

# BUDGET PLAN



DANIEL HORRIGAN, MAYOR

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# CITY OF AKRON, OHIO







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Akron  
Ohio**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morill*

Executive Director

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

Annual Comprehensive Financial Report- [www.akronohio.gov/acfr](http://www.akronohio.gov/acfr)

Annual Capital Budget- [www.akronohio.gov/capitalbudget](http://www.akronohio.gov/capitalbudget)

Annual Informational Statement- <https://www.akronohio.gov/ais>

Operating Budget Plan- [www.akronohio.gov/operatingbudget](http://www.akronohio.gov/operatingbudget)

City of Akron Press Releases- [https://www.akronohio.gov/cms/press\\_releases/index.html](https://www.akronohio.gov/cms/press_releases/index.html)

Planning to Grow Akron- [www.akronohio.gov/planningtogrowakron](http://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](http://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](http://www.akronohio.gov/merrimanvalley)

Summit Lake Vision Plan- [www.oursummitlake.com](http://www.oursummitlake.com)

Akron Five Point Framework for Community Violence Reduction-  
[https://www.akronohio.gov/cms/resource\\_library/files/4f09feb0e865086f/5\\_point\\_framework\\_for\\_community\\_violence\\_reduction.pdf](https://www.akronohio.gov/cms/resource_library/files/4f09feb0e865086f/5_point_framework_for_community_violence_reduction.pdf)



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

**MAYOR**

Daniel Horrigan

**CABINET MEMBERS**

Stephen F. Fricker – Director of Finance  
Gertrude Wilms – Chief of Staff and Deputy Mayor for Administration  
Sean Vollman – Director of Integrated Development  
Catherine Breck – Director of Strategic 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  
Frank Williams – Deputy Mayor for Labor Relations  
Randy D. Briggs – 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 Mosley – 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

## Voters

**COUNCIL**  
13 Members •  
2 at-large  
10 Ward

**CLERK OF COUNCIL**  
Sara Bologna

**MAYOR Daniel Horrigan**



**HEALTH COMMISSION**

**CIVIL SERVICE COMMISSION**

**OTHER BOARDS & COMMISSIONS**

**POLICE AUDITOR**  
Philip Young

## DEPUTY MAYORS

**ADMINISTRATION**  
Gertrude Wilms

**INTER-GOVERNMENTAL AFFAIRS**  
Marco Sommers-Ille

**LABOR RELATIONS**  
Frank Williams

**ASSISTANT TO THE MAYOR FOR LABOR RELATIONS**  
Randy Briggs

**DEPUTY MAYOR FOR PUBLIC SAFETY**  
Charles Brown

**INTEGRATED DEVELOPMENT**  
Sean Gilman



**DEPARTMENT OF PLANNING & URBAN DEVELOPMENT**  
Jason Segedy, Director



**AMATS DIVISION**  
Curtis Baker

**DEVELOPMENT & ENTREPRENEURSHIP**  
David Massaro

**STRATEGIC DEVELOPMENT**  
Catherine French, Director

**DEVELOPMENT & ENGINEERING DIVISION**  
Michelle DeFren

**DOWNTOWN OPERATIONS**  
Christopher Griffin

**LONG RANGE PLANNING**  
John Jones

**RECREATION & PARKS DIVISION**  
Brittany Schmidt

**ZONING DIVISION**  
Mike Antemucci

**BUSINESS RETENTION & EXPANSION**  
Sumed D. Deshaizer, Director



**BUSINESS RETENTION & EXPANSION DIVISION**  
Robert

**DEPARTMENT OF PUBLIC SERVICE**  
Chris Lofle, Director



**James Alden**  
Deputy Director

**ENGINEERING BUREAU**  
John Gagner

**PLANS & PERMITS**  
Chris Woodell

**TRAFFIC ENGINEERING**  
Mike Lippa

**WATER BUREAU**  
Jeff Brownwald

**SEWER BUREAU**  
Rob. Scardine, Acting

**PUBLIC WORKS BUREAU**  
James Hall

**GOLF COURSE**  
James Harris

**DEPARTMENT OF LAW**  
Eve V. Bellone, Director



**John C. Bence**  
Deputy Director

**CIVIL DIVISION**

**CRIMINAL DIVISION**  
Craig Stargatt

**DEPARTMENT OF NEIGHBORHOOD ASSISTANCE**  
Edward L. Lab, Deputy Director



**311 CALL CENTER**  
Greg Kallal

**NON-EMERGENCY COMPLAINTS**  
Greg Kallal

**HOUSING DIVISION**  
Thomas Tamm

**HOUSING & COMMUNITY SERVICES DIVISION**  
Thomas Tamm

**DEPARTMENT OF FINANCE**  
Stephen F. Ficker, Director



**ACCOUNTING DIVISION**

**AUDIT & BUDGET**  
Michael P. Wheeler

**BUSINESS SERVICES**  
Brian Raman

**CONVINCING OPERATIONS**  
Michaela Venturini

**TAXATION DIVISION**  
Patricia Chinnick

**INFORMATION TECHNOLOGY DIVISION**  
Darrin Rozanski, Michaela Venturini, Gal Engelbert

**PURCHASING**  
Linda Connor

**TREASURY DIVISION**  
Sherell Bryson

**DEPARTMENT OF HUMAN RESOURCES**  
Yamini Alden, Director



**EMPLOYEE BENEFITS & RECORDS**

**EMPLOYMENT**  
Stacey Day

**TRAINING AND HRG OPER**  
Nancy Stipes





# City of Akron, Ohio

**DANIEL HORRIGAN, MAYOR**

September 2022

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

I am pleased to present the 2022 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 two years have been like no other. The economic and social challenges COVID 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 \$188,685,838, the 2022 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, public health and safety, increased economic opportunity, stronger neighborhoods, improved public life, and internal operations and efficiencies.

## **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. Throughout 2021, we were still all riding the waves of the aftermath of COVID and the City continues to promote resiliency. 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.

On November 9, 2021, I hosted the 5<sup>th</sup> Annual Health Equity Summit. This Health Equity Summit helps us implement our public health goals such as: continue to support work of racism as a public health crisis and health equity across Akron, support public health response and amplify accurate information, and release and implement the 5 year infant vitality strategic plan. The 2021 Summit ended with a moderated discussion between Akron City Council President Margo Sommerville and myself on how city government is working to tackle a rise in youth and community violence with a holistic, strategic framework and historic investments thanks to American Rescue Plan (ARPA) funds.

### **Public Safety**

Highlights of the 2022 operating budget include a new class of Akron Police officers and Akron firefighters, the second round of ARPA funding will be received in 2022, and the City plans to utilize \$65 million in ARPA funding this year. Throughout the COVID-19 pandemic and the aftermath, the City has struggled with an increase of violence, specifically gun violence. In 2020, I 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 the ARPA funding toward youth and community violence prevention.

In continuation of the City's efforts to reduce violence, we have launched the Violence Intervention and Prevention (VIP) Grant Program. The program is open to nonprofit organizations and faith-based organizations, as well as healthcare organizations that provide care to individuals experiencing trauma exacerbated by the pandemic. The VIP grant application will remain open on a rolling basis over the next several years, with additional funding awards being awarded quarterly throughout 2022. In addition to the VIP Grant Program, the City is also announcing its search for a Violence Prevention Coordinator to serve as the City's staff resource for violence reduction initiatives, community-based intervention, and coordination of a comprehensive effort to address youth violence.

### **Increased Economic Opportunity**

It has been my passion and focus during my time in office, that the City 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. Over three years ago, the City partnered with the County of Summit, Greater Akron Chamber and the GAR Foundation to embark on an initiative to improve their collective economic development ecosystem and drive business growth and economic opportunity within the Greater Akron region. The key component of the Elevate Akron initiative is ensuring core strategies are aligned and integrated. One of the major areas where we are seeing success is driving new

Black-owned business start-ups. To address issues surrounding the creation and growth of Black-owned businesses in Akron, the City made investments in five key areas of focus. New investments were made in the Bounce Innovation Hub and associated programming, and in the Minority Contractors Capital Access Program, in partnership with Summit County and Western Reserve Community Fund. This program provides access to Small Business Administration (SBA)-backed bonding and capital for labor and materials for historically marginalized businesses in the construction, architectural, engineering, landscaping, and similar industries.

The City has a longstanding relationship with the United Way of Summit County (UWSC) because of the support it provides for residents. I want to continue to work with UWSC and further integrate the Financial Empowerment Center (FEC) into the City budget and functions. One excellent example of how our collaboration benefits residents is with the FEC which offers professional, one-on-one financial coaching as a free service to anyone in Akron and the surrounding communities. Since June of 2018, the Akron FEC has helped nearly 2,500 people, increasing savings by more than \$1.5 million dollars, and decreasing debt by \$2.3 million dollars.

I would like the City to prioritize ecosystem-level efforts to improve the landscape for entrepreneurs and small businesses, to help them meet challenges of the pandemic-era economy with federal funding. In March 21, 2022, the City and the national nonprofit Cities for Financial Empowerment Fund (CFE Fund) announced the launch of Small Business Boost, a new pilot to connect small business owners and entrepreneurs to one-on-one financial counseling. The CFE Fund received a \$1 million grant from Principal® Foundation to pilot Small Business Boost, and worked with Akron and other Financial Empowerment Center partners to connect local entrepreneurship and small business support services with FEC financial counseling. Akron's Small Business Boost pilot has integration partners, which include the Western Reserve Community Fund, Bounce Innovation Hub, the Minority Business Assistance Center at the Akron Urban League, and the Microbusiness Center at the Akron-Summit County Public Library, who will refer their clients to the Akron FEC for assistance. The Akron Financial Empowerment Center has already helped 2,568 residents reduce debt by \$3,392,692 and build savings by \$2,008,693.

In March of 2021, I hired Sheena Fain to fill the position of Contract Compliance and Supplier Diversity Officer. Improving equity is crucial to creating beneficial, long-term change and development at the City. Equity is central to Akron's efficiency, growth, and cohesion and we will continue to put it at the forefront of our decision making processes. In order to increase diversity in our procurement and contracting processes the City has reached over 400 minority-owned and women-owned businesses and has held more than ten outreach events. The City has also awarded nearly \$2.5 million dollars to minority owned and women-owned businesses. Sheena has implemented training for over 95 City and City-adjacent employees on "Grappling with Diversity and Inclusion." Through our Supplier Diversity and Compliance officer, I want to continue to build and expand the City's vendor network, vendor registry and database, and opportunities for diversity training.

### **Stronger Neighborhoods**

In 2022 I want to continue to improve road conditions. In 2021 the largest annual resurfacing program in the history of the City of Akron took place at over \$11 million which enabled the

City to pave approximately 85 miles of roadway through Akron's neighborhoods and business districts. This is over 5 times the average annual investment in streets between 2010 and 2015, when the City was only able to pave an average of 16 miles per year.

Likewise for 2022, the Office of Integrated Development and I have introduced Planning to Grow Akron 2.0. Since the day I took office, I have said that I will not manage Akron's decline, but will instead focus on growing the city's population and strengthening its economy. I am proud to say that we are making significant progress on that goal. Implementing Planning to Grow Akron 2.0 is the next step of this process. This report builds on the work of the first one, with a particular focus on getting more of our older homes rehabilitated and reforming zoning code to create more opportunities for families and small businesses in Akron. I look forward to partnering across the public and private sectors to create real value and opportunity for Akron residents and businesses to thrive.

I want to continue to grow awareness and participation in the Great Streets Akron program. The Great Streets initiative began in 2018 and is designed to enhance, grow, and connect Akron's business districts while empowering the unique, local culture that makes them the "hubs" of our neighborhoods. The programs and resources support business and property owners in these districts by promoting increased business development and retention, greater community engagement, safer neighborhoods, improved transportation conditions, and enhanced aesthetics, urban design, and public space. Since the Great Streets Akron program began, we've awarded over \$2.6 million in grants to over 125 businesses. We have also celebrated the opening of 65 new businesses in these districts. Through the Great Streets program, we have been incredibly successful at reinvigorating these commercial districts by partnering with the organizations embedded in these communities.

When we think of what will make neighborhoods stronger, safety is at the forefront. The 2022 capital budget reflects \$366.6 million in new investment in our infrastructure, neighborhoods, public safety forces and public facilities that will enhance safety, transportation, housing, and quality of life and set the stage for recovery and future growth. During 2022, \$15 million is expected to be generated by the 0.25% safety and streets income tax levy passed in 2017. These safety and streets income tax funds are used exclusively to invest in improvements to police, fire, and roadways in Akron. By efficiently leveraging local, state, and federal funds including the historic infusion of American Rescue Plan Act monies, we will be able to focus on recovery and revitalization in Akron.

### **Improved Public Life**

With the goal of rallying the community around improving and utilizing Akron's public parks and green spaces, the annual Akron Parks Week is a celebration of the playful, historic parks across Akron. Throughout the week, corporate volunteer groups from FirstEnergy and Keller-Williams Realty will join City staff at Waters Park for various beautification projects. Also, in utilizing the federal ARPA funds, we are implementing the largest commitment to parks and community at \$25 million. The projects will include design and renovation of new pools and locker rooms at Perkins Pool and Reservoir Pool, and renovation of Patterson Park, Ed Davis, and Reservoir Park Community Centers.



On March 1, 2022, I announced a \$3.5 million contribution from the City's American Rescue Plan Act (ARPA) funding for the implementation of the Lock 3 Vision Plan. The Lock 3 Vision Plan is a key component of the resident-led Akron Civic Commons 2.0 project that plans to build on the success of Lock 3 Park as a successful event, concert and festival public space, and develop a year-round park that is a destination for residents, guests, hikers, and bicyclists along the Ohio & Erie Canal Towpath Trail. Some of the elements that residents have identified as priorities for Lock 3 moving forward are shaded seating, landscaped gardens, artwork, skating areas and a world-class performance pavilion. The total projected cost of the Lock 3 Vision Plan is \$10 million and includes funding from the City of Akron, John S. and James L. Knight Foundation, Summit County Government, Ohio & Erie Canalway, and other local donors. Akron Civic Commons 2.0 is coordinated by Ohio & Erie Canalway Coalition, in partnership with the City of Akron, and they serve as the fiscal agent and project manager for Lock 3 Vision Plan.

### **Internal Operations and Efficiencies**

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 14 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 2022 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 2021, it is important to note that it is a budget that invests in public health and safety, increasing economic opportunities, strengthening our neighborhoods, and refining our internal operations and efficiencies moving forward.

Sincerely,



Daniel Horrigan  
Mayor



# City of Akron : 2022 Strategy Map

## Strengthen and grow our population

through the inclusive and equitable distribution of City programming and funding

DANIEL HARRIGAN, MAYOR

Strategic  
Priorities

1. Public Health & Safety

2. Increased Economic  
Opportunity

3. Stronger Neighborhoods

4. Improved Public Life

5. Internal Operations  
& Efficiencies

1.1 Continue to promote resiliency in face of COVID-19 pandemic  
1.2 Continue to support work of Racism as a Public Health Crisis and health equity  
1.3 Utilize the 5-Point Framework for community violence reduction

2.1 Implement Elevate Akron strategic goals  
2.2 Prioritize financial empowerment & educational attainment  
2.3 Prioritize entrepreneurship & small biz recovery  
2.4 Continue to improve City procurement process

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

4.1 Improve city-owned public spaces  
4.2 Continue to communicate and engage with Akron residents  
4.3 Prioritize inclusive mobility  
4.4 Implement Downtown Vision and Development Plan

5.1 Control expenses  
5.2 Use technology, leverage assets, consolidation  
5.3 Continue to diversify City workforce, invest in recruitment, training and retention.  
5.4 Appropriately monetize assets  
5.5 Reduce overall costs of CSOs

Enterprise  
Goals

1.1.1 Partner locally to continue and grow community relief programs with federal dollars  
1.1.2 Support public health response and amplify accurate information  
1.2.1 Assess and implement work of Racial Equity Social Justice Task Force  
1.2.2 Release and implement 5 year infant vitality strategic plan & host health equity summit  
1.3.1 Cont. recommendations from Youth Violence Prevention Strategic Plan  
1.3.2 Hire Youth Violence Prevention Coordinator  
1.3.3 Continue to engage with County-led Opiate Abatement Advisory Council for funding to drive down opiate abuse

2.1.1 Provide leadership on Elevate Akron 2.0 strategies, specifically Spark Akron and Refocus on Downtown.  
2.2.1 Work with UWSM to further integrate FEC work into City budget and functions. Engage with businesses as source of funding.  
2.2.2 Support APS College and Career Academies and City internship program  
2.3.1 Prioritize ecosystem-level efforts to improve landscape for entrepreneurs and small businesses  
2.3.2 Help existing businesses meet challenges of pandemic-era economy with federal funding  
2.4.1 Through Supplier Diversity & Compliance Officer, continue to build and expand vendor network, vendor registry and database, and opportunities for diversity training

3.1.1 Streamline and improve process for high grass & weeds  
3.1.2 Invest in and properly staff nuisance & housing divisions to reduce blight  
3.1.3 Implement new user-friendly 311 system  
3.2.1 Roadway improvement schedule to include repaving, brick and concrete restoration  
3.2.2 Make capital investments to improve roadway services  
3.3.1 Implement Planning to Grow Akron 2.0  
3.3.2 Work with landlord council on policies, evictions & nuisance complaints  
3.3.3 Work with Continuum of Care to combat homelessness  
3.4.1 Continue to grow awareness and participation in Great Streets Akron  
3.5.1 Implement 2022 Safety & Streets capital and operating commitments

4.1.1 Continue to hold Akron Parks Challenge and Akron Parks Week  
4.1.2 Utilize ARPA to prioritize park and community center improvements  
4.2.1 Reconnect with Akron residents through a variety of two way channels  
4.2.2 Expand communication on key City programs and strategic goals  
4.3.1 Complete Phase II construction of Main St. Promenade  
4.3.2 Improve communications around "Complete Streets" and roll out Akron Bike Plan  
4.3.3 Continue to implement Age-Friendly Akron initiative with Mayor's Commission on Aging  
4.4.1 Implement functions of Downtown CDC  
4.4.2 Continue to recruit and retain downtown businesses

5.1.1 Continue to reduce expenses by department  
5.1.2 Minimize overall debt load and maximize credit rating  
5.2.1 Continue to explore departmental efficiencies  
5.2.2 Begin to institute Microsoft Teams  
5.2.3 Begin work on new City website  
5.3.1 Create citywide management training program  
5.3.2 Develop and implement professional recruiting strategy  
5.3.3 Continue to expand education opportunities for City workforce  
5.4.1 Continue to evaluate assets for potential monetization  
5.5.1 Submit a 3<sup>rd</sup> and final consent decree amendment

Enterprise  
Progress  
Indicators  
/Metrics

## **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 Health, Akron Children's Hospital and Select Specialty Hospital. Both CCAG and Summa Health 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**

<b>POPULATION</b>			
<b>Year</b>	<b>City</b>	<b>County</b>	<b>PMSA *</b>
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 2020**  
**AKRON METROPOLITAN STATISTICAL AREA**

<b>Income Group</b>	<b>Percent</b>
\$-0- - \$14,999	17.6
\$15,000 - \$34,999	26.0
\$35,000 - \$49,999	15.6
\$50,000 - and over	40.8

Median Household Income \$40,281

Source: U. S. Bureau of Census, 2016-2020 American Community Survey 5-Year Estimates

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

<b>County/ Reporting Area</b>	<b>2020 Per Capita Income</b>	<b>2020 Median Household Income</b>
Summit	\$34,684	\$59,253
Stark	30,168	55,045
Hamilton	37,028	59,190
Cuyahoga	34,398	51,741
Franklin	34,790	62,352
Montgomery	31,146	53,064
Lucas	29,496	49,946
Mahoning	28,693	47,092
State of Ohio	32,465	58,116
United States	35,384	64,994

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

## **CITY OF AKRON, OHIO**

### **PROFILE**

<b>City:</b>	Seat of Summit County Became a township on December 6, 1825 Incorporated as a City on March 12, 1836		
<b>Population:</b>	190,469 (2020 Census)		
<b>Square Miles:</b>	Approximately 62		
<b>Form of Government:</b>	Strong Mayor/Council		
<b>Land Use:</b>	Residential	35.4%	
	Commercial	5.9%	
	Industrial	6.9%	
	Agriculture	1.0%	
	Public/Unusable	18.3%	
	Usable Open Land	15.7%	
	Transportation Facilities	16.8%	
<b>Major Employers:</b>	Amazon Fulfillment Center (14,186) Summa Health System (Hospital-7,795) Akron Children's Hospital (Hospital – 6,228) University of Akron (5,222) Akron Public Schools (4,712) Akron General/Cleveland Clinic (Hospital – 4,604) Summit County Government (3,358) Goodyear Tire & Rubber Company (Rubber Products – 3,136) First Energy (2,274) Group Management (2,119)		
<b>Hospitals:</b>	Akron Children's Medical Center Cleveland Clinic Akron General Select Specialty Hospital SUMMA Health System-Akron City		
<b>Number of Banking Firms:</b>	13 (not including credit unions)		
<b>Fire Protection:</b>	Number of Stations	13	
	Number of Firefighters and Officers	343	
	Number of calls for Fire Service	11,163	
	Number of calls for EMS Service	44,214	



<b>Police Protection:</b>	Number of Stations	1
	Number of Uniformed Police and Officers	452
	Number of calls for Police Service	148,644
<b>Number of Community/Fitness Centers:</b>		13
<b>Educational Facilities:</b>	<b>Public Schools</b>	
	47 Schools (approximately 20,643 students)	
	<b>Charter Schools</b>	
	14 Schools (approximately 2,768 students)	
	<b>Private Schools</b>	
	27 Schools (approximately 5,444 students)	
	<b>Higher Education</b>	
	University of Akron	
	Number of Students: Approximately 16,193	
	Stark State College Akron	
	Number of Students: Approximately 1,236	
<b>Hotel Rooms:</b>	Over 5,074 in the area	
<b>Transportation:</b>	<b>Interstates in Akron</b>	
	I-76 and I-77	
	<b>Interstates Surrounding Akron</b>	
	I-71, I-271, I-80	
	<b>Public Transportation</b>	
	Metro Regional Transit Authority	
	<b>Airports</b>	
<b>Utilities:</b>	Akron-Fulton Municipal Airport	
	Akron-Canton Regional Airport	
	Cleveland Hopkins International Airport	
	<b>Electric</b>	
	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

**2021 Water System:**

Average Daily Consumption	30.21 MGD
Annual Pumpage	11,026 MG
Maximum Capacity	67 MGD
Communities Served	13
Number of Accounts	83,500
Miles of Water Lines	1,182

**2021 Sewer System:**

Average Daily Demand	65.80 MGD
Annual Wastewater Flow	24,013 MG
Plant Capacity	220 MGD
Communities Served	14
Number of Accounts	75,600
Miles of Sewer Lines	1,346

March 11, 2022

11 - 1 (NEAL)  
MOBLEY ABSENT

Offered by: FREEMAN

RESOLUTION NO. 80 - 2022, adopting an annual operating budget for the fiscal year 2022; 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 "2022 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 28, 2022

Nana R. Biviano

Clerk of Council

Angie Samuels

President of Council

Approved: 4/2, 2022

Mayor  
MAYOR

RECEIVED  
2022 MAR 11 PM 3:36  
AKRON CITY COUNCIL

EVB/BTA  
Requested by Department of Finance

March 25, 2022

( 11 - 0 ) NEAL ABSTAINED  
SUBSTITUTE OFFERED MOSLEY ABSENT  
AS AN AMENDMENT

OFFERED BY: FREEMAN FUSCO BOMLIEVILLE

ORDINANCE NO. 81 -2022 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, 2022; and declaring an emergency.

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

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

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

Section 1. That to provide for the current expenses, other expenditures and the capital outlays of the City of Akron for the fiscal year ending December 31, 2022, 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 2022 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
1	Human Resources	\$ 1,225,686	193,465	\$ 1,419,151
2	Finance	2,754,880	5,323,529	8,078,409
3	Law	3,317,538	1,602,160	4,919,698
4	Legislative	1,300,982	275,410	1,576,392
5	Municipal Court - Clerk	3,898,121	392,325	4,290,446
6	Municipal Court - Judges	5,277,020	443,064	5,720,084
7	Office of the Mayor	2,018,071	224,270	2,242,341
8	Planning	42,422	2,035	44,457
9	Public Health	0	4,141,942	4,141,942
10	Public Safety	7,787,601	6,986,163	14,773,764
11	Public Service	11,918,473	12,287,931	24,206,404
12	Fire	28,816,738	14,418,850	43,235,588
13	Police	58,070,664	4,685,440	62,756,104
16	Neighborhood Assistance	2,855,061	688,581	3,543,642
17	Integrated Development	6,154,877	1,582,539	7,737,416
Total		\$ 135,438,134	\$ 53,247,704	\$ 188,685,838



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
2	Finance	\$ 1,815,004	\$ 6,079,762	\$ 7,894,766
Total		\$ 1,815,004	\$ 6,079,762	\$ 7,894,766

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	\$ 20,728,201	\$ 1,428,600	\$ 22,156,801
Total		\$ 20,728,201	\$ 1,428,600	\$ 22,156,801

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
2	Finance	\$ 273,766	\$ 3,369,105	\$ 3,642,871
11	Public Service	5,030,053	22,843,996	27,874,049
16	Neighborhood Assistance	298,908	1,712,746	2,011,654
Total		\$ 5,602,727	\$ 27,925,847	\$ 33,528,574

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	\$ 520,000	\$ 368,566	\$ 888,566
Total		\$ 520,000	\$ 368,566	\$ 888,566

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	\$ 520,000	\$ 368,566	\$ 888,566
Total		\$ 520,000	\$ 368,566	\$ 888,566

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
18	Department Wide	\$ 572,878	\$ 42,747,384	\$ 43,320,262
Total		\$ 572,878	\$ 42,747,384	\$ 43,320,262

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	\$ 7,717,212	\$ 5,243,021	\$ 12,960,233
Total		\$ 7,717,212	\$ 5,243,021	\$ 12,960,233

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
18	Department Wide	\$ 2,218,060	\$ 9,458,291	\$ 11,676,351
Total		\$ 2,218,060	\$ 9,458,291	\$ 11,676,351



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
18	Department Wide	\$ 40,000	\$ 3,280,250	\$ 3,320,250
Total		\$ 40,000	\$ 3,280,250	\$ 3,320,250

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
8	Planning	\$ 1,442,512	\$ 668,140	\$ 2,110,652
Total		\$ 1,442,512	\$ 668,140	\$ 2,110,652

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
18	Department Wide	\$ 26,550	\$ 2,987,000	\$ 3,013,550
Total		\$ 26,550	\$ 2,987,000	\$ 3,013,550

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
18	Department Wide	\$ 0	\$ 15,798,113	\$ 15,798,113
Total		\$ 0	\$ 15,798,113	\$ 15,798,113

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	\$ 10,008	\$ 10,008
Total		\$ 0	\$ 10,008	\$ 10,008

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
18	Department Wide	\$ 741,678	\$ 18,241,541	\$ 18,983,219
Total		\$ 741,678	\$ 18,241,541	\$ 18,983,219

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
5	Municipal Court - Clerk	\$ 71,984	\$ 300,595	\$ 372,579
6	Municipal Court - Judges	71,984	328,295	400,279
Total		\$ 143,968	\$ 628,890	\$ 772,858

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	\$ 1,780,052	\$ 1,707,215	\$ 3,487,267
Total		\$ 1,780,052	\$ 1,707,215	\$ 3,487,267

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	\$ 468,448	\$ 384,804	\$ 853,252
12	Fire	2,555,403	817,680	3,373,083
13	Police	1,130,678	1,553,941	2,684,619
Total		\$ 4,154,529	\$ 2,756,425	\$ 6,910,954

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
18	Department Wide	\$ 0	\$ 2,569,962	\$ 2,569,962
Total		\$ 0	\$ 2,569,962	\$ 2,569,962

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
18	Department Wide	\$ 5,470,000	\$ 74,933,478	\$ 80,403,478
Total		\$ 5,470,000	\$ 74,933,478	\$ 80,403,478

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
18	Department Wide	\$ 0	\$ 1,649,040	\$ 1,649,040
Total		\$ 0	\$ 1,649,040	\$ 1,649,040



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
18	Department Wide	\$ 0	\$ 20,700,040	\$ 20,700,040
Total		\$ 0	\$ 20,700,040	\$ 20,700,040

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
18	Department Wide	\$ 0	\$ 27,495,000	\$ 27,495,000
Total		\$ 0	\$ 27,495,000	\$ 27,495,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
18	Department Wide	\$ 0	\$ 230,327	\$ 230,327
Total		\$ 0	\$ 230,327	\$ 230,327

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
2	Finance	\$ 450,211	\$ 1,481,650	\$ 1,931,861
Total		\$ 450,211	\$ 1,481,650	\$ 1,931,861

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
18	Department Wide	\$ 779,993	\$ 18,786,757	\$ 19,566,750
Total		\$ 779,993	\$ 18,786,757	\$ 19,566,750

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
18	Department Wide	\$ 0	\$ 500,000	\$ 500,000
Total		\$ 0	\$ 500,000	\$ 500,000

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
18	Department Wide	\$ 284	\$ 1,989,032	\$ 1,989,316
Total		\$ 284	\$ 1,989,032	\$ 1,989,316

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
18	Department Wide	\$ 0	\$ 3,121,701	\$ 3,121,701
Total		\$ 0	\$ 3,121,701	\$ 3,121,701

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
18	Department Wide	\$ 356	\$ 1,463,096	\$ 1,463,452
Total		\$ 356	\$ 1,463,096	\$ 1,463,452

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
18	Department Wide	\$ 0	\$ 1,118,541	\$ 1,118,541
Total		\$ 0	\$ 1,118,541	\$ 1,118,541

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
2	Finance	\$ 2,354,439	\$ 7,421,975	\$ 9,776,414
11	Public Service	13,365,822	20,078,257	33,444,079
Total		\$ 15,720,261	\$ 27,500,232	\$ 43,220,493

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	\$ 10,700,270	\$ 102,728,284	\$ 113,428,554
Total		\$ 10,700,270	\$ 102,728,284	\$ 113,428,554

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	\$ 111,650	\$ 111,650
Total		\$ 0	\$ 111,650	\$ 111,650



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
16	Neighborhood Assistance	\$ 857,228	\$ 1,045,082	\$ 1,902,310
Total		\$ 857,228	\$ 1,045,082	\$ 1,902,310

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	\$ 2,588,590	\$ 2,588,590
Total		\$ 0	\$ 2,588,590	\$ 2,588,590

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	\$ 3,762,882	\$ 3,762,882
Total		\$ 0	\$ 3,762,882	\$ 3,762,882

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	\$ 2,983,778	\$ 6,086,920	\$ 9,070,698
Total		\$ 2,983,778	\$ 6,086,920	\$ 9,070,698

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
1	Human Resources	\$ 783,866	\$ 45,524,248	\$ 46,308,114
Total		\$ 783,866	\$ 45,524,248	\$ 46,308,114

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
1	Human Resources	\$ 0	\$ 2,808,600	\$ 2,808,600
Total		\$ 0	\$ 2,808,600	\$ 2,808,600

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
2	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	\$ 165,121	\$ 660,030	\$ 825,151
Total		\$ 165,121	\$ 660,030	\$ 825,151



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	\$ 3,947,056	\$ 763,593	\$ 4,710,649
Total		\$ 3,947,056	\$ 763,593	\$ 4,710,649

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
2	Finance	\$ 1,978,302	\$ 2,392,180	\$ 4,370,482
Total		\$ 1,978,302	\$ 2,392,180	\$ 4,370,482

Section 47. That there shall be and hereby are appropriated from the unappropriated balance of the Claire Merrixx 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
2	Finance	\$ 0	\$ 34,000	\$ 34,000
Total		\$ 0	\$ 34,000	\$ 34,000

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	\$ 431,632	\$ 431,632
Total		\$ 0	\$ 431,632	\$ 431,632

	Wages/ Benefits	Other	Total
Total All Funds	\$ 227,298,231	\$ 545,439,370	\$ 772,737,601

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 2022 Operating Budget and/or the 2022 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 2022 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2022 or thereafter.

Section 54. That all funds not individually listed in this ordinance but included in the 2022 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2022 as issued by the County of Summit Budget Commission for Other Special Revenue, Debt Service, Capital Projects, Special Assessment, Proprietary Enterprise, Internal Service, and Fiduciary Trust and Agency Funds are hereby appropriated for the purpose of encumbrance and/or expenditure.

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

Section 56. That the Mayor, as Director of Public Safety or Chief Administrator, the Director of Finance, the Director of Law, the Director of Planning and Urban Development, the Director of Public Service, the Deputy Mayor of the Office of Integrated Development, and the Director of Neighborhood Assistance are hereby authorized to contract for Personal Services, including special and consulting services; Other is to be expended in the manner provided by Charter and the General Law in accordance with the account codes of the 2022 Operating Budget and the 2022 Capital Budget; that the Mayor or his designee is authorized to expend monies for activities furthering development for the City of Akron; that it is declared to be a public purpose and that the Director of Finance is authorized to make payments for hospitality items and meals for City sponsored activities and meetings to discuss public purposes; that it is declared to be a public purpose and the Director of Finance is authorized to make payment for 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 2022 Operating Budget and the 2022 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 28, 2022

Dana R. Buirano  
Clerk of Council

Ray Schull  
President of Council

Approved 4/2, 2022

Miller  
MAYOR

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AKRON CITY COUNCIL

## EXHIBIT A

<u>From</u>	<u>To</u>	<u>Amount</u>
FD10000	FD20100	\$ 12,500,000
FD10000	FD20700	500,000
FD10000	FD20850	500,000
FD10000	FD21700	1,500,000
FD10000	FD21800	1,500,000
FD10000	FD22390	300,000
FD10000	FD25530	300,000
FD10000	FD25630	550,000
FD10000	FD25670	50,000
FD10000	FD25680	100,000
FD10000	FD54100	350,000
FD10000	FD54200	350,000
FD10000	FD55000	500,000
FD10000	FD56000	650,000
FD10000	FD60000	550,000
FD10000	FD67000	650,000
FD20011	FD20010	3,500,000
FD20030	FD25600	500,000
FD20500	FD20810	1,500,000
FD20500	FD20820	750,000
FD20500	FD20830	400,000
FD20500	FD20840	200,000
FD20500	FD20850	1,500,000
FD20500	FD21700	1,500,000
FD20500	FD21800	1,500,000
FD20500	FD22390	100,000
FD20500	FD40100	1,000,000
FD20500	FD40200	1,500,000
FD20500	FD40300	1,000,000
FD20500	FD40400	1,000,000
FD20500	FD40500	1,000,000
FD20500	FD40600	6,500,000
FD20500	FD55000	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.

Throughout the year the City hosts various community activities designed to engage community members and facilitate feedback in preparation for the development of the City's strategic initiatives. 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.

Starting toward the end of 2021, the Department of Finance (Finance) and division managers begin internal meetings to discuss the budgets for which they are responsible. The meetings create an open forum that allows the Finance Department and division managers to jointly review staffing levels, personnel changes, expenditure history, and upcoming capital project activity in a more collaborative and interactive environment, to better understand and anticipate the needs of the division and the impact on the 2022 Budget. During the meetings, Finance staff compiles this information and creates the initial department and division budget requests. The City's strategic map is also utilized to identify the long-term goals of the City and incorporate those goals into the budget. All budget requests are thoroughly reviewed 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 31<sup>st</sup> of the budget year.

The City prepares and tracks expenditures at the line item account; however, appropriation control is at the account use category, i.e., *Wages and Benefits*, and *Other Operations & 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 includes an annual and 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 operating budget meetings, Finance coordinates 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.

During 2021 the City underwent a financial system software conversion. During the conversion process, account hierarchies were evaluated and reconfigured to align account reporting with the City's needs. Reports presented in the 2021 budget book reflect these new account hierarchies as well as reorganization of some non-operating activity of divisions beginning in 2021, directly related to the financial software conversion.

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.

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

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

<b>FUND</b>	<b>PURPOSE</b>	<b>REVENUE</b>
<b>INTERNAL SERVICE</b>	Self-insurance, information technology, telephone, engineering, and motor equipment services.	Charges to other City divisions
<b><u>Fiduciary Funds</u></b>		
<b>PRIVATE PURPOSE TRUSTS AND AGENCY</b>	Trust arrangements and assets held by the City as an agent for others.	Collection of funds related to an existing trust agreement or deposits within an agency arrangement

## 2022 BUDGET CALENDAR

2021	Activity
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"> <li>• Age-friendly Akron did an in-depth survey of Akron seniors to identify their key needs to age-in-place</li> <li>• Akron Parks Challenge which consisted of community led input on reimagining our parks</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <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> <p>The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and the cost of services.</p>
2022	
January - February	<p>Finance meets with individual departments to compile their budget requests and schedule followup meetings 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. Finance reviews the requests and makes final adjustments including a final review of long-term goals.</p>

March

A meeting is held with the Mayor to review the proposed budget. The 2022 Finance recommended budget and Council schedules are distributed to departments. A proposed budget hearing schedule is sent to City Council.

The 2022 budget is introduced to City Council. Public budget hearings with the various operating departments and City Council began March 14th. City Council has the opportunity to ask questions regarding the operations of the departments.

Both the ordinance and resolution passed on March 28, 2022.

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## **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 2022 Budget Plan includes the individual departmental goals for 2022 and the status of their 2021 goals and performance measures. 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**

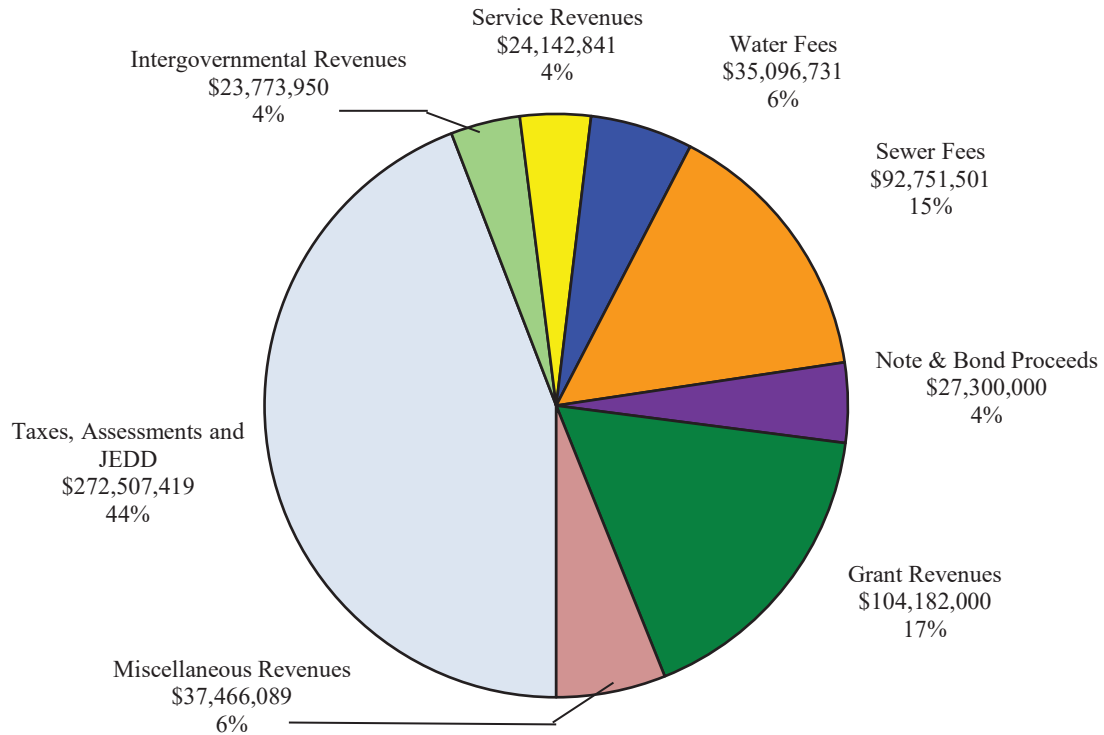
- The City will limit long-term debt to only those capital improvements that provide a long-term benefit (greater than five years) to its citizens.
- The maturity date for any debt will not exceed the reasonably expected useful life of the expenditure so financed.

- 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.

