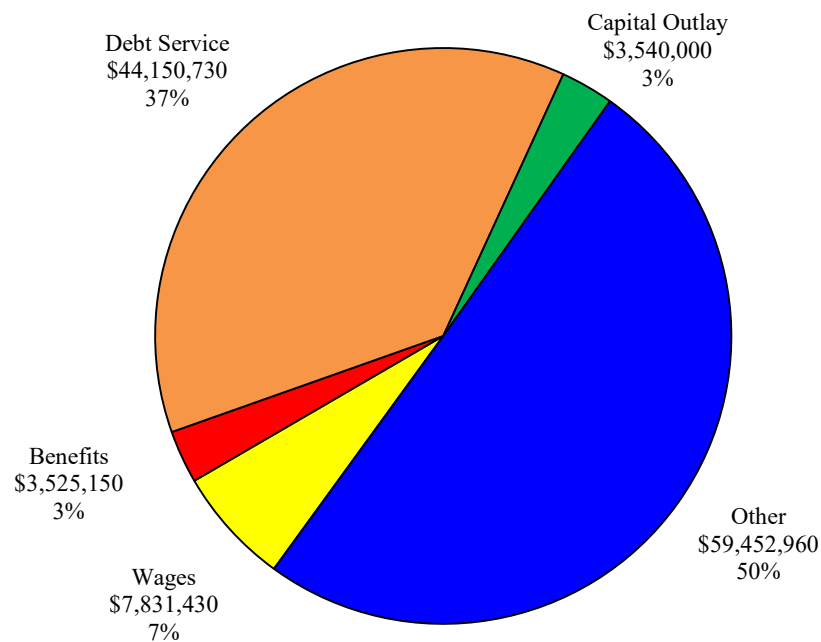
**CITY OF AKRON
2021 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES
TOTAL \$172,612,050**



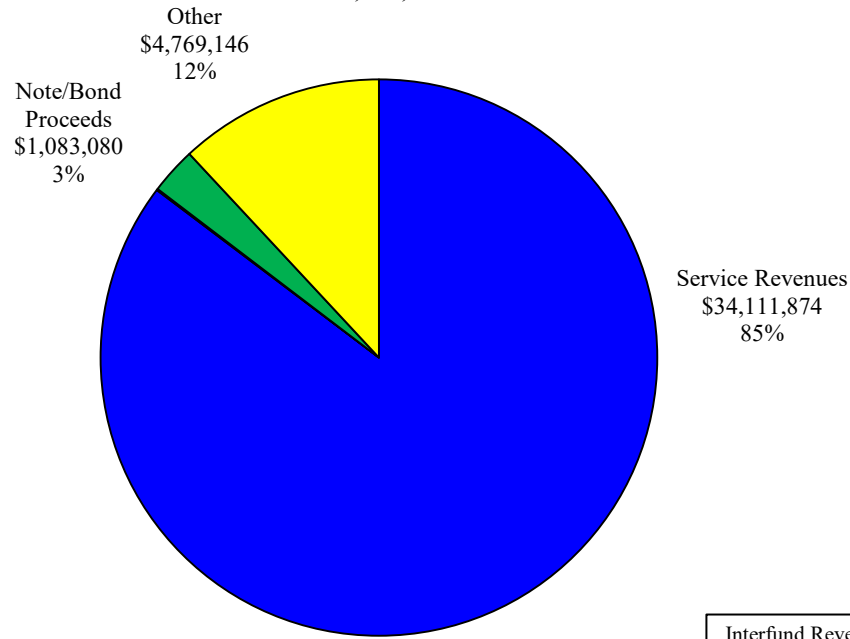
**CITY OF AKRON
2021 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$118,040,020**



**CITY OF AKRON
2021 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL \$118,500,270**

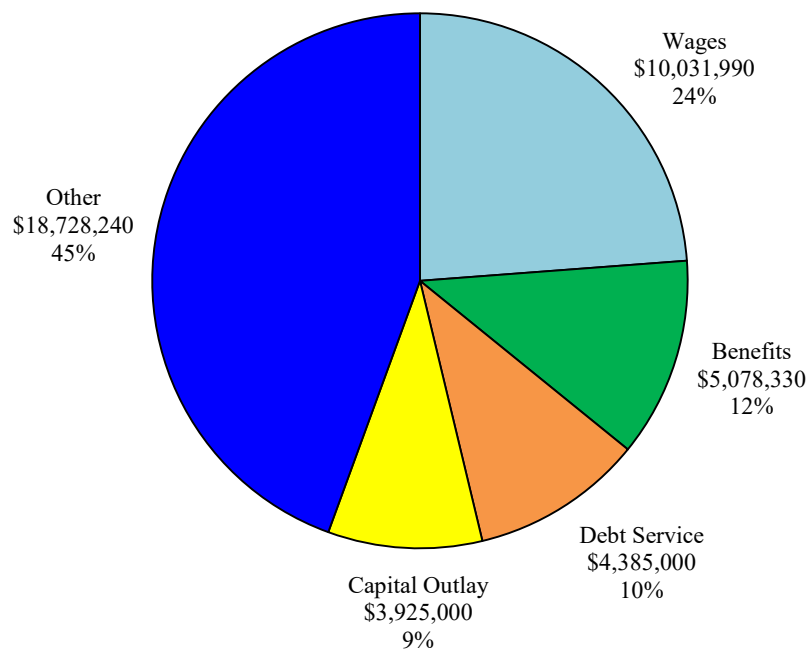


**CITY OF AKRON
2021 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$39,995,830**



Interfund Revenue in the amount of \$31,730 accounted for less than 1% of gross revenues.

**CITY OF AKRON
2021 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES
TOTAL \$42,148,560**



CITY OF AKRON, OHIO
ANALYSIS OF 2021 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2018, 2019 AND 2020
BY FUND AND SOURCE

By Fund Type:

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021
General Fund	\$165,750,408	\$169,635,967	\$176,910,952	\$171,773,160
Special Revenue Fund	199,991,127	217,624,271	234,142,022	218,755,380
Debt Service Fund	1,655,440	1,657,559	1,582,478	1,860,450
Capital Projects Fund	16,593,690	19,396,851	23,657,564	33,704,140
Enterprise Fund	147,505,532	155,801,113	152,268,611	165,951,170
Internal Service Fund	57,357,246	59,814,011	66,730,107	62,414,510
Trust & Agency	497,791	609,550	439,964	423,740
TOTAL	\$589,351,234	\$624,539,322	\$655,731,698	\$654,882,550

By Source:

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021
Taxes, Assessments and JEDD	\$244,658,850	\$256,937,148	\$251,602,279	\$256,884,590
Intergovernmental Revenues	34,300,513	41,781,330	66,317,747	60,853,970
Service Revenues	167,804,168	169,744,184	170,331,919	172,082,034
Note & Bond Proceeds	41,706,416	51,182,490	50,576,122	57,422,320
Miscellaneous Revenues	34,336,884	36,877,642	50,064,580	37,202,176
Interfund Service Revenues	52,529,745	54,287,391	57,160,005	57,748,480
General Fund Subsidy	14,014,658	13,729,137	9,679,046	12,688,980
TOTAL	\$589,351,234	\$624,539,322	\$655,731,698	\$654,882,550

CITY OF AKRON, OHIO
ANALYSIS OF 2021 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2018, 2019 AND 2020
BY FUND AND SOURCE

By Fund Type:

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021
General Fund	\$165,750,408	\$169,635,967	\$176,910,952	\$171,773,160
Special Revenue Fund	188,805,066	207,453,350	226,276,267	208,185,380
Debt Service Fund	1,655,440	1,657,559	1,582,478	1,860,450
Capital Projects Fund	16,593,690	19,396,851	23,657,564	33,704,140
Enterprise Fund	144,600,735	152,184,373	150,354,781	163,742,370
Internal Service Fund	4,903,701	5,585,144	9,670,641	4,755,850
Trust & Agency	497,791	609,550	439,964	423,740
TOTAL	\$522,806,831	\$556,522,794	\$588,892,647	\$584,445,090

By Source:

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021
Taxes, Assessments and JEDD	\$244,658,850	\$256,937,148	\$251,602,279	\$256,884,590
Intergovernmental Revenues	34,300,513	41,781,330	66,317,747	60,853,970
Service Revenues	167,804,168	169,744,184	170,331,919	172,082,034
Note & Bond Proceeds	41,706,416	51,182,490	50,576,122	57,422,320
Miscellaneous Revenues	34,336,884	36,877,642	50,064,580	37,202,176
TOTAL	\$522,806,831	\$556,522,794	\$588,892,647	\$584,445,090

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 2021 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2018, 2019 AND 2020
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2018	Actual 2019	Actual 2020	Budget 2021
General Fund	\$165,718,273	\$169,626,253	\$158,816,188	\$172,612,050
Special Revenue Fund	199,737,455	207,389,995	211,490,774	248,844,210
Debt Service Fund	1,776,333	1,595,728	1,585,642	1,650,110
Capital Projects Fund	16,000,768	17,509,385	28,000,002	35,190,170
Enterprise Fund	138,565,743	145,712,312	153,811,169	168,883,370
Internal Service Fund	55,169,519	60,564,630	61,078,092	61,517,340
Trust & Agency	328,675	348,386	148,548	569,500
GRAND TOTAL	<u>\$577,296,766</u>	<u>\$602,746,689</u>	<u>\$614,930,415</u>	<u>\$689,266,750</u>

By Expenditure Category:

	Actual 2018	Actual 2019	Actual 2020	Budget 2021
Wages and Benefits:				
Salaries and Wages	\$123,522,779	\$126,900,741	\$130,155,325	\$142,540,810
Employee Benefits	66,191,955	66,214,371	67,554,115	69,020,570
Total Wages & Benefits	<u>189,714,734</u>	<u>193,115,112</u>	<u>197,709,440</u>	<u>211,561,380</u>
Operations and Maintenance				
Discretionary	246,761,564	255,507,494	255,217,847	283,071,970
Non-Discretionary	140,820,468	154,124,083	162,003,128	194,633,400
Total Operations and Maintenance	<u>387,582,032</u>	<u>409,631,577</u>	<u>417,220,975</u>	<u>477,705,370</u>
Grand Total	<u>\$577,296,766</u>	<u>\$602,746,689</u>	<u>\$614,930,415</u>	<u>\$689,266,750</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2021 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2018, 2019 AND 2020
BY FUND SOURCE AND CATEGORY

By Funding Source:

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Budget 2021</u>
General Fund	\$146,196,582	\$150,344,427	\$139,083,485	\$154,730,090
Special Revenue Fund	186,897,158	188,911,192	196,060,806	228,937,410
Debt Service Fund	1,770,926	1,590,507	1,576,245	1,640,570
Capital Projects Fund	14,144,536	14,902,541	24,364,896	32,250,770
Enterprise Fund	119,941,399	130,240,867	137,796,518	151,549,200
Internal Service Fund	0	0	0	0
Trust & Agency	327,936	345,919	148,548	569,500
GRAND TOTAL	<u>\$469,278,537</u>	<u>\$486,335,453</u>	<u>\$499,030,498</u>	<u>\$569,677,540</u>

By Expenditure Category:

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Budget 2021</u>
Wages and Benefits:				
Salaries and Wages	\$117,225,244	\$120,454,224	\$124,230,702	\$136,805,970
Employee Benefits	<u>63,263,720</u>	<u>62,922,766</u>	<u>64,488,157</u>	<u>65,761,930</u>
Total Wages & Benefits	180,488,964	183,376,990	188,718,859	202,567,900
Operations and Maintenance				
Discretionary	149,289,993	150,101,676	150,249,830	172,659,140
Non-Discretionary	<u>139,499,580</u>	<u>152,856,787</u>	<u>160,061,809</u>	<u>194,450,500</u>
Total Operations and Maintenance	288,789,573	302,958,463	310,311,639	367,109,640
Grand Total	<u>\$469,278,537</u>	<u>\$486,335,453</u>	<u>\$499,030,498</u>	<u>\$569,677,540</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 and Other Operations & Maintenance. The City previously also tracked Capital Outlay as a separate category, but for 2021 budget this category has been consolidated into other operations and maintenance.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

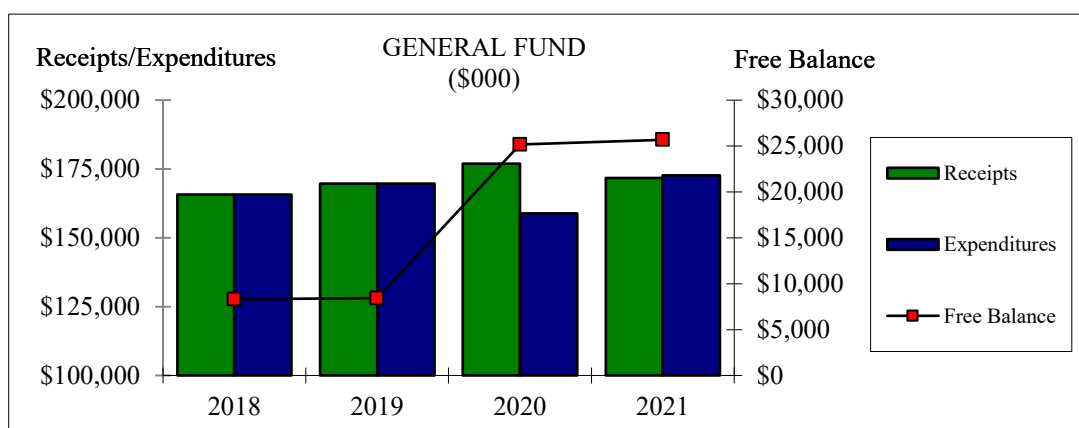
GENERAL FUND (1000)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 9,852,856	\$ 9,884,991	\$ 9,894,705	\$ 27,989,469
Receipts - 01/01-12/31	165,750,408	169,635,967	176,910,952	171,773,160
Available Resources	\$ 175,603,264	\$ 179,520,958	\$ 186,805,657	\$ 199,762,629
Less: Expenditures - 01/01-12/31	165,718,273	169,626,253	158,816,188	172,612,050
Cash on Hand as of December 31	\$ 9,884,991	\$ 9,894,705	\$ 27,989,469	\$ 27,150,579
Less: End-of-Year Encumbrances	1,579,206	1,477,346	2,841,738	1,475,000
Unencumbered Balance as of December 31	\$ 8,305,785	\$ 8,417,359	\$ 25,147,731	\$ 25,675,579

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Taxes, Assessments and JEDD	\$ 114,627,036	\$ 114,941,644	\$ 114,113,303	\$ 118,802,850
Intergovernmental Revenue	10,656,824	11,265,376	10,495,610	10,724,000
Charges for Services	30,168,662	33,388,536	33,812,209	33,133,300
License and Fees	2,969,012	2,819,775	2,815,255	2,868,110
Miscellaneous Revenues	7,328,874	7,220,636	15,674,575	6,244,900
TOTAL RECEIPTS	\$ 165,750,408	\$ 169,635,967	\$ 176,910,952	\$ 171,773,160

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 115,421,318	\$ 119,337,111	\$ 108,023,491	\$ 124,147,840
Other Operations & Maintenance	50,214,376	50,181,024	50,792,697	48,464,210
Capital Outlay	82,579	108,118	-	-
TOTAL EXPENDITURES	\$ 165,718,273	\$ 169,626,253	\$ 158,816,188	\$ 172,612,050



*Expenditures in 2020 were lower than anticipated due to the COVID-19 pandemic.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

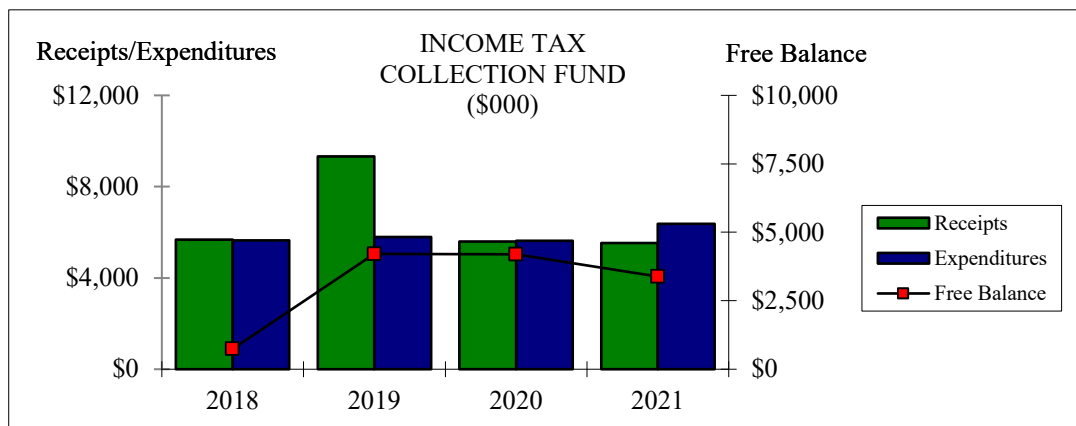
INCOME TAX COLLECTION FUND (2000)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 736,931	\$ 775,227	\$ 4,304,159	\$ 4,277,126
Receipts - 01/01-12/31	5,677,246	9,316,216	5,597,419	5,535,960
Available Resources	\$ 6,414,177	\$ 10,091,443	\$ 9,901,578	\$ 9,813,086
Less: Expenditures - 01/01-12/31	5,638,950	5,787,284	5,624,452	6,379,080
Cash on Hand as of December 31	\$ 775,227	\$ 4,304,159	\$ 4,277,126	\$ 3,434,006
Less: End-of-Year Encumbrances	34,503	92,577	82,160	45,000
Unencumbered Balance as of December 31	\$ 740,724	\$ 4,211,582	\$ 4,194,966	\$ 3,389,006

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Income Taxes	\$ 4,457,260	\$ 8,057,837	\$ 5,137,479	\$ 5,240,050
Miscellaneous Revenues	1,219,986	1,258,379	459,940	295,910
TOTAL RECEIPTS	\$ 5,677,246	\$ 9,316,216	\$ 5,597,419	\$ 5,535,960

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 1,552,565	\$ 1,503,792	\$ 1,627,681	\$ 1,759,230
Other Operations & Maintenance	4,086,385	4,283,492	3,996,771	4,619,850
TOTAL EXPENDITURES	\$ 5,638,950	\$ 5,787,284	\$ 5,624,452	\$ 6,379,080



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

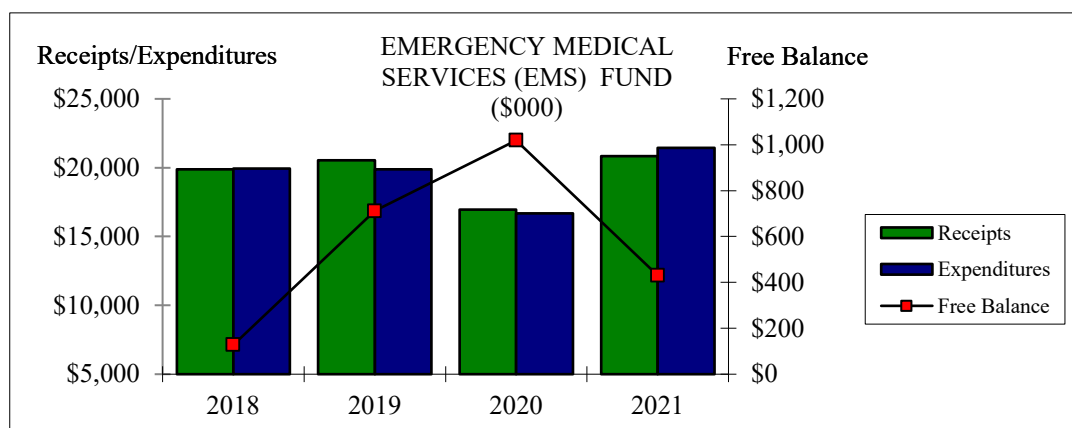
EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 208,959	\$ 161,160	\$ 799,783	\$ 1,091,061
Receipts - 01/01-12/31	19,883,377	20,527,719	16,965,155	20,836,280
Available Resources	\$ 20,092,336	\$ 20,688,879	\$ 17,764,938	\$ 21,927,341
Less: Expenditures - 01/01-12/31	19,931,176	19,889,096	16,673,877	21,432,420
Cash on Hand as of December 31	\$ 161,160	\$ 799,783	\$ 1,091,061	\$ 494,921
Less: End-of-Year Encumbrances	33,423	88,184	72,186	65,000
Unencumbered Balance as of December 31	\$ 127,737	\$ 711,599	\$ 1,018,875	\$ 429,921

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Intergovernmental Revenue	\$ -	\$ -	\$ 40,789	\$ -
Property Taxes	7,468,832	7,476,920	7,521,917	8,372,710
Transport Billing	2,186,705	2,152,478	1,501,798	1,501,800
General Fund Subsidy	9,881,050	10,142,500	7,518,900	10,570,000
Other Revenue	346,790	755,821	381,751	391,770
TOTAL RECEIPTS	\$ 19,883,377	\$ 20,527,719	\$ 16,965,155	\$ 20,836,280

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 18,766,769	\$ 18,668,974	\$ 15,122,593	\$ 20,118,900
Other Operations & Maintenance	1,164,407	1,220,122	1,551,284	1,313,520
TOTAL EXPENDITURES	\$ 19,931,176	\$ 19,889,096	\$ 16,673,877	\$ 21,432,420



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

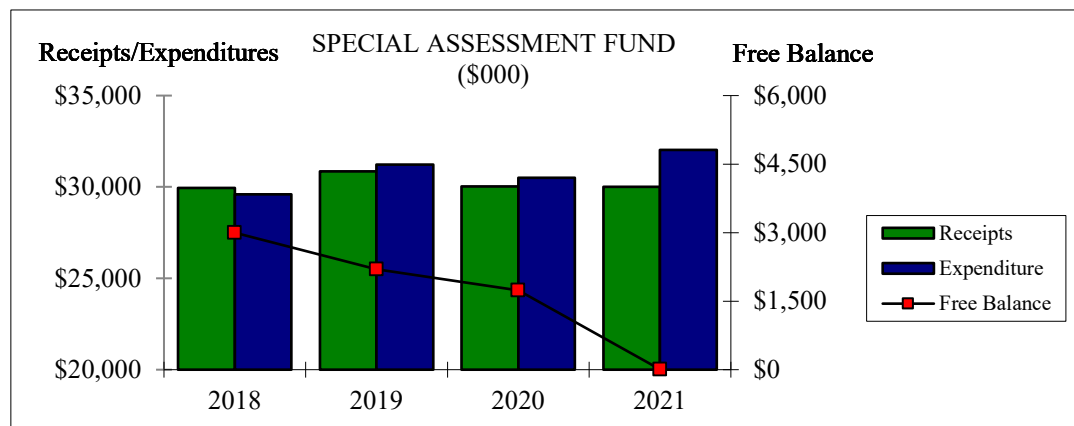
SPECIAL ASSESSMENT FUND (2010)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 3,882,388	\$ 4,235,529	\$ 3,866,573	\$ 3,387,955
Receipts - 01/01-12/31	29,939,637	30,860,158	30,024,821	29,999,590
Available Resources	\$ 33,822,025	\$ 35,095,687	\$ 33,891,394	\$ 33,387,545
Less: Expenditures - 01/01-12/31	29,586,496	31,229,114	30,503,439	32,030,380
Cash on Hand as of December 31	\$ 4,235,529	\$ 3,866,573	\$ 3,387,955	\$ 1,357,165
Less: End-of-Year Encumbrances	1,237,671	1,667,006	1,648,222	1,350,000
Unencumbered Balance as of December 31	\$ 2,997,858	\$ 2,199,567	\$ 1,739,733	\$ 7,165

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Taxes, Assessments and JEDD	\$ 16,777,599	\$ 17,671,313	\$ 16,635,004	\$ 16,639,180
Note/Bond Proceeds	13,000,000	13,000,000	13,000,000	13,000,000
Service Revenues	48,268	44,460	107,833	59,760
Miscellaneous Revenues	113,770	144,385	281,984	300,650
TOTAL RECEIPTS	\$ 29,939,637	\$ 30,860,158	\$ 30,024,821	\$ 29,999,590

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 5,338,795	\$ 5,737,507	\$ 5,486,639	\$ 5,472,490
Other Operations & Maintenance	23,244,724	24,902,810	23,437,712	26,557,890
Capital Outlay	1,002,977	588,797	1,579,088	-
TOTAL EXPENDITURES	\$ 29,586,496	\$ 31,229,114	\$ 30,503,439	\$ 32,030,380



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

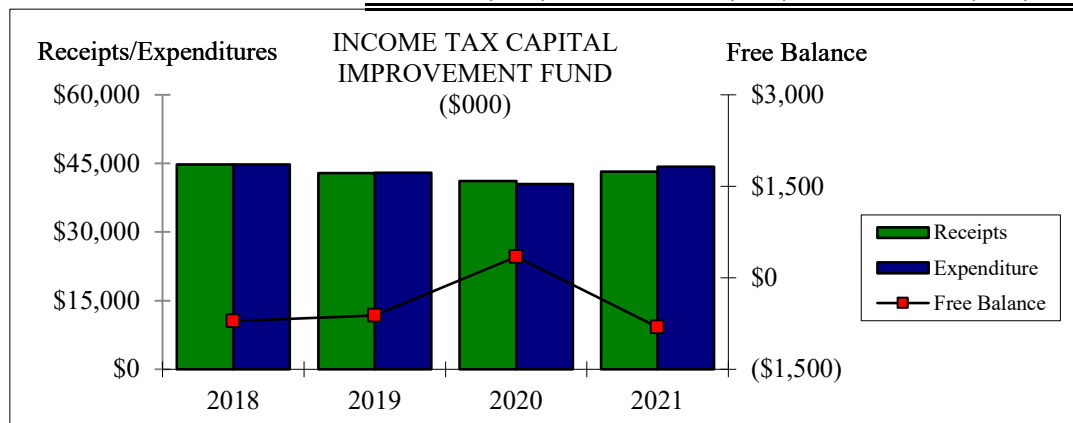
INCOME TAX CAPITAL IMPROVEMENT FUND (2025)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 288,812	\$ 361,853	\$ 306,760	\$ 1,023,416
Receipts - 01/01-12/31	44,808,874	42,918,483	41,185,776	43,240,070
Available Resources	\$ 45,097,686	\$ 43,280,336	\$ 41,492,536	\$ 44,263,486
Less: Expenditures - 01/01-12/31	44,735,833	42,973,576	40,469,120	44,245,820
Cash on Hand as of December 31	\$ 361,853	\$ 306,760	\$ 1,023,416	\$ 17,666
Less: End-of-Year Encumbrances	1,071,871	927,656	675,816	825,000
Unencumbered Balance as of December 31	\$ (710,018)	\$ (620,896)	\$ 347,600	\$ (807,334)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Taxes, Assessments and JEDD	\$ 38,657,290	\$ 37,340,960	\$ 35,692,340	\$ 35,974,690
				3,350,000
Intergovernmental Revenues	39,971	-	-	-
Note/Bond Proceeds	1,900,000	2,582,609	492,500	2,625,000
Miscellaneous Revenues	4,211,613	2,994,914	5,000,936	1,290,380
TOTAL RECEIPTS	\$ 44,808,874	\$ 42,918,483	\$ 41,185,776	\$ 43,240,070

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 511,610	\$ 583,517	\$ 540,840	\$ 590,180
Other Operations & Maintenance	42,046,030	40,406,382	35,148,294	43,655,640
Capital Outlay	2,178,193	1,983,677	4,779,986	-
TOTAL EXPENDITURES	\$ 44,735,833	\$ 42,973,576	\$ 40,469,120	\$ 44,245,820



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

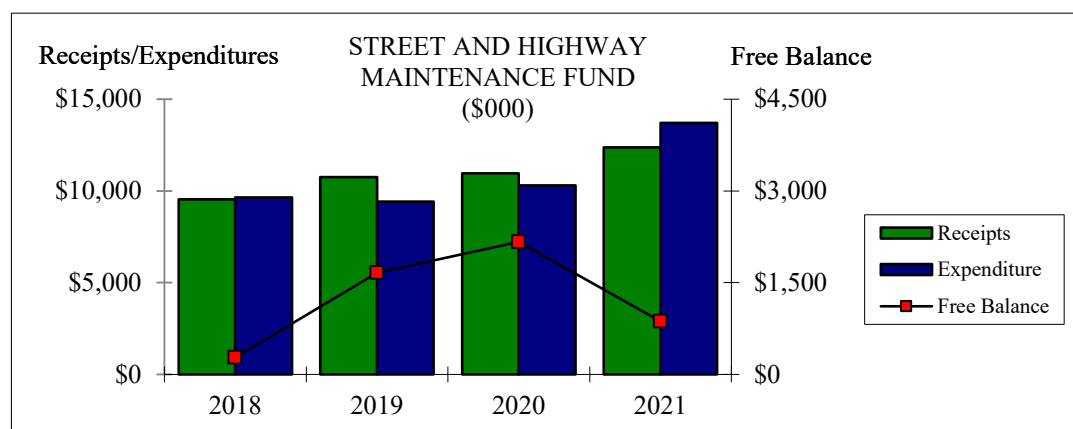
STREET AND HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 642,243	\$ 553,436	\$ 1,886,229	\$ 2,542,466
Receipts - 01/01-12/31	9,545,631	10,759,511	10,952,069	12,366,020
Available Resources	\$ 10,187,874	\$ 11,312,947	\$ 12,838,298	\$ 14,908,486
Less: Expenditures - 01/01-12/31	9,634,438	9,426,718	10,295,832	13,715,820
Cash on Hand as of December 31	\$ 553,436	\$ 1,886,229	\$ 2,542,466	\$ 1,192,666
Less: End-of-Year Encumbrances	276,572	223,162	375,128	325,000
Unencumbered Balance as of December 31	\$ 276,864	\$ 1,663,067	\$ 2,167,338	\$ 867,666

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Gasoline Tax	\$ 5,284,310	\$ 6,337,399	\$ 7,723,197	\$ 7,800,430
Income Taxes	-	1,025	-	-
Motor Vehicle License Tax	2,496,613	2,381,368	2,346,182	2,369,640
Service Revenues	256,969	327,504	295,350	1,595,350
State of Ohio Reimbursement	1,223,442	1,436,925	-	-
Miscellaneous Revenues	284,297	275,290	587,340	600,600
TOTAL RECEIPTS	\$ 9,545,631	\$ 10,759,511	\$ 10,952,069	\$ 12,366,020

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 6,764,637	\$ 6,696,462	\$ 6,542,560	\$ 7,806,740
Other Operations & Maintenance	2,869,801	2,730,256	2,753,272	5,909,080
Capital Outlay	-	-	1,000,000	-
TOTAL EXPENDITURES	\$ 9,634,438	\$ 9,426,718	\$ 10,295,832	\$ 13,715,820



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

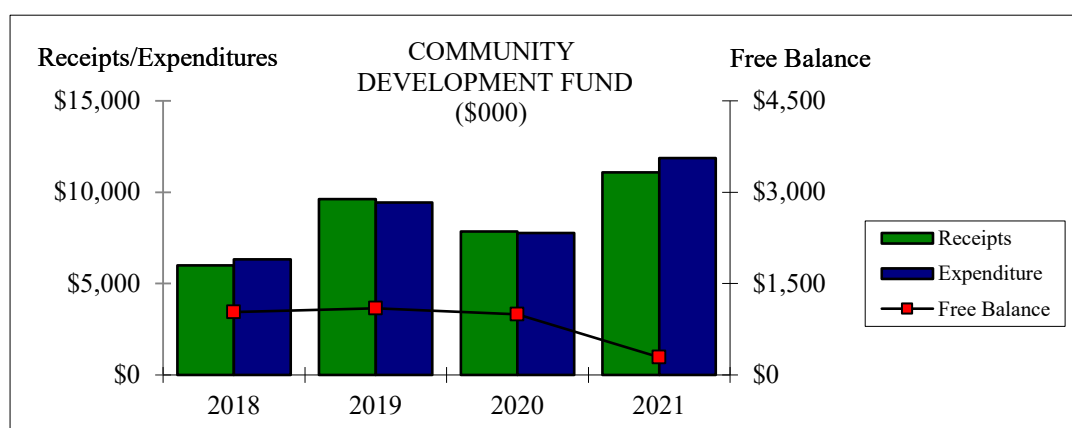
COMMUNITY DEVELOPMENT FUND (2080)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 1,429,356	\$ 1,098,586	\$ 1,271,169	\$ 1,347,041
Receipts - 01/01-12/31	5,992,071	9,613,340	7,840,510	11,087,120
Available Resources	\$ 7,421,427	\$ 10,711,926	\$ 9,111,679	\$ 12,434,161
Less: Expenditures - 01/01-12/31	6,322,841	9,440,757	7,764,638	11,869,850
Cash on Hand as of December 31	\$ 1,098,586	\$ 1,271,169	\$ 1,347,041	\$ 564,311
Less: End-of-Year Encumbrances	68,109	178,068	350,505	275,000
Unencumbered Balance as of December 31	\$ 1,030,477	\$ 1,093,101	\$ 996,536	\$ 289,311

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Intergovernmental Revenues	\$ 4,824,096	\$ 8,449,675	\$ 6,979,101	\$ 10,721,630
Income Taxes	-	5,000	-	-
Service Revenues	73,505	239,754	42,313	22,870
Miscellaneous Revenues	1,094,470	918,911	819,096	342,620
TOTAL RECEIPTS	\$ 5,992,071	\$ 9,613,340	\$ 7,840,510	\$ 11,087,120

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 1,717,973	\$ 1,741,123	\$ 1,863,220	\$ 2,195,870
Other Operations & Maintenance	4,604,868	7,699,634	5,307,605	9,673,980
Capital Outlay	-	-	593,813	-
TOTAL EXPENDITURES	\$ 6,322,841	\$ 9,440,757	\$ 7,764,638	\$ 11,869,850



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

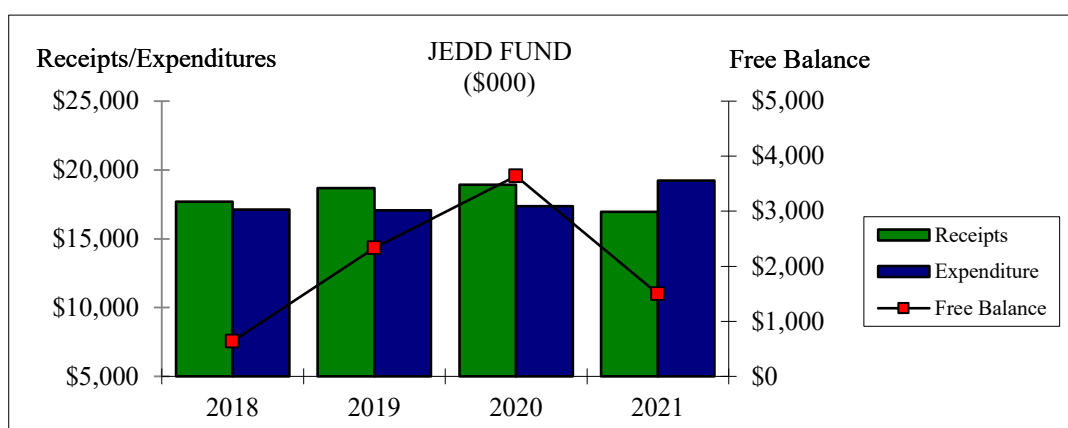
JEDD FUND (2240)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 329,083	\$ 904,344	\$ 2,498,163	\$ 4,052,583
Receipts - 01/01-12/31	17,707,079	18,672,520	18,928,320	16,956,300
Available Resources	\$ 18,036,162	\$ 19,576,864	\$ 21,426,483	\$ 21,008,883
Less: Expenditures - 01/01-12/31	17,131,818	17,078,701	17,373,900	19,231,860
Cash on Hand as of December 31	\$ 904,344	\$ 2,498,163	\$ 4,052,583	\$ 1,777,023
Less: End-of-Year Encumbrances	269,166	164,352	412,294	280,000
Unencumbered Balance as of December 31	\$ 635,178	\$ 2,333,811	\$ 3,640,289	\$ 1,497,023

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
JEDD Revenues	\$ 15,583,655	\$ 16,728,490	\$ 16,469,662	\$ 15,726,700
Service Revenues	962,009	979,586	1,454,611	177,260
Miscellaneous Revenues	1,161,415	964,444	1,004,047	1,052,340
TOTAL RECEIPTS	\$ 17,707,079	\$ 18,672,520	\$ 18,928,320	\$ 16,956,300

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 611,980	\$ 625,525	\$ 527,534	\$ 709,650
Other Operations & Maintenance	16,519,838	16,453,176	16,846,366	18,522,210
TOTAL EXPENDITURES	\$ 17,131,818	\$ 17,078,701	\$ 17,373,900	\$ 19,231,860



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

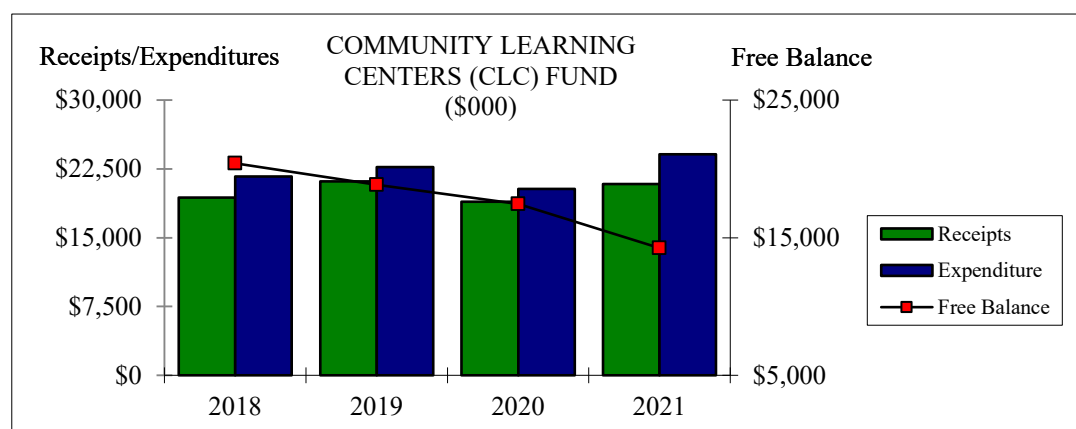
COMMUNITY LEARNING CENTERS (CLC) FUND (2355)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 22,721,839	\$ 20,401,299	\$ 18,834,343	\$ 17,449,246
Receipts - 01/01-12/31	19,362,003	21,116,153	18,937,312	20,862,790
Available Resources	\$ 42,083,842	\$ 41,517,452	\$ 37,771,655	\$ 38,312,036
Less: Expenditures - 01/01-12/31	21,682,543	22,683,109	20,322,409	24,076,000
Cash on Hand as of December 31	\$ 20,401,299	\$ 18,834,343	\$ 17,449,246	\$ 14,236,036
Less: End-of-Year Encumbrances	-	-	-	-
Unencumbered Balance as of December 31	\$ 20,401,299	\$ 18,834,343	\$ 17,449,246	\$ 14,236,036

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Taxes, Assessments and JEDD	\$ 15,603,049	\$ 16,405,497	\$ 16,209,461	\$ 16,533,650
Intergovernmental Revenues	1,004,484	979,558	771,533	-
Intra Fund Transfers	2,390,000	3,272,285	1,646,969	3,500,000
Miscellaneous Revenues	364,470	458,813	309,349	829,140
TOTAL RECEIPTS	\$ 19,362,003	\$ 21,116,153	\$ 18,937,312	\$ 20,862,790

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	21,682,543	22,683,109	20,322,409	24,076,000
TOTAL EXPENDITURES	\$ 21,682,543	\$ 22,683,109	\$ 20,322,409	\$ 24,076,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

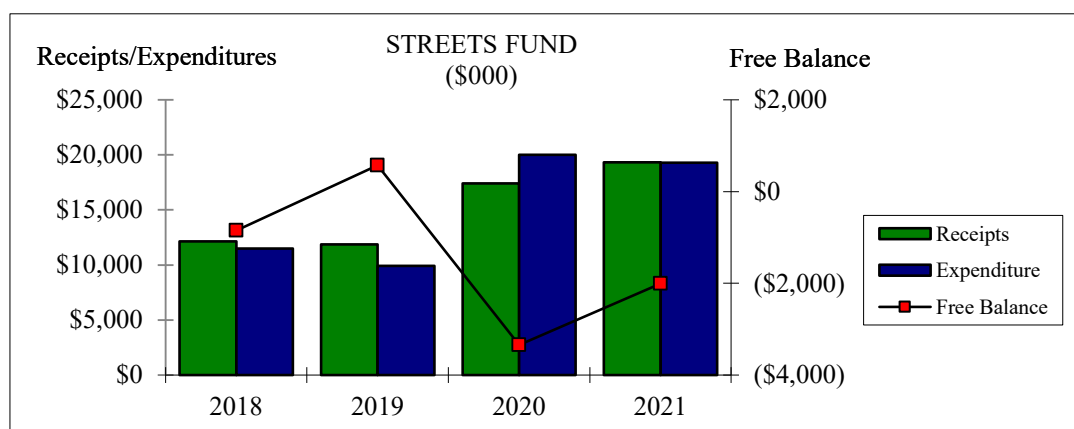
STREETS FUND (4060)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 66,750	\$ 725,044	\$ 2,649,058	\$ 34,856
Receipts - 01/01-12/31	12,138,193	11,857,359	17,392,321	19,314,320
Available Resources	\$ 12,204,943	\$ 12,582,403	\$ 20,041,379	\$ 19,349,176
Less: Expenditures - 01/01-12/31	11,479,899	9,933,345	20,006,523	19,277,760
Cash on Hand as of December 31	\$ 725,044	\$ 2,649,058	\$ 34,856	\$ 71,416
Less: End-of-Year Encumbrances	1,572,483	2,075,511	3,378,735	2,075,500
Unencumbered Balance as of December 31	\$ (847,439)	\$ 573,547	\$ (3,343,879)	\$ (2,004,084)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Taxes, Assessments and JEDD	\$ 430,115	\$ 1,092,957	\$ 1,927,794	\$ 1,703,480
Intergovernmental Revenues	111,742	506,460	597,279	7,073,160
Service Revenues	3,046,743	720,228	1,196,825	-
Note/Bond Proceeds	8,359,593	7,700,611	9,637,193	5,975,830
Miscellaneous Revenues	190,000	1,837,103	4,033,230	4,561,850
TOTAL RECEIPTS	\$ 12,138,193	\$ 11,857,359	\$ 17,392,321	\$ 19,314,320

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 254,740	\$ 304,999	\$ 255,046	\$ 1,046,200
Other Operations & Maintenance	4,064,775	4,681,093	6,396,963	18,231,560
Capital Outlay	7,160,384	4,947,253	13,354,514	-
TOTAL EXPENDITURES	\$ 11,479,899	\$ 9,933,345	\$ 20,006,523	\$ 19,277,760



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

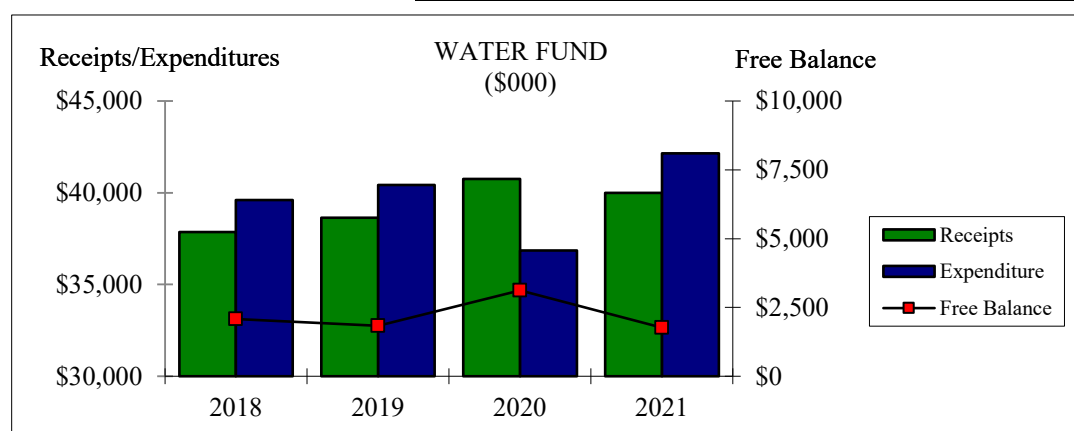
WATER FUND (5000)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 7,424,970	\$ 5,676,425	\$ 3,896,175	\$ 7,797,165
Receipts - 01/01-12/31	37,850,407	38,636,169	40,759,605	39,995,830
Available Resources	\$ 45,275,377	\$ 44,312,594	\$ 44,655,780	\$ 47,792,995
Less: Expenditures - 01/01-12/31	39,598,952	40,416,419	36,858,615	42,148,560
Cash on Hand as of December 31	\$ 5,676,425	\$ 3,896,175	\$ 7,797,165	\$ 5,644,435
Less: End-of-Year Encumbrances	3,594,630	2,056,666	4,681,587	3,875,000
Unencumbered Balance as of December 31	\$ 2,081,795	\$ 1,839,509	\$ 3,115,578	\$ 1,769,435

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Water Utility Fee	\$ 32,574,673	\$ 32,146,532	\$ 32,370,709	\$ 32,694,410
Service Revenues	1,255,427	1,654,507	2,245,295	1,417,464
Note/Bond Proceeds	79,222	626,367	1,483,578	1,083,080
Other	3,907,800	4,177,038	4,617,001	4,769,146
Interfund Services	33,285	31,725	43,022	31,730
TOTAL RECEIPTS	\$ 37,850,407	\$ 38,636,169	\$ 40,759,605	\$ 39,995,830

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 13,653,888	\$ 13,700,406	\$ 13,705,256	\$ 15,110,320
Other Operations & Maintenance	24,031,770	23,012,940	21,711,084	27,038,240
Capital Outlay	1,913,294	3,703,073	1,442,275	-
TOTAL EXPENDITURES	\$ 39,598,952	\$ 40,416,419	\$ 36,858,615	\$ 42,148,560



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

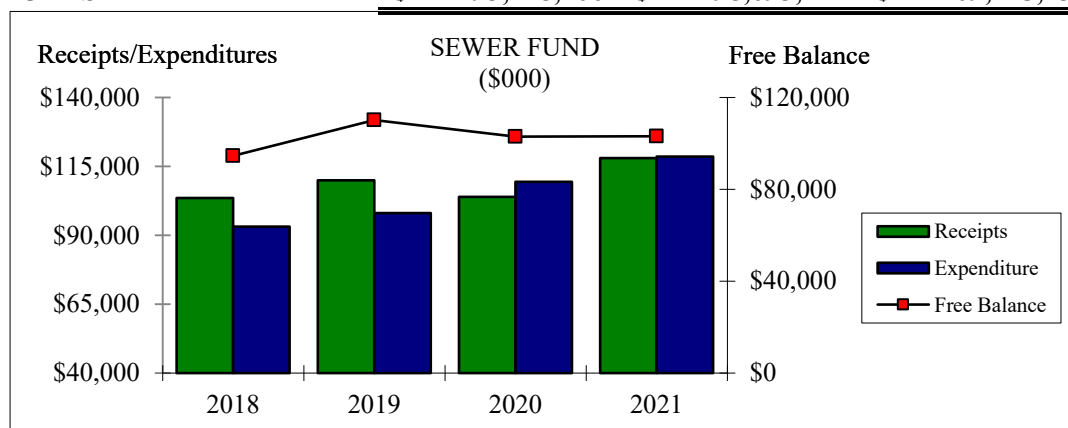
SEWER FUND (5005)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 90,686,678	\$ 101,034,294	\$ 112,905,666	\$ 107,502,948
Receipts - 01/01-12/31	103,526,322	109,965,116	104,012,516	118,040,020
Available Resources	\$ 194,213,000	\$ 210,999,410	\$ 216,918,182	\$ 225,542,968
Less: Expenditures - 01/01-12/31	93,178,706	98,093,744	109,415,234	118,500,270
Cash on Hand as of December 31	\$ 101,034,294	\$ 112,905,666	\$ 107,502,948	\$ 107,042,698
Less: End-of-Year Encumbrances	6,413,602	2,801,544	4,604,663	3,975,000
Unencumbered Balance as of December 31	\$ 94,620,692	\$ 110,104,122	\$ 102,898,285	\$ 103,067,698