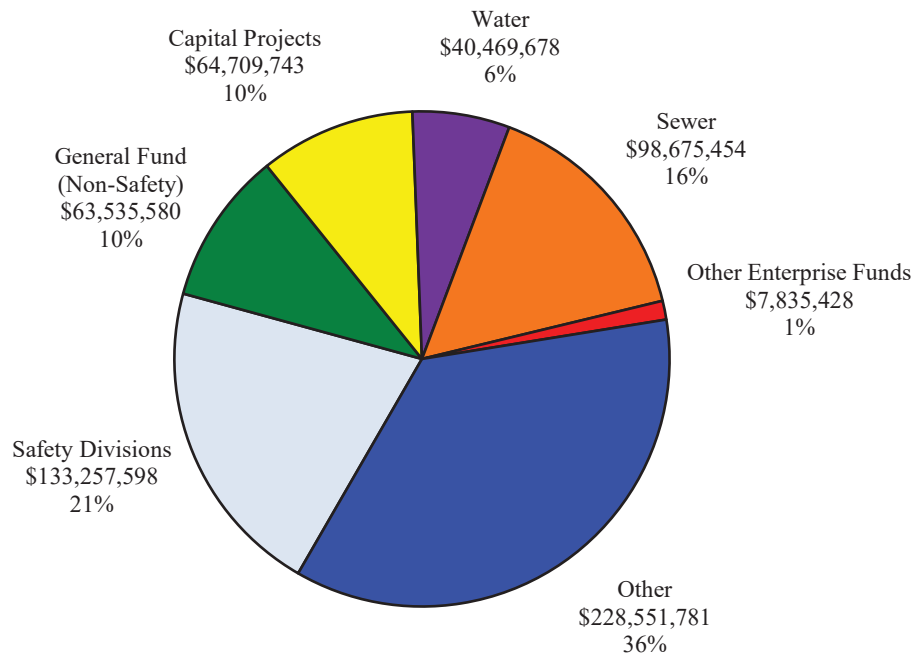
### **FINANCIAL REPORTING PERFORMANCE GOALS**

- 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 Annual Comprehensive Financial Report (ACFR) 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.

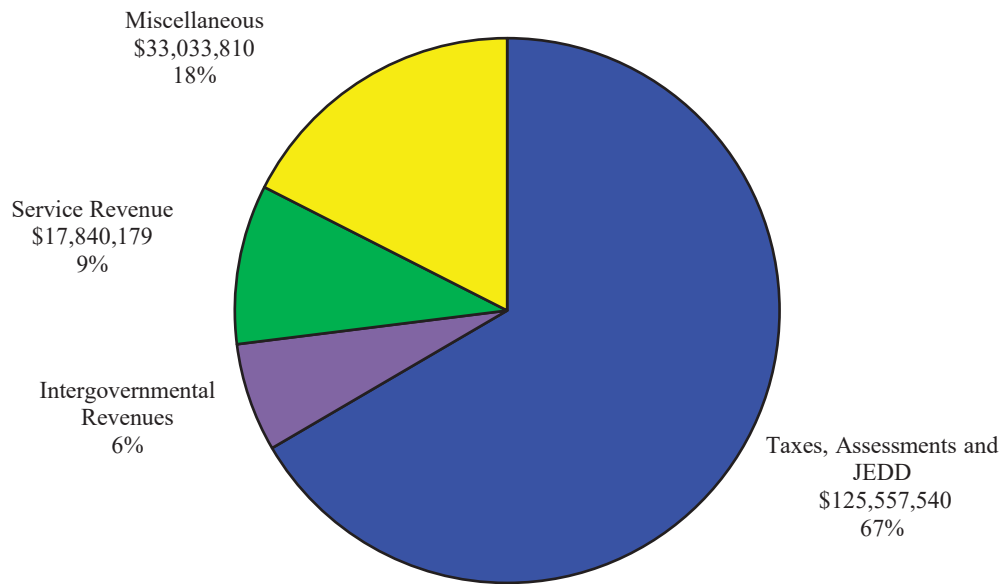
**CITY OF AKRON  
2022 BUDGET  
NET REVENUES  
TOTAL \$617,220,531**



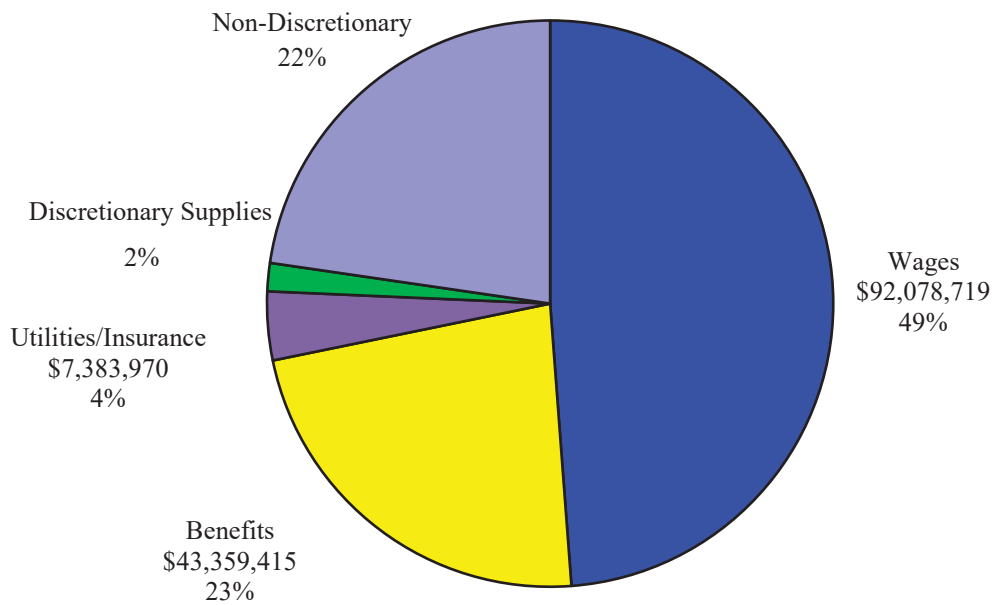
**CITY OF AKRON  
2022 BUDGET  
NET EXPENDITURES  
TOTAL \$637,035,262**



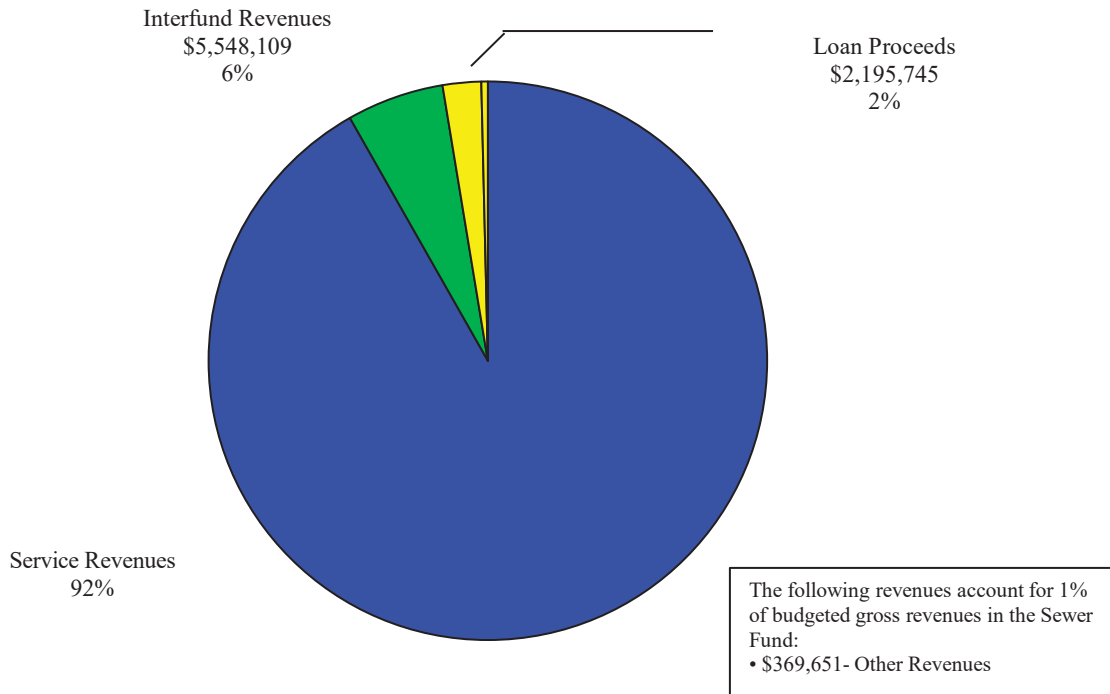
**CITY OF AKRON  
2022 OPERATING BUDGET  
GENERAL FUND - GROSS REVENUES  
TOTAL \$188,595,368**



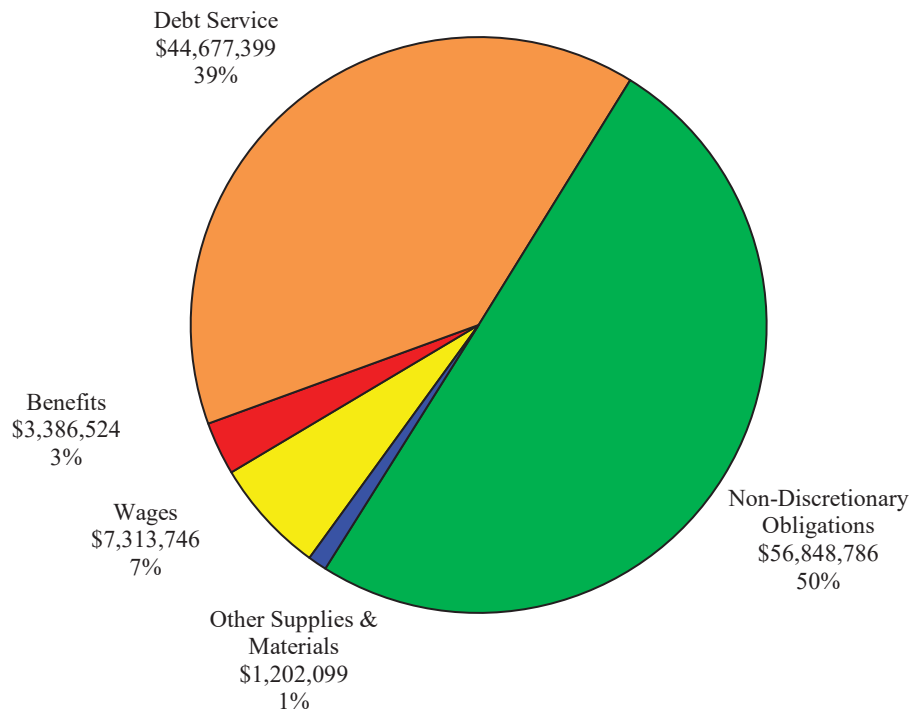
**CITY OF AKRON  
2022 OPERATING BUDGET  
GENERAL FUND - GROSS EXPENDITURES  
TOTAL \$188,685,838**



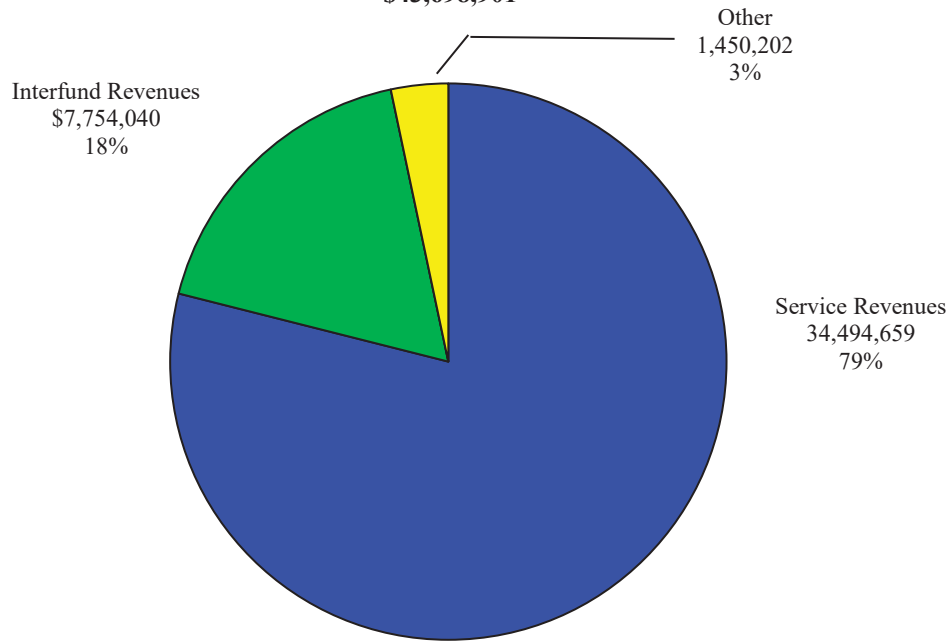
**CITY OF AKRON  
2022 OPERATING BUDGET  
SEWER FUND - GROSS REVENUES  
\$98,669,261**



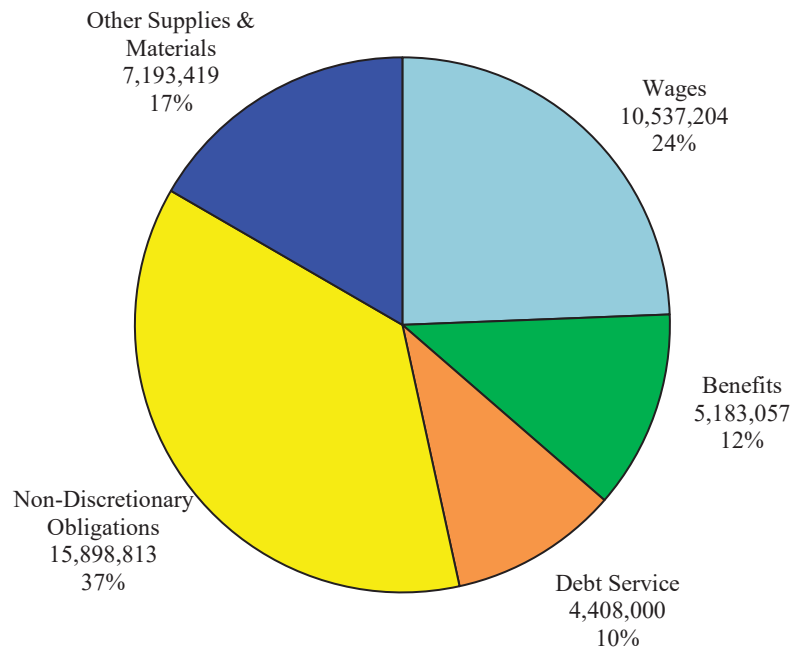
**CITY OF AKRON  
2022 OPERATING BUDGET  
SEWER FUND - GROSS EXPENDITURES  
TOTAL \$113,428,554**



**CITY OF AKRON  
2022 OPERATING BUDGET  
WATER FUND - GROSS REVENUES  
\$43,698,901**



**CITY OF AKRON  
2022 OPERATING BUDGET  
WATER FUND - GROSS EXPENDITURES  
TOTAL \$43,220,493**





**CITY OF AKRON, OHIO**  
**ANALYSIS OF 2022 BUDGETED GROSS REVENUES**  
**COMPARED TO ACTUAL 2019, 2020 AND 2021**  
**BY FUND AND SOURCE**

**By Fund Type:**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>
General Fund	\$169,635,967	\$176,910,952	\$181,369,105	\$188,595,368
Special Revenue Fund	217,624,271	234,142,022	281,910,291	295,870,478
Debt Service Fund	1,657,559	1,582,478	1,842,950	1,841,601
Capital Projects Fund	19,396,851	23,657,564	24,106,806	26,730,929
Enterprise Fund	155,801,113	152,268,611	142,515,949	153,314,411
Internal Service Fund	59,814,011	66,730,107	59,008,072	71,725,013
Trust & Agency	609,550	439,964	808,387	801,431
<b>TOTAL</b>	<b>\$624,539,322</b>	<b>\$655,731,698</b>	<b>\$691,561,560</b>	<b>\$738,879,231</b>

**By Source:**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>
Taxes, Assessments and JEDD	\$256,937,148	\$251,602,279	\$274,629,039	\$272,507,419
Intergovernmental Revenues	41,781,330	66,317,747	23,337,307	23,773,950
Service Revenues	169,744,184	170,331,919	141,728,317	151,991,073
Note & Bond Proceeds	51,182,490	50,576,122	40,213,496	27,300,000
Grant Revenues*	-	-	95,129,772	104,182,000
Miscellaneous Revenues	36,877,642	50,064,580	26,097,359	37,466,089
Interfund Service Revenues	54,287,391	57,160,005	69,250,276	96,148,146
Interfund Transfers	13,729,137	9,679,046	21,175,994	25,510,554
<b>TOTAL</b>	<b>\$624,539,322</b>	<b>\$655,731,698</b>	<b>\$691,561,560</b>	<b>\$738,879,231</b>

\*Grant revenues which were previously included in Intergovernmental Revenues are now shown as a separate Revenue Source as of 2021.

**CITY OF AKRON, OHIO**  
**ANALYSIS OF 2022 BUDGETED NET REVENUES**  
**COMPARED TO ACTUAL 2019, 2020 AND 2021**  
**BY FUND AND SOURCE**

**By Fund Type:**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>
General Fund	\$169,635,967	\$176,910,952	\$168,559,476	\$167,631,747
Special Revenue Fund	207,453,350	226,276,267	263,506,376	280,380,026
Debt Service Fund	1,657,559	1,582,478	1,842,950	1,841,553
Capital Projects Fund	19,396,851	23,657,564	24,103,053	24,230,821
Enterprise Fund	152,184,373	150,354,781	135,095,941	135,049,755
Internal Service Fund	5,585,144	9,670,641	7,219,107	7,285,198
Trust & Agency	609,550	439,964	808,387	801,431
<b>TOTAL</b>	<b>\$556,522,794</b>	<b>\$588,892,647</b>	<b>\$601,135,290</b>	<b>\$617,220,531</b>

**By Source:**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>
Taxes, Assessments and JEDD	\$256,937,148	\$251,602,279	\$274,629,039	\$272,507,419
Intergovernmental Revenues	41,781,330	66,317,747	23,337,307	23,773,950
Service Revenues	169,744,184	170,331,919	141,728,317	151,991,073
Note & Bond Proceeds	51,182,490	50,576,122	40,213,496	27,300,000
Grant Revenues*	-	-	95,129,772	104,182,000
Miscellaneous Revenues	36,877,642	50,064,580	26,097,359	37,466,089
<b>TOTAL</b>	<b>\$556,522,794</b>	<b>\$588,892,647</b>	<b>\$601,135,290</b>	<b>\$617,220,531</b>

\*Grant revenues which were previously included in Intergovernmental Revenues are now shown as a separate Revenue Source as of 2021.

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 2022 BUDGETED GROSS EXPENDITURES**  
**COMPARED TO ACTUAL 2019, 2020 AND 2021**  
**BY FUND SOURCE AND CATEGORY**

**By Funding Source:**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>
General Fund	\$169,626,253	\$158,816,188	\$181,301,975	\$188,685,838
Special Revenue Fund	207,389,995	211,490,774	212,518,737	320,768,837
Debt Service Fund	1,595,728	1,585,642	1,653,244	1,931,861
Capital Projects Fund	17,509,385	28,000,002	21,291,795	27,759,760
Enterprise Fund	145,712,312	153,811,169	148,539,369	165,014,479
Internal Service Fund	60,564,630	61,078,092	64,906,553	68,108,694
Trust & Agency	348,386	148,548	451,207	468,132
GRAND TOTAL	<u>\$602,746,689</u>	<u>\$614,930,415</u>	<u>\$630,662,880</u>	<u>\$772,737,601</u>

**By Expenditure Category:**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>
Wages and Benefits:				
Salaries and Wages	\$126,900,741	\$130,155,325	\$146,143,967	\$155,781,352
Employee Benefits	66,214,371	67,554,115	63,683,695	71,516,879
Total Wages & Benefits	<u>193,115,112</u>	<u>197,709,440</u>	<u>209,827,662</u>	<u>227,298,231</u>
Operations and Maintenance				
Discretionary	255,507,494	255,217,847	19,979,902	24,545,642
Non-Discretionary	154,124,083	162,003,128	400,855,316	520,893,728
Total Operations and Maintenance	<u>409,631,577</u>	<u>417,220,975</u>	<u>420,835,218</u>	<u>545,439,370</u>
Grand Total	<u>\$602,746,689</u>	<u>\$614,930,415</u>	<u>\$630,662,880</u>	<u>\$772,737,601</u>

**CITY OF AKRON, OHIO**  
**ANALYSIS OF 2022 BUDGETED NET EXPENDITURES**  
**COMPARED TO ACTUAL 2019, 2020 AND 2021**  
**BY FUND SOURCE AND CATEGORY**

**By Funding Source:**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>
General Fund	\$150,344,427	\$139,083,485	\$158,998,668	\$168,550,483
Special Revenue Fund	188,911,192	196,060,806	197,079,497	296,763,310
Debt Service Fund	1,590,507	1,576,245	1,643,266	1,922,111
Capital Projects Fund	14,902,541	24,364,896	20,213,011	22,350,666
Enterprise Fund	130,240,867	137,796,518	133,948,697	146,980,560
Internal Service Fund	0	0	0	0
Trust & Agency	345,919	148,548	451,207	468,132
GRAND TOTAL	<u>\$486,335,453</u>	<u>\$499,030,498</u>	<u>\$512,334,346</u>	<u>\$637,035,262</u>

**By Expenditure Category:**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>
Wages and Benefits:				
Salaries and Wages	\$120,454,224	\$124,230,702	\$139,772,230	\$149,270,182
Employee Benefits	62,922,766	64,488,157	61,040,705	68,169,926
Total Wages & Benefits	<u>183,376,990</u>	<u>188,718,859</u>	<u>200,812,935</u>	<u>217,440,108</u>
Operations and Maintenance				
Discretionary	150,101,676	150,249,830	14,985,088	18,884,616
Non-Discretionary	152,856,787	160,061,809	296,536,323	400,710,538
Total Operations and Maintenance	<u>302,958,463</u>	<u>310,311,639</u>	<u>311,521,411</u>	<u>419,595,154</u>
Grand Total	<u>\$486,335,453</u>	<u>\$499,030,498</u>	<u>\$512,334,346</u>	<u>\$637,035,262</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.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

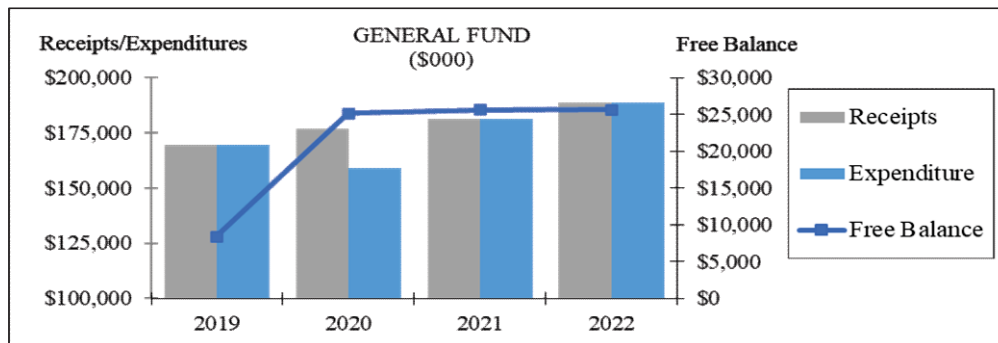
GENERAL FUND (1000)	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Cash Balance January 1	\$ 9,884,991	\$ 9,894,705	\$ 27,989,469.00	\$ 28,056,599
Receipts - 01/01-12/31	169,635,967	176,910,952	181,369,105	188,595,368
Available Resources	\$ 179,520,958	\$ 186,805,657	\$ 209,358,574	\$ 216,651,967
Less: Expenditures - 01/01-12/31	169,626,253	158,816,188	181,301,975	188,685,838
Cash on Hand as of December 31	\$ 9,894,705	\$ 27,989,469	\$ 28,056,599	\$ 27,966,129
Less: End-of-Year Encumbrances	1,477,346	2,841,738	2,442,681	2,253,922
Unencumbered Balance as of December 31	\$ 8,417,359	\$ 25,147,731	\$ 25,613,918	\$ 25,712,207

### COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Taxes, Assessments and JEDD	\$ 114,941,644	\$ 114,113,303	\$ 129,973,238	\$ 125,557,540
Grant Revenue	-	988,416	751,103	847,000
Fees, Fines, License, and Permits	2,819,775	5,742,272	5,635,361	6,204,065
Intergovernmental Revenue	11,265,376	9,541,986	11,927,026	12,163,839
Charges for Services	19,563,292	16,479,726	16,774,578	17,840,179
Other Revenue	3,844,828	12,855,489	2,201,495	3,086,469
Lease Revenue	-	-	455,911	432,655
Investment Earnings	3,375,808	2,554,635	840,764	1,500,000
Interfund Charge for Service	13,825,244	14,635,125	12,739,296	12,463,621
Interfund Transfer, Advances, and Subsidy	-	-	70,333	8,500,000
<b>TOTAL RECEIPTS</b>	<b>\$ 169,635,967</b>	<b>\$ 176,910,952</b>	<b>\$ 181,369,105</b>	<b>\$ 188,595,368</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Wages and Benefits	\$ 119,337,111	\$ 108,023,491	\$ 126,926,043	\$ 135,438,134
Other Operations & Maintenance	50,181,024	50,792,697	54,375,932	53,247,704
Capital Outlay	108,118	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 169,626,253</b>	<b>\$ 158,816,188</b>	<b>\$ 181,301,975</b>	<b>\$ 188,685,838</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

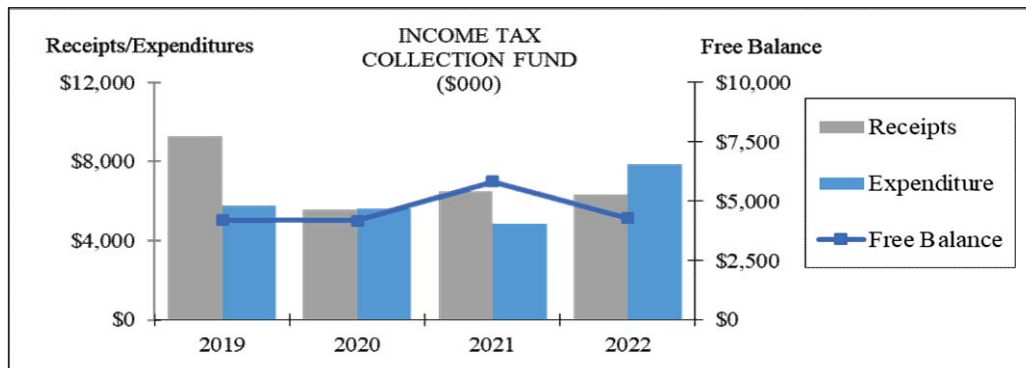
<b>INCOME TAX COLLECTION FUND (2000)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 775,227	\$ 4,304,159	\$ 4,277,126	\$ 5,918,305
Receipts - 01/01-12/31	9,316,216	5,597,419	6,506,098	6,339,886
Available Resources	\$ 10,091,443	\$ 9,901,578	\$ 10,783,224	\$ 12,258,191
Less: Expenditures - 01/01-12/31	5,787,284	5,624,452	4,864,919	7,894,766
Cash on Hand as of December 31	\$ 4,304,159	\$ 4,277,126	\$ 5,918,305	\$ 4,363,425
Less: End-of-Year Encumbrances	92,577	82,160	91,074	61,217
Unencumbered Balance as of December 31	\$ 4,211,582	\$ 4,194,966	\$ 5,827,231	\$ 4,302,208

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Taxes, Assessments, and JEDD	\$ 8,057,837	\$ 5,137,479	\$ 6,112,516	\$ 5,929,140
Other Revenue	23,090	18,734	16,059	16,059
Interfund Charge for Service	1,235,289	441,206	377,523	394,687
<b>TOTAL RECEIPTS</b>	<b>\$ 9,316,216</b>	<b>\$ 5,597,419</b>	<b>\$ 6,506,098</b>	<b>\$ 6,339,886</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 1,503,792	\$ 1,627,681	\$ 1,742,383	\$ 1,815,004
Other Operations & Maintenance	4,283,492	3,996,771	3,122,536	6,079,762
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,787,284</b>	<b>\$ 5,624,452</b>	<b>\$ 4,864,919</b>	<b>\$ 7,894,766</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.



### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

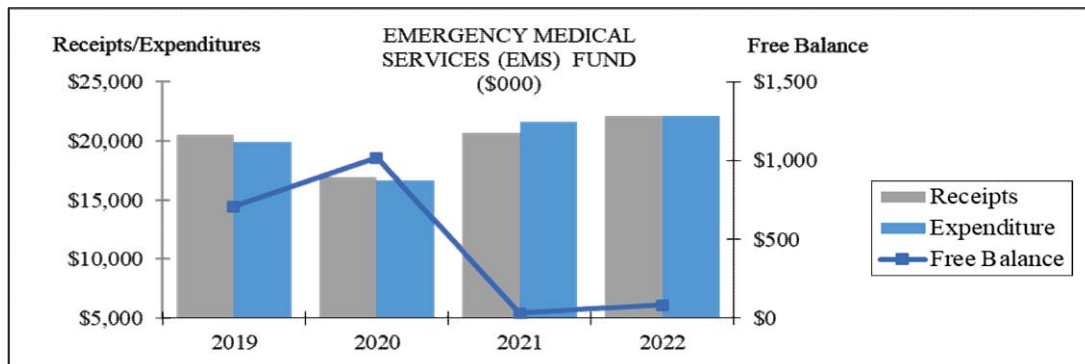
<b>EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 161,160	\$ 799,783	\$ 1,091,061	\$ 129,994
Receipts - 01/01-12/31	20,527,719	16,965,155	20,682,801	22,171,622
Available Resources	\$ 20,688,879	\$ 17,764,938	\$ 21,773,862	\$ 22,301,616
Less: Expenditures - 01/01-12/31	19,889,096	16,673,877	21,643,868	22,156,801
Cash on Hand as of December 31	\$ 799,783	\$ 1,091,061	\$ 129,994	\$ 144,815
Less: End-of-Year Encumbrances	88,184	72,186	96,705	61,630
Unencumbered Balance as of December 31	\$ 711,599	\$ 1,018,875	\$ 33,289	\$ 83,185

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Taxes, Assessments, and JEDD	\$ 7,476,920	\$ 7,521,917	\$ 8,329,580	\$ 8,400,000
Grant Revenue	-	40,789	-	-
Fees, Fines, License, and Permits	-	-	100	100
Charges for Services	2,152,478	1,501,798	1,924,221	2,000,000
Other Revenue	743,908	377,968	73,758	109,381
Investment Earnings	11,913	3,783	597	-
Interfund Charge for Service	-	-	1,335	2,141
Interfund Transfer, Advances, and Subsidy	10,142,500	7,518,900	10,353,210	11,660,000
CAFR	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>\$ 20,527,719</b>	<b>\$ 16,965,155</b>	<b>\$ 20,682,801</b>	<b>\$ 22,171,622</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 18,668,974	\$ 15,122,593	\$ 20,374,764	\$ 20,728,201
Other Operations & Maintenance	1,220,122	1,551,284	1,269,104	1,428,600
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,889,096</b>	<b>\$ 16,673,877</b>	<b>\$ 21,643,868</b>	<b>\$ 22,156,801</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

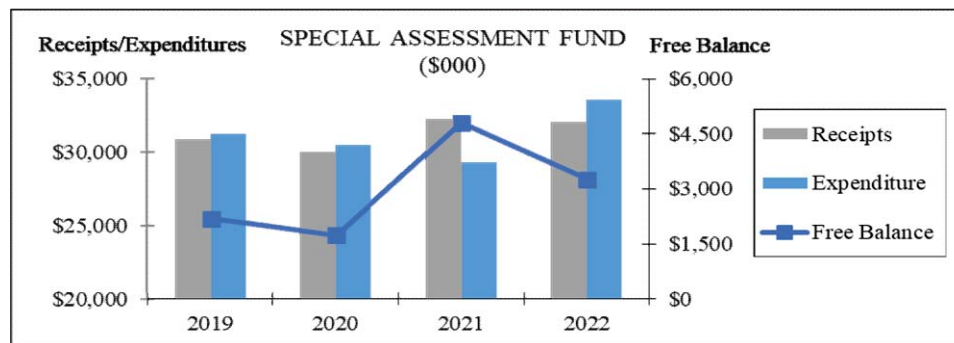
<b>SPECIAL ASSESSMENT FUND (2010)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 4,235,529	\$ 3,866,573	\$ 3,387,955	\$ 6,371,475
Receipts - 01/01-12/31	30,860,158	30,024,821	32,269,189	32,057,043
Available Resources	\$ 35,095,687	\$ 33,891,394	\$ 35,657,144	\$ 38,428,518
Less: Expenditures - 01/01-12/31	31,229,114	30,503,439	29,285,669	33,528,574
Cash on Hand as of December 31	\$ 3,866,573	\$ 3,387,955	\$ 6,371,475	\$ 4,899,944
Less: End-of-Year Encumbrances	1,667,006	1,648,222	1,573,841	1,629,690
Unencumbered Balance as of December 31	\$ 2,199,567	\$ 1,739,733	\$ 4,797,634	\$ 3,270,254

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Taxes, Assessments, and JEDD	\$ 17,671,313	\$ 12,549,503	\$ 18,904,443	\$ 18,911,323
Grant Revenue	-	-	269,315	-
Fees, Fines, License, and Permits	-	4,125,025	27,700	27,700
Intergovernmental Revenue	-	-	-	-
Charges for Services	44,460	20,609	11,855	11,855
Other Revenue	144,385	281,984	55,574	55,575
Other Financing Sources	13,000,000	13,000,000	13,000,000	13,050,000
Interfund Charge for Service	-	47,700	302	590
<b>TOTAL RECEIPTS</b>	<b>\$ 30,860,158</b>	<b>\$ 30,024,821</b>	<b>\$ 32,269,189</b>	<b>\$ 32,057,043</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 5,737,507	\$ 5,486,639	\$ 5,208,451	\$ 5,602,727
Other Operations & Maintenance	24,902,810	23,437,712	24,077,218	27,925,847
Capital Outlay	588,797	1,579,088	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,229,114</b>	<b>\$ 30,503,439</b>	<b>\$ 29,285,669</b>	<b>\$ 33,528,574</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

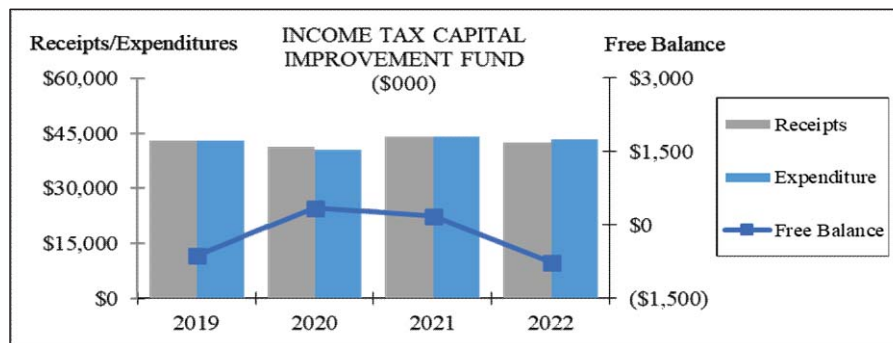
<b>INCOME TAX CAPITAL IMPROVEMENT FUND (2025)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 361,853	\$ 306,760	\$ 1,023,416	\$ 916,450
Receipts - 01/01-12/31	42,918,483	41,185,776	43,994,762	42,419,747
Available Resources	\$ 43,280,336	\$ 41,492,536	\$ 45,018,178	\$ 43,336,197
Less: Expenditures - 01/01-12/31	42,973,576	40,469,120	44,101,728	43,320,262
Cash on Hand as of December 31	\$ 306,760	\$ 1,023,416	\$ 916,450	\$ 15,935
Less: End-of-Year Encumbrances	927,656	675,816	731,610	778,361
Unencumbered Balance as of December 31	\$ (620,896)	\$ 347,600	\$ 184,840	\$ (762,426)

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Taxes, Assessments, and JEDD	\$ 37,340,960	\$ 35,692,340	\$ 42,718,574	\$ 40,620,517
Grant Revenue	-	-	81,044	-
Loan / Repayment Revenue	-	-	10,108	10,108
Intergovernmental Revenue	-	-	80,626	80,000
Other Revenue	2,994,914	2,493,069	353,147	369,060
Investment Earnings	-	62,427	32,681	40,000
Other Financing Sources	2,582,609	492,500	62,000	800,000
Interfund Charge for Service	-	2,445,440	656,582	500,062
<b>TOTAL RECEIPTS</b>	<b>\$ 42,918,483</b>	<b>\$ 41,185,776</b>	<b>\$ 43,994,762</b>	<b>\$ 42,419,747</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 583,517	\$ 540,840	\$ 574,605	\$ 572,878
Other Operations & Maintenance	40,406,382	35,148,294	43,527,123	42,747,384
Capital Outlay	1,983,677	4,779,986	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,973,576</b>	<b>\$ 40,469,120</b>	<b>\$ 44,101,728</b>	<b>\$ 43,320,262</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

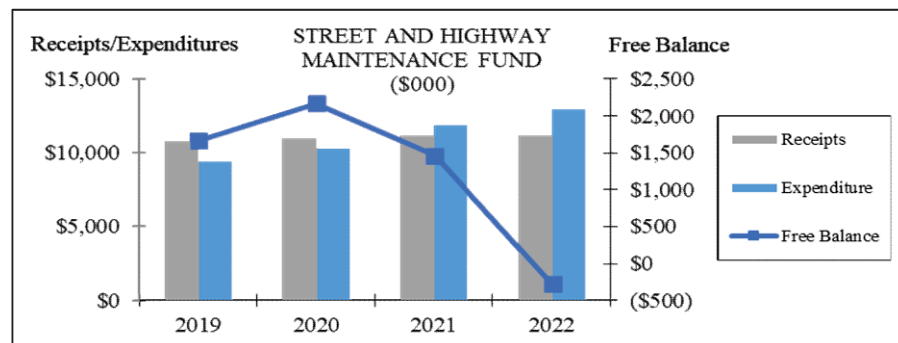
<b>STREET AND HIGHWAY MAINTENANCE FUND (2030)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 553,436	\$ 1,886,229	\$ 2,542,466	\$ 1,824,436
Receipts - 01/01-12/31	10,759,511	10,952,069	11,168,143	11,181,941
Available Resources	\$ 11,312,947	\$ 12,838,298	\$ 13,710,609	\$ 13,006,377
Less: Expenditures - 01/01-12/31	9,426,718	10,295,832	11,886,173	12,960,233
Cash on Hand as of December 31	\$ 1,886,229	\$ 2,542,466	\$ 1,824,436	\$ 46,144
Less: End-of-Year Encumbrances	223,162	375,128	361,826	320,039
Unencumbered Balance as of December 31	\$ 1,663,067	\$ 2,167,338	\$ 1,462,610	\$ (273,895)

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Fees, Fines, License, and Permits	\$ 1,025	\$ 131,258	\$ 47,919	\$ 47,919
Intergovernmental Revenue	10,155,692	10,069,379	10,530,111	10,530,111
Other Revenue	275,290	431,675	352,479	367,625
Investment Earnings	-	24,407	8,349	5,500
Interfund Charge for Service	327,504	295,350	229,285	230,786
<b>TOTAL RECEIPTS</b>	<b>\$ 10,759,511</b>	<b>\$ 10,952,069</b>	<b>\$ 11,168,143</b>	<b>\$ 11,181,941</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 6,696,462	\$ 6,542,560	\$ 7,357,905	\$ 7,717,212
Other Operations & Maintenance	2,730,256	2,753,272	4,528,268	5,243,021
Capital Outlay	-	1,000,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,426,718</b>	<b>\$ 10,295,832</b>	<b>\$ 11,886,173</b>	<b>\$ 12,960,233</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

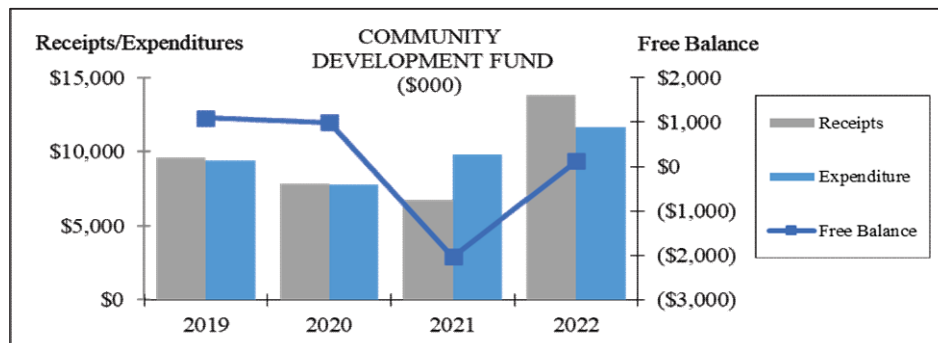
<b>COMMUNITY DEVELOPMENT FUND (2080)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 1,098,586	\$ 1,271,169	\$ 1,347,041	\$ (1,723,253)
Receipts - 01/01-12/31	9,613,340	7,840,510	6,729,308	13,802,522
Available Resources	\$ 10,711,926	\$ 9,111,679	\$ 8,076,349	\$ 12,079,269
Less: Expenditures - 01/01-12/31	9,440,757	7,764,638	9,799,602	11,676,351
Cash on Hand as of December 31	\$ 1,271,169	\$ 1,347,041	\$ (1,723,253)	\$ 402,918
Less: End-of-Year Encumbrances	178,068	350,505	297,270	275,281
Unencumbered Balance as of December 31	\$ 1,093,101	\$ 996,536	\$ (2,020,523)	\$ 127,637

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Taxes, Assessments, and JEDD	\$ -	\$ -	\$ -	\$ -
Grant Revenue	\$ 8,449,675	\$ 7,412,526	\$ 5,540,925	\$ 13,000,000
Loan / Repayment Revenue	-	-	344,885	344,885
Fees, Fines, License, and Permits	-	10,301	3,400	3,400
Other Revenue	1,163,665	93,556	634,503	435,003
Lease Revenue	-	17,192	19,007	19,007
Investment Earnings	-	14,622	2,189	-
Interfund Charge for Service	-	42,313	184,399	227
<b>TOTAL RECEIPTS</b>	<b>\$ 9,613,340</b>	<b>\$ 7,840,510</b>	<b>\$ 6,729,308</b>	<b>\$ 13,802,522</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 1,741,123	\$ 1,863,220	\$ 1,967,350	\$ 2,218,060
Other Operations & Maintenance	7,699,634	5,901,418	7,832,252	9,458,291
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,440,757</b>	<b>\$ 7,764,638</b>	<b>\$ 9,799,602</b>	<b>\$ 11,676,351</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

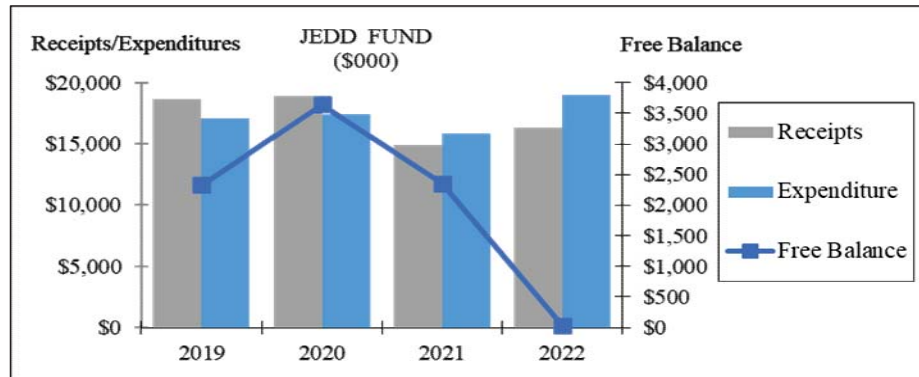
<b>JEDD FUND (2240)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 904,344	\$ 2,498,163	\$ 4,052,583	\$ 3,078,717
Receipts - 01/01-12/31	18,672,520	18,928,320	14,887,755	16,366,615
Available Resources	\$ 19,576,864	\$ 21,426,483	\$ 18,940,338	\$ 19,445,332
Less: Expenditures - 01/01-12/31	17,078,701	17,373,900	15,861,621	18,983,219
Cash on Hand as of December 31	\$ 2,498,163	\$ 4,052,583	\$ 3,078,717	\$ 462,113
Less: End-of-Year Encumbrances	164,352	412,294	722,325	432,990
Unencumbered Balance as of December 31	\$ 2,333,811	\$ 3,640,289	\$ 2,356,392	\$ 29,123

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Taxes, Assessments, and JEDD	\$ 16,728,490	\$ 16,469,662	\$ 12,772,887	\$ 14,370,000
Grant Revenue	-	368	274,690	100,000
Fees, Fines, License, and Permits	-	-	25	-
Charges for Services	979,586	171,279	963,379	1,057,731
Other Revenue	964,444	872,098	800,221	791,381
Lease Revenue	-	47,619	47,419	47,419
Investment Earnings	-	83,963	29,134	-
Interfund Charge for Service	-	1,283,331	-	84
<b>TOTAL RECEIPTS</b>	<b>\$ 18,672,520</b>	<b>\$ 18,928,320</b>	<b>\$ 14,887,755</b>	<b>\$ 16,366,615</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 625,525	\$ 527,534	\$ 691,764	\$ 741,678
Other Operations & Maintenance	16,453,176	16,846,366	15,169,857	18,241,541
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,078,701</b>	<b>\$ 17,373,900</b>	<b>\$ 15,861,621</b>	<b>\$ 18,983,219</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.



### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

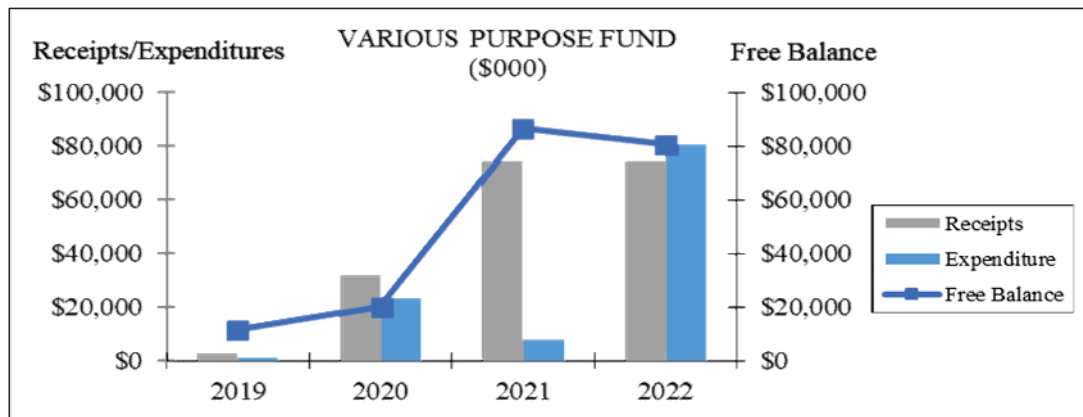
VARIOUS PURPOSE FUNDING (2330)	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Cash Balance January 1	\$ 9,992,786	\$ 11,678,628	\$ 20,252,453	\$ 86,756,468
Receipts - 01/01-12/31	2,593,934	31,735,625	74,356,336	74,360,129
Available Resources	\$ 12,586,720	\$ 43,414,253	\$ 94,608,789	\$ 161,116,597
Less: Expenditures - 01/01-12/31	908,092	23,161,800	7,852,321	80,403,478
Cash on Hand as of December 31	\$ 11,678,628	\$ 20,252,453	\$ 86,756,468	\$ 80,713,119
Less: End-of-Year Encumbrances	49,397	87,042	124,557	86,999
Unencumbered Balance as of December 31	\$ 11,629,231	\$ 20,165,411	\$ 86,631,911	\$ 80,626,120

### COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Taxes, Assessments, and JEDD	\$ 33,600	\$ -	\$ -	\$ -
Grant Revenue	762,015	30,298,359	72,668,813	72,500,000
Fees, Fines, License, and Permits	1,759,357	1,274,011	1,470,376	1,656,809
Other Revenue	38,962	91,583	143,296	141,470
Investment Earnings	-	61,672	13,851	-
Interfund Charge for Service	-	-	-	796
Interfund Transfer, Advances, and Subsidy	-	10,000	60,000	61,054
CAFR	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>\$ 2,593,934</b>	<b>\$ 31,735,625</b>	<b>\$ 74,356,336</b>	<b>\$ 74,360,129</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Wages and Benefits	\$ 69,670	\$ 22,030,201	\$ 4,006,000	\$ 5,470,000
Other Operations & Maintenance	838,422	1,131,599	3,846,321	74,933,478
<b>TOTAL EXPENDITURES</b>	<b>\$ 908,092</b>	<b>\$ 23,161,800</b>	<b>\$ 7,852,321</b>	<b>\$ 80,403,478</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

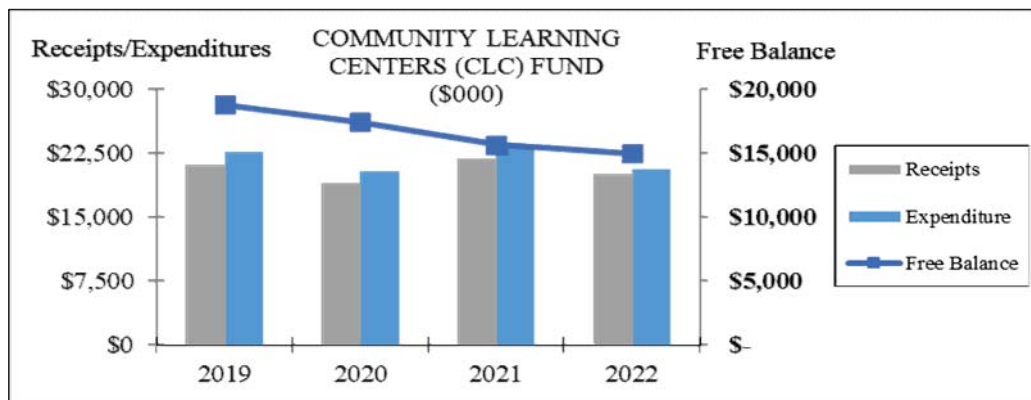
<b>COMMUNITY LEARNING CENTERS (CLC) FUND (2355)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 20,401,299	\$ 18,834,343	\$ 17,449,246	\$ 15,673,241
Receipts - 01/01-12/31	21,116,153	18,937,312	21,830,026	20,022,934
Available Resources	\$ 41,517,452	\$ 37,771,655	\$ 39,279,272	\$ 35,696,175
Less: Expenditures - 01/01-12/31	22,683,109	20,322,409	23,606,031	20,700,040
Cash on Hand as of December 31	\$ 18,834,343	\$ 17,449,246	\$ 15,673,241	\$ 14,996,135
Unencumbered Balance as of December 31	\$ 18,834,343	\$ 17,449,246	\$ 15,673,241	\$ 14,996,135

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Taxes, Assessments, and JEDD	\$ 16,405,497	\$ 16,209,461	\$ 17,800,447	\$ 17,266,434
Grant Revenue	-	771,533	382,733	370,000
Intergovernmental Revenue	979,558	-	382,733	370,000
Charges for Services	-	-	-	-
Other Revenue	458,813	-	1,500	1,500
Investment Earnings	-	305,395	77,463	15,000
Interfund Charge for Service	-	3,953	-	-
Interfund Transfer, Advances, and Subsidy	3,272,285	1,646,970	3,185,150	2,000,000
CAFR	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>\$ 21,116,153</b>	<b>\$ 18,937,312</b>	<b>\$ 21,830,026</b>	<b>\$ 20,022,934</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Other Operations & Maintenance	22,683,109	20,322,409	23,606,031	20,700,040
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,683,109</b>	<b>\$ 20,322,409</b>	<b>\$ 23,606,031</b>	<b>\$ 20,700,040</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

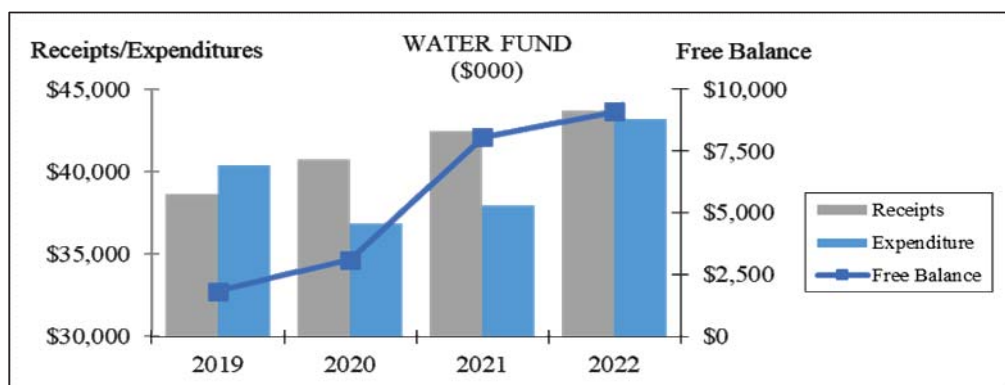
<b>WATER (\$000)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 5,676,425	\$ 3,896,175	\$ 7,797,165	\$ 12,299,956
Receipts - 01/01-12/31	38,636,169	40,759,605	42,450,383	43,698,901
Available Resources	\$ 44,312,594	\$ 44,655,780	\$ 50,247,548	\$ 55,998,857
Less: Expenditures - 01/01-12/31	40,416,419	36,858,615	37,947,592	43,220,493
Cash on Hand as of December 31	\$ 3,896,175	\$ 7,797,165	\$ 12,299,956	\$ 12,778,364
Less: End-of-Year Encumbrances	2,056,666	4,681,587	4,248,510	3,662,254
Unencumbered Balance as of December 31	\$ 1,839,509	\$ 3,115,578	\$ 8,051,446	\$ 9,116,110

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Taxes, Assessments, and JEDD	\$ -	\$ 3,859	\$ 3,436	\$ 3,436
Grant Revenue	-	567,436	5,842	-
Fees, Fines, License, and Permits	-	71,548	601,977	601,772
Charges for Services	33,801,039	33,832,122	34,494,659	34,494,659
Other Revenue	4,177,038	1,051,064	362,918	763,373
Lease Revenue	-	66,595	81,621	81,621
Investment Earnings	-	765	-	-
Other Financing Sources	626,367	1,483,578	3,128,633	-
Interfund Charge for Service	31,725	3,682,638	3,701,316	7,754,040
Interfund Transfer, Advances, and Subsidy	-	-	69,981	-
<b>TOTAL RECEIPTS</b>	<b>\$ 38,636,169</b>	<b>\$ 40,759,605</b>	<b>\$ 42,450,383</b>	<b>\$ 43,698,901</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 13,700,406	\$ 13,705,256	\$ 14,772,863	\$ 15,720,261
Other Operations & Maintenance	23,012,940	21,711,084	23,174,729	27,500,232
Capital Outlay	3,703,073	1,442,275	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,416,419</b>	<b>\$ 36,858,615</b>	<b>\$ 37,947,592</b>	<b>\$ 43,220,493</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

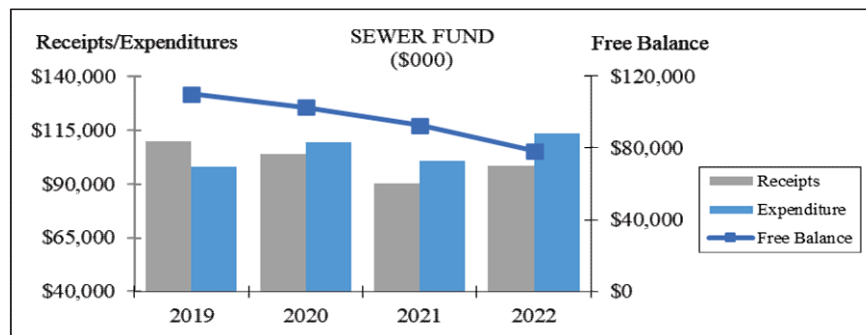
<b>SEWER (5005)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 101,034,294	\$ 112,905,666	\$ 107,502,948	\$ 97,089,398
Receipts - 01/01-12/31	109,965,116	104,012,516	90,467,884	98,669,261
Available Resources	\$ 210,999,410	\$ 216,918,182	\$ 197,970,832	\$ 195,758,659
Less: Expenditures - 01/01-12/31	98,093,744	109,415,234	100,881,434	113,428,554
Cash on Hand as of December 31	\$ 112,905,666	\$ 107,502,948	\$ 97,089,398	\$ 82,330,105
Less: End-of-Year Encumbrances	2,801,544	4,604,663	4,401,076	3,935,761
Unencumbered Balance as of December 31	\$ 110,104,122	\$ 102,898,285	\$ 92,688,322	\$ 78,394,344

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Grant Revenue	\$ -	\$ 661,500	\$ -	\$ -
Fees, Fines, License, and Permits	-	-	2,195,745	2,195,745
Intergovernmental Revenue	-	103,423	42,960	42,960
	-	-	-	-
Charges for Services	87,825,123	85,707,236	84,518,586	90,555,756
Other Revenue	442,683	919,989	426,068	326,691
Other Financing Sources	21,670,511	16,562,851	2,719,814	-
Interfund Charge for Service	26,799	57,517	365,935	5,548,109
Interfund Transfer, Advances, and Subsidy	-	-	198,776	-
<b>TOTAL RECEIPTS</b>	<b>\$ 109,965,116</b>	<b>\$ 104,012,516</b>	<b>\$ 90,467,884</b>	<b>\$ 98,669,261</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 8,553,003	\$ 8,705,975	\$ 9,335,886	\$ 10,700,270
Other Operations & Maintenance	80,074,352	97,749,026	91,545,548	102,728,284
Capital Outlay	9,466,389	2,960,233	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,093,744</b>	<b>\$ 109,415,234</b>	<b>\$ 100,881,434</b>	<b>\$ 113,428,554</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

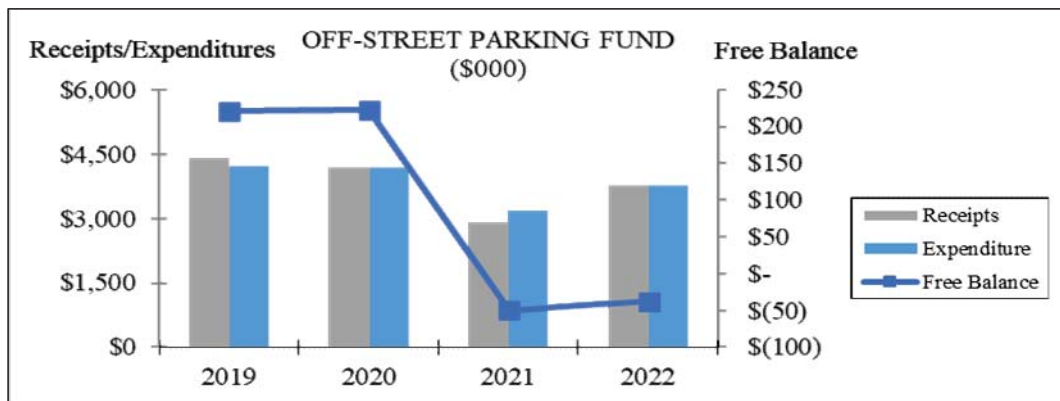
<b>OFF-STREET PARKING (5030)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 52,685	\$ 262,473	\$ 268,605	\$ 5,605
Receipts - 01/01-12/31	4,419,055	4,189,843	2,910,486	3,767,307
Available Resources	\$ 4,471,740	\$ 4,452,316	\$ 3,179,091	\$ 3,772,912
Less: Expenditures - 01/01-12/31	4,209,267	4,183,711	3,173,486	3,762,882
Cash on Hand as of December 31	\$ 262,473	\$ 268,605	\$ 5,605	\$ 10,030
Less: End-of-Year Encumbrances	41,908	46,029	54,632	47,523
Unencumbered Balance as of December 31	\$ 220,565	\$ 222,576	\$ (49,027)	\$ (37,493)

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Taxes, Assessments, and JEDD	\$ -	\$ 9,418	\$ 4,552	\$ 4,552
Charges for Services	3,748,320	1,993,552	1,021,979	3,578,800
Other Revenue	405,735	270,604	183,955	183,955
Other Financing Sources	-	316,269	-	-
Interfund Transfer, Advances, and Subsidy	265,000	1,600,000	1,700,000	-
<b>TOTAL RECEIPTS</b>	<b>\$ 4,419,055</b>	<b>\$ 4,189,843</b>	<b>\$ 2,910,486</b>	<b>\$ 3,767,307</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	4,209,267	4,183,711	3,173,486	3,762,882
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,209,267</b>	<b>\$ 4,183,711</b>	<b>\$ 3,173,486</b>	<b>\$ 3,762,882</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.

### COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

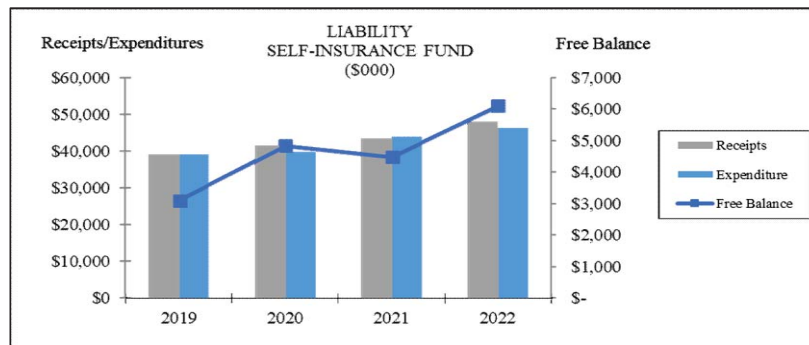
<b>Liability Self-Insurance (6005)</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Cash Balance January 1	\$ 3,064,040	\$ 3,132,332	\$ 4,927,773	\$ 4,485,442
Receipts - 01/01-12/31	39,220,396	41,600,838	43,482,121	47,966,335
Available Resources	\$ 42,284,436	\$ 44,733,170	\$ 48,409,894	\$ 52,451,777
Less: Expenditures - 01/01-12/31	39,152,104	39,805,397	43,924,452	46,308,114
Cash on Hand as of December 31	\$ 3,132,332	\$ 4,927,773	\$ 4,485,442	\$ 6,143,663
Less: End-of-Year Encumbrances	34,321	86,890	5,041	42,084
Unencumbered Balance as of December 31	\$ 3,098,011	\$ 4,840,883	\$ 4,480,401	\$ 6,101,579

### COMPARATIVE SUMMARY OF RECEIPTS

<b>SOURCE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Other Revenue	\$ 3,702,496	\$ 4,161,684	\$ 6,585,821	\$ 6,586,257
Interfund Charge for Service	35,517,900	37,439,154	36,896,300	41,380,078
<b>TOTAL RECEIPTS</b>	<b>\$ 39,220,396</b>	<b>\$ 41,600,838</b>	<b>\$ 43,482,121</b>	<b>\$ 47,966,335</b>

### COMPARATIVE STATEMENT OF EXPENDITURES

<b>USE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>
Wages and Benefits	\$ 697,417	\$ 849,397	\$ 706,695	\$ 783,866
Other Operations & Maintenance	38,454,687	38,956,000	43,217,757	45,524,248
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,152,104</b>	<b>\$ 39,805,397</b>	<b>\$ 43,924,452</b>	<b>\$ 46,308,114</b>



Note: Revenue sources have been updated to reflect account classifications implemented with the new financial software. Additionally, beginning in 2020, the Capital Outlay use has been consolidated into Other Operations & Maintenance.



## COMPARATIVE FUND BALANCES

For the 2022 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.

<b>Fund</b>	<b>Fund Title</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>
2015	Police Pension Liability Fund	\$ 48,834	\$ 479,083	\$ 20,114	\$ 22,888
2020	Fire Pension Liability Fund	48,834	479,083	20,114	22,888
2095	Community Environment Grants Fund	258,688	231,820	(672,706)	(87,063)
2127	AMATS Fund	381,952	323,148	181,737	181,923
2146	H.O.M.E. Program Fund	872,745	732,741	360,293	12,250
2195	Tax Equivalency Fund	5,338,813	7,569,605	8,455,020	9,297,477
2200	Special Revenue Loans Fund	6,351	11,910	11,955	1,947
2255	AMCIS Fund	1,213,075	905,439	551,716	106,352
2295	Police Grants Fund	184,365	174,947	(362,162)	(134,527)
2305	Safety Programs Fund	1,897,400	1,382,040	3,734,805	3,000,079
2320	Equipment and Facilities Operating Fund	228,504	104,589	(26,979)	(13,771)
2340	Deposits Fund	1,235,505	2,994,009	2,301,779	1,202,739
2360	Police, Fire and Road Activity Fund	908,071	9,532,011	13,584,991	4,491,521
2365	General Grants Fund	-	49,277	65,101	78,893
3000	General Bond Payment Fund	55,257	53,751	246,810	153,762
4060	Streets Fund	573,547	(3,343,879)	(3,268,674)	(2,046,623)
4150	Information and Technology Improvements Fund	19,090	402,922	98,369	(35,752)
4160	Parks and Recreation Fund	756,419	447,794	(287,320)	(103,552)
4165	Public Facilities and Improvements Fund	(84,054)	(35,837)	5,277,949	1,953,351
4170	Public Parking Fund	976,132	267,322	(810,590)	170,641
4175	Economic Development Fund	352,771	142,993	257,966	43,273
5010	Oil and Gas Fund	241,051	200,414	279,094	356,635
5015	Golf Course Fund	(19,873)	(46,231)	(75,046)	(58,509)
5020	Airport Fund	(21,238)	(9,696)	(309,287)	2,442,567
6000	Motor Equipment Fund	(558,183)	(534,265)	(526,106)	(345,824)
6007	Workers' Compensation Reserve Fund	3,107,367	5,698,471	3,539,917	3,705,436
6009	Self-Insurance Settlement Fund	17,942	17,942	17,942	2,942
6015	Telephone System Fund	(85,743)	64,043	315,431	289,361
6025	Engineering Bureau Fund	509,733	1,059,450	(1,786,628)	146,051
6030	Information Technology Fund	532,280	868,997	306,763	245,954
7000	Claire Merrixx Tennis Trust Fund	1,060	1,060	1,060	560
7003	Holocaust Memorial Fund	-	-	-	-
7010	Unclaimed Money Fund	193,695	198,354	370,103	537,787
7020	Police/Fire Beneficiary Fund	7,765	8,065	8,165	6,165
7025	Police Property Monetary Evidence Fund	1,316,208	1,602,665	1,777,636	1,952,658

# SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Taxes, Assessments, and JEDD	\$ 114,113,303	\$ 129,973,238	\$ 125,557,540	\$ 129,406,020	\$ 142,806,260	\$ 141,100,338
Grant Revenue	988,416	751,103	847,000	43,531,176	85,572,345	101,260,000
Loan / Repayment Revenue	-	-	-	-	538,409	538,409
Fees, Fines, License, and Permits	5,742,272	5,635,361	6,204,065	6,792,684	2,334,517	3,051,206
Intergovernmental Revenue	9,541,986	11,927,026	12,163,839	10,675,115	11,410,281	11,610,111
Charges for Services	16,479,726	16,774,578	17,840,179	1,982,789	3,317,297	3,874,586
Other Revenue	12,855,489	2,201,495	3,086,469	7,678,166	3,311,122	4,848,824
Lease Revenue	-	455,911	432,655	78,911	184,552	184,552
Investment Earnings	2,554,635	840,764	1,500,000	592,790	309,917	62,000
Other Financing Sources	-	-	-	18,492,500	14,262,000	13,850,000
Interfund Charge for Service	14,635,125	12,739,296	12,463,621	4,703,240	1,451,010	1,129,898
Interfund Transfer, Advances, and	-	70,333	8,500,000	10,208,631	16,412,581	14,360,554
<b>TOTAL RECEIPTS</b>	<b>\$ 176,910,952</b>	<b>\$ 181,369,105</b>	<b>\$ 188,595,368</b>	<b>\$ 234,142,022</b>	<b>\$ 281,910,291</b>	<b>\$ 295,870,478</b>

USE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Wages and Benefits	\$ 108,023,491	\$ 126,926,043	\$ 135,438,134	\$ 56,978,187	\$ 47,693,309	\$ 53,493,371
Operations & Maintenance	50,792,697	54,375,932	53,247,704	145,526,142	164,825,428	267,275,466
Capital Outlay	-	-	-	8,986,445	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 158,816,188</b>	<b>\$ 181,301,975</b>	<b>\$ 188,685,838</b>	<b>\$ 211,490,774</b>	<b>\$ 212,518,737</b>	<b>\$ 320,768,837</b>

Net increase (decrease) in						
Cash Balance	18,094,764	67,130	(90,470)	22,651,248	69,391,554	(24,898,359)
Cash Balance as of January 1	9,894,705	27,989,469	28,056,599	59,626,655	82,277,903	151,669,457
Cash Balance as of December 31	<b>\$ 27,989,469</b>	<b>\$ 28,056,599</b>	<b>\$ 27,966,129</b>	<b>\$ 82,277,903</b>	<b>\$ 151,669,457</b>	<b>\$ 126,771,098</b>

# SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

<u>DEBT SERVICE FUNDS</u>				<u>CAPITAL PROJECTS FUNDS</u>			
<u>SOURCE</u>	<u>ACTUAL</u> <u>2020</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGETED</u> <u>2022</u>	<u>ACTUAL</u> <u>2020</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGETED</u> <u>2022</u>	
Taxes, Assessments, and JEDD	\$ 1,575,986	\$ 1,841,553	\$ 1,841,601	\$ 2,420,294	\$ -	\$ 4,000,000	
Grant Revenue	-	-	-	842,279	237,557	2,075,000	
Loan / Repayment Revenue	-	-	-	250,000	93,200	-	
Fees, Fines, License, and Permits	-	1,397	-	-	352,042	352,042	
Other Revenue	6,492	-	-	4,033,230	2,720,419	4,239,818	
Lease Revenue	-	-	-	430,929	567,736	113,961	
Other Financing Sources	-	-	-	12,970,924	19,842,099	12,950,000	
Indirect Cost Offset	-	-	-	750,000	290,000	500,000	
Interfund Charge for Service	-	-	-	1,448,611	3,753	108	
Interfund Transfer, Advances, and	-	-	-	511,297	-	2,500,000	
<b>TOTAL RECEIPTS</b>	<b>\$ 1,582,478</b>	<b>\$ 1,842,950</b>	<b>\$ 1,841,601</b>	<b>\$ 23,657,564</b>	<b>\$ 24,106,806</b>	<b>\$ 26,730,929</b>	

<u>USE</u>	<u>ACTUAL</u> <u>2020</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGETED</u> <u>2022</u>	<u>ACTUAL</u> <u>2020</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGETED</u> <u>2022</u>	
Wages and Benefits	\$ 416,127	\$ 422,530	\$ 450,211	\$ 255,046	\$ 884,583	\$ 780,633	
Operations & Maintenance	1,169,515	1,230,714	1,481,650	12,944,669	20,407,212	26,979,127	
Capital Outlay	-	-	-	14,800,287	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,585,642</b>	<b>\$ 1,653,244</b>	<b>\$ 1,931,861</b>	<b>\$ 28,000,002</b>	<b>\$ 21,291,795</b>	<b>\$ 27,759,760</b>	

Net increase (decrease) in							
Cash Balance	(3,164)	189,706	(90,260)	(4,342,438)	2,815,011	(1,028,831)	
Cash Balance as of January 1	62,378	59,214	248,920	6,271,639	1,929,201	4,744,212	
Cash Balance as of December 31	<b>\$ 59,214</b>	<b>\$ 248,920</b>	<b>\$ 158,660</b>	<b>\$ 1,929,201</b>	<b>\$ 4,744,212</b>	<b>\$ 3,715,381</b>	

# SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2020	2021	2022	2020	2021	2022
Taxes, Assessments, and JEDD	\$ 13,277	\$ 7,988	\$ 7,988	\$ -	\$ -	\$ -
Grant Revenue	1,728,644	3,351,429	-	-	-	-
Loan / Repayment Revenue	-	-	-	-	-	-
Fees, Fines, License, and Permits	71,548	2,797,722	2,797,517	-	-	-
Intergovernmental Revenue	103,423	42,960	42,960	-	-	-
Charges for Services	122,696,947	121,445,172	130,085,038	179,514	185,616	191,269
Other Revenue	2,372,036	1,364,734	1,878,763	7,602,464	7,093,492	7,093,929
Lease Revenue	219,118	237,489	237,489	-	-	-
Investment Earnings	765	-	-	-	-	-
Other Financing Sources	18,362,698	5,848,447	-	-	-	-
Interfund Charge for Service	3,740,155	4,067,251	18,114,656	57,098,129	50,928,964	64,439,815
Interfund Transfer, Advances, and	2,960,000	3,352,757	150,000	1,850,000	800,000	-
<b>TOTAL RECEIPTS</b>	<b>\$ 152,268,611</b>	<b>\$ 142,515,949</b>	<b>\$ 153,314,411</b>	<b>\$ 66,730,107</b>	<b>\$ 59,008,072</b>	<b>\$ 71,725,013</b>

USE	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2020	2021	2022	2020	2021	2022
Wages and Benefits	\$ 23,161,448	\$ 24,886,468	\$ 27,277,759	\$ 8,990,581	\$ 9,014,727	\$ 9,858,123
Operations & Maintenance	126,247,213	123,652,901	137,736,720	52,051,119	55,891,826	58,250,571
Capital Outlay	4,402,508	-	-	36,391	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 153,811,169</b>	<b>\$ 148,539,369</b>	<b>\$ 165,014,479</b>	<b>\$ 61,078,091</b>	<b>\$ 64,906,553</b>	<b>\$ 68,108,694</b>

Net increase (decrease) in						
Cash Balance	(1,542,558)	(6,023,420)	(11,700,068)	5,652,016	(5,898,481)	3,616,319
Cash Balance as of January 1	117,344,712	115,802,154	109,778,734	7,601,586	13,253,602	7,355,121
Cash Balance as of December 31	<b>\$ 115,802,154</b>	<b>\$ 109,778,734</b>	<b>\$ 98,078,666</b>	<b>\$ 13,253,602</b>	<b>\$ 7,355,121</b>	<b>\$ 10,971,440</b>

# SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	TRUST & AGENCY FUNDS			TOTAL ALL FUNDS		
	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Taxes, Assessments, and JEDD	\$ -	\$ -	\$ -	\$ 247,528,880	\$ 274,629,039	\$ 272,507,467
Grant Revenue	-	-	-	47,090,515	89,912,434	104,182,000
Loan / Repayment Revenue	-	-	-	250,000	631,609	538,409
Fees, Fines, License, and Permits	69,524	201,684	201,684	12,676,028	11,322,723	12,606,514
Intergovernmental Revenue	-	-	-	20,320,524	23,380,267	23,816,910
Charges for Services	-	-	-	141,338,976	141,722,663	151,991,072
Other Revenue	350,709	599,847	599,747	34,898,586	17,291,109	21,747,550
Lease Revenue	-	-	-	728,958	1,445,688	968,657
Investment Earnings	19,731	6,856	-	3,167,921	1,157,537	1,562,000
Other Financing Sources	-	-	-	49,826,122	39,952,546	26,800,000
Indirect Cost Offset	-	-	-	750,000	290,000	500,000
Interfund Charge for Service	-	-	-	81,625,260	69,190,274	96,148,098
Interfund Transfer, Advances, and	-	-	-	15,529,928	20,635,671	25,510,554
<b>TOTAL RECEIPTS</b>	<b>\$ 439,964</b>	<b>\$ 808,387</b>	<b>\$ 801,431</b>	<b>\$ 655,731,698</b>	<b>\$ 691,561,560</b>	<b>\$ 738,879,231</b>
USE	TRUST & AGENCY FUNDS			TOTAL ALL FUNDS		
	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022
Wages and Benefits	\$ -	\$ -	\$ -	\$ 197,824,880	\$ 209,827,660	\$ 227,298,231
Operations & Maintenance	148,548	451,207	468,132	388,879,903	420,835,220	545,439,370
Capital Outlay	-	-	-	28,225,631	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 148,548</b>	<b>\$ 451,207</b>	<b>\$ 468,132</b>	<b>\$ 614,930,414</b>	<b>\$ 630,662,880</b>	<b>\$ 772,737,601</b>
Net increase (decrease) in Cash Balance	291,416	357,180	333,299	40,801,284	60,898,680	(33,858,370)
Cash Balance as of January 1	1,518,728	1,810,144	2,167,324	202,320,403	243,121,687	304,020,367
Cash Balance as of December 31	<b>\$ 1,810,144</b>	<b>\$ 2,167,324</b>	<b>\$ 2,500,623</b>	<b>\$ 243,121,687</b>	<b>\$ 304,020,367</b>	<b>\$ 270,161,997</b>

## DISCUSSION OF MATERIAL CHANGES OF FUND BALANCES

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

<b>Fund</b>	<b>Fund Title</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Amount Change</b>	<b>Percent Change</b>	<b>Explanation</b>
2025	Income Tax Capital Improvement Fund	\$184,840	(\$762,426)	(\$947,266)	(512.48) %	The decrease in fund balance is related to flat revenues and projects expected to start during 2022 and roll into the next fiscal year.
2030	Street And Highway Maintenance Fund	1,462,610	(273,895)	(1,736,505)	(118.73)	The decrease in fund balance is related to increased operating costs and inflation combined with flat revenues.
2080	Community Development Fund	(2,020,523)	127,637	2,148,160	106.32	The increase in fund balance is related to additional grant awards and the timing of grant disbursements.
2095	Community Environment Fund	(672,706)	(87,063)	585,643	87.06	This fund is a reimbursable grant fund. The projected increase in fund balance is related to the timing of grant reimbursements along with additional funding sources.
2240	JEDD Fund	2,356,392	29,123	(2,327,269)	(98.76)	The decrease in fund balance is related to increased community project activities which spend down accumulated balance while still maintaining a positive balance.
2360	Police, Fire and Road Activity Fund	13,584,991	4,491,521	(9,093,470)	(66.94)	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
4165	Public Facilities and Improvements Fund	5,277,949	1,953,351	(3,324,598)	(62.99)	The decrease in fund balance is spending down accumulated balance related to project delays during 2020 due to COVID-19.
4170	Public Parking Fund	(810,590)	170,641	981,231	121.05	The increase in fund balance is related to the timing of new debt issuance for future expenditures.
5020	Airport Fund	(309,287)	2,442,567	2,751,854	889.74	The increase in fund balance is related to additional grant awards and the timing of grant disbursements.
6025	Engineering Bureau Fund	(1,786,628)	146,051	1,932,679	108.17	The elimination of the fund deficit is attributed to stringent expenditure control coupled with a review of the fee schedule.



**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>
<b>Governmental Funds:</b>								
General Fund	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income Tax Collection		<input checked="" type="checkbox"/>						
Emergency Medical Services			<input checked="" type="checkbox"/>					
Special Assessment		<input checked="" type="checkbox"/>						
Income Tax Capital Improvement			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
Street and Highway Maintenance								
Community Development				<input checked="" type="checkbox"/>				
JEDD		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
Community Learning Centers		<input checked="" type="checkbox"/>						
Police, Fire and Road Activity			<input checked="" type="checkbox"/>					
Streets								
Various Purpose Funding	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<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"/>
<b>Enterprise Funds:</b>								
Water		<input checked="" type="checkbox"/>						
Sewer								
Off-Street Parking								
Other Enterprise Funds								
<b>Internal Service Funds:</b>								
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>
<b>Governmental Funds:</b>							
General Fund	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income Tax Collection							
Emergency Medical Services							
Special Assessment	<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>
Income Tax Capital Improvement			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Street and Highway Maintenance							<input checked="" type="checkbox"/>
Community Development	<input checked="" type="checkbox"/>						
JEDD							
Community Learning Centers							
Police, Fire and Road Activity				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Streets							<input checked="" type="checkbox"/>
Various Purpose Funding							
Other Governmental Funds			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Enterprise Funds:</b>							
Water							<input checked="" type="checkbox"/>
Sewer							<input checked="" type="checkbox"/>
Off-Street Parking							<input checked="" type="checkbox"/>
Other Enterprise Funds							<input checked="" type="checkbox"/>
<b>Internal Service Funds:</b>							
Liability Self-Insurance							
Other Internal Service Funds						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Revenues:</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Taxes, Assessments, and JEDD	\$ 274.6	\$ 272.5	\$ 272.5	\$ 278.0	\$ 283.5	\$ 289.2
Grant Revenue	89.9	104.2	17.3	34.0	24.2	32.1
Loan / Repayment Revenue	0.6	0.5	0.5	0.5	0.5	0.5
Fees, Fines, License, and Permits	11.3	12.6	12.6	12.6	12.6	12.6
Intergovernmental Revenue	23.4	23.8	23.8	23.8	23.8	23.8
Charges for Services	141.7	152.0	153.5	155.0	156.6	158.2
Other Revenue	17.3	21.7	22.0	22.2	22.4	22.6
Lease Revenue	1.4	1.0	1.0	1.0	1.0	1.0
Investment Earnings	1.2	1.6	1.6	1.6	1.6	1.6
Other Financing Sources	40.2	27.3	41.0	26.4	42.9	34.2
Interfund Charge for Service	69.2	96.1	96.1	96.1	96.1	96.1
Interfund Transfer, Advances, and Subsidy	20.6	25.5	25.5	25.5	25.5	25.5
<b>Total Revenues</b>	<b>\$ 691.6</b>	<b>\$ 738.9</b>	<b>\$ 667.4</b>	<b>\$ 676.7</b>	<b>\$ 690.8</b>	<b>\$ 697.4</b>
<b>Expenditures:</b>						
Wages & Benefits	\$ 209.8	\$ 227.3	\$ 231.8	\$ 236.5	\$ 241.2	\$ 246.0
Operations & Maintenance	420.8	545.4	559.1	431.4	442.1	453.2
<b>Total Expenditures</b>	<b>\$ 630.7</b>	<b>\$ 772.7</b>	<b>\$ 790.9</b>	<b>\$ 667.8</b>	<b>\$ 683.4</b>	<b>\$ 699.2</b>
Net Increase (Decrease)	\$ 60.9	\$ (33.9)	\$ (123.5)	\$ 8.9	\$ 7.4	\$ (1.8)
Beginning Cash Balance	243.1	304.0	270.2	146.7	155.6	163.0
Ending Cash Balance	<u>\$ 304.0</u>	<u>\$ 270.2</u>	<u>\$ 146.7</u>	<u>\$ 155.6</u>	<u>\$ 163.0</u>	<u>\$ 161.2</u>

## LONG-RANGE FINANCIAL PLANNING – ASSUMPTIONS

### Revenues:

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

Taxes, Assessments, and JEDD 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 taxes and assessments percent change, currently estimated to decrease of 3% in 2022 before returning to the average estimated increase of 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 remain flat.