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Sewer Service Charge	\$ 87,060,345	\$ 87,057,159	\$ 84,834,088	\$ 85,682,660
Intergovernmental Revenues	272,310	-	661,500	661,500
Service Revenues	586,507	767,964	976,570	881,800
Note/Bond Proceeds	14,917,601	21,670,511	16,562,851	30,288,250
Other	646,644	442,683	919,990	467,720
Interfund Services	42,915	26,799	57,517	58,090
TOTAL RECEIPTS	\$ 103,526,322	\$ 109,965,116	\$ 104,012,516	\$ 118,040,020

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 8,486,481	\$ 8,553,003	\$ 8,705,975	\$ 11,356,580
Other Operations & Maintenance	82,253,825	80,074,352	97,749,026	107,143,690
Capital Outlay	2,438,400	9,466,389	2,960,233	-
TOTAL EXPENDITURES	\$ 93,178,706	\$ 98,093,744	\$ 109,415,234	\$ 118,500,270



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

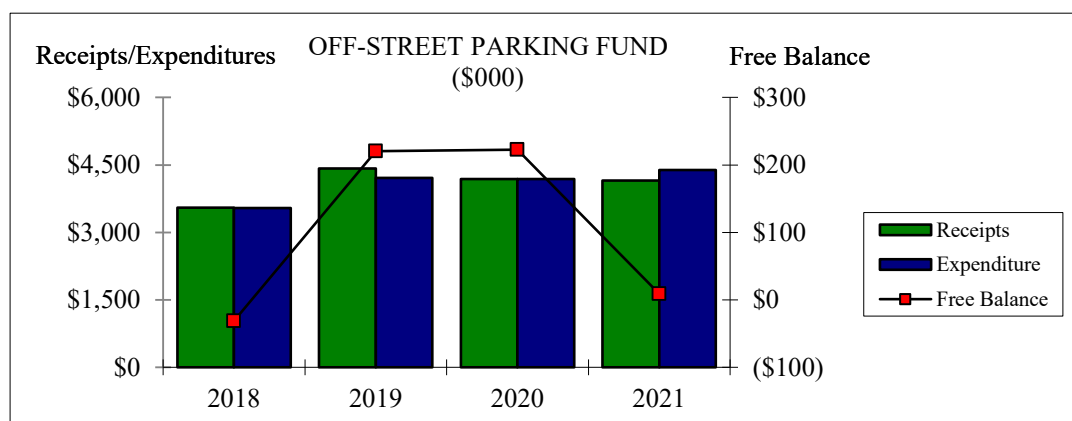
	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
OFF-STREET PARKING FUND (5030)				
Cash Balance January 1	\$ 41,865	\$ 52,685	\$ 262,473	\$ 268,605
Receipts - 01/01-12/31	3,554,835	4,419,055	4,189,843	4,153,170
Available Resources	\$ 3,596,700	\$ 4,471,740	\$ 4,452,316	\$ 4,421,775
Less: Expenditures - 01/01-12/31	3,544,015	4,209,267	4,183,711	4,387,910
Cash on Hand as of December 31	\$ 52,685	\$ 262,473	\$ 268,605	\$ 33,865
Less: End-of-Year Encumbrances	83,911	41,908	46,029	25,000
Unencumbered Balance as of December 31	\$ (31,226)	\$ 220,565	\$ 222,576	\$ 8,865

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Air Rights	\$ 44,095	\$ 32,345	\$ 41,334	\$ 41,330
General Fund Subsidy	300,000	265,000	1,600,000	1,600,000
Off-Street Lots	488,451	637,524	279,418	280,360
Other	350,809	373,390	216,713	203,080
Parking Decks	2,347,597	3,093,216	1,713,291	2,018,980
Note/Bond Proceeds		-	316,269	-
Service Revenue	23,883	17,580	22,818	9,420
TOTAL RECEIPTS	\$ 3,554,835	\$ 4,419,055	\$ 4,189,843	\$ 4,153,170

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	3,544,015	4,209,267	4,183,711	4,387,910
TOTAL EXPENDITURES	\$ 3,544,015	\$ 4,209,267	\$ 4,183,711	\$ 4,387,910



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

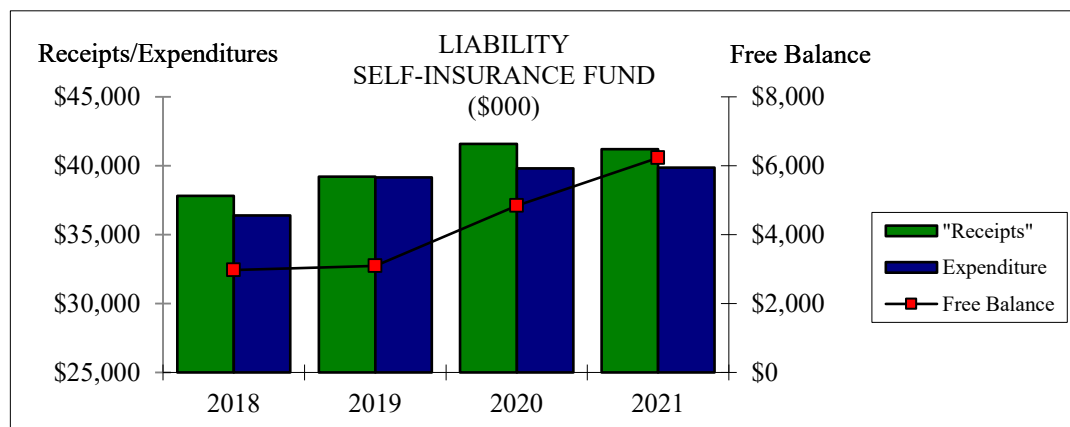
LIABILITY SELF-INSURANCE FUND (6005)	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Cash Balance January 1	\$ 1,635,198	\$ 3,064,040	\$ 3,132,332	\$ 4,927,773
Receipts - 01/01-12/31	37,820,008	39,220,396	41,600,838	41,213,870
Available Resources	\$ 39,455,206	\$ 42,284,436	\$ 44,733,170	\$ 46,141,643
Less: Expenditures - 01/01-12/31	36,391,166	39,152,104	39,805,397	39,859,530
Cash on Hand as of December 31	\$ 3,064,040	\$ 3,132,332	\$ 4,927,773	\$ 6,282,113
Less: End-of-Year Encumbrances	93,340	34,321	86,890	55,000
Unencumbered Balance as of December 31	\$ 2,970,700	\$ 3,098,011	\$ 4,840,883	\$ 6,227,113

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Other	\$ 2,841,008	\$ 3,702,496	\$ 4,161,684	\$ 3,400,320
Interfund Services	34,979,000	35,517,900	37,439,154	37,813,550
TOTAL RECEIPTS	\$ 37,820,008	\$ 39,220,396	\$ 41,600,838	\$ 41,213,870

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 625,612	\$ 697,417	\$ 849,397	\$ 723,290
Other Operations & Maintenance	35,765,554	38,454,687	38,956,000	39,136,240
TOTAL EXPENDITURES	\$ 36,391,166	\$ 39,152,104	\$ 39,805,397	\$ 39,859,530



COMPARATIVE FUND BALANCES

For the 2021 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 2018	Actual 2019	Actual 2020	Budgeted 2021
2015	Police Pension Liability Fund	\$ 25,289	\$ 48,834	\$ 479,083	\$ 1,863
2020	Fire Pension Liability Fund	25,289	48,834	479,083	1,863
2095	Community Environment Grants Fund	206,252	258,688	231,820	446,945
2127	AMATS Fund	168,370	381,952	323,148	(3,685)
2146	H.O.M.E. Program Fund	674,947	872,745	732,741	627,532
2195	Tax Equivalency Fund	3,711,324	5,338,813	7,569,605	6,475,655
2200	Special Revenue Loans Fund	43,371	6,351	11,910	8,280
2255	AMCIS Fund	1,164,676	1,213,075	905,439	397,219
2295	Police Grants Fund	162,886	184,365	174,947	236,887
2305	Safety Programs Fund	1,143,309	1,897,400	1,382,040	3,620,720
2320	Equipment and Facilities Operating Fund	639,368	228,504	104,589	(6,461)
2330	Various Purpose Fund	9,945,148	11,629,231	20,165,411	12,085,753
2340	Deposits Fund	1,743,844	1,235,505	2,994,009	1,900,399
2360	Police, Fire and Road Activity Fund	20,138	908,071	9,532,011	1,837,392
2365	General Grants Fund	-	-	49,277	(47,583)
3000	General Bond Payment Fund	(8,437)	55,257	53,751	264,554
4150	Information and Technology Improvements Fund	164,601	19,090	402,922	303
4160	Parks and Recreation Fund	308,830	756,419	447,794	(71,360)
4165	Public Facilities and Improvements Fund	9,366	(84,054)	(35,837)	(179,754)
4170	Public Parking Fund	1,012,005	976,132	267,322	3,822
4175	Economic Development Fund	1,844,930	352,771	142,993	271,044
5010	Oil and Gas Fund	160,035	241,051	200,414	139,583
5015	Golf Course Fund	(35,728)	(19,873)	(46,231)	(40,818)
5020	Airport Fund	264,541	(21,238)	(9,696)	(14,809)
6000	Motor Equipment Fund	(44,758)	(558,183)	(534,265)	(501,817)
6007	Workers' Compensation Reserve Fund	3,471,452	3,107,367	5,698,471	5,115,259
6009	Self-Insurance Settlement Fund	17,942	17,942	17,942	2,942
6015	Telephone System Fund	(17,268)	(85,743)	64,043	119,549
6025	Engineering Bureau Fund	333,727	509,733	1,059,450	2,343,944
6030	Information Technology Fund	99,092	532,280	868,997	(310,969)
7000	Claire Merrix Tennis Trust Fund	1,060	1,060	1,060	560
7003	Holocaust Memorial Fund	23,329	-	-	-
7010	Unclaimed Money Fund	214,538	193,695	198,354	200,884
7020	Police/Fire Beneficiary Fund	7,365	7,765	8,065	6,365
7025	Police Property Monetary Evidence Fund	1,011,272	1,316,208	1,602,665	1,456,575

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Taxes, Assessments and JEDD	\$ 114,941,644	\$ 114,113,303	\$ 118,802,850	\$ 139,249,595	\$ 133,492,696	\$ 134,524,300
Local Government	11,265,376	10,495,610	10,724,000	29,780,249	53,568,650	32,978,910
Service Revenues	36,208,311	36,627,464	36,001,410	8,037,146	6,356,381	10,866,160
Note/Bond Proceeds	-	-	-	15,582,609	18,492,500	15,625,000
Miscellaneous Revenues	7,220,636	15,674,575	6,244,900	14,803,751	14,366,040	14,191,010
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	10,170,921	7,865,755	10,570,000
TOTAL RECEIPTS	\$ 169,635,967	\$ 176,910,952	\$ 171,773,160	\$ 217,624,271	\$ 234,142,022	\$ 218,755,380

USE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 119,337,111	\$ 108,023,491	\$ 124,147,840	\$ 40,440,788	\$ 56,862,747	\$ 49,573,440
Operations & Maintenance	50,181,024	50,792,697	48,464,210	156,486,845	145,047,769	199,270,770
Capital Outlay	108,118	-	-	10,462,362	9,580,258	-
TOTAL EXPENDITURES	\$ 169,626,253	\$ 158,816,188	\$ 172,612,050	\$ 207,389,995	\$ 211,490,774	\$ 248,844,210

Net increase (decrease) in Cash Balance	9,714	18,094,764	(838,890)	10,234,276	22,651,248	(30,088,830)
Cash Balance as of January 1	9,884,991	9,894,705	27,989,469	49,392,379	59,626,655	82,277,903
Cash Balance as of December 31	\$ 9,894,705	\$ 27,989,469	\$ 27,150,579	\$ 59,626,655	\$ 82,277,903	\$ 52,189,073

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL PROJECTS FUNDS</u>		
	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2019	2020	2021	2019	2020	2021
Taxes, Assessments and JEDD	\$ 1,652,952	\$ 1,575,986	\$ 1,853,960	\$ 1,092,957	\$ 2,420,294	\$ 1,703,480
Local Government	-	-	-	580,319	1,092,279	15,719,860
Service Revenues	-	-	-	720,228	1,196,825	-
Note/Bond Proceeds	-	-	-	13,303,003	13,720,924	10,425,990
Miscellaneous Revenues	4,607	6,492	6,490	3,700,344	5,227,242	5,854,810
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	-	-	-
TOTAL RECEIPTS	\$ 1,657,559	\$ 1,582,478	\$ 1,860,450	\$ 19,396,851	\$ 23,657,564	\$ 33,704,140

USE	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2019	2020	2021	2019	2020	2021
	2019	2020	2021	2019	2020	2021
Wages and Benefits	\$ 312,448	\$ 416,127	\$ 422,630	\$ 307,977	\$ 255,046	\$ 1,066,200
Operations & Maintenance	1,283,280	1,169,515	1,227,480	6,735,632	12,944,669	34,123,970
Capital Outlay	-	-	-	10,465,776	14,800,287	-
TOTAL EXPENDITURES	\$ 1,595,728	\$ 1,585,642	\$ 1,650,110	\$ 17,509,385	\$ 28,000,002	\$ 35,190,170

Net increase (decrease) in Cash Balance	61,831	(3,164)	210,340	1,887,466	(4,342,438)	(1,486,030)
Cash Balance as of January 1	547	62,378	59,214	4,384,173	6,271,639	1,929,201
Cash Balance as of December 31	\$ 62,378	\$ 59,214	\$ 269,554	\$ 6,271,639	\$ 1,929,201	\$ 443,171

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>ENTERPRISE FUNDS</u>			<u>INTERNAL SERVICE FUNDS</u>		
	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Taxes, Assessments and JEDD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Government	155,386	1,161,208	1,431,200	-	-	-
Service Revenues	124,132,592	123,795,144	124,020,814	645,907	2,356,105	1,193,650
Note/Bond Proceeds	22,296,878	18,362,698	31,371,330			
Miscellaneous Revenues	5,599,517	7,035,731	6,919,026	4,939,237	7,314,536	3,562,200
Interfund Service Revenue	58,524	100,539	89,820	54,228,867	57,059,466	57,658,660
General Fund Subsidy	3,558,216	1,813,291	2,118,980	-	-	-
TOTAL RECEIPTS	\$ 155,801,113	\$ 152,268,611	\$ 165,951,170	\$ 59,814,011	\$ 66,730,107	\$ 62,414,510

USE	<u>ENTERPRISE FUNDS</u>			<u>INTERNAL SERVICE FUNDS</u>		
	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ 22,978,666	\$ 23,161,448	\$ 27,357,790	\$ 9,738,122	\$ 8,990,581	\$ 8,993,480
Operations & Maintenance	109,564,184	126,247,213	141,525,580	50,781,559	52,051,120	52,523,860
Capital Outlay	13,169,462	4,402,508	-	44,949	36,391	-
TOTAL EXPENDITURES	\$ 145,712,312	\$ 153,811,169	\$ 168,883,370	\$ 60,564,630	\$ 61,078,092	\$ 61,517,340

Net increase (decrease) in						
Cash Balance	10,088,801	(1,542,558)	(2,932,200)	(750,619)	5,652,015	897,170
Cash Balance as of January 1	107,255,911	117,344,712	115,802,154	8,352,205	7,601,586	13,253,601
Cash Balance as of December 31	\$ 117,344,712	\$ 115,802,154	\$ 112,869,954	\$ 7,601,586	\$ 13,253,601	\$ 14,150,771

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>TRUST & AGENCY FUNDS</u>			<u>TOTAL ALL FUNDS</u>		
	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Taxes, Assessments and JEDD	\$ -	\$ -	\$ -	\$ 256,937,148	\$ 251,602,279	\$ 256,884,590
Local Government	-	-	-	41,781,330	66,317,747	60,853,970
Service Revenues	-	-	-	169,744,184	170,331,919	172,082,034
Note/Bond Proceeds	-	-	-	51,182,490	50,576,122	57,422,320
Miscellaneous Revenues	609,550	439,964	423,740	36,877,642	50,064,580	37,202,176
Interfund Service Revenue	-	-	-	54,287,391	57,160,005	57,748,480
General Fund Subsidy	-	-	-	13,729,137	9,679,046	12,688,980
TOTAL RECEIPTS	\$ 609,550	\$ 439,964	\$ 423,740	\$ 624,539,322	\$ 655,731,698	\$ 654,882,550

USE	<u>TRUST & AGENCY FUNDS</u>			<u>TOTAL ALL FUNDS</u>		
	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021
Wages and Benefits	\$ -	\$ -	\$ -	\$ 193,115,112	\$ 197,709,440	\$ 211,561,380
Operations & Maintenance	348,386	148,548	569,500	375,380,910	388,401,531	477,705,370
Capital Outlay	-	-	-	34,250,667	28,819,444	-
TOTAL EXPENDITURES	\$ 348,386	\$ 148,548	\$ 569,500	\$ 602,746,689	\$ 614,930,415	\$ 689,266,750

Net increase (decrease) in Cash Balance	261,164	291,416	(145,760)	21,792,633	40,801,283	(34,384,200)
Cash Balance as of January 1	1,257,564	1,518,728	1,810,144	180,527,770	202,320,403	243,121,686
Cash Balance as of December 31	\$ 1,518,728	\$ 1,810,144	\$ 1,664,384	\$ 202,320,403	\$ 243,121,686	\$ 208,737,486

DISCUSSION OF MATERIAL CHANGES OF FUND BALANCES

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

Fund	Fund Title	Actual 2020	Budgeted 2021	Amount Change	Percent Change	Explanation
2005	Emergency Medical Services (EMS)	\$1,018,875	\$429,921	(\$588,954)	(57.80) %	The decrease in fund balance is related to cost of living increases in wages & benefits combined with a decrease in wages charged directly to COVID-19 grants.
2010	Special Assessment Fund	\$1,739,733	\$7,165	(1,732,568)	(99.59)	The decrease in fund balance is related to increased operating costs combined with flat revenues.
2025	Income Tax Capital Improvement	347,600	(807,334)	(1,154,934)	(332.26)	The decrease in fund balance is related to project delays during 2020 due to COVID-19 resulting in increased 2021 activity and related debt service.
2030	Street And Highway Maintenance Fund	2,167,338	867,666	(1,299,672)	(59.97)	The decrease in fund balance is related to increased program activities combined with a smaller increase in revenues.
2080	Community Development	996,536	289,311	(707,225)	(70.97)	The decrease in fund balance is related to increased community project activities which spend down accumulated balance while still maintaining a positive balance.
2240	JEDD	3,640,289	1,497,023	(2,143,266)	(58.88)	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
2255	AMCIS	905,439	397,219	(508,220)	(56.13)	The decrease in fund balance is a result of purchasing a new case management system, which spends down accumulated balance.
2305	Safety Programs	1,382,040	3,620,720	2,238,680	161.98	The increase in fund balance is a result of intra fund transfer for the Akron Safety Center.
2360	Police, Fire, And Road Activity	9,532,011	1,837,392	(7,694,619)	(80.72)	The decrease in fund balance is spending down accumulated balance related to project delays during 2020 due to COVID-19.
4160	Parks and Recreation	447,794	(71,360)	(519,154)	(115.94)	The decrease in fund balance is related to increased community project activities and subsequent year debt issuance.
6025	Engineering Bureau	1,059,450	2,343,944	1,284,494	121.24	The increase in fund balance is related to reduced wages and benefits due to the timing of retirements and time lag in filling vacancies.
6030	Information Technology (IT)	868,997	(310,969)	(1,179,966)	(135.78)	The decrease in fund balance is related to increased staffing to support new software and a decrease in the General Fund Subsidy.

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>
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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"/>	<input checked="" type="checkbox"/>					
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								
Community Development		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
JEDD		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
Community Learning Centers		<input checked="" type="checkbox"/>	<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"/>	<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								

Internal Service Funds:

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

General Fund	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income Tax Collection				<input checked="" type="checkbox"/>			
Emergency Medical Services				<input checked="" type="checkbox"/>			
Special Assessment	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
Income Tax Capital Improvement	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Street and Highway Maintenance						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Community Development	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
JEDD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
Community Learning Centers							<input checked="" type="checkbox"/>
Police, Fire and Road Activity				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Streets							<input checked="" type="checkbox"/>
Other Governmental Funds	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Enterprise Funds:

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

Internal Service Funds:

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

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

Revenues:	Actual 2020	Budgeted 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
General Fund Subsidy	\$ 9.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7
Intergovernmental Revenues	66.3	60.9	60.9	60.9	60.9	60.9
Income Taxes	166.4	169.8	173.2	176.7	180.2	183.8
Interfund Services	57.2	57.7	57.7	57.7	57.7	57.7
JEDD Revenues	21.7	22.10	22.5	23.0	23.5	23.9
Miscellaneous Revenues	50.0	37.2	37.6	37.9	38.3	38.7
Note & Bond Proceeds	50.6	57.4	86.7	40.9	60.4	-
Ohio Casino Revenue	2.6	2.6	2.6	2.6	2.6	2.6
Service Revenues	170.3	172.1	173.9	175.7	177.5	179.4
Taxes & Assessments	60.9	62.4	62.9	63.3	63.8	64.3
Total Revenues	\$ 655.7	\$ 654.9	\$ 690.7	\$ 651.5	\$ 677.6	\$ 624.0
Expenditures:						
Wages & Benefits	\$ 197.7	\$ 211.6	\$ 215.8	\$ 220.1	\$ 224.6	\$ 5.3
Operations & Maintenance	417.2	477.7	472.7	497.1	460.8	474.8
Total Expenditures	\$ 614.9	\$ 689.3	\$ 688.6	\$ 717.3	\$ 685.3	\$ 480.1
Net Increase (Decrease)	\$ 40.8	\$ (34.4)	\$ 2.1	\$ (65.8)	\$ (7.7)	\$ 143.8
Beginning Cash Balance	202.3	243.0	208.6	210.7	144.9	137.2
Ending Cash Balance	<u>\$ 243.0</u>	<u>\$ 208.6</u>	<u>\$ 210.7</u>	<u>\$ 144.9</u>	<u>\$ 137.2</u>	<u>\$ 281.1</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 to increase 2% per year.

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

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

The revenue projections noted above are significant in anticipating the activity levels the City can sustain for ongoing operating activities and project planning. Expenditures are continually monitored to ensure that the actual revenue amounts are adequate to sustain the budgeted expenditure levels. Wages & benefits make up 72% 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, inter-fund charges, equipment, construction, and property. The 2021 operating expenditures are forecasted to increase compared to 2020 operating expenses based on the concentration of resources and commencement of projects and programs related to the American Rescue Plan Act. The long range forecast reflects an increase of .8% per year based on historical averages offset by ongoing cost-saving reviews. These expenses also fluctuate annually based on changes in capital project activity as current projects near completion, and increases as new projects are initiated. As previously mentioned, expenditures are continually being monitored and changes made in response to actual revenue collections.

DEBT SERVICE

The debt policy of the City of Akron (City) is to limit long-term debt for the purpose of 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 annual Capital Budget starting on page 110 shows funding sources by project, including any new debt proceeds that may be allocated to a project.

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, 2020 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$291,406,810	\$ 81,294,060	\$210,112,750
5-1/2% - \$152,641,662	\$ 81,294,060	\$ 71,347,602

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 \$1,254,618,774 in outstanding obligations as of December 31, 2020. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2020, and the remaining balances. The table shows \$121,731,002 was spent on debt retirement in 2020 (including the refunding of existing debt). Projected debt retirement in 2021 (including the retirement of G.O. BANs) is approximately \$111,463,570.

Tables 2 through 11 identify the 2021 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2020 there was \$105,085,000 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 16 shows future debt service requirements by year for each fund.

Table 1

DEBT
CITY OF AKRON, OHIO
12/31/2020

Description	Type	Total Outstanding 12/31/2019	New Issues in 2020	Redeemed in 2020	Total Outstanding 12/31/2020
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	2,315,300	2,680	161,330	2,156,650
Final Judgment	Bonds	5,186,500	-	479,260	4,707,240
Fire Dept. Facilities	Bonds	491,090	15,300	50,730	455,660
Furnace/Howard Renewal Area	Bonds	1,802,865	-	215,905	1,586,960
High St. Renewal Area	Bonds	209,850	-	-	209,850
Industrial Incubator	Bonds	1,962,870	-	208,960	1,753,910
Inventors Hall of Fame	Bonds	369,590	-	-	369,590
Justice Center Plaza	Bonds	67,610	-	-	67,610
Motor Equipment	Bonds	1,758,690	119,180	948,030	929,840
Municipal Facilities	Bonds	12,726,754	442,580	1,541,720	11,627,614
Off Street Parking	Bonds	9,572,830	4,840,000	7,110,000	7,302,830
Real Estate Acquisition	Bonds	3,307,120	-	339,275	2,967,845
Recreational Facilities	Bonds	25,392,285	5,736,400	9,747,525	21,381,160
Storm Sewer Improvement	Bonds	769,030	900	53,580	716,350
Street Improvement	Bonds	54,928,456	5,647,960	12,083,685	48,492,731
TOTAL GENERAL DEBT	Bonds	\$ 121,220,000	\$ 16,805,000	\$ 32,940,000	\$ 105,085,000
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	\$ 5,084,454	\$ 141,329	\$ 837,654	\$ 4,388,129
Street Resurfacing	Bonds	2,187,083	1,495,864	472,792	3,210,155
TOTAL S.A. DEBT	Bonds	\$ 7,271,537	\$ 1,637,193	\$ 1,310,446	\$ 7,598,284
TOTAL G.O. DEBT		\$ 128,491,537	\$ 18,442,193	\$ 34,250,446	\$ 112,683,284

Table 1

DEBT
CITY OF AKRON, OHIO
12/31/2020

Description	Type	Total Outstanding 12/31/2019	New Issues in 2020	Redeemed in 2020	Total Outstanding 12/31/2020
P.U. SPECIAL REV. (OWDA)					
Water	Loans	\$ 22,974,853	\$ 7,450,644	\$ 2,194,589	\$ 28,230,908
Sewer	Loans	549,832,369	116,923,031	31,168,721	635,586,679
P.U. SPECIAL REV. (OPWC)					
Water	Loans	223,750	-	22,375	201,375
Sewer	Loans	131,239	-	42,123	89,116
P.U. DEBT (REVENUE)					
Water	Bonds	13,655,000	-	1,165,000	12,490,000
TOTAL P.U. DEBT					
	Bonds	\$ 13,655,000	\$ -	\$ 1,165,000	\$ 12,490,000
	Loans	\$ 573,162,211	\$ 124,373,675	\$ 33,427,808	\$ 664,108,078
SPECIAL OBLIGATIONS					
CLC Income Tax Revenue	Bonds	\$ 231,355,000	\$ -	\$ 10,940,000	\$ 220,415,000
Income Tax Revenue	Bonds	127,274,297	12,030,000	15,619,509	123,684,788
JEDD Revenue	Bonds	7,720,000	-	4,040,000	3,680,000
Non-Tax Revenue	Bonds	30,410,000	-	3,105,000	27,305,000
Canal Park Stadium	COPs	5,030,000	-	2,215,000	2,815,000
Steam System	COPs	44,275,000	-	1,520,000	42,755,000
Capital Projects - OPWC	Loans	5,140,863	1,000,000	298,239	5,842,624
Capital Projects - HUD	Loans	5,135,000	-	330,000	4,805,000
Capital Projects - ODOD	Loans	3,955,000	-	320,000	3,635,000
Income Tax Revenue	Notes	-	12,400,000	-	12,400,000
Non-Tax Revenue	Notes	-	5,000,000	-	5,000,000
SA Street Lighting-Cleaning	Notes	13,000,000	13,000,000	13,000,000	13,000,000
Income Tax Medical Benefit	Notes	1,500,000	-	1,500,000	-
GRAND TOTAL		<u>\$ 1,190,103,908</u>	<u>\$ 186,245,868</u>	<u>\$ 121,731,002</u>	<u>\$ 1,254,618,774</u>

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2020	2021 PRINCIPAL	2021 INTEREST
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Nov. 29, 2012	8,540,000	Various Purpose Ref. 2012	2.758%	Dec. 1, 2021-24	\$ 5,355,000	\$ 195,000	\$ 212,000
Mar. 20, 2014	19,080,000	Various Purpose Ref. 2014 A	2.768%	Dec. 1, 2021-26	8,085,000	1,465,000	286,688
Mar. 20, 2014	20,685,000	Various Purpose Ref. 2014 B	2.425%	Dec. 1, 2021-26	8,710,000	1,580,000	318,869
Dec. 2, 2014	25,200,000	Various Purpose Ref. 2014 C	3.316%	Dec. 1, 2021-31	16,505,000	1,625,000	577,044
Mar. 10, 2015	25,325,000	Various Purpose Ref. 2015	3.150%	Dec. 1, 2021-28	16,745,000	2,050,000	547,875
May. 26, 2016	5,000,000	Judgement Bonds, 2016	3.496%	Dec. 1, 2021-36	4,345,000	225,000	142,588
Dec. 6, 2016	7,155,000	Various Purpose Ref. 2016 A	3.032%	Dec. 1, 2021-31	7,155,000	345,000	209,938
Dec. 6, 2016	10,735,000	Various Purpose Ref. 2016 B	2.452%	Dec. 1, 2021-28	9,945,000	3,285,000	234,983
Dec. 20, 2017	8,440,000	Various Purpose Ref. 2017 A	3.011%	Dec. 1, 2021-31	7,640,000	730,000	282,150
Dec. 20, 2017	3,905,000	Various Purpose Ref. 2017 B	3.522%	Dec. 1, 2021-31	3,795,000	35,000	128,627
Nov. 12, 2020	16,805,000	Various Purpose Ref. 2020	2.000%	Dec. 1, 2021-23	16,805,000	6,940,000	353,839
TOTAL INSIDE BONDS					<u>\$ 105,085,000</u>	<u>\$ 18,475,000</u>	<u>\$ 3,294,601</u>

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2020</u>	<u>2021 PRINCIPAL</u>	<u>2021 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, 2021	\$ 365,000	\$ 365,000	\$ 8,943
Dec. 15, 2017	3,134,299	East End - Good Year 2017	2.300%	Jun. 1, 2021-27	2,275,853	303,246	50,601
Dec. 15, 2017	54,186	Street Imp. Ser. 2017	2.300%	Jun. 1, 2021-27	39,345	5,243	875
Dec. 15, 2017	386,934	St. Resurf., Series 2017	1.900%	Jun. 1, 2021-22	160,356	79,420	2,670
Nov. 1, 2018	498,412	St. Resurf., Series 2018	1.950%	Dec. 1, 2021-23	305,289	99,804	5,953
Dec. 11, 2018	59,342	Sidewalk Imp., Series 2018	2.350%	Dec. 1, 2021-28	48,643	5,598	1,143
Dec. 11, 2018	1,851,839	Street Imp. Ser. 2018	2.350%	Dec. 1, 2021-28	1,517,959	174,682	35,672
Nov. 13, 2019	1,545,611	St. Resurf., Series 2019	1.450%	Dec. 1, 2021-24	1,248,646	305,454	18,105
Dec. 1, 2020	141,329	Street Imp. Ser. 2020	1.350%	Dec. 1, 2021-30	141,329	13,295	1,908
Dec. 1, 2020	1,495,864	St. Resurf., Series 2020	0.950%	Dec. 1, 2021-25	1,495,864	293,542	14,211
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					<u>\$ 7,598,284</u>	<u>\$ 1,645,284</u>	<u>\$ 140,081</u>

SPECIAL ASSESSMENT NOTES

Dec. 1, 2020	#####	Street Cleaning-Lighting No	0.300%	Nov. 30, 2021	<u>\$ 13,000,000</u>	<u>\$13,000,000</u>	<u>\$ 38,892</u>
					<u>\$ 13,000,000</u>	<u>\$13,000,000</u>	<u>\$ 38,892</u>

WATERWORKS BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2020	2021 PRINCIPAL	2021 INTEREST
Mortgage Revenue Bonds - Series 2009							
Sep. 17, 2009	22,100,000	Water Mortgage Revenue	2.50-5.00%	Mar. 1, 2021-34	\$ 7,285,000	\$ 390,000	\$ 320,244
Mortgage Revenue Bonds - Series 2015							
Dec. 18, 2015	8,300,000	Water Mortgage Revenue	2.59%	Mar. 1, 2021-26	\$ 5,205,000	\$ 810,000	\$ 124,320
Ohio Water Development Authority Loan Agreements							
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2021-33	\$ 1,347,887	\$ 91,440	\$ 37,105
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2021-32	320,806	21,868	11,196
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2021-33	755,029	51,400	14,845
Jun. 27, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2021-34	2,157,325	134,963	42,475
Jun. 27, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2021-34	535,048	33,473	10,534
Sep. 26, 2013	306,056	OWDA #6550	4.240%	Jan. & July 1, 2021-21	77,223	24,669	3,016
Dec. 12, 2013	782,159	OWDA #6613	3.620%	Jan. & July 1, 2021-35	607,212	32,504	21,690
Jan. 30, 2014	699,374	OWDA #6665	3.660%	Jan. & July 1, 2021-24	283,965	67,177	9,784
Feb. 27, 2014	2,630,871	OWDA #6686	3.650%	Jan. & July 1, 2021-35	1,803,367	96,325	64,952
Feb. 27, 2014	10,002,958	OWDA #6688	4.150%	Jan. & July 1, 2021-35	8,183,287	402,854	335,470
Jun. 25, 2015	850,896	OWDA #7040	1.570%	Jan. & July 1, 2021-36	719,714	38,973	11,276
Sept. 24, 2015	1,596,553	OWDA #7116	1.740%	Jan. & July 1, 2021-36	1,301,318	71,195	22,335
Oct. 29, 2015	441,878	OWDA #7155	1.680%	Jan. & July 1, 2021-35	338,049	17,940	5,604
Apr. 27, 2017	759,321	OWDA #7650	1.830%	Jan. & July 1, 2021-31	584,743	33,056	12,619
Apr. 26, 2018	574,313	OWDA #8035	2.890%	Jan. & July 1, 2021-29	448,324	47,248	12,618
Jun. 28, 2018	209,273	OWDA #8156	1.650%	Jan. & July 1, 2021-39	195,851	9,134	3,194
Jul. 26, 2018	288,468	OWDA #8161	0.000%	Jan. & July 1, 2021-39	211,283	14,423	-
Sep. 27, 2018	2,665,787	OWDA #8243	1.620%	Jan. & July 1, 2021-39	2,506,149	115,708	40,875
Jan. 31, 2019	2,437,495	OWDA #8361	1.850%	Jan. & July 1, 2021-40	-	-	43,684
Feb. 28, 2019	309,895	OWDA #8401	0.000%	Jan. & July 1, 2021-50	299,603	10,330	-
Mar. 28, 2019	577,695	OWDA #8427	0.000%	Jan. & July 1, 2021-25	519,926	115,539	-
May 30, 2019	309,811	OWDA #8530	0.000%	Jan. & July 1, 2021-24	222,644	61,962	-
Jun. 27, 2019	333,663	OWDA #8574	0.000%	Jan. & July 1, 2021-40	4,444	4,444	-
Oct. 31, 2019	6,898,614	OWDA #8670	0.000%	Jan. & July 1, 2021-40	3,987,081	344,931	-
Jan. 30, 2020	350,993	OWDA #8763	0.000%	Jan. & July 1, 2021-41	4,675	-	-
Jun. 25, 2020	316,271	OWDA #8986	0.000%	Jan. & July 1, 2021-51	4,213	4,213	-
Jul. 30, 2020	506,345	OWDA #9019	0.000%	Jan. & July 1, 2021-26	6,745	-	-
Oct. 29, 2020	248,434	OWDA #9110	0.000%	Jan. & July 1, 2021-27	3,309	-	-
Oct. 29, 2020	90,000	OWDA #9115	0.000%	Jan. & July 1, 2021-52	4,687	3,000	-
Oct. 29, 2020	252,959	OWDA #9116	0.000%	Jan. & July 1, 2021-26	3,369	-	-
Dec. 10, 2020	59,574,866	OWDA #9121	0.520%	Jan. & July 1, 2021-38	793,632	-	-
					<u>\$ 28,230,908</u>	<u>\$ 1,848,769</u>	<u>\$ 703,272</u>

Ohio Public Works Commission Loan Agreements

July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2021-24	201,375	44,750	-
					<u>\$ 201,375</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 12/31/2020	2021 PRINCIPAL	2021 INTEREST
Ohio Water Development Authority Loan Agreements							
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2021-30	\$ 549,216	\$ 50,215	\$ 17,445
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2021-30	93,013	8,011	2,958
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2021-30	48,153	4,403	1,529
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2021-32	547,684	36,839	25,421
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2021-32	1,470,544	102,181	59,834
Feb. 24, 2011	412,715	OWDA #5851	4.140%	Jan. & July 1, 2021-32	277,253	19,265	11,281
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2021-32	1,831,319	130,367	50,371
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer	2.800%	Jan. & July 1, 2021-33	1,347,887	91,440	37,105
Dec. 8, 2011	903,132	OWDA #6081	2.800%	Jan. & July 1, 2021-32	579,440	43,359	15,923
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2021-33	16,017,299	1,038,460	438,113
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2021-33	856,970	57,962	24,014
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2021-32	652,788	46,337	18,277
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2021-34	3,700,043	213,997	114,879
May. 30, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2021-33	1,579,418	103,111	41,487
Aug. 29, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2021-35	4,830,403	269,411	145,289
Jan. 30, 2014	1,881,680	OWDA #6664	3.660%	Jan. & July 1, 2021-34	1,101,929	61,519	39,773
Apr. 24, 2014	3,413,207	OWDA #6722	3.950%	Jan. & July 1, 2021-36	2,718,850	138,279	112,790
Apr. 24, 2014	1,500,016	OWDA #6723	3.450%	Jan. & July 1, 2021-34	1,136,085	64,358	38,645
Jun. 26, 2014	11,022,605	OWDA #6776	3.090%	Jan. & July 1, 2021-36	7,993,414	409,062	243,861
Jun. 26, 2014	17,917,041	OWDA #6790	3.010%	Jan. & July 1, 2021-36	12,018,728	594,725	357,322
Aug. 28, 2014	6,824,879	OWDA #6817	3.340%	Jan. & July 1, 2021-35	5,046,422	264,092	166,364
Feb. 26, 2015	5,070,277	OWDA #6948	1.890%	Jan. & July 1, 2021-36	3,394,139	190,387	63,254
Feb. 26, 2015	18,319,051	OWDA #6949	1.890%	Jan. & July 1, 2021-38	15,727,334	820,803	314,626
Apr. 30, 2015	25,387,222	OWDA #7003	2.030%	Jan. & July 1, 2021-21	5,333,548	5,333,548	81,340
May. 28, 2015	1,155,041	OWDA #7012	2.260%	Jan. & July 1, 2021-36	761,038	41,508	16,966
May. 28, 2015	10,997,906	OWDA #7014	2.450%	Jan. & July 1, 2021-36	9,850,995	549,467	224,445
May. 28, 2015	31,617,614	OWDA #7016	1.960%	Jan. & July 1, 2021-38	25,607,911	1,395,321	558,070
Jul. 30, 2015	5,502,246	OWDA #7071	2.290%	Jan. & July 1, 2021-36	4,472,980	243,405	101,046
Aug. 27, 2015	5,844,021	OWDA #7089A	2.320%	Jan. & July 1, 2021-37	5,005,763	252,198	114,679
Oct. 29, 2015	3,273,284	OWDA #7153	2.180%	Jan. & July 1, 2021-37	2,469,811	125,863	53,160
Oct. 29, 2015	254,744,002	OWDA #7154	2.350%	Jan. & July 1, 2021-49	226,994,510	6,281,239	6,014,302
Dec. 10, 2015	5,653,479	OWDA #7214	2.140%	Jan. & July 1, 2021-37	2,752,196	147,909	61,123
Dec. 10, 2015	4,500,378	OWDA #7215	2.140%	Jan. & July 1, 2021-37	3,583,911	183,234	75,721
Dec. 10, 2015	1,374,691	OWDA #7216	2.140%	Jan. & July 1, 2021-36	1,144,176	60,683	24,169
Jan. 28, 2016	1,299,344	OWDA #7234	2.210%	Jan. & July 1, 2021-26	433,786	93,784	11,469
Feb. 25, 2016	4,823,288	OWDA #7267	2.050%	Jan. & July 1, 2021-47	4,398,994	126,446	89,535
Mar. 31, 2016	26,047,415	OWDA #7282	1.950%	Jan. & July 1, 2021-48	18,860,748	524,112	365,242
Jun. 30, 2016	1,238,790	OWDA #7409	1.750%	Jan. & July 1, 2021-47	1,007,140	30,166	17,494
Jun. 30, 2016	22,158,491	OWDA #7410	1.750%	Jan. & July 1, 2021-48	19,864,274	597,552	354,787
Jun. 30, 2016	14,692,039	OWDA #7411	1.660%	Jan. & July 1, 2021-48	12,964,810	399,723	232,671
Aug. 25, 2016	2,147,990	OWDA #7455	1.560%	Jan. & July 1, 2021-37	1,597,645	96,695	28,747
Aug. 25, 2016	1,458,160	OWDA #7460	1.400%	Jan. & July 1, 2021-47	1,338,244	41,100	18,592
Aug. 25, 2016	47,518,521	OWDA #7461	0.450%	Jan. & July 1, 2021-49	40,627,559	1,498,439	206,711
Aug. 25, 2016	7,409,403	OWDA #7462	1.400%	Jan. & July 1, 2021-48	6,652,789	206,556	97,652
Sep. 29, 2016	5,147,458	OWDA #7494	1.330%	Jan. & July 1, 2021-48	9,369,179	301,190	174,699
Apr. 27, 2017	18,071,206	OWDA #7647	2.330%	Jan. & July 1, 2021-24	13,897,456	3,599,883	326,641
May. 25, 2017	21,922,129	OWDA #7704	0.930%	Jan. & July 1, 2021-63	19,702,955	374,599	182,369
Jun. 29, 2017	1,343,546	OWDA #7728	2.130%	Jan. & July 1, 2021-25	929,024	260,187	24,512
Jun. 29, 2017	2,919,239	OWDA #7743	2.510%	Jan. & July 1, 2021-48	2,253,524	70,482	68,599
Feb. 22, 2018	312,685	OWDA #7940	0.000%	Jan. & July 1, 2021-23	187,611	62,537	-
Sep. 27, 2018	4,214,223	OWDA #8249	2.230%	Jan. & July 1, 2021-65	2,098,839	55,176	93,671
Dec. 6, 2018	5,253,792	OWDA #8290	2.540%	Jan. & July 1, 2021-64	1,379,300	65,160	131,421
Jul. 26, 2021	2,378,678	OWDA #8326	2.620%	Jan. & July 1, 2021-65	427,990	28,176	62,138
Jan. 31, 2019	36,480,465	OWDA #8357	2.400%	Jan. & July 1, 2021-66	29,649,066	-	-
Jan. 31, 2019	1,551,818	OWDA #8358	2.620%	Jan. & July 1, 2021-66	1,324,491	9,031	20,106
Jan. 31, 2019	9,489,332	OWDA #8359	2.520%	Jan. & July 1, 2021-65	6,190,378	115,352	238,409
May 30, 2019	2,000,000	OWDA #7089B	1.870%	Jan. & July 1, 2021-37	1,439,361	99,420	35,113
May 30, 2019	86,912,674	OWDA #8540	0.660%	Jan. & July 1, 2021-67	45,597,549	-	-
Jul. 25, 2019	1,158,220	OWDA #8625	1.770%	Jan. & July 1, 2021-66	903,164	-	-
Dec. 12, 2019	8,596,490	OWDA #8717	1.300%	Jan. & July 1, 2021-66	5,690,040	-	-
Dec. 12, 2019	73,305,117	OWDA #8727	1.290%	Jan. & July 1, 2021-67	11,189,402	-	-
Dec. 12, 2019	917,745	OWDA #8737	1.230%	Jan. & July 1, 2021-51	681,562	12,620	5,611
Feb. 27, 2020	1,680,494	OWDA #8785	1.390%	Jan. & July 1, 2021-66	790,643	-	-
Mar. 26, 2020	2,584,389	OWDA #8831	1.130%	Jan. & July 1, 2021-51	278,648	-	-
Aug. 27, 2020	5,468,825	OWDA #9030	0.880%	Jan. & July 1, 2021-66	1,104,957	-	-
Aug. 27, 2020	10,683,059	OWDA #9044	0.000%	Jan. & July 1, 2021-27	1,260,381	-	-
					\$ 635,586,679	\$ 28,041,344	\$ 12,451,771
Ohio Public Works Commission Loan Agreement							
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 2021	\$ 29,750	\$ 29,750	\$ -
July 1, 2005	275,000	OPWC #CH10I	0.000%	Jan. & July 1, 2021-26	59,366	9,133	-
					\$ 89,116	\$ 38,883	\$ -

OPWC LOANS
Ohio Public Works Commission Loan Agreement

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2020	2021 PRINCIPAL	2021 INTEREST
Various Capital Projects							
July 1, 1998	1,014,000	OPWC #CH08B(CIP)	0.000%	Jan. & July 1, 2021	\$ 25,350	\$ 25,350	\$ -
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2021-22	24,480	12,240	-
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2021-22	21,937	14,625	-
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2021-23	15,250	6,100	-
July 1, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2021-24	133,382	33,345	-
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2021-22	59,850	29,925	-
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2021-23	41,439	16,575	-
July 1, 2000	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2021-24	75,686	21,624	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2021-24	164,758	41,189	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2021-26	260,010	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	0.000%	Jan. & July 1, 2021-29	24,300	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2021-27	657,300	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2021-28	301,666	37,708	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2021-30	469,300	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2021-28	69,150	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2021-30	396,150	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2021-45	661,018	26,441	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2021-42	133,396	6,204	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2021-41	269,637	12,840	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2021-43	438,974	19,510	-
Oct. 11, 2011	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2021-42	493,067	22,933	-
Aug. 4, 2010	446,000	OPWC #CH05N(CIP)	0.000%	Jan. & July 1, 2021-45	106,524	4,261	-
July 1, 2020	1,000,000	OPWC #CH12V(CIP)	0.000%	Jan. & July 1, 2021-50	1,000,000	33,333	-
TOTAL OPWC LOANS					\$ 5,842,624	\$ 604,458	\$ -

Table 7

ODOD
Ohio Department of Development Loan Agreements

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2020</u>	<u>2021 PRINCIPAL</u>	<u>2021 INTEREST</u>
Mar. 31, 2011	5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2021-2030	\$ 3,635,000	\$ 330,000	\$ 79,931
TOTAL ODOD LOANS					<u>\$ 3,635,000</u>	<u>\$ 330,000</u>	<u>\$ 79,931</u>

HUD
Housing and Urban Development Loan Agreements

Dec. 26, 2013	3,800,000	Highland Square		Aug. 1, 2021-33	\$ 2,470,000	\$ 190,000	\$ 77,045
Aug. 1, 2013	1,300,000	Middlebury Grocery		Aug. 1, 2021-23	485,000	150,000	12,345
Oct. 18, 2018	1,850,000	Bowery		Aug. 1, 2026	1,850,000	-	-
TOTAL HUD LOANS					<u>\$ 4,805,000</u>	<u>\$ 340,000</u>	<u>\$ 89,390</u>

Table 8**OTHER SPECIAL OBLIGATIONS**

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2020</u>	<u>2021 PRINCIPAL</u>	<u>2021 INTEREST</u>
Certificates of Participation (COPS)							
Dec. 5, 2013	2,365,000	Canal Park Stadium	0.60-4.5%	Dec. 1, 2021-23	\$ 780,000	\$ 250,000	\$ 33,200
Nov. 27, 2013	14,910,000	Canal Park Stadium	0.58-3.75%	Dec. 1, 2021	2,035,000	2,035,000	76,313
Oct. 25, 2016	11,965,000	Steam System Utility	2.00-5.00%	Dec. 1, 2021-41	10,685,000	350,000	366,394
Aug. 9, 2018	24,445,000	Steam System Utility	3.50-5.00%	Dec. 1, 2021-43	23,300,000	605,000	937,175
Aug. 14, 2019	9,360,000	Steam System Utility	2.20-3.01%	Dec. 1, 2021-30	8,770,000	795,000	232,801
TOTAL CERTIFICATES OF PARTICIPATION					<u>\$ 45,570,000</u>	<u>\$ 4,035,000</u>	<u>\$ 1,645,883</u>