Grant revenues and other financing sources are both heavily tied to capital project activity and tend to fluctuate based on the start and completion timing of those projects. Grant revenues during 2021 and 2022 were higher than historical due to distribution of the American Rescue Plan Act (ARPA) funds during the two-year period. Grant revenues are expected to return to normal levels in 2023 after the ARPA funding has been fully received.

Service revenues and other revenues are budgeted at a stable 1% increase based on historical trends. Other various revenue sources such as fees, investment earnings, intergovernmental revenues, and interfund activity are expected to remain flat.

### 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.

Operations & Maintenance expenditures are reviewed at a lower level of detail including: Discretionary supplies and non-discretionary expenditures such as refunds, utilities, debt service, insurance, intergovernmental obligations, and other contractual obligations. These expenses also fluctuate annually based on changes in capital project activity as current projects near completion, and increases as new projects are initiated. The 2022 and 2023 operating expenditures are forecasted to increase significantly based on the concentration of resources and commencement of projects and programs related to ARPA funding which will be fully received by 2022 and is to be fully spent within five years. The long-range forecast reflects a return to normal spending levels in 2024, increasing steadily by 2% per year based on historical averages offset by ongoing cost-saving reviews. As previously mentioned, expenditures are continually being monitored and changes made in response to actual revenue collections.

## **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 106 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, 2021 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$313,969,524	\$ 58,350,000	\$255,619,524
5-1/2% - \$164,460,227	\$ 58,350,000	\$106,110,227

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 \$1,286,723,648 in outstanding obligations as of December 31, 2021. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2021, and the remaining balances. The table shows \$120,251,664 was spent on debt retirement in 2021 (including the refunding of existing debt). Projected debt retirement in 2022 (including the retirement of G.O. BANs) is approximately \$122,742,300 and is shown on Table 15.

Tables 2 through 12 identify the 2022 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2021 there was \$86,610,000 outstanding.

Table 3 summarizes the General Obligation Notes.

Table 4 summarizes Special Assessment Bonds and Notes.

Table 5 summarizes the Water Obligations.

Table 6 summarizes the Sewer Obligations.

Table 7 summarizes the OPWC loans outstanding.

Table 8 summarizes the Ohio Department of Development and the U.S. Department of Housing and Urban Development loans.

Table 9 identifies Other Special Obligations, such as Certificates of Participation (COPs).

Table 10 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 11 summarizes the Income Tax Revenue Bonds and Notes.

Table 12 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 13 and 14 show the actual activity of the Bond Payment Fund for both general obligation and special assessment debt.

Table 15 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 16 shows future debt service requirements by year for each type of debt.

Table 17 shows future debt service requirements by year for each fund.



Table 1

**DEBT**  
**CITY OF AKRON, OHIO**  
**12/31/2021**

Description	Type	Total Outstanding 12/31/2020	New Issues in 2021	Redeemed in 2021	Total Outstanding 12/31/2021
<b>GENERAL DEBT</b>					
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	2,156,650	-	165,697	1,990,953
Final Judgment	Bonds	4,707,240	-	575,470	4,131,770
Fire Dept. Facilities	Bonds	455,660	-	98,648	357,012
Furnace/Howard Renewal Area	Bonds	1,586,960	-	223,300	1,363,660
High St. Renewal Area	Bonds	209,850	-	209,850	-
Industrial Incubator	Bonds	1,753,910	-	216,340	1,537,570
Inventors Hall of Fame	Bonds	369,590	-	369,590	-
Justice Center Plaza	Bonds	67,610	-	67,610	-
Motor Equipment	Bonds	929,840	-	739,098	190,742
Municipal Facilities	Bonds	11,627,614	-	1,527,738	10,099,876
Off Street Parking	Bonds	7,302,830	-	2,048,786	5,254,044
Real Estate Acquisition	Bonds	2,967,845	-	807,245	2,160,600
Recreational Facilities	Bonds	21,381,160	-	3,848,045	17,533,115
Storm Sewer Improvement	Bonds	716,350	-	54,992	661,358
Street Improvement	Bonds	48,492,731	-	7,163,431	41,329,300
Streets & Transportation	Notes	-	11,000,000	-	11,000,000
Parks & Recreation	Notes	-	1,200,000	-	1,200,000
Municipal Facilities	Notes	-	250,000	-	250,000
Parking	Notes	-	750,000	-	750,000
Economic Development	Notes	-	300,000	-	300,000
Computer Equipment	Notes	-	800,000	-	800,000
Motor Equipment	Notes	-	1,200,000	-	1,200,000
2020 IT Note Renewal	Notes	-	12,400,000	-	12,400,000
<b>TOTAL GENERAL DEBT</b>					
	Bonds	\$ 105,085,000	\$ 27,900,000	\$ 18,475,000	\$ 86,610,000
	Notes	\$ -	\$ 27,900,000	\$ -	\$ 27,900,000
<b>SPECIAL ASSESSMENTS</b>					
Street Improvement	Bonds	\$ 4,388,129	\$ -	\$ 867,064	\$ 3,521,065
Street Resurfacing	Bonds	3,210,155	1,025,049	778,220	3,456,984
<b>TOTAL S.A. DEBT</b>					
	Bonds	\$ 7,598,284	\$ 1,025,049	\$ 1,645,284	\$ 6,978,049
<b>TOTAL G.O. DEBT</b>					
		\$ 112,683,284	\$ 56,825,049	\$ 20,120,284	\$ 121,488,049

**Table 1**

**DEBT**  
**CITY OF AKRON, OHIO**  
**12/31/2021**

Description	Type	Total Outstanding 12/31/2020	New Issues in 2021	Redeemed in 2021	Total Outstanding 12/31/2021
P.U. SPECIAL REV. (OWDA)					
Water	Loans	\$ 28,230,908	\$ 19,728,638	\$ 2,546,825	\$ 45,412,721
Sewer	Loans	635,586,679	85,702,851	28,171,232	693,118,298
P.U. SPECIAL REV. (OPWC)					
Water	Loans	201,375	-	44,750	156,625
Sewer	Loans	89,116	-	38,884	50,232
P.U. DEBT (REVENUE)					
Water	Bonds	12,490,000	-	8,095,000	4,395,000
TOTAL P.U. DEBT	Bonds	\$ 12,490,000	\$ -	\$ 8,095,000	\$ 4,395,000
	Loans	\$ 664,108,078	\$ 105,431,489	\$ 30,801,691	\$ 738,737,876
SPECIAL OBLIGATIONS					
CLC Income Tax Revenue	Bonds	\$ 220,415,000	\$ -	\$ 12,995,000	\$ 207,420,000
Income Tax Revenue	Bonds	123,684,788	-	7,530,228	116,154,560
JEDD Revenue	Bonds	3,680,000	-	1,810,000	1,870,000
Non-Tax Revenue	Bonds	27,305,000	-	3,190,000	24,115,000
Canal Park Stadium	COPs	2,815,000	-	2,285,000	530,000
Steam System	COPs	42,755,000	-	1,750,000	41,005,000
Capital Projects - OPWC	Loans	5,842,624	-	604,461	5,238,163
Capital Projects - HUD	Loans	4,805,000	-	340,000	4,465,000
Capital Projects - ODOD	Loans	3,635,000	-	330,000	3,305,000
Income Tax Revenue	Notes	12,400,000	-	12,400,000	-
Non-Tax Revenue	Notes	5,000,000	5,000,000	5,000,000	5,000,000
SA Street Lighting-Cleaning	Notes	13,000,000	13,000,000	13,000,000	13,000,000
GRAND TOTAL		<u>\$ 1,254,618,774</u>	<u>\$ 180,256,538</u>	<u>\$ 120,251,664</u>	<u>\$ 1,286,723,648</u>

Table 2

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 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, 2022-24	\$ 5,160,000	\$ 25,000	\$ 206,150
Mar. 20, 2014	19,080,000	Various Purpose Ref. 2014 A	2.768%	Dec. 1, 2022-26	6,620,000	1,235,000	228,088
Mar. 20, 2014	20,685,000	Various Purpose Ref. 2014 B	2.425%	Dec. 1, 2022-26	7,130,000	1,330,000	272,259
Dec. 2, 2014	25,200,000	Various Purpose Ref. 2014 C	3.316%	Dec. 1, 2022-31	14,880,000	1,285,000	512,044
Mar. 10, 2015	25,325,000	Various Purpose Ref. 2015	3.150%	Dec. 1, 2022-28	14,695,000	2,090,000	506,875
May. 26, 2016	5,000,000	Judgement Bonds, 2016	3.496%	Dec. 1, 2022-36	4,120,000	225,000	139,212
Dec. 6, 2016	7,155,000	Various Purpose Ref. 2016 A	3.032%	Dec. 1, 2022-31	6,810,000	600,000	203,900
Dec. 6, 2016	10,735,000	Various Purpose Ref. 2016 B	2.452%	Dec. 1, 2022-28	6,660,000	1,015,000	170,925
Dec. 20, 2017	8,440,000	Various Purpose Ref. 2017 A	3.011%	Dec. 1, 2022-31	6,910,000	575,000	252,950
Dec. 20, 2017	3,905,000	Various Purpose Ref. 2017 B	3.522%	Dec. 1, 2022-31	3,760,000	35,000	127,805
Nov. 12, 2020	16,805,000	Various Purpose Ref. 2020	2.000%	Dec. 1, 2022-23	9,865,000	6,955,000	197,300
TOTAL INSIDE BONDS					\$ 86,610,000	\$ 15,370,000	\$ 2,817,508

**BOND ANTICIPATION G.O. NOTES**  
**Bond Retirement Fund for Serial Bonds and Interest**

<b>DATE OF ISSUE</b>	<b>AMOUNT OF ISSUE</b>	<b>PURPOSE</b>	<b>RATE</b>	<b>MATURITY</b>	<b>OUTSTANDING 12/31/2021</b>	<b>2022 PRINCIPAL</b>	<b>2022 INTEREST</b>
Dec. 15, 2021	27,900,000	Various Purpose 2021	0.150%	Dec. 14, 2022	\$ 27,900,000	\$ 27,900,000	\$ 41,734
TOTAL BOND ANTICIPATION G.O. NOTES					<u>\$ 27,900,000</u>	<u>\$ 27,900,000</u>	<u>\$ 41,734</u>

Table 4

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 INTEREST
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Dec. 15, 2017	3,134,299	East End - Good Year 2017	2.300%	Jun. 1, 2022-27	\$ 1,972,607	\$ 310,261	\$ 43,586
Dec. 15, 2017	54,186	Street Imp. Ser. 2017	2.300%	Jun. 1, 2022-27	34,102	5,364	754
Dec. 15, 2017	386,934	St. Resurf., Series 2017	1.900%	Jun. 1, 2022	80,936	80,936	1,153
Nov. 1, 2018	498,412	St. Resurf., Series 2018	1.950%	Dec. 1, 2022-23	205,485	101,750	4,007
Dec. 11, 2018	59,342	Sidewalk Imp., Series 2018	2.350%	Dec. 1, 2022-28	43,045	5,729	1,012
Dec. 11, 2018	1,851,839	Street Imp. Ser. 2018	2.350%	Dec. 1, 2022-28	1,343,277	178,787	31,567
Nov. 13, 2019	1,545,611	St. Resurf., Series 2019	1.450%	Dec. 1, 2022-24	943,192	309,883	13,676
Dec. 1, 2020	141,329	Street Imp. Ser. 2020	1.350%	Dec. 1, 2022-30	128,034	13,475	1,728
Dec. 1, 2020	1,495,864	St. Resurf., Series 2020	0.950%	Dec. 1, 2022-25	1,202,322	296,331	11,422
Oct. 1, 2021	1,025,049	St. Resurf., Series 2021	0.450%	Oct. 1, 2022-26	1,025,049	203,173	4,613
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					\$ 6,978,049	\$ 1,505,689	\$ 113,518
<b>SPECIAL ASSESSMENT NOTES</b>							
Nov. 29, 2021	13,000,000	Street Cleaning-Lighting Notes	0.150%	Nov. 28, 2022	\$ 13,000,000	\$ 13,000,000	\$ 19,446
					\$ 13,000,000	\$ 13,000,000	\$ 19,446

Table 5

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 INTEREST
<b>Mortgage Revenue Bonds - Series 2015</b>							
Dec. 18, 2015	8,300,000	Water Mortgage Revenue	2.59%	Mar. 1, 2022-26	\$ 4,395,000	\$ 830,000	\$ 103,082
<b>Ohio Water Development Authority Loan Agreements</b>							
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2022-33	\$ 1,256,447	\$ 94,019	\$ 34,527
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2022-32	298,938	22,651	10,413
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2022-33	703,629	52,433	13,812
Jun. 27, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2022-34	2,022,363	137,675	39,762
Jun. 27, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2022-34	501,575	34,145	9,862
Sep. 26, 2013	306,056	OWDA #6550	4.240%	Jan. & July 1, 2022-22	52,554	25,726	1,848
Dec. 12, 2013	782,159	OWDA #6613	3.620%	Jan. & July 1, 2022-35	574,708	33,691	20,502
Jan. 30, 2014	699,374	OWDA #6665	3.660%	Jan. & July 1, 2022-24	216,788	69,658	7,303
Feb. 27, 2014	2,630,871	OWDA #6686	3.650%	Jan. & July 1, 2022-35	1,707,042	99,873	61,404
Feb. 27, 2014	10,002,958	OWDA #6688	4.150%	Jan. & July 1, 2022-35	7,780,433	419,746	307,063
Jun. 25, 2015	850,896	OWDA #7040	1.570%	Jan. & July 1, 2022-36	680,741	39,587	10,662
Sept. 24, 2015	1,596,553	OWDA #7116	1.740%	Jan. & July 1, 2022-36	1,230,123	72,439	21,090
Oct. 29, 2015	441,878	OWDA #7155	1.680%	Jan. & July 1, 2022-35	320,110	18,242	5,302
Apr. 27, 2017	759,321	OWDA #7650	1.830%	Jan. & July 1, 2022-31	551,686	33,664	12,011
Apr. 26, 2018	574,313	OWDA #8035	2.890%	Jan. & July 1, 2022-29	401,076	48,623	11,242
Jun. 28, 2018	209,273	OWDA #8156	1.650%	Jan. & July 1, 2022-39	186,717	9,285	3,043
Jul. 26, 2018	288,468	OWDA #8161	0.000%	Jan. & July 1, 2022-39	239,960	12,245	-
Sep. 27, 2018	2,665,787	OWDA #8243	1.620%	Jan. & July 1, 2022-39	2,390,444	117,590	38,993
Feb. 28, 2019	309,895	OWDA #8401	0.000%	Jan. & July 1, 2022-50	289,273	10,330	-
Mar. 28, 2019	577,695	OWDA #8427	0.000%	Jan. & July 1, 2022-25	404,387	115,539	-
May 30, 2019	309,811	OWDA #8530	0.000%	Jan. & July 1, 2022-24	185,821	61,962	-
Jun. 27, 2019	333,663	OWDA #8574	0.000%	Jan. & July 1, 2022-40	283,663	16,683	-
Oct. 31, 2019	6,898,614	OWDA #8670	0.000%	Jan. & July 1, 2022-40	6,287,022	344,931	-
Jan. 30, 2020	350,993	OWDA #8763	0.000%	Jan. & July 1, 2022-41	324,974	17,550	-
Jun. 25, 2020	316,271	OWDA #8986	0.000%	Jan. & July 1, 2022-51	220,957	10,542	-
Jul. 30, 2020	506,345	OWDA #9019	0.000%	Jan. & July 1, 2022-26	6,745	101,269	-
Oct. 29, 2020	248,434	OWDA #9110	0.000%	Jan. & July 1, 2022-27	215,218	24,843	-
Oct. 29, 2020	90,000	OWDA #9115	0.000%	Jan. & July 1, 2022-52	4,687	1,500	-
Oct. 29, 2020	252,959	OWDA #9116	0.000%	Jan. & July 1, 2022-26	46,497	50,592	-
Dec. 10, 2020	59,574,866	OWDA #9121	0.520%	Jan. & July 1, 2022-38	8,055,296	-	-
Jan. 28, 2021	47,128	OWDA #9183	0.000%	Jan. & July 1, 2022-26	628	9,426	-
May 27, 2021	1,718,497	OWDA #9356	0.900%	Jan. & July 1, 2022-47	1,003,439	-	-
May 27, 2021	1,047,292	OWDA #9357	0.900%	Jan. & July 1, 2022-48	13,987	-	-
Jun. 24, 2021	212,716	OWDA #9423	0.000%	Jan. & July 1, 2022-28	2,833	-	-
Sep. 30, 2021	6,640,080	OWDA #9480	1.120%	Jan. & July 1, 2022-34	6,640,080	250,778	46,067
Aug. 26, 2021	15,999	OWDA #9488	0.000%	Jan. & July 1, 2022-32	3,701	800	-
Aug. 26, 2021	1,546,660	OWDA #9492	0.460%	Jan. & July 1, 2022-42	308,179	-	-
					<u>\$ 45,412,721</u>	<u>\$ 2,358,037</u>	<u>\$ 654,906</u>
<b>Ohio Public Works Commission Loan Agreements</b>							
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2022-24	156,625	44,750	-
					<u>\$ 156,625</u>	<u>\$ 44,750</u>	<u>\$ -</u>



Table 6

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 INTEREST
<b>Ohio Water Development Authority Loan Agreements</b>							
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2022-30	\$ 499,001	\$ 51,861	\$ 14,584
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2022-30	85,002	8,273	2,489
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2022-30	43,750	4,547	1,279
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2022-32	510,845	38,598	20,052
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2022-32	1,368,363	106,455	53,681
Feb. 24, 2011	412,715	OWDA #5851	4.140%	Jan. & July 1, 2022-32	257,988	20,071	10,121
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2022-32	1,700,952	134,042	46,695
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2022-33	1,256,447	94,018	34,527
Dec. 8, 2011	903,132	OWDA #6081	2.800%	Jan. & July 1, 2022-32	536,081	44,581	14,700
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2022-33	14,978,839	1,067,530	409,044
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2022-33	799,008	59,625	22,350
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2022-32	606,451	47,667	16,947
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2022-34	3,486,046	220,791	108,085
May. 30, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2022-33	1,476,307	105,882	38,715
Aug. 29, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2022-35	4,560,992	277,691	134,763
Jan. 30, 2014	1,881,680	OWDA #6664	3.660%	Jan. & July 1, 2022-34	1,040,410	63,791	37,501
Apr. 24, 2014	3,413,207	OWDA #6722	3.950%	Jan. & July 1, 2022-36	2,580,571	143,795	107,274
Apr. 24, 2014	1,500,016	OWDA #6723	3.450%	Jan. & July 1, 2022-34	1,071,727	66,597	36,405
Jun. 26, 2014	11,022,605	OWDA #6776	3.090%	Jan. & July 1, 2022-36	7,584,352	421,799	224,391
Jun. 26, 2014	17,917,041	OWDA #6790	3.010%	Jan. & July 1, 2022-36	11,424,003	612,761	338,159
Aug. 28, 2014	6,824,879	OWDA #6817	3.340%	Jan. & July 1, 2022-35	4,782,331	272,986	157,469
Feb. 26, 2015	5,070,277	OWDA #6948	1.890%	Jan. & July 1, 2022-36	3,203,752	194,002	59,639
Feb. 26, 2015	18,319,051	OWDA #6949	1.890%	Jan. & July 1, 2022-38	15,073,967	786,491	281,199
May. 28, 2015	1,155,041	OWDA #7012	2.260%	Jan. & July 1, 2022-36	719,530	42,451	16,023
May. 28, 2015	10,997,906	OWDA #7014	2.450%	Jan. & July 1, 2022-36	9,315,718	547,705	212,017
May. 28, 2015	31,617,614	OWDA #7016	1.960%	Jan. & July 1, 2022-38	24,212,590	1,422,804	530,588
Jul. 30, 2015	5,502,246	OWDA #7071	2.290%	Jan. & July 1, 2022-36	4,229,575	249,011	95,440
Aug. 27, 2015	5,844,021	OWDA #7089A	2.320%	Jan. & July 1, 2022-37	4,753,565	258,082	108,794
Oct. 29, 2015	3,273,284	OWDA #7153	2.180%	Jan. & July 1, 2022-37	2,343,948	128,622	50,401
Oct. 29, 2015	254,744,002	OWDA #7154	2.350%	Jan. & July 1, 2022-49	238,395,418	6,429,715	5,865,826
Dec. 10, 2015	5,653,479	OWDA #7214	2.140%	Jan. & July 1, 2022-37	2,745,065	151,091	57,940
Dec. 10, 2015	4,500,378	OWDA #7215	2.140%	Jan. & July 1, 2022-37	3,400,677	187,176	71,778
Dec. 10, 2015	1,374,691	OWDA #7216	2.140%	Jan. & July 1, 2022-36	1,083,493	61,988	22,863
Jan. 28, 2016	1,299,344	OWDA #7234	2.210%	Jan. & July 1, 2022-26	445,255	92,626	9,385
Feb. 25, 2016	4,823,288	OWDA #7267	2.050%	Jan. & July 1, 2022-47	4,272,548	129,052	86,929
Mar. 31, 2016	26,047,415	OWDA #7282	1.950%	Jan. & July 1, 2022-48	18,336,635	534,383	354,972
Jun. 30, 2016	1,238,790	OWDA #7409	1.750%	Jan. & July 1, 2022-47	976,974	30,696	16,963
Jun. 30, 2016	22,158,491	OWDA #7410	1.750%	Jan. & July 1, 2022-48	19,823,218	608,055	344,284
Jun. 30, 2016	14,692,039	OWDA #7411	1.660%	Jan. & July 1, 2022-48	13,345,821	406,386	226,008
Aug. 25, 2016	2,147,990	OWDA #7455	1.560%	Jan. & July 1, 2022-37	1,548,152	85,747	23,820
Aug. 25, 2016	1,458,160	OWDA #7460	1.400%	Jan. & July 1, 2022-47	1,297,144	41,678	18,015
Aug. 25, 2016	47,518,521	OWDA #7461	0.450%	Jan. & July 1, 2022-49	39,129,120	1,505,190	199,960
Aug. 25, 2016	7,409,403	OWDA #7462	1.400%	Jan. & July 1, 2022-48	6,446,233	209,458	94,750
Sep. 29, 2016	5,147,458	OWDA #7494	1.330%	Jan. & July 1, 2022-48	9,067,989	306,246	169,643
Apr. 27, 2017	18,071,206	OWDA #7647	2.330%	Jan. & July 1, 2022-24	10,297,573	3,684,249	242,275
May. 25, 2017	21,922,129	OWDA #7704	0.930%	Jan. & July 1, 2022-63	19,328,356	378,091	178,877
Jun. 29, 2017	1,343,546	OWDA #7728	2.130%	Jan. & July 1, 2022-25	668,838	265,758	18,941
Jun. 29, 2017	2,203,764	OWDA #7729	2.130%	Jan. & July 1, 2022-25	1,558,951	435,913	31,068
Jun. 29, 2017	2,919,239	OWDA #7743	2.510%	Jan. & July 1, 2022-48	2,183,042	72,262	66,819
Feb. 22, 2018	312,685	OWDA #7940	0.000%	Jan. & July 1, 2022-23	125,074	62,537	-
Sep. 27, 2018	4,214,223	OWDA #8249	2.230%	Jan. & July 1, 2022-65	6,218,335	110,560	123,902
Dec. 6, 2018	5,253,792	OWDA #8290	2.540%	Jan. & July 1, 2022-64	3,752,602	66,825	129,756
Jul. 26, 2021	2,378,678	OWDA #8326	2.620%	Jan. & July 1, 2022-65	1,784,744	28,919	61,395
Jan. 31, 2019	36,480,465	OWDA #8357	2.400%	Jan. & July 1, 2022-66	32,916,602	465,796	888,906
Jan. 31, 2019	1,551,818	OWDA #8358	2.620%	Jan. & July 1, 2022-66	1,387,818	18,815	40,715
Jan. 31, 2019	9,489,332	OWDA #8359	2.520%	Jan. & July 1, 2022-65	7,377,909	118,277	235,484
May 30, 2019	2,000,000	OWDA #7089B	1.870%	Jan. & July 1, 2022-37	1,385,554	77,837	25,548
May 30, 2019	86,912,674	OWDA #8540	0.660%	Jan. & July 1, 2022-67	68,580,504	835,746	286,581
Jul. 25, 2019	1,158,220	OWDA #8625	1.770%	Jan. & July 1, 2022-66	910,949	17,247	20,701
Dec. 12, 2019	961,581	OWDA #8715	0.000%	Jan. & July 1, 2022-51	728,387	26,845	11,582
Dec. 12, 2019	8,596,490	OWDA #8717	1.300%	Jan. & July 1, 2022-66	7,117,351	142,195	111,735
Dec. 12, 2019	73,305,117	OWDA #8727	1.290%	Jan. & July 1, 2022-67	30,011,557	605,436	474,422
Dec. 12, 2019	917,745	OWDA #8737	1.230%	Jan. & July 1, 2022-51	808,750	25,621	11,054
Feb. 27, 2020	1,680,494	OWDA #8785	1.390%	Jan. & July 1, 2022-66	1,067,548	27,187	23,345
Mar. 26, 2020	2,584,389	OWDA #8831	1.130%	Jan. & July 1, 2022-51	504,860	72,850	29,013
Aug. 27, 2020	5,468,825	OWDA #9030	0.880%	Jan. & July 1, 2022-66	4,123,930	99,647	47,962
Aug. 27, 2020	10,683,059	OWDA #9044	0.000%	Jan. & July 1, 2022-27	3,880,195	1,068,306	-
Oct. 29, 2020	1,156,981	OWDA #9109	0.670%	Jan. & July 1, 2022-52	570,283	17,442	3,876
Dec. 10, 2020	1,544,190	OWDA #9161	1.010%	Jan. & July 1, 2022-67	546,428	-	-
Jul. 29, 2021	3,084,067	OWDA #9467	0.610%	Jan. & July 1, 2022-53	466,305	-	-
					\$ 693,118,298	\$ 26,996,377	\$ 13,810,425
<b>Ohio Public Works Commission Loan Agreement</b>							
July 1, 2005	275,000	OPWC #CH101	0.000%	Jan. & July 1, 2022-26	50,232	9,133	-
					\$ 50,232	\$ 9,133	\$ -

Table 7

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 INTEREST
<b>Various Capital Projects</b>							
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2022	\$ 12,240	\$ 12,240	\$ -
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2022	7,313	7,313	-
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2022-23	9,150	6,100	-
July 1, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2022-24	100,037	33,345	-
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2022	29,925	29,925	-
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2022-23	24,863	16,576	-
July 1, 2000	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2022-24	54,061	21,624	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2022-24	123,568	41,189	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2022-26	216,675	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	0.000%	Jan. & July 1, 2022-29	21,600	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2022-27	563,400	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2022-28	263,958	37,708	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2022-30	419,900	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2022-28	59,930	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2022-30	354,450	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2022-45	634,577	26,441	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2022-42	127,192	6,204	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2022-41	256,797	12,840	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2022-43	419,464	19,510	-
Oct. 11, 2011	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2022-42	470,133	22,933	-
Aug. 4, 2010	446,000	OPWC #CH05N(CIP)	0.000%	Jan. & July 1, 2022-45	102,263	4,261	-
July 1, 2020	1,000,000	OPWC #CH12V(CIP)	0.000%	Jan. & July 1, 2022-50	966,667	33,333	-
TOTAL OPWC LOANS					\$ 5,238,163	\$ 571,797	\$ -

**ODSA**  
**Ohio Development Services Agency**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 INTEREST
Mar. 31, 2011	5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2022-2030	\$ 3,305,000	\$ 335,000	\$ 72,450
TOTAL ODSA LOANS					\$ 3,305,000	\$ 335,000	\$ 72,450

**HUD**  
**Housing and Urban Development Loan Agreements**

Dec. 26, 2013	3,800,000	Highland Square		Aug. 1, 2022-33	\$ 2,280,000	\$ 190,000	\$ 72,580
Aug. 1, 2013	1,300,000	Middlebury Grocery		Aug. 1, 2022-23	335,000	160,000	8,820
Oct. 18, 2018	1,850,000	Bowery		Aug. 1, 2026	1,850,000	-	-
TOTAL HUD LOANS					\$ 4,465,000	\$ 350,000	\$ 81,400

## OTHER SPECIAL OBLIGATIONS

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 INTEREST
<b>Certificates of Participation (COPS)</b>							
Dec. 5, 2013	2,365,000	Canal Park Stadium	0.60-4.5%	Dec. 1, 2022-23	\$ 530,000	\$ 260,000	\$ 23,200
Oct. 25, 2016	11,965,000	Steam System Utility	2.00-5.00%	Dec. 1, 2022-41	10,335,000	360,000	358,519
Aug. 9, 2018	24,445,000	Steam System Utility	3.50-5.00%	Dec. 1, 2022-43	22,695,000	635,000	906,925
Aug. 14, 2019	9,360,000	Steam System Utility	2.20-3.01%	Dec. 1, 2022-30	7,975,000	810,000	214,834
TOTAL CERTIFICATES OF PARTICIPATION					\$ 41,535,000	\$ 2,065,000	\$ 1,503,478

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 INTEREST
Nov. 25, 2014	28,230,000	Economic Development	3.080%	Dec. 1, 2022-34	\$ 16,455,000	\$ 1,850,000	\$ 656,625
Nov. 12, 2015	13,250,000	Economic Development	3.170%	Dec. 1, 2022-26	7,660,000	1,435,000	258,336
TOTAL NON-TAX REVENUE BONDS					\$ 24,115,000	\$ 3,285,000	\$ 914,961

**NON-TAX REVENUE ECONOMIC DEVELOPMENT NOTES**

Oct. 1, 2020	5,000,000	Economic Development	0.275%	Sept. 30, 2022	\$ 5,000,000	\$ 5,000,000	\$ 13,712
					\$ 5,000,000	\$ 5,000,000	\$ 13,712

Table 11

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 INTEREST
Aug. 8, 2013	2,355,914	OAQDA Series B	4.200%	Dec. 1, 2022-28	\$ 2,355,914	\$ 342,524	\$ 98,948
Nov. 25, 2014	32,340,000	Various Purpose Bonds	5.097%	Dec. 1, 2022-34	\$ 23,580,000	\$ 1,340,000	\$ 1,083,500
Nov. 12, 2015	25,370,000	Various Purpose Bonds	4.463%	Dec. 1, 2022-28	\$ 10,890,000	\$ 1,475,000	\$ 499,000
Dec. 6, 2016	14,655,000	Various Purpose Refunding Bonds	4.206%	Dec. 1, 2022-28	\$ 10,545,000	\$ 1,345,000	\$ 455,750
Dec. 9, 2019	51,780,000	Various Purpose Bonds	3.915%	Dec. 1, 2022-41	\$ 51,780,000	\$ 2,125,000	\$ 2,042,850
Jun. 24, 2015	5,500,000	Cascade Plaza Bond	2.420%	Dec. 1, 2022-35	\$ 3,987,646	\$ 252,993	\$ 97,588
Nov. 14, 2018	2,000,000	Bowery Bond	4.770%	Dec. 1, 2022-48	\$ 1,906,000	\$ 36,000	\$ 90,916
Nov. 24, 2020	12,030,000	Various Purpose Refunding Bonds	1.763%	Dec. 1, 2022-32	\$ 11,110,000	\$ 960,000	\$ 367,850
Jul. 28, 2010	15,060,000	Community Learning Ctrs., 2010C	5.940%	Dec. 1, 2022-26	12,550,000	2,510,000	737,187
Jun. 27, 2012	155,360,000	Community Learning Ctrs., 2012A	4.974%	Dec. 1, 2022-33	113,700,000	7,135,000	5,685,000
May 7, 2014	50,000,000	Community Learning Ctrs., 2014	3.456%	Dec. 1, 2022-29	14,105,000	-	459,519
Dec. 8, 2016	27,000,000	Community Learning Ctrs., 2016	4.473%	Dec. 1, 2022-33	20,975,000	1,360,000	944,250
Dec. 20, 2017	36,615,000	Community Learning Ctrs., 2017	3.348%	Dec. 1, 2022-33	35,930,000	2,370,000	1,472,350
Aug. 14, 2019	11,045,000	Community Learning Ctrs., 2019	4.151%	Dec. 1, 2022-33	10,160,000	-	428,200
Total Community Learning Centers					<u>\$ 207,420,000</u>	<u>\$ 13,375,000</u>	<u>\$ 9,726,506</u>
TOTAL INCOME TAX REVENUE BONDS					\$ 323,574,560	\$ 21,251,517	\$ 14,462,908



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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2021	2022 PRINCIPAL	2022 INTEREST
Dec. 21, 2011	27,165,000	JEDD Rev. Refunding, Ser 2011	2.940%	Dec. 1. 2022	\$ 1,870,000	\$ 1,870,000	\$ 58,438
TOTAL SPECIAL REVENUE (JEDD) BONDS					\$ 1,870,000	\$ 1,870,000	\$ 58,438

**Table 13**

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

Purpose	Actual			Estimate
	2019	2020	2021	2022
General Bond Retirement: January 1	\$ 521,248.84	\$ 497,875.05	\$ 505,537.86	\$ 560,702.01
Receipts:				
General Property Tax	1,163,331.23	1,455,189.24	1,168,921.26	500,000.00
Miscellaneous Receipts	455,417.77	14,528.44	62,421.99	50,000.00
EMS Operating	4,006.32	2,104.43	1,484.05	43.98
JEDD - Econ. Dev. & Township	678,502.29	637,114.30	3,087,159.92	700,000.00
Motor Equipment Operating	5,023.80	210,725.19	-	44,266.60
Municipal Utilities	26,568,652.47	42,791,733.20	43,083,517.96	44,806,710.00
Off-Street Parking	986.62	896.44	896.44	392,343.07
Capital Imp. Fund	19,392,943.85	19,802,159.86	15,298,953.59	15,500,000.00
Development Activity	-	-	130,000.00	10,402.57
In-Lieu-Of-Taxes	3,312,005.03	368,541.07	4,918,947.98	3,000,000.00
General Fund	4,291.66	1,599.43	15,419.98	7,665.07
Total Receipts and Balance	\$ 52,106,409.88	\$ 65,782,466.65	\$ 68,273,261.03	\$ 65,572,133.30

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

Expenditures:				
Bonds & Notes: Within 10M	\$ 17,455,000.00	\$ 16,140,000.00	\$ 18,475,000.00	\$ 15,370,000.00
Bonds & Notes Int. Within 10M	4,584,582.52	3,785,192.52	3,294,598.64	2,817,508.00
Bonds & Notes: Outside 10M	1,237,000.00	1,250,000.00	1,285,000.00	1,325,000.00
Bonds & Notes Int. Outside 10M	728,280.00	592,011.00	554,387.00	515,703.00
O.W.D.A. Loans	26,387,987.01	42,726,434.71	42,991,789.74	43,819,745.00
O.P.W.C. Loans	776,681.66	362,736.93	688,093.80	625,680.00
O.D.O.D. Loans	393,750.00	397,500.00	401,050.00	415,450.00
Other Expense	45,253.64	23,053.63	22,639.84	20,000.00
Total Expenditures	\$ 51,608,534.83	\$ 65,276,928.79	\$ 67,712,559.02	\$ 64,909,086.00
Balance December 31	\$ 497,875.05	\$ 505,537.86	\$ 560,702.01	\$ 663,047.30

Table 14

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

Purpose	Actual			Estimate
	2019	2020	2021	2022
Special Assessment Bond Retirement				
Fund: January 1	\$ 5,280.85	\$ 5,682.38	\$ 5,772.85	\$ 5,774.49
Receipts:				
Assessments Coll. by County	14,407,550.06	14,623,330.58	14,824,255.31	14,638,653.00
Interest on Investments	401.53	90.47	1.64	-
Funds & Miscellaneous	14,545,611.24	14,637,193.12	14,025,048.50	-
Total Receipts and Balance	\$ 28,958,843.68	\$ 29,266,296.55	\$ 28,855,078.30	\$ 14,644,427.49
Expenditures:				
Redemption of Improvement Bonds	\$ 996,393.28	\$ 1,310,446.25	\$ 1,649,754.76	\$ 1,505,689.00
Interest on Improvement Bonds	151,879.00	151,287.11	135,608.88	113,518.00
Redemption of Notes	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Interest on Notes	259,277.78	161,597.22	38,891.67	19,446.00
Misc. & Dist. of S.A. Coll.	14,545,611.24	14,637,193.12	14,025,048.50	-
Total Expenditures	\$ 28,953,161.30	\$ 29,260,523.70	\$ 28,849,303.81	\$ 14,638,653.00
Balance December 31	\$ 5,682.38	\$ 5,772.85	\$ 5,774.49	\$ 5,774.49

**Table 15****2022 DEBT SERVICE**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Major Governmental Funds			
General Fund	\$ 6,335	\$ 1,330	\$ 7,665
Income Tax Capital Improvement Fund	25,264,922	8,168,904	33,433,826
Community Learning Centers Income Tax Fund	13,375,000	9,726,506	23,101,506
Special Assessments Bond Payment Fund	14,505,689	132,964	14,638,653
Major Proprietary Funds			
Water Fund	3,232,787	757,988	3,990,775
Sewer Fund	27,005,510	13,810,425	40,815,935
Off-Street Parking Fund	374,289	18,054	392,343
Non-Major Governmental Funds (1)	38,936,973	2,048,323	40,985,296
Non-Major Proprietary Funds (2)	40,795	3,472	44,267
Total	<u>\$ 122,742,300</u>	<u>\$ 34,667,966</u>	<u>\$ 157,410,266</u>

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

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

## Future Debt Service Requirements by Type

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	General Obligation Bonds		OPWC Loan		ODSA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
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	10,340	1,258	403	-	365	41
2027-2031	24,200	2,495	1,138	-	1,555	80
2032-2036	1,620	200	628	-	-	-
2037-2041	-	-	628	-	-	-
2042-2046	-	-	333	-	-	-
2047-2051	-	-	133	-	-	-
2052-2056	-	-	-	-	-	-
2057-2061	-	-	-	-	-	-
2062-2066	-	-	-	-	-	-
	<u>\$ 86,610</u>	<u>\$ 12,833</u>	<u>\$ 5,238</u>	<u>\$ -</u>	<u>\$ 3,305</u>	<u>\$ 365</u>
Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue		Special Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 3,285	\$ 915	\$ 21,252	\$ 14,463	\$ 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	11,344	-	-
2026	3,775	430	24,263	10,255	-	-
2027-2031	5,460	715	129,118	34,509	-	-
2032-2036	1,050	101	66,117	8,096	-	-
2037-2041	-	-	14,549	1,890	-	-
2042-2046	-	-	504	130	-	-
2047-2051	-	-	237	17	-	-
2052-2056	-	-	-	-	-	-
2057-2061	-	-	-	-	-	-
2062-2066	-	-	-	-	-	-
	<u>\$ 24,115</u>	<u>\$ 4,229</u>	<u>\$ 323,575</u>	<u>\$ 106,565</u>	<u>\$ 1,870</u>	<u>\$ 58</u>
Fiscal Year Ending December 31 (in thousands)	Special Assessment Bonds		Housing & Urban Development Loans		General Obligation Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 1,506	\$ 114	\$ 350	\$ 81	\$ 27,900	\$ 42
2023	1,447	90	365	73	-	-
2024	1,363	68	190	63	-	-
2025	1,061	47	190	57	-	-
2026	769	31	2,040	52	-	-
2027-2031	832	22	950	166	-	-
2032-2036	-	-	380	21	-	-
2037-2041	-	-	-	-	-	-
2042-2046	-	-	-	-	-	-
2047-2051	-	-	-	-	-	-
2052-2056	-	-	-	-	-	-
2057-2061	-	-	-	-	-	-
2062-2066	-	-	-	-	-	-
	<u>\$ 6,978</u>	<u>\$ 372</u>	<u>\$ 4,465</u>	<u>\$ 513</u>	<u>\$ 27,900</u>	<u>\$ 42</u>

## Future Debt Service Requirements by Type

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	Special Assessment Notes		Certificates of Participation		Non-Tax Revenue Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 13,000	\$ 19	\$ 2,065	\$ 1,504	\$ 5,000	\$ 14
2023	-	-	2,135	1,433	-	-
2024	-	-	1,940	1,349	-	-
2025	-	-	2,015	1,274	-	-
2026	-	-	2,095	1,194	-	-
2027-2031	-	-	10,525	4,771	-	-
2032-2036	-	-	8,150	3,164	-	-
2037-2041	-	-	9,685	1,621	-	-
2042-2046	-	-	2,925	166	-	-
2047-2051	-	-	-	-	-	-
2052-2056	-	-	-	-	-	-
2057-2061	-	-	-	-	-	-
2062-2066	-	-	-	-	-	-
	<u>\$ 13,000</u>	<u>\$ 19</u>	<u>\$ 41,535</u>	<u>\$ 16,476</u>	<u>\$ 5,000</u>	<u>\$ 14</u>
Fiscal Year Ending December 31 (in thousands)	Business-type Activities					
	OPWC Loans		Mortgage Revenue Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 54	\$ -	\$ 830	\$ 103	\$ 29,353	\$ 14,464
2023	54	-	855	81	32,733	14,733
2024	54	-	880	59	34,601	14,426
2025	32	-	905	36	31,075	13,788
2026	9	-	925	12	27,806	13,220
2027-2031	4	-	-	-	144,015	57,193
2032-2036	-	-	-	-	142,755	41,576
2037-2041	-	-	-	-	103,157	29,132
2042-2046	-	-	-	-	102,359	18,398
2047-2051	-	-	-	-	48,155	7,572
2052-2056	-	-	-	-	23,301	4,402
2057-2061	-	-	-	-	15,928	2,538
2062-2066	-	-	-	-	3,292	696
	<u>\$ 207</u>	<u>\$ -</u>	<u>\$ 4,395</u>	<u>\$ 291</u>	<u>\$ 738,530</u>	<u>\$ 232,138</u>
Fiscal Year Ending December 31 (in thousands)	Grand Total					
	Principal	Interest				
2022	\$ 122,742	\$ 34,668				
2023	78,258	33,168				
2024	77,845	31,167				
2025	71,405	28,748				
2026	72,790	26,493				
2027-2031	317,797	99,951				
2032-2036	220,700	53,158				
2037-2041	128,019	32,643				
2042-2046	106,121	18,694				
2047-2051	48,525	7,589				
2052-2056	23,301	4,402				
2057-2061	15,928	2,538				
2062-2066	3,293	696				
	<u>\$ 1,286,724</u>	<u>\$ 373,915</u>				



### 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	Interest
2022	\$ 6	\$ 1	\$ 25,265	\$ 8,169	\$ 9,727
2023	7	1	24,527	7,405	9,036
2024	8	1	22,906	6,603	8,355
2025	-	1	20,305	5,742	7,612
2026	14	1	22,397	4,924	6,892
2027-2031	15	1	68,830	14,338	22,941
2032-2036	-	-	23,840	5,209	2,986
2037-2041	-	-	15,177	1,890	-
2042-2046	-	-	837	131	-
2047-2051	-	-	370	17	-
2052-2056	-	-	-	-	-
2057-2061	-	-	-	-	-
2062-2066	-	-	-	-	-
	<u>\$ 50</u>	<u>\$ 6</u>	<u>\$ 224,454</u>	<u>\$ 54,428</u>	<u>\$ 67,549</u>

Fiscal Year Ending December 31 (in thousands)	Governmental Activities (continued)				Business-Type Activities
	Special Assessments Bond Payment Fund		Non-Major Governmental Funds		Water Fund
	Principal	Interest	Principal	Interest	Interest
2022	\$ 14,506	\$ 133	\$ 38,937	\$ 2,048	\$ 758
2023	1,447	90	4,668	1,804	758
2024	1,363	68	3,548	1,638	997
2025	1,061	47	2,867	1,506	906
2026	769	31	4,985	1,402	814
2027-2031	832	23	13,048	5,444	2,937
2032-2036	-	-	10,150	3,387	1,091
2037-2041	-	-	9,685	1,621	124
2042-2046	-	-	2,924	165	7
2047-2051	-	-	-	-	-
2052-2056	-	-	-	-	-
2057-2061	-	-	-	-	-
2062-2066	-	-	-	-	-
	<u>\$ 19,978</u>	<u>\$ 392</u>	<u>\$ 90,812</u>	<u>\$ 19,015</u>	<u>\$ 8,392</u>

Fiscal Year Ending December 31 (in thousands)	Business-Type Activities				
	Sewer Fund		Off-Street Parking Fund		Non-Major Proprietary Funds
	Principal	Interest	Principal	Interest	Interest
2022	\$ 27,005	\$ 13,811	\$ 374	\$ 18	\$ 3
2023	30,151	14,056	67	15	3
2024	28,090	13,488	65	14	3
2025	24,694	12,919	56	12	3
2026	24,915	12,418	58	9	2
2027-2031	131,372	54,256	125	9	2
2032-2036	132,749	40,485	-	-	-
2037-2041	101,249	29,008	-	-	-
2042-2046	102,298	18,391	-	-	-
2047-2051	48,124	7,572	-	-	-
2052-2056	23,301	4,402	-	-	-
2057-2061	15,928	2,538	-	-	-
2062-2066	3,293	696	-	-	-
	<u>\$ 693,169</u>	<u>\$ 224,040</u>	<u>\$ 745</u>	<u>\$ 77</u>	<u>\$ 16</u>

**Future Debt Service Requirements by Fund**

<b>Fiscal Year Ending December 31</b> (in thousands)	<b>Grand Total</b>	
	<b>Principal</b>	<b>Interest</b>
2022	\$ 122,742	\$ 34,668
2023	78,258	33,168
2024	77,845	31,167
2025	71,405	28,748
2026	72,790	26,493
2027-2031	317,797	99,951
2032-2036	220,700	53,158
2037-2041	128,019	32,643
2042-2046	106,121	18,694
2047-2051	48,525	7,589
2052-2056	23,301	4,402
2057-2061	15,928	2,538
2062-2066	3,293	696
	<u>\$ 1,286,724</u>	<u>\$ 373,915</u>

**BOND RATINGS**

<b><u>Type</u></b>	<b><u>Issue amt</u></b>	<b><u>Date Issued</u></b>	<b><u>Bond Description</u></b>	<b><u>Moody's</u></b>	<b><u>S&amp;P</u></b>	<b><u>Fitch</u></b>
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	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
SA	1,025,049	10/1/2021	2021 Resurfacing Special Assessment Bonds, Series A	N/A	N/A	N/A

## **2022 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 2022. 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 2022 Capital Budget emphasizes Mayor Horrigan's dedication to healthy, safe, and vibrant neighborhoods with the City's largest commitment to parks and community centers in Akron's history at \$25,000,000. The budget includes \$167.3 million in state funding and \$74.0 million in federal monies. Local funds of \$111.9 million include \$15 million expected to be generated this year by the Safety and Streets income tax levy passed in 2017. These Safety and Streets funds are used exclusively to invest in improvements to police, fire, and roadways in Akron.

The 2022 capital budget reflects \$366.8 million in new investment in our infrastructure, neighborhoods, public safety forces and public facilities that will enhance safety, transportation, housing, and quality of life and set the stage for recovery and future growth. By efficiently leveraging local, state and federal funds including the historic infusion of American Rescue Plan Act monies, we will be able to focus on recovery and revitalization in Akron in 2022.

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 14, 2022.

## OBJECTIVES

The 2022 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 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 2022 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 (\$49,674,737) 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 2022 Capital Budget, including the amount and a brief description of the source.

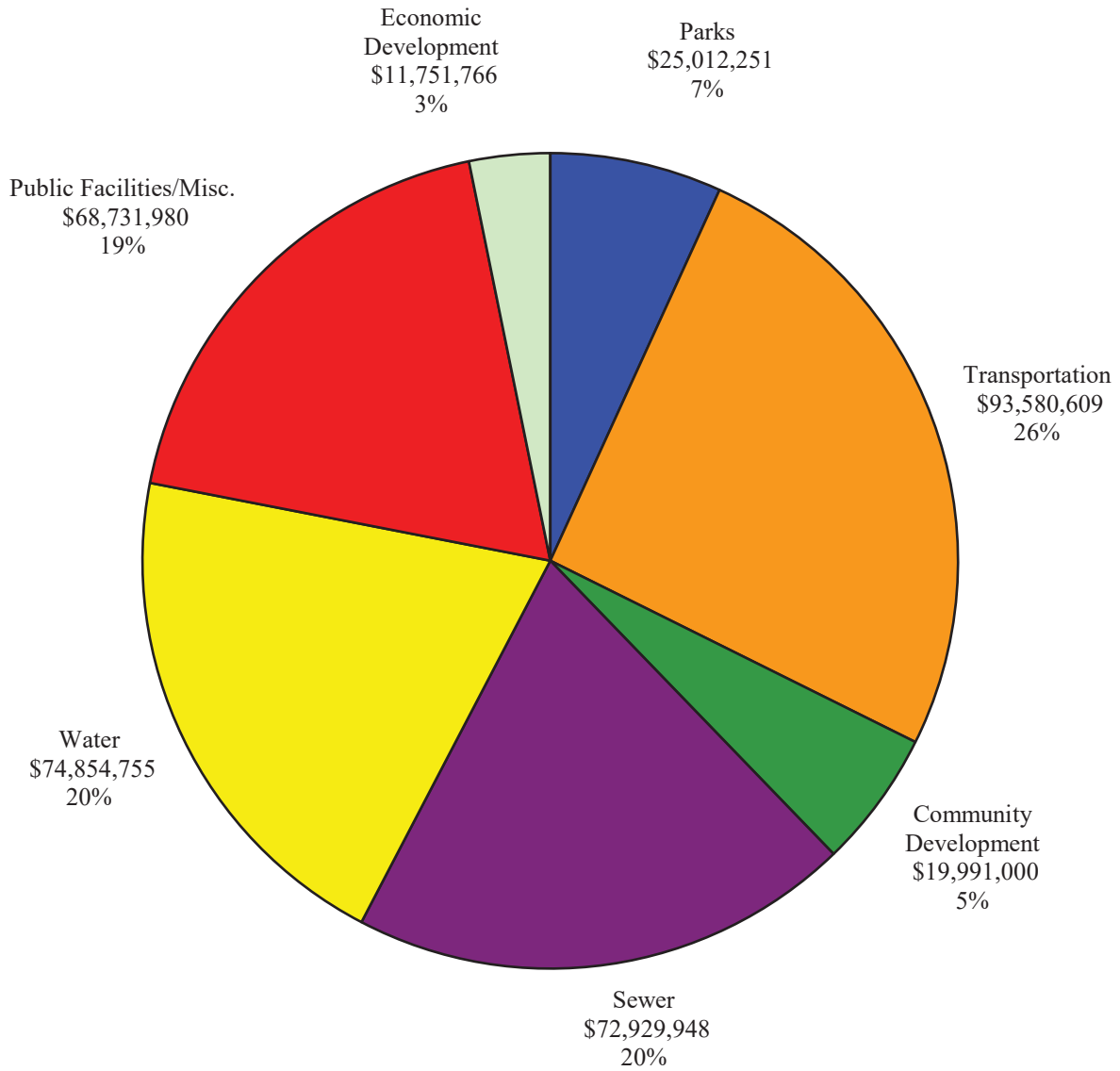
## IMPACT ON OPERATIONS

The following pages contain a description of each category of projects in the 2022 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  
2022 CAPITAL BUDGET  
EXPENDITURES BY PROGRAM  
TOTAL \$366,852,309**





## 2022 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.	\$	4,000,000	TIGER Grant	Recurring	None	
			3,283,602	Ohio Public Works Commission			
			2,418,000	Surface Transportation Block Grant			
			2,050,047	General Obligation Debt			
			2,050,000	Private			
			1,314,300	Safety Funds			
			899,840	Sewer Capital Fund			
			570,650	Water Capital Fund			
			432,652	Ohio Department Of Transportation			
			400,000	Street Lighting Assessments			
Bridges	Annual maintenance on City-owned bridges including bridge replacements and reconstruction.		198,755	Special Assessments	Recurring	None	
			111,000	Transportation Improvement District			
		\$	17,728,846	Total			
		\$	2,000,000	Ohio Department Of Transportation			
			1,552,000	Ohio Public Works Commission			
			939,188	General Obligation Debt			
			110,000	Sewer Capital Fund			
			35,000	Water Capital Fund			
			17,614	Special Assessments			
			\$	4,653,802			Total
Expressways	Major reconstruction of expressways throughout Akron.	\$	45,000,000	Ohio Department Of Transportation	Non-recurring	Minimal Decrease	
		\$	3,000	General Obligation Debt			
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.		45,003,000	Total	Recurring	None	
		\$	1,511,000	Tax Increment Financing			
			637,000	Water Capital Fund			
			577,700	General Obligation Debt			
			396,000	Sewer Capital Fund			
			261,000	Income Tax			
			114,300	Safety Funds			
			19,000	Special Assessments			
			\$	3,516,000			Total

PROJECT	DESCRIPTION	FUNDING			TYPE	OPERATING IMPACT
TRANSPORTATION PROGRAM (continued)						
Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.	\$	8,839,237	Income Tax	Recurring	Minimal Decrease
			3,947,628	Special Assessments		
			3,469,096	Ohio Department Of Transportation		
			3,323,000	Gas Tax		
				Akron Metropolitan Area		
			800,000	Transportation Study		
			750,000	Ohio Public Works Commission		
			700,000	Surface Transportation Block Grant		
		90,000	Water Capital Fund			
		\$	21,918,961	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.	\$	675,000	General Obligation Debt	Recurring	Minimal Decrease
			85,000	Special Assessments		
			760,000	Total		
TOTAL TRANSPORTATION PROGRAM		\$	93,580,609			

**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.	\$	475,000	General Obligation Debt	Non-recurring Minimal Increase
Court Resurfacing	Annual program to address basketball and tennis court resurfacing needs.	\$	250,000	Income Tax	Recurring None
Ed Davis Community Center	Rehabilitation of the Ed Davis Community Center including expansion of gymnasium.	\$	1,100,000	American Rescue Plan Act	Non-recurring None
Firestone Park Splash Pad	Design and construction of a splash pad at Firestone Park.	\$	250,000	American Rescue Plan Act	Non-recurring Minimal Increase
Firestone Stadium Turf Fields	Installation of turf on the stadium & pony fields to increase usage and reduce maintenance costs. Includes renovations to stadium restrooms.	\$	1,000,000	General Obligation Debt	Non-recurring Minimal Decrease
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
Gorge Dam Removal	Great Lakes Restoration Initiative grant to pay for design of removal of the Gorge Dam and associated river restoration. This grant is managed by the City of Akron.	\$	1,429,700	Environmental Protection Agency	Non-recurring None
Hyre Park Restrooms	Renovations to the Hyre Park restrooms.	\$	50,000	General Obligation Debt	Non-recurring None
Innerbelt Removal	Removal of unused pavement along decommissioned section of SR59.	\$	500,000	General Obligation Debt	Non-recurring None
Irrigation Upgrade and Misc. Repairs	Upgrade and repair existing irrigation systems throughout the City.	\$	40,000	General Obligation Debt	Recurring Minimal Increase
Joy Park	Rehabilitation of play areas at Joy Park.	\$	75,000	American Rescue Plan Act	Non-recurring None
Joy Park Walking Path	Construction of a walking path around Joy Park.	\$	160,400	American Rescue Plan Act	Non-recurring Minimal Increase

PROJECT	DESCRIPTION	FUNDING			TYPE	OPERATING IMPACT
PARKS PROGRAM (continued)						
KaBOOM! Playgrounds	Partnership with KaBOOM! For the construction of 2-3 inclusive playgrounds. Multi-year program.	\$ 100,000	General Obligation Debt	<div></div>	Non-recurring	Minimal Increase
		100,000	Private			
		<div></div> 200,000	Total			
Lane Field Soccer Fields	Conversion of two baseball fields into soccer fields.	\$ 25,000	Environmental Protection Agency	<div></div>	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.	\$ 549,000	Environmental Protection Agency	<div></div>	Recurring	None
Lock 3 Vision Plan	Improvements to Lock 3 as part of Reimagining the Civic Commons in accordance with the Plan under development.	\$ 2,000,000	American Rescue Plan Act	<div></div>	Non-recurring	None
		2,000,000	Private			
		<div></div> 4,000,000	Total			
Miscellaneous Parks & Community Centers	Small capital improvements at various city parks and community centers.	\$ 250,000	General Obligation Debt	<div></div>	Recurring	None
		250,000	Income Tax			
		<div></div> 500,000	Total			
Park & Public Spaces	Installation of additional security cameras at city parks, community centers, and Great Streets.	\$ 50,000	American Rescue Plan Act	<div></div>	Non-recurring	None
Patterson Park Community Center	Reconstruction of the Patterson Park Community Center.	\$ 2,551,667	American Rescue Plan Act	<div></div>	Non-recurring	None
Perkins Pool	Reconstruction of Perkins Pool and rehabilitation of bathhouse.	\$ 2,500,000	American Rescue Plan Act	<div></div>	Non-recurring	None
Rubber City Heritage Trail	Phase 1 design of the multi-use recreational trail that will utilize the 6-mile rail corridor formerly used by the rubber companies. Improvements would include trail and pedestrian bridge. Phase 1 Limits run from Kelly Avenue to E. Exchange Street.	\$ 250,000	General Obligation Debt	<div></div>	Non-recurring	None
Reservoir Park Community Center	Rehabilitation of the Reservoir Park Community Center including building expansion.	\$ 2,322,584	American Rescue Plan Act	<div></div>	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
PARKS PROGRAM (continued)						
Reservoir Park Pool	Reconstruction of Reservoir Pool and rehabilitation of bathhouse.	\$	2,500,000	American Rescue Plan Act	Non-recurring	None
Schneider Park Walking Path	Construction of a walking path at Schneider Park.	\$	160,400	General Obligation Debt	Non-recurring	Minimal Increase
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.	\$	2,000,000	American Rescue Plan Act	Non-recurring	None
			2,000,000	Private		
		\$	4,000,000	Total		

### **TOTAL PARKS PROGRAM**

**\$ 25,012,251**

#### **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						
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 General Consulting Services	General consulting services to cover land releases, land leases, grant submissions, and general consulting services at the airport.	\$	165,000	Tax Increment Financing	Recurring	None
Airport Taxiway Lighting Phase 2	New LED taxiway lighting and signage of Taxiway P upgraded to FAA standards.	\$	1,080,000	Federal Aviation Administration	Non-recurring	Minimal Decrease
			60,000	Ohio Department Of Transportation		
			60,000	Tax Increment Financing		
		\$	1,200,000	Total		
Airport Taxiway Phase 1	Construction and inspection of Taxiway Lighting Ph. 1.	\$	54,606	Ohio Department Of Transportation	Non-recurring	None
			2,874	Tax Increment Financing		
		\$	57,480	Total		
Akron Centre Garage Concrete Repairs & Waterproofing Phase 1	Improvements to include concrete repairs, waterproofing and expansion joint replacement.	\$	250,000	General Obligation Debt	Non-recurring	Minimal Decrease
Canal Park Stadium	Carryover for the seats and waterproofing.	\$	1,300,000	Certificate Of Participation	Non-recurring	None
Cascade Elevator Modernization - Green	Modernize two green elevators in the cascade parking deck.	\$	50,000	General Obligation Debt	Non-recurring	Minimal Decrease
Cascade Elevator Modernization - Orange	Modernize two orange elevators in the cascade parking deck.	\$	50,000	General Obligation Debt	Non-recurring	Minimal Decrease
Cascade Parking Deck Concrete Repairs	Concrete repairs to the floors of the parking garage.	\$	1,000,000	General Obligation Debt	Non-recurring	Minimal Decrease
Cuyahoga Valley Scenic Railroad Train Station	Train station to boost economic growth within the Merriman Valley Great Streets Business District.	\$	350,000	Community Development	Non-recurring	None
Dan St. Police Training Bureau Facility Improvements	Building improvements of Dan St. Police Training Bureau Facility.	\$	400,000	Income Tax	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
PUBLIC FACILITIES PROGRAM (continued)					
Facility Improvements Program - Fire	Annual program to proactively determine major improvements required of older fire stations not scheduled for replacement.	\$	250,000	General Obligation Debt	Recurring Minimal Decrease
Fire Station #12	Allocation for future design and development of plans for Fire Station 12.	\$	10,575,000	Income Tax	Non-recurring None
Greystone Roof Replacement	Design and replacement of roof.	\$	500,000	General Obligation Debt	Non-recurring None
MSC Fire Alarm & Sprinklers	Design of fire suppression for Building 1 & 1A, 1B garages, Buildings 2 & 3.	\$	50,000	Income Tax	Non-recurring None
MSC Roof 1B Replacement	Remove and replace roof over garage 1B addition at the Municipal Service Center.	\$	130,000	General Obligation Debt	Non-recurring None
Miscellaneous Facility Improvements - Public Service	Miscellaneous improvements to public buildings and structures including security upgrades, generators, lighting upgrades, HVAC upgrades, roof repairs and door upgrades.	\$	250,000	General Obligation Debt	Recurring None
Municipal Building Roof	Replace existing roofing system.	\$	300,000	General Obligation Debt	Non-recurring None
Parking Deck Lighting Upgrades	Upgrade lighting in the parking decks.	\$	200,000	General Obligation Debt	Non-recurring Minimal Decrease
Stubbs Justice Center Elevator Modernization - Employee & Prisoner	Modernization of the employee and prisoner elevators.	\$	200,000	General Obligation Debt	Non-recurring Minimal Decrease
Stubbs Justice Center Improvements	Minor repairs and replacement of office equipment for Stubbs Building.	\$	50,000	Income Tax	Non-recurring None
TOTAL PUBLIC FACILITIES		\$ 17,487,480			

**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.	\$	500,000	General Obligation Debt	Non-recurring	None
Akron Tree Commission	Educating Akron residents on the value of enhancing the tree canopy and the importance of prudent tree management.	\$	25,000	Income Tax	Recurring	None
Akron Safety Center	Allocation for future design and development of plans for a new police station and dispatch center.	\$	300,000	Income Tax	Non-recurring	None
Citywide Tree Removal & Trimming	Annual removal of dead, diseased, dying or construction related trees throughout the City. Annual trimming of street trees near street lights to enhance area lighting, provide clearance for vehicular traffic, and to mitigate structural defects to maximize the lifespan of the street trees.	\$	100,000	Income Tax	Recurring	None
Debt Service	Annual service on general obligation debt for capital projects.	\$	34,279,500	Income Tax	Recurring	None
			3,350,000	Tax Increment Financing		
			1,000,000	Joint Economic Development District		
			1,000,000	Property Taxes		
		\$	39,629,500	Total		
Downtown Wayfinding	Installation of downtown wayfinding signage over several years.	\$	175,000	General Obligation Debt	Recurring	None
			25,000	Canalway Coalition		
		\$	200,000	Total		
Downtown Beautification	This work consists of planting and maintaining the flowering window boxes, hanging baskets, and plant beds at the Municipal Building and Charles Goodyear Park.	\$	20,000	Income Tax	Recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
MISCELLANEOUS EXPENSES (continued)					
Equipment Replacement - Police	Annual equipment replacement of obsolete or otherwise unusable stock for Police Department.	\$ 1,272,000	Income Tax	Recurring	None
		400,000	General Obligation Debt		
		\$ 1,672,000	Total		
Equipment Replacement - Public Works	Annual equipment replacement of obsolete or otherwise unusable stock for Public Works.	\$ 1,500,000	Income Tax	Recurring	None
		400,000	General Obligation Debt		
		\$ 1,900,000	Total		
Fire/Police CAD System	Annual maintenance for Computer Aided Dispatch system.	\$ 140,000	Income Tax	Recurring	None
Fire and EMS Miscellaneous Equipment	Miscellaneous equipment purchases at various fire stations.	\$ 75,000	Income Tax	Recurring	Minimal Decrease
Fire Apparatus Replacement - Engine 7	Replacement of Fire Engine #7.	\$ 525,000	Income Tax	Non-recurring	None
Fire Apparatus Replacement - Ladder 9	Replacement of ladder truck #9.	\$ 915,000	Income Tax	Non-recurring	Minimal Decrease
Fire Gear Program	Annual program to provide for the replacement of structural fire protective clothing equipment.	\$ 150,000	Income Tax	Recurring	None
Fire Management Software & Hardware	Ongoing support and maintenance of critical software systems.	\$ 350,000	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
Fire Vehicle Refurbishment Program	Annual program to refurbish vehicle bodies on mechanically sound Fire and EMS vehicles.	\$ 100,000	General Obligation Debt	Recurring	Minimal Decrease
Fire Vehicle Replacement	Annual equipment replacement of obsolete or otherwise unusable stock for Fire department.	\$ 400,000	General Obligation Debt	Recurring	None
Police Academy Training	Improve development, training and hardware for Police Academy and Citizens Academy; funds for recruitment efforts.	\$ 650,000	Income Tax	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
MISCELLANEOUS EXPENSES (continued)					
Cameras - Axon	Primary contract for BWC cameras, docking equipment, licenses, and evidence.com storage.	\$	240,000		
Police Equipment - Community Relations	Includes folding tables, tents, banners, table covers, and other items needed.	\$	15,000	Income Tax	Non-recurring None
Police & Fire CAD System	Scheduled contract payment for CAD system. Multi-year contract with Summit County/Tyler Technologies.	\$	300,000	Income Tax	Non-recurring None
Police Gear Replacement	Miscellaneous equipment purchases for officers.	\$	143,000	Income Tax	Non-recurring None
Police Management Software & Hardware	Ongoing support and maintenance of critical software systems	\$	350,000	Income Tax	Recurring None
Police Taser Replacement	Annual contract for 165 Tasers and related equipment.	\$	80,000	Income Tax	Recurring None
Safety Forces Bonds	Debt service for initial costs of Police/Fire CAD.	\$	200,000	Income Tax	Recurring None
Specialty Unit Replacement	Replacement of vehicle used by the Technical Rescue Operations Team (TROT) for emergency response and hauling the TROT equipment trailer.	\$	85,000	Income Tax	Non-recurring Minimal Decrease
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
TOTAL MISCELLANEOUS EXPENSES		\$	51,244,500		

**Impact on Operations:**

The above improvements will reduce maintenance costs for the City.

PROJECT	DESCRIPTION	FUNDING			TYPE	OPERATING IMPACT
ECONOMIC DEVELOPMENT						
Commercial / Industrial Development	Creation of museum-quality Akron History Center, roadway improvements to Ascot Pkwy., grant funding to aide in upfront costs/expanding facilities that provide new employment, IT funding to transform unoccupied storefronts to be more attractive, demolition of building at 655 S Broadway, JEDD funding to improve economic well-being, and demolition of the Rubber bowl.	\$	910,000	Joint Economic Development District	Non-recurring	None
			875,000	General Obligation Debt		
			60,000	Ohio Public Works Commission		
			60,000	Special Assessments		
			45,000	Income Tax		
		\$	1,950,000	Total		
Neighborhood Business Districts	Matching facade grants, loans, and other assistance to support businesses in designated areas.	\$	800,000	Community Development	Non-recurring	None
Small Business and Neighborhood Districts Support	Improvements to the second floor BOUNCE Innovation Hub, funding for financial incentives for small businesses, support for community development organizations, cash grants for the final winners of Rubber City Match, and partnered with the Urban League to provide procurement reform.	\$	3,700,000	Community Development	Non-recurring	None
			2,481,413	Economic Development Assistance		
			2,000,000	American Rescue Plan Act		
			620,353	Joint Economic Development District		
			100,000	Income Tax		
		\$	9,001,766	Private Total		
TOTAL ECONOMIC DEVELOPMENT PROGRAM		\$	11,751,766			

**Impact on Operations:**

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

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
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.	\$ 23,623,383	Water Pollution Control Loan Fund	Non-recurring	None
		3,933,300	Sewer Capital Fund		
		\$ 27,556,683	Total		
Operation/Maintenance PMT (Federal Mandate)	Development and implementation of the Capacity, Management, Operation, and Maintenance (CMOM) Program, including but not limited to aggregate cleaning and inspection of the sewer system every 5 years, and identification of projects as-needed to help prevent sanitary sewer overflow.	\$ 7,500,000	Sewer Capital Fund	Non-recurring	None
Total Combined Sewer Overflows (CSO)		\$ 35,056,683			
Sanitary Sewer Systems					
Brittain Rd. Pump Station #2 Reconstruction	Reconstruction of the pump station built in 1973.	\$ 345,000	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.	\$ 72,000	Sewer Capital Fund	Non-recurring	None
Force Main Replacement 2021	Reconstruct deteriorated force mains from the Fairhill, Clearfield, Cromwell and Fairlawn Knolls Pump Stations.	\$ 830,000	Water Pollution Control Loan Fund	Non-recurring	None
		165,000	Sewer Capital Fund		
		\$ 995,000	Total		
Hawkins District Sewer Improvements	Replacement and re-lining of sanitary sewers in the Hawkins Trunk Sewer Area.	\$ 3,540,000	Water Pollution Control Loan Fund	Non-recurring	None
		340,000	Sewer Capital Fund		
		\$ 3,880,000	Total		
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

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
Sanitary Sewer Systems (continued)						
Miscellaneous Sanitary Sewer Eng. Improvements	Design, construct, or reconstruct various sanitary sewer emergency improvements throughout the City.	\$	500,000	Sewer Capital Fund	Recurring	None
Quaker Ridge Pump Station Reconstruction	Reconstruction of pumping station and 4-inch diameter force main.	\$	30,000	Water Pollution Control Loan Fund	Non-recurring	None
		\$	10,000	Sewer Capital Fund		
		\$	40,000	Total		
Sand Run Slope	Study the slope failure that appears to be occurring along the east side of Sand Run Road, from near the intersection with Sand Run Parkway to about 450 feet to 500 feet south. Develop options and cost to repair.	\$	50,000	Sewer Capital 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.	\$	150,000	Water Pollution Control Loan Fund	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.	\$	180,000	Water Pollution Control Loan Fund	Non-recurring	None
		\$	20,000	Sewer Capital Fund		
		\$	200,000	Total		
Sanitary Sewer Reconstruction - 2021	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$	3,982,000	Ohio Public Works Commission	Non-recurring	None
		\$	3,982,000	Water Pollution Control Loan Fund		
		\$	220,000	Sewer Capital Fund		
		\$	8,184,000	Total		
Sanitary Sewer Reconstruction - 2023	Rehabilitation of sanitary and combined sewers and manholes by point repairs, replacement, or reconstruction by cured in place and spray lining as part of the City's annual reconstruction program.	\$	250,000	Sewer Capital Fund	Non-recurring	None
Sanitary Sewer Reconstruction - 2024	Rehabilitation of sanitary and combined sewers and manholes by point repairs, replacement, or reconstruction by cured in place and spray lining as part of the City's annual reconstruction program.	\$	350,000	Sewer Capital Fund	Non-recurring	None
Sevilla Trunk Sewer Reconstruction	Replacement of defective trunk sewer and manholes in its entirety.	\$	140,000	Water Pollution Control Loan Fund	Non-recurring	None
		\$	10,000	Sewer Capital Fund		
		\$	150,000	Total		

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Sanitary Sewer Systems (Continued)					
Shoreline Pump Station Improvements	Improvements to the existing pump station. Redirect force main alignment to accommodate greater volume and relieve downstream pump station.	\$ 536,265	Ohio Public Works Commission	Non-recurring	None
		120,000	Private		
		<u>\$ 656,265</u>	Total		
Sourek Road Pump Station	Complete replacement of the Sourek Road Pump Station.	\$ 35,000	Water Pollution Control Loan Fund	Non-recurring	None
		5,000	Sewer Capital Fund		
		<u>\$ 40,000</u>	Total		
Springfield Lake Trunk Sewer Lining	Reconstruction of approximately 3,500 feet of 33-inch diameter sanitary sewer.	\$ 2,770,000	Water Pollution Control Loan Fund	Non-recurring	None
		375,000	Sewer Capital Fund		
		<u>\$ 3,145,000</u>	Total		
Tallmadge Master Meter Facility Reconstruction	Reconstruct the existing Tallmadge Master Meter facility.	\$ 330,000	City of Tallmadge	Non-recurring	None
Total Sanitary Sewer Systems		<u>\$ 19,737,265</u>			
Storm Water Systems					
Brewster NPS-IS	Design a Non-Point Source Implementation Strategy Plan (NPS-IS) for the Brewster Creek watershed to address concerns such as erosion. A NPS-IS Plan is needed to apply for Clean Water Act Grants to design and construct repairs.	\$ 36,000	Sewer Capital Fund	Non-recurring	None
Flood Prone Property Acquisition - FEMA	Acquisition and demolition of repetitive loss structures located in floodplain/flood prone areas.	\$ 1,000,000	Federal Emergency Management Agency	Non-recurring	None
		150,000	General Obligation Debt		
		150,000	State of Ohio		
		<u>\$ 1,300,000</u>	Total		
Miscellaneous Storm Sewer Improvements	Design and construction of miscellaneous storm sewer improvements throughout the City.	\$ 500,000	General Obligation Debt	Non-recurring	None
Total Storm Water Systems		<u>\$ 1,836,000</u>			

PROJECT	DESCRIPTION	FUNDING	TYPE	OPERATING IMPACT
<b>Water Distribution</b>				
Archwood Pump Station Improvements	Update pump station and add a second pump.	\$ 158,050 Water Supply Revolving Loan Account	Non-recurring	None
Brittain Road Reservoir Replacement Construction	Replacement of main water reservoir to increase the service pressure and volume of emergency storage in the distribution system and improve water quality.	\$ 20,000,000 Water Supply Revolving Loan Account	Non-recurring	None
Facilities Demolition: Stockbridge Standpipe, Polk Reservoir	Demolition of facilities at Stockbridge Standpipe and Polk Reservoir.	\$ 1,000,000 Ohio Water Development Authority	Non-recurring	None
Fixed Network Advanced Metering Infrastructure (AMI) System	Install and implementation of a fully integrated and managed system including a Fixed Network Advanced Metering Infrastructure (AMI) System and the installation of approximately 85,000 5/8" through 12" water meters, Customer Notes Information System and mobile workforce computing.	\$ 20,000,000 Water Supply Revolving Loan Account	Non-recurring	None
Force Main Rehabilitation	Rehabilitate the Force Mains to improve reliability of operation, especially during emergencies by lining the original 1912 and 1920 steel force mains beneath the railroad embankment at Jessie Smith Park, Majors Lane in Kent, replacing two original gate valves (30" and 42") with butterfly valves behind Kent Roosevelt High School and installing new mag meters near the Plant for improved efficiency of the Plant flow readings.	\$ 191,000 Water Supply Revolving Loan Account	Non-recurring	None
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.	\$ 317,400 Water Capital Fund	Non-recurring	None
Lead Service Line Replacement Program 2022	Replacement of lead service lines to reduce the number of homes served through lead services.	\$ 5,000,000 American Rescue Plan Act 2,500,000 Ohio Public Works Commission 2,500,000 Water Supply Revolving Loan Account <b>\$ 10,000,000 Total</b>	Recurring	None



PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Water Distribution (continued)					
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.	\$ 1,557,990	Water Supply Revolving Loan Account	Non-recurring	None
Pumping Station Continuous Pumping Evaluation	Evaluation to determine the feasibility of operating existing pump stations as booster stations without the need for additional high service water storage tanks.	\$ 120,000	Water Supply Revolving Loan Account	Recurring	None
Pumping Station Improvements Quayle	Based on the condition assessment performed as part of the asset management plan, it is recommended that Quayle Pumping Station MCC is replaced.	\$ 130,650	Water Supply Revolving Loan Account	Non-recurring	None
University of Akron 30" Water Main Rehab. 2021	This project will rehabilitate the 30" water main in the former E. Buchtel Avenue on the University of Akron Campus which serves as a major transmission main to downtown Akron and supplies water to multiple University of Akron Campus buildings.	\$ 770,000	American Rescue Plan Act	Non-recurring	None
University of Akron 30" Water Main Rehab. 2022	This project will rehabilitate existing water mains on the University of Akron campus which serves as a major transmission main to downtown Akron and supplies water to multiple University of Akron campus buildings. This project will precede the University of Akron's plans to excavate and redesign campus pathways and landscaping.	\$ 1,976,000	Water Capital Fund	Non-recurring	None
Vehicle & Equipment Replacement	Purchase replacement motor vehicles, machinery and equipment as necessary.	\$ 500,000	Water Capital Fund	Recurring	None
Water Main Replacement Program 2022	Contract to supply labor, equipment, and materials for constructing new and replacement water mains.	\$ 970,500	Ohio Public Works Commission	Recurring	None
		\$ 970,500	Water Supply Revolving Loan Account		
		\$ 1,941,000	Total		
Water Main Replacement Program 2023	Contract to supply labor, equipment, and materials for constructing new and replacement water mains.	\$ 10,000,000	American Rescue Plan Act	Recurring	None
Total Water Distribution		\$ 68,662,090			