Table 9**NON-TAX REVENUE ECONOMIC DEVELOPMENT BONDS****Bond Retirement Fund for Serial Bonds and Interest**

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2020</u>	<u>2021 PRINCIPAL</u>	<u>2021 INTEREST</u>
Nov. 25, 2014	28,230,000	Economic Development	3.080%	Dec. 1, 2021-34	\$ 18,250,000	\$ 1,795,000	\$ 713,168
Nov. 12, 2015	13,250,000	Economic Development	3.170%	Dec. 1, 2021-26	9,055,000	1,395,000	299,489
TOTAL NON-TAX REVENUE BONDS					<u>\$ 27,305,000</u>	<u>\$ 3,190,000</u>	<u>\$ 1,012,657</u>

NON-TAX REVENUE ECONOMIC DEVELOPMENT NOTES

Oct. 7, 2020	5,000,000	Economic Development	1.850%	Oct. 6, 2021	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 92,243</u>
					<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 92,243</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 12/31/2020	2021 PRINCIPAL	2021 INTEREST
Aug. 8, 2013	2,493,570	OAQDA Series A	2.031%	Dec. 1, 2021	\$ 322,354	\$ 322,354	\$ 6,547
Aug. 8, 2013	2,355,914	OAQDA Series B	4.200%	Dec. 1, 2021-28	\$ 2,355,914	\$ -	\$ 98,948
Aug. 7, 2014	838,000	OAQDA Series A	2.031%	Dec. 1, 2021	\$ 121,901	\$ 121,901	\$ 2,476
Nov. 25, 2014	32,340,000	Various Purpose Bonds	5.097%	Dec. 1, 2021-34	\$ 24,855,000	\$ 1,275,000	\$ 1,147,250
Nov. 12, 2015	25,370,000	Various Purpose Bonds	4.463%	Dec. 1, 2021-28	\$ 14,210,000	\$ 3,320,000	\$ 665,000
Dec. 6, 2016	14,655,000	Various Purpose Refunding Bonds	4.206%	Dec. 1, 2021-28	\$ 11,835,000	\$ 1,290,000	\$ 507,350
Dec. 9, 2019	51,780,000	Various Purpose Bonds	3.915%	Dec. 1, 2022-41	\$ 51,780,000	\$ -	\$ 2,042,850
Jun. 24, 2015	5,500,000	Cascade Plaza Bond	2.420%	Dec. 1, 2021-35	\$ 4,234,619	\$ 246,973	\$ 103,766
Nov. 14, 2018	2,000,000	Bowery Bond	4.770%	Dec. 1, 2021-48	\$ 1,940,000	\$ 34,000	\$ 92,538
Nov. 24, 2020	12,030,000	Various Purpose Refunding Bonds	1.763%	Dec. 1, 2021-32	\$ 12,030,000	\$ 920,000	\$ 412,518
Jul. 28, 2010	15,060,000	Community Learning Ctrs., 2010	5.940%	Dec. 1, 2021-26	15,060,000	2,510,000	884,624
Jun. 27, 2012	155,360,000	Community Learning Ctrs., 2012	4.974%	Dec. 1, 2021-33	120,525,000	6,825,000	6,016,500
May 7, 2014	50,000,000	Community Learning Ctrs., 2014	3.456%	Dec. 1, 2021-29	16,305,000	2,200,000	547,519
Dec. 8, 2016	27,000,000	Community Learning Ctrs., 2016	4.473%	Dec. 1, 2021-33	22,280,000	1,305,000	996,450
Dec. 20, 2017	36,615,000	Community Learning Ctrs., 2017	3.348%	Dec. 1, 2021-33	36,085,000	155,000	1,475,450
Aug. 14, 2019	11,045,000	Community Learning Ctrs., 2019	4.151%	Dec. 1, 2021-33	10,160,000	-	428,200
Total Community Learning Centers					<u>\$ 220,415,000</u>	<u>\$ 12,995,000</u>	<u>\$ 10,348,743</u>
TOTAL INCOME TAX REVENUE BONDS					\$ 344,099,788	\$ 20,525,228	\$ 15,427,986

INCOME TAX REVENUE NOTES

Dec. 16, 2020	12,400,000	Various Purpose BAN	0.300%	Dec. 15, 2021	<u>\$ 12,400,000</u>	<u>\$ 12,400,000</u>	<u>\$ 37,097</u>
					\$ 12,400,000	\$ 12,400,000	\$ 37,097

Table 11

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

<u>DATE</u> <u>OF ISSUE</u>	<u>AMOUNT</u> <u>OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING</u> <u>12/31/2020</u>	<u>2021</u> <u>PRINCIPAL</u>	<u>2021</u> <u>INTEREST</u>
Dec. 21, 2011	27,165,000	JEDD Rev. Refunding, Ser 20	2.940%	Dec. 1. 2021-22	\$ 3,680,000	\$ 1,810,000	\$ 117,263
TOTAL SPECIAL REVENUE (JEDD) BONDS					<u>\$ 3,680,000</u>	<u>\$ 1,810,000</u>	<u>\$ 117,263</u>

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Bond Retirement: January 1	\$ 511,485.50	\$ 521,248.84	\$ 497,875.05	\$ 505,537.86
Receipts:				
General Property Tax	1,503,083.95	1,163,331.23	1,455,189.24	440,000.00
BNY Escrow	-	-	-	-
Miscellaneous Receipts	22,437.83	455,417.77	14,528.44	-
EMS Operating	53.24	4,006.32	2,104.43	1,484.05
JEDD - Econ. Dev. & Township	622,383.25	678,502.29	637,114.30	600,000.00
Motor Equipment Operating	80,888.76	5,023.80	210,725.19	328,614.65
Municipal Utilities	22,148,460.34	26,568,652.47	42,791,733.20	44,773,353.00
Off-Street Parking	896.44	986.62	896.44	377,885.96
Capital Imp. Fund	21,175,050.26	19,392,943.85	19,802,159.86	19,983,129.03
Community Development Fund	-	-	-	20,927.10
In-Lieu-Of-Taxes	478,924.73	3,312,005.03	368,541.07	400,000.00
General Fund	817.86	4,291.66	1,599.43	15,419.58
Bond Payment Fund - Various	-	-	-	-
Total Receipts and Balance	\$ 46,544,482.16	\$ 52,106,409.88	\$ 65,782,466.65	\$ 67,446,351.23

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

Expenditures:

Bonds & Notes: Within 10M	\$ 17,470,000.00	\$ 17,455,000.00	\$ 16,140,000.00	\$ 18,475,000.00
Bonds & Notes Int. Within 10M	5,143,444.68	4,584,582.52	3,785,192.52	3,294,601.00
Bonds & Notes: Outside 10M	-	1,237,000.00	1,250,000.00	1,319,000.00
Bonds & Notes Int. Outside 10M	174,533.33	728,280.00	592,011.00	646,925.00
O.W.D.A. Loans	21,946,789.09	26,387,987.01	42,726,434.71	43,045,156.00
O.P.W.C. Loans	835,991.04	776,681.66	362,736.93	688,091.00
O.D.O.D. Loans	446,657.04	393,750.00	397,500.00	409,931.00
Other Expense	5,818.14	45,253.64	23,053.63	20,000.00
Total Expenditures	\$ 46,023,233.32	\$ 51,608,534.83	\$ 65,276,928.79	\$ 67,898,704.00
Balance December 31	\$ 521,248.84	\$ 497,875.05	\$ 505,537.86	\$ (452,352.77)

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Special Assessment Bond Retirement				
Fund: January 1	\$ 2,840.68	\$ 5,280.85	\$ 5,682.38	\$ 5,772.85
Receipts:				
Assessments Coll. by County	14,011,928.79	14,407,550.06	14,623,330.58	14,824,257.00
Interest on Investments	2,440.17	401.53	90.47	-
Funds & Miscellaneous	2,409,593.00	14,545,611.24	14,637,193.12	-
Total Receipts and Balance	\$ 16,426,802.64	\$ 28,958,843.68	\$ 29,266,296.55	\$ 14,830,029.85
Expenditures:				
Redemption of Improvement Bon	\$ 735,028.43	\$ 996,393.28	\$ 1,310,446.25	\$ 1,645,284.00
Interest on Improvement Bonds	76,519.80	151,879.00	151,287.11	140,081.00
Redemption of Notes	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Interest on Notes	200,380.56	259,277.78	161,597.22	38,892.00
Legal Services	-	-	-	-
Misc. & Dist. of S.A. Coll.	2,409,593.00	14,545,611.24	14,637,193.12	-
Total Expenditures	\$ 16,421,521.79	\$ 28,953,161.30	\$ 29,260,523.70	\$ 14,824,257.00
Balance December 31	\$ 5,280.85	\$ 5,682.38	\$ 5,772.85	\$ 5,772.85

Table 14**2021 DEBT SERVICE**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Major Governmental Funds			
General Fund	\$ 13,821	\$ 1,599	\$ 15,420
Income Tax Capital Improvement Fund	29,517,983	9,165,146	38,683,129
Community Learning Centers Income Tax Fu	12,995,000	10,348,743	23,343,743
Special Assessments Bond Payment Fund	14,645,284	178,972	14,824,256
Major Proprietary Funds			
Water Fund	3,093,519	1,147,836	4,241,355
Sewer Fund	28,080,227	12,451,771	40,531,998
Off-Street Parking Fund	357,673	20,213	377,886
Non-Major Governmental Funds (1)	23,509,797	2,247,878	25,757,675
Non-Major Proprietary Funds (2)	315,412	13,473	328,885
Total	<u>\$ 112,528,716</u>	<u>\$ 35,575,631</u>	<u>\$ 148,104,347</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 by Type**

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
2021	\$ 18,475	\$ 3,295	\$ 604	\$ -	\$ 330	\$ 80
2022	15,370	2,818	572	-	335	73
2023	14,340	2,451	511	-	340	65
2024	12,240	2,026	489	-	350	57
2025	8,500	1,585	403	-	360	49
2026-2030	30,430	3,552	1,416	-	1,920	121
2031-2035	5,380	386	628	-	-	-
2036-2040	350	14	628	-	-	-
2041-2045	-	-	425	-	-	-
2046-2050	-	-	167	-	-	-
2051-2055	-	-	-	-	-	-
2056-2060	-	-	-	-	-	-
2061-2065	-	-	-	-	-	-
	<u>\$ 105,085</u>	<u>\$ 16,127</u>	<u>\$ 5,843</u>	<u>\$ -</u>	<u>\$ 3,635</u>	<u>\$ 445</u>
Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue		Special Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 3,190	\$ 1,013	\$ 20,525	\$ 15,428	\$ 1,810	\$ 117
2022	3,285	915	21,252	14,462	1,870	58
2023	3,395	808	22,083	13,434	-	-
2024	3,515	692	22,223	12,427	-	-
2025	3,635	568	23,229	11,343	-	-
2026-2030	8,915	1,080	125,952	40,131	-	-
2031-2035	1,370	166	90,858	12,029	-	-
2036-2040	-	-	14,111	2,429	-	-
2041-2045	-	-	3,521	276	-	-
2046-2050	-	-	346	34	-	-
2051-2055	-	-	-	-	-	-
2056-2060	-	-	-	-	-	-
2061-2065	-	-	-	-	-	-
	<u>\$ 27,305</u>	<u>\$ 5,242</u>	<u>\$ 344,100</u>	<u>\$ 121,993</u>	<u>\$ 3,680</u>	<u>\$ 175</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
2021	\$ 1,645	\$ 140	\$ 340	\$ 89	\$ 12,400	\$ 37
2022	1,303	109	350	81	-	-
2023	1,243	87	365	73	-	-
2024	1,158	65	190	63	-	-
2025	855	45	190	57	-	-
2026-2030	1,394	52	2,800	198	-	-
2031-2035	-	-	570	41	-	-
2036-2040	-	-	-	-	-	-
2041-2045	-	-	-	-	-	-
2046-2050	-	-	-	-	-	-
2051-2055	-	-	-	-	-	-
2056-2060	-	-	-	-	-	-
2061-2065	-	-	-	-	-	-
	<u>\$ 7,598</u>	<u>\$ 498</u>	<u>\$ 4,805</u>	<u>\$ 602</u>	<u>\$ 12,400</u>	<u>\$ 37</u>

Table 15**Future Debt Service Requirements by Type**

Fiscal Year Ending December 31 (in thousands)	Govenmental Activities					
	Special Assessment Notes		Certificates of Participation		Non-Tax Revenue Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 13,000	\$ 39	\$ 4,035	\$ 1,646	\$ 5,000	\$ 92
2022	-	-	2,065	1,504	-	-
2023	-	-	2,135	1,433	-	-
2024	-	-	1,940	1,349	-	-
2025	-	-	2,015	1,274	-	-
2026-2030	-	-	11,155	5,166	-	-
2031-2035	-	-	7,870	3,444	-	-
2036-2040	-	-	9,355	1,955	-	-
2041-2045	-	-	5,000	351	-	-
2046-2050	-	-	-	-	-	-
2051-2055	-	-	-	-	-	-
2056-2060	-	-	-	-	-	-
2061-2065	-	-	-	-	-	-
	<u>\$ 13,000</u>	<u>\$ 39</u>	<u>\$ 45,570</u>	<u>\$ 18,122</u>	<u>\$ 5,000</u>	<u>\$ 92</u>
Fiscal Year Ending December 31 (in thousands)	Business-type Activities					
	OPWC Loans		Mortgage Revenue Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 84	\$ -	\$ 1,200	\$ 445	\$ 29,890	\$ 13,155
2022	54	-	1,235	408	28,439	14,413
2023	54	-	1,275	369	29,565	14,581
2024	54	-	1,320	330	29,499	13,970
2025	32	-	4,320	1,108	26,012	13,367
2026-2030	12	-	3,140	409	137,286	58,390
2031-2035	-	-	-	-	135,751	40,283
2036-2040	-	-	-	-	95,416	26,588
2041-2045	-	-	-	-	95,928	17,459
2046-2050	-	-	-	-	35,660	6,579
2051-2055	-	-	-	-	9,482	2,883
2056-2060	-	-	-	-	8,355	1,462
2061-2065	-	-	-	-	2,535	210
	<u>\$ 290</u>	<u>\$ -</u>	<u>\$ 12,490</u>	<u>\$ 3,069</u>	<u>\$ 663,818</u>	<u>\$ 223,340</u>
Fiscal Year Ending December 31 (in thousands)	Grand Total					
	Principal	Interest				
2021	\$ 112,528	\$ 35,576				
2022	76,130	34,841				
2023	75,306	33,301				
2024	72,978	30,979				
2025	69,551	29,396				
2026-2030	324,420	109,099				
2031-2035	242,427	56,349				
2036-2040	119,860	30,986				
2041-2045	104,874	18,086				
2046-2050	36,173	6,613				
2051-2055	9,482	2,883				
2056-2060	8,355	1,462				
2061-2065	2,535	210				
	<u>\$ 1,254,619</u>	<u>\$ 389,781</u>				

Table 16**Future Debt Service Requirements by Fund**

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	General Fund		Income Tax Capital Fund		Community Learning Centers Income Tax Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 14	\$ 2	\$ 29,518	\$ 9,165	\$ 12,995	\$ 10,349
2022	6	1	25,893	8,221	13,375	9,726
2023	7	1	25,187	7,432	13,900	9,036
2024	8	1	22,906	6,603	14,420	8,355
2025	-	1	20,305	5,742	15,105	7,612
2026-2030	29	2	79,741	17,369	86,460	26,903
2031-2035	-	-	32,511	6,402	64,160	5,918
2036-2040	-	-	14,738	2,428	-	-
2041-2045	-	-	3,946	275	-	-
2046-2050	-	-	514	34	-	-
2051-2055	-	-	-	-	-	-
2056-2060	-	-	-	-	-	-
2061-2065	-	-	-	-	-	-
	<u>\$ 64</u>	<u>\$ 8</u>	<u>\$ 255,259</u>	<u>\$ 63,671</u>	<u>\$ 220,415</u>	<u>\$ 77,899</u>
Governmental Activities (continued)						Business-Type Activities
Fiscal Year Ending December 31 (in thousands)	Special Assessments Bond Payment Fund		Non-Major Governmental Funds		Water Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 14,645	\$ 179	\$ 23,510	\$ 2,248	\$ 3,094	\$ 1,148
2022	1,303	109	5,726	1,942	3,176	1,070
2023	1,243	87	4,008	1,776	3,237	989
2024	1,158	65	3,549	1,638	4,063	906
2025	855	45	2,868	1,506	6,117	1,641
2026-2030	1,394	53	16,083	5,950	12,274	2,406
2031-2035	-	-	10,005	3,746	8,004	786
2036-2040	-	-	9,706	1,970	864	60
2041-2045	-	-	5,000	353	52	-
2046-2050	-	-	-	-	41	-
2051-2055	-	-	-	-	-	-
2056-2060	-	-	-	-	-	-
2061-2065	-	-	-	-	-	-
	<u>\$ 20,598</u>	<u>\$ 538</u>	<u>\$ 80,455</u>	<u>\$ 21,129</u>	<u>\$ 40,922</u>	<u>\$ 9,006</u>
Business-Type Activities						
Fiscal Year Ending December 31 (in thousands)	Sewer Fund		Off-Street Parking Fund		Non-Major Proprietary Funds	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 28,080	\$ 12,452	\$ 357	\$ 20	\$ 315	\$ 13
2022	26,552	13,751	58	18	41	3
2023	27,657	13,962	67	15	-	3
2024	26,809	13,394	65	14	-	3
2025	24,245	12,834	56	12	-	3
2026-2030	128,166	56,393	183	18	90	5
2031-2035	127,747	39,497	-	-	-	-
2036-2040	94,552	26,528	-	-	-	-
2041-2045	95,876	17,458	-	-	-	-
2046-2050	35,618	6,579	-	-	-	-
2051-2055	9,482	2,883	-	-	-	-
2056-2060	8,355	1,462	-	-	-	-
2061-2065	2,535	210	-	-	-	-
	<u>\$ 635,674</u>	<u>\$ 217,403</u>	<u>\$ 786</u>	<u>\$ 97</u>	<u>\$ 446</u>	<u>\$ 30</u>

Table 16**Future Debt Service Requirements by Fund**

Fiscal Year Ending December 31 (in thousands)	Grand Total	
	Principal	Interest
2021	\$ 112,528	\$ 35,576
2022	76,130	34,841
2023	75,306	33,301
2024	72,978	30,979
2025	69,551	29,396
2026-2030	324,420	109,099
2031-2035	242,427	56,349
2036-2040	119,860	30,986
2041-2045	104,874	18,086
2046-2050	36,173	6,613
2051-2055	9,482	2,883
2056-2060	8,355	1,462
2061-2065	2,535	210
	<u>\$ 1,254,619</u>	<u>\$ 389,781</u>

BOND RATINGS

<u>Type</u>	<u>Issue amt</u>	<u>Date Issued</u>	<u>Bond Description</u>	<u>Moody's</u>	<u>S&P</u>	<u>Fitch</u>
			2009 Waterworks System Mortgage Revenue Improvement and			
Water Revenue	22,100,000	9/17/2009	Refunding Bonds	A3	AA	N/A
CLC	15,060,000	7/28/2010	2010C Income Tax Revenue Bonds (CLC)	N/A	AA-	N/A
Special Revenue JEDD	27,165,000	12/21/2011	2011 JEDD Revenue Refunding Bonds	N/A	AA-	N/A
CLC	155,360,000	6/27/2012	2012A Income Tax Revenue Bonds (CLC)	N/A	AA-	N/A
GO VP	8,540,000	11/29/2012	2012 Various Purpose Refunding Bonds	N/A	A+	N/A
COPS	14,910,000	11/27/2013	2013-A Certificates of Participation	N/A	A	N/A
COPS	2,365,000	12/5/2013	2013-B Certificates of Participation	N/A	A	N/A
GO VP	19,080,000	3/20/2014	2014 Various Purpose Refunding Bonds, Series A	N/A	A+	N/A
GO VP	20,685,000	3/20/2014	2014 Various Purpose Refunding Bonds, Series B	N/A	A+	N/A
CLC	50,000,000	5/7/2014	2014 Income Tax Revenue Bonds (CLC)	N/A	AA-	N/A
Income Tax Revenue	32,340,000	11/25/2014	2014 Various Purpose Income Tax Refunding Bonds	N/A	AA-	N/A
Non Tax Revenue	28,230,000	11/25/2014	2014 Nontax Revenue Economic Development Bonds	N/A	A+	N/A
GO VP	25,200,000	12/2/2014	2014 Various Purpose Refunding Bonds, Series C	N/A	A+	N/A
GO VP	25,325,000	3/10/2015	2015 Various Purpose Refunding Bonds	N/A	A+	N/A
Income Tax Revenue	5,500,000	6/24/2015	2015 Income Tax Revenue Bonds	N/A	N/A	N/A
Income Tax Revenue	25,370,000	11/12/2015	2015 Income Tax Revenue Refunding Bonds	N/A	N/A	N/A
Non Tax Revenue	13,250,000	11/12/2015	2015 Nontax Revenue Economic Development Bonds	N/A	A+	N/A
Water Revenue	8,300,000	12/18/2015	2015 Waterworks System Mortgage Revenue Refunding Bonds	N/A	N/A	N/A
GO VP	5,000,000	3/26/2016	2016 General Obligation Judgement Bonds	N/A	A+	N/A
COPS	11,965,000	10/25/2016	2016 Steam Utility Certificates of Participation	N/A	A	N/A
GO VP	7,155,000	12/6/2016	2016 Various Purpose Refunding Bonds, Series A	N/A	A+	N/A
GO VP	10,735,000	12/6/2016	2016 Various Purpose Refunding Bonds, Series B	N/A	A+	N/A
Income Tax Revenue	14,655,000	12/6/2016	2016 Income Tax Revenue Refunding Bonds	N/A	AA-	N/A
CLC	27,000,000	12/8/2016	2016 Income Tax Revenue Bonds (CLC)	N/A	AA-	N/A
SA	386,934	12/15/2017	2017 Resurfacing Special Assessment Bonds, Series A	N/A	N/A	N/A
SA	3,134,299	12/15/2017	2017 Street Improvement Special Assessment Bonds, Series A	N/A	N/A	N/A
SA	54,186	12/15/2017	2017 Street Improvement Special Assessment Bonds, Series B	N/A	N/A	N/A
CLC	36,615,000	12/20/2017	2017 Income Tax Revenue Bonds (CLC)	N/A	AA-	N/A
GO VP	8,440,000	12/20/2017	2017 Various Purpose Refunding Bonds, Series A	N/A	A+	A+
GO VP	3,905,000	12/20/2017	2017 Various Purpose Refunding Bonds, Series B	N/A	A+	A+
COPS	24,445,000	8/9/2018	2018 Steam Utility Certificates of Participation	N/A	A	N/A
SA	498,412	11/1/2018	2018 Resurfacing Special Assessment Bonds, Series A	N/A	N/A	N/A
Income Tax Revenue	2,000,000	11/14/2018	2018 Income Tax Revenue Bonds	N/A	N/A	N/A
SA	59,342	12/11/2018	2018 Street Improvement Special Assessment Bonds, Series A	N/A	N/A	N/A
SA	1,851,839	12/11/2018	2018 Street Improvement Special Assessment Bonds, Series B	N/A	N/A	N/A
CLC	11,045,000	8/14/2019	2019 Income Tax Revenue Refunding Bonds (CLC)	N/A	AA-	N/A
COPS	9,360,000	8/14/2019	2019 Steam Utility Certificates of Participation	N/A	A	N/A
SA	1,545,611	11/13/2019	2019 Resurfacing Special Assessment Bonds, Series A	N/A	N/A	N/A
Income Tax Revenue	51,780,000	12/9/2019	2019 Income Tax Revenue Refunding Bonds	N/A	AA-	N/A
GO VP	16,805,000	11/12/2020	2020 Various Purpose Refunding Bonds	N/A	A+	N/A
Income Tax Revenue	12,030,000	11/24/2020	2020 Income Tax Revenue Refunding Bonds	N/A	AA-	N/A
SA	1,495,864	12/1/2020	2020 Resurfacing Special Assessment Bonds, Series A	N/A	N/A	N/A
SA	141,329	12/1/2020	2020 Street Improvement Special Assessment Bonds, Series A	N/A	N/A	N/A

2021 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 2021. 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.

The City takes great strides to involve the community as the Capital Budget is developed. For example, The City of Akron and the City of Cuyahoga Falls are collaborating on a master planning process for the Merriman Valley and Schumacher areas of our cities. These areas are in need of a new vision for responsible land use in both previously-developed and undeveloped areas. The master plan will include urban design, transportation, economic, zoning, environmental, and recreational components.

The City is also engaging the Summit Lake Community to create the Summit Lake Vision Plan. “Our Summit Lake” is a community process to create a shared vision for land within the entire Summit Lake neighborhood. By working together, local residents and The City of Akron will transform the vision into reality. Community members have been encouraged to take the online survey as www.oursummitlake.com and to attend the Community Workshop to brainstorm needed infrastructure improvements, create a plan for vacant parcels and how we can create and upgrade public spaces.

The City of Akron strives to always involve the public on projects that are going to impact the way our residents live and work in their neighborhoods. The City of Akron conducted in person town halls, conducted a robust survey and attended community events, such as farmers markets, to get feedback on the proposed rehabilitation and/or new construction of the Patterson Park and Ed Davis Community Centers. It is extremely important to hear feedback from our citizens as the City undertakes these large capital projects.

After feedback from the community, administration and Council, the Capital Budget was introduced in December for Council consideration and passage. Public hearings were conducted and the community had the opportunity to submit comments. After careful consideration and deliberation the Capital Investment Plan was passed by City Council on February 8, 2021.

OBJECTIVES

The 2021 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 2021 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 (\$43,531,390) 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 2021 Capital Budget, including the amount and a brief description of the source.

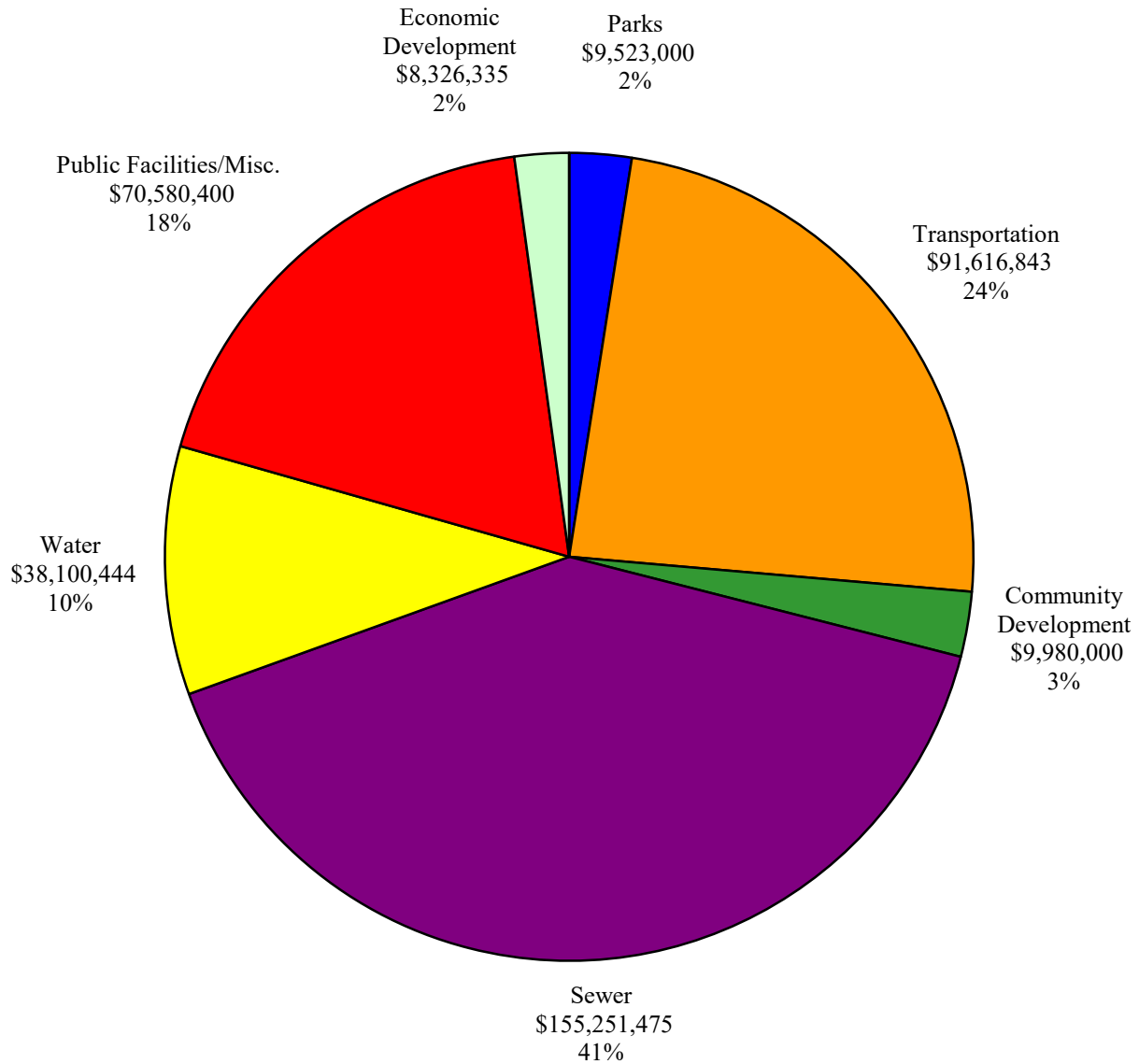
IMPACT ON OPERATIONS

The following pages contain a description of each category of projects in the 2021 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.

SUMMARY OF CAPITAL PROGRAM BUDGET PROCESS

- Release Capital Investment Program requests citywide to the Administration, City Council, and all City divisions via 1-2-3- Survey. Provide approximately 6 weeks to complete.
- Long Range Planning Staff meets with each department/division to review and discuss all requests submitted
- Long Range Planning Staff reviews CIP requests with Planning Director and Deputy Mayor of Office of Integrated Development
- Long Range Planning Staff reviews recommendation with Mayor
- Draft CIP Budget presented to Planning Commission – usually in December (Public Hearing)
- Draft CIP Budget released to City Council (Must be submitted by December 31)
- Draft CIP Budget presented to City Council (Public Hearing)
 - Long Range Planning presents detailed overview of capital budget to Council.
 - PRESENTATION #1 (Transportation, Parks, Public Facilities, Miscellaneous, Housing, Economic Development)
 - PRESENTATION #2 (Water & Sewer)
- Passage by City Council (must be approved by February 15)

**CITY OF AKRON
2021 CAPITAL BUDGET
EXPENDITURES BY PROGRAM
TOTAL \$383,378,497**



2021 EXPENDITURES BY PROGRAM

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
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.	\$	171,000	Water Capital Fund	Recurring None
			1,126,000	Sewer Capital Fund	
			2,114,000	General Obligation Debt	
			1,016,613	Ohio Public Works Commission	
			1,200,000	Congestion Mitigation/Air Quality	
			2,814,200	Safety Funds	
			8,000,000	TIGER Grant	
			250,000	Transportation Improvement District	
			50,000	Summit County	
			4,031,000	Private	
			361,000	Special Assessments	
			110,000	Ohio Department Of Transportation	
		\$	21,243,813	Total	
Bridges	Annual maintenance on City-owned bridges including bridge replacements and reconstruction.	\$	969,300	General Obligation Debt	Recurring None
			55,000	Sewer Capital Fund	
			38,000	Water Capital Fund	
			250,000	Ohio Rail Development Commission	
			2,128,122	Ohio Public Works Commission	
			1,615,600	Fastlane Funds	
			18,750	Special Assessments	
			135,955	Private	
		\$	5,210,727	Total	
Concrete Street Repairs	Restoration of concrete streets with techniques such as slab replacement, joint repairs, and asphalt overlays.				Recurring None
Expressways	Major reconstruction of expressways throughout Akron.	\$	45,701,400	Ohio Department Of Transportation	Non-recurring Minimal Decrease
			82,860	General Obligation Debt	
			479,290	Safety Funds	
		\$	46,263,550	Total	
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.	\$	589,000	Sewer Capital Fund	Recurring None
			777,000	Water Capital Fund	
			914,570	Ohio Public Works Commission	
			64,537	Special Assessments	
			355,000	General Obligation Debt	
			1,511,000	Tax Increment Financing	
			50,000	Private	
		\$	4,261,107	Total	
Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.	\$	268,600	General Obligation Debt	Recurring Minimal Decrease
			8,032,396	Income Tax	
			1,910,000	Gas Tax	
			2,403,250	Special Assessments	
			1,318,400	Ohio Department Of Transportation	
		\$	13,932,646	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.	\$	600,000	General Obligation Debt	Recurring Minimal Decrease
			105,000	Special Assessments	
		\$	705,000	Total	
TOTAL TRANSPORTATION PROGRAM		\$	91,616,843		

Impact on Operations:

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

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
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	Non-recurring Minimal Increase
Canal Park Stadium Improvements	Miscellaneous improvements to the Stadium.	\$	50,000	General Obligation Debt	Recurring None
Community Center Reinvestment	Design advancement of community center improvements recommended by planned community center facility audit.	\$	600,000	Community Development	Non-recurring None
Firestone Stadium Improvements	Various improvements to the stadium and grounds.	\$	25,000	General Obligation Debt	Recurring None
Good Park Clubhouse Roof Replacement	Replace existing shingle roof on the clubhouse with a new shingle roof.	\$	25,000	General Obligation Debt	Non-recurring
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.	\$	73,500	Ohio Department of Natural Resources	Non-recurring None
George Dam Removal	Grant for design of the dam removal managed by the City of Akron	\$	522,500	Environmental Protection Agency	Non-recurring None
Innerbelt Removal	Preliminary design of concrete removal for green space.	\$	50,000	General Obligation Debt	Non-recurring None
KaBOOM! Playgrounds	Partnership with KaBOOM! For the construction of 2-3 inclusive playgrounds. Multi-year program.	\$	100,000	General Obligation Debt	Non-recurring Minimal Increase
			100,000	Private	
		\$	200,000	Total	
Kerr Park	Rehabilitation of Kerr Park	\$	75,000	General Obligation Debt	Non-recurring Minimal Increase
Lane Field Soccer Fields	Conversion of two baseball fields into soccer fields.	\$	200,000	General Obligation Debt	Non-recurring Minimal Increase
Little Cuyahoga River Restoration and Lowhead Dam Removal	Restoration of floodplain areas, and removal of three lowhead dams to address channelization and improve fish habitat.	\$	27,000	Environmental Protection Agency	Recurring None
Lock 3 Vision Plan	Improvements to Lock 3 as part of Reimagining the Civic Commons in accordance with the Plan under development.	\$	500,000	General Obligation Debt	Non-recurring None
			500,000	Land and Water Conservation Fund	
			1,750,000	Knight Foundation	
		\$	2,750,000		
Mason Park Site Impr.	Regrading the existing baseball fields.	\$	175,000	General Obligation Debt	Non-recurring None
Miscellaneous Parks & Community Centers	Small capital improvements at various city parks and community centers.	\$	125,000	Income Tax	Recurring None
			225,000	General Obligation Debt	
		\$	350,000	Total	

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
PARKS PROGRAM (continued)					
Reservoir & Perkins Pool Improvements	Design of improvements recommended by pools facility audit.	\$	700,000	General Obligation Debt	Non-recurring None
Rubber City Heritage Trail Phase 1	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	Non-recurring None
			75,000	State of Ohio	
		\$	150,000	Total	
Schneider Park Walking Path	Construction of a walking path at Schneider Park.	\$	155,000	General Obligation Debt	Non-recurring Minimal Increase
Stoner-Hawkins Park	Rehabilitation to existing basketball courts.	\$	75,000	General Obligation Debt	Non-recurring None
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.	\$	500,000	General Obligation Debt	Non-recurring None
			500,000	Clean Ohio Trail Funds	
			1,000,000	National Park Service	
			1,000,000	Private	
		\$	3,000,000	Total	
Waters Park	Resurfacing of the Waters Park Olive St. parking lot.	\$	20,000	General Obligation Debt	Non-recurring None
TOTAL PARKS PROGRAM		\$ 9,523,000			

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		TYPE	OPERATING IMPACT	
PUBLIC FACILITIES PROGRAM						
222 S. Main St. Skylight Replacement/Repair	Repair/replacement of the skylight at 222 S. Main Street.	\$	85,000	General Obligation Debt	Recurring	Minimal Decrease
Airport FBO Hangar Roof Replacement	Re-roof the hangar portion of the FBO building with new insulation and TPO roof membrane including new gutters	\$	160,000	Tax Increment Financing	Non-recurring	None
Airport Runway 7-25 Rehabilitation	Rehabilitation of the Runway 7-25 by grinding & resurfacing 2" asphalt and associated ramp repairs.	\$	15,000	Tax Increment Financing	Non-recurring	Minimal Decrease
			3,993,000	Federal Aviation Administration		
		\$	4,008,000	Total		
Airport Taxiway Lights and Signage	Upgrade of the taxiway lights and signage.	\$	25,000	Tax Increment Financing	Non-recurring	Minimal Decrease
			475,000	Ohio Department Of Transportation		
		\$	500,000	Total		
Cascade Deck Elevator Modernization	Design and modernize two elevators in the deck.	\$	750,000	General Obligation Debt	Non-recurring	Minimal Decrease
Cascade Parking Deck Concrete Repairs	Concrete repairs to the floors of the parking garage.	\$	500,000	General Obligation Debt	Non-recurring	Minimal Decrease
Fire Station #2 & #12	Final construction of Fire Station #2 and initial construction of Fire Station #12.	\$	1,874,237	Income Tax	Non-recurring	Minimal Decrease
Fuel Management System Replacement	Replacement of existing E.J. Ward fuel management system.	\$	50,000	Income Tax	Non-recurring	None
			25,000	Gas Tax		
		\$	75,000	Total		
Greystone Roof Replacement	Design and replacement of roof.	\$	570,000	General Obligation Debt	Non-recurring	None
Miscellaneous Facility Improvements	Miscellaneous improvements at various city-owned buildings.	\$	250,000	General Obligation Debt	Recurring	None
Municipal Building Plumbing Upgrade	Improvements of existing plumbing system.	\$	25,000	General Obligation Debt	Recurring	None
Parking Deck Improvements	Upgrade of existing municipal parking pay stations	\$	75,000	General Obligation Debt	Non-recurring	None
Parking Deck Lighting Upgrades	Upgrade existing metal halide lighting to LED lighting in the parking decks.	\$	100,000	General Obligation Debt	Non-recurring	Minimal Decrease
Parking Deck Pay Station Upgrades	Upgrade of existing parking deck pay stations, gates, computer system, etc.	\$	500,000	General Obligation Debt	Non-recurring	None
			515,000	Parking Capital Fund		
		\$	1,015,000	Total		
TOTAL PUBLIC FACILITIES		\$	9,987,237			

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		TYPE	OPERATING IMPACT
MISCELLANEOUS EXPENSES					
Administration (Capital)	Annual salaries, benefits, supplies and overhead for the Capital Planning Administration.	\$ 575,000	Income Tax	Recurring	None
Akron Financial System Upgrade	Upgrade of City's financial System.	\$ 750,000	General Obligation Debt	Non-recurring	None
Akron Safety Center	Allocation for future design and development of plans for a new police station and dispatch center.	\$ 3,398,819	Income Tax	Non-recurring	None
Building 2 Security Upgrades & Impr.	Building 2 security upgrades including key card access upgrades.	\$ 35,000	General Obligation Debt	Non-recurring	None
Castle Blvd. Rail Crossing	The addition of a traffic signal at Castle and Winhurst for railroad crossing control, preemption for rail.	\$ 11,800	General Obligation Debt	Non-recurring	Minimal Increase
		106,200	Ohio Rail Development Commission		
		\$ 118,000	Total		
Citywide Tree Removal	Annual removal of dead, diseased, dying or construction related trees throughout the city.	\$ 75,000	Street Lighting Assessments	Recurring	None
		100,000	Income Tax		
		\$ 175,000	Total		
Citywide Tree Trimming	Annual trimming of street trees.	\$ 200,000	Street Lighting Assessments	Recurring	None
Debt Service	Annual service on general obligation debt for capital projects.	\$ 38,010,438	Income Tax	Recurring	None
		3,350,000	Tax Increment Financing		
		500,000	Development Activity Fund		
		1,000,000	Joint Economic Development District		
		1,000,000	Property Taxes		
\$ 43,860,438	Total				
Downtown Wayfinding	Installation of downtown wayfinding signage over several years.	\$ 50,000	General Obligation Debt	Recurring	None
Downtown Beautification	Annual program request. Planting and maintaining the flowering window boxes on the Municipal Building, Civic mall, and the CitiCenter Building.	\$ 20,000	Income Tax	Recurring	None
Driver Training Simulator	Purchase of a one seat driver training simulator for Safety and Service.	\$ 60,000	General Obligation Debt	Non-recurring	None
		200,000	Income Tax		
		\$ 260,000	Total		
Equipment Replacement	Annual replacement of obsolete or otherwise unusable rolling stock.	\$ 3,825,406	General Obligation Debt	Recurring	None
		1,200,000	Income Tax		
		\$ 5,025,406	Total		
Fire and EMS Miscellaneous Equipment	Miscellaneous equipment purchases at various fire stations.	\$ 50,000	Income Tax	Recurring	Minimal Decrease
Fire Engine 2	Replacement of Fire Engine #2.	\$ 525,000	Income Tax	Non-recurring	None
Fire Ladder 8	Replacement of ladder truck #8	\$ 850,000	Income Tax	Non-recurring	Minimal Decrease
Fire Station Facility Impr. Program	Annual program to proactively determine major improvements required of older fire stations.	\$ 150,000	General Obligation Debt	Recurring	None
Fire Gear Program	Annual program to provide for the replacement of structural fire protective clothing equipment.	\$ 75,000	Income Tax	Recurring	None
Fire Station Debt Service	Debt service for construction of fire station 2 and 4.	\$ 1,055,000	Income Tax	Recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
MISCELLANEOUS EXPENSES (continued)					
Fire Vehicle Refurbishment Program	Annual program to refurbish vehicle bodies on mechanically sound Fire and EMS vehicles.	\$	75,000	General Obligation Debt	Recurring Minimal Decrease
Police Academy Training	Improve development, training and hardware for Police Academy and Citizens Academy; funds for recruitment efforts.	\$	525,000	Income Tax	Non-recurring None
Police Body Worn Cameras - Axon	The purchase of body worn cameras, software support, data storage and licenses for officers and detectives including interview room cameras.	\$	218,500	Income Tax	Non-recurring None
Police & Fire CAD System	Updated software solution for dispatching emergency calls, and new record management system for Police & Fire.	\$	252,000	Income Tax	Non-recurring None
Police Debt Service	Debt service for initial costs of CAD system.	\$	200,000	Income Tax	Recurring None
Police Gear Replacement	Miscellaneous equipment purchases for officers.	\$	70,000	Income Tax	Non-recurring None
Police Management Software & Hardware	Ongoing support and maintenance of critical software systems	\$	220,000	Income Tax	Recurring None
Police Taser Replacement	Annual contract for 165 Tasers and related equipment.	\$	80,000	Income Tax	Recurring None
Police Training Facility Improvements	Ongoing building improvements at training facility.	\$	75,000	Income Tax	Recurring None
Sanitation Service Packer Trucks	Purchase six new packer trucks for Municipal waste and recycling collection by City forces in areas currently serviced by contracted vendor.	\$	825,000	General Obligation Debt	Non-recurring None
Small Automated Packer Trucks	Two small automated packer trucks to service trash and recycle carts.	\$	280,000	General Obligation Debt	Non-recurring None
Traffic Devices and Signal Maintenance	Annual replacement and maintenance traffic related devices and signals throughout the city.	\$	100,000	General Obligation Debt	Recurring None
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	Non-recurring None
			50,000	Community Development	
		\$	500,000	Total	
TOTAL MISCELLANEOUS EXPENSES		\$ 60,593,163			

Impact on Operations:
The above improvements will reduce maintenance costs for the City.

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
ECONOMIC DEVELOPMENT						
Commercial / Industrial Development	Roadway improvements to Ascot Pkwy., Firestone Business Park, Evans Ave., Roming Road, Massilon Road Industrial Park, land development, and other public improvements in support of future development.	\$	965,160	General Obligation Debt	Non-recurring	None
			660,000	Joint Economic Development District		
			623,250	Ohio Public Works Commission		
			370,340	Special Assessments		
			76,100	Sewer Capital Fund		
			6,485	Water Capital Fund		
		\$	2,701,335	Total		
Neighborhood Business Districts	Matching facade grants, loans, and other assistance to support businesses in designated areas.	\$	900,000	Community Development	Non-recurring	None
			50,000	General Obligation Debt		
			50,000	Private		
		\$	1,000,000	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.	\$	175,000	Joint Economic Development District	Non-recurring	None
			500,000	Economic Development Assistance		
			3,950,000	Community Development		
		\$	4,625,000	Total		
TOTAL ECONOMIC DEVELOPMENT PROGRAM		\$	8,326,335			

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.

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.	\$	102,526,710 665,000 <u>103,191,710</u>	Water Pollution Control Loan Fund Sewer Capital Fund Total	Non-recurring None
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.	\$	8,000,000	Sewer Capital Fund	Non-recurring None
Total Combined Sewer Overflows (CSO)		\$	<u>111,191,710</u>		

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Sanitary Sewer Systems					
Brittain Rd. Pump Station #2 Reconstruction	Reconstruction of the pump station built in 1973.	\$ 413,000	Water Pollution Control Loan Fund	Non-recurring	None
Flow Monitoring & Rain Gauges	Continuation of rainfall data collection used to model and support the sewage collection system.	\$ 130,000	Sewer Capital Fund	Non-recurring	None
Force Main Replacement	Reconstruct deteriorated force mains from the Fairhill, Clearfield, Cromwell and Fairlawn Knolls Pump Stations.	\$ 830,000 170,000 \$ 1,000,000	Water Pollution Control Loan Fund Sewer Capital Fund Total	Non-recurring	None
Grand Park Avenue Sewer Improvements	To study and increase sewer capacity on Grand Park Avenue to alleviate sewer backups during rain.	\$ 1,100,000 20,000 \$ 1,120,000	Water Pollution Control Loan Fund Sewer Capital Fund Total	Non-recurring	None
Hawkins Trunk Sewer Area Improvements	Replacement and re-lining of sanitary sewers in the Hawkins Trunk Sewer Area.	\$ 3,894,000 30,000 \$ 3,924,000	Water Pollution Control Loan Fund Sewer Capital Fund Total	Non-recurring	None
Miscellaneous Collection System Improvements	The improvements include commercial sewer lateral replacement and WRF/SM vehicle/equipment replacement.	\$ 400,000	Sewer Capital Fund	Non-recurring	None
Quaker Ridge Pump Station Reconstruction	Reconstruction of pumping station and 4-inch diameter force main.	\$ 453,000	Water Pollution Control Loan Fund	Non-recurring	None
Sanitary Sewer Reconstruction - 2018	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 4,871,500 431,000 \$ 5,302,500	Water Pollution Control Loan Fund Sewer Capital Fund Total	Non-recurring	None
Sanitary Sewer Reconstruction - 2019	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 11,600,000 1,325,000 3,000,000 \$ 15,925,000	Water Pollution Control Loan Fund Sewer Capital Fund Ohio Public Works Commission Total	Non-recurring	None
Sanitary Sewer Reconstruction - 2021	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 25,000 445,000 4,250,000 \$ 4,720,000	Water Pollution Control Loan Fund Sewer Capital Fund Ohio Public Works Commission Total	Non-recurring	None
Sanitary Sewer Reconstruction - 2022	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	200,000	Sewer Capital Fund	Non-recurring	None
Sevilla Trunk Sewer Reconstruction	Rehabilitation of the Sevilla Trunk Sewer.	\$ 1,300,000 130,000 \$ 1,430,000	Water Pollution Control Loan Fund Sewer Capital Fund Total	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
Sanitary Sewer Systems (Continued)						
Shoreline Pump Station Improvements	Improvements to the Shoreline pump station to support the Greens at Nesmith Lake housing development.	\$	536,265	Ohio Public Works Commission Private	Non-recurring	None
			120,000			
		\$	656,265	Total		
Sourek Road Pump Station	Complete replacement of the Sourek Road Pump Station.	\$	880,000	Water Pollution Control Loan Fund Sewer Capital Fund	Non-recurring	None
			60,000			
		\$	940,000	Total		
Springfield Lake Trunk Sewer Lining	Reconstruction of approximately 3,500 feet of 33-inch diameter sanitary sewer.	\$	1,430,000	Water Pollution Control Loan Fund Sewer Capital Fund	Non-recurring	None
			320,000			
		\$	1,750,000	Total		
Sustainability Initiatives	Installation of sewer backwater valves to prevent diluted sewage from entering homes during high intensity, short duration rain events. This project will also include a rain barrel program for stormwater management.	\$	1,000,000	Sewer Capital Fund	Non-recurring	None
Tallmadge Master Meter Facility Reconstruction	Reconstruct the existing Tallmadge Master Meter facility.	\$	330,000	City of Tallmadge	Non-recurring	None
Tampa Avenue Lateral Lining	Line sanitary sewer laterals on Tampa Avenue. This project will serve as a pilot program for lateral lining.	\$	400,000	Water Pollution Control Loan Fund Sewer Capital Fund	Non-recurring	None
			80,000			
		\$	480,000	Total		
Total Sanitary Sewer Systems		\$	40,173,765			
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	Non-recurring	None
Flood Prone Property Acquisition	Acquisition and demolition of repetitive loss structures located in floodplain/flood prone areas.	\$	150,000	General Obligation Debt State of Ohio	Non-recurring	None
			150,000			
		\$	1,000,000	Federal Emergency Management Agency		
		\$	1,300,000	Total		
Miscellaneous Storm Sewer Improvements	Design and construction of miscellaneous storm sewer improvements throughout the City.		250,000	General Obligation Debt	Non-recurring	None
Total Storm Water Systems		\$	1,586,000			
Water Distribution						
Archwood Pump Station Improvements	Update pump station and add a second pump.	\$	110,000	Water Supply Revolving Loan Account	Non-recurring	None
Customer Meter Replacement	Replace 85,000 residential, commercial, and industrial meters within the Akron Water distribution system with more technologically adanced water meters.	\$	20,000,000	Water Supply Revolving Loan Account	Non-recurring	None
Force Main Steel Transmission Main Study	Study and evaluate remaining service life of steel water transmission mains through Kent from Kent-Munroe Falls Blvd. to water treatment plant on Ravenna Road.	\$	499,600	Water Supply Revolving Loan Account	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
Water Distribution (continued)						
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 Supply Revolving Loan Account	Non-recurring	None
Kenmore Blvd - 28th St. Water Main Connection	Replace water main under railroad at 28th Street and Kenmore Boulevard.	\$	520,000	Water Supply Revolving Loan Account	Non-recurring	None
Lead Service Line Replacement Program	Replacement of lead service lines to reduce the number of homes served through lead services.	\$	450,000	Water Supply Revolving Loan Account	Recurring	None
			450,000	Ohio Public Works Commission		
		\$	900,000	Total		
NSSM Booster Station Replacement	Replace the existing booster station to upgrade to current standards, sized to better serve present and future water demand, increase capacity and efficiency, and add VFD's.	\$	1,508,800	Water Supply Revolving Loan Account	Non-recurring	None
NSSM Hudson Water Main Replacement Program	Replace chronically-breaking and deteriorating water mains to reduce maintenance along the Hudson-Aurora Rd, Hudson Park Dr, St. Regis Blvd, & St. Ives Blvd.	\$	1,526,479	Water Supply Revolving Loan Account	Non-recurring	Minimal Decrease
Vehicle & Equipment Replacement	Purchase replacement motor vehicles, machinery and equipment as necessary.	\$	300,000	Water Capital Fund	Recurring	None
Water Main Replacement Program	Contract to supply labor, equipment, and materials for constructing new and replacement water mains.	\$	1,971,000	Ohio Public Works Commission	Recurring	None
			2,337,332	Water Supply Revolving Loan Account		
		\$	4,308,332	Total		
West High Pumping Station Replacement	Rehabilitate the pump station by completing a structural evaluation of the failing foundation, upgrading electrical controls, and repairing the roof, fascia, gutters, windows, doors, and down spouting as needed.	\$	500,000	Ohio Public Works Commission	Non-recurring	None
			467,569	Water Supply Revolving Loan Account		
		\$	967,569	Total		
West Side Transmission Main Lining	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).	\$	2,450,000	Ohio Public Works Commission	Non-recurring	None
			2,450,000	Water Supply Revolving Loan Account		
		\$	4,900,000	Total		
Total Water Distribution		\$	35,714,780			
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.	\$	1,000,000	Sewer Capital Fund	Recurring	None
WRF Bank Stabilization	Stabilization of the Cuyahoga River bank near WRF	\$	200,000	Sewer Capital Fund	Non-recurring	None
WRF Process Control System Replacement	Replacement of the WRF process control system	\$	1,050,000	Water Pollution Control Loan Fund	Non-recurring	None
			50,000	Sewer Capital Fund		
		\$	1,100,000	Total		
Total Water Reclamation Facility		\$	2,300,000			

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Water Plant					
Casustic Day Tank and Metering Pump Replacement	Replace the caustic day tanks and metering pumps due to old, outdated parts, and chemical wear on the tanks.	\$	50,000	Water Supply Revolving Loan Account	Non-recurring None
Flouride & Hydrochloric Acid Feed System	Replace in-kind the fluoride and hydrochloric acid feed systems.	\$	368,000	Water Supply Revolving Loan Account	Non-recurring None
Low Lift Operating Plan	Develop the operating procedures to operate the Water Plant during low reservoir levels.	\$	180,000	Water Supply Revolving Loan Account	Non-recurring None
Misc. Plant Improvements	Design and construction of improvements as needed to support Water Supply operations.	\$	300,000	Water Capital Fund	Recurring None
Misc. Safety Improvements	Safety improvements necessary to support Water Supply Operations.	\$	100,000	Water Capital Fund	Recurring None
Process Treatment Update Study (Long-term Planning Initiative)	Development of conceptual alternatives for the future water supply to the City of Akron. Evaluates future treatment process facilities and alternative water supply approaches.	\$	539,900	Water Supply Revolving Loan Account	Non-recurring None
Solar Generation Feasibility Study	Study to determine feasibility of utilizing solar arrays to generate electricity to offset electrical demand within the Water Supply Bureau.	\$	47,764	Water Supply Revolving Loan Account	Non-recurring None
Water Plant Vehicle & Equipment Replacement	Purchase of motor vehicles, equipment, and machinery to support Water Supply Operations.	\$	185,000	Water Supply Revolving Loan Account	Recurring None
Total Water Plant		\$	1,770,664		
Watershed					
Eckert Ditch Trailer Park Demolition	Demolish the Trailer Park at Eckert Ditch including the Trailers, House, Barn and associated appurtenances.	\$	115,000	Water Supply Revolving Loan Account	Non-recurring None
Watershed Master Plan Update	Update the Watershed Master Plan to incorporate new census data, land use data, and update maps.	\$	200,000	Water Supply Revolving Loan Account	Non-recurring None
Watershed Property Acquisition	Update the Watershed Master Plan to incorporate new census data, land use data, and update maps.	\$	300,000	Water Capital Fund	Non-recurring None
Total Watershed		\$	615,000		
TOTAL WATER & SEWER PROGRAM		\$	193,351,919		

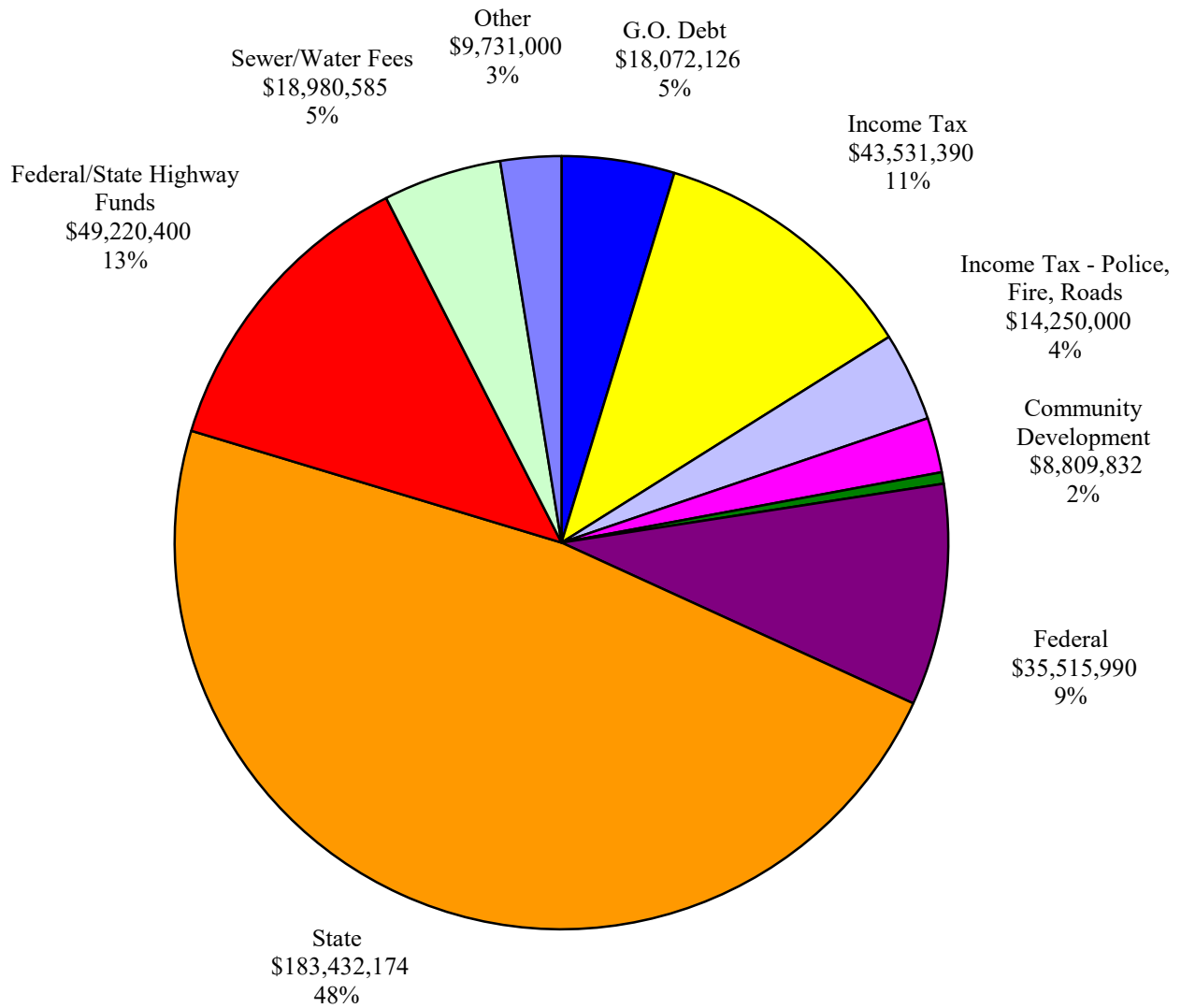
Impact on Operations:

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		TYPE	OPERATING IMPACT
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	Recurring None
Community Housing and Development	Matching funds for non-profit community housing development organizations.	\$	950,000	Community Development	Recurring None
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	\$	700,000	Community Development	Recurring None
Habitat for Humanity	New housing construction for Habitat for Humanity.	\$	320,000	Community Development	Recurring None
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.	\$	1,960,000	Community Development	Recurring None
Public Improvements	Public improvements in support of housing initiatives.	\$	300,000	Community Development	Recurring None
Total Clearance, Land Assembly, Housing Development		\$	4,480,000		
Other Housing					
Homeless Prevention	Provisions for Homeless Prevention Program.	\$	2,330,000	Community Development	Recurring None
Homeless Shelter	Support of homeless shelters.	\$	1,550,000	Community Development	Recurring None
Minor Home Repair	Emergency home repair for low income, elderly, and handicapped homeowners.	\$	400,000	Community Development	Recurring None
Total Other Housing		\$	4,280,000		

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
Public Services						
Community Gardens	Support of community gardens throughout the City.	\$	50,000	Community Development	Recurring	None
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	Recurring	None
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	Recurring	None
Total Public Services		\$	520,000			
Neighborhood Revitalization & Sustainability						
	Grants and loans for housing rehabilitation and lead paint abatement to owners of property.	\$	700,000	Community Development	Recurring	None
Total Neighborhood Revitalization & Sustainability		\$	700,000			
TOTAL HOUSING AND COMMUNITY SERVICES		\$	9,980,000			
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:		\$	383,378,497			

**CITY OF AKRON
2021 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL \$383,378,497**



JEDD accounts for less than 1% of revenues in the amount of \$1,835,000.

2021 REVENUE BY SOURCE

SOURCE	AMOUNT	COMMENTS
LOCAL		
Development Activity Fund	\$ 500,000	Revenues generated primarily by ground leases
General Obligation Debt	18,072,126	Debt secured by City's full faith and credit
Income Tax	43,531,390	27% of City's 2% Income Tax (doesn't include Police, Fire and Road Activity and CLC)
Income Tax - Issue 4 (2018)	14,250,000	Items funded by .25% Income Tax increase for Police, Fire and Road Activity
Parking Capital Fund	515,000	Revenue from City's off-street parking facilities
Property Taxes	1,000,000	Property tax revenue .41 millage
Sewer Capital Fund	16,988,100	Sanitary sewer user fees used for capital projects
Street Lighting Assessments	275,000	Annual assessments levied for provision of street lighting
Tax Increment Financing	5,061,000	Payments in lieu of property taxes on new development
Water Capital Fund	<u>1,992,485</u>	Water user fees used for capital projects
Subtotal	\$ 102,185,101	
REGIONAL		
City of Tallmadge	\$ 330,000	Funds from City of Tallmadge
Joint Economic Development District	1,835,000	Income tax in JEDD areas
Summit County	50,000	Funds from Summit County
Transportation Improvement District	<u>250,000</u>	Transportation Innovation District funds from Summit County
Subtotal	\$ 2,465,000	

SOURCE	AMOUNT	COMMENTS
STATE		
Clean Ohio Trail Funds	\$ 500,000	Clean Ohio Trail Funds
Gas Tax	1,935,000	Additional 6 cents of gas tax returned to the City
Ohio Department of Natural Resources	73,500	State development agency
Ohio Department of Transportation	47,604,800	State transportation agency
Ohio Public Works Commission	17,839,820	State bond issue and 1 cent gas tax for infrastructure improvements
Ohio Rail Development Commission	356,200	State rail development commission funds
State of Ohio	<u>225,000</u>	Funds from State of Ohio
Subtotal	\$ 68,534,320	
FEDERAL		
Congestion Mitigation/Air Quality	\$ 1,200,000	FHWA funds for road projects that improve environment
Community Development	15,480,000	Community Development Block Grant, Home Investment Partnerships Program (HOME) funds from the Department of Housing and Urban Development (HUD)
Economic Development Assistance	500,000	Federal economic development assistance funds
Environmental Protection Agency	549,500	Funding for environmental improvements
Fastlane Funds	1,615,600	Federal Highway Administration (FHWA) Fastlane funds
Federal Aviation Administration	3,993,000	Federal aviation agency
Federal Emergency Management Agency	1,000,000	Federal Emergency Management Agency funds (FEMA)
Land and Water Conservation Fund	500,000	Land and Water Conservation fund
National Park Service	1,000,000	National Park Service - Outdoor Recreation Legacy Partnership Program
Safety Funds	3,293,490	Safety funds
TIGER Grant	<u>8,000,000</u>	Transportation Investment Generating Economic Recovery
Subtotal	\$ 37,131,590	

SOURCE	AMOUNT	COMMENTS
STATE & FEDERAL LOANS		
Water Pollution Control Loan Fund	\$ 130,773,210	Funds for wastewater treatment works projects
Water Supply Revolving Loan Account	<u>31,729,444</u>	Ohio EPA Water Supply Revolving Loan Account Program
Subtotal	\$ 162,502,654	
PRIVATE		
Knight Foundation	1,750,000	Knight Foundation
Private	5,486,955	Various funding from private sector
Special Assessments	<u>3,322,877</u>	Assessments levied for improvements adjacent to property
Subtotal	\$ 10,559,832	
GRAND TOTAL	<u>\$ 383,378,497</u>	

REVENUE ASSUMPTIONS
2021 OPERATING BUDGET PLAN
ALL FUNDS

1. Income tax revenues to increase by 2%.
2. Local Government fund revenues to remain stable.
3. Property tax revenues to increase 10%.
4. No increase in Water or Sewer service rates for 2021.
5. Gas tax revenue to remain stable.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

SOURCE AND CATEGORY	ACTUAL			BUDGETED	PERCENTAGE
	2018	2019	2020	2021	OF TOTAL
<u>Local</u>					
Income Tax	\$94,429,509	\$94,120,240	\$94,018,160	\$95,898,523	55.83 %
Property Taxes	17,748,661	18,188,949	17,545,143	18,996,827	11.06
JEDD Revenues	2,381,000	3,000,000	2,550,000	3,907,500	2.27
<u>State</u>					
Inheritance	0	0	0	0	0.00
Local Government	6,429,000	6,844,904	6,886,449	6,955,314	4.05
Ohio Casino Revenue	3,233,834	3,308,659	2,578,181	2,578,181	1.50
Other Intergovernmental	993,990	1,111,813	1,030,979	1,190,505	0.69
<u>Other Receipts</u>					
Charges for Services	30,168,662	33,388,536	33,812,209	33,133,300	19.29
License and Fees	2,969,012	2,819,775	2,815,255	2,868,110	1.67
Miscellaneous Revenues	7,328,874	7,220,636	15,674,575	6,244,900	3.64
TOTAL GENERAL FUND					
GROSS REVENUE	\$165,682,542	\$170,003,512	\$176,910,952	\$171,773,160	100.00 %

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2021
USING DUPLICATE OF 2020
BY GOVERNMENTAL UNIT AND PURPOSE

Assessed Valuation. . . \$2,990,185,940

	<u>Inside 10m</u>	<u>Outside 10m</u>	<u>Millage</u>	<u>Percent of Total</u>
School Operating	4.20	71.80	76.00	
School Building Fund	<u>0</u>	<u>3.56</u>	<u>3.56</u>	
Total School	4.20	75.36	79.56	74.27%
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	9.80%
Zoo Operating	0	.80	.80	
Library	0	1.90	1.90	
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>14.86</u>	<u>17.06</u>	<u>15.93%</u>
TOTAL	<u>16.90</u>	<u>90.22</u>	<u>107.12</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>
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
2021	17.06	79.56	10.50	107.12

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.

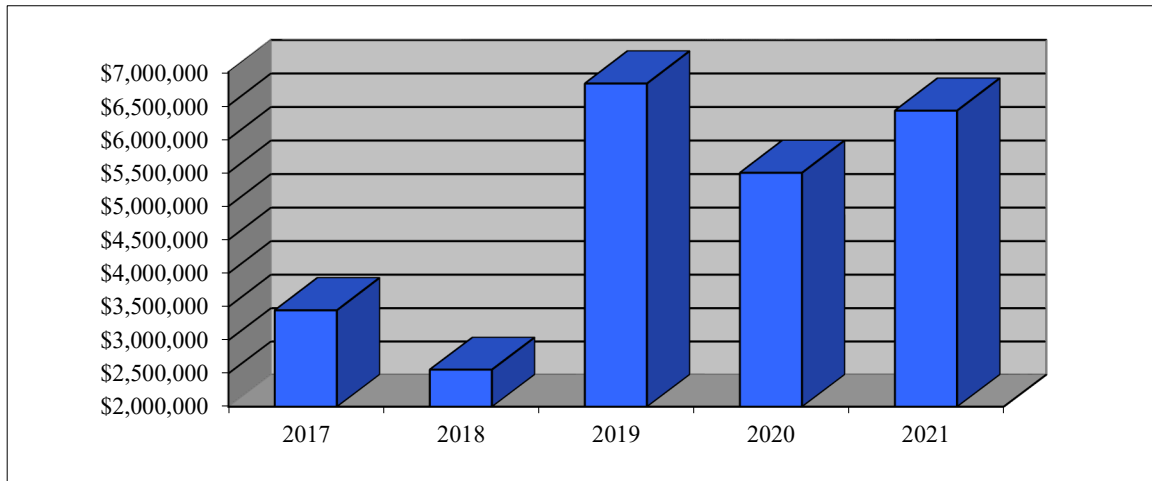
Analysis:

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 2021 calendar year show an increase over 2020 related to COVID funding.

Fiscal Year	Amount	% Increase (Decrease)
2017	\$ 3,450,765	(5.81)
2018	2,557,927	(25.87)
2019	6,831,733	167.08
2020	5,500,332	(19.49)
2021 Budgeted	6,427,250	16.85



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.

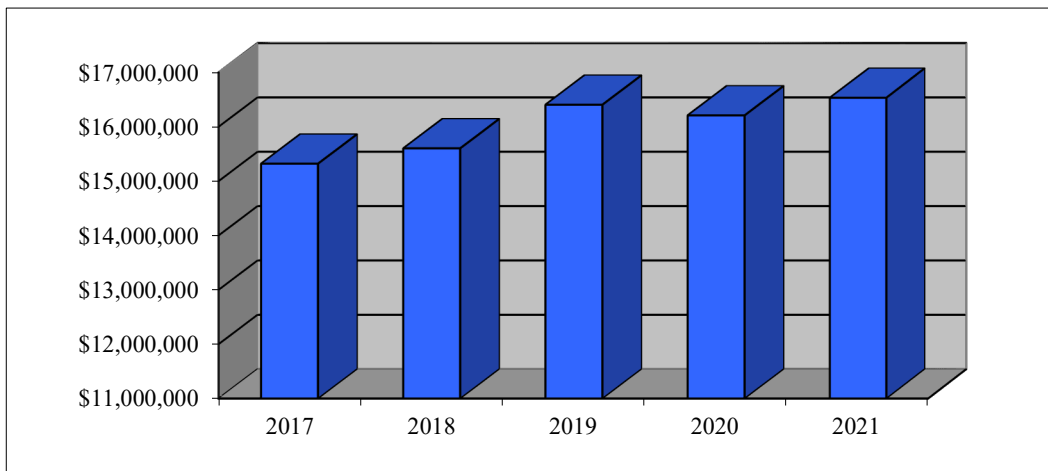
Analysis:

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 2021, revenue is estimated to increase.

Fiscal Year	Amount	% Increase (Decrease)
2017	\$ 15,320,886	(1.34)
2018	15,603,049	1.84
2019	16,405,497	5.14
2020	16,209,461	(1.19)
2021 Budgeted	16,533,650	2.00



SOURCE: Curbservice and Recycling Fees

Summary:

The City of Akron charges each sanitation customer for the weekly collection of household refuse. City residents can choose to have a private hauler pick up their refuse, but they must have the contract with the private hauler on file with the City. This ensures that every Akron resident is having their refuse properly disposed 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. The current rates of 22.72 is adjusted annually on January 1st of each year in accordance with the Municipal Cost Index. The bill is included as part of the monthly water and sewer bill.

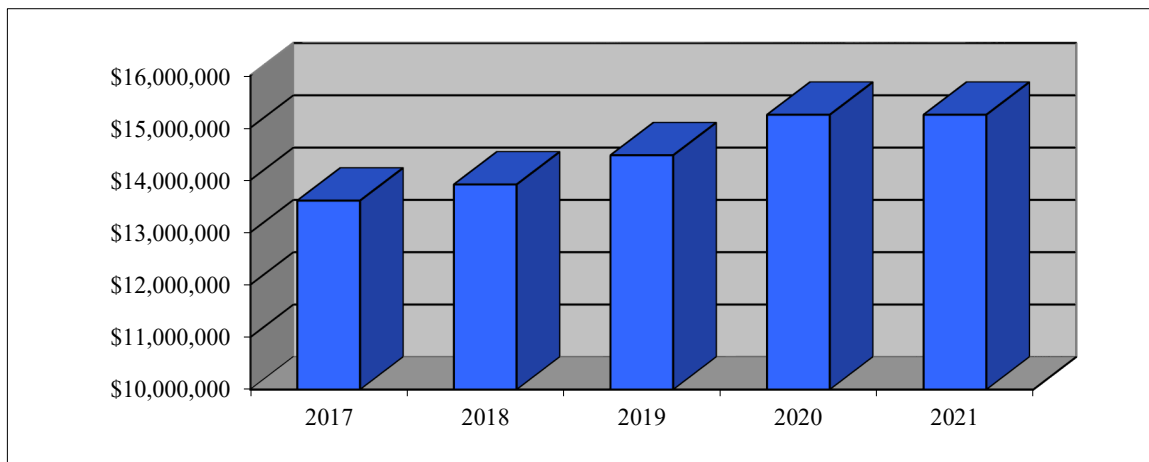
Analysis:

The City maintains an efficient sanitation collection operation. Historically about 75% of the City's sanitation customers are serviced by City crews and 25% were serviced by a private contractor. Each year the rates charged by private haulers were compared with the City's cost of sanitation collection; the City's costs were comparable to those of private haulers. The City chose not to renew the contract with private haulers and effective February 3, 2020, the City began collecting 100% of the sanitation customers.

Projection:

The City is projecting the collections to be stable for 2021 as the annual adjustment resulted in no increase to the 2021 rate.

Fiscal Year	Amount	% Increase (Decrease)
2017	\$ 13,607,715	1.58
2018	13,916,233	2.27
2019	14,474,772	4.01
2020	15,249,325	5.35
2021 Budgeted	15,250,000	0.00



SOURCE: Engineering Bureau Charges

Summary:

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

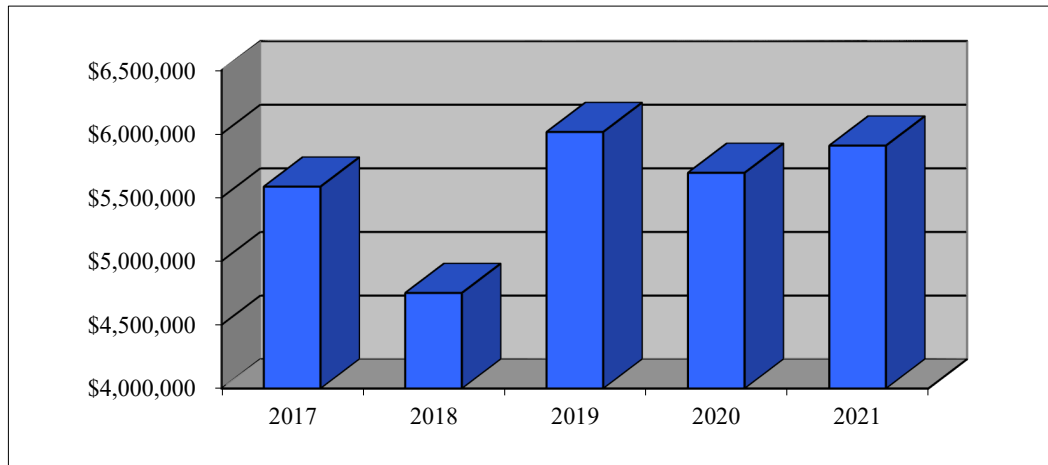
Analysis:

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

Projection:

Generally, revenues from this source increase incrementally by the amount of wages and salaries. In 2021, revenue is projected to increase due to additional projects funded by the American Rescue Plan Award.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2017	\$ 5,586,471	(5.76)
2018	4,750,783	(14.96)
2019	6,015,811	26.63
2020	5,695,085	(5.33)
2021 Budgeted	5,908,900	3.75



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.

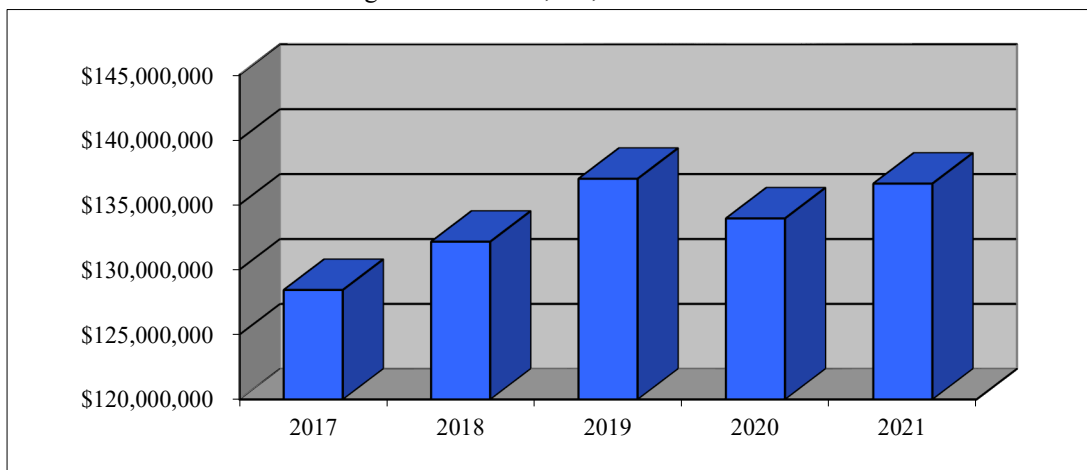
Analysis:

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 2.3% 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 2021, the City is projecting revenues to increase by 2%. 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)
2017	\$ 128,429,530	(2.25)
2018	132,145,235	2.89
2019	136,991,851	3.67
2020	133,940,479	(2.23)
2021 Budgeted	136,619,290	2.00



SOURCE: Joint Economic Development District (JEDD) Revenue

Summary:

A district income tax is levied outside the City limits through an innovative program called Joint Economic Development Districts (JEDDs). This program, designed by the City of Akron and authorized by the State General Assembly first in 1991 and amended in 1994, allows cities to enter into contracts with surrounding townships in order to facilitate economic development in the region. The City has contracts with four townships to extend water and sewer lines for development purposes in exchange for the district levying an income tax. The district income tax rate is the same as the City's income tax rate and increased from 2.25% to 2.5% effective January 1, 2018.

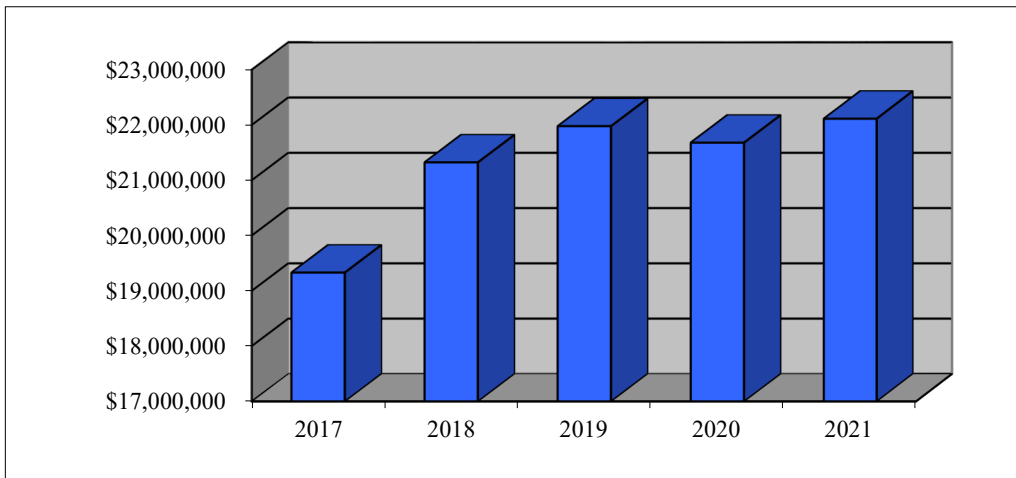
Analysis:

The term of the JEDD contracts is 99 years, with two 50-year renewal options. The Copley, Coventry and Springfield JEDD contracts were executed in 1994, and the Bath-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% budgeted for 2021.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2017	\$ 19,330,416	(0.95)
2018	21,323,655	10.31
2019	21,978,490	3.07
2020	21,680,633	(1.36)
2021 Budgeted	22,114,250	2.00



SOURCE: Motor Equipment Charges

Summary:

Motor Equipment revenues are derived from the fees the City's Motor Equipment Bureau charges other divisions for maintaining City vehicles and fuel usage along with a few external customers. The cost of services is the actual cost for labor (including benefits and indirect costs), parts, including a 25% markup and a \$0.25 fee per gallon on fuel.

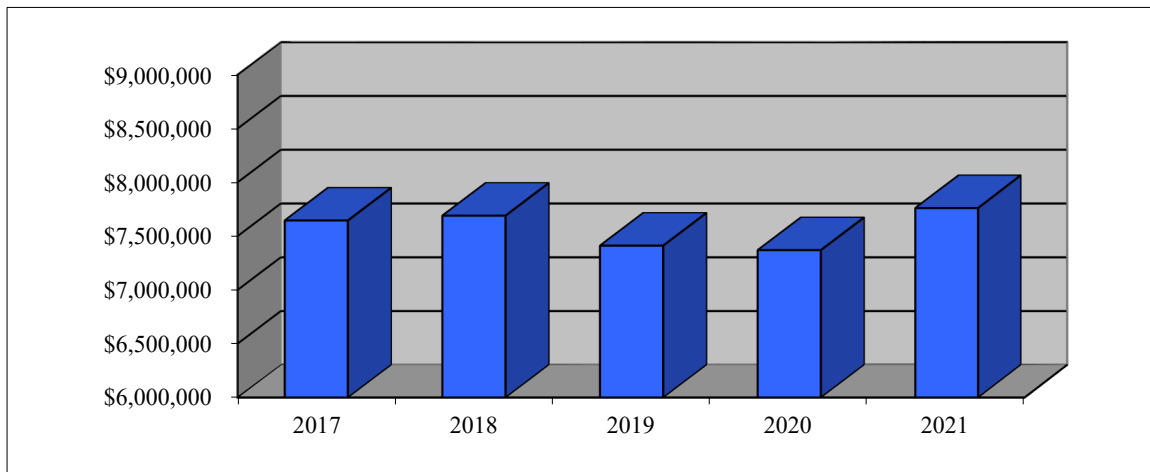
Analysis:

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 2021, the City is projecting charges for services to increase.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase (Decrease)
2017	\$ 7,645,447	(2.23)
2018	7,690,278	0.59
2019	7,411,543	(3.62)
2020	7,369,573	(0.57)
2021 Budgeted	7,761,030	5.31



SOURCE: Motor Vehicle Fuel Taxes

Summary:

Motor vehicle fuel taxes are collected by the State of Ohio and distributed to cities according to the number of vehicles registered in that city. Effective July 1, 2019, the state increased rates by \$0.15/gallon for gasoline and \$0.19/gallon for diesel along with other increases. Prior to the increase, the disposable balance was then distributed as follows: 70.2% goes to the State, 12.7% to municipalities, 11.1% to counties, and 6% to townships.

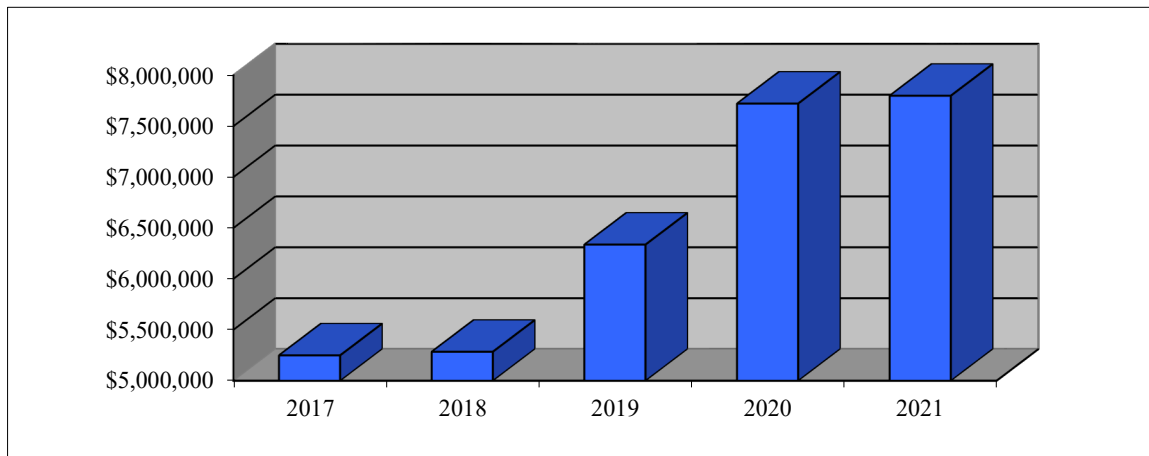
Analysis:

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

Projection:

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

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2017	\$ 5,249,331	1.25
2018	5,284,310	0.67
2019	6,337,399	19.93
2020	7,723,197	21.87
2021 Budgeted	7,800,430	1.00



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.

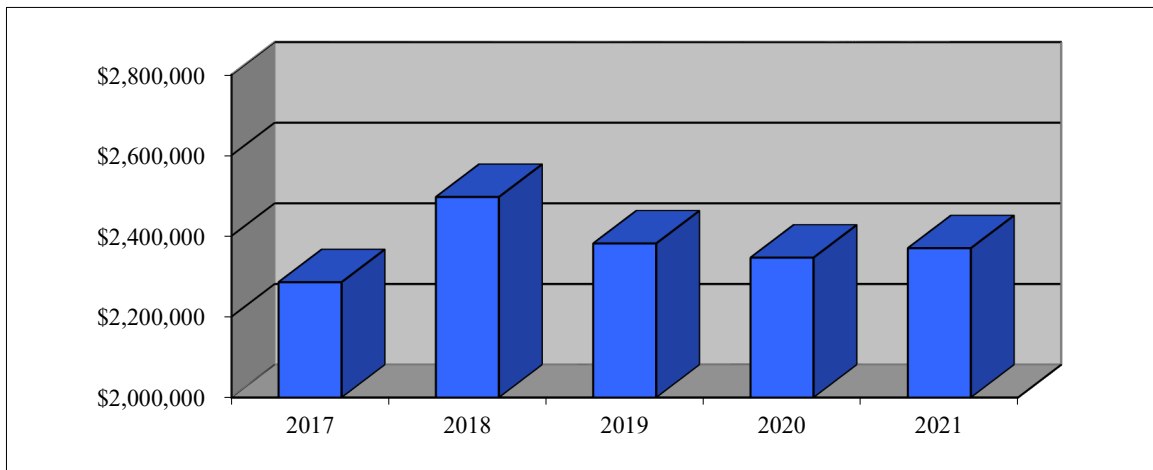
Analysis:

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 increase slightly for 2021.

Fiscal Year	Amount	% Increase (Decrease)
2017	\$ 2,285,345	(4.19)
2018	2,496,613	9.24
2019	2,381,368	(4.62)
2020	2,346,182	(1.48)
2021 Budgeted	2,369,640	1.00



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.

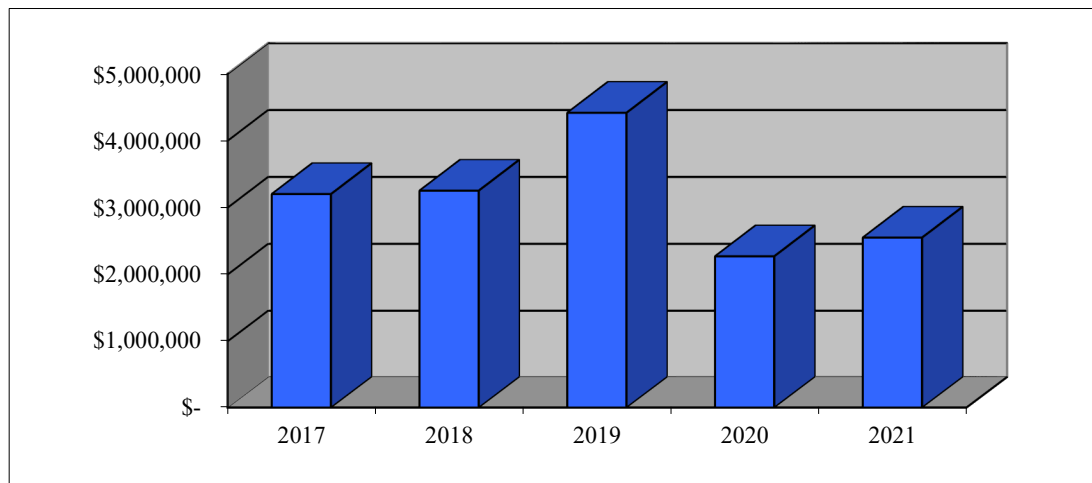
Analysis:

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 increase slightly for 2021 as a result of usage of the facilities in the downtown area.

Fiscal Year	Amount	% Increase (Decrease)
2017	\$ 3,204,168	(33.82)
2018	3,254,835	1.58
2019	4,419,055	35.77
2020	2,273,574	(48.55)
2021 Budgeted	2,553,170	12.30



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 2020 will be collected in 2021. Akron currently levies 10.5 mills of property taxes. This represents about 9.8% of the total property tax bill to Akron taxpayers. The remainder is levied for county and public school operations. Of Akron's levied amount, 2.8 mills is used for Emergency Medical Service (EMS) operations, .62 mills is used for debt retirement, .30 mills is used for Police Pension, .30 mills is used for Fire Pension, and the remainder is used for General Fund operations.

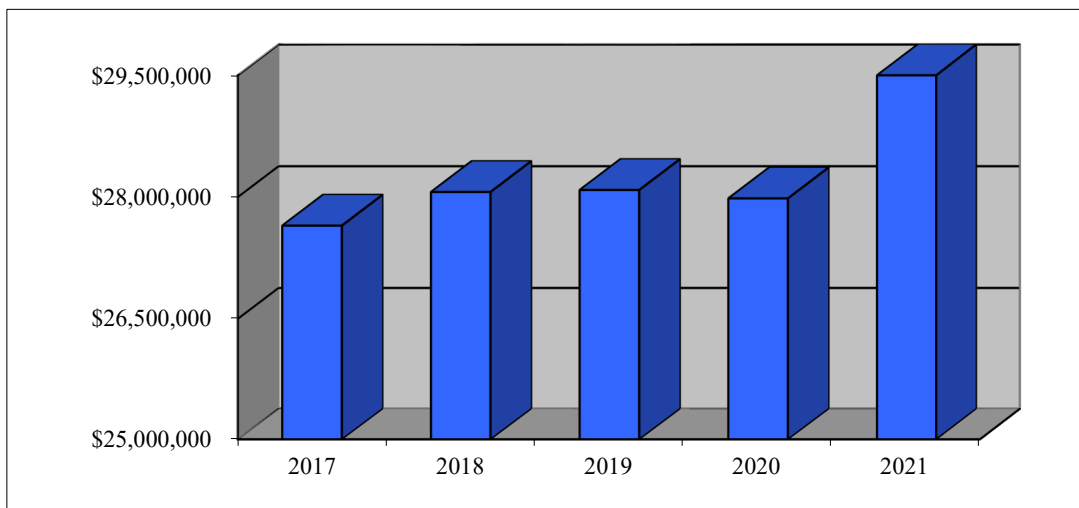
Analysis:

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 2020 and the next triennial appraisal was performed in 2023. The sexennial appraisal resulted in an increase in assessed valuations as of 2020. For 2021, revenues are projected to increase as a result of the valuation increase.

Fiscal Year	Amount	% Increase (Decrease)
2017	\$ 27,648,254	4.75
2018	28,062,695	1.50
2019	28,087,068	0.09
2020	27,983,692	(0.37)
2021 Budgeted	30,782,060	10.00



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.

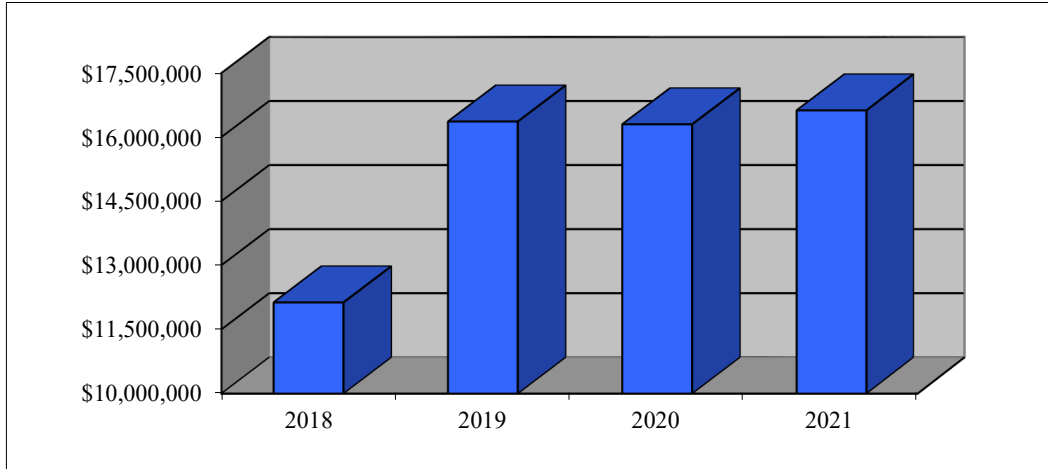
Analysis:

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 2021, revenue is projected to increase as a result of the current economic development programs (see Income Tax revenue summary in this section).

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 12,128,621	N/A
2019	16,363,605	34.92
2020	16,298,521	(0.40)
2021 Budgeted	16,624,490	2.00



SOURCE: Sewer Service Charges

Summary:

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

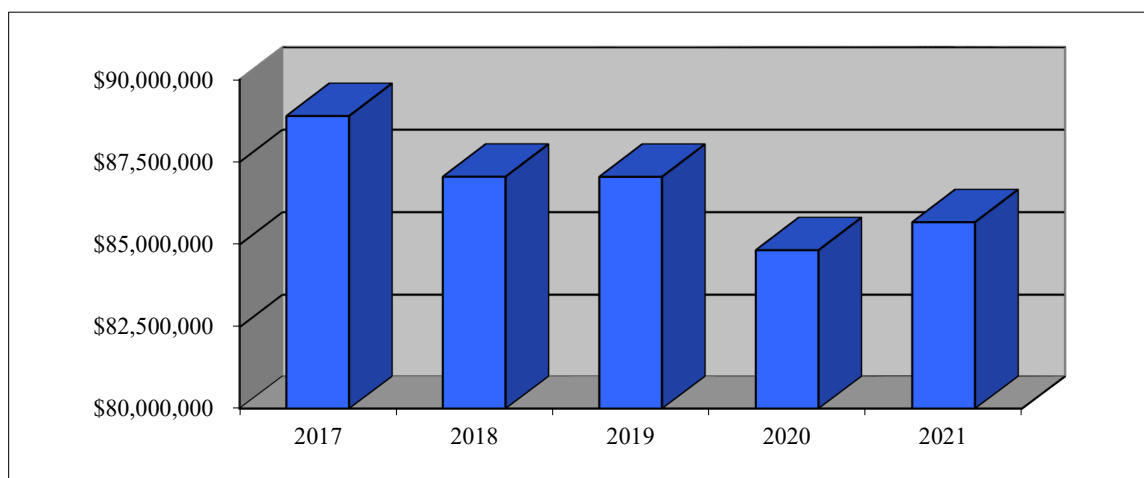
Analysis:

Sewer improvements made over the last several years have been mandated by the USEPA. Major improvements included the construction of Combined Sewer Overflow (CSO) storage facilities, including basins and a deep tunnel, sewer separation, sewer reconstruction, and green infrastructure projects, and projects at the Water Reclamation Facility that include Headworks upgrades and the construction of BioCept that will provide secondary treatment up to 280MGD.

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 2021, the City is forecasting a slight increase in revenue compared to 2020.