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
Water Reclamation Facility (WRF)						
Activated Electrical Improvements	Install backup power for the high speed turbo (HST) blowers used in the activated sludge wastewater treatment process.	\$	2,000,000	Sewer Capital Fund	Non-recurring	None
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 Headworks Improvements	Design and construction to upgrade the headworks to provide 280 MGD capacity.	\$	11,450,000	Water Pollution Control Loan Fund	Non-recurring	None
			50,000	Sewer Capital Fund		
		\$	11,500,000	Total		
WRF Process Control System Improvements	Replacement of the WRF process control system.	\$	1,770,000	Water Pollution Control Loan Fund	Non-recurring	None
			30,000	Sewer Capital Fund		
		\$	1,800,000	Total		
Total Water Reclamation Facility		\$	16,300,000			
Water Plant						
Caustic Soda Day Tank & Metering Pump Upgrade	Replace the existing caustic soda feed system due to age & ongoing maintenance.	\$	585,300	Water Supply Revolving Loan Account	Non-recurring	None
Filter Building Drinking Water Treatment Facility Rehabilitation	Structural rehabilitation in the Filter Building which has components greater than 100 years old, improving safety, reliability, & water quality insuring continued drinking water supply and excellent water quality.	\$	456,000	Water Supply Revolving Loan Account	Recurring	None
Filter Building Roof Replacement	Replace existing Filter Building roof including gutters, downspouts, fascia, and vent caps.	\$	600,000	Water Capital Fund	Non-recurring	None
Fluoride & Hydrochloric Acid Feed System Replacement	Upgrade design of the fluoride and hydrochloric acid feed systems due to age and maintenance issues.	\$	84,300	Water Supply Revolving Loan Account	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Water Plant (continued)					
High Service Pump Ball Valve & Limit-Torque Manual Valve Replacement Pump	Replace or rebuild six (6) 30-inch Pratt Ball Valves and Limit-Torque Manual Valves on the High Service Pump	\$ 564,000	Water Supply Revolving Loan Account	Non-recurring	None
Laboratory HVAC Upgrade Design	Upgrade the existing HVAC system inside the lab.	\$ 43,215	Water Capital Fund	Non-recurring	None
Locker Room Improvements	Improvements to the existing locker room facilities at the Water Plant to include new men's and women's locker rooms in the VFD Building.	\$ 348,650	Water Capital Fund	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
Raw Water Intake Valve Replacement & Repair	This project shall replace one 48 inch valve in a vault on the 48 inch raw water conduit and repair the anchoring system for the 60 inch valve on the 72" raw water intake.	\$ 315,900	Water Supply Revolving Loan Account	Non-recurring	None
Water Plant Roof Replacement	Replace existing roof on the Caustic/Fluoride/Garage Building. Repair stone coping.	\$ 121,000	Water Capital Fund	Non-recurring	None
Water Plant Security Fence Improvements	Replace the existing security fence along the frontage abutting Ravenna Road. Reconfigure fence near the East drive for easier truck access.	\$ 200,000	Water Capital Fund	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Water Plant (continued)					
Water Plant Vehicle & Equipment Replacement	Purchase of motor vehicles, equipment, and machinery to support Water Supply Operations.	\$ 300,000	Water Capital Fund	Recurring	None
Water Plant Water Main Upgrade	Upgrade the existing Water Plant distribution line that provides drinking water to the Water Plant and feeds various chemical feed processes by tying into the North Summit Supply Main with a 12-inch water main and looping the Water Plant system.	\$ 172,800	Water Supply Revolving Loan Account	Non-recurring	None
Total Water Plant		\$ 4,731,065			
Watershed					
East Branch Dame Improvements	Upgrade the existing Water Plant distribution line that provides drinking water to the Water Plant and feeds various chemical feed processes by tying into the North Summit Supply Main with a 12-inch water main and looping the Water Plant system.	\$ 174,900	Ohio Water Development Authority	Non-recurring	None
Lake Rockwell Dam Assessment	This study will assess Lake Rockwell Dam focusing on deterioration and structural integrity of the spillway system, leakage & condition of the 60" diameter intake, modification of Dike #6 to design flood level, properly functioning toe drain system.	\$ 277,095	Ohio Department of Natural Resources	Non-recurring	None
		\$ 149,205	Water Capital Fund		
		\$ 426,300	Total		
Lake Rockwell Reservoir Earthen Dike Repairs	Repairs to the Lake Rockwell earthen dikes and access road to re-establish the original crest elevations as deemed necessary by the ODNR inspection reports.	\$ 213,800	Ohio Water Development Authority	Non-recurring	None
Mogadore Reservoir Dam Assessment	This study will assess Mogadore Reservoir Dam focusing on deterioration and structural integrity of the spillway system, investigation of outlet erosion control structure & lake drain blow-off, & properly functioning toe drain system.	\$ 199,290	Ohio Department of Natural Resources	Non-recurring	None
		\$ 107,310	Water Capital Fund		
		\$ 306,600	Total		

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
Watershed (continued)						
Miscellaneous Spillway Improvements 2023	Improvements at the various dam locations to maintain structural integrity of the dam structures.	\$	40,000	Ohio Water Development Authority	Recurring	None
Watershed Property Acquisition	Purchase of Watershed property as deemed necessary to support the Watershed Control Program.	\$	300,000	Water Capital Fund	Non-recurring	None
Total Watershed		\$	1,461,600			
TOTAL WATER & SEWER PROGRAM		\$ 147,784,703				

**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.

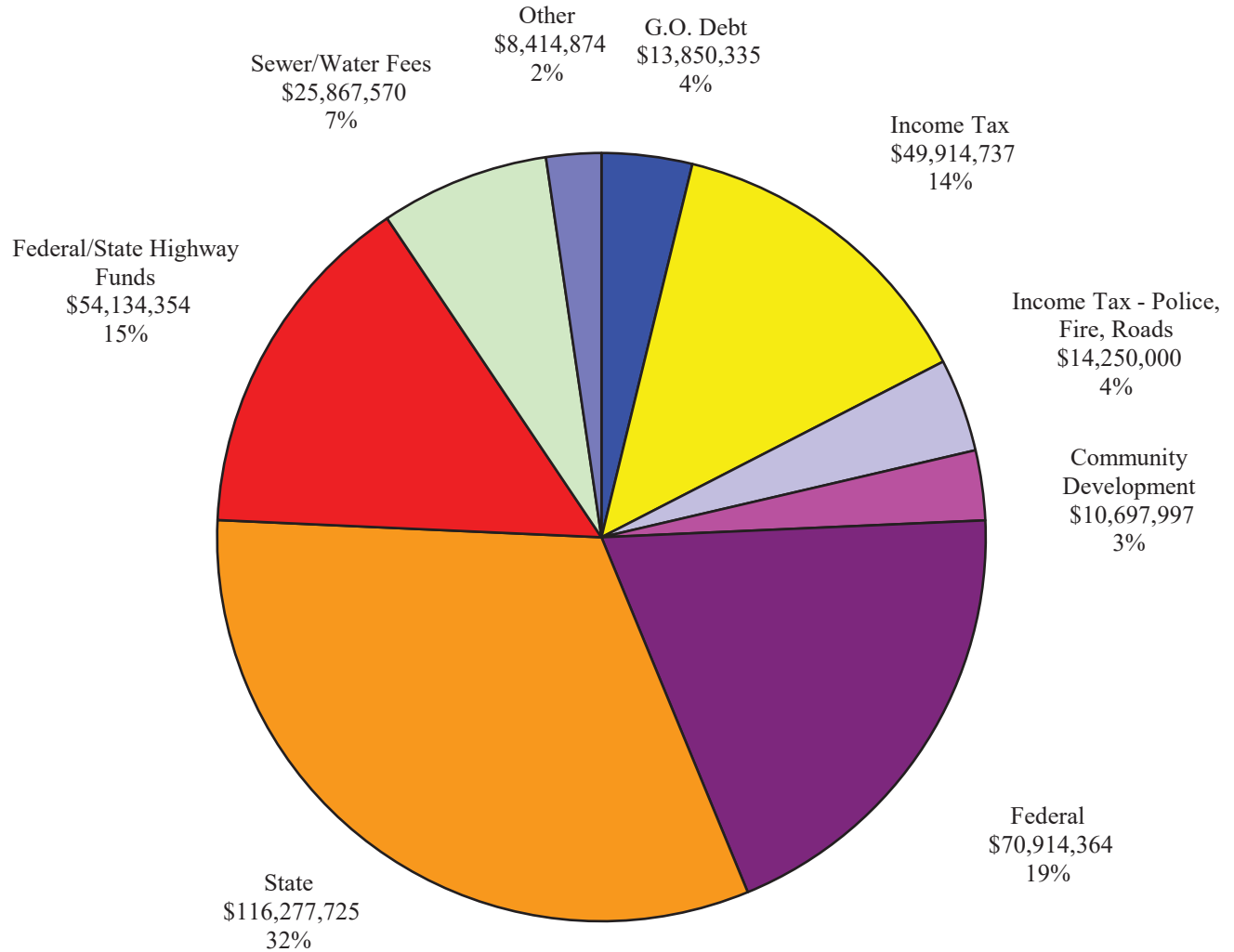
PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
HOUSING AND COMMUNITY SERVICES						
Clearance, Land Assembly, Housing Development						
Acquisition/Relocation/Clearance	Acquisition, relocation, and clearance of dilapidated structures or vacant lots in neighborhood development and redevelopment areas, 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.	\$	1,015,000	Community Development	Recurring	None
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	\$	400,000	American Rescue Plan Act	Recurring	None
Habitat for Humanity	New housing construction for Habitat for Humanity.	\$	250,000	Community Development	Recurring	None
New Construction Financing	Provide gap financing for new housing construction in Akron neighborhoods.	\$	5,000,000	American Rescue Plan Act	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.	\$	250,000	American Rescue Plan Act	Recurring	None
Total Clearance, Land Assembly, Housing Development		\$	9,125,000			
Other Housing						
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

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
Other Housing (continue)						
Homeless Prevention	Provisions for Homeless Prevention Program. Includes 2020 CARES Act funds.	\$	2,200,000	Community Development	Recurring	None
Homeless Shelter	Support of homeless shelters. Includes 2020 CARES Act funds.	\$	1,846,000	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		\$	4,516,000			
Public Services						
Community Health Center - AxessPointe	Federally qualified health center serving residents of Akron. An FQHC is a not-for-profit corporation that delivers primary medical, dental and preventive health services in medically underserved areas.	\$	1,200,000	American Rescue Plan Act	Recurring	None
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
Total Public Services		\$	1,650,000			
Neighborhood Revitalization & Sustainability						
Neighborhood Revitalization & Sustainability	Grants and loans for housing rehabilitation and lead paint abatement to owners of property.	\$	3,000,000	American Rescue Plan Act	Recurring	None
		\$	1,200,000	Community Development		
		\$	4,200,000	Total		

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Neighborhood Revitalization & Sustainability (continued)					
Utility Plumbing Repairs	Funding will offer assistance to qualifying customers with minor plumbing problems and fixtures that may cause water waste and higher water bills.	\$	500,000	American Rescue Plan Act	Recurring
Total Neighborhood Revitalization & Sustainability		\$	4,700,000		None
TOTAL HOUSING AND COMMUNITY SERVICES					
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:		\$	366,852,309		



**CITY OF AKRON  
2022 CAPITAL BUDGET  
REVENUES BY SOURCE  
TOTAL \$366,852,309**



JEDD accounts for less than 1% of revenues in the amount of \$2,530,353.

## **2022 REVENUE BY SOURCE**

<b>SOURCE</b>	<b>AMOUNT</b>	<b>COMMENTS</b>
<b>LOCAL</b>		
Certificates of Participation	\$ 1,300,000	Debt-like instrument representing a series of lease payments
General Obligation Debt	13,850,335	Debt secured by City's full faith and credit
Income Tax	49,674,737	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
Property Taxes	1,000,000	Property tax revenue .41 millage
Sewer Capital Fund	19,172,140	Sanitary sewer user fees used for capital projects
Street Lighting Assessments	400,000	Annual assessments levied for provision of street lighting
Tax Increment Financing	5,248,874	Payments in lieu of property taxes on new development
Water Capital Fund	<u>6,695,430</u>	Water user fees used for capital projects
<b>Subtotal</b>	<b>\$ 111,591,516</b>	
<b>REGIONAL</b>		
City of Tallmadge	\$ 330,000	Funds from City of Tallmadge
Joint Economic Development District	2,530,353	Income tax in JEDD areas
National Heritage Area - Ohio Erie and Canalway Coalition	25,000	Federally designated National Heritage Area in northeastern Ohio that incorporates the routes of the Ohio and Erie Canal, the Cuyahoga Valley Scenic Railroad, and portions of Cuyahoga Valley National Park.
Transportation Improvement District	<u>111,000</u>	Transportation Innovation District funds from Summit County
<b>Subtotal</b>	<b>\$ 2,996,353</b>	

SOURCE	AMOUNT	COMMENTS
<b>STATE</b>		
Gas Tax	\$ 3,323,000	Additional 6 cents of gas tax returned to the City
Ohio Department of Natural Resources	549,885	State development agency
Ohio Department of Transportation	51,016,354	State transportation agency
Ohio Public Works Commission	13,634,367	State bond issue and 1 cent gas tax for infrastructure improvements
State of Ohio	<u>150,000</u>	Funds from State of Ohio
<b>Subtotal</b>	<b>\$ 68,673,606</b>	
<b>FEDERAL</b>		
Akron Metropolitan Area Transportation Study	\$ 800,000	Funding to invest in the region's transportation infrastructure provided by the Federal gas tax and other miscellaneous State and Local contributions.
American Rescue Plan Act	43,629,651	Federal funding passed in 2021 to provide direct relief to Americans, contain the COVID-19 virus, and rescue the economy.
Community Development	14,491,000	Community Development Block Grant, Home Investment Partnerships Program (HOME) funds from the Department of Housing and Urban Development (HUD)
Economic Development Assistance	2,481,413	Federal economic development assistance funds
Environmental Protection Agency	2,003,700	Funding for environmental improvements
Federal Aviation Administration	1,080,000	Federal aviation agency
Federal Emergency Management Agency	1,000,000	Federal Emergency Management Agency funds (FEMA)
Safety Funds	1,428,600	Safety funds
Surface Transportation Block Grant	3,118,000	FHWA funds for classified roads above minor collector and bridges
TIGER Grant	<u>4,000,000</u>	Transportation Investment Generating Economic Recovery
<b>Subtotal</b>	<b>\$ 74,032,364</b>	

SOURCE	AMOUNT	COMMENTS
<b>STATE &amp; FEDERAL LOANS</b>		
Ohio Water Development Authority	\$ 1,428,700	Financial assistance for environmental infrastructure
Water Pollution Control Loan Fund	\$ 48,845,383	Funds for wastewater treatment works projects
Water Supply Revolving Loan Account	<u>48,346,390</u>	Ohio EPA Water Supply Revolving Loan Account Program
<b>Subtotal</b>	\$ 98,620,473	
<b>PRIVATE</b>		
Private	\$ 6,370,000	Various funding from private sector
Special Assessments	<u>4,327,997</u>	Assessments levied for improvements adjacent to property
<b>Subtotal</b>	\$ 10,697,997	
<b>GRAND TOTAL</b>	<u><u>\$ 366,612,309</u></u>	

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**REVENUE ASSUMPTIONS**  
**2022 OPERATING BUDGET PLAN**  
**ALL FUNDS**

1. Income tax revenues to decline by 3%.
2. Local Government fund revenues to remain stable.
3. Property tax revenues to remain stable.
4. No increase in Water or Sewer service rates for 2022.
5. Second distribution of American Rescue Plan Act funds received in 2022.
6. General Fund utilizes \$8.5 million of Revenue Replacement funds to balance.

## COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

SOURCE AND CATEGORY	ACTUAL			BUDGETED 2022	PERCENTAGE OF TOTAL
	2019	2020	2021		
<u>Local</u>					
Income Tax	\$94,120,240	\$94,018,160	\$103,467,266	\$100,363,248	53.21 %
Property Taxes	18,121,083	17,545,143	19,655,972	19,694,292	10.44
JEDD Revenues	3,000,000	2,550,000	6,850,000	5,500,000	2.92
<u>State</u>					
Local Government	6,844,904	6,886,449	7,791,762	8,064,474	4.28
Ohio Casino Revenue	3,308,659	2,578,181	3,655,827	3,800,000	2.01
Other Intergovernmental	1,111,813	1,030,979	479,437	299,365	0.16
<u>Other Receipts</u>					
Charges for Services	33,388,536	33,812,209	29,513,873	30,303,800	16.07
License and Fees	2,819,775	2,815,255	5,635,361	6,204,065	3.29
Miscellaneous Revenues	7,220,636	15,674,575	4,319,607	14,366,124	7.62
TOTAL GENERAL FUND					
GROSS REVENUE	\$169,935,646	\$176,910,952	\$181,369,105	\$188,595,368	100.00 %

**CITY OF AKRON, OHIO**  
**PROPERTY TAX RATE-COLLECTION YEAR 2022**  
**USING DUPLICATE OF 2021**  
**BY GOVERNMENTAL UNIT AND PURPOSE**

Assessed Valuation. . . \$3,085,850,910

	<u>Inside 10m</u>	<u>Outside 10m</u>	<u>Millage</u>	<u>Percent of Total</u>
School Operating	4.20	71.80	76.00	
School Building Fund	<u>0</u>	<u>3.56</u>	<u>3.56</u>	
Total School	4.20	75.36	79.56	73.62%
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	9.72%
Zoo Operating	0	1.20	1.20	
Library	0	1.90	1.90	
County Operating	1.63	0	1.63	
County Debt	.57	0	.57	
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>2.00</u>	<u>2.00</u>	
Total County	<u>2.20</u>	<u>15.80</u>	<u>18.00</u>	<u>16.66%</u>
TOTAL	<u>16.90</u>	<u>91.16</u>	<u>108.06</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>
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
2022	17.06	79.56	10.50	108.06

## 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.

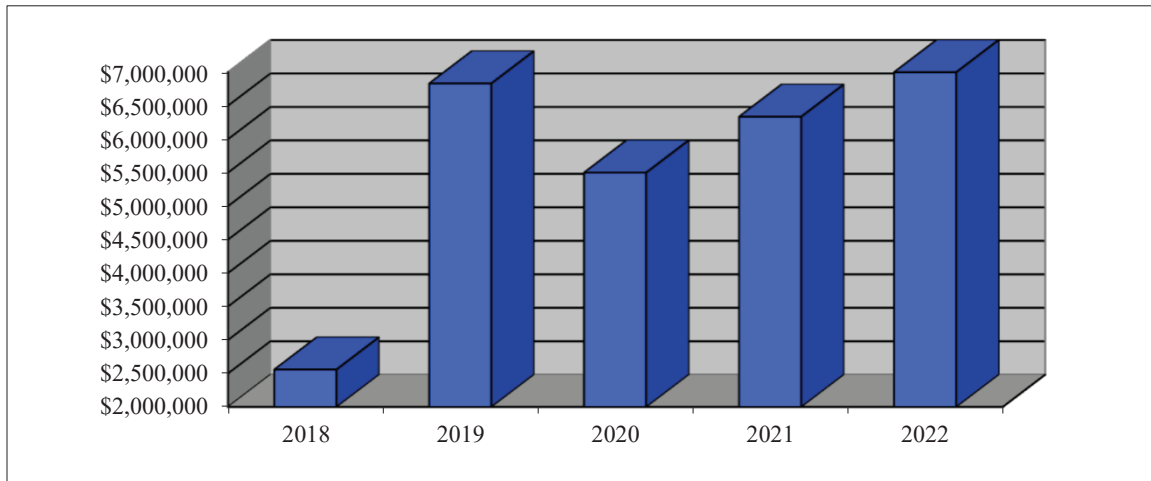
### Analysis:

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 2022 calendar year show an increase over 2021 related to COVID funding.

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 2,557,927	(25.87)
2019	6,831,733	167.08
2020	5,500,332	(19.49)
2021	6,335,366	15.18
2022 Budgeted	8,000,000	26.28



## 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.

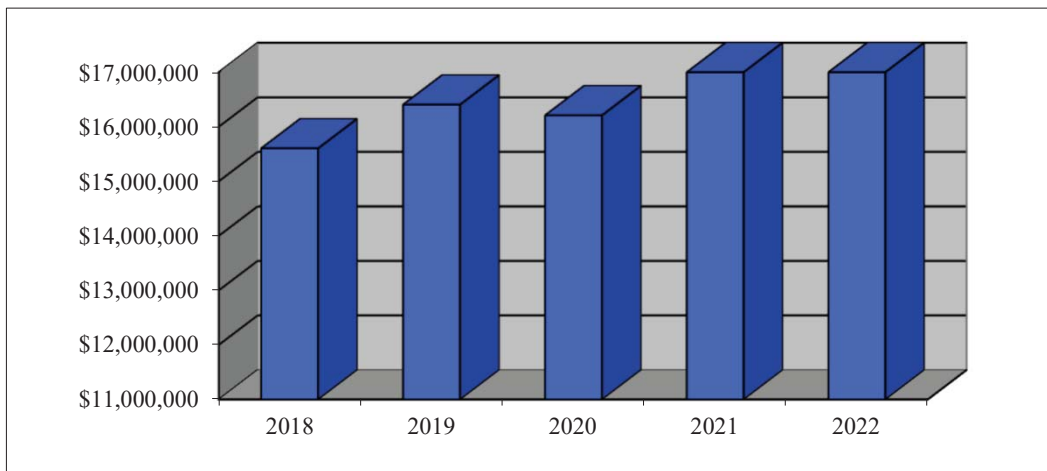
### Analysis:

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 2022, revenue is estimated to decrease.

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 15,603,049	1.84
2019	16,405,497	5.14
2020	16,209,461	(1.19)
2021	17,800,447	9.82
2022 Budgeted	17,266,440	(3.00)



## SOURCE: Curb Service 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 curb service and recycling and \$22.50 if there is no recycling. The current rates of \$23.22 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.

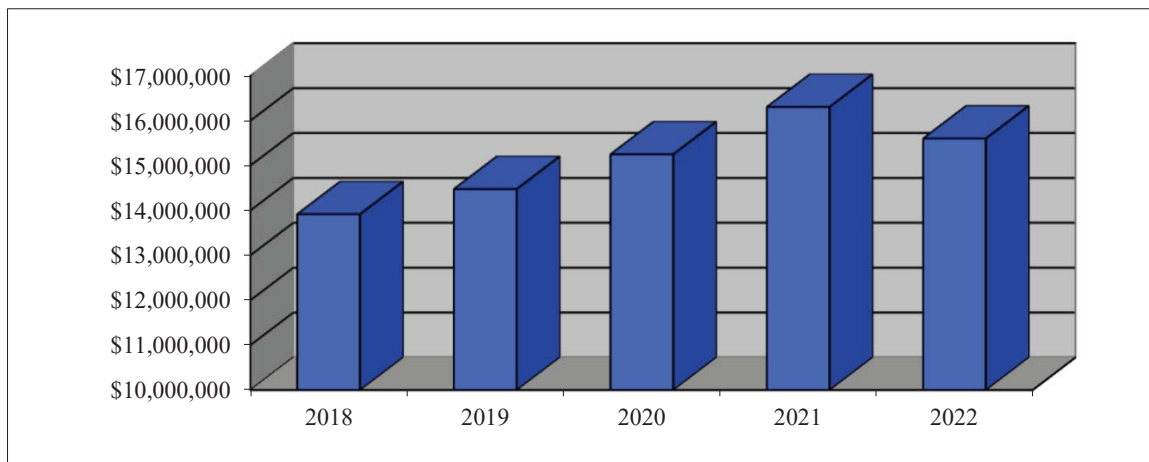
### Analysis:

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 2022 as the annual adjustment resulted in no increase to the 2022 rate.

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 13,916,233	2.27
2019	14,474,772	4.01
2020	15,249,325	5.35
2021	16,304,331	6.92
2022 Budgeted	15,601,220	(4.31)



## 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.

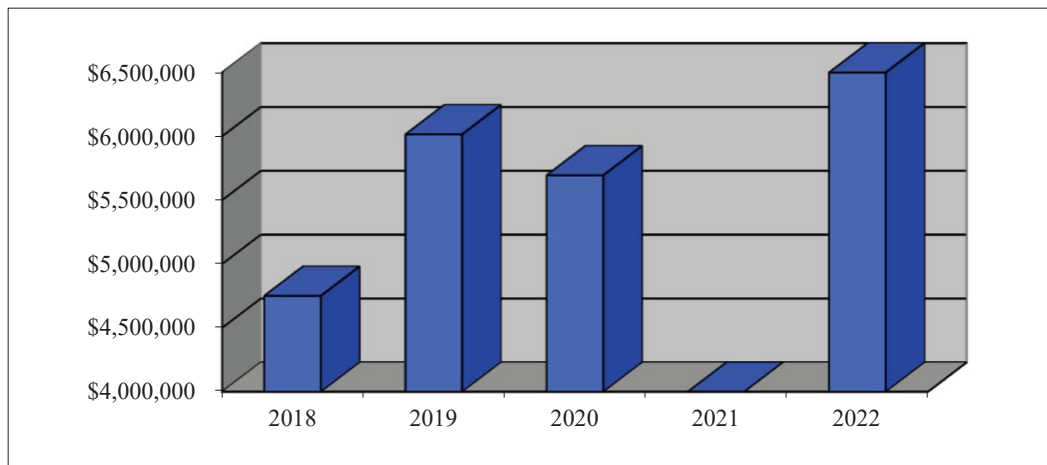
### Analysis:

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 2022, revenue is projected to increase due to additional projects funded by the American Rescue Plan Award and time charged in 2021, but reimbursed in 2022.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2018	\$ 4,750,783	(14.96)
2019	6,015,811	26.63
2020	5,695,085	(5.33)
2021	1,513,999	(73.42)
2022 Budgeted	6,631,094	337.99



## 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.

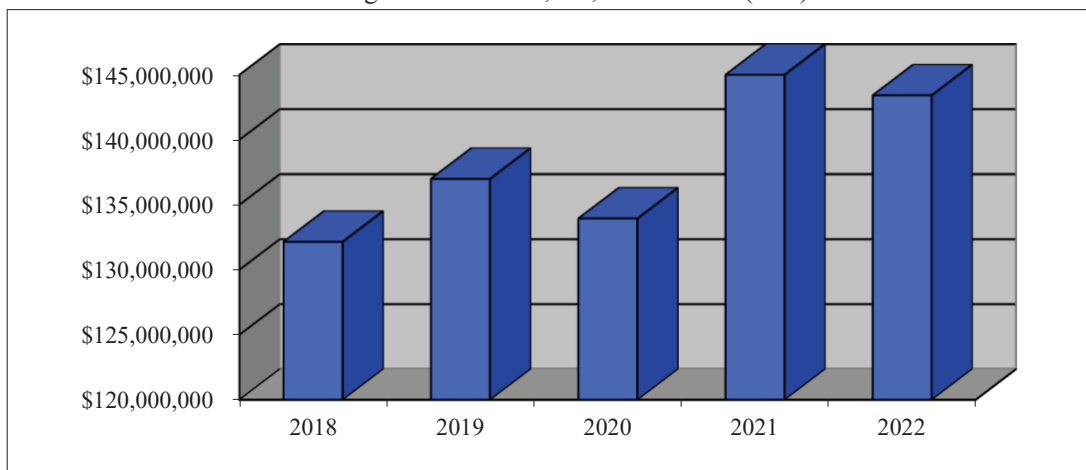
### Analysis:

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 (2011-2021). The City's successful economic development programs have enabled Akron to increase its employment base in a diversified manner and attracted new businesses. For 2022, the City is projecting revenues to decrease by 3% due to external economic factors. 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)
2018	\$ 132,145,235	2.89
2019	136,991,851	3.67
2020	133,940,479	(2.23)
2021	147,848,356	10.38
2022 Budgeted	143,412,910	(3.00)



## **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.

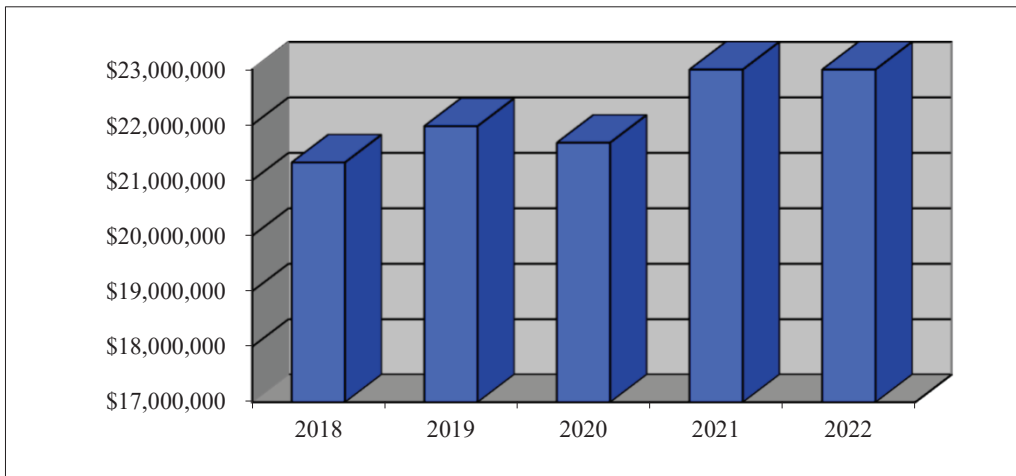
### **Analysis:**

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. A decrease of 3% is budgeted for 2022.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2018	\$ 21,323,655	10.31
2019	21,978,490	3.07
2020	21,680,633	(1.36)
2021	24,072,887	11.03
2022 Budgeted	23,350,700	(3.00)



## 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.

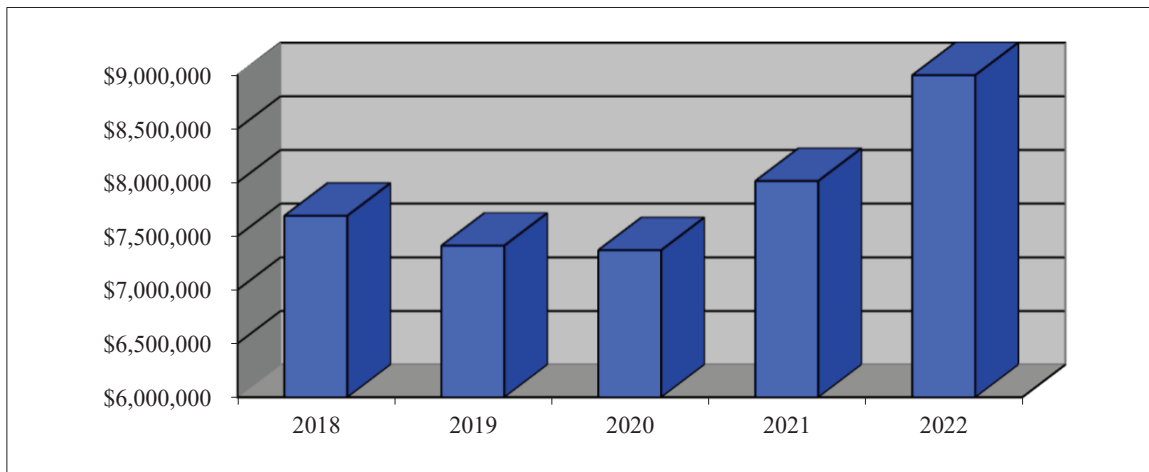
### Analysis:

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 2022, the City is projecting charges for services to increase.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase (Decrease)
2018	\$ 7,690,278	0.59
2019	7,411,543	(3.62)
2020	7,369,573	(0.57)
2021	8,013,926	8.74
2022 Budgeted	9,086,519	13.38





## 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.

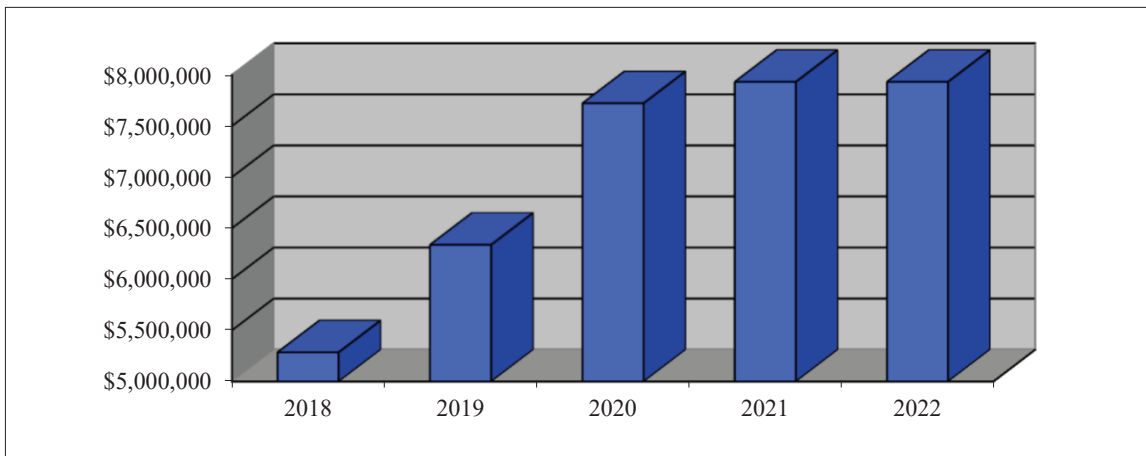
### Analysis:

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. For 2022, the City is anticipating the revenues to remain flat.

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 5,284,310	0.67
2019	6,337,399	19.93
2020	7,723,197	21.87
2021	7,932,457	2.71
2022 Budgeted	7,932,460	0.00



## 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.

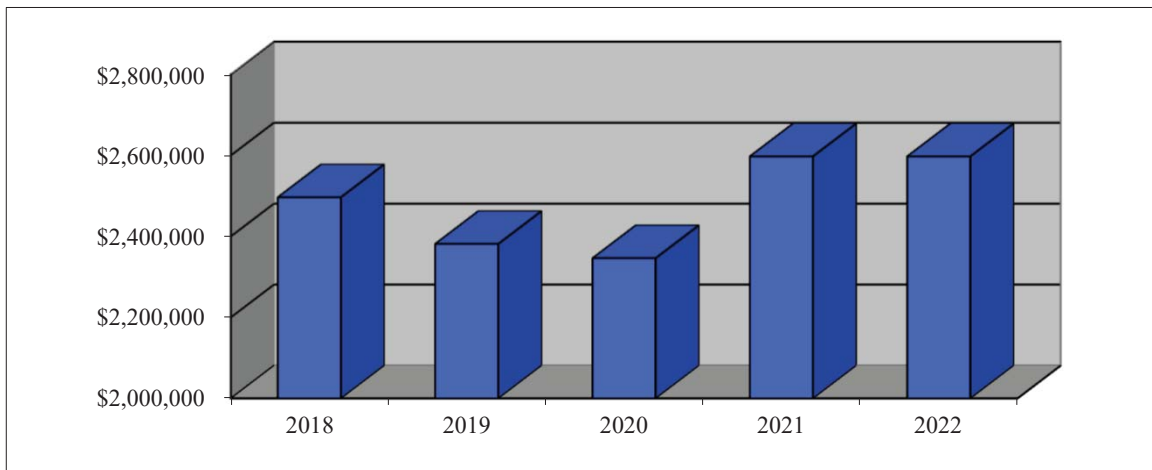
### Analysis:

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. For 2022, the City is anticipating the revenues to remain flat.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2018	\$ 2,496,613	9.24
2019	2,381,368	(4.62)
2020	2,346,182	(1.48)
2021	2,597,655	10.72
2022 Budgeted	2,597,660	0.00



## SOURCE: Off-Street Parking Fees

### Summary:

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

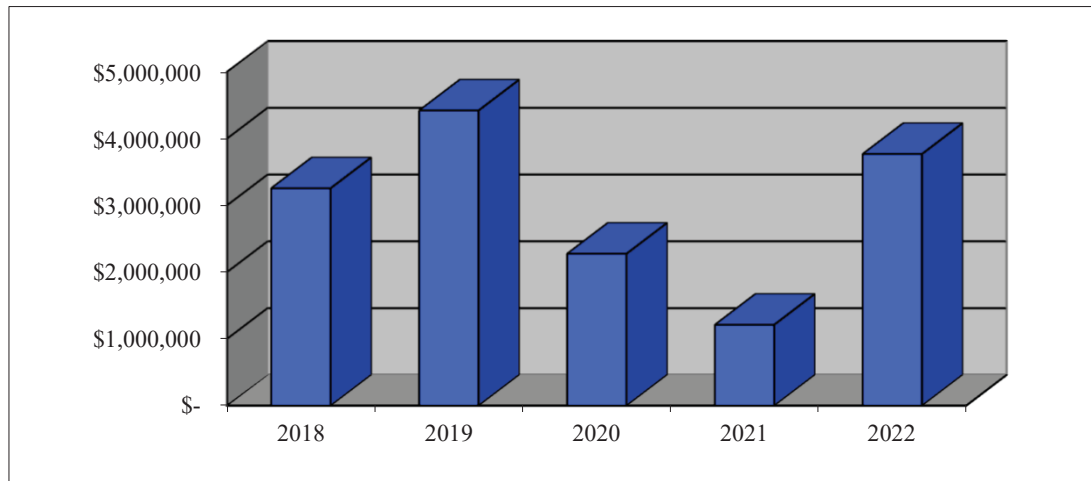
### Analysis:

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

### Projection:

Revenue is projected to increase significantly for 2022 as a result of usage of the facilities in the downtown area.

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 3,254,835	1.58
2019	4,419,055	35.77
2020	2,273,574	(48.55)
2021	1,210,486	(46.76)
2022 Budgeted	3,767,307	211.22



## 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.

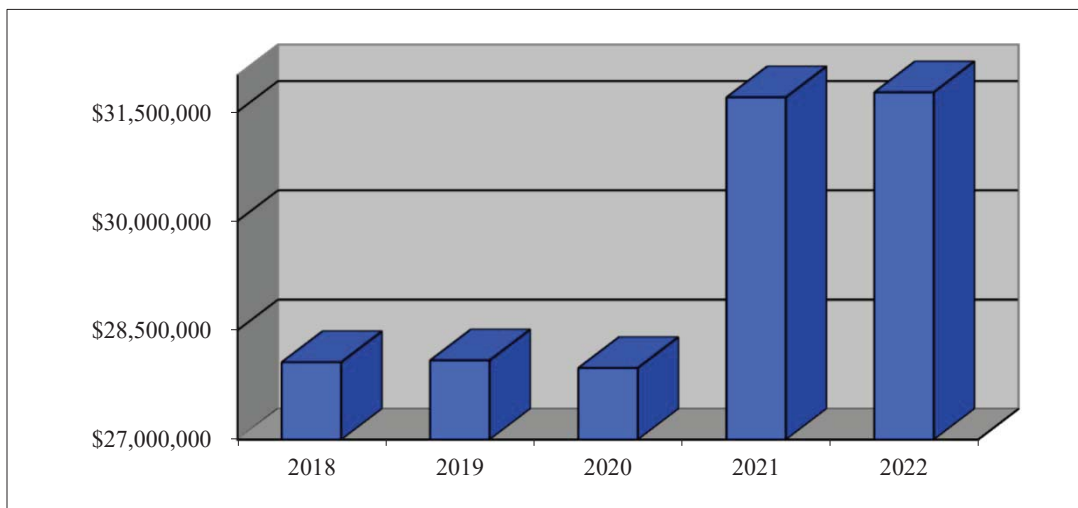
### Analysis:

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 2022, revenues are projected to increase as a result of the valuation increase.

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 28,062,695	1.50
2019	28,087,068	0.09
2020	27,983,692	(0.37)
2021	31,697,962	13.27
2022 Budgeted	31,768,382	0.22



## 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.

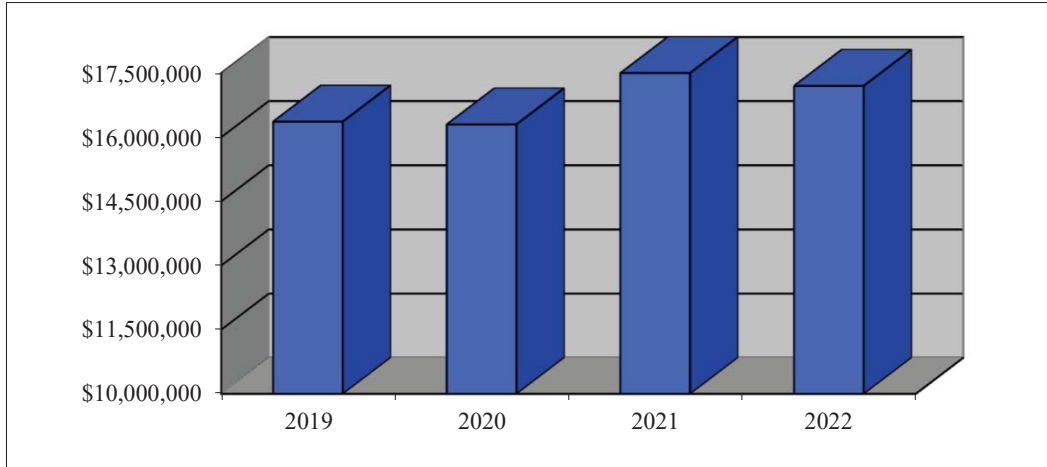
### Analysis:

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 2022, 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)
2019	\$ 16,363,605	34.92
2020	16,298,521	(0.40)
2021	17,732,371	8.80
2022 Budgeted	17,200,400	(3.00)



## 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.

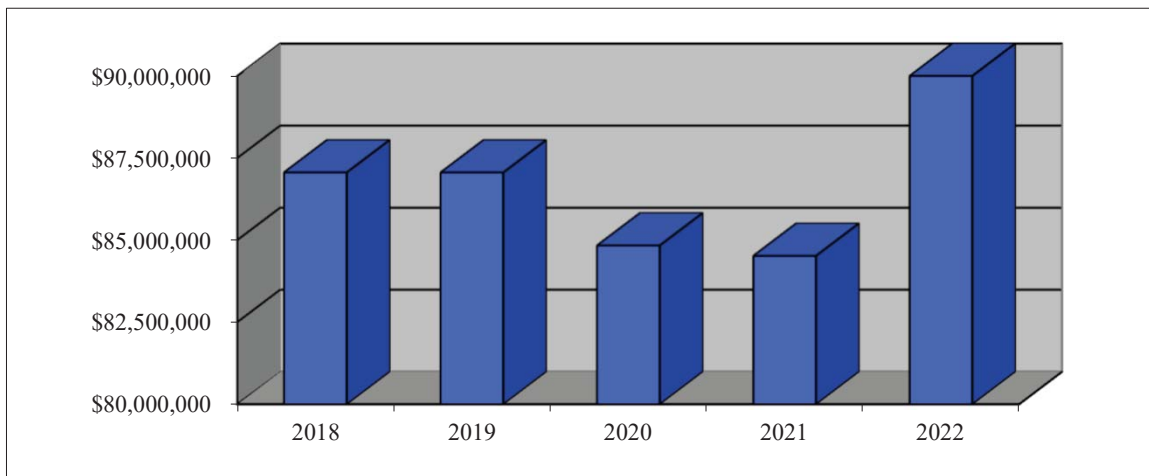
### Analysis:

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 2022, the City is forecasting a moderate increase in revenue compared to 2021.