Fiscal Year	Amount	% Increase (Decrease)
2017	\$ 88,899,600	(0.37)
2018	87,060,345	(2.07)
2019	87,057,159	(0.00)
2020	84,834,088	(2.55)
2021 Budgeted	85,682,660	1.00



SOURCE: Special Assessments

Summary:

The City has an aggressive program of special assessments for street and sidewalk construction. Property owners pay a fixed front footage fee that represents approximately 40% of the cost of these improvements. The City covers the remainder of the cost with local, state or federal funds. Property owners who are assessed for public improvements can elect to pay off their portion or incur an assessment spread over a number of years, with interest. Most construction assessments are levied over a 10 year period. In addition to the construction program, the City of Akron carries out an extensive street cleaning and lighting program, including snow removal. The program is also funded by special assessments, levied against each property owner abutting a paved street or having street lights. Streets are broken into many different classes, each with a different cleaning schedule and assessment rate. The street lighting system is comprised of many different types of lights. Most of the City is served with high pressure sodium lighting, reducing electricity and maintenance costs over conventional incandescent lights. Property owners are notified of their assessment, and the unpaid bills are forwarded to the county for collection as part of the annual property tax collection process.

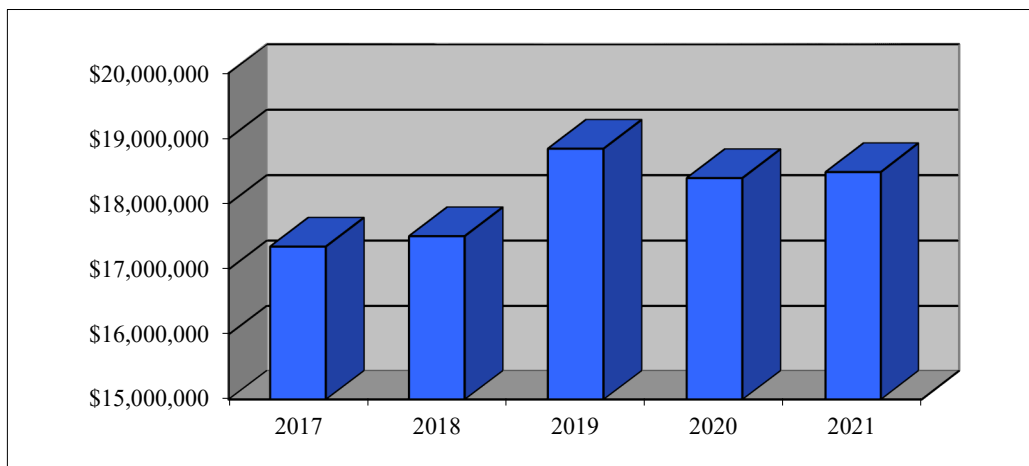
Analysis:

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

Projection:

The level of special assessment revenue varies depending on when property owners choose to pay their assessments. For 2021, the revenue is projected to remain stable as a result of continued level of street construction projects.

Fiscal Year	Amount	% Increase (Decrease)
2017	\$ 17,349,340	(2.65)
2018	17,508,446	0.92
2019	18,845,006	7.63
2020	18,395,845	(2.38)
2021 Budgeted	18,487,820	0.50



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.

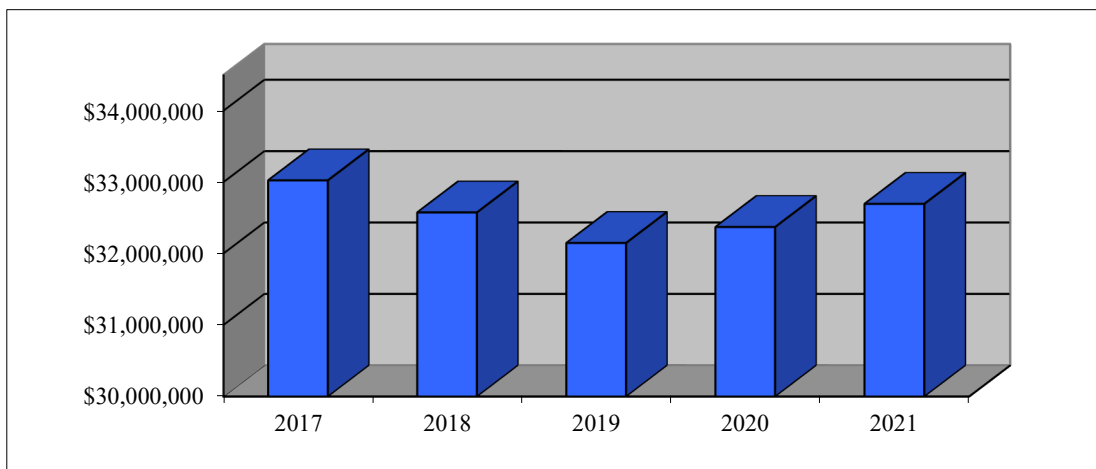
Analysis:

The Water Supply Bureau has made significant technological improvements to support the operation of the Akron Water Plant, Akron Water Distribution System and Akron Watershed through extensive investment in industry leading software and technological devices. The water system has many new advanced components including an upgraded state of the art Supervisory Control and Data Acquisition (SCADA) system, pressure and level sensors, water quality analyzers, flow meters and video monitoring technology. These improvements allow for real time control and automation of plant operations to insure optimum performance of the Akron Water System.

Projection:

The Service Director last approved a rate increase of 8.7%, effective May 1, 2012. For 2021, the City is forecasting a slight increase for revenue collection compared to 2020.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2017	\$ 33,024,000	0.99
2018	32,574,673	(1.36)
2019	32,146,532	(1.31)
2020	32,370,709	0.70
2021 Budgeted	32,694,410	1.00



EXPENDITURE ASSUMPTIONS
2021 OPERATING BUDGET PLAN
ALL FUNDS

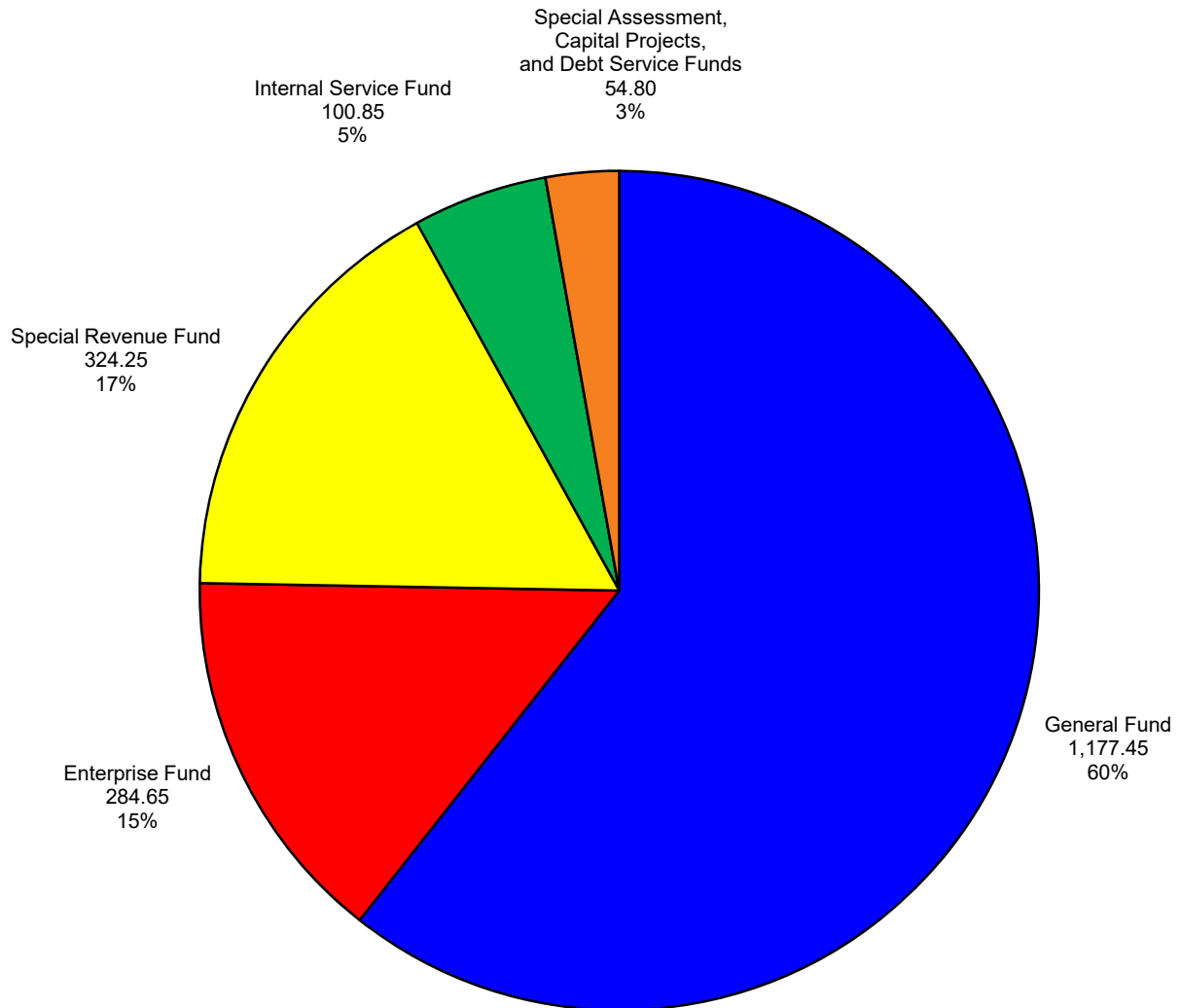
1. The budget includes an estimated 3% cost-of-living wage increase for 2021. Due to the 2021 calendar, there will be a 53rd pay period.
2. The charge for health care costs will remain stable.
3. The City will hire a class of Firefighter/medics in the Fall of 2021.
4. The City is investing in technology with the implementation of Workday a new Financial/HR/Payroll system and rolling out Microsoft Office 365.
5. The City will utilize the remaining \$7.3M in CARES Act funding.

CITY OF AKRON, OHIO
2021 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2018
DECEMBER 31, 2019 & DECEMBER 31, 2020

By Funding Sources:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
General Fund	1,092.08	1,154.90	1,132.45	1,177.45
Internal Service Fund	90.95	85.95	87.35	100.85
Enterprise Fund	252.02	249.35	254.65	284.65
Special Revenue Fund	322.65	293.50	305.75	324.25
Special Assessment Fund	48.55	46.55	46.55	49.55
Capital Projects Fund	1.75	1.75	1.75	1.75
Debt Service Fund	3.00	4.00	3.50	3.50
TOTAL	1,811.00	1,836.00	1,832.00	1,942.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
Human Resources	16.00	18.00	16.00	18.00
Finance	80.00	91.80	92.30	101.80
Fire/EMS	375.00	380.00	371.00	388.00
Law	28.00	29.20	29.20	30.20
Legislative	16.00	16.00	16.00	16.00
Municipal Court Clerk	44.00	44.00	43.00	44.50
Municipal Court Judges	52.00	51.00	55.00	55.50
Neighborhood Assistance	64.00	43.00	42.00	43.00
Office Integrated Development	0.00	50.55	53.05	58.05
Office of the Mayor	31.50	11.00	10.50	11.50
Planning	31.63	14.00	16.00	16.00
Police	472.00	499.00	482.00	495.00
Public Safety	77.00	72.00	80.00	86.00
Public Service	523.87	516.45	525.95	578.45
TOTAL	1,811.00	1,836.00	1,832.00	1,942.00

**CITY OF AKRON
OPERATING BUDGET 2021
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE**



STAFFING EXPLANATIONS

The City of Akron had a total of 1,832 full-time employees at the end of 2020. This was a decrease of 4 full-time employees overall compared to year end 2019.

The Office of Information Technology (OIT) Division was reassigned in 2019 from the Office of the Mayor to the Department of Finance. The 2020 staffing levels increased from 9 to 15 budgeted positions, and the 2021 budget includes an increase to 21 full-time employees. These increases are necessary to better meet the City's software and hardware servicing needs as well as to support city-wide software conversion and upgrades.

In 2020, the Police Department's staffing levels decreased by 17 full-time employees. This decrease of 17 full-time employees was due to retirements and lack of new police recruits throughout the pandemic period. The 2021 budget includes an increase of 13 employees to return staffing levels to 495 employees and continue to hire as staffing fluctuations occur due to routine turnover and retirements.

In 2020, the Fire Department's staffing levels decreased by 9 full-time employees. The 2021 budget includes the addition of 17 full-time positions. 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. Because the Department is still new and evolving to fit City's vision, it experienced various staffing reorganization and role changes between its divisions throughout 2020 and also in the 2021 budget.

The 2021 budget for the Department of Public Service includes the addition of 52.50 full-time employees. This increase includes 11 employees in the Sewer Maintenance Division and 8 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 2021 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. Other divisions such as Engineering, Parks Maintenance and Sanitation include slight increases for the 2021 budget to meet increased project volume and service level needs. The remaining Service divisions are budgeted to fill routine vacancies.

The remaining departments experienced routine employee turnover. The 2021 budgeted employee count of 1,942 affords the City the opportunity to fill vacancies as needed.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

DEPARTMENT	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	BUDGETED AS A % OF TOTAL
Police	\$ 55,226,300	\$ 56,671,051	\$ 49,377,736	\$ 57,647,120	33.40 %
Fire	36,035,344	38,216,931	30,944,437	38,552,890	22.33
Public Service	21,807,164	22,282,555	26,633,315	23,095,210	13.38
Public Safety	13,311,348	13,064,371	12,056,777	14,148,620	8.20
Integrated Development	-	-	6,192,971	6,675,860	3.87
Judges	4,837,808	4,810,544	5,118,211	5,181,360	3.00
Law	4,248,349	4,245,721	4,411,624	4,942,170	2.86
Public Health	4,340,973	4,239,730	4,372,757	4,173,380	2.42
Clerk of Court	3,877,176	3,939,035	3,970,993	4,188,820	2.43
Finance	4,772,324	3,635,915	3,599,118	3,303,800	1.91
Neighborhood Assistance	6,762,540	7,050,115	3,147,672	3,233,410	1.87
City-Wide Administration *	3,877,998	5,087,229	4,626,736	2,881,870	1.67
Mayor's Office	2,985,443	2,970,826	1,851,135	1,843,960	1.07
Legislative	1,315,978	1,276,811	1,307,247	1,442,740	0.84
Human Resources	1,084,575	1,149,352	1,166,863	1,259,220	0.73
Planning	1,234,953	986,067	38,595	41,620	0.02
TOTAL GENERAL FUND					
GROSS EXPENDITURES	\$ 165,718,273	\$ 169,626,253	\$ 158,816,188	\$ 172,612,050	100.00 %

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

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 and general accounting which includes financial reporting, internal audits, payroll, accounts payable, accounts receivable, financial oversight and administration of all City funds and accounts. Other departmental responsibilities are to ensure legal compliance with all grant programs and coordinate the annual audit of the City of Akron.

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

ADMINISTRATION DIVISION

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.

STRATEGIC 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.
- Implement Workday software which will replace Banner, for financial systems, and Peoplesoft, for payroll systems throughout the City. Workday is a cloud-based software package designed and developed to manage resource planning, human management and financial management applications. The roll out is scheduled for April 1, 2021.

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 36th consecutive year of winning the award.

The Operating Budget Plan was submitted within 90 days after passage of the appropriation ordinance. The City has once again received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 36th consecutive year.

AUDIT AND BUDGET DIVISION
Cynthia M. Donel, Audit & Budget Manager

DESCRIPTION

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

STRATEGIC GOALS & OBJECTIVES

- Prepare the Comprehensive Annual Financial Report (CAFR) for issuance in June and submit the CAFR to the Government Finance Officers Association (GFOA) to be considered for the Certificate of Achievement for Excellence in Financial Reporting award.
- Issue the Operating Budget Plan after passage of the appropriation ordinance by City Council to serve as a policy document, as an operations guide, as a financial plan, and as a communications device. The Audit and Budget staff will work with the Director of Finance's office to publish a document and submit it to the GFOA for consideration of the Distinguished Budget Presentation Award.
- A significant amount of time will be spent researching and implementing various Governmental Accounting Standards Board (GASB) Statements. The following are the GASB Statements applicable to the City and which the Division must research and prepare to implement:
 - 1) GASB No. 87 – Lease
 - 2) GASB No. 91 – Conduit Debt Obligations
 - 3) GASB No. 92 – Omnibus 2020
 - 4) GASB No. 94 – Public Private and Public-Public Partnerships and Availability Payment Arrangements
 - 5) GASB No. 96 – Subscription-Based Information Technology Arrangements
 - 6) GASB No. 97 – Certain Components Unit Criteria, and Accounting and Financial Reporting for IRS Section 477 Deferred Compensation Plans

SERVICE LEVELS

The City received the Certificate of Achievement for Excellence in Financial Reporting award for the 2019 CAFR and is awaiting notice for the 2020 CAFR.

The Operating Budget Plan for 2020 was completed and submitted to the GFOA. The City has once again received the Distinguished Budget Presentation Award from the GFOA.

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.

STRATEGIC GOALS & OBJECTIVES

- The Accounting Division will continue to provide excellent services to both City employees and outside vendors.
- The Accounting Division, along with various other divisions, will complete the implementation of Workday.
- Update the City-wide travel policy and provide more in-depth training guides to assist City employees.

SERVICE LEVELS

In 2020, the Accounting Division provided excellent service to both City employees and outside agencies/vendors relating to accounting and payroll functions. The City selected Workday to replace both the payroll and financial systems which was implemented April 1, 2021.

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.

STRATEGIC GOALS & OBJECTIVES

- Continue to work with our strategic partner on the IT technology plan.
- Go live with Workday in April 2021 and continue Office 365 planning and implementation.
- Upgrade all PC/laptop's to Windows 10 to support security initiatives.
- Migrated all user mailboxes to new Microsoft Exchange environment.

SERVICE LEVELS

In 2020, IT supported several hundred remote workers due to COVID-19. Information Technology worked with Finance to develop a PC/Laptop refresh plan and purchased 170+ laptops with CARES Act monies to replace aging devices and support our remote users.

PURCHASING DIVISION

DESCRIPTION

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

STRATEGIC GOALS & OBJECTIVES

- Opening up the ordering portal to all departments to order their own office supplies, ink cartridges, and paper.

- The Administration filled the position of Diversity Supplier and Contract Compliance Officer to work with the Division on vendor outreach and developing metrics for reporting to the Administration Council and the Community to increase our spending with minority and locally owned businesses.
- The Department will work to transition into Workday and provide communications with all partners regarding the utilization of electronic registration and notification to its vendors.

SERVICE LEVELS

The Purchasing Division is in the process of opening the ordering portal to the City departments. The Storeroom is 90% eliminated. The Purchasing Division took a lead role to include more minority and locally owned vendor purchases.

TAXATION DIVISION

Patricia Chittock, Tax Commissioner

DESCRIPTION

The Taxation Division's duties are to collect and administer Municipal Income Tax for the City of Akron and the four Akron Joint Economic Development Districts (JEDD).

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

STRATEGIC GOALS & OBJECTIVES

- Add GIS data to locations within the Income Tax Database application.
- Plan replacement or enhancement of existing E-file system.
- Focus on enhanced collection in each revenue category.
- Implement broad-based notifications for unfiled tax returns.
- Review and bill under-paid business tax returns and focus on enhanced collection in each revenue category.

- Convert existing document management system for cost-savings and efficiencies.

SERVICE LEVELS

In 2020, the Taxation Division rolled out expanded online payments for Credit Cards and e-checks for all tax payments. The Division reduced office space and rent due to the move to the 1st floor in addition to adding a drop box. The Division created and utilized a Taxpayer Service Request form for expanded availability of the City Income Tax form preparation service.

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.

STRATEGIC GOALS & OBJECTIVES

- Complete the core functions of the Treasury Division, including the preparation of the Annual Information Statement (AIS), payment of debt service and certification of Special Assessment collections in a timely manner.
- Assess 38 additional miles of roadways in 2020 as part of the commitment to Akron constituents for passage of the 0.25% income tax designated for Public Safety Protection including roadways.
- Draft and adopt policies for various functions of the division in order to better guide our activities, examples include Continuing Disclosure Policy and Debt policy.
- Continue to work with IT and Summit County (County), to research the partnership of using planned software upgrades at the County for use in Assessments.
- Support the City's launch of the Workday software platform for finance, HR, and payroll to encourage continued workplace efficiencies and reporting.

SERVICE LEVELS

In August, the Treasury Division published the AIS. The Division executed eight major bond and note issuances during 2020. The Division certified \$20.05 million in Special Assessment collection to Summit County.

The Treasury Division received \$74,334 as a result of invoice payments through the accounts payable and distributed credit card program. The division worked in cooperation with other departments to create and integrate the Banking and Settlement portions of the Workday software platform.

UTILITIES BUSINESS OFFICE DIVISION

Brian Reaman, Utilities Manager

DESCRIPTION

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

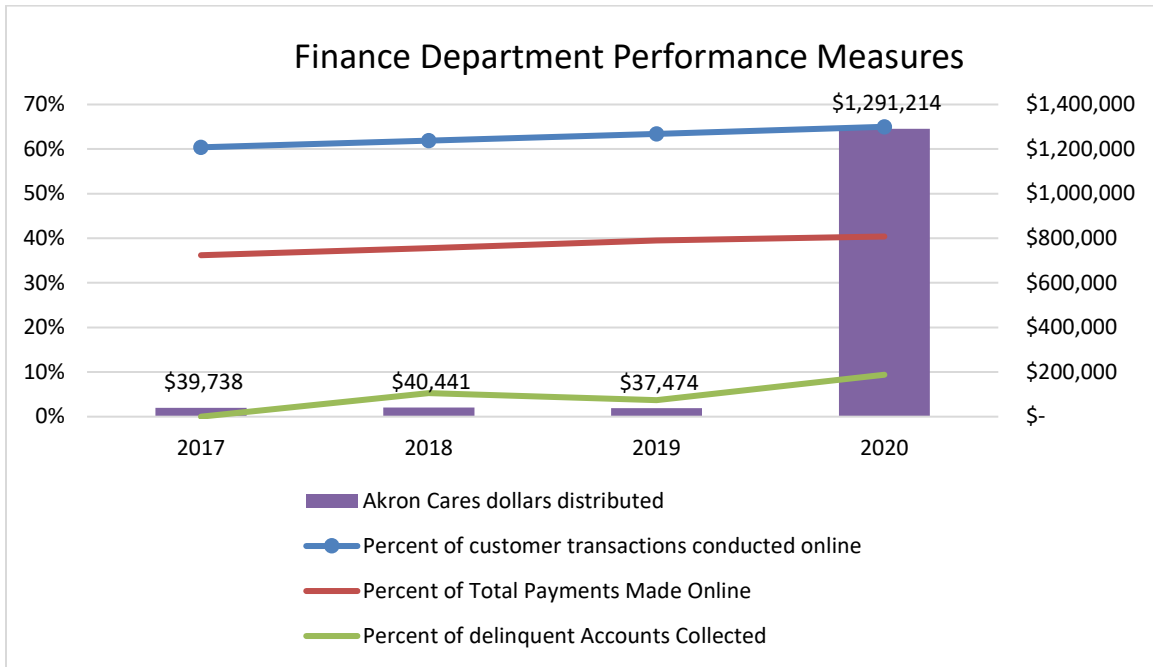
STRATEGIC GOALS & OBJECTIVES

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

SERVICE LEVELS

In 2020, the Utilities Business Office created one additional summary master bill account, E-bill only accounts increased by 928 and bunch coded 7 additional accounts to be mailed together. The Division reduced bill print mailing and postage costs by approximately \$49,000 in 2020. The performance measures below shows that the Akron Cares dollars were distributed from a large donation. The online payments and delinquent collections continue to rise at a consistent rate.

PERFORMANCE MEASURES



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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
FINANCE:				
<i>Administration:</i>				
Deputy Finance Director	1.00	1.00	1.00	1.00
Digital Media Coordinator	1.00	1.00	0.00	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	4.00	5.00
<i>Audit & Budget:</i>				
Accounts Analyst	3.00	3.00	3.00	3.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Audit & Budget Supervisor	0.00	1.00	1.00	1.00
Total Audit & Budget	4.00	5.00	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	4.00	4.00	4.00	4.00
Total General Accounting	8.00	8.00	8.00	8.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Information Technology:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Applications Analyst	0.00	2.00	2.00	2.00
Applications Manager	0.00	1.00	1.00	1.00
Applications Programmer	0.00	1.00	1.00	1.00
Communications and Collaboration Specialist	0.00	0.00	0.00	1.00
Computer Programmer Analyst	0.00	1.00	1.00	1.00
Data Analyst	0.00	0.00	2.00	2.00
Database Administrator	0.00	1.00	1.00	1.00
GIS Technician	0.00	0.00	1.00	1.00
Network Administrator	0.00	0.00	1.00	1.00
Project Manager	0.00	1.00	0.00	0.00
Security Specialist	0.00	0.00	0.00	1.00
Service Desk Manager	0.00	0.00	1.00	1.00
Service Desk Technician	0.00	0.00	1.00	4.00
Server Administrator	0.00	0.00	1.00	1.00
Systems and Infrastructure Manager	0.00	1.00	1.00	1.00
Total Information Technology	0.00	9.00	15.00	20.00
<i>Purchasing:</i>				
Administrative Assistant	3.00	3.00	2.00	2.00
Buyer	1.00	2.00	2.00	2.00
Compliance and Supplier Diversity Officer	0.00	0.00	0.00	0.50
Custodian	1.00	1.00	1.00	1.00
Document Reproduction Operator	1.00	1.00	0.00	0.00
Graphic Artist	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	0.00	1.00
Total Purchasing	8.00	9.00	6.00	7.50
<i>Taxation:</i>				
Administrative Assistant	5.00	5.00	5.00	5.00
Assistant Law Director	0.00	0.80	0.80	0.80
Tax Auditor	14.00	13.00	13.00	14.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	1.00	1.00	1.00	1.00
Total Taxation	21.00	20.80	20.80	21.80

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Treasury:</i>				
Accounting Technician	2.00	2.00	1.50	1.50
Accounts Analyst	1.00	0.00	0.00	0.00
Assessor	1.00	1.00	1.00	1.00
Assistant Treasurer	0.00	1.00	1.00	1.00
Economist	0.00	1.00	1.00	1.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	5.00	6.00	5.50	5.50
<i>Utilities Business Office:</i>				
Accounts Analyst	1.00	1.00	0.00	0.00
Accounting Technician	0.00	1.00	1.00	1.00
Administrative Assistant	3.00	2.00	2.00	2.00
Consumer Services Clerk	21.00	21.00	20.00	21.00
Utilities Accounting Supervisor	0.00	1.00	1.00	1.00
Utilities Analyst	1.00	0.00	1.00	1.00
Utilities Business Office Manager	0.00	1.00	1.00	1.00
Utilities Office Administrator	0.00	0.00	1.00	1.00
Utilities Office Supervisor	3.00	2.00	1.00	1.00
Total Utilities Business Office	29.00	29.00	28.00	29.00
TOTAL FINANCE	80.00	91.80	92.30	101.80

Finance

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
ADMINISTRATION	24,976,217	26,500,957	46,441,433	31,399,880
AUDIT & BUDGET	750,645	647,100	749,201	807,040
CITY-WIDE ADMINISTRATION	4,250,687	5,380,807	4,645,731	3,121,870
GENERAL ACCOUNTING	1,737,073	1,351,330	849,960	1,878,580
INFORMATION TECHNOLOGY	2,343,102	2,720,143	4,477,989	4,948,130
PURCHASING	1,540,967	1,334,275	1,452,693	1,036,530
TAXATION	5,638,950	5,787,284	5,624,452	6,379,080
TREASURY	3,835,657	5,041,113	5,313,774	5,584,260
JOINT ECONOMIC DEVELOPMENT DISTRICTS	12,691,238	12,865,735	14,417,701	14,395,850
UTILITIES BUSINESS OFFICE	11,036,263	9,704,919	9,914,155	9,971,870
FINANCE - NON OPERATING	15,863,760	16,156,090	14,955,914	18,921,570
Total for Department:	84,664,560	87,489,752	108,843,004	98,444,660

Finance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	4,773,064	4,991,698	20,034,982	6,092,550
Fringe Benefits	2,936,775	2,930,552	10,024,079	3,031,240
Total: Personal Services	7,709,839	7,922,250	30,059,061	9,123,790
Other				
Current Expenditures - Other	19,904,973	20,782,212	22,251,565	26,797,310
Income Tax Refunds/Tax Share	9,366,707	9,296,922	9,101,145	10,200,500
Utilities Expenses	2,287,716	1,911,716	61,226	2,357,200
Debt Service	33,614,787	33,317,662	33,004,722	37,195,440
Insurance	1,756,075	2,387,921	2,292,774	2,727,120
State/County Charges	2,299,220	1,592,255	3,295,898	2,822,700
Rentals and Leases	456,102	531,154	604,349	297,530
Interfund Service Charges	7,269,142	9,747,660	8,172,264	6,923,070
Total: Other	76,954,720	79,567,502	78,783,942	89,320,870
Total for Department:	84,664,560	87,489,752	108,843,004	98,444,660

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	2,533,670	3,652,000		6,185,670
Special Revenue Fund	1,947,370	70,382,760		72,330,130
Debt Service	422,630	1,227,480		1,650,110
Enterprise Fund	2,415,050	7,556,820		9,971,870
Internal Service Fund	1,805,070	6,434,810		8,239,880
Trust and Agency Fund		67,000		67,000
Total for Department:	9,123,790	89,320,870		98,444,660

Finance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Debt Service	1,776,333	1,595,728	1,585,642	1,650,110
Enterprise Fund	11,036,263	9,704,919	9,914,155	9,971,870
General Fund	8,650,322	8,723,144	8,225,854	6,185,670
Internal Service Fund	4,360,146	5,616,510	7,204,545	8,239,880
Special Revenue Fund	58,841,478	61,798,072	81,847,942	72,330,130
Trust and Agency Fund	17	51,380	64,865	67,000
Total for Department:	84,664,560	87,489,752	108,843,004	98,444,660

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	25.000	27.000	23.000	25.500
Special Revenue Fund	23.000	22.800	22.800	23.800
Debt Service	3.000	4.000	3.500	3.500
Enterprise Fund	29.000	29.000	28.000	29.000
Internal Service Fund	0.000	9.000	15.000	20.000
Total for Department:	80.000	91.800	92.300	101.800

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 Angerstein, 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.

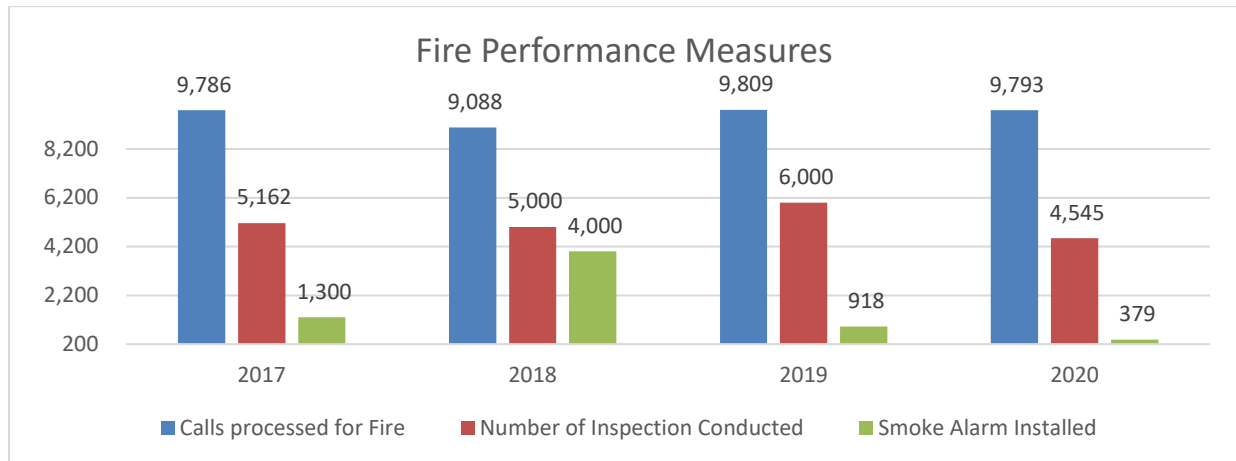
STRATEGIC GOALS & OBJECTIVES

- 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 during the planning of the 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 where and when appropriate to enable the Fire Department to receive funding for purchase of safety equipment and other operational needs without adding additional burden to the City of Akron’s finances.

SERVICE LEVELS

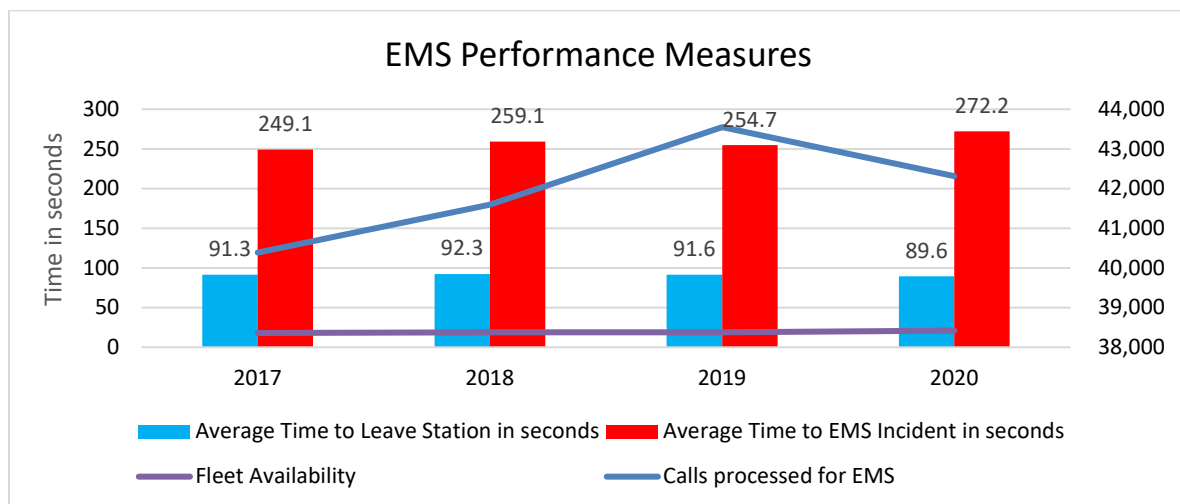
In 2020, the Akron Fire Department (AFD) responded to 9,793 calls for services requiring a fire response. In order to ensure safety AFD completed 4,545 inspections and installed 379 smoke alarms in homes and buildings throughout the City of Akron. This number is significantly lower than past years because the COVID-19 pandemic led to the suspension of the program.

PERFORMANCE MEASURES



In 2020, the AFD responded to 42,298 calls requiring an EMS response as compared to 43,549 such calls in 2019. This number was slightly down from 2019 due to the COVID-19 pandemic and the resulting civilian reluctance to enter a hospital. With the largest fleet the AFD has seen in the past few years they were able to improve the average reaction time by over 2 seconds.

PERFORMANCE MEASURES



The construction of Station 12 was paused for one year while the financial impact of COVID-19 was evaluated. Capital budgeting for 2021 allows for the completion of planning and design with anticipated groundbreaking in the spring of 2022.

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). A co-training program was initiated in 2020 to train the Akron Police Department in advanced first aid. This program is providing training over several months to ensure that if the police arrive at a scene before the EMS they can initiate first aid as needed.

In 2020, AFD was awarded \$699,990 from FEMA (AFG grant) to purchase and install Source Capture Exhaust Systems in each fire station. Funding from this grant will also be used to provide every firefighter a comprehensive physical with enhanced screening for cancer and heart disease. FEMA also awarded \$25,440 from the Fire Prevention and Safety Grant, this money will be used to purchase and install approximately 1,300 carbon monoxide detectors in homes throughout the City of Akron.

STAFFING

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

By Funding Sources:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
FIRE/EMS:				
<i>E.M.S.:</i>				
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	2.00	2.00	2.00	2.00
Fire Lieutenant	29.00	29.00	29.00	29.00
Firefighter/Medic	126.00	122.00	124.00	126.00
Total E.M.S.	158.00	154.00	156.00	158.00
<i>FIRE:</i>				
Administrative Assistant	7.00	7.00	6.00	8.00
Data Analyst	0.00	0.00	0.00	1.00
Fire Captain	14.00	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	4.00	4.00	5.00	5.00
Fire Hydrant Maintenance Worker	2.00	2.00	3.00	3.00
Fire Hydrant Repair Supervisor	1.00	1.00	0.00	0.00
Fire Lieutenant	52.00	52.00	54.00	54.00
Firefighter/Medic	116.00	125.00	113.00	125.00
Master Fire Equipment Foreman	1.00	1.00	1.00	1.00
Master Fire Equipment Mechanic	4.00	4.00	3.00	3.00
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	217.00	226.00	215.00	230.00
TOTAL FIRE/EMS	375.00	380.00	371.00	388.00

Fire

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
FIRE	44,205,370	45,955,396	35,520,008	50,222,930
EMS	19,970,871	19,889,096	16,673,877	21,466,100
Total for Department:	64,176,241	65,844,492	52,193,885	71,689,030

Fire

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	29,175,290	29,898,491	24,476,804	32,322,420
Fringe Benefits	16,564,484	16,029,772	12,566,506	16,807,290
Total: Personal Services	45,739,774	45,928,264	37,043,310	49,129,710
Other				
Current Expenditures - Other	2,437,297	1,792,629	2,154,783	2,790,930
Utilities Expenses	106,344	123,969	287,069	109,400
Debt Service	351,150	1,051,893	1,051,923	1,406,830
Insurance	92,191	92,801	87,249	96,500
State/County Charges	203,953	246,794	159,573	218,500
Rentals and Leases	72,422	104,888	5,813	
GAAP Accounts				
Capital Equipment, Construction, and Property				3,516,890
Interfund Service Charges	13,094,022	14,273,578	10,906,778	14,420,270
Total: Other	16,357,380	17,686,553	14,653,187	22,559,320
Capital Outlay				
Capital Outlay	2,079,086	2,229,675	497,388	
Total: Capital Outlay	2,079,086	2,229,675	497,388	
Total for Department:	64,176,241	65,844,492	52,193,885	71,689,030

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	26,012,340	12,540,550		38,552,890
Special Revenue Fund	23,117,370	10,017,770		33,135,140
Trust and Agency Fund		1,000		1,000
Total for Department:	49,129,710	22,559,320		71,689,030

Fire

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	36,035,344	38,216,931	30,944,437	38,552,890
Special Revenue Fund	28,140,897	27,627,561	21,249,448	33,135,140
Trust and Agency Fund	0	0	0	1,000
Total for Department:	64,176,241	65,844,492	52,193,885	71,689,030

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	195.000	226.000	215.000	230.000
Special Revenue Fund	180.000	154.000	156.000	158.000
Total for Department:	375.000	380.000	371.000	388.000

DEPARTMENT OF HUMAN RESOURCES

Yamini Adkins, Director of Human Resources

DESCRIPTION

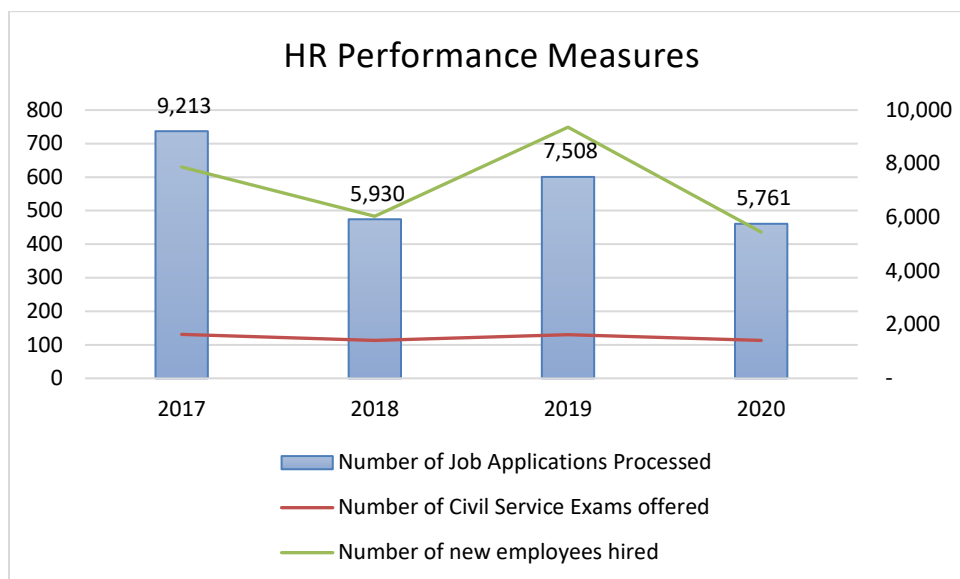
In March 2016, the Charter of the City was amended to consolidate all matters of personnel, employee relations, and employee health and welfare through the creation of the Department of Human Resources. The Department serves as the administrative agency of the Civil Service Commission. The three-member 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.

STRATEGIC GOALS & OBJECTIVES

- Focus on recruitment and engagement strategies in order to attract and hire the most qualified and diverse applicants for our positions.
- Due to COVID-19 hiring new employees was lower in 2020 as compared to prior years. The HR Department will continue to coordinate and develop COVID-19 policies, procedures, safety protocols and administration with Law and Labor Relations departments.

PERFORMANCE MEASURES



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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
HUMAN RESOURCES:				
Administrative Assistant	3.00	1.00	0.00	1.00
Director of Human Resources	1.00	1.00	1.00	1.00
Diversity and Training Manager	0.00	1.00	1.00	1.00
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	0.00	0.00
Human Resources Officer	1.00	1.00	1.00	0.00
Personnel Aide	0.00	2.00	3.00	3.00
Personnel Analyst	2.00	3.00	3.00	3.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	2.00	2.00	1.00	1.00
Safety Supervisor	0.00	1.00	1.00	1.00
Training and EEO Officer	1.00	0.00	0.00	0.00
Worker's Compensation & Leave Specialist	0.00	0.00	0.00	2.00
TOTAL HUMAN RESOURCES	16.00	18.00	16.00	18.00

Human Resources

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
HUMAN RESOURCES	37,504,264	40,331,395	41,010,565	41,180,850
Total for Department:	37,504,264	40,331,395	41,010,565	41,180,850

Human Resources

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	1,054,124	1,130,720	1,189,970	1,226,040
Fringe Benefits	518,413	528,324	663,346	556,610
Total: Personal Services	1,572,537	1,659,044	1,853,316	1,782,650
Other				
Current Expenditures - Other	3,194,246	3,716,206	4,419,616	4,753,760
Utilities Expenses	1,740	3,248	3,234	3,500
Debt Service	1,050,026	1,054,722	1,522,375	0
Insurance	31,597,534	33,778,235	33,097,313	34,500,720
Rentals and Leases	0	46,152	38,096	48,300
Interfund Service Charges	88,181	73,788	76,615	91,920
Total: Other	35,931,727	38,672,351	39,157,249	39,398,200
Total for Department:	37,504,264	40,331,395	41,010,565	41,180,850

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	1,059,360	199,860		1,259,220
Special Revenue Fund		62,100		62,100
Internal Service Fund	723,290	39,136,240		39,859,530
Total for Department:	1,782,650	39,398,200		41,180,850

Human Resources

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	1,084,575	1,149,352	1,166,863	1,259,220
Internal Service Fund	36,391,166	39,152,140	39,805,397	39,859,530
Special Revenue Fund	28,522	29,902	38,305	62,100
Total for Department:	37,504,264	40,331,395	41,010,565	41,180,850

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	9.250	10.250	10.250	10.250
Internal Service Fund	6.750	7.750	6.750	7.750
Total for Department:	16.000	18.000	17.000	18.000

DEPARTMENT OF INTEGRATED DEVELOPMENT
Sean Vollman, Director of 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 2021 Operating Budget provides funding for the staffing of 58.05 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

Sean Vollman, Director of 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

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.

STRATEGIC 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

In October 2020, the City broke ground on Phase II of the TIGER (Transportation Investment Generating Economic Recovery) grant which funded the Main Street corridor project. In January 2021, the project entered the next stage which included excavation and utility work in the roadway. These improvements along Main Street will help retain businesses and attract new ones to fill vacant storefronts.

In the fall of 2020 the City established the Akron Resiliency Fund in partnership with the Development Finance Authority. With an initial \$2 million dollar investment from our relief funding to help eliminate barriers for small businesses in need. So far 16 loans have been made, with 63% going to black owned businesses and 100% going to low or moderate income census tracts.

The City has partnered with the University of Akron in their Akron Arts initiative to work towards a more impactful connection between the University and the City's urban core. Continue to work with Elevate Akron partners to identify where investment is needed.

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.

STRATEGIC 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 Main Street Promenade project which will be completed in 2021. 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 Akron.

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.

With over half a billion dollars of ODOT investment, Akron's thoroughfares are receiving a complete makeover that will continue in 2021. Lock3, Canal Park and the newly renovated Civic Theatre are helping jump start downtown's recovery from COVID-19.

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.

STRATEGIC GOALS & OBJECTIVES

- Start final design plans for Lock 3 Vision Plan and Summit Lake North Shore Improvements.
- Complete Pools facility and Community Center assessment and start designs.
- Develop neighborhood plans, including Renewal Plans and Economic Development Plans, to strengthen neighborhoods and facilitate new development.
- Continue Great Streets Akron coordination and development of 2.2 miles for the Bike Network Plan.
- Complete final design of Ohio and Erie Canal Summit Lake Trail.

SERVICE LEVELS

In 2020, the Division coordinated Great Streets projects, COVID-19 grant assistance, façade grant management and outreach programs. The Division conducted facility assessments for Perkins Park Pool, Reservoir Park Pool and Center, Ed Davis Center and Patterson Community Center.

The Division completed the Tree Canopy study and planted over 700 trees in the fall of 2020 through Akron Waterways Renewed tree planting project. The Division implemented 1.4 miles of the Bike Network Plan. The Division completed the Mowing Assessment and Parcel Assessment Viewer and Light emitting diode (LED) street light replacement in University Park.

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.

STRATEGIC GOALS & OBJECTIVES

- Reinitiate summer programming including concerts and events and add additional programming that attracts a more diversified audience.
- Reinvent 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.
- Continue to look at ways to stretch programming throughout the year to eliminate winter/summer seasons.

SERVICE LEVELS

The Division hosted Winterfest, the City's annual winter activities program located at Lock 3. Winterfest attracted over 50,000 visitors to downtown Akron despite weather, construction issues and COVID-19. The Division partnered with Akron Children's Hospital to assemble and deliver 1,500 activity bags to 570 Akron households. The Division also coordinated 4 neighborhood fireworks shows simultaneously, to celebrate the 4th of July.

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.

STRATEGIC 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 \$322,828,196 in federal, state, regional, and local funds for the 2020 Capital Investment and Community Development Program. Sources include Income Tax (\$49.3 million); Federal & State Transportation Program (\$38.8 million); Community Development Block Grant (CDBG) (\$8 million); Water & Sewer Capital Funds (\$32 million); Water Pollution Control Fund (\$134.5 million); and Special Assessments (\$4.5 million). The Division also presented the 2021 program to the Planning Commission, and published the 2020-2024 Capital Investment and Community Development Program with a total budget of \$1.69 billion.

The Division submitted eight OPWC applications totaling \$14.2 million in requested funds. Akron was awarded \$6.4 million for six projects in 2020. The Division reviewed 23 project applications submitted by 11 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.