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 87,060,345	(2.07)
2019	87,057,159	(0.00)
2020	84,834,088	(2.55)
2021	84,518,586	(0.37)
2022 Budgeted	90,555,756	7.14



## 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.

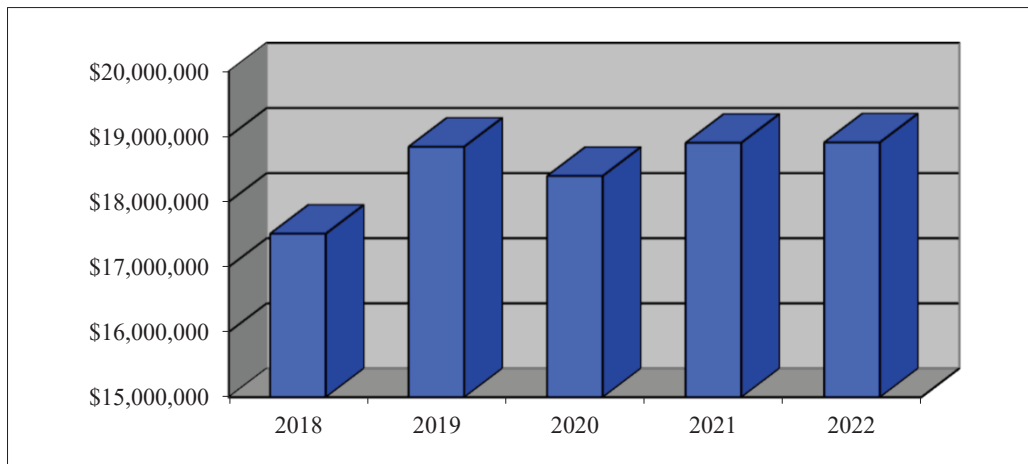
### Analysis:

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 2022, the revenue is projected to remain stable as a result of continued level of street construction projects.

Fiscal Year	Amount	% Increase (Decrease)
2018	\$ 17,508,446	0.92
2019	18,845,006	7.63
2020	18,395,845	(2.38)
2021	18,904,443	2.76
2022 Budgeted	18,911,323	0.04



## 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.

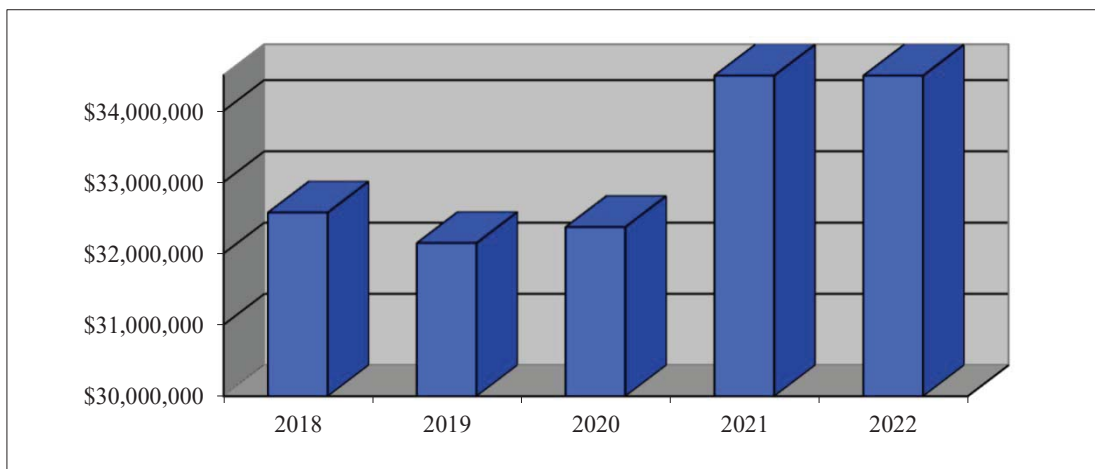
### Analysis:

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 2022, the City is forecasting stable revenue collection compared to 2021.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2018	\$ 32,574,673	(1.36)
2019	32,146,532	(1.31)
2020	32,370,709	0.70
2021	34,494,659	6.56
2022 Budgeted	34,494,659	0.00





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**EXPENDITURE ASSUMPTIONS**  
**2022 OPERATING BUDGET PLAN**  
**ALL FUNDS**

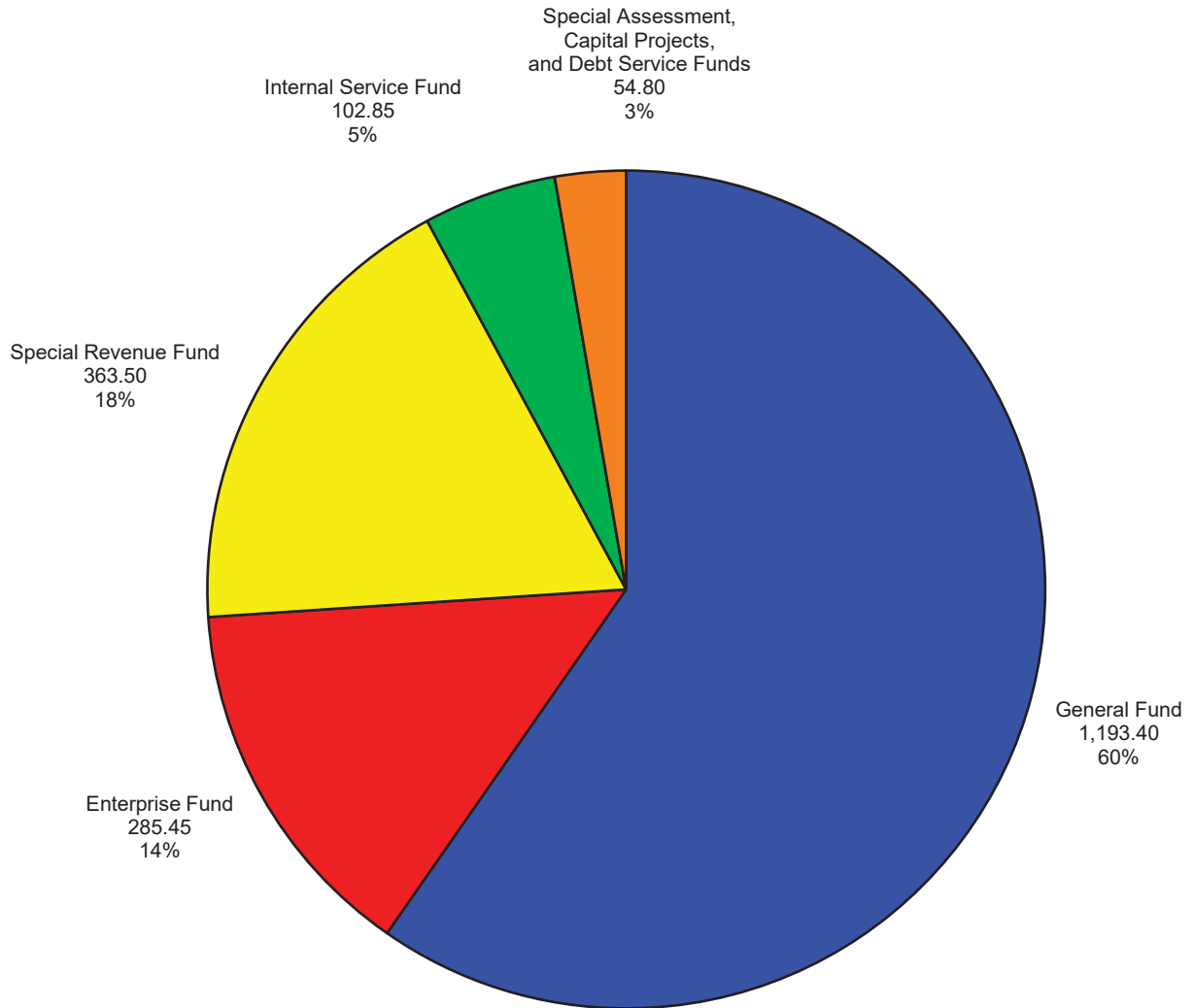
1. The budget includes an estimated 3.25% cost-of-living wage increase for 2022 for all employees. Actual cost-of-living increases still yet to be determined for Police, Fire, and CSPA bargaining units.
2. The charge for health care costs increases from \$1,700 to \$1,750 per month.
3. The City will hire classes of both Police Officers and Firefighters in 2022.
4. The City will purchase up to 80 hours of leave from employees in 2022.
5. The City will utilize \$65 million in ARPA funding in 2022.

**CITY OF AKRON, OHIO**  
**2022 BUDGETED FULL-TIME EMPLOYEES**  
**COMPARED TO ACTUAL DECEMBER 31, 2021**  
**DECEMBER 31, 2020 & DECEMBER 31, 2019**

<b>By Funding Sources:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
General Fund	1,154.90	1,132.45	1,166.00	1,193.40
Internal Service Fund	85.95	87.35	83.00	102.85
Enterprise Fund	249.35	254.65	251.00	285.45
Special Revenue Fund	293.50	305.75	277.00	363.50
Special Assessment Fund	46.55	46.55	42.00	49.55
Capital Projects Fund	1.75	1.75	2.00	1.75
Debt Service Fund	4.00	3.50	4.00	3.50
<b>TOTAL</b>	<b>1,836.00</b>	<b>1,832.00</b>	<b>1,825.00</b>	<b>2,000.00</b>

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
Human Resources	18.00	16.00	15.00	20.00
Finance	91.80	92.30	93.00	101.80
Fire/EMS	380.00	371.00	366.00	396.50
Law	29.20	29.20	25.00	31.20
Legislative	16.00	16.00	16.00	17.00
Municipal Court Clerk	44.00	43.00	41.00	44.50
Municipal Court Judges	51.00	55.00	56.00	55.50
Neighborhood Assistance	43.00	42.00	36.00	51.00
Office Integrated Development	50.55	53.05	56.00	64.25
Office of the Mayor	11.00	10.50	12.00	13.50
Planning	14.00	16.00	14.00	15.00
Police	499.00	482.00	483.00	505.50
Public Safety	72.00	80.00	82.00	92.00
Public Service	516.45	525.95	530.00	592.25
<b>TOTAL</b>	<b>1,836.00</b>	<b>1,832.00</b>	<b>1,825.00</b>	<b>2,000.00</b>

**CITY OF AKRON  
OPERATING BUDGET 2022  
BUDGETED FULL-TIME EMPLOYEES  
BY FUND TYPE**



## **STAFFING EXPLANATIONS**

The City of Akron had a total of 1,825 full-time employees at the end of 2021. This was a decrease of 7 full-time employees overall compared to year end 2020.

The Office of Information Technology (OIT) Division was reassigned in 2019 from the Office of the Mayor to the Department of Finance. The 2021 staffing levels increased from 15 to 17 full-time employees, and the 2022 budget includes an increase to 20 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 2021, the Police Department's staffing levels increased by 1 full-time employee. This increase does not show that the actual employee count is still very low due to the pandemic period and retirements. The 2022 budget includes an increase of 22.5 employees to return staffing levels to 505.5 employees and continue to hire as staffing fluctuations occur due to routine turnover and retirements.

In 2021, the Fire Department's staffing levels decreased by 5 full-time employees. The 2022 budget includes the addition of 30.5 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 Department of Neighborhood Assistance staffing levels in 2021 decreased by 7 full-time employees due to retirements. The 2022 budget includes an increase of 15 employees due to the impact of ARPA funds on the Housing and Housing and Community Services divisions and retirements that still need to be filled.

The 2022 budget for the Department of Public Service includes the addition of 62.25 full-time employees. This increase includes 10 employees in the Sewer Maintenance Division and 7 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 2022 budget also includes the addition of 11 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 increases for the 2022 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 2022 budgeted employee count of 2,000 affords the City the opportunity to fill vacancies as needed.

**COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES**

<b>DEPARTMENT</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>	<b>BUDGETED AS A % OF TOTAL</b>
Police	\$ 56,671,051	\$ 49,377,736	\$ 59,099,051	\$ 62,756,104	33.25 %
Fire	38,216,931	30,944,437	40,796,974	43,235,588	22.91
Public Service	22,282,555	26,633,315	26,279,469	24,206,404	12.83
Public Safety	13,064,371	12,056,777	13,940,465	14,773,764	7.83
Integrated Development	-	6,192,971	6,916,457	7,737,416	4.10
Judges	4,810,544	5,118,211	5,410,062	5,720,084	3.03
Law	4,245,721	4,411,624	4,521,444	4,919,698	2.61
Public Health	4,239,730	4,372,757	4,139,794	4,141,942	2.20
Clerk of Court	3,939,035	3,970,993	4,046,769	4,290,446	2.27
Finance	3,635,915	3,599,118	3,270,313	3,483,805	1.85
Neighborhood Assistance	7,050,115	3,147,672	3,380,199	3,543,642	1.88
City-Wide Administration *	5,087,229	4,626,736	4,980,768	4,594,604	2.44
Mayor's Office	2,970,826	1,851,135	1,818,539	2,242,341	1.19
Legislative	1,276,811	1,307,247	1,348,560	1,576,392	0.84
Human Resources	1,149,352	1,166,863	1,312,706	1,419,151	0.75
Planning	986,067	38,595	40,405	44,457	0.02
<b>TOTAL GENERAL FUND</b>					
<b>GROSS EXPENDITURES</b>	<b>\$ 169,626,253</b>	<b>\$ 158,816,188</b>	<b>\$ 181,301,975</b>	<b>\$ 188,685,838</b>	<b>100.00 %</b>

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

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**DEPARTMENT OF FINANCE**  
**Stephen F. Fricker, 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 Annual Comprehensive Financial Report (ACFR) 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**

### **DESCRIPTION**

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

### **STRATEGIC GOALS & OBJECTIVES**

- Extensive training in Procurement, Contract Payment and Revenue Receipt procedures for City Departments using the new Workday system.
- Assist City Departments to identify ways of enhancing revenue and reducing expenses.
- Maintain General Fund cash balance at current level.
- Implement the use of new Workday Adaptive Planning budget tool to allow Departments to develop detailed budget projections. This will also serve as a template for where various supplier expenses will be handled in the Workday system.

### **SERVICE LEVELS**

The City issued and submitted the Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association and received the Certification of Financial Achievement for Excellence in Financial Reporting award. It was the 37th 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 37<sup>th</sup> consecutive year.

## **AUDIT AND BUDGET DIVISION**

**Michael P. Wheeler, Audit & Budget Manager**

### **DESCRIPTION**

The Audit and Budget Division is responsible for preparing the Annual Comprehensive Financial Report (ACFR) 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 Annual Comprehensive Financial Report (ACFR) for issuance in June and submit the ACFR to the Government Finance Officers Association 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 Finance Director's office to publish a document and submit it to the Government Finance Officers Association for consideration of the Distinguished Budget Presentation Award.
- A significant amount of time will be spent researching, documenting, and implementing various Governmental Accounting Standards Board (GASB) Statements. The following are the GASB Statements applicable to the City and the Division must research and prepare to implement:
  - GASB No. 87 – Leases
  - GASB No. 91 – Conduit Debt Obligations
  - GASB No. 92 – Omnibus 2020
  - GASB No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements
  - GASB No. 96 – Subscription-Based Information Technology Arrangements
  - GASB No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for IRS Section 477 Deferred Compensation Plans
  - GASB No. 98 – The Annual Comprehensive Financial Report

## SERVICE LEVELS

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

The Operating Budget Plan was completed after the passage of the appropriation ordinance. The City has once again received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 37th consecutive year. The entire Division actively participated with the implementation of the new financial and HCM/Payroll system, Workday with a go-live date of April 1, 2021.

## **CITY-WIDE ADMINISTRATION**

**Stephen F. Fricker, Director of Finance**

### **DESCRIPTION**

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

## **GENERAL ACCOUNTING DIVISION**

**Stephen F. Fricker, Director of Finance**

### **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 suppliers.
- The Accounting Division will begin to review documents to purge based on the approved records retention policy. With the implementation of Workday, the City is able to eliminate storage of paper support.
- The Division will update the City-wide travel policy to ensure it follows with the workflow process within Workday.
- The Division will review the set-up of all suppliers in Workday to ensure proper tax designations are set-up.

### **SERVICE LEVELS**

In 2021, 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. In April 2021, the City implemented the new Financial/Payroll system.

## **INFORMATION TECHNOLOGY**

**Darren Rozenek, Chief Technology Manager**

**Bill Fatica, Service Desk 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 supporting the growth of Workday for Human Capital management and Financial Management.
- Continue to expand and implement technologies used to investigate and reduce violent crime, through city, county, and private partnerships
- Improve and invest in the network and system for Water Reclamation, improving operational efficiency, real-time data, and decision support.
- Ensure a risk-free and secure environment for the data, network and devices and guard against cyber threats.

### **SERVICE LEVELS**

In 2021, IT deployed over 300 laptops and 50 desktops purchased with CARES Act funds to replace aging equipment and to support remote work. Information Technology worked with Finance to implement WorkDay which replaced Banner and PeopleSoft.

## **PURCHASING DIVISION**

**Luba Cramer, Purchasing Agent**

### **DESCRIPTION**

The Purchasing Division handles the requisition and purchase of supplies and materials, handles contract administration, and acts as the City's Agent. The Purchasing Division controls inventory management, purchasing policies, and the disposal of surplus items.

### **STRATEGIC GOALS & OBJECTIVES**

- The Purchasing Division will utilize the Purchasing Intranet site to provide assistance to the departments. The site will provide links and helpful information so that departments can access information easily.
- In an effort to equip the Purchasing Division with the tools and guidance needed to be more customer service driven, the Purchasing Division will attend several business and professional development training classes offered through the University of Akron.
- The Purchasing Division will increase the utilization of competitively bid consortiums and state contracts to provide efficiencies to departments.

### SERVICE LEVELS

The Purchasing Division is in the process of opening the ordering portal to the City departments. The Purchasing Division has incorporated utilizing Bonfire bidding tool for all competitively sealed bids

### TAXATION DIVISION

**Patricia Chittock, Tax Commissioner**

### DESCRIPTION

The Taxation Division collects and administers 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

- Utilize GIS to create and monitor a commercial use grid to stay informed and increase compliance.
- Implement a new e-file system that is user-friendly and allows for enhanced online payment options.

- Continue to monitor the work from home environment as it relates to employee withholding tax.
- Continued exchange of information share to enhance the database and increase compliance.
- Continue to assume leadership roles within the OML and other study groups involving work from home and various legislative discussions.

#### SERVICE LEVELS

In 2021, Taxation streamlined non-resident refund process to facilitate a large increase in requests due to state legislation regarding work from home employees. The Division closely monitored and researched withholding tax receipts in relation to the work from home environment.

#### **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) to meet SEC Continuing Disclosure requirements, payment of debt service, investment of City monies, and certification of Special Assessment collections in a timely manner.
- Complete September certification of assessments to Summit County.
- Draft and adopt policies for various functions of the division to better guide our activities; examples include Continuing Disclosure Policy, Debt policy, and amended P (Procurement) Card Policy.
- Implement a new software system to assess City constituents while providing a more stream-lined internal platform process to improve City-wide workflow more efficiently.
- Provide training for all employees utilizing the City's Procurement Card Program.

## SERVICE LEVELS

In August, the Treasury Division published the AIS. The Division executed four major bond and note issuances during 2021. The Division certified \$31.26 million in Special Assessment collection to Summit County. This is the highest amount in recent history.

The Treasury Division received the first half of ARPA funds was complete and the monies were invested until expenditures begin on approved programming under the ARPA umbrella. 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 Business Office 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.

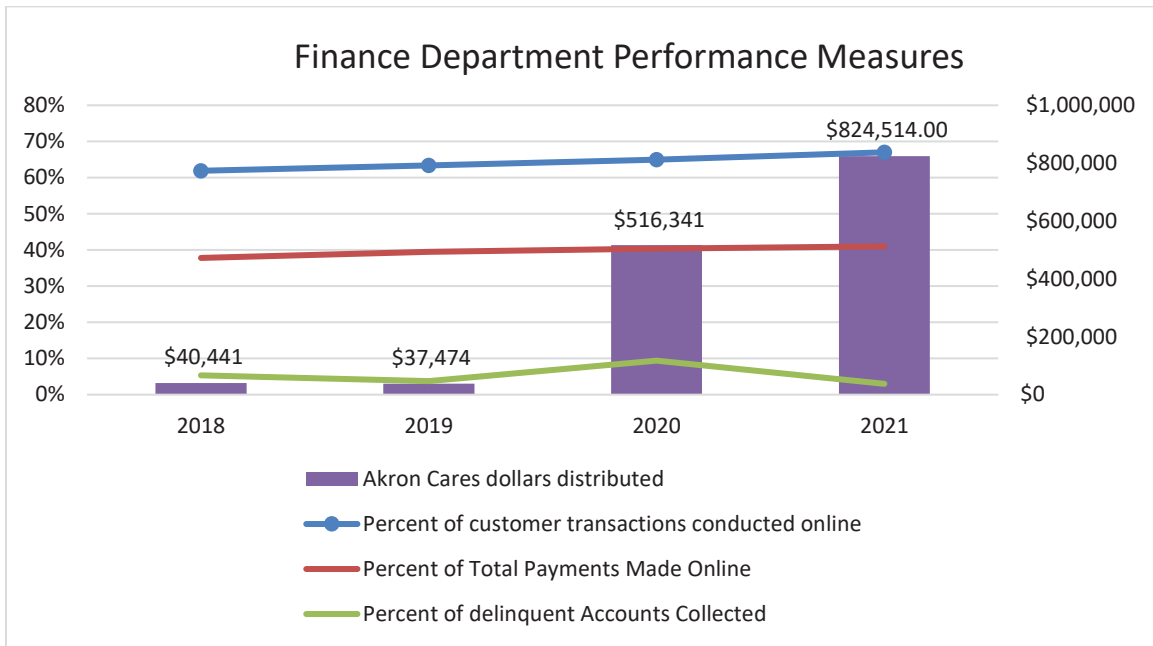
### STRATEGIC GOALS & OBJECTIVES

- Further develop regular call monitoring to better coach CSRs.
- Create a monthly department Toolbox newsletter & quarterly Toolbox meetings
- Continue refresher training for our Customer Service Representatives along with additional cross training on process runs and update Employee Reference Guide for new CIS.
- Implement new CIS by end of the year

## SERVICE LEVELS

In 2021, the Utilities Business Office created seven additional summary master bill accounts and E-bill accounts increased by 1,084. The Division assisted 8,647 accounts through the year with Akron Cares funds and implemented processes to assist customers receiving CAA & Summit County pandemic relief assistance. 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.

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>FINANCE:</b>				
<b><i>Administration:</i></b>				
Deputy Finance Director	1.00	1.00	1.00	1.00
Digital Media Coordinator	1.00	0.00	0.00	0.00
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	4.00	4.00	4.00
<b><i>Audit &amp; Budget:</i></b>				
Accounts Analyst	3.00	3.00	4.00	5.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Audit & Budget Supervisor	1.00	1.00	1.00	1.00
Total Audit & Budget	5.00	5.00	6.00	7.00
<b><i>General Accounting:</i></b>				
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician	2.00	2.00	3.00	3.00
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	4.00	4.00	3.00	4.00
Total General Accounting	8.00	8.00	8.00	9.00

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b><i>Information Technology:</i></b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Applications Analyst	2.00	2.00	2.00	2.00
Applications Manager	1.00	1.00	1.00	1.00
Applications Programmer	1.00	1.00	1.00	1.00
Communications and Collaboration Specialist	0.00	0.00	1.00	2.00
Computer Programmer Analyst	1.00	1.00	0.00	0.00
Data Analyst	0.00	2.00	1.00	2.00
Database Administrator	1.00	1.00	1.00	1.00
GIS Technician	0.00	1.00	1.00	1.00
GIS Coordinator	0.00	0.00	1.00	0.00
Network Administrator	0.00	1.00	1.00	1.00
Project Manager	1.00	0.00	0.00	0.00
Security Specialist	0.00	0.00	0.00	1.00
Service Desk Manager	0.00	1.00	1.00	1.00
Service Desk Technician	0.00	1.00	3.00	4.00
Server Administrator	0.00	1.00	1.00	1.00
Systems and Infrastructure Manager	1.00	1.00	1.00	1.00
Total Information Technology	9.00	15.00	17.00	20.00
<b><i>Purchasing:</i></b>				
Administrative Assistant	3.00	2.00	1.00	1.00
Buyer	2.00	2.00	3.00	3.00
Buyer Technician	0.00	0.00	0.00	0.00
Compliance and Supplier Diversity Officer	0.00	0.00	1.00	0.50
Custodian	1.00	1.00	0.00	0.00
Document Reproduction Operator	1.00	0.00	0.00	0.00
Graphic Artist	1.00	1.00	0.00	0.00
Purchasing Agent	1.00	0.00	1.00	1.00
Total Purchasing	9.00	6.00	6.00	5.50
<b><i>Taxation:</i></b>				
Administrative Assistant	5.00	5.00	4.00	5.00
Assistant Law Director	0.80	0.80	1.00	0.80
Tax Auditor	13.00	13.00	12.00	13.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	1.00	1.00	1.00	2.00
Total Taxation	20.80	20.80	19.00	21.80

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b><i>Treasury:</i></b>				
Accounting Technician	2.00	1.50	2.00	1.50
Assessor	1.00	1.00	1.00	1.00
Assessment and Liscence Supervisor	0.00	0.00	0.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00
Economist	1.00	1.00	1.00	1.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	6.00	5.50	6.00	6.50
<b><i>Utilities Business Office:</i></b>				
Accounts Analyst	1.00	0.00	0.00	0.00
Accounting Technician	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	1.00	0.00
Consumer Services Clerk	21.00	20.00	19.00	21.00
Utilities Accounting Supervisor	1.00	1.00	1.00	1.00
Utilities Analyst	0.00	1.00	1.00	1.00
Utilities Business Office Manager	1.00	1.00	1.00	1.00
Utilities Office Administrator	0.00	1.00	1.00	1.00
Utilities Office Supervisor	2.00	1.00	2.00	2.00
Total Utilities Business Office	29.00	28.00	27.00	28.00
<b>TOTAL FINANCE</b>	<b>91.80</b>	<b>92.30</b>	<b>93.00</b>	<b>101.80</b>

## Finance

	2019 Actual Expenditures	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget
ADMINISTRATION	26,500,957	46,441,433	754,740	707,873
AUDIT & BUDGET	647,100	749,201	858,317	1,037,432
CITY-WIDE ADMINISTRATION	5,380,807	4,645,731	52,526,015	41,997,464
GENERAL ACCOUNTING	1,351,330	849,960	1,652,821	1,997,973
INFORMATION TECHNOLOGY	2,720,143	4,477,989	5,598,996	4,370,482
PURCHASING	1,334,275	1,452,693	840,339	840,567
TAXATION	5,787,284	5,624,452	4,864,919	7,894,766
TREASURY	5,041,113	5,313,774	5,083,026	5,574,732
JOINT ECONOMIC DEVELOPMENT DISTRICTS	12,865,735	14,417,701	9,185,257	12,795,090
UTILITIES BUSINESS OFFICE	9,704,918	9,914,155	9,676,032	9,776,414
FINANCE NON OPERATING	16,156,090	14,955,914	-	-
<b>Total for Department</b>	<b>87,489,752</b>	<b>108,843,003</b>	<b>91,040,462</b>	<b>86,992,793</b>

# Finance

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	4,991,698	20,034,982	9,396,099	6,452,846
Benefits	2,930,552	10,024,079	3,474,295	3,173,756
<b>Total Wages &amp; Benefits</b>	<b>7,922,250</b>	<b>30,059,061</b>	<b>12,870,394</b>	<b>9,626,602</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies			673,781	590,495
Training, Education and Travel			179,988	202,242
Equipment Expense			377,349	53,020
Service Contracts			7,601,431	5,248,651
Rentals and Leases	531,154	604,349	727,262	459,555
Utilities	1,911,716	61,226	61,348	73,112
Debt Service	33,317,662	33,004,722	35,073,351	36,361,608
Insurance	2,387,921	2,292,774	268,735	245,580
Intergovernmental Obligations	10,889,177	12,397,043	9,144,599	9,564,483
Equipment, Construction and Property			3,251	69,750
Interfund Expenses	9,747,660	8,172,265	7,321,105	4,692,226
Contractual Obligations			10,287,505	11,410,045
Other Expenses	20,782,212	22,251,564	6,450,364	8,395,425
<b>Total Other Operations &amp; Maintenance</b>	<b>79,567,502</b>	<b>78,783,943</b>	<b>78,170,067</b>	<b>77,366,191</b>
<b>Total for Department:</b>	<b>87,489,752</b>	<b>108,843,004</b>	<b>91,040,462</b>	<b>86,992,793</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	2,754,880	5,323,529	8,078,409
Special Revenue Fund	2,088,769	60,697,857	62,786,626
Debt Service Fund	450,211	1,481,650	1,931,861
Capital Projects	-	-	-
Enterprise Fund	2,354,439	7,421,975	9,776,414
Internal Service Fund	1,978,302	2,407,180	4,385,482
Trust and Agency Fund	-	34,000	34,000
<b>Total for Department:</b>	<b>9,626,602</b>	<b>77,366,191</b>	<b>86,992,793</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Finance

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
Debt Service	1,595,728	1,585,642	1,653,244	1,931,861
Enterprise Fund	9,704,919	9,914,155	9,676,031	9,776,414
General Fund	8,723,144	8,225,854	8,251,081	8,078,409
Internal Service Fund	5,616,510	7,204,545	5,598,996	4,385,482
Special Revenue Fund	61,798,071	81,847,943	65,831,175	62,786,627
Trust and Agency Fund	51,380	64,865	29,934	34,000
<b>Total for Department:</b>	<b>87,489,752</b>	<b>108,843,004</b>	<b>91,040,461</b>	<b>86,992,793</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	27.00	23	24.00	25.50
Special Revenue Fund	23.00	23	21.00	24.80
Debt Service Fund	4.00	4	4.00	3.50
Enterprise Fund	29.00	28	27.00	28.00
Internal Service Fund	9.00	15	17.00	20.00
<b>Total for Department:</b>	<b>91.80</b>	<b>92.30</b>	<b>93.00</b>	<b>101.80</b>

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## **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**

### **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.

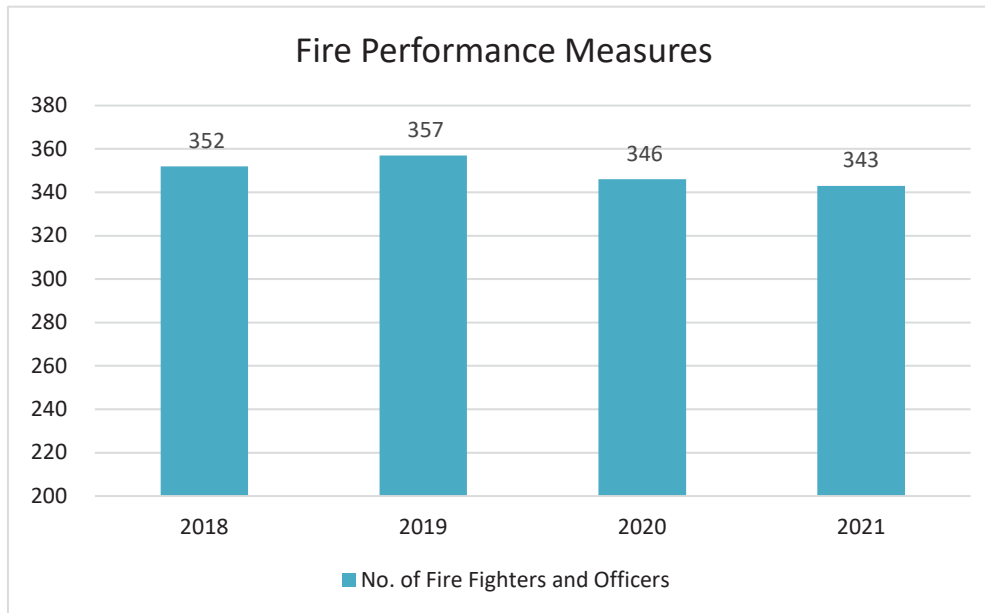
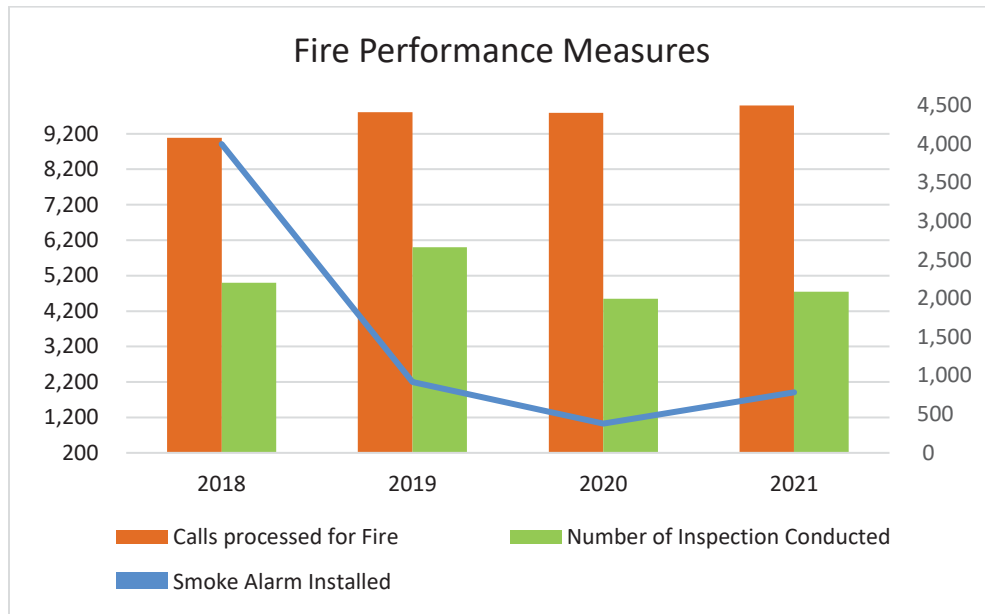
## **STRATEGIC GOALS & OBJECTIVES**

- To deliver the best service possible and provide effective fire suppression that ensures both the safety of our fire personnel and the 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. Construction for new Station 12 is anticipated to begin in the spring of 2022.
- To continue to maintain our facilities to keep the City's investments secure.
- 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 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**

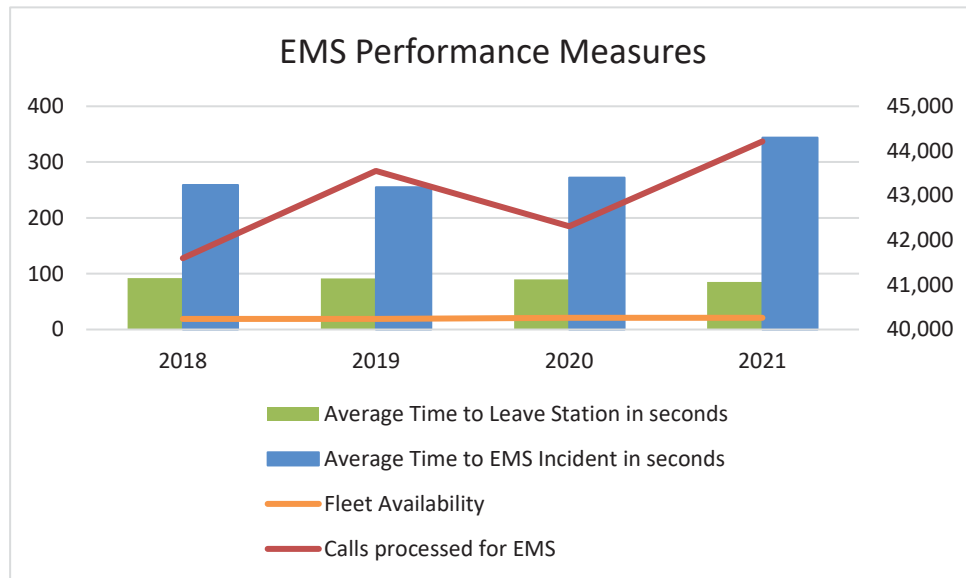
In 2021, the Akron Fire Department (AFD) responded to 11,163 calls for services requiring a fire response (a 14% increase from the previous year). To ensure safety, the Department completed 4,745 inspections and performed 656 plan and site reviews. The Department installed 784 smoke alarms in 391 homes and buildings throughout the City of Akron.

## PERFORMANCE MEASURES



The number of Fire Fighters and Officers continues to decline due to retirements and separations at the end of the year.

In 2021, the AFD responded to 44,214 calls requiring an EMS response as compared to 42,298 such calls in 2020. The typical EMS run volume will increase from 2% to 3% each year.



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 2023.

The AFD was awarded numerous different grants from FEMA, the largest being \$7.45 million through FEMA's Staffing for Adequate Fire and Emergency Response Grant (SAFER). This award will fund the wages and benefits of 25 new firefighters for a period of 3 years. They were also awarded \$70,442 from FEMA's Fire Prevention & Safety Grant for the purchase and installation of smoke alarms. This grant will fund the purchase of over 2,000 smoke alarms with 10-year sealed batteries. Along with smoke alarms, equipment for installation, tracking of installs, and literature about home fire safety will be purchased. Furthermore, they were awarded \$243,000 through FEMA's Assistance to Firefighters Grant (AFG). This funding will be used to purchase new exercise equipment to promote the health, wellness, strength, and conditioning of each of our members. Also, the department completed the installation of Source Capture Exhaust Systems in each fire station to reduce firefighter exposure to diesel fumes. These systems were the result of an award of \$560,000 through FEMA in 2020. Likewise, this provided firefighter specific physicals to 192 firefighters through funding from a FEMA grant awarded in 2020.

Additionally, the department submitted an AFG grant requesting \$365,000 for Incident Command Training along with the acquisition of 13 thermal imaging units. This grant is currently pending approval.