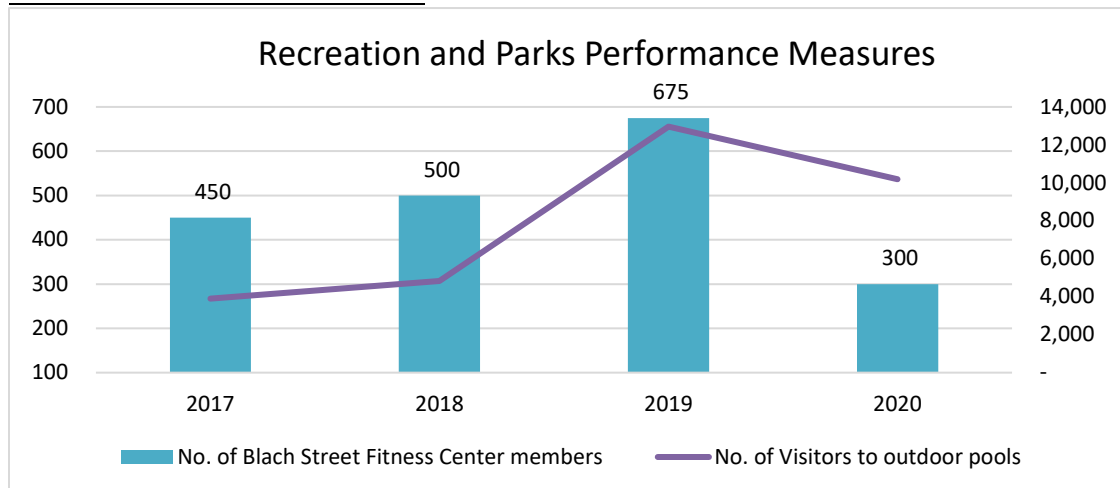
STRATEGIC GOALS & OBJECTIVES

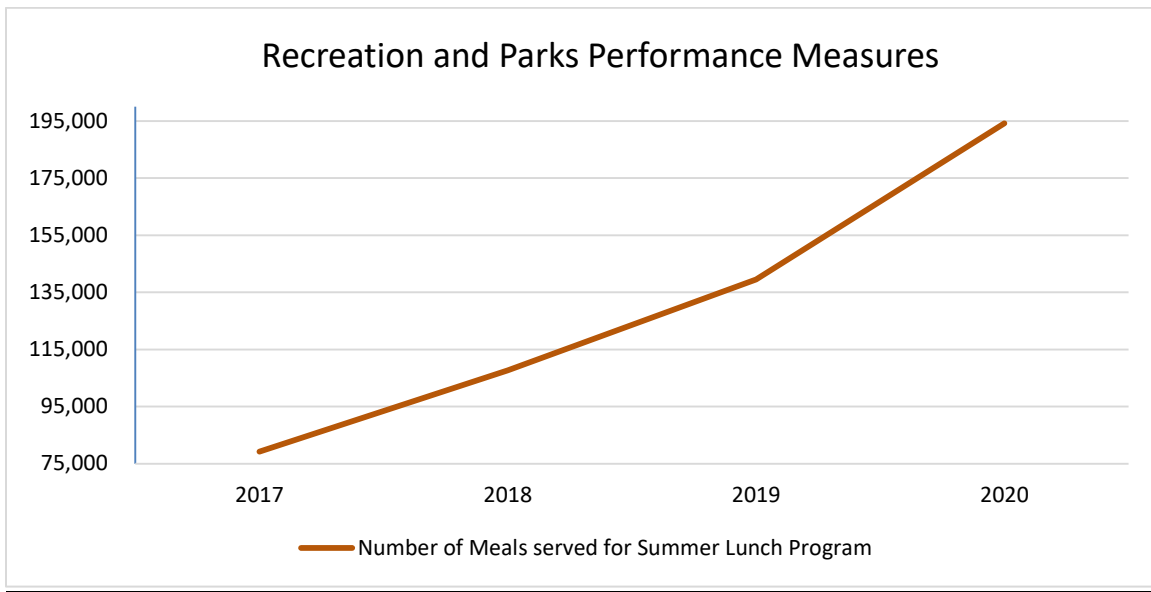
- Host safe and successful summer camps at all 11 community centers and summer concert series in the parks and the Akron Arts Expo.
- Implement a scholarship program for financially challenged community members to use for fee-based recreation programming.
- Plan and begin to implement the reconstruction for the two outdoor pools and start renovations at the Ed Davis Community Center.

SERVICE LEVELS

Both outdoor pools were opened with safety guidelines in place. Even with hourly maximum capacities set due to COVID-19, over 10,000 visitors enjoyed the pools which is shown on the graph. The Division opened the new splash pad at Patterson Park Community Center and both splash pads were opened for the summer season. The Division safely and successfully offered summer camps at 11 community centers. The number of meals served for the Summer Lunch program continues to increase substantially each year.

PERFORMANCE MEASURES





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.

STRATEGIC GOALS & OBJECTIVES

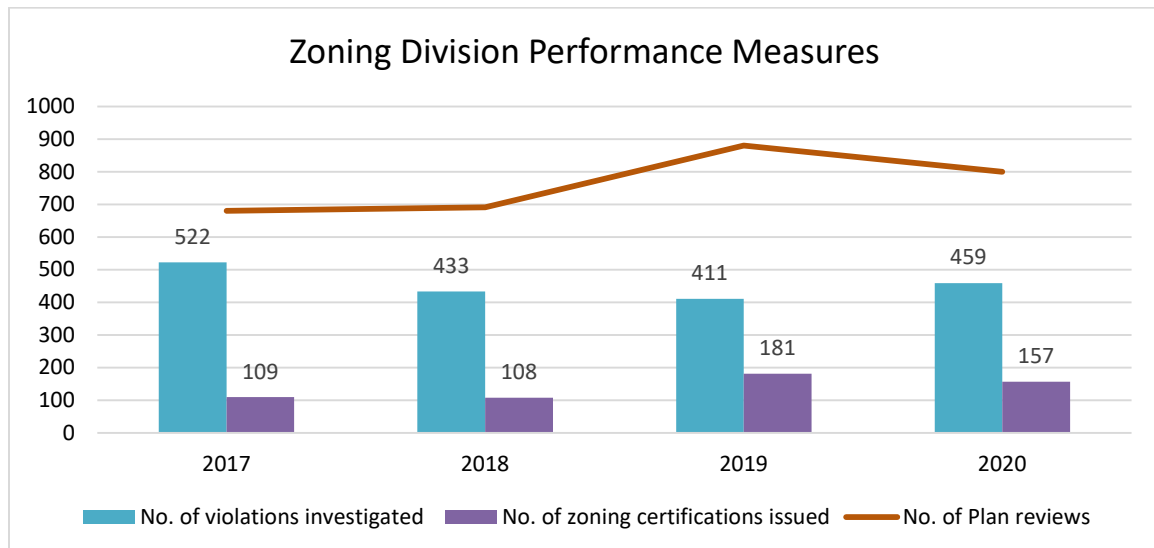
- Perform zoning and allotment regulation duties and responsibilities mandated by the City Charter and Code with approved budget.
- Maintain computerized databases containing zoning related information on properties by address and incorporated into a Geographic Information System (GIS).
- Participate 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, Part 2.
- Prepare zoning amendments to the zoning map to conform to changing land use and new City wide comprehensive and strategic plans.

- Continue administration of Planning Commission, Board of Zoning Appeals, and Urban Design and Historic Preservation Commission.

SERVICE LEVELS

The Zoning Division investigated and processed 291 service requests for violations, mailed 202 “courtesy” letters, mailed 55 order to comply letters and 34 administrative fine letters. The Division processed 157 zoning certifications and approximately 800 plan reviews in cooperation with the Plans and Permits Center. This graph shows these numbers to be steady. The Zoning Map has been updated and will continue to be revised as necessary. The Zoning Division produced over 100 special topic maps for City Council and other members of City Administration.

PERFORMANCE MEASURES



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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
INTEGRATED DEVELOPMENT:				
<i>Administration:</i>				
Deputy Mayor for Administration	0.00	0.00	0.00	1.00
Deputy Mayor for Integrated Development	0.00	1.00	1.00	0.00
Economic Development Specialist	0.00	0.00	0.00	1.00
Total Administration	0.00	1.00	1.00	2.00
<i>Development:</i>				
Acquisition Officer	0.00	1.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	1.00
City Planner	0.00	2.00	2.00	2.00
Deputy Director for Planning & Development	0.00	1.00	1.00	1.00
Development Manager	0.00	0.80	0.80	0.80
Economic Development Technician	0.00	0.00	1.00	1.00
Economist	0.00	0.50	0.50	0.50
Executive Assistant	0.00	0.50	0.50	0.50
Innovation & Entrepreneurship Advocate	0.00	1.00	1.00	1.00
Investments Program Administrator	0.00	1.00	0.00	0.00
Secretary	0.00	0.00	0.50	0.50
Total Development	0.00	8.80	8.30	8.30
<i>Business Retention & Expansion:</i>				
Business Retention & Expansion Manager	0.00	0.00	0.75	0.75
Deputy Mayor for Economic Development	0.00	1.00	1.00	1.00
Development Engineering Manager	0.00	0.75	0.00	0.00
Economic Development Technician	0.00	1.00	0.00	0.00
Economist	0.00	1.00	1.00	2.00
Executive Assistant	0.00	0.50	0.50	0.50
Total Business Retention & Expansion	0.00	4.25	3.25	4.25
<i>Development Engineering:</i>				
City Arborist & Horticulturalist	0.00	1.00	1.00	0.00
Development Engineering Manager	0.00	0.00	1.00	1.00
Engineering Environmental Manager	0.00	1.00	0.00	0.00
Landscape Technician	0.00	0.00	0.00	1.00
Total Development Engineering	0.00	2.00	2.00	2.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Downtown Operations:</i>				
Assistant to the Mayor	0.00	0.00	0.50	0.50
Downtown Operations Manager	0.00	1.00	1.00	1.00
Recreation Supervisor	0.00	3.00	2.00	2.00
Total Downtown Operations	0.00	4.00	3.50	3.50
<i>Long Range Planning:</i>				
Accounts Analyst	0.00	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00	2.00
City Planner	0.00	3.00	4.00	4.00
Economist	0.00	0.50	1.50	2.50
Investments Program Administrator	0.00	0.00	1.00	1.00
Long Range Planning Manager	0.00	1.00	1.00	1.00
Total Long Range Planning	0.00	6.50	9.50	11.50
<i>Recreation and Parks:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	0.00	0.50	0.50
Community Center Safety Liaison	0.00	1.00	1.00	1.00
Community Events Coordinator	0.00	1.00	1.00	1.00
Golf Course Supervisor	0.00	1.00	1.00	1.00
Recreation Manager	0.00	1.00	1.00	1.00
Recreation Supervisor	0.00	12.00	14.00	14.00
Sports and Athletes Coordinator	0.00	1.00	1.00	1.00
Wellness Program Coordinator	0.00	0.00	0.00	1.00
Total OID Recreation and Parks	0.00	18.00	20.50	21.50
<i>Zoning:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Building Inspector	0.00	1.00	1.00	0.00
City Planner	0.00	3.00	2.00	3.00
Zoning Manager	0.00	1.00	1.00	1.00
Total Zoning	0.00	6.00	5.00	5.00
TOTAL INTEGRATED DEVELOPMENT	0.00	50.55	53.05	58.05

Integrated Development

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
ADMINISTRATION			190,120	354,350
DEVELOPMENT	4,155,360	4,915,877	2,054,413	1,522,840
BUSINESS RETENTION AND EXPANSION	993,426	686,224	1,185,615	1,890,390
DEVELOPMENT ENGINEERING			274,109	230,050
PUBLIC LIFE	6,472,959	6,614,322	5,131,079	6,750,040
PLANNING AND URBAN DEVELOPMENT	45,719,238	47,846,136	43,460,010	53,834,260
Total for Department:	57,340,983	60,062,559	52,295,347	64,581,930

Integrated Development

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	4,675,612	4,606,942	4,423,916	5,652,580
Fringe Benefits	1,940,390	2,059,219	1,964,130	2,042,140
Total: Personal Services	6,616,002	6,666,161	6,388,046	7,694,720
Other				
Current Expenditures - Other	9,028,017	14,008,008	8,783,036	16,064,640
Income Tax Refunds/Tax Share				68,230
Utilities Expenses	507,828	201,829	629,354	69,210
Debt Service	35,154,282	30,459,576	29,125,830	33,782,940
Insurance	81,024	88,726	95,635	51,890
State/County Charges	82,128	63,503	31,795	70,000
Rentals and Leases	4,258,135	5,557,978	5,230,766	5,226,000
Capital Equipment, Construction, and Property				7,500
Interfund Service Charges	1,613,568	3,016,778	1,417,072	1,546,800
Total: Other	50,724,981	53,396,398	45,313,488	56,887,210
Capital Outlay				
Capital Outlay	0	0	593,813	
Total: Capital Outlay	0	0	593,813	
Total for Department:	57,340,983	60,062,559	52,295,347	64,581,930

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	5,597,590	1,078,270		6,675,860
Special Revenue Fund	2,097,130	55,808,940		57,906,070
Total for Department:	7,694,720	56,887,210		64,581,930

Integrated Development

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	6,059,812	6,028,481	6,197,212	6,675,860
Special Revenue Fund	51,281,172	54,034,078	46,098,135	57,906,070
Total for Department:	57,340,983	60,062,559	52,295,347	64,581,930

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund		37.350	37.600	41.100
Special Revenue Fund		15.000	15.450	16.950
Total for Department:		52.350	53.050	58.050

LAW DEPARTMENT
Eve V. Belfance, Director of Law

DESCRIPTION

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

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

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

ADMINISTRATION

Eve V. Belfance, Director of Law

DESCRIPTION

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

STRATEGIC GOALS & OBJECTIVES

- Provide continued direction and support in updating City policies and procedures as related to the COVID-19 epidemic to ensure compliance with local, state and federal mandates.
- 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.
- Continue to identify workplace efficiencies through the use and implementation of updated software and a customized integrated payment solution to offer additional payment options for debtors.

CIVIL DIVISION

Eve V. Belfance, Director of Law

DESCRIPTION

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

SERVICE LEVELS

During 2020, the Civil Division continued to improve the quality of legal advice and service to the Administration and Council and represented the City zealously in litigation. It drafted contracts for various departments and researched and drafted legislation for council. The Civil Division continued to prioritize the collection of money due to the City, as well as continuing to administer and process claims filed against the City.

CRIMINAL DIVISION

Gertrude Wilms, Chief City Prosecutor

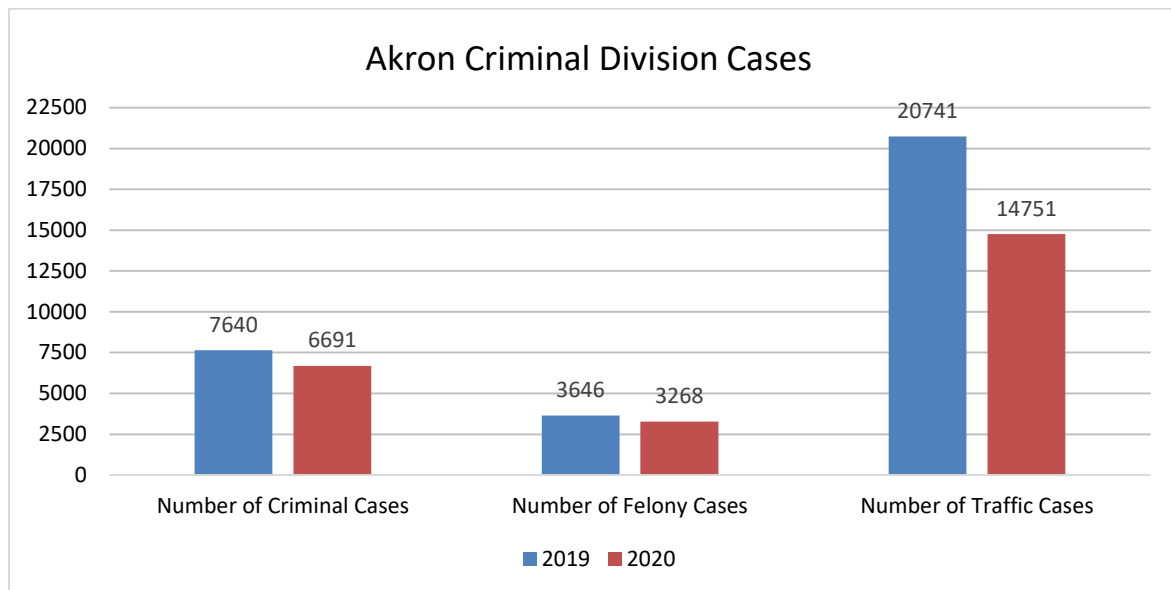
DESCRIPTION

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

SERVICE LEVELS

In 2020, the Criminal Division had 24,710 cases prosecuted, Criminal Cases: 6,691, Felony Cases: 3,268 and Traffic Cases: 14,751. In comparison to the last year the total number of cases has decreased significantly. The largest decrease is in the traffic cases, this is likely due to the COVID-19 shutdown resulting in less people driving on the roads.

PERFORMANCE MEASURES



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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
LAW:				
<i>Administration:</i>				
Deputy Law Director	1.00	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	3.00	3.00	3.00	3.00
<i>Civil:</i>				
Administrative Assistant	4.00	4.00	4.00	5.00
Assistant Law Director	9.50	9.70	9.70	9.70
Senior Strategic Council and Press Secretary	0.00	0.00	1.00	1.00
Total Civil	13.50	13.70	14.70	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	1.00	0.00	0.00
Total Criminal	11.50	12.50	11.50	11.50
TOTAL LAW	28.00	29.20	29.20	30.20

Law

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
ADMINISTRATION	651,234	633,813	1,305,554	1,536,300
CIVIL	1,754,444	1,808,801	1,786,722	1,942,270
CRIMINAL	1,427,470	1,391,507	1,319,349	1,508,600
INDIGENT DEFENSE	415,200	411,600	0	
Total for Department:	4,248,349	4,245,721	4,411,624	4,987,170

Law

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	2,102,240	2,142,822	2,111,626	2,378,290
Fringe Benefits	939,684	970,565	957,863	971,620
Total: Personal Services	3,041,924	3,113,387	3,069,490	3,349,910
Other				
Current Expenditures - Other	884,167	806,944	1,075,361	1,295,970
Utilities Expenses	19,937	19,643	18,613	18,590
Insurance	2,238	2,289	2,435	2,650
Rentals and Leases	229,028	235,586	150,446	220,300
Interfund Service Charges	71,055	67,872	95,280	99,750
Total: Other	1,206,425	1,132,334	1,342,134	1,637,260
Total for Department:	4,248,349	4,245,721	4,411,624	4,987,170

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	3,349,910	1,592,260		4,942,170
Special Revenue Fund		45,000		45,000
Total for Department:	3,349,910	1,637,260		4,987,170

Law

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	4,248,349	4,245,721	4,411,624	4,942,170
Special Revenue Fund				45,000
Total for Department:	4,248,349	4,245,721	4,411,624	4,987,170

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	28.000	29.200	28.200	30.200
Total for Department:	28.000	29.200	28.200	30.200

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

CLERK OF COUNCIL

Sara Biviano, Acting Clerk of Council

DESCRIPTION

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

STRATEGIC GOALS & OBJECTIVES

- Continue to strive towards paperless Council meetings.
- Assess technology utilized by staff and make upgrades as needed.
- Assist Council in working towards a plan to safely return to in person meetings.

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. The division has also worked to eliminate any COVID-19 risks that could be involved in meetings to ensure a safe environment for the council members and all those attending.

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.

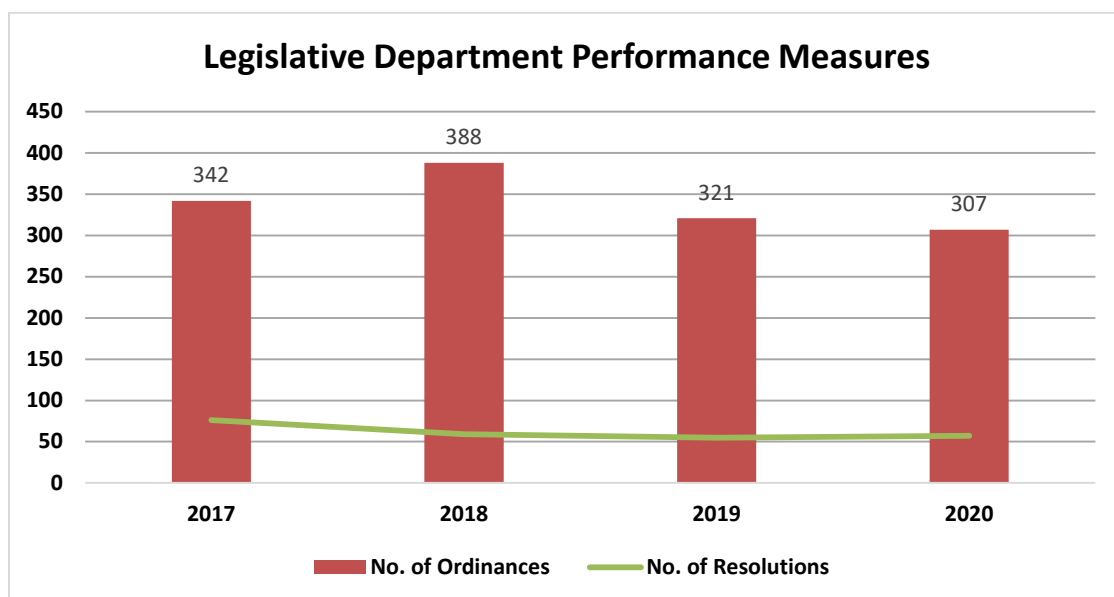
STRATEGIC GOALS & OBJECTIVES

- Allocate \$100,000 per ward for funding nonprofits for COVID-19 related items.
- Finish reimbursement of funds for 2019 Akron City Council Neighborhood Partnership Grant. (Several projects extended due to COVID-19)
- Create a plan to safely hold in person meetings again. Update chambers to create a safe and sanitized environment for Council members and the residents.

SERVICE LEVELS

City Council passed 307 ordinances and 57 resolutions in 2020 for a total of 447 pieces of legislation. Although this is the lowest we have seen in the last few years, COVID-19 has made a large impact on these numbers.

PERFORMANCE MEASURES



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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
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

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
CLERK OF COUNCIL	307,765	308,843	332,216	342,080
CITY COUNCIL	1,008,757	977,968	976,032	1,150,660
Total for Department:	1,316,522	1,286,811	1,308,247	1,492,740

Legislative

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	668,513	685,411	711,031	750,690
Fringe Benefits	428,347	434,079	445,552	442,360
Total: Personal Services	1,096,859	1,119,489	1,156,583	1,193,050
Other				
Current Expenditures - Other	140,777	112,109	75,207	221,150
Utilities Expenses	10,363	9,843	12,065	11,300
Insurance	2,025	1,842	937	700
Rentals and Leases	0	3,272	0	
Interfund Service Charges	66,498	40,256	63,455	66,540
Total: Other	219,663	167,322	151,664	299,690
Total for Department:	1,316,522	1,286,811	1,308,247	1,492,740

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	1,193,050	249,690		1,442,740
Special Revenue Fund		50,000		50,000
Total for Department:	1,193,050	299,690		1,492,740

Legislative

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	1,315,978	1,276,811	1,307,247	1,442,740
Special Revenue Fund	544	10,000	1,000	50,000
Total for Department:	1,316,522	1,286,811	1,308,247	1,492,740

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	16.000	16.000	16.000	16.000
Total for Department:	16.000	16.000	16.000	16.000

CLERK OF COURTS OFFICE

Jim Laria, Clerk of Courts

DESCRIPTION

The Clerk of Courts is charged by law with safely keeping court records and receiving and disbursing all funds pertaining to the court. The Clerk's Office has four major divisions: Civil, Criminal, Traffic and Parking. Each division is responsible for preparing and maintaining its own records, including an index and court docket. Employees prepare a separate case file for every civil, criminal and traffic case and the Parking Division maintains records of all parking violations. A Violations Bureau is open 24 hours a day, seven days a week for those who must post bond and pay court costs and fines.

STRATEGIC GOALS & OBJECTIVES

- Continue cooperation and participation with the judicial division and the administration regarding the creation and building of a new court house.
- Continue to adjust to COVID-19 Protocol to maintain office operations and service to the public.
- Scan sealed files into a separate secure drive to open up storage space for case files required to be kept by the Ohio Revised Code record retention rule.
- Continue to work within the City's budgetary allowances and still operate in an efficient manner during the COVID-19 crisis.

SERVICE LEVELS

In 2020, the Clerk's Office successfully managed e-filing of traffic tickets issued by the Ohio State Patrol and digital imaging on criminal and traffic sentencing orders. Throughout the year COVID-19 drastically changed operations, during this chaotic time, the office adjusted and maintained its operations 24 hours a day throughout the year. Since COVID-19 forced a majority of employees to work from home, the Clerk's Office purchased additional computers in order to continue bringing workstations up to date and enable our employees to host/ participate in zoom meetings.

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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
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
CMS Project Manager	0.00	0.00	0.00	0.50
Deputy Clerks	41.00	41.00	40.00	41.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	44.00	44.00	43.00	44.50

Municipal Court Clerk

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
CLERK OF COURTS	3,957,670	4,035,410	4,097,147	4,614,090
Total for Department:	3,957,670	4,035,410	4,097,147	4,614,090

Municipal Court Clerk

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	2,253,632	2,254,744	2,317,370	2,543,930
Fringe Benefits	1,258,311	1,332,302	1,318,109	1,307,950
Total: Personal Services	3,511,943	3,587,046	3,635,479	3,851,880
Other				
Current Expenditures - Other	292,437	307,443	303,180	573,700
Insurance	925	614	896	950
Rentals and Leases	23,463	22,020	20,770	25,000
Interfund Service Charges	128,902	118,286	136,821	162,560
Total: Other	445,727	448,364	461,667	762,210
Total for Department:	3,957,670	4,035,410	4,097,147	4,614,090

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	3,783,610	405,210		4,188,820
Special Revenue Fund	68,270	357,000		425,270
Total for Department:	3,851,880	762,210		4,614,090

Municipal Court Clerk

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	3,877,176	3,939,035	3,970,993	4,188,820
Special Revenue Fund	80,494	96,375	126,154	425,270
Total for Department:	3,957,670	4,035,410	4,097,147	4,614,090

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	44.000	44.000	43.000	44.000
Special Revenue Fund				0.500
Total for Department:	44.000	44.000	43.000	44.500

AKRON MUNICIPAL COURT – JUDICIAL DIVISION
Judge Ron Cable, Administrative/Presiding Judge

DESCRIPTION

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

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

STRATEGIC GOALS & OBJECTIVES

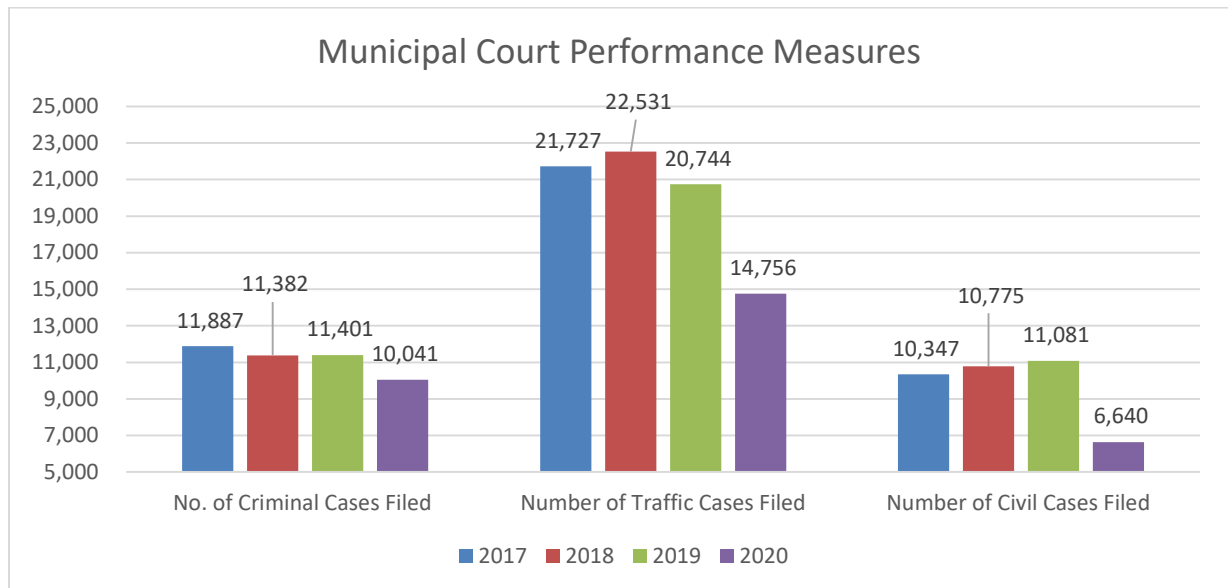
- Continue to work with the Mayor’s Office and City Council in the building of a new Municipal Court Building in Akron and engage with the public to inform and educate on the role of the judicial branch to promote the public’s trust and confidence in the judicial branch.
- Continue to evaluate court policies for Bail Reform and Pretrial services while reducing incarceration.
- Continue to pursue grant opportunities, to share and pool resources with justice partners and to explore new methods to fund/ upgrade court operations, programs, trainings and facilities.
- Implement new court case management system by 2022 utilizing \$195,000 Supreme Court technology grant and \$70,000 National Center State Court grant and to replace court’s case management system.
- Create a plan to upgrade existing facility for safe and healthy workplace for staff as well as court visitors.

SERVICE LEVELS

The City was awarded grants and subsidies bringing in \$274,410 (during 2020) of additional revenue to subsidize the court's budget. The City continued utilization of court programs and other innovative programs that directly impact those individuals being served by the court. Relocated and upgraded main information system to a virtual server secured offsite under the disaster recovery plan in addition to assisting with updates to criminal justice service agreements for efficiency.

In 2020, the Criminal Division had 31,437 cases filed, Criminal Cases: 10,041, Traffic Cases: 14,756 and Civil Cases: 6,640. In comparison to the last few years the total number of cases has decreased significantly. The largest decrease is in the traffic cases, this is likely due to the COVID-19 shutdown resulting in less people driving on the roads and closure of the courts.

PERFORMANCE MEASURES



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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
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
CMS Project Manager	0.00	0.00	0.00	0.50
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	4.00	5.00	5.00
Probation Admin Services Coordinator	1.00	1.00	1.00	1.00
Probation Aide	1.00	0.00	1.00	1.00
Probation Officer	9.00	8.00	10.00	10.00
Rise Coordinator	0.00	0.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Small Claims Coordinator	0.00	1.00	1.00	1.00
Small Claims Magistrate	1.00	2.00	2.00	2.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
Traffic Safety Officer	1.00	1.00	0.00	0.00
TOTAL MUNICIPAL COURT JUDGES	52.00	51.00	55.00	55.50

Municipal Court

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
JUDGES	5,345,116	5,027,366	5,344,348	7,850,510
Total for Department:	5,345,116	5,027,366	5,344,348	7,850,510

Municipal Court

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	3,009,193	3,018,875	3,144,181	3,341,630
Fringe Benefits	1,624,262	1,573,917	1,677,319	1,677,000
Total: Personal Services	4,633,455	4,592,791	4,821,500	5,018,630
Other				
Current Expenditures - Other	297,629	271,669	331,379	2,544,380
Utilities Expenses	2,085	1,827	6,753	9,000
Debt Service	0	0	0	0
Insurance	5,400	19,429	17,244	16,800
Rentals and Leases	4,980	3,410	1,750	4,500
Interfund Service Charges	401,567	138,240	165,722	257,200
Total: Other	711,661	434,574	522,848	2,831,880
Total for Department:	5,345,116	5,027,366	5,344,348	7,850,510

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	4,891,560	289,800		5,181,360
Special Revenue Fund	127,070	2,542,080		2,669,150
Total for Department:	5,018,630	2,831,880		7,850,510

Municipal Court

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	4,837,809	4,810,544	5,118,211	5,181,360
Special Revenue Fund	507,308	216,821	226,137	2,669,150
Total for Department:	5,345,116	5,027,366	5,344,348	7,850,510

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	52.000	51.000	55.000	55.000
Special Revenue Fund				0.500
Total for Department:	52.000	51.000	55.000	55.500

DEPARTMENT OF NEIGHBORHOOD ASSISTANCE
Eufrancia G. Lash, Deputy Service Director

DESCRIPTION

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

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

ADMINISTRATION

Eufrancia G. Lash, Deputy Service Director

DESCRIPTION

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

STRATEGIC 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 to address more difficult code compliance issues against Akron properties.
- Work with City Council, neighborhood communities, Law and Finance Department to process recipients being awarded Neighborhood Partnership grants.

NUISANCE COMPLIANCE

Eufrancia G. Lash, Deputy Service Director

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.

STRATEGIC GOALS & OBJECTIVES

- Continue to provide courteous, friendly contact and to provide solutions to problems and complaints brought to the attention of this office.
- Reduce overall cost, initiate and develop a program with the Summit County Land Bank (SCLB) to reduce the number of tax delinquent vacant properties within the City.

- Develop strategies directed toward reducing the backlog of junk vehicles to be towed.

SERVICE LEVELS

In 2020, the Division successfully incorporated the police reserves into the duties and functions of the Nuisance Division. The Division reorganized to include a third permanent Animal Control Warden.

311 CALL CENTER

Sheryl Maslanka, Customer Service Request 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.

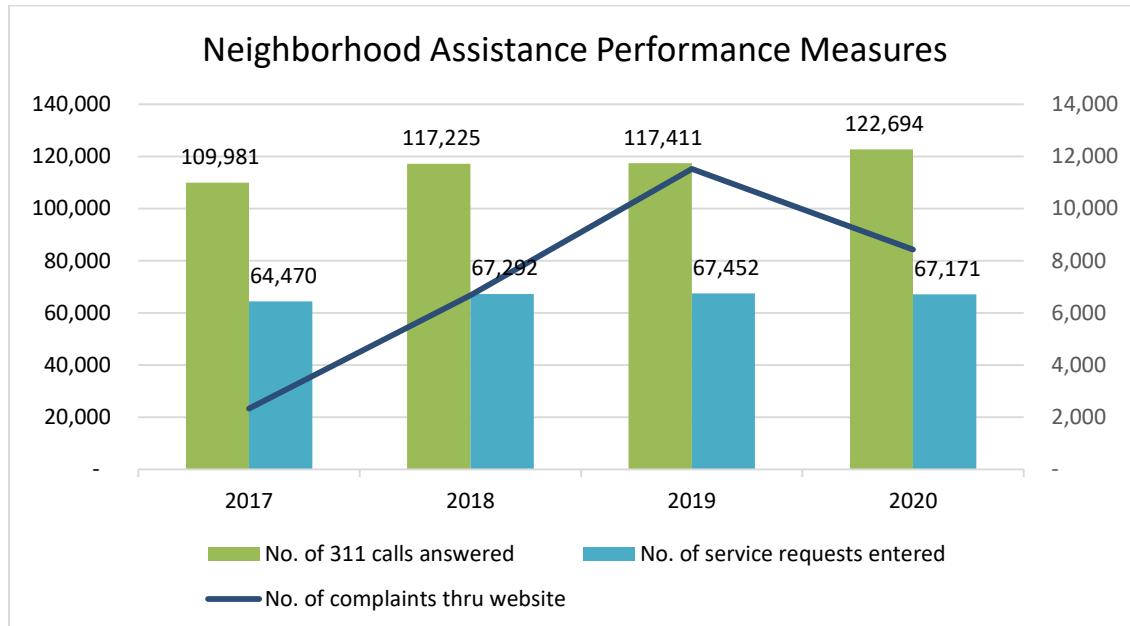
STRATEGIC GOALS & OBJECTIVES

- Add two Cisco agent and two Zoom Call Recording licenses that were placed on hold in 2020.
- Continue to provide friendly, courteous, and professional customer service through decrease hold time while entering service requests and offering information to the caller.

SERVICE LEVELS

During 2020, the 311 Call Center handled 122,694 calls and 70,267 service requests were entered based on Cityworks reports. The 311 Call Center continued to provide courteous and professional assistance regarding services and events within the City. Even during COVID-19 the number of calls answered and service requests entered was steady while complaints decreased.

PERFORMANCE MEASURES



HOUSING DIVISION

Duane Groeger, Housing Administrator

DESCRIPTION

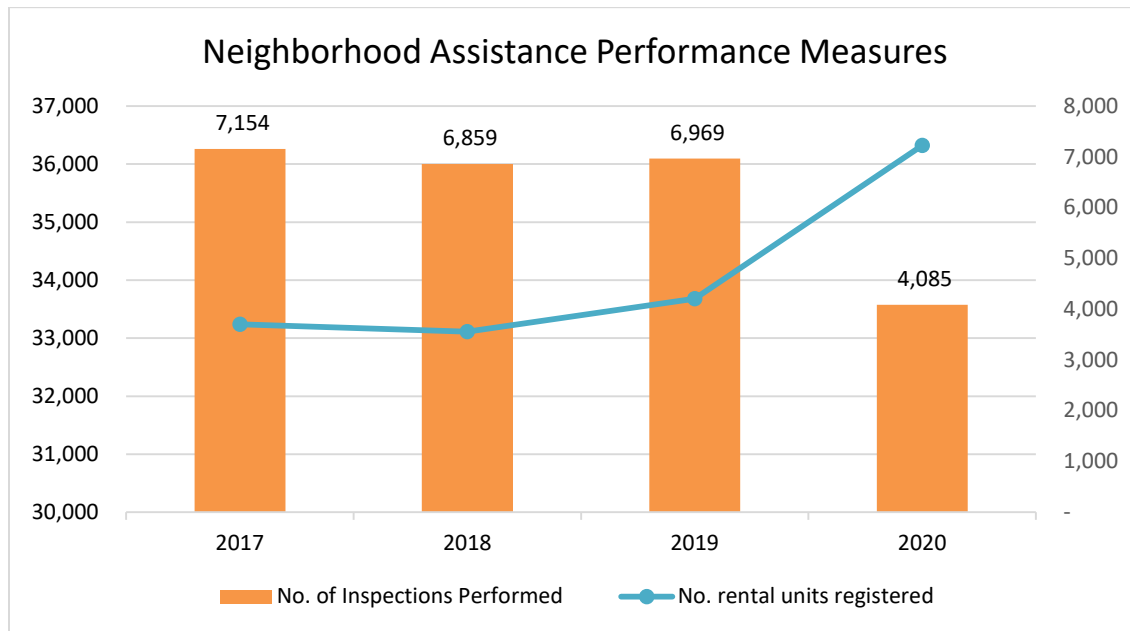
The Housing Division inspects housing for compliance with the City of Akron's Environmental Health and Housing Code. The Division responds to complaints about dilapidated structures and works with the Housing Appeals Board to repair or raze these unsafe, unsanitary structures in the City of Akron. The Division also administers the Lead Poisoning Prevention Program, Rental Registration Program and the Mandatory Rental Inspection Program.

STRATEGIC GOALS & OBJECTIVES

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

SERVICE LEVELS

In 2020, the Rental Registration Program registered 36,319 units which continues to increase every year. The Mandatory Inspection Program conducted 22 inspections, resulting in 10 becoming compliant. The Complaint Referral Program performed 585 inspections of properties, 3,478 re-inspections, and 563 units were brought into compliance. Due to COVID-19 safety protocols, the number of inspections were heavily impacted and decreased in 2020.



HOUSING AND COMMUNITY SERVICES DIVISION

Thomas A. Tatum, Housing Rehabilitation Manager

Douglas M. Taylor, Housing Rehabilitation Administrator

DESCRIPTION

The Housing and 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.

STRATEGIC GOALS & OBJECTIVES

- Continue assistance for Emergency Roofing Program to complete additional 90+ residential units.
- Continue the second year of a 3.5 year, \$4.6 million Lead Safe Akron Grant and 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), Development Fund of the Western Reserve, Inc., Ohio Conference of Community Development, Reimagining the Civic Commons, Summit Lake Partners and Akron Realists.

SERVICE LEVELS

The Division continued an Emergency Roofing Program to assist low to moderate income homeowners with actively leaking roofing issues. They processed 99 applications and completed roof repair/replacement for 25 units. The Division also assisted 50 low-income, primarily elderly or disabled occupants with grants for emergency or minor home repair through contract with Rebuilding Together of Summit County. This program was directly affected in 2020 by COVID-19.

The Division provided lead abatement training to 22 individuals, contractors and staff. The Division attended 11 outreach events to promote the lead program. Most of these were ZOOM meetings due to COVID-19.

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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
NEIGHBORHOOD ASSISTANCE:				
<i>Administration:</i>				
Director of Neighborhood Assistance	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	0.00	0.00
Total Administration	2.00	2.00	1.00	1.00
<i>Nuisance Compliance:</i>				
Animal Control Warden	2.00	2.00	3.00	3.00
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	0.00	0.00
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	6.00	6.00	7.00	7.00
Customer Service Request Coordinator	1.00	1.00	1.00	1.00
Customer Service Request Supervisor	1.00	1.00	1.00	1.00
Total 311 Call Center	8.00	8.00	9.00	9.00

By Funding Sources:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Housing:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Code Compliance Inspector	2.00	2.00	1.00	2.00
Code Compliance Supervisor	1.00	0.00	0.00	0.00
Community Development Specialist	1.00	1.00	1.00	1.00
Community Development Supervisor	0.00	1.00	1.00	1.00
Demolition Site Improvement Inspector	1.00	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	12.00	12.00	11.00	12.00
<i>Housing and Community Services:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Code Compliance Supervisor	0.00	1.00	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	3.00	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	0.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	0.00
Community Center Safety Liaison	1.00	0.00	0.00	0.00
Community Events Coordinator	1.00	0.00	0.00	0.00
Golf Course Supervisor	1.00	0.00	0.00	0.00
Recreation Manager	1.00	0.00	0.00	0.00
Recreation Supervisor	14.00	0.00	0.00	0.00
Sports and Athletes Coordinator	1.00	0.00	0.00	0.00
Total Recreation Bureau	21.00	0.00	0.00	0.00
TOTAL NEIGHBORHOOD ASSISTANCE	64.00	43.00	42.00	43.00

Neighborhood Assistance

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION	294,932	291,043	315,136	216,270
NUISANCE COMPLIANCE	1,807,980	2,044,505	1,867,670	1,858,160
311 CALL CENTER	587,767	629,469	606,392	755,210
HOUSING	2,590,764	2,473,077	2,112,599	2,588,480
HOUSING AND COMMUNITY SERVICES	807,423	1,055,347	1,523,787	2,729,620
Total for Department:	6,088,865	6,493,440	6,425,585	8,147,740

Neighborhood Assistance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	2,442,655	2,538,567	2,558,117	2,932,390
Fringe Benefits	1,305,921	1,370,712	1,467,778	1,328,730
Total: Personal Services	3,748,576	3,909,279	4,025,895	4,261,120
Other				
Current Expenditures - Other	1,998,676	2,165,997	2,070,001	3,446,000
Utilities Expenses	24,274	26,219	34,154	29,500
Insurance	19,986	23,420	47,900	25,300
Rentals and Leases	55,248	41,169	27,194	33,910
Interfund Service Charges	242,104	327,357	220,440	351,910
Total: Other	2,340,289	2,584,162	2,399,690	3,886,620
Total for Department:	6,088,865	6,493,440	6,425,585	8,147,740

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	2,658,310	575,100		3,233,410
Special Revenue Fund	1,602,810	3,311,520		4,914,330
Total for Department:	4,261,120	3,886,620		8,147,740

Neighborhood Assistance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	2,983,067	3,076,712	3,147,672	3,233,410
Special Revenue Fund	3,105,798	3,416,728	3,277,913	4,914,330
Total for Department:	6,088,865	6,493,440	6,425,585	8,147,740

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	50.000	29.000	28.000	29.000
Special Revenue Fund	14.000	14.000	14.000	14.000
Total for Department:	64.000	43.000	42.000	43.000

OFFICE OF THE MAYOR
Daniel Horrigan, Mayor

DESCRIPTION

The Mayor is recognized as 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 2021 Operating Budget provides funding for the staffing of 11.5 full-time positions for the divisions of the Office of the Mayor. The 2021 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.

STRATEGIC GOALS & OBJECTIVES

- Focus on essential services which include public safety, public service, economic development and improving the quality of public life for all.
- Increase economic opportunity by providing leadership on Elevate Akron 2.0 strategies, specifically Spark Akron and Refocus on Downtown.
- Continue to improve road conditions with repaving, brick and concrete restoration.
- Improve city-owned public spaces and continue to hold Akron Parks Challenge and Akron Parks Week.
- Continue to prioritize housing by using CARES dollars to keep people in their homes.

DEPUTY MAYOR FOR PUBLIC SAFETY

Charles Brown, Deputy Mayor for Public Safety

DESCRIPTION

By Charter, the Mayor serves as the Director for the Department of Public Safety. The responsibility for daily supervision of these divisions is split between the Deputy Mayor for Public Safety and the Director of Public Service. The Building Inspection Division and the Weights and Measures Division administratively report to the Director of Public Service. The Deputy Mayor for Public Safety primarily oversees the divisions of Police, Fire, Communications, Police/Fire Communications, Corrections and Disaster Services within the department.

STRATEGIC GOALS & OBJECTIVES

- Assist division managers in the Department of Public Safety and interact with City Council.

- Expand Neighborhood Response Team and positive APD neighborhood engagement to build trust and combat gun violence.
- 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.
- Support state/local efforts to promote and implement public health measures related to COVID-19.
- Support work of Racism as a Public Health Crisis.

SERVICE LEVELS

The Deputy Mayor for Public Safety functioned as the liaison between the Police and Fire Departments and the Divisions of Communications and Safety Communications to assist in obtaining the needed resources to meet their goals.

ECONOMIC DEVELOPMENT

Samuel D. DeShazor, Deputy Mayor for Economic Development

DESCRIPTION

The Mayor's Office of Economic Development 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.

STRATEGIC GOALS & OBJECTIVES

- Work with Human Resources (HR) along with all City Departments, the Union and non-bargaining employees to devise and maintain affordable healthcare.
- Successfully negotiate all four (4) Union contracts.
- Continue to keep employees and the community safe by collaborating with City Departments to define the new normal in the workplace in this new and changing work environment.

SERVICE LEVELS

Labor Relations provides as avenue for all employees to have their complaints and issues heard by the Administration. It also addresses issues and complaints that the Administration may have with the work force. During 2020 Labor Relations provided daily communication between Unions and the City during the critical first months of COVID-19 to quickly address issues and concerns created by the pandemic. It worked closely with all City Departments to handle COVID-19 restructuring of the workplace to keep City Services working while keeping employees safe.

POLICE AUDITOR

Phillip L. Young, Independent Police Auditor

DESCRIPTION

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 Police Auditor 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.

STRATEGIC GOALS & OBJECTIVES

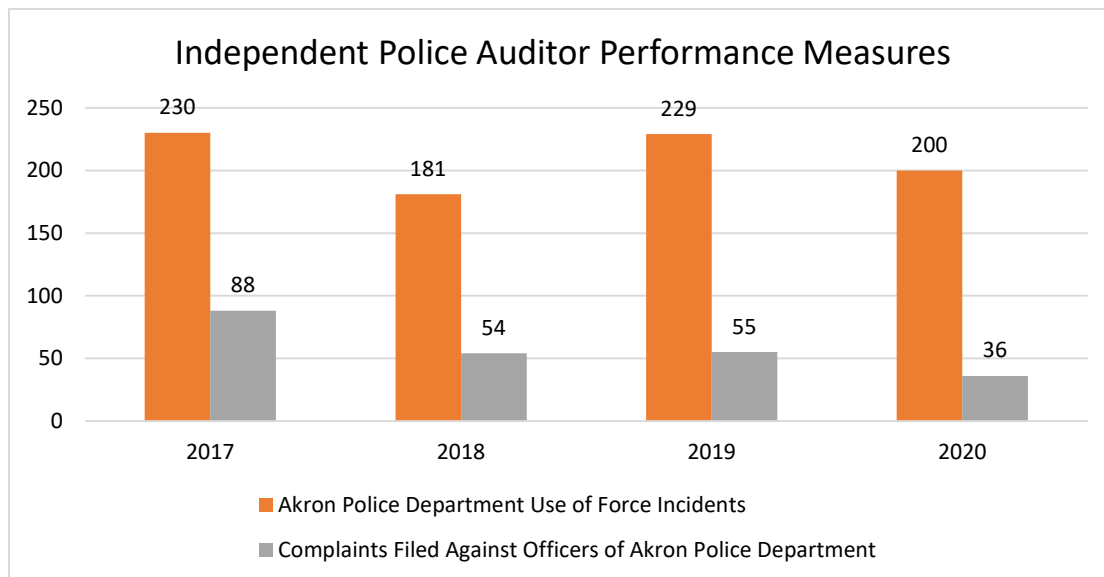
- Develop ways for police officers and the community to partner proactively to solve community problems and to build respect, cooperation and trust between the police and community.

- Improve APD training, oversight, monitoring, accountability and hiring practices. Ensure fair, equitable, courteous and professional treatment for all.

SERVICE LEVELS

In 2020, the Akron Police Department Use of Force incidents and complaints filed against officers of the Akron Police Department both decreased from 2019. The Independent Police Auditor (IPA) continued to attend various ward, advisory and block club safety meetings. The Vehicle Safety Inspection in Ward 8 inspected 387 vehicles.

PERFORMANCE MEASURES



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.

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	2.00	2.00	2.00	2.00
Communications Assistant	0.00	1.00	1.00	1.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Deputy Mayor for Integrated Development	1.00	0.00	0.00	0.00
Secretary	3.00	3.00	2.50	2.50
Mayor	1.00	1.00	1.00	1.00
Total Administration	8.00	8.00	7.50	7.50
<i>Deputy Mayor for Public Safety:</i>				
Deputy Mayor for Public Safety	1.00	1.00	0.00	0.00
Total Deputy Mayor for Public Safety	1.00	1.00	0.00	0.00
<i>Economic Development:</i>				
Accounts Analyst	1.00	0.00	0.00	0.00
Assistant to the Mayor	1.00	0.00	0.00	0.00
Deputy Mayor for Economic Development	1.00	0.00	0.00	0.00
Deputy Mayor for Integrated Development	0.00	0.00	0.00	0.00
Development Engineering Manager	1.00	0.00	0.00	0.00
Economic Development Aide	0.00	0.00	0.00	0.00
Economic Development Officer	1.00	0.00	0.00	0.00
Economic Development Specialist	0.00	0.00	0.00	0.00
Economic Development Technician	1.00	0.00	0.00	0.00
Economist	0.50	0.00	0.00	0.00
Executive Assistant	1.00	0.00	0.00	0.00
Planning & Development Deputy Director	1.00	0.00	0.00	0.00
Total Economic Development	8.50	0.00	0.00	0.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
OFFICE OF THE MAYOR:				
<i>Information Technology:</i>				
Administrative Assistant	1.00	0.00	0.00	0.00
Applications Analyst	2.00	0.00	0.00	0.00
Applications Programmer	1.00	0.00	0.00	0.00
Computer Programmer Analyst	1.00	0.00	0.00	0.00
Database Administrator	1.00	0.00	0.00	0.00
GIS Coordinator	0.00	0.00	0.00	0.00
Information Technology Project Manager	1.00	0.00	0.00	0.00
IT Applications Manager	1.00	0.00	0.00	0.00
IT Systems & Infrastructure Manager	1.00	0.00	0.00	0.00
Total Information Technology	9.00	0.00	0.00	0.00
<i>Labor Relations:</i>				
Assistant to the Mayor for Labor Relations	0.00	0.00	1.00	1.00
Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Total Labor Relations	1.00	1.00	2.00	2.00
<i>Lock3:</i>				
Downtown Operations Manager	1.00	0.00	0.00	0.00
Recreation Supervisor	2.00	0.00	0.00	0.00
Total Lock3	3.00	0.00	0.00	0.00
<i>Police Auditor:</i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Assistant to the Mayor	1.00	1.00	1.00	1.00
Total Police Auditor	1.00	1.00	1.00	2.00
<i>Public Communications:</i>				
Communications Director	0.00	0.00	0.00	0.00
Total Public Communications	0.00	0.00	0.00	0.00
TOTAL OFFICE OF THE MAYOR	31.50	11.00	10.50	11.50

Mayor's Office

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
ADMINISTRATION	1,346,712	1,311,223	1,122,372	1,165,300
LABOR RELATIONS	269,458	300,883	426,466	516,260
POLICE AUDITOR	75,734	71,602	89,463	162,400
Total for Department:	1,691,905	1,683,709	1,638,300	1,843,960

Mayor's Office

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	1,026,041	1,023,493	1,048,235	1,179,150
Fringe Benefits	447,300	393,717	403,136	409,900
Total: Personal Services	1,473,341	1,417,210	1,451,370	1,589,050
Other				
Current Expenditures - Other	157,211	177,815	109,437	166,150
Utilities Expenses	8,094	8,585	9,209	8,700
Insurance	4,050	3,684	3,875	2,800
Rentals and Leases	7,532	32,654	23,317	32,900
Interfund Service Charges	41,676	43,762	41,093	44,360
Total: Other	218,563	266,499	186,930	254,910
Total for Department:	1,691,905	1,683,709	1,638,300	1,843,960

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	1,589,050	254,910		1,843,960
Trust and Agency Fund				
Total for Department:	1,589,050	254,910		1,843,960

Mayor's Office

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	1,685,369	1,655,790	1,638,300	1,843,960
Trust and Agency Fund	6,535	27,919		
Total for Department:	1,691,905	1,683,709	1,638,300	1,843,960

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	19.500	11.000	10.500	10.500
Special Revenue Fund	3.000	0.000	0.000	0.000
Internal Service Fund	9.000	0.000	0.000	0.000
Total for Department:	31.500	11.000	10.500	10.500

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 2021 Operating Budget provides funding for the staffing of 16 full-time positions for the divisions of the Department of Planning & Urban Development. The operating budget provides adequate funding for the operations of the Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

ADMINISTRATION
Jason Segedy, Director

DESCRIPTION

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

AKRON METROPOLITAN AREA TRANSPORTATION STUDY DIVISION
Curtis Baker, Manager

DESCRIPTION

The Department of Planning and Urban Development provides the staff for the Akron Metropolitan Area Transportation Study (AMATS). The AMATS Policy Committee, composed of locally elected officials from Summit and Portage Counties and portions of Wayne County, is responsible for regional transportation planning and the programming of certain categories of federal transportation funding.

STRATEGIC GOALS & OBJECTIVES

- Develop a new FY2023-2026 Transportation Improvement Program and the AMATS Long Range Transportation Plan.
- Continue to oversee the Ohio Statewide Congestion Mitigation Air Quality (CMAQ) program.
- Continue to collect traffic data this summer with the Traffic Counting Program, and bicycle and pedestrian counting programs. Over 300 roadway locations are expected to be counted.
- Continue to maintain the Gohio commute website to encourage carpooling and other alternative modes of transportation.
- Manage two new Connecting Communities Planning Grants and begin the process of selecting consultants in the summer of 2021.
- AMATS will complete a new Traffic Crashes Report looking at crashes from 2018 through 2020 including analysis of automobile, bicycle, and pedestrian crashes.

SERVICE LEVELS

AMATS managed projects using Surface Transportation Block Grant Program and Transportation Alternatives Set Aside Program funds. AMATS completed its FY 2021 through FY 2024 Transportation Improvement Program (TIP). The TIP includes all projects using federal funds for the next four years.

Traffic radar counters completed 189 segment counts and one intersection count in 2020. Due to COVID-19, the counting program was cut short.

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 CDBG funds and other funding sources through land acquisition, site improvements, relocation and land marketing. In 2019 this division was reassigned to the Department of Integrated Development.

HOUSING AND COMMUNITY SERVICES DIVISION

Thomas A. Tatum, Housing Rehabilitation Administrator

DESCRIPTION

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

TAX RECEIPTS AND EXPENDITURES DIVISION

Jason Segedy, Planning Director

DESCRIPTION

The Tax Receipts and Expenditures Division represents the capital portion of local income tax revenue. The expenditures are used to develop, prepare and implement an annual five-year Capital Investment Plan for improvements such as parks, sewers, streets and bridges.

ZONING DIVISION

Michael Antenucci, Zoning Manager

DESCRIPTION

The Zoning Division administers the Zoning Code, subdivision regulations, street vacations and dedications and assists in formulating long-range strategies for zoning, land use, housing and socio-economic activities within the City of Akron. In 2019 this division was reassigned to the Department of Integrated Development.

PLANNING NON-OPERATING DIVISION

Jason Segedy, Planning Director

DESCRIPTION

The Non-Operating Division administers the capital expenditures within the Department of Planning and Urban Development. The majority of the expenditures are related to housing rehabilitation funded by the Community Development Block Grant.

STAFFING

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

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
PLANNING:				
<i>Administration:</i>				
Administrative Assistant	0.25	0.00	0.00	0.00
Capital Planning Manager	0.25	0.00	0.00	0.00
City Planner	1.75	0.00	0.00	0.00
Executive Assistant	0.00	1.00	1.00	1.00
Planning Director	0.20	1.00	1.00	1.00
Total Administration	2.45	2.00	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	5.00	5.00	7.00	7.00
Communications Specialist	1.00	1.00	1.00	1.00
Land Marketing Officer	1.00	1.00	1.00	1.00
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	12.00	12.00	14.00	14.00
<i>Strategic Initiatives:</i>				
Capital Planning Manager	0.50	0.00	0.00	0.00
City Planner	0.00	0.00	0.00	0.00
Economic Development Specialist	0.00	0.00	0.00	0.00
Economist	1.50	0.00	0.00	0.00
Executive Assistant	1.00	0.00	0.00	0.00
Investment Program Admin	1.00	0.00	0.00	0.00
Land Marketing Officer	0.00	0.00	0.00	0.00
Planning & Development Deputy Director	0.00	0.00	0.00	0.00
Planning Director	0.80	0.00	0.00	0.00
Total Strategic Initiatives	4.80	0.00	0.00	0.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Comprehensive Planning:</i>				
Administrative Assistant	0.75	0.00	0.00	0.00
Capital Planning Manager	0.25	0.00	0.00	0.00
City Planner	1.25	0.00	0.00	0.00
Comprehensive Planning Adm.	0.00	0.00	0.00	0.00
Total Comprehensive Planning	2.25	0.00	0.00	0.00
<i>Development Services:</i>				
Acquisition Officer	0.33	0.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	0.00
City Planner	1.00	0.00	0.00	0.00
Community Resource Specialist	1.00	0.00	0.00	0.00
Development Manager	0.80	0.00	0.00	0.00
Real Estate Negotiator	0.00	0.00	0.00	0.00
Total Development Services	4.13	0.00	0.00	0.00
<i>Housing and Community Services:</i>				
Administrative Assistant	0.00	0.00	0.00	0.00
City Planner	0.00	0.00	0.00	0.00
Housing Rehab. Administrator	0.00	0.00	0.00	0.00
Housing Rehab. Loan Specialist	0.00	0.00	0.00	0.00
Housing Rehab. Manager	0.00	0.00	0.00	0.00
Housing Rehab. Specialist	0.00	0.00	0.00	0.00
Total Housing and Community Services	0.00	0.00	0.00	0.00
<i>Zoning:</i>				
Administrative Assistant	1.00	0.00	0.00	0.00
Assistant Librarian	0.00	0.00	0.00	0.00
Building Inspector	1.00	0.00	0.00	0.00
City Planner	3.00	0.00	0.00	0.00
Zoning Manager	1.00	0.00	0.00	0.00
Total Zoning	6.00	0.00	0.00	0.00
TOTAL PLANNING	31.63	14.00	16.00	16.00

Planning

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
ADMINISTRATION	236,718	219,469	291,531	292,190
A.M.A.T.S.	1,415,367	1,462,660	1,683,946	1,951,450
DEVELOPMENT SERVICES	0			
HOUSING AND COMMUNITY SERVICES	1,992,692	865,488	0	64,620
PLANNING - NON-OPERATING	543,564	290,301	9,227	975,810
Total for Department:	4,188,341	2,837,919	1,984,704	3,284,070

Planning

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	1,010,579	948,265	1,073,713	1,223,220
Fringe Benefits	422,620	425,988	492,084	515,410
Total: Personal Services	1,433,199	1,374,253	1,565,797	1,738,630
Other				
Current Expenditures - Other	2,277,418	914,650	278,482	1,149,250
Utilities Expenses	5,555	5,818	3,630	1,850
Insurance	1,461	1,360	1,505	1,650
State/County Charges	2,023	139	0	
Rentals and Leases	75,445	128,602	95,281	130,000
Interfund Service Charges	393,240	413,096	40,010	262,690
Total: Other	2,755,142	1,463,666	418,907	1,545,440
Total for Department:	4,188,341	2,837,919	1,984,704	3,284,070

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	40,420	1,200		41,620
Special Revenue Fund	1,698,210	1,544,240		3,242,450
Total for Department:	1,738,630	1,545,440		3,284,070

Planning

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	47,575	39,052	38,595	41,620
Special Revenue Fund	4,140,766	2,798,867	1,946,109	3,242,450
Total for Department:	4,188,341	2,837,919	1,984,704	3,284,070

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	7.680	0.200	0.200	0.200
Special Revenue Fund	23.950	12.000	15.800	15.800
Total for Department:	31.630	12.200	16.000	16.000

POLICE DEPARTMENT
Stephen L. Mylett, Police Chief

DESCRIPTION

The Akron Police Department (APD), by City Charter, administratively falls within the Department of Public Safety. For operating budget purposes, however, this division is treated as a separate department. The Police Department is divided into three subdivisions: Uniform, Investigative and Services. The Police Department's mission is to serve the community of Akron in a collaborative effort to enhance the quality of life through crime prevention, enforcement of laws, promotion of safety and reduction of fear.

BUDGET COMMENTS

The budget provides for a base level of 488 positions charged to the operating budget. The actual number of uniformed positions fluctuates during the year, but the City strives to maintain adequate staffing levels by hiring and starting new police classes at the earliest possible date.

UNIFORM SUBDIVISION

Michael Caprez, Police Deputy Chief

The Uniform Subdivision is the largest of the three Subdivisions and has the primary responsibility of patrolling cruiser districts throughout the City and responding to the thousands of calls received for service and other traffic-related assignments.

This Subdivision includes the Patrol Bureau that allows for 24-hour coverage in the City's 23 cruiser districts. The assigned officers utilize vehicles, foot beats and bikes to patrol the City neighborhoods, business districts and the downtown area. The Patrol Bureau is also responsible for the Court/Building Security Detail, the Community-Oriented Policing Services Unit, the K-9 Unit, the Gang Unit and the Reserve Officers Unit. Each of these units serves a special purpose for the community. The Court/Building Security Detail provides the security in the Stubbs Justice Center.

INVESTIGATIVE SUBDIVISION

Jesse 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.

STRATEGIC GOALS & OBJECTIVES

- Concentrate on recruiting, hiring and training quality candidates to meet our multi-year staffing plan goals. The plan incorporates anticipated retirements with the need to increase our overall staffing to meet community standards service.
- Provide professional development opportunities and ensure high levels of officer competency through training and other opportunities.
- Continue to work with federal, state and local partners to fight the opiate crisis.
- Increase efficiency through technological advancement. This includes moving to the next step of the CAD system implementation with the rollout of a new Record Management System.
- Work with IT to replace Public Safety's aging server and data storage structure.
- Improve relationships with the community by supporting opportunities to interact with Officers when they are not taking enforcement action. Continue community relations-based programs such as Park and Walk, Safety Town and Hidden in Plain Sight.
- Consider revenue generating options and look to reduce costs where possible. This could include things like increasing the use of our Training Bureau facility in order to host outside training classes.

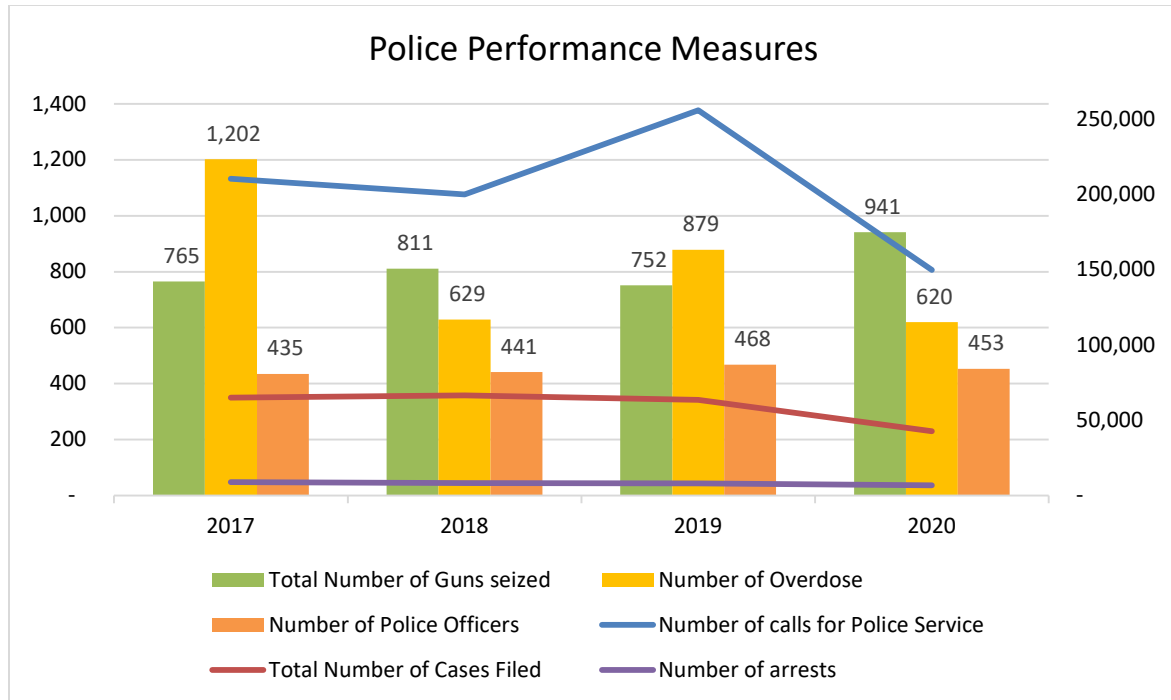
SERVICE LEVELS

In 2020 the APD purchased 10 new cruisers that will go in service in early 2021. These new vehicles enable us to deploy 4 new canine crews and replace aging or damaged equipment.

In 2020, the Anti-Violence Bureau investigated 174 cases, arrested 324 individuals, conducted 126 search warrants, and recovered 191 firearms. APD targeted gun violence in the City; APD identified "hot spots" in the City with a high rate of gun violence, and

worked to identify dangerous individuals who have a propensity for gun violence. This information was used to direct patrols and other resources. The result was many successful arrests, seizures, and prosecutions. APD has also made large efforts to remove drugs and other harmful substances off the streets. In 2020, the number of overdoses decreased by 259 from the previous year, this was also the lowest number of overdoses in the last 4 years.

PERFORMANCE MEASURES



The total citizen-generated calls for service to the APD in 2020 were 149,805. Among those responses were 513 firearms related incidents (9% increase from 2019). The Akron Police recovered a total of 934 firearms during the calendar year (24% increase from 2019). Reports of complaints related to police activities dropped to 37 in 2020 from 55 for 2019. Based on 2020 complaints, a complaint was made once every 0.0002 calls for service/police interactions. Use of Force by police incidents totaled 199 cases in 2020 which is a decrease from the 229 cases from 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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
POLICE:				
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	25.00	25.00	24.00	24.00
Crime Analyst	3.00	3.00	2.00	3.00
Law Enforcement Planner	1.00	1.00	1.00	1.00
Police Captain	10.00	9.00	9.00	9.00
Police Chief	1.00	1.00	1.00	1.00
Police Deputy Chief	2.00	2.00	2.00	2.00
Police Lieutenant	18.00	20.00	21.00	21.00
Police Officer	347.00	368.00	351.00	364.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	63.00	68.00	69.00	68.00
TOTAL POLICE	472.00	499.00	482.00	495.00

Police

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
ADMINISTRATION	62,829,523	65,539,462	56,137,912	74,826,320
Total for Department:	62,829,523	65,539,462	56,137,912	74,826,320

Police

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	35,305,443	36,086,026	31,011,489	39,607,490
Fringe Benefits	18,115,953	18,427,864	15,602,307	19,370,710
Total: Personal Services	53,421,396	54,513,890	46,613,795	58,978,200
Other				
Current Expenditures - Other	3,110,275	3,943,088	3,122,919	5,512,070
Utilities Expenses	115,046	132,837	208,538	211,000
Debt Service	351,150	354,465	351,944	551,830
Insurance	159,131	144,431	212,259	233,000
State/County Charges	19,737	23,883	15,014	24,000
Rentals and Leases	104,730	73,897	39,324	102,800
Capital Equipment, Construction, and Property				872,000
Interfund Service Charges	3,996,434	5,066,461	5,185,054	8,341,420
Total: Other	7,856,504	9,739,062	9,135,051	15,848,120
Capital Outlay				
Capital Outlay	1,551,622	1,286,510	389,066	
Total: Capital Outlay	1,551,622	1,286,510	389,066	
Total for Department:	62,829,523	65,539,462	56,137,912	74,826,320

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	53,405,840	4,241,280		57,647,120
Special Revenue Fund	5,572,360	11,105,840		16,678,200
Trust and Agency Fund		501,000		501,000
Total for Department:	58,978,200	15,848,120		74,826,320

Police

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	55,226,301	56,671,051	49,377,140	57,647,120
Special Revenue Fund	7,281,963	8,599,322	6,677,089	16,678,200
Trust and Agency Fund	321,259	269,088	83,683	501,000
Total for Department:	62,829,523	65,539,462	56,137,912	74,826,320

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	460.000	489.000	474.000	475.000
Special Revenue Fund	12.000	10.000	8.000	20.000
Total for Department:	472.000	499.000	482.000	495.000

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

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
CONSOLIDATED HEALTH	4,340,973	4,239,730	4,372,757	4,173,380
Total for Department:	4,340,973	4,239,730	4,372,757	4,173,380

Health

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	35,312	18,171	5,001	18,560
Fringe Benefits	139,198	16,716	153,867	2,870
Total: Personal Services	174,509	34,887	158,868	21,430
Other				
Current Expenditures - Other	4,051,797	4,086,395	4,114,154	4,139,950
Insurance	9,035	10,796	11,421	11,500
Rentals and Leases	105,612	105,612	88,010	
Interfund Service Charges	20	2,041	304	500
Total: Other	4,166,463	4,204,843	4,213,889	4,151,950
Total for Department:	4,340,973	4,239,730	4,372,757	4,173,380

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	21,430	4,151,950		4,173,380
Total for Department:	21,430	4,151,950		4,173,380

Health

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	4,340,973	4,239,730	4,372,757	4,173,380
Total for Department:	4,340,973	4,239,730	4,372,757	4,173,380

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 2021 Operating Budget provides funding for the staffing of 86 full-time positions for the divisions of the Department of Public Safety. Funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibilities.

BUILDING INSPECTION

DESCRIPTION

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

COMMUNICATIONS DIVISION

Malcolm Valentine, Communications Manager

DESCRIPTION

The Communications Division is responsible for the acquisition, installation, maintenance and repair of equipment to support the communication needs of all City departments. The Division maintains an outside cable plant consisting of underground and aerial wires, telephone cables, fiber optic cables, and wires in City buildings connecting to the City's mainframe and municipal telephone system. The Division also provides installation and maintenance service for the municipal fire alarm system and security alarms in various City-owned buildings.

STRATEGIC 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 associated with large copper cable.
- Manage leased cellular service and equipment for all wireless air cards, cell phones, smart phones and data devices.
- Expand video surveillance cameras as requested.
- Pursue new technology in wireless communications and computer telephone integration.

SERVICE LEVELS

In 2020, the Communications Division responded to over 2,012 requests for service. The Division performed 78 vehicle installations for new and existing vehicles in several departments and installed 16 automatic vehicle locators to work with the upgraded AT&T wireless network service.

The Division pursued cost cutting efforts to reduce overall expenditures by monitoring telecommunication usage. Quarterly fire alarm tests and preventive maintenance, weekly transmitter site checks, alarm monitoring, and daily routine maintenance took place throughout the year to avoid downtime and ensure the systems and equipment are functioning properly. The Division also extended fiber optic cables to 6 new locations and is working with both the Engineering Bureau and Sewer Division to provide fiber optic networking for the Combined Sewer Overflow (CSO) project.

The Division performed work for outside agencies performing radio programming repairs, installations and maintenance, generating a revenue stream of roughly \$103,177.08 in 2020. Furthermore, the Division performed work for outside agencies performing fiber optic installations and maintenance, generating a revenue stream of roughly \$55,394.98 in 2020.

The Communications Division provided cellular air cards for mobile laptop computing, video surveillance, heart monitors, utility monitoring, traffic light controls, supervisory control and data acquisition, APD, and automatic vehicle locator modems. The Division added 83 new IP cameras to the Milestone IP Video System throughout 9 locations: Patterson Park, Joy Park, Fire Station #9, Reservoir Park, Lock 3, Arson, Kent and multiple remote units.

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.

STRATEGIC GOALS & OBJECTIVES

- Finalize detailed staffing plan to identify the employees needed to adequately staff the dispatch center and hire technicians and supervisors to identified strength levels.
- Increase quality assurance to maintain exceptional customer service, in addition to recognizing staff excellence and continually identify training needs.
- Standardize and implement a 2021 Technician Training Policy for new and current employees.
- Reduce employee mandates by 40%.
- Implement a standardized Critical Incident Management Program protocol for high impact calls to improve employee health.

SERVICE LEVELS

In 2020, the Police/Fire Safety Communications Center handled 381,383 calls for service incidents, with 163,184 calls coming through 9-1-1. The Division hired 14 new technicians in addition to a City of Akron CAD Administrator. Through the pandemic there was increased use of the backup 9-1-1 center as well as a completed encryption system for all radios improving the safety of the City's first responders.

WEIGHTS AND MEASURES

DESCRIPTION

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

PUBLIC SAFETY NON-OPERATING DIVISION

DESCRIPTION

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

STAFFING

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

	As of	As of	As of	Budget
By Department:	12/31/18	12/31/19	12/31/20	2021
<u>PUBLIC SAFETY:</u>				
<i>Administration:</i>				
Director of Public Safety	0.00	0.00	1.00	1.00
Total Administration	0.00	0.00	1.00	1.00
<i>Communications:</i>				
Cable and Line Utilityworker	2.00	0.00	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	4.00	5.00	6.00	8.00
Radio Communications Supervisor	0.00	1.00	1.00	1.00
Radio Technician	5.00	4.00	4.00	5.00
Total Communications	13.00	12.00	13.00	16.00
<i>Police-Fire Communications Center:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
CAD Administrator	0.00	0.00	1.00	1.00
Database Administrator	0.00	1.00	1.00	1.00
IT Service Desk Technician	0.00	0.00	0.00	1.00
Safety Communication Supervisor	2.00	3.00	2.00	2.00
Safety Communication Technician	61.00	55.00	61.00	63.00
Total Police-Fire Communications Center	64.00	60.00	66.00	69.00
TOTAL PUBLIC SAFETY	77.00	72.00	80.00	86.00

Safety

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
BUILDING INSPECTION	17,586	85,771	58,221	4,700
COMMUNICATIONS	2,006,380	1,721,548	1,780,750	1,789,970
CORRECTIONS	7,071,710	6,660,523	6,114,221	6,660,000
POLICE/FIRE COMMUNICATIONS	5,725,962	6,052,431	5,129,505	6,900,010
WEIGHTS AND MEASURES	52,451	49,382	59,815	0
PUBLIC SAFETY ADMINISTRATION	207,296	207,420	208,851	223,820
Total for Department:	15,081,385	14,777,076	13,351,363	15,578,500

Safety

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	4,223,697	4,378,041	3,684,432	5,045,350
Fringe Benefits	2,399,918	2,466,212	2,291,333	2,522,090
Total: Personal Services	6,623,615	6,844,253	5,975,765	7,567,440
Other				
Current Expenditures - Other	8,192,395	7,585,767	6,982,593	7,466,600
Utilities Expenses	90,135	86,232	120,302	79,000
Insurance	20,736	22,143	25,344	23,300
Rentals and Leases	0	1,933	0	
Capital Equipment, Construction, and Property				200,000
Interfund Service Charges	154,504	162,069	210,969	242,160
Total: Other	8,457,770	7,858,145	7,339,207	8,011,060
Capital Outlay				
Capital Outlay	0	74,678	36,391	
Total: Capital Outlay	0	74,678	36,391	
Total for Department:	15,081,385	14,777,076	13,351,363	15,578,500

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	6,869,270	7,279,350		14,148,620
Special Revenue Fund	538,570	259,480		798,050
Internal Service Fund	159,600	472,230		631,830
Total for Department:	7,567,440	8,011,060		15,578,500

Safety

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
General Fund	13,518,461	13,271,499	12,265,371	14,148,620
Internal Service Fund	982,271	830,732	610,282	631,830
Special Revenue Fund	580,653	674,845	475,710	798,050
Total for Department:	15,081,385	14,777,076	13,351,363	15,578,500

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	75.000	70.000	79.000	84.000
Special Revenue Fund	2.000	2.000	1.000	2.000
Internal Service Fund	0.000	0.000	0.000	0.000
Total for Department:	77.000	72.000	80.000	86.000

DEPARTMENT OF PUBLIC SERVICE
Christopher Ludle, Director of Public Service
Eufrancia Lash, Deputy Director of Public Service
James Aiken, 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.

AIRPORT DIVISION

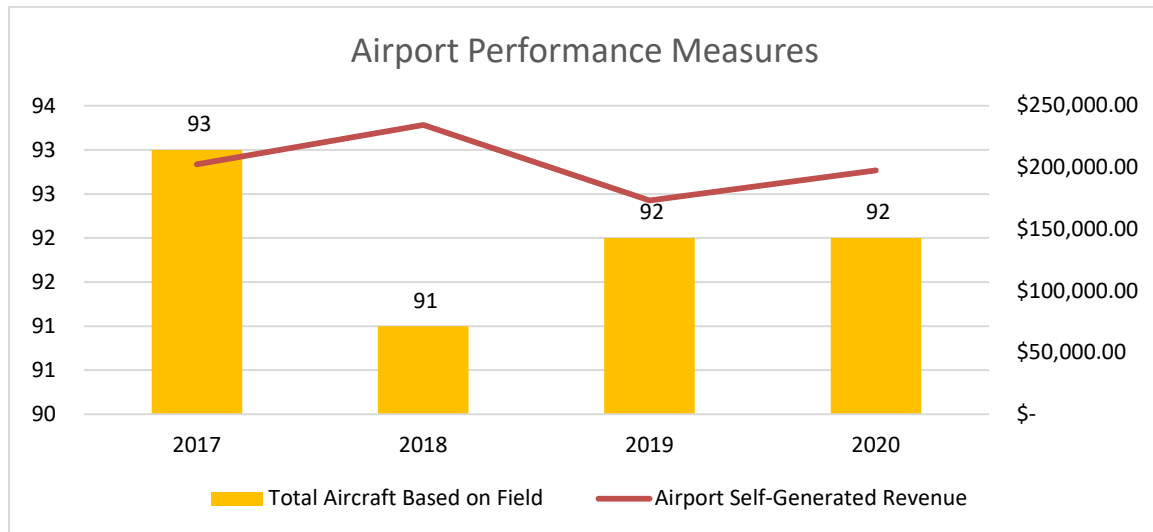
DESCRIPTION

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.

SERVICE LEVELS

In 2020, the Division received ODOT funding for Taxiway Lighting and Signage, Phase 1 construction is set to begin in 2021. Furthermore, the Division did not see a change from the number of aircrafts based on the field from 2019 but there was a \$24,506.80 increase in revenue in the calendar year.

PERFORMANCE MEASURES



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.

STRATEGIC GOALS & OBJECTIVES

- Continue the coordination of upgrading the parking deck revenue control equipment. Coordination with other city divisions and outside contractors will be

- necessary to upgrade the remaining 5 parking decks with new gates, card readers, ticket dispensers and software.
- Administer the replacement of shingle roofs at Firestone Park Community Center and God Park Golf Course clubhouse.

SERVICE LEVELS

In 2020, the Building Maintenance Division completed various projects throughout City owned buildings, and provided support to numerous City sponsored events. The Division administered the replacement of 10 outdated parking lot lights at the Copley Road complex with energy efficient LED light fixtures. These lights will save over 50% in energy usage. The Division also administered the security upgrade of access points at the Municipal Service Center by completing Phase 1 of entry door upgrades (7 doors) and starting Phase 2 (3 doors). These security upgrades included field work to activate the security gate for the complex as well.

ENGINEERING BUREAU

Travis L. Capper, Engineering Construction Manager

DESCRIPTION

The Engineering Bureau is responsible for the design and construction activities related to City streets, sidewalks, sewer and water utilities, bridges, facilities and properties. The Engineering Bureau oversees Airport, Civil Engineering, Landfill, Oil and Gas Well Operations, and Street and Highway Lighting.

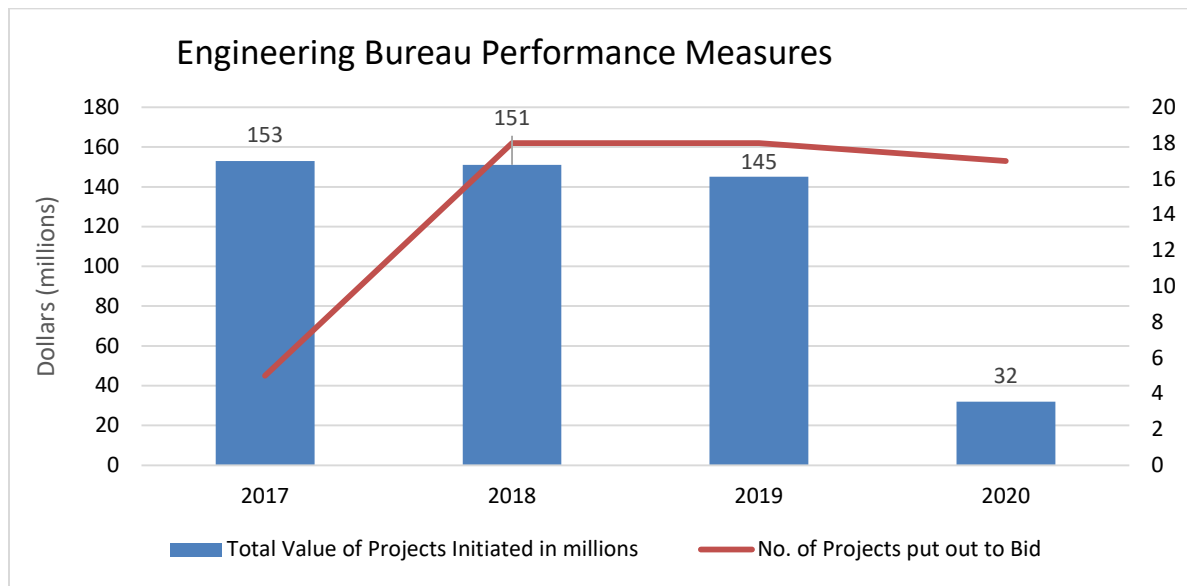
STRATEGIC GOALS & OBJECTIVES

- Host a Kaizen event in Plans and Permits to stream line the plan review process.
- Establish a mechanism to track actual plan review costs for reimbursement in compliance with the new Right of Way ordinance passed in 2018.
- Purchase a new paint truck and apply pavement markings for the resurfacing program.
- Continue to meet all requirements of the Consent Decree (entered January 17, 2014) and the US EPA approved CSO Long Term Control Plan Update dated November 15, 2011 and ensure regulatory compliance.
- Work with the Office of Integrated Development to identify, design and prioritize projects in our identified ten Great Streets including light surveys, traffic signage, and landscaping.

SERVICE LEVELS

In 2020, the Engineering Bureau received \$922,291.50 in Federal funding and \$153,715.25 in State funding under the FEMA Hazard Mitigation Grant funding for flood prone structures through the Ohio Emergency Management Agency. The Bureau bid 17 projects with a total initiated value of \$32,034,000. This is significantly lower than the past few years due to the financial hardships that the COVID-19 pandemic brought upon the City of Akron. Lastly, the Bureau continued work on Phase 1 of the Main Street Corridor and began work on Phase 2 including the commissioning of art work for the roundabout, finalizing lighting aesthetics, wayfinding signage, and coordination with stakeholders.

PERFORMANCE MEASURES



ENGINEERING SERVICES DIVISION

Travis L. Capper, Engineering Construction 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.

STRATEGIC GOALS & OBJECTIVES

- Issue comments on reviews within five business days of receipt.
- Continue to work and complete Main Street Corridor Phase 2.

SERVICE LEVELS

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

GOLF COURSE DIVISION

James E. Harris, Acting Golf Supervisor

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.

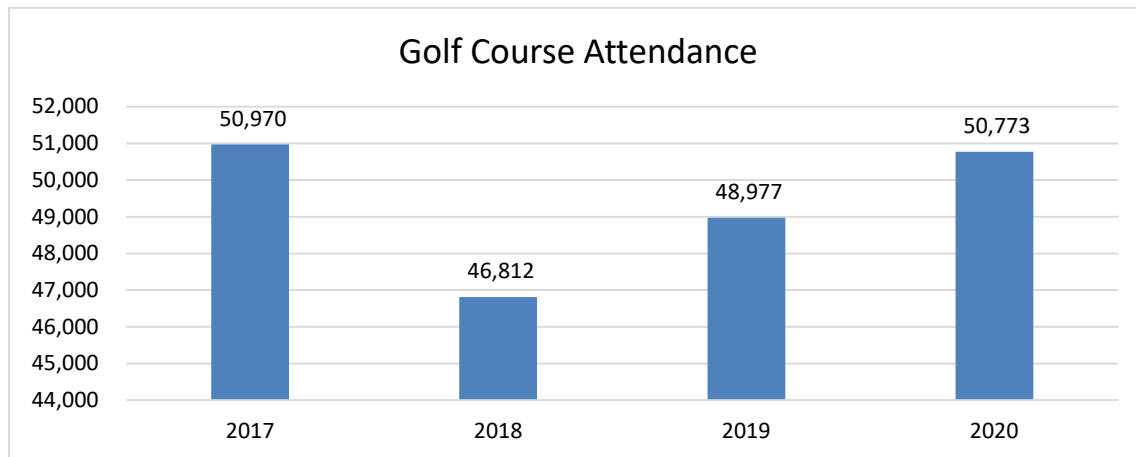
STRATEGIC GOALS & OBJECTIVES

- Continue to increase communication with customers and attempt to reach a larger audience.
- Produce over 40,000 rounds of golf in the 2021 calendar year.
- Expand service in the snack bar for outings and events to safely create more revenue for the course.
- 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 2020, both Good Park and Mud Run Golf courses hosted numerous tournaments, golf outings and local high school matches in a safe and sanitary manner keeping all players and spectators safe. The COVID-19 pandemic left people very limited options for recreational activities and because of this the golf courses saw a large increase in attendance during 2020.

PERFORMANCE MEASURES



HIGHWAY MAINTENANCE

Anthony Dolly, Highway Maintenance Superintendent

DESCRIPTION

The Highway Maintenance Division is responsible for maintaining approximately 900 miles of streets, expressways and bridges within the City of Akron. This work includes fence and guardrail maintenance, crash attenuator maintenance and repairs, pavement repairs, expressway mowing, bridge maintenance, roadway crack sealing, street resurfacing and snow and ice control. In addition, Highway Maintenance performs street restoration repairs for the City's Water and Sewer divisions and maintains the thousands of trees, shrubs and plant beds that have been installed and planted along the City's expressway system in recent years.

STRATEGIC GOALS & OBJECTIVES

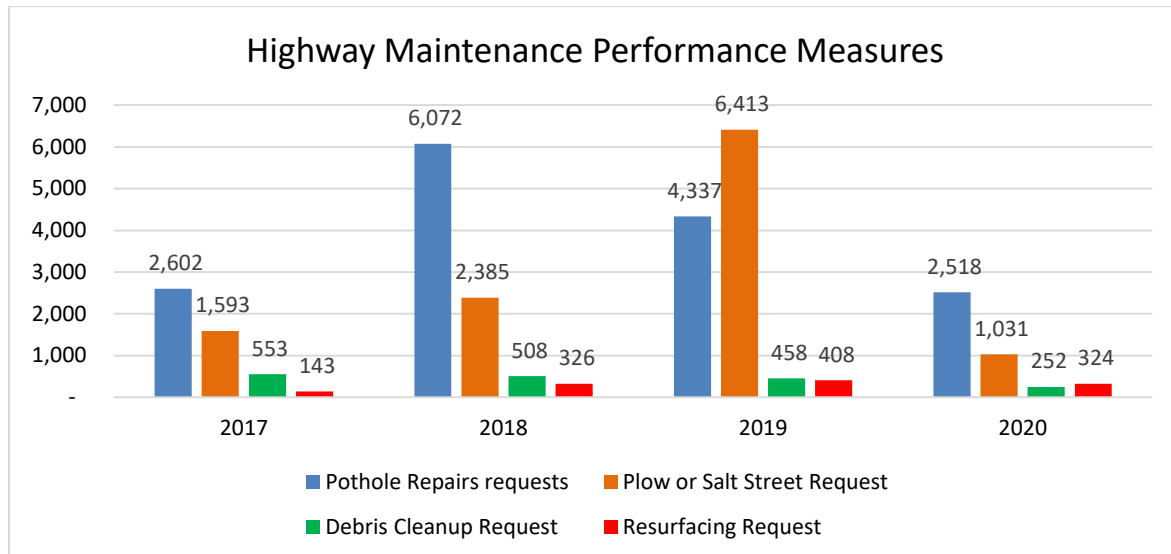
- Bid, award, and complete all resurfacing and pavement maintenance projects by the end of summer including milling surfaces and resurfacing of streets, crack sealing, strip patching and rejuvenation.
- Continue to collaborate and form partnerships with neighboring communities and governmental agencies including the University of Akron, the City of Fairlawn, the County of Summit and the Ohio Department of Transportation for goods and services.

SERVICE LEVELS

In 2020, the Highway Maintenance Division completed the annual resurfacing and preventative maintenance program. The Division resurfaced 36.62 miles of roadways throughout the city. Furthermore, they restored and repaired 741 permanent restoration items from utility repair in addition to completing 2,518 pothole service requests. The

Highway Maintenance statistics are the lowest we have seen in the past few years due to the reduced amount of driving throughout the COVID-19 Pandemic.

PERFORMANCE MEASURES



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, Master Equipment Shop 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.

STRATEGIC GOALS & OBJECTIVES

- Implement a more focused preventative maintenance approach to city equipment. This will be accomplished through ongoing training and a flexible maintenance program that will allow mechanics to directly impact the maintenance checklists we use. They will be able to provide input on changes that need to be made by the issues they see occurring on a daily basis. Doing so will reduce failure across equipment.
- Investigate and implement a fleet replacement program.
- Purchase Ford OEM diagnostic software for our Market street location. Having this software will keep more work in house and greatly reduce any future costs of the dealer having to make repairs only dealer software can do. All future vehicles are relying more and more on computers and telematics to communicate with the technician this software is a must going forward

SERVICE LEVELS

In 2020, the Motor Equipment Division continued to remove surplus items and obsolete inventory and tooling. The Asset Works upgrade continued in 2020. Analysis of the City's fleet continues to reduce long term maintenance costs and increase overall fuel economy. The Division has successfully tested a new tire using data analytics and they will now move forward with the use of these tires. Testing has shown almost triple the tread life versus what they are currently using.

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.

STRATEGIC GOALS & OBJECTIVES

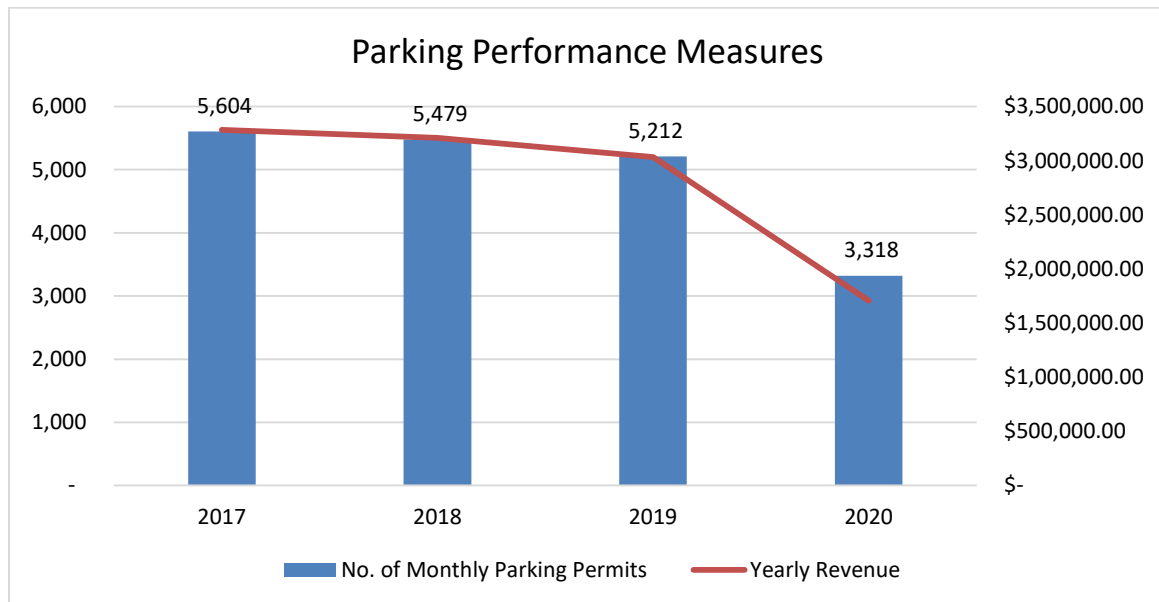
- Reduce the parking deck subsidy by establishing a demand oriented rate structure and converting decks to automated tellers.
- Continue to review and develop cost effective methods to increase parking revenue and decrease parking expenses.

- 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. In 2020, the Division saw a large decrease in monthly parking permits in addition to the yearly revenue. These low numbers are all due to the large impact of the COVID-19 shutdown which resulted in a reduced amount of car traffic throughout the City of Akron.

PERFORMANCE MEASURES



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.

STRATEGIC 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

Jonathan Malish, Parks Maintenance Superintendent

DESCRIPTION

The Parks Maintenance Division is responsible for providing and maintaining clean, safe and functional park facilities for the citizens of Akron. The Division is responsible for mowing grass, controlling weeds, planting flowers, cleaning parking lots and athletic courts, and picking up litter and debris. The Division also maintains all City-owned ball fields. Parks Maintenance assists in many special events sponsored by the City, working closely with other departments to ensure successful events. In addition, Parks Maintenance is responsible for tree trimming and removal and assisting with snow and ice control activities on City property.

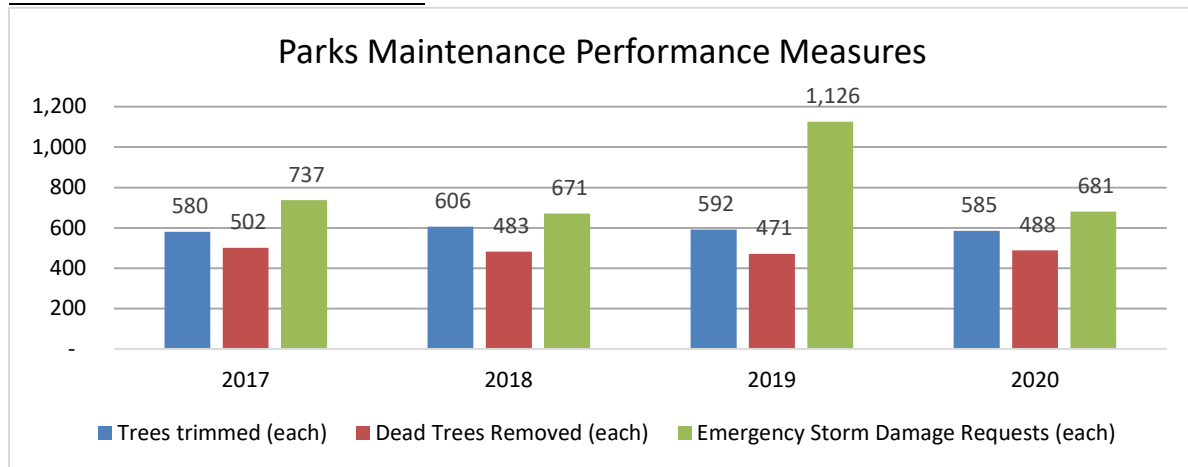
STRATEGIC GOALS & OBJECTIVES

- Continue to maintain clean, safe, and functional park facilities for citizens.
- Encourage and attain International Society of Arboriculture Certified Arborist status for all Tree Trimmer I and II.
- Explore, develop and implement GIS capabilities for all mowing operations to streamline City and Contractor activities.

SERVICE LEVELS

In 2020, the Parks Maintenance Division trimmed 587 trees, removed 489 trees and completed 810 Storm Damage work orders. The Division went through Adams Park, Heinz Hillcrest Park and Reservoir Park and top dressed them with limestone. The Division also created an initiative that will make work crews more proactive before storms by pre-salting Primary and Secondary routes.

PERFORMANCE MEASURES



PLANS AND PERMITS

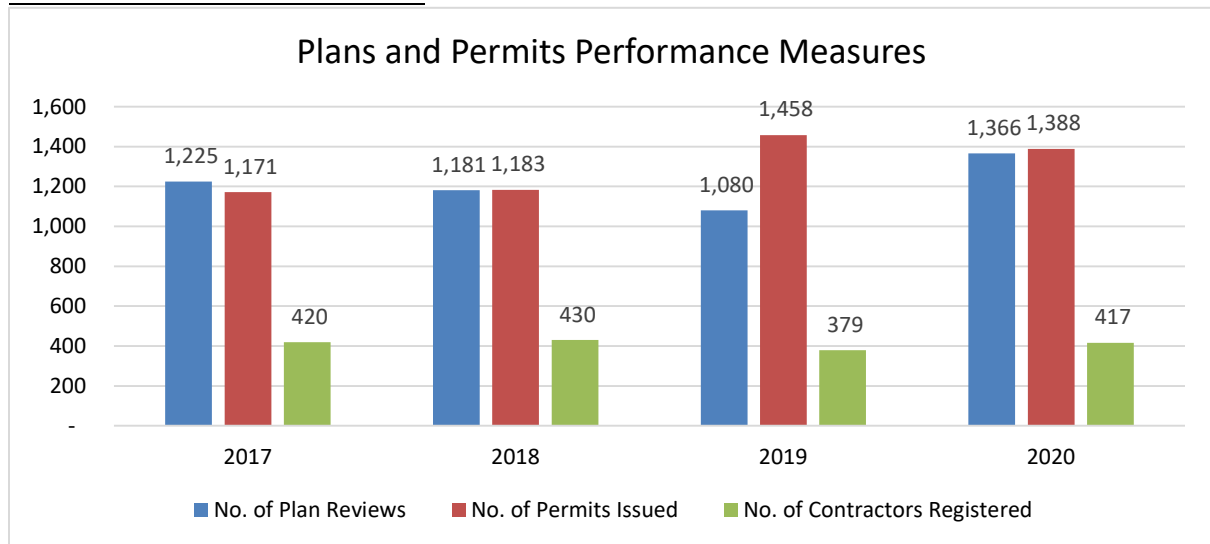
DESCRIPTION

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 2020, Plans and Permits processed 1,366 plan reviews and issued 1,388 permits. Plans and Permits worked with Finance and Tax Departments and registered 417 contractors who work in Akron.

PERFORMANCE MEASURES



PUBLIC WORKS ADMINISTRATION

Jim Hall, Senior Engineer

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.

STRATEGIC GOALS & OBJECTIVES

- Continue to seek out and collaborate with surrounding communities, governmental jurisdictions and public entities for increased purchasing power of materials, increased efficiencies in operations and improved customer service.
- Full implementation of Cityworks Work Order Management System (Cityworks) Storeroom to replace Counterpoint storeroom software.
- Continue with the integration of CompassTrac software to better define assets and work hours.
- Continue and expand our intergovernmental agency opportunities for mutual cooperation and assistance.

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. In 2020, Public Works initiated and continued COVID-19 Pandemic response in all Public Works Divisions and assisted many other Departments and Divisions with their pandemic response efforts including disinfection and decontamination work.

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. This Division collects items such as metal cans, plastic bottles, glass bottles, mixed paper, corrugated cardboard, white paper, etc. Rigid plastics marked #1 through #7 are collected. The Division is also responsible for public awareness and promotion of waste-reduction practices.

STRATEGIC GOALS & OBJECTIVES

- Reduce overall operational costs and increase revenues for the department.
- Continue to decrease the amount of trash residue below 25% going to the Waste Management Recycle Center. Continued recycle education to customers with water bill inserts, newspaper articles, City brochure/flyer, and the City website will reduce fewer contamination levels in recycle containers.
- Manage a grant through the Recycling Partnership and the Ohio EPA which will enable us to perform a targeted recycle audit throughout our collection area to address the contamination rate in our City.
- Lower the recycle contamination rate and increase participation in the recycling program.

SERVICE LEVELS

In 2020, The Division removed over 1,852 heavily contaminated recycle carts from the field in an effort to decrease the contamination rate which currently stands at 26%. The Divisions went on to collect 5,848 tons of recyclables in the calendar year.

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.

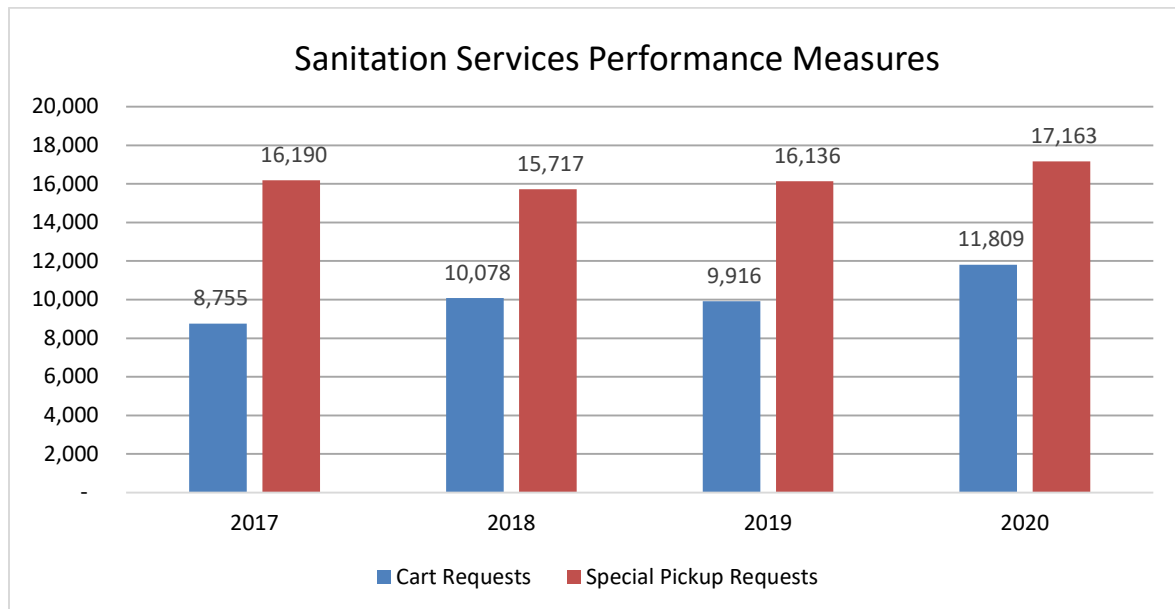
STRATEGIC GOALS & OBJECTIVES

- Continue to identify under billed accounts and make any necessary changes to ensure accurate billing.
- Continue to investigate and evaluate opportunities to provide additional services to customers that will reduce the amount of materials going to landfills, enhance the environment, and increase revenue opportunities to cover the expenses of these services.
- Decrease the requests for repair of City carts.

SERVICE LEVELS

In 2020, the Sanitation Division collected approximately 79,528 tons of solid waste. The Division collected 13,772 tires. The Sanitation and Recycling Services Divisions handled approximately 48,825 service requests in 2020. The Division also executed 11,809 cart requests in addition to 17,163 special pick up requests in the calendar year.

PERFORMANCE MEASURES



SERVICE DIRECTOR'S OFFICE

Christopher Ludle, Director

Eufrancia Lash, Deputy Director

James Aitken, 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.

STRATEGIC 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 and 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

Robert Scarlatelli, Utilities Technical Service Manager

DESCRIPTION

The Sewer Bureau includes Sewer Maintenance Division and Water Reclamation Facility Division. The Sewer Maintenance Division ensures the proper operation of the storm water and sanitary sewer collection system. The Water Reclamation Facility Division processes wastewater and returns it safely to the environment in accordance with EPA regulations and National Pollutant Discharge Elimination System (NPDES) permit requirements. The Divisions also perform operations and maintenance functions, reporting and monitoring of the NPDES permit requirements. The Sewer Bureau budget is the source for debt service payments associated with sewer-related improvements, including the long-term control plan, as well as other expenses including legal, inter-fund charges, etc.

SERVICE LEVELS

In 2020, 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

Robert Scarlatelli, Utilities Technical Service Manager

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.

STRATEGIC GOALS & OBJECTIVES

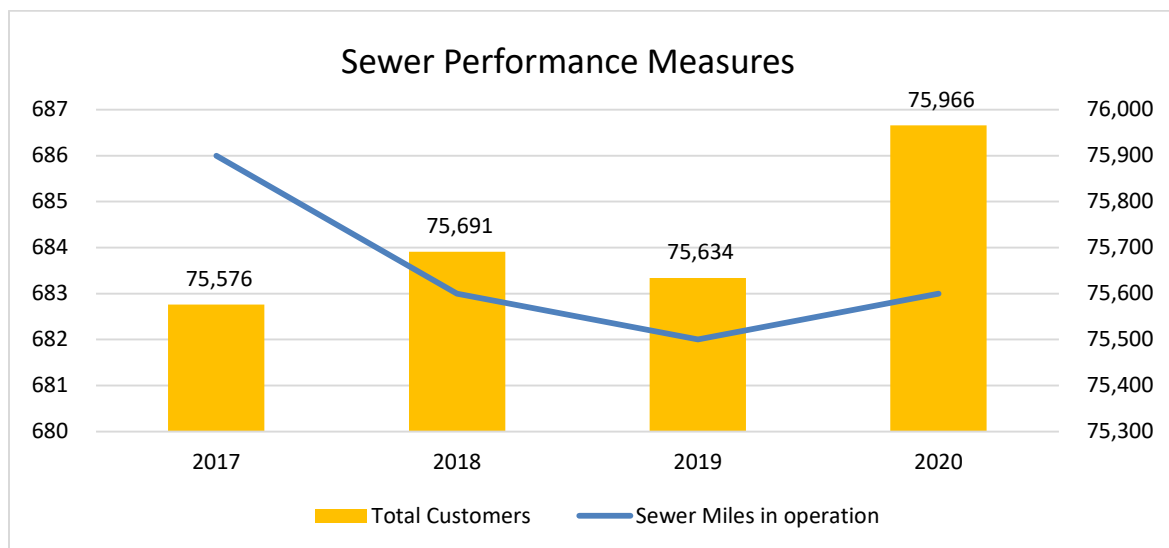
- Assist and support staff seeking certification from the State of Ohio to increase the number of licensed operators.

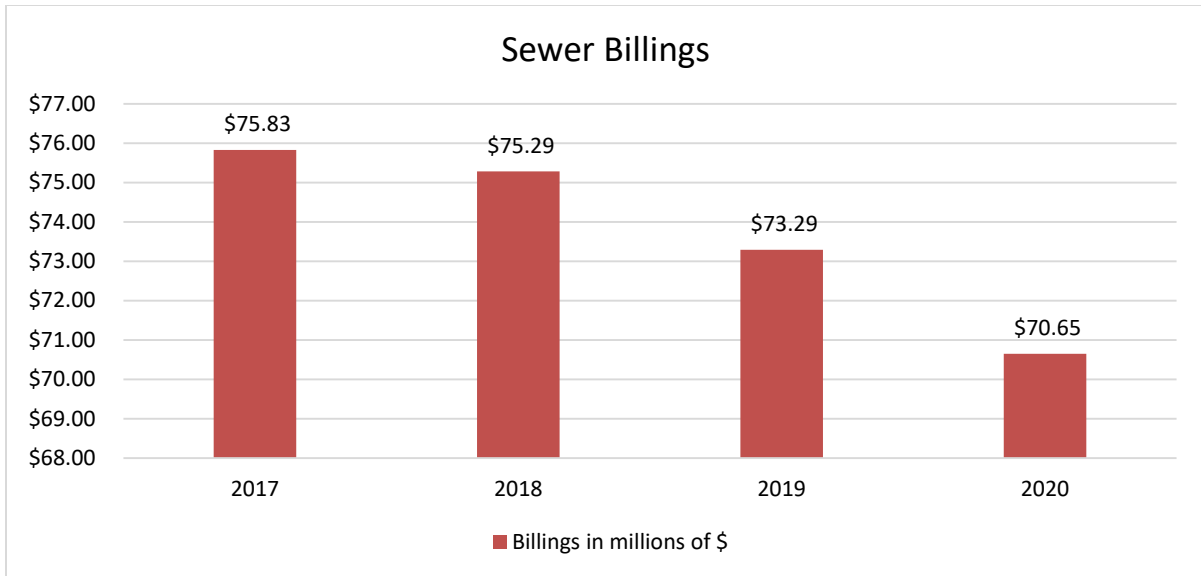
- Continue ongoing five year cleaning and inspection cycle of the sanitary and combined sewer systems, assess program effectiveness, and propose alternatives as necessary.
- Use Asset Management to exceed industry accepted benchmarks for the number of sanitary sewer overflows (SSOs) caused by mainline sanitary sewer blockages.

SERVICE LEVELS

In 2020, the Sewer Maintenance had approximately 75,966 customers with a distance of 683 miles of sewer in operation. The Division inspected and cleaned approximately 220 miles of sanitary and combination sewers resulting in only 7 SSOs due to mainline blockages. Lastly, Sewer Maintenance coordinated the third-party houseline insurance program that generated \$20,000 of revenue directed towards the Akron Cares Program.

PERFORMANCE MEASURES





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 bio solids 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.

STRATEGIC 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).
- Implement an operator training program to cross-train wastewater operators across all-shifts and process areas.
- Develop a plan to test, operate, and staff the new BioCEPT treatment process to maximize efficiency and effectiveness.

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 \$763,606 in revenue by carefully accepting non-hazardous residential septage and sanitary landfill leachate.

STREET AND HIGHWAY LIGHTING DIVISION

Travis L. Capper, Engineering Construction Manager

DESCRIPTION

The Street and Highway Lighting Division is responsible for operation and maintenance of the City's street lighting system. The system consists of street lights on city streets and expressway lighting on State Route 8 and State Route 59. The City's Department of Finance arranges for payment for the electricity used by the City's street lighting system. The Ohio Department of Transportation is responsible for operation and maintenance of interstate lighting within Akron.

STRATEGIC 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 2020, the Division issued 185 work orders to Ohio Edison to repair problems including 14 downed poles.

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, Street Cleaning Manager

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.

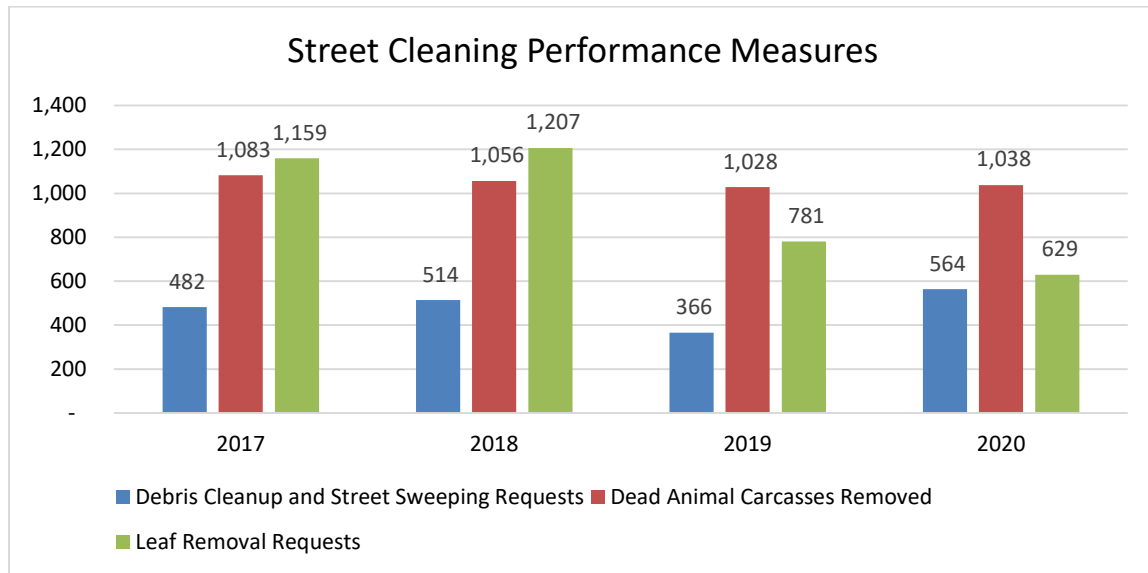
STRATEGIC GOALS & OBJECTIVES

- Complete all rounds of sweeping before October 31st and one round of leaf removal before December 31st.
- Continue replacing old and outdated equipment to better serve the leaf removal and snow & ice programs
- Complete all flushing and herbicide spraying before October 1st.
- Continue to work on improvements to the snow and ice control program as part of the snow and ice task force.

SERVICE LEVELS

Every year the Street Cleaning Division works to maintain optimized route plans while providing quality service for residents. The Division studies new equipment options as they become available, to identify potential opportunities to reduce the City's carbon footprint, waste output, and cost of operations. In 2020, the Division swept approximately 30,000 miles of roadway. The Division completed all rounds of sweeping and removed 4,042 tons of debris.

PERFORMANCE MEASURES



WATER BUREAU

Jeff Bronowski, Water Bureau Manager

DESCRIPTION

The Water Bureau is broken down into four distinct divisions: Water Bureau Administration, Water Distribution, Water Plant and Water Shed. Water Bureau Administration works under the direction of the Director of Public Service and is responsible for the direction and oversight of the entire Bureau. These four divisions work closely to provide the citizens of Akron and the metropolitan Akron area with an uninterrupted supply of high-quality drinking water and essential field operations, customer service and engineering.

SERVICE LEVELS

The Water Bureau strives for continuous improvement in an effort to provide the best possible service and highest quality water while reducing expenses. The Bureau is re-engineering itself to become a world-class cost-effective organization. The Bureau promotes economic development and revenue generation through participation in unique initiatives, various water field conferences and organizations worldwide. Successful implementation of best practices relies on on-going cooperation between management and the bargaining units. The Bureau continues to seek new technology when available, and constantly works to optimize water distribution, water quality, performance and system reliability. The Bureau also participates in and hosts educational events to promote drinking water education.

WATER DISTRIBUTION

Jeff Bronowski, Water Bureau Manager

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.

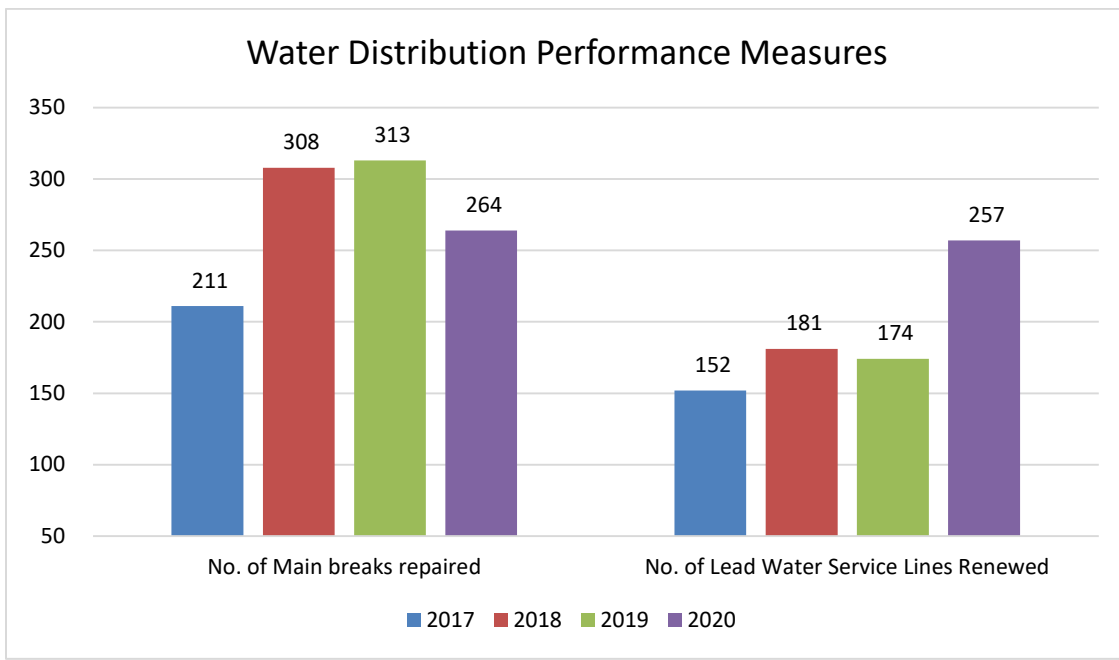
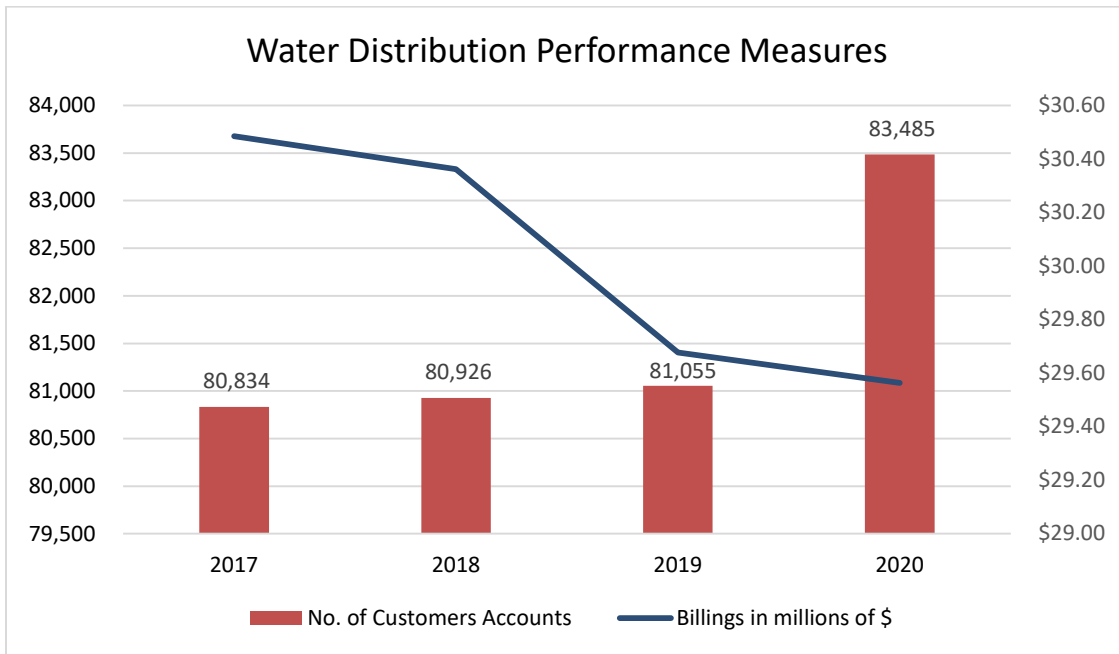
STRATEGIC GOALS & OBJECTIVES

- Identify and implement new technologies to improve Akron drinking water quality and address concerns with emerging water issues.
- Utilize automated control system to optimize water quality, performance, and system reliability.
- Increase the number of licensed operators in Water Distribution.
- Complete water main replacement projects and lead service replacement projects.
- Using new lining technology, structurally line our 36" West side Transmission Line to be able to fully open and utilize it while eliminating the possibility of a large break.

SERVICE LEVELS

In 2020, the Akron Water Distribution continued its pursuit of technology advancements and performance optimizations. Throughout the year, the Division has maintained quality services for approximately 300,000 customers within the City of Akron and surrounding areas, as well as additional miscellaneous customers. The Division repaired 264 Main Breaks, Painted 1,957 Hydrants and 43 bollards, Flushed 10,109 Hydrants, Renewed 257 Lead Water Services and replaced numerous hydrants and valves. Lastly, the Division optimized the corrosion control program resulting in record low lead levels within the water distribution system since monitoring began 30 years ago.

PERFORMANCE MEASURES



WATER PLANT

Jessica Glowczewski, Watershed Superintendent

DESCRIPTION

The Water Plant manages, operates and maintains the City's watershed lands and reservoirs in Portage and Geauga Counties and the drinking water treatment plant located at Lake Rockwell in Portage County. The Division's mission is to provide consumers with an ample supply of safe, potable and high-quality drinking water that exceeds all regulatory requirements at affordable rates.

STRATEGIC GOALS & OBJECTIVES

- Continue to operate and maintain the water plant in a manner to ensure compliance and meet EPA drinking water quality standards.
- Identify and implement new technologies to improve Akron drinking water quality and address concerns with emerging water issues.
- Increase the number of licensed operators at the water plant.
- Utilize the SCADA automated control system to optimize water quality, performance, and system reliability.
- Collaborate with other City departments to remove lead water services.

SERVICE LEVELS

In 2020, Akron Water was able to continue a professional level of service without disruption maintaining EPA compliance during the COVID-19 pandemic. The Division leveraged technological advances to provide record setting water quality results while optimizing chemical treatment costs for the 2020 calendar year.

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.

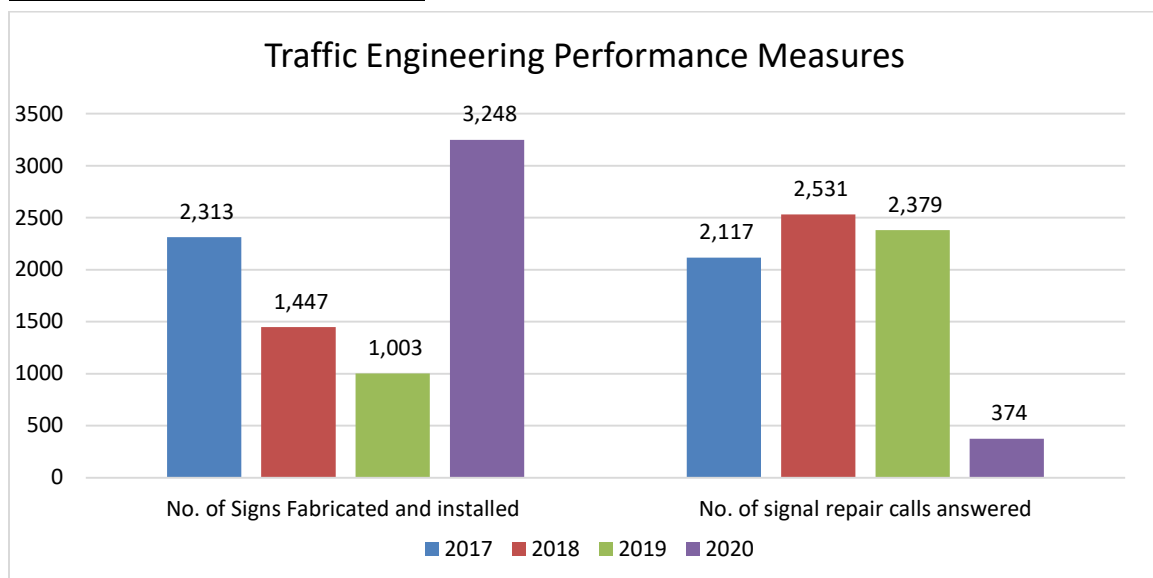
STRATEGIC GOALS & OBJECTIVES

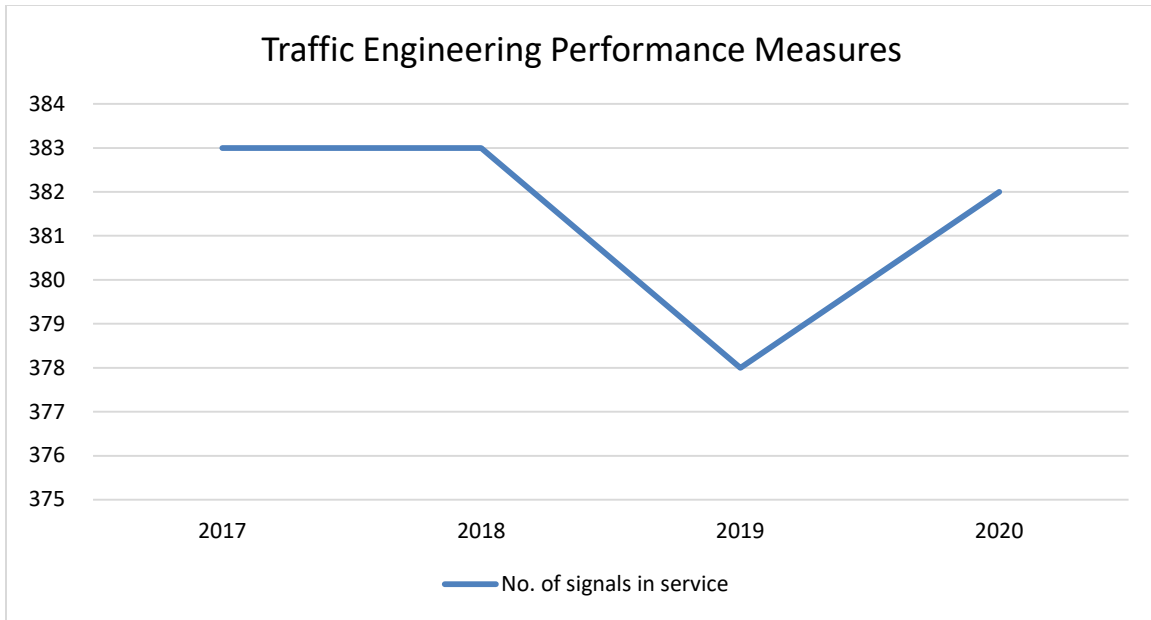
- Traffic Engineering continues to design all in-house traffic engineering elements namely signs, markings and signals instead of the Akron Engineering Bureau to improve efficiency and productivity while reducing costs.
- Complete the work on the “Hands on Exchange” project by implementing signal operation changes and fabricating and installing all signs necessary to accommodate the two-way bike lane.
- Establish a traffic signal evaluation program to identify existing traffic signals that can potentially be removed or optimized.

SERVICE LEVELS

During 2020, Traffic Engineering began using the new paint truck (received in 2019) with primarily acetone-based (instead of water-based) paint, which can be applied at lower temperatures and is expected to be more durable based on previous experiences. Traffic Engineering fabricated and installed 3,248 signs in 2020. The Division responded to 374 signal repair calls for the 382 total signals in service to protect the traveling public in Akron.

PERFORMANCE MEASURES





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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
PUBLIC SERVICE:				
<i>Building Maintenance:</i>				
Building Electrician	1.00	2.00	2.00	2.00
Custodial Foreman	1.00	1.00	0.00	1.00
Custodian	10.00	9.00	10.00	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	8.00	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	24.00	26.00	26.00	27.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Engineering Bureau:</i>				
Accounting Technician	0.00	1.00	1.50	1.50
Acquisition Officer	0.00	0.00	1.00	1.00
Administrative Assistant	3.00	2.00	2.00	2.00
Akron Waterways Renewed Manager	1.00	1.00	1.00	1.00
Capital Planning Manager	1.00	0.00	0.00	0.00
City Arborist & Horticulturist	1.00	0.00	0.00	0.00
City Engineer	1.00	0.00	1.00	0.00
Civil Engineer	6.00	7.00	6.00	7.00
Compliance & Suppl. Diversity Officer	0.00	0.00	0.00	0.50
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Deputy Service Director	0.10	0.10	0.00	0.00
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	0.00	0.00	1.00
Engineering Project Coordinator	3.00	3.00	3.00	4.00
Engineering Technician	16.00	13.00	11.00	13.00
GIS Technician	2.00	3.00	1.00	1.00
Long Range Planning Manager	0.00	1.00	0.00	0.00
Senior Engineer	4.00	4.00	4.00	4.00
Service Director	0.10	0.10	0.10	0.10
Survey Party Chief	0.00	0.00	1.00	1.00
Survey Projects Supervisor	1.00	1.00	1.00	1.00
Total Engineering Bureau	44.20	40.20	37.60	42.10
<i>Engineering Services:</i>				
Civil Engineer	1.00	0.00	0.00	0.00
Engineering Technician	2.00	1.00	4.00	4.00
Total Engineering Services	3.00	1.00	4.00	4.00
<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 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Highway Maintenance:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	19.00	19.00	20.00	19.00
Highway Maintenance Emergency Worker	4.00	4.00	4.00	4.00
Highway Maintenance Superintendent	1.00	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	7.00	8.00	8.00	8.00
Semi-Skilled Laborer	16.00	15.00	17.00	17.00
Storekeeper	1.00	0.00	1.00	1.00
Water Maintenance Worker	0.00	1.00	0.00	0.00
Total Highway Maintenance	58.00	59.00	62.00	61.00
<i>Motor Equipment:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Customer Service Request Agent	1.00	1.00	0.00	0.00
Equipment Mechanic	16.00	16.00	14.00	17.00
Equipment Mechanic Foreman	2.00	2.00	1.00	1.00
Equipment Serviceworker	0.00	1.00	1.00	1.00
Equipment Shop Supervisor	0.00	0.00	1.00	1.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Master Equipment Mechanic	4.00	4.00	4.00	4.00
Master Equipment Mechanic Foreman	2.00	1.00	2.00	2.00
Master Equipment Shop Supervisor	1.00	0.00	1.00	1.00
Motor Equipment Superintendent	1.00	0.00	0.00	0.00
Public Works Supervisor	0.00	1.00	0.00	0.00
Welder	2.00	1.00	2.00	2.00
Total Motor Equipment	31.00	29.00	28.00	31.00
<i>Parks Maintenance:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Operator	10.00	11.00	9.00	9.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Landscaper	5.00	4.00	5.00	6.00
Parks Maintenance Superintendent	1.00	1.00	0.00	1.00
Public Works Supervisor	3.00	3.00	3.00	3.00
Semi-Skilled Laborer	5.00	5.00	4.00	6.00
Tree Trimmer	5.00	5.00	4.00	5.00
Total Parks Maintenance	31.00	31.00	27.00	32.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Plans & Permits:</i>				
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	0.00	3.00	0.00	0.00
Facilities Maintenance Manager	1.00	1.00	1.00	1.00
Permit Clerk	0.00	1.00	1.00	1.00
Total Plans & Permits	2.00	6.00	3.00	3.00
<i>Public Works Administration:</i>				
Administrative Assistant	2.50	1.50	2.50	2.50
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	0.70	0.70	0.70	0.70
Total Public Works Administration	5.20	4.20	5.20	5.20
<i>Recycling Bureau:</i>				
Equipment Operator	6.00	6.00	6.00	6.00
Public Works Supervisor	1.00	1.00	1.00	1.00
Solid Waste And Recycling Manager	0.25	0.25	0.25	0.25
Total Recycling Bureau	7.25	7.25	7.25	7.25
<i>Sanitation:</i>				
Equipment Operator	20.00	18.00	14.00	18.00
Public Works Supervisor	3.00	3.00	3.00	3.00
Sanitation & Recycling Operator	0.00	0.00	7.00	7.00
Sanitation Serviceworker	9.00	8.00	11.00	12.00
Solid Waste And Recycling Manager	0.75	0.75	0.75	0.75
Total Sanitation	32.75	29.75	35.75	40.75
<i>Service Director's Office:</i>				
Business Retention & Expansion Manager	0.00	0.00	0.25	0.25
Deputy Service Director	0.20	0.20	1.00	1.00
Development Engineering Manager	0.00	0.25	0.00	0.00
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	0.90	1.70	1.70

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Sewer Maintenance:</i>				
Acquisition Officer	0.67	0.00	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	0.00	0.00
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	1.00
Equipment Mechanic	2.00	2.00	2.00	3.00
Equipment Operator	2.00	1.00	2.00	2.00
Equipment Serviceworker	0.00	1.00	0.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50
GIS Technician	0.00	0.00	1.00	1.00
Laborer	0.00	2.00	1.00	1.00
Plant Electrician	1.00	1.00	1.00	1.00
Pumping System Mechanic	2.00	1.00	1.00	1.00
Service Director	0.50	0.50	0.50	0.50
Sewer Maintenance Dispatcher	2.00	2.00	2.00	2.00
Sewer Maintenance Foreman	2.00	1.00	2.00	2.00
Sewer Maintenance Supervisor	4.00	4.00	4.00	4.00
Sewer Maintenance Worker	7.00	7.00	5.00	6.00
Sewer Serviceworker	12.00	10.00	9.00	10.00
Sewer Telemonitoring Technician	3.00	3.00	2.00	3.00
Utilities Maintenance Forman	1.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	2.00	3.00	3.00	3.00
Utilities Technical Services Manager	1.00	1.00	1.00	1.00
Utilities Maintenance Worker	5.00	6.00	7.00	13.00
Total Sewer Maintenance	53.37	52.70	50.20	61.20

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Water Reclamation Facility:</i>				
Applications Analyst	0.00	0.00	1.00	1.00
Asset Management Technician	1.00	1.00	1.00	1.00
Communications Specialist	0.00	0.00	0.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
Environmental Compliance Inspector	1.00	1.00	3.00	3.00
Environmental Services Aide	1.00	1.00	0.00	0.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Instrument Technician	0.00	0.00	0.00	1.00
Lab Analyst Wastewater	5.00	5.00	5.00	5.00
Laborer	1.00	0.00	0.00	0.00
Plant Electrician	1.00	1.00	1.00	2.00
Public Utility Commissioner	1.00	1.00	1.00	1.00
Safety & Training Coordinator	1.00	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	0.00	2.00	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 Maintenance Foreman	1.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	2.00	2.00	2.00	2.00
Utilities Maintenance Worker	5.00	3.00	5.00	8.00
Wastewater Plant Lead Operator	3.00	3.00	2.00	0.00
Wastewater Plant Operations Foreman	0.00	0.00	1.00	1.00
Wastewater Plant Operations Supervisor	1.00	1.00	1.00	0.00
Wastewater Plant Operator	9.00	9.00	9.00	13.00
Wastewater Plant Superintendent	0.00	0.00	0.00	1.00
Total Water Reclamation Facility	41.00	40.00	44.00	52.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Street & Highway Lighting:</i>				
Airport Supervisor	1.00	1.00	1.00	1.00
Civil Engineer	0.10	0.00	0.00	0.00
Public Works Engineering Services Manager	1.00	1.00	1.00	1.00
Senior Engineer	0.00	0.10	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	3.00	3.00	4.00	4.00
Civil Engineer	0.20	0.00	0.00	0.00
Equipment Operator	22.00	22.00	22.00	23.00
Landscaper	2.00	1.00	1.00	2.00
Public Works Supervisor	3.00	3.00	3.00	3.00
Semi-Skilled Laborer	10.00	9.00	8.00	9.00
Senior Engineer	0.00	0.20	0.20	0.20
Street Cleaning Superintendent	1.00	1.00	1.00	1.00
Total Street Cleaning	41.70	39.70	39.70	42.70
<i>Traffic Engineering:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Cable & Line Utilityworker	1.00	2.00	2.00	3.00
Civil Engineer	0.00	0.00	1.00	1.00
Electronics Technician	4.00	3.00	3.00	3.00
Engineering Technician	0.00	1.00	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	6.00	5.00	4.00	6.00
Traffic Marking Foreman	1.00	1.00	1.00	1.00
Traffic Sign Fabricator	0.00	1.00	1.00	1.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic System Engineer	1.00	1.00	1.00	1.00
Traffic Technician	1.00	1.00	1.00	1.00
Total Traffic Engineering	18.00	20.00	20.00	23.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Water Bureau Administration:</i>				
Deputy Service Director	0.20	0.20	0.00	0.00
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	0.45	0.45
<i>Water Distribution:</i>				
Administrative Assistant	0.00	0.00	1.00	1.00
Asset Management Technician	0.00	1.00	1.00	1.00
Civil Engineer	1.00	2.00	1.00	1.00
Consumer Services Clerk	3.00	3.00	3.00	3.00
Domestic Meter Reading Foreman	1.00	1.00	1.00	1.00
Domestic Meter Service Foreman	1.00	1.00	1.00	1.00
Engineering Technician	12.00	8.00	8.00	10.00
Equipment Operator	5.00	6.00	6.00	6.00
Facilities and Maintenance Supervisor	0.00	1.00	1.00	1.00
GIS Technician	0.00	0.00	1.00	1.00
Industrial Meter Foreman	1.00	1.00	1.00	1.00
Industrial Meterworker	3.00	5.00	4.00	4.00
Master Equipment Operator	1.00	1.00	1.00	1.00
Pumping System Maintenance Foreman	1.00	0.00	0.00	0.00
Pumping System Mechanic	2.00	2.00	3.00	3.00
Safety & Training Coordinator	1.00	1.00	1.00	1.00
Senior Engineer	1.00	1.00	1.00	0.00
Storekeeper	1.00	0.00	0.00	0.00
Stores Clerk	1.00	1.00	1.00	1.00
Team Leader - Operations & Maintenance	3.00	4.00	5.00	5.00
Utilities Chief Operator	0.00	2.00	2.00	2.00
Utilities Maintenance Worker	0.00	0.00	6.00	8.00
Utilities Technical Services Manager	0.00	0.00	0.00	1.00
Water Customer Serviceworker	9.00	6.00	7.00	9.00
Water Distribution Crew Leader	5.00	7.00	7.00	6.00
Water Distribution Dispatcher	3.00	3.00	2.00	3.00
Water Distribution Foreman	4.00	4.00	3.00	4.00
Water Distribution Supervisor	0.00	0.00	1.00	1.00
Water Maintenance Worker	21.00	20.00	16.00	17.00
Water Meter Supervisor	1.00	0.00	0.00	0.00
Total Water Distribution	81.00	81.00	85.00	93.00

By Department:	As of 12/31/18	As of 12/31/19	As of 12/31/20	Budget 2021
<i>Water Plant:</i>				
Administrative Assistant	2.00	1.00	1.00	1.00
Civil Engineer	2.00	3.00	4.00	4.00
Equipment Operator	2.00	2.00	1.00	1.00
Instrument Technician	0.00	0.00	0.00	1.00
Lab Analyst Water	5.00	5.00	6.00	6.00
Plant Electrician	1.00	1.00	1.00	1.00
Senior Engineer	1.00	1.00	1.00	1.00
Team Leader-Admin. & Technology	1.00	1.00	1.00	1.00
Team Leader-Environment Compliance	1.00	0.00	0.00	0.00
Team Leader-Operations & Maintenance	2.00	1.00	1.00	1.00
Treatment Process Controller	1.00	1.00	1.00	1.00
Utilities Chief Operator	0.00	1.00	1.00	1.00
Utilities Maintenance Worker	4.00	4.00	4.00	4.00
Water Bureau Manager	1.00	1.00	1.00	1.00
Water Plant Lead Operator	3.00	6.00	6.00	6.00
Water Plant Maint. Foreman	1.00	1.00	1.00	1.00
Water Plant Mechanic	1.00	1.00	1.00	1.00
Water Plant Operations Foreman	1.00	1.00	1.00	1.00
Water Plant Operator	9.00	6.00	6.00	6.00
Water Protection Specialist	3.00	3.00	3.00	4.00
Water Protection Supervisor	1.00	1.00	1.00	1.00
Watershed Superintendent	1.00	1.00	1.00	1.00
Total Water Plant	43.00	42.00	43.00	45.00
TOTAL PUBLIC SERVICE	523.87	516.45	525.95	578.45

Service

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
AIRPORT	1,218,846	1,841,437	2,721,440	1,945,650
BUILDING MAINTENANCE	4,313,802	5,364,892	5,494,342	4,887,040
ENGINEERING BUREAU	5,422,314	5,992,139	5,184,045	4,563,700
ENGINEERING SERVICES	399,356	352,171	430,950	453,410
GOLF COURSE	1,775,369	1,879,698	1,895,543	2,185,090
HIGHWAY MAINTENANCE	12,027,314	12,202,368	9,059,508	21,078,460
LANDFILL	597,717	613,374	592,129	616,000
MOTOR EQUIPMENT	8,013,623	8,973,147	9,223,823	8,222,400
OFF-STREET PARKING	3,844,015	4,474,267	5,783,711	4,687,910
OIL AND GAS	42,244	36,747	96,626	115,890
PARKS MAINTENANCE	3,526,321	3,597,473	3,517,228	3,972,660
PLANS AND PERMITS	282,448	367,463	395,746	714,910
PUBLIC WORKS ADMINISTRATION	1,078,831	542,183	513,466	585,370
RECYCLING	1,384,062	1,653,087	1,347,792	1,133,870
SANITATION	9,301,904	9,302,198	10,133,723	9,773,380
SERVICE DIRECTOR'S OFFICE	132,752	139,926	405,981	306,740
SEWER	55,318,168	62,697,336	77,702,306	87,265,620
STREET AND HIGHWAY LIGHTING	6,511,123	7,064,375	7,434,115	7,853,920
STREET CLEANING	19,968,661	19,741,965	19,014,275	19,793,670
WATER	26,407,884	26,598,552	24,079,194	27,222,690
TRAFFIC ENGINEERING	2,177,466	2,321,288	2,479,229	2,848,870
DOWNTOWN DISTRICT HEATING SYSTEM	60,000	1	5,201,803	160,390
PUBLIC SERVICE - NON-OPERATING	60,716,749	63,164,753	68,807,234	76,184,160
Total for Department:	224,520,971	238,920,840	261,514,208	286,571,800

Service

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Personal Services				
Labor	31,767,386	33,178,476	32,364,457	38,226,520
Fringe Benefits	17,150,381	17,254,435	17,526,706	18,034,650
Total: Personal Services	48,917,767	50,432,911	49,891,163	56,261,170
Other				
Current Expenditures - Other	81,664,809	79,032,016	83,345,672	85,409,320
Utilities Expenses	9,252,298	10,326,450	12,083,396	10,569,320
Debt Service	34,702,330	40,776,880	54,649,350	58,828,980
Insurance	931,507	1,367,148	1,537,417	1,665,300
State/County Charges	1,207,325	806,419	1,354,348	850,100
Rentals and Leases	2,468,902	1,908,985	1,627,800	2,242,520
Capital Equipment, Construction, and Property				44,793,420
Interfund Service Charges	25,841,412	23,610,227	29,722,277	25,951,670
Total: Other	156,068,583	157,828,125	184,320,260	230,310,630
Capital Outlay				
Capital Outlay	19,534,621	30,659,804	27,302,786	
Total: Capital Outlay	19,534,621	30,659,804	27,302,786	
Total for Department:	224,520,971	238,920,840	261,514,208	286,571,800

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2021

	Personal Services	Other	Capital Outlay	Total
General Fund	11,142,430	11,952,780		23,095,210
Special Revenue Fund	12,804,280	43,784,040		56,588,320
Capital Projects	1,066,200	34,123,970		35,190,170
Enterprise Fund	24,942,740	133,968,760		158,911,500
Internal Service Fund	6,305,520	6,480,580		12,786,100
Trust and Agency Fund		500		500
Total for Department:	56,261,170	230,310,630		286,571,800

Service

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2021 Original Budget
Capital Projects	16,000,769	17,509,385	28,000,001	35,190,170
Enterprise Fund	127,528,769	136,075,948	143,896,955	158,911,500
General Fund	21,807,164	22,282,498	26,633,315	23,095,210
Internal Service Fund	13,435,937	14,965,285	13,457,868	12,786,100
Special Revenue Fund	45,748,332	48,087,724	49,526,069	56,588,320
Trust and Agency Fund	0	0	0	500
Total for Department:	224,520,971	238,920,840	261,514,208	286,571,800

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2018 Actual Employees	2019 Actual Employees	2020 Actual Employees	2021 Budgeted Employees
General Fund	110.650	114.900	112.700	125.700
Special Revenue Fund	113.250	110.250	119.250	122.250
Capital Projects	1.750	1.750	1.750	1.750
Enterprise Fund	223.020	220.350	226.650	255.650
Internal Service Fund	75.200	69.200	65.600	73.100
Total for Department:	523.870	516.450	525.950	578.450

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.