## STAFFING

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

<b>By Funding Sources:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>FIRE/EMS:</b>				
<b><i>E.M.S.:</i></b>				
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	122.00	124.00	117.00	122.00
Total E.M.S.	154.00	156.00	149.00	154.00
<b><i>FIRE:</i></b>				
Administrative Assistant	7.00	6.00	8.00	8.00
Data Analyst	0.00	0.00	1.00	2.00
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	5.00	5.00	7.00
Fire Hydrant Maintenance Worker	2.00	3.00	2.00	2.00
Fire Hydrant Repair Supervisor	1.00	0.00	1.00	0.00
Fire Lieutenant	52.00	54.00	52.00	51.00
Firefighter/Medic	125.00	113.00	116.00	140.00
Master Fire Equipment Foreman	1.00	1.00	1.00	1.00
Master Fire Equipment Mechanic	4.00	3.00	1.00	1.00
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
Recruitment and Retention Specialist	0.00	0.00	0.00	0.50
Total Fire	226.00	215.00	217.00	242.50
TOTAL FIRE/EMS	380.00	371.00	366.00	396.50

## Fire

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
FIRE	45,955,396	35,520,008	48,095,818	63,463,137
EMS	19,889,096	16,673,877	21,643,868	22,156,801
Total for Department:	65,844,492	52,193,885	69,739,686	85,619,938

# Fire

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	29,898,491	24,677,623	33,814,669	35,409,506
Benefits	16,029,772	12,365,688	15,507,044	17,210,836
<b>Total Wages &amp; Benefits</b>	<b>45,928,263</b>	<b>37,043,310</b>	<b>49,321,713</b>	<b>52,620,342</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies		484,814	617,787	605,100
Training, Education and Travel		39,284	44,054	99,400
Equipment Expense		581,237	656,736	1,079,260
Service Contracts		520,718	871,419	923,060
Rentals and Leases	104,888	5,813	172,138	77,415
Utilities	123,969	287,069	252,468	336,000
Debt Service	1,051,893	1,051,923	867,564	1,409,400
Insurance	92,801	87,249	153,626	167,000
Intergovernmental Obligations	246,794	159,573	169,110	181,366
Equipment, Construction and Property	2,229,675	597,322	2,322,382	12,569,900
Interfund Expenses	14,273,578	10,910,277	14,021,331	15,208,695
Contractual Obligations		392,763	251,971	343,000
Other Expenses	1,792,629	32,532	17,388	-
<b>Total Other Operations &amp; Maintenance</b>	<b>19,916,227</b>	<b>15,150,575</b>	<b>20,417,973</b>	<b>32,999,595</b>
<b>Total for Department:</b>	<b>65,844,490</b>	<b>52,193,885</b>	<b>69,739,686</b>	<b>85,619,937</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	28,816,738	14,418,850	43,235,589
Special Revenue Fund	23,803,604	18,579,745	42,383,349
Trust and Agency Fund	-	1,000	1,000
<b>Total for Department:</b>	<b>52,620,342</b>	<b>32,999,595</b>	<b>85,619,937</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Fire

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	38,216,931	30,944,437	40,796,974	43,235,588
Special Revenue Fund	27,627,561	21,249,448	28,942,712	42,383,350
Trust and Agency Fund	-	-	-	1,000
<b>Total for Department:</b>	<b>65,844,492</b>	<b>52,193,885</b>	<b>69,739,686</b>	<b>85,619,938</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	226.00	215.00	217.00	217.50
Special Revenue Fund	154.00	156.00	149.00	179.00
<b>Total for Department:</b>	<b>380.00</b>	<b>371.00</b>	<b>366.00</b>	<b>396.50</b>

## **DEPARTMENT OF HUMAN RESOURCES**

### **Yamini Adkins, Director of Human Resources**

#### **DESCRIPTION**

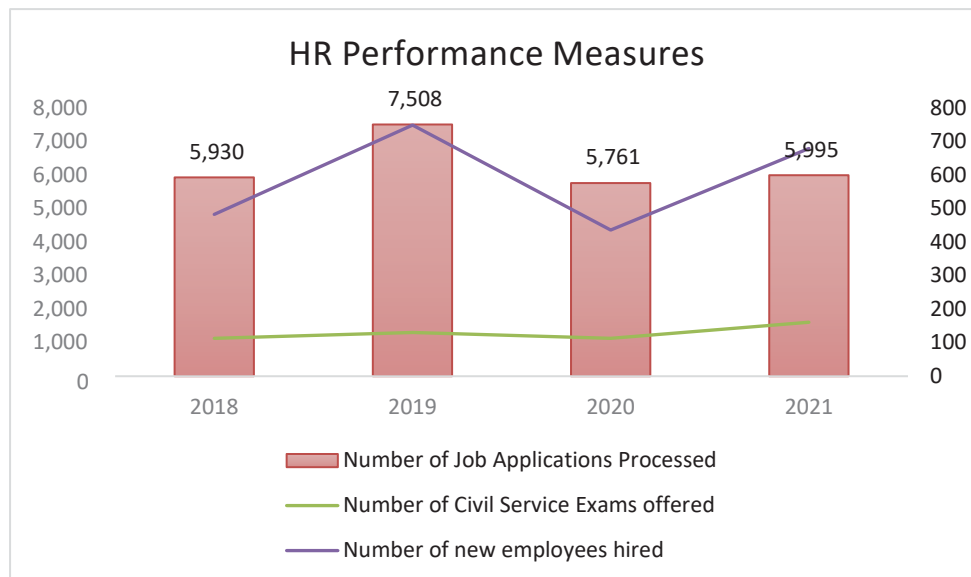
In March 2016, the Charter of the City was amended to consolidate all matters of personnel, employee relations, and employee health and welfare through the creation of the Department of Human Resources. The Department serves as the administrative agency of the Civil Service Commission. The three-member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

- Work to improve and enhance Supervisory Training in order to make supervisors and managers more effective, increase moral, and develop succession planning strategies.
- Work to improve Employee Engagement and Recognition. Started a new HR Newsletter called City Spotlight.
- Document and streamline the Internal Investigation Process for employee complaints and the Discipline Process in collaboration with the Office of Labor Relations.

#### **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.

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>HUMAN RESOURCES:</b>				
Administrative Assistant	1.00	0.00	0.00	1.00
Deputy Director of Human Resources	0.00	0.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00	1.00
Diversity and Training Manager	1.00	1.00	1.00	1.00
Employee Benefits Admin	1.00	1.00	0.00	1.00
Employee Benefits Specialist	1.00	1.00	1.00	1.00
Employment and Selection Manager	1.00	1.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	1.00	0.00	0.00	0.00
Human Resources Officer	1.00	1.00	1.00	0.00
Personnel Aide	2.00	3.00	1.00	4.00
Personnel Analyst	3.00	3.00	2.00	3.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	2.00	1.00	3.00	1.00
Recruitment and Retention Specialist	0.00	0.00	0.00	1.00
Safety Supervisor	1.00	1.00	1.00	1.00
Training and EEO Officer	0.00	0.00	0.00	0.00
Worker's Compensation & Leave Specialist	0.00	0.00	1.00	1.00
Work force Development Specialist	0.00	0.00	0.00	1.00
<b>TOTAL HUMAN RESOURCES</b>	<b>18.00</b>	<b>16.00</b>	<b>15.00</b>	<b>20.00</b>

## Human Resources

	2019 Actual Expenditures	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget
HUMAN RESOURCES	40,331,395	41,010,565	47,535,473	50,595,575
Total for Department	40,331,395	41,010,565	47,535,473	50,595,575

# Human Resources

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	1,130,720	1,290,284	1,267,748	1,372,061
Benefits	528,324	563,032	514,192	637,491
<b>Total Wages &amp; Benefits</b>	<b>1,659,044</b>	<b>1,853,316</b>	<b>1,781,940</b>	<b>2,009,552</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies			61,788	57,158
Training, Education and Travel			3,029	21,465
Equipment Expense			29,023	13,000
Service Contracts			4,290,676	4,657,590
Rentals and Leases	46,152	38,096	30,477	46,060
Utilities	3,248	3,234	5,541	6,000
Debt Service	1,054,722	1,522,375	-	-
Insurance	33,778,235	33,097,313	41,255,295	43,200,700
Intergovernmental Obligations			-	-
Equipment, Construction and Property			-	-
Interfund Expenses	73,788	76,615	75,395	84,050
Contractual Obligations			-	-
Other Expenses	3,716,206	4,419,616	2,311	500,000
<b>Total Other Operations &amp; Maintenance</b>	<b>38,672,351</b>	<b>39,157,249</b>	<b>45,753,534</b>	<b>48,586,023</b>
<b>Total for Department:</b>	<b>40,331,395</b>	<b>41,010,565</b>	<b>47,535,473</b>	<b>50,595,575</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	1,225,686	193,465	1,419,151
Special Revenue Fund	-	59,710	59,710
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	783,866	48,332,848	49,116,714
Trust and Agency Fund	-	-	-
<b>Total for Department:</b>	<b>2,009,552</b>	<b>48,586,023</b>	<b>50,595,575</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

## Human Resources

### DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	1,149,353	1,166,863	1,312,706	1,419,151
Internal Service Fund	39,152,140	39,805,397	46,187,083	49,116,714
Special Revenue Fund	29,902	38,305	35,684	59,710
<b>Total for Department:</b>	<b>40,331,395</b>	<b>41,010,565</b>	<b>47,535,473</b>	<b>50,595,575</b>

### DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	10.00	10.00	14.00	11.25
Internal Service Fund	8.00	7.00	1.00	8.75
<b>Total for Department:</b>	<b>18.00</b>	<b>17.00</b>	<b>15.00</b>	<b>20.00</b>

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**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 2022 Operating Budget provides funding for the staffing of 64.25 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-range 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 for property acquisition, demolition, marketing, and new home construction used with various federal funding programs.

#### **STRATEGIC GOALS & OBJECTIVES**

- Expand and improve staff. Fulfill the following new positions: Development Manager, Land Marketing Officer, and Real Estate Negotiator. Define the roles and responsibilities of the existing Development staff accurately.
- Establish rules and standards for valuation of land and City incentives for developed projects, standardize RFP Process for City land and improve process for managing City land inventory and tracking sales.
- Acquire Interval Brotherhood Home (IBH) property in Coventry.
- Enter into Development Agreement for Good Park/Alpha Project, Ascend Housing Project, Children's Middlebury Expansion, Well/Beaver Street Housing Project and Crasi/Harris Housing Project.
- Moving forward additional housing projects in Downtown area.
- Finalize JEDD Agreement extension in Coventry and begin negotiations in other JEDDs.

## SERVICE LEVELS

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 2021, Development disposed of 15 lots of land in the Land Reutilization Program (including lot for a little and MTO). The Development division successfully closed the Ocasek Project, Goodrich 10/17 Housing project and the Chapel Hill Development.

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. The Division continues to work with Elevate Akron partners to identify where investment is needed.

## **BUSINESS RETENTION & EXPANSION DIVISION**

**Bradford A. Beckert, Business Retention and Expansion Manager**

### DESCRIPTION

The Business Retention and Expansion (BRE) 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.

### STRATEGIC GOALS & OBJECTIVES

- Provide leadership and assistance to Elevate Akron on 330 BRE visits.
- Establish a business collaboration with the U of A and Polymer Cluster Study for high-production companies in the region.
- Provide technical assistance to 50 growing companies in Akron.
- Prepare to receive additional lands for production and development and repurpose iconic buildings to be adaptatively reused.
- Prepare 200 new production jobs through Department of Integrated Development.
- Establish workforce development sessions with companies in Akron.



## SERVICE LEVELS

Upon the completion of the Main Street Promenade which 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. In 2021 the Division provided 299 BRE visits through Elevate Akron, this includes small, medium, and large businesses in the greater Akron area.

With over half a billion dollars of ODOT investment, Akron's thoroughfares are receiving a complete makeover that continued in 2022. Lock3, Canal Park and the newly renovated Civic Theatre are helping jump start downtown's recovery from COVID-19.

## **DEVELOPMENT ENGINEERING DIVISION**

**Michelle DiFiore, Development 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

- Continue Great Streets Akron Coordination
- Complete design and implement / schedule improvements for the Pools and the Community Centers.
- Finalize design and implementation of the Summit Lake Vision Plan, Ohio and Erie Canal, Summit Lake Trail, North Shore Activity Area, and the Lock 3 Vision Plan.
- Continue to develop and improve the Main Street Maintenance Plan, the Main Street Wayfinding Plan, and the Bicycle Network Plan.
- Implement 29 speed tables.

**DOWNTOWN OPERATIONS DIVISION**  
**Catey Breck, Director of Strategic Development**

**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**

- Direct and establish a new staffing plan that is sustainable and attracts and retains new talent to Lock 3.
- Identify other avenues for revenue generation and work with external partners to develop strategy to support operations and maintenance once the new park is completed.
- Develop programming to diversify the audience to be more reflective of the City of Akron. Also identify ways to attract more ways to bring University of Akron students downtown to Lock 3 through partnerships.

**SERVICE LEVELS**

Due to COVID-19, Lock 3 operations remained open without the ice rink. Winter (January and February) programming of lights, igloos and fire-pits were maintained into April. In 2021, the Division restarted summer programming in Lock 3 which included 15 Rock the Locks, 6 Saturday concerts, the African American Festival, and the Pizza Festival. Downtown Operations started a downtown movie series with “Movies in the DORA” offering free community movies every Sunday night, Memorial Day thru Labor Day. Lastly, the Division partnered with Akron Recreation to do two “Dive In Movies” when Lock 3 had festivals on Sunday.

## **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**

- Oversee expenditures and monitor reporting of activities to assure the expeditious drawdown of funds and compliance with federal regulations.
- Assist in the implementation of strategic goals set in Planning to Grow Akron and Planning to Grow Akron 2.0.
- Secure funding to advance redevelopment in the City of Akron. Coordinate the expenditure of funds according to the 2022 Consolidated Plan and develop the application for the 2023 program for CDBG, HOME and Emergency Solutions Grant.
- Develop neighborhood plans, including Comprehensive Plans, Renewal Plans and Economic Development Plans, to strengthen neighborhoods and facilitate new development.
- Represent the City of Akron and promote regional design and development concepts that have local significance and attract outside funding.

#### **SERVICE LEVELS**

The Division budgeted and monitored \$383,378,497 in federal, state, regional, and local funds for the 2020 Capital Investment and Community Development Program. Sources include Income Tax (\$60.4 million); Federal & State Transportation Program (\$64 million); Community Development (\$15.5 million); Water & Sewer Capital Funds (\$19.5 million); Water Pollution Control Fund (\$130.8 million); and Special Assessments (\$3.3 million). The Division also presented the Capital Investment program to the Planning Commission and published the 2021-2025 Capital Investment and Community Development Program with a total budget of \$1.93 billion.

Long Range Planning submitted 8 Ohio Public Works Commission applications totaling \$17.9 million in requested funds under Ordinance 227-2021. Akron was awarded \$6.7 million for 5 projects in 2021. The Division reviewed 32 project applications submitted by 15 communities within District 8 (Summit County). Long Range planning reviewed over 500 requests for 2021 capital improvement projects and conducted meetings for input into the 2022 Capital Investment Program. The proposed 2022 Capital Investment

& Community Development Program was presented to the Planning Commission on December 17, 2021.

**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.

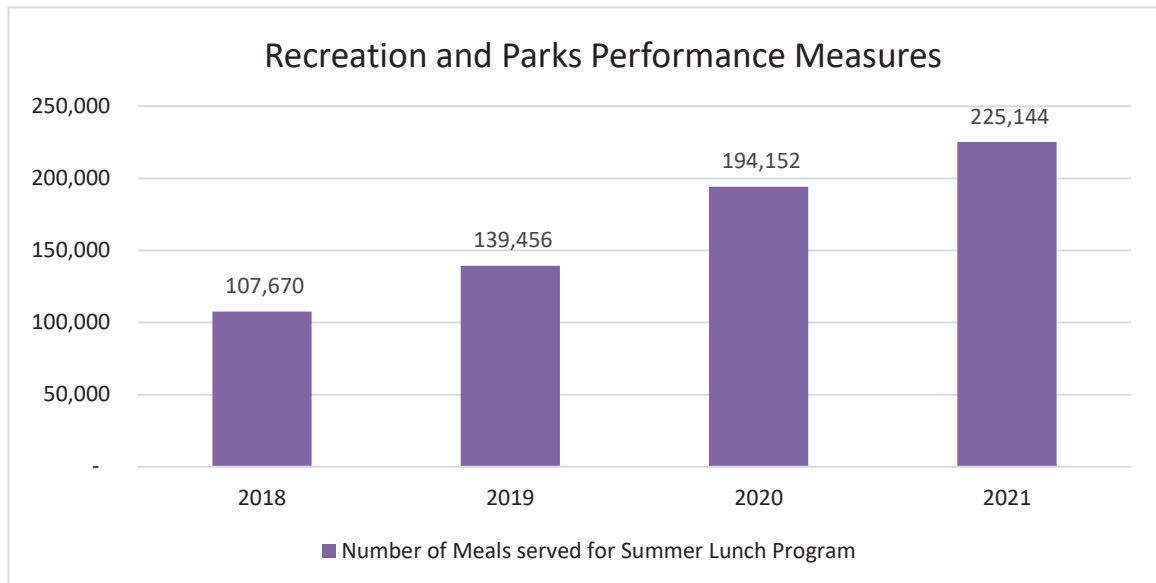
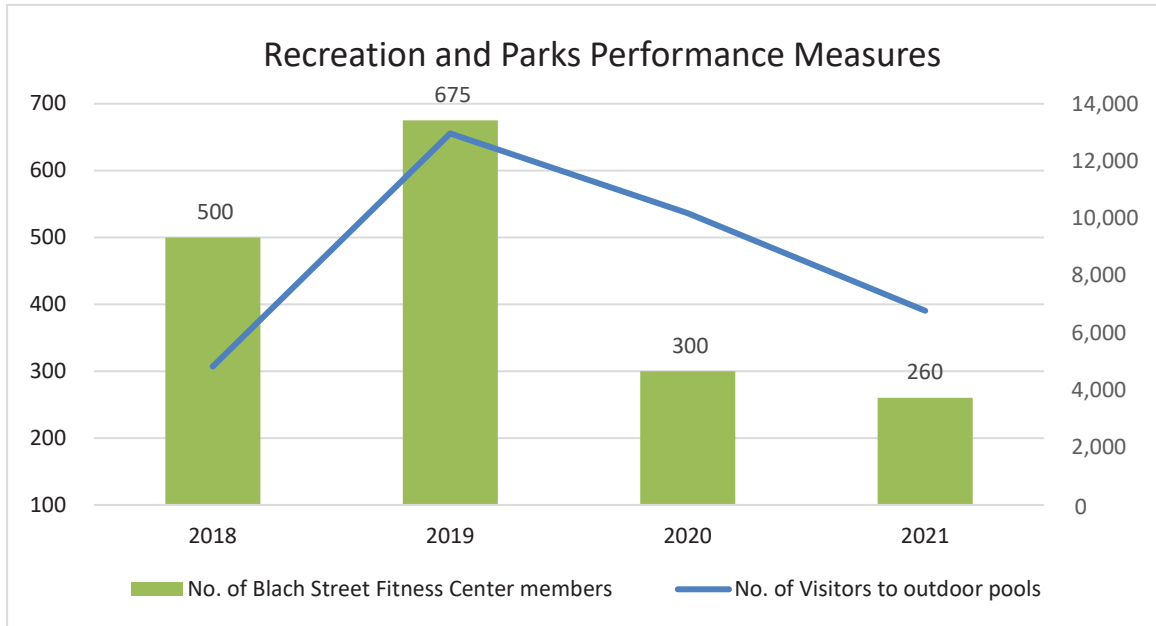
**STRATEGIC GOALS & OBJECTIVES**

- Offer open gym, Late Night Basketball league, and programming at our parks to help combat youth violence. Implement our park safety ambassador program throughout the summer where we will have staff located at different parks for visibility and for programming.
- Improve the Joy Park Community Center grounds by engaging with residents and community groups to complete a KABOOM playground build and add a walking path at the park.
- Improve division efficiency by improving the processes for shelter rentals, fitness passes, field permits, CLC rentals, and safety reports.

**SERVICE LEVELS**

In 2021, the Division completed the schematic design phase for Perkins Pool, Reservoir Pool, Ed Davis Community Center, and Reservoir Park Community Center. Recreation and Parks hope to begin renovations at Perkins Pool at the end of the 2022 season. Throughout the year the Division safely and successfully offered summer camps at all 11 community centers. Recreation and Parks included swim camps throughout the summer, canoeing, and field trips to various locations. They successfully hosted summer concerts in all 10 wards and hosted the Akron Arts Expo weekend with 100 artists. The Division created a new Akron Arts Expo website and were able to include an online shopping option for our juried artists.

## PERFORMANCE MEASURES



## **ZONING DIVISION**

**Michael R. 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.

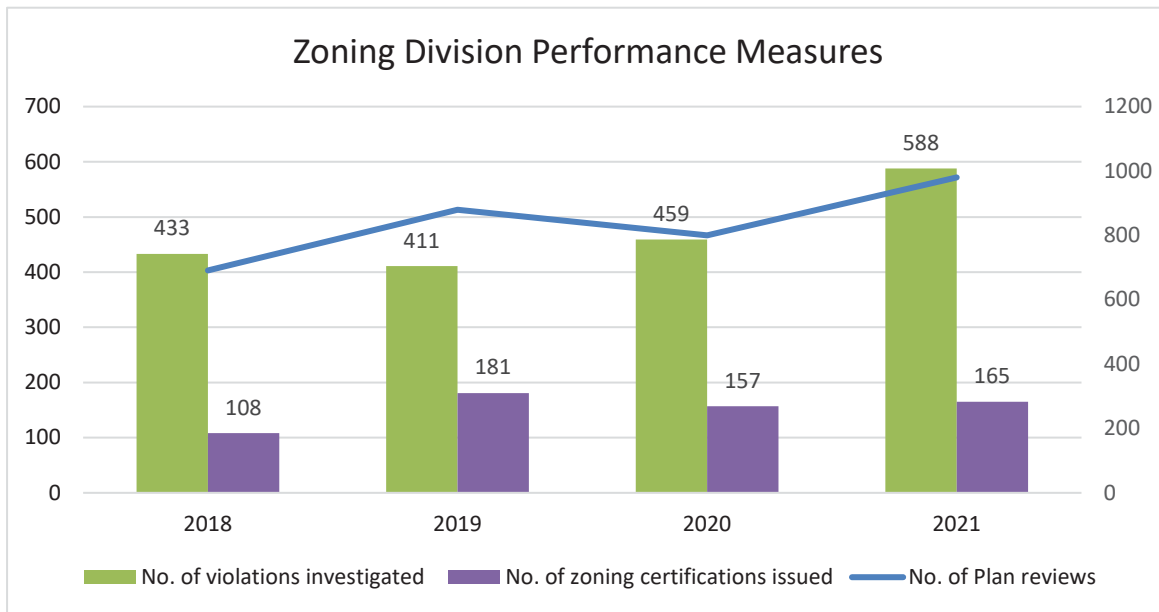
### **STRATEGIC GOALS & OBJECTIVES**

- Maintain computerized databases containing zoning related information on properties by address and incorporated into a Geographic Information System (GIS).
- Perform zoning and allotment regulation duties and responsibilities mandated by the City Charter and Code with approved budget.
- 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.
- Continue to revise the existing Zoning Code to address changing conditions, both locally and nationwide, with contemporary standards, including form-based Zoning overlays in Great Streets areas, parking requirements and signage.

## SERVICE LEVELS

The Zoning Division investigated and processed 588 service requests for violations, mailed 257 “courtesy” letters, 87 order to comply letters, 62 administrative fine letters, 165 zoning certifications, and approximately 980 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.

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>OFFICE OF INTEGRATED DEVELOPMENT:</b>				
<i><b>Integrated Development Administration:</b></i>				
Acquisition Officer	0.00	0.00	1.00	0.00
Assistant to the Mayor	0.00	0.00	1.00	1.00
City Planner	0.00	0.00	1.00	0.00
Director of Integrated Development	1.00	1.00	1.00	1.00
Total Integrated Development Administration	1.00	1.00	4.00	2.00
<i><b>Development:</b></i>				
Assistant to the Mayor	0.00	0.00	0.00	0.00
Acquisition Officer	1.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	0.00	0.00
City Planner	2.00	2.00	2.00	2.00
Deputy Director for Planning & Development	1.00	1.00	0.00	0.00
Development Manager	0.80	0.80	1.00	1.00
Economic Development Technician	0.00	1.00	1.00	1.00
Economist	0.50	0.50	0.00	0.00
Executive Assistant	0.50	0.50	1.00	1.00
Innovation & Entrepreneurship Advocate	1.00	1.00	1.00	1.00
Investments Program Administrator	1.00	0.00	0.00	0.00
IT Service Desk Technician	0.00	0.00	1.00	1.00
Realestate Negotiator	0.00	0.00	0.00	0.00
Secretary	0.00	0.50	1.00	1.00
Total Development	8.80	8.30	8.00	8.00
<i><b>Business Retention &amp; Expansion:</b></i>				
Business Retention & Expansion Manager	0.00	0.75	1.00	0.75
Deputy Mayor for Economic Development	1.00	1.00	1.00	1.00
Development Engineering Manager	0.75	0.00	0.00	1.00
Economic Development Technician	1.00	0.00	0.00	0.00
Economist	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.00	0.50
Total Business Retention & Expansion	4.25	3.25	3.00	4.25
<i><b>Development Engineering:</b></i>				
City Arborist & Horticulturalist	1.00	1.00	0.00	0.00
Development Engineering Manager	0.00	1.00	1.00	1.00
Engineering Environmental Manager	1.00	0.00	0.00	0.00
Total Development Engineering	2.00	2.00	1.00	1.00



<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b><i>Downtown Operations:</i></b>				
Assistant to the Mayor	0.00	0.50	1.00	0.50
Downtown Operations Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	3.00	2.00	3.00	3.00
Total Downtown Operations	4.00	3.50	5.00	4.50
<b><i>Long Range Planning:</i></b>				
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	0.00	0.00	0.00
City Planner	3.00	4.00	5.00	5.00
Economist	0.50	1.50	1.00	1.00
Investments Program Administrator	0.00	1.00	1.00	1.00
Long Range Planning Manager	1.00	1.00	1.00	1.00
Housing Rehabilitation Specialist	0.00	0.00	0.00	2.00
Housing Rehabilitation Supervisor	0.00	0.00	0.00	1.00
Violence Prevention Coordinator	0.00	0.00	0.00	1.00
Water Distribution Crew Leader	0.00	0.00	0.00	1.00
Water Maintenance Worker 1	0.00	0.00	0.00	3.00
Total Long-Range Planning	6.50	9.50	10.00	18.00
<b><i>Recreation and Parks:</i></b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	0.50	0.00	0.50
Community Center Safety Liaison	1.00	1.00	1.00	1.00
Community Events Coordinator	1.00	1.00	1.00	1.00
Golf Course Supervisor	1.00	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	12.00	14.00	13.00	14.00
Sports and Athletes Coordinator	1.00	1.00	1.00	1.00
Wellness Program Coordinator	0.00	0.00	1.00	1.00
Total OID Recreation and Parks	18.00	20.50	20.00	21.50
<b><i>Zoning:</i></b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	0.00	0.00
City Planner	3.00	2.00	3.00	3.00
Zoning Manager	1.00	1.00	1.00	1.00
TOTAL OFFICE OF INTEGRATED DEVELOPMENT	50.55	53.05	56.00	64.25

## Integrated Development

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
ADMINISTRATION	-	190,120	479,670	440,348
DEVELOPMENT	4,915,877	2,054,413	2,431,161	3,866,392
BUSINESS RETENTION AND EXPANSION	686,224	1,185,615	3,620,253	2,391,238
DEVELOPMENT ENGINEERING	-	274,109	192,820	172,189
PUBLIC LIFE	6,614,322	5,131,079	6,604,403	8,391,041
PLANNING AND URBAN DEVELOPMENT	47,846,136	43,460,010	9,575,316	80,393,954
OID Non-Operating	-	-	42,480,245	41,222,628
Total for Department:	60,062,559	52,295,346	65,383,868	136,877,790

# Integrated Development

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	4,606,942	4,423,916	5,712,058	11,300,248
Benefits	2,059,219	1,964,130	1,926,229	2,328,300
<b>Total Wages &amp; Benefits</b>	<b>6,666,161</b>	<b>6,388,046</b>	<b>7,638,287</b>	<b>13,628,549</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies			349,052	490,395
Training, Education and Travel			37,487	132,707
Equipment Expense			65,564	104,983
Service Contracts			10,498,658	22,734,585
Rentals and Leases	5,557,978	5,230,766	5,403,282	7,094,316
Utilities	201,829	629,354	581,161	662,067
Debt Service	30,459,576	29,125,830	39,600,173	36,358,924
Insurance	88,726	95,635	110,278	110,297
Intergovernmental Obligations	63,503	31,795	77,505	78,080
Equipment, Construction and Property		593,813	99,979	23,755,330
Interfund Expenses	3,016,778	1,417,072	659,330	13,054,138
Contractual Obligations			-	-
Other Expenses	14,008,008	8,783,036	263,112	18,673,419
<b>Total Other Operations &amp; Maintenance</b>	<b>53,396,398</b>	<b>45,907,301</b>	<b>57,745,581</b>	<b>123,249,241</b>
<b>Total for Department:</b>	<b>60,062,559</b>	<b>52,295,347</b>	<b>65,383,868</b>	<b>136,877,790</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	6,154,877	1,582,539	7,737,416
Special Revenue Fund	7,473,674	121,666,700	129,140,374
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
<b>Total for Department:</b>	<b>13,628,551</b>	<b>123,249,239</b>	<b>136,877,790</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Integrated Development

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	6,028,481	6,197,212	6,916,457	7,737,416
Special Revenue Fund	54,034,078	46,098,135	58,467,411	129,140,373
<b>Total for Department:</b>	<b>60,062,559</b>	<b>52,295,347</b>	<b>65,383,868</b>	<b>136,877,789</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	37.00	38.00	44.00	38.50
Special Revenue Fund	15.00	15.00	12.00	25.80
<b>Total for Department:</b>	<b>52.35</b>	<b>53.05</b>	<b>56.00</b>	<b>64.25</b>

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**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**

- To continue to deliver the above, keeping in mind core values including: customer service, honesty and integrity, excellence, diligence, teamwork and collaboration, and mutual respect.
- Increase revenues from City collections through the utilization of the Ohio Attorney General's Collections Enforcement Section and through the implementation of updated software and a customized solution to offer additional payment options for debtors.
- Continue to provide timely, responsive, high quality legal services to all City departments.

## **CIVIL DIVISION**

**Eve V. Belfance, Director of Law**

### **DESCRIPTION**

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

### **SERVICE LEVELS**

During 2021, 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 in addition to researching and drafting legislation used by the City 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**

**Craig J. Morgan, Chief City Prosecutor**

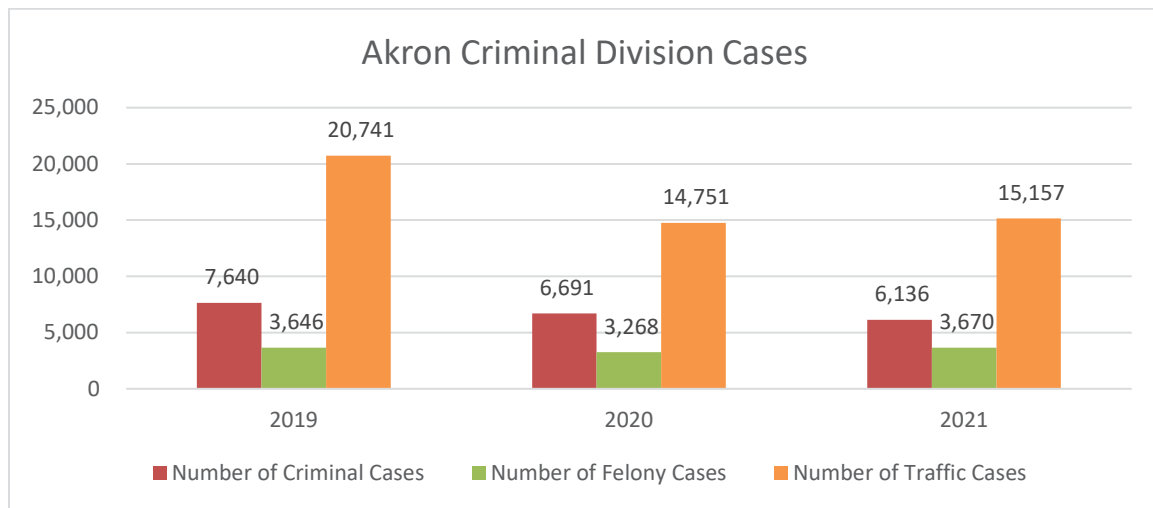
### **DESCRIPTION**

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

### **SERVICE LEVELS**

In 2021, the Criminal Division prosecuted 25,551 cases which included Criminal Cases: 6,136, Felony Cases: 3,670 and Traffic Cases: 15,157. Due to the COVID-19, less people were driving to work and on the road during 2020 and 2021 which decreased the number of traffic cases compared to 2019 before the pandemic.

### **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.

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>LAW:</b>				
<i><b>Administration:</b></i>				
Deputy Law Director	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	0.00
Law Director	1.00	1.00	1.00	1.00
Law Department Office Supervisor	0.00	0.00	0.00	1.00
Total Administration	3.00	3.00	3.00	3.00
<i><b>Civil:</b></i>				
Administrative Assistant	4.00	4.00	2.00	5.00
Assistant Law Director	9.70	9.70	9.00	10.20
Public Information Tech	0.00	0.00	0.00	1.00
Senior Strategic Council and Press Secretary	0.00	1.00	1.00	0.00
Total Civil	13.70	14.70	12.00	16.20
<i><b>Criminal:</b></i>				
Administrative Assistant	2.00	2.00	2.00	2.00
Assistant Law Director	8.50	8.50	7.00	8.00
Chief City Prosecutor	1.00	1.00	1.00	1.00
Deputy Chief City Prosecutor	0.00	0.00	0.00	1.00
Law Clerk	1.00	0.00	0.00	0.00
Total Criminal	12.50	11.50	10.00	12.00
TOTAL LAW	29.20	29.20	25.00	31.20

## Law

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
ADMINISTRATION	633,813	1,305,544	1,483,765	1,693,800
CIVIL	1,808,801	1,786,722	1,801,205	1,873,808
CRIMINAL	1,391,507	1,319,358	1,273,225	1,412,108
INDIGENT DEFENSE	411,600	-	-	-
<b>Total for Department:</b>	<b>4,245,721</b>	<b>4,411,624</b>	<b>4,558,195</b>	<b>4,979,716</b>

# Law

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	2,142,822	2,118,414	2,278,702	2,326,126
Benefits	970,565	951,076	880,283	991,411
<b>Total Wages &amp; Benefits</b>	<b>3,113,387</b>	<b>3,069,490</b>	<b>3,158,985</b>	<b>3,317,538</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies		44,321	94,810	82,990
Training, Education and Travel		51,727	47,873	71,300
Equipment Expense		4,291	522	2,750
Service Contracts		970,315	895,203	1,073,580
Rentals and Leases	235,586	150,446	237,050	315,900
Utilities	19,643	18,613	14,348	14,590
Debt Service		-	2,030	1,815
Insurance	2,289	2,435	2,810	2,900
Intergovernmental Obligations		-	-	-
Equipment, Construction and Property		-	-	-
Interfund Expenses	67,872	95,280	73,859	85,702
Contractual Obligations		-	-	-
Other Expenses	806,944	4,707	30,704	10,651
<b>Total Other Operations &amp; Maintenance</b>	<b>1,132,334</b>	<b>1,342,134</b>	<b>1,399,209</b>	<b>1,662,179</b>
<b>Total for Department:</b>	<b>4,245,721</b>	<b>4,411,624</b>	<b>4,558,195</b>	<b>4,979,716</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	3,317,539	1,602,160	4,919,698
Special Revenue Fund	-	60,018	60,018
<b>Total for Department:</b>	<b>3,317,539</b>	<b>1,662,178</b>	<b>4,979,716</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Law

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	4,245,721	4,411,624	4,521,444	4,919,698
Special Revenue Fund	-	-	36,750	60,018
<b>Total for Department:</b>	<b>4,245,721</b>	<b>4,411,624</b>	<b>4,558,194</b>	<b>4,979,716</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	29	28	25	31.2
<b>Total for Department:</b>	<b>29.20</b>	<b>28.20</b>	<b>25.00</b>	<b>31.20</b>

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## **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
- 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, Deputy 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**

- Conduct hybrid meetings to begin the safe return to Chambers. Improve technology to better communicate with residents and staff.
- Add two Council Aides by April 2022.
- Modernize Council Office operations.

### **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.

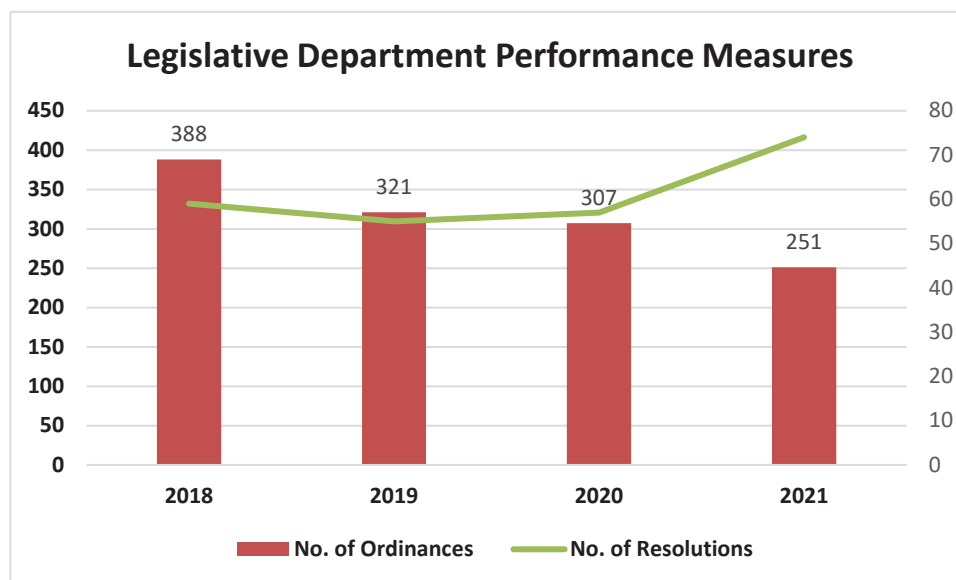
#### **STRATEGIC GOALS & OBJECTIVES**

- Establish a Public Relations Plan:
  - Develop Social Media Policy by June 30th, 2022.
  - Launch Council Facebook and Twitter Pages by September 12th, 2022.
- Revamp Neighborhood Partnership Grant Program and issue 2022 Notice of Funding Opportunity (NOFO) by April 20th, 2022.
  - Increase minimum grant award to \$2,000.
  - Host Pre-Submission Forum on May 5th, 2022.
- Increase utilization of technology to facilitate better communication with residents and increase community engagement in council proceedings by December 31st, 2022.

#### **SERVICE LEVELS**

City Council passed 251 ordinances and 74 resolutions in 2021 for a total of 325 pieces of legislation. Although this is the lowest we have seen in the last few years, COVID-19 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.

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>LEGISLATIVE:</b>				
<i><b>City Council:</b></i>				
City Council Chief of Staff	0.00	0.00	1.00	1.00
Councilmembers	13.00	13.00	12.00	12.00
President of Council	0.00	0.00	1.00	1.00
Total City Council	13.00	13.00	14.00	14.00
<i><b>Clerk of Council:</b></i>				
Administrative Assistant	1.00	1.00	0.00	0.00
Clerk of Council	1.00	1.00	1.00	1.00
Council Aide	0.00	0.00	1.00	2.00
Deputy Clerk of Council	1.00	1.00	0.00	0.00
Total Clerk of Council	3.00	3.00	2.00	3.00
TOTAL LEGISLATIVE	16.00	16.00	16.00	17.00

## Legislative

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
CLERK OF COUNCIL	308,843	332,216	397,535	271,526
CITY COUNCIL	977,968	976,031	951,155	1,404,996
Total for Department:	1,286,811	1,308,247	1,348,690	1,676,522

# Legislative

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	685,411	711,031	816,114	811,307
Benefits	434,079	445,552	440,083	489,675
<b>Total Wages &amp; Benefits</b>	<b>1,119,490</b>	<b>1,156,583</b>	<b>1,256,197</b>	<b>1,300,982</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies		4,352	12,866	8,500
Training, Education and Travel		12,666	4,686	47,930
Equipment Expense		217	2,982	3,530
Service Contracts		21,760	17,963	56,275
Rentals and Leases	3,272	-	76	6,375
Utilities	9,843	12,065	9,337	11,400
Debt Service		-	-	-
Insurance	1,842	937	2,352	-
Intergovernmental Obligations		-	-	-
Equipment, Construction and Property		-	-	-
Interfund Expenses	40,256	63,455	41,046	41,530
Contractual Obligations		-	-	-
Other Expenses	112,109	36,211	1,185	200,000
<b>Total Other Operations &amp; Maintenance</b>	<b>167,322</b>	<b>151,664</b>	<b>92,493</b>	<b>375,540</b>
<b>Total for Department:</b>	<b>1,286,812</b>	<b>1,308,247</b>	<b>1,348,690</b>	<b>1,676,522</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	1,300,982	275,410	1,576,392
Special Revenue Fund	-	100,130	100,130
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
<b>Total for Department:</b>	<b>1,300,982</b>	<b>375,540</b>	<b>1,676,522</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Legislative

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	1,276,811	1,307,247	1,348,560	1,576,392
Special Revenue Fund	10,000	1,000	130	100,130
<b>Total for Department:</b>	<b>1,286,811</b>	<b>1,308,247</b>	<b>1,348,690</b>	<b>1,676,522</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	16.00	16.00	16.00	17.00
<b>Total for Department:</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>17.00</b>

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**CLERK OF COURTS OFFICE**  
**Debbie Walsh, Akron Municipal Court Clerk**

**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. The Violations Bureau is open 24 hours a day, seven days a week for those who must post bond and pay court costs and fines.

**STRATEGIC GOALS & OBJECTIVES**

- Continue working with the Judges and Court Administrator to successfully launch Odyssey, the case management system within the Tyler umbrella.
- Purchase additional computers to continue bringing workstations up to date and enable our entire staff to host and participate in virtual meetings and on-line trainings at their workstation.
- Work with the City Administration, Akron Police Department, Judges, Court Administrator, and camera vendor to implement necessary changes derived from changes in the law and resume the school zone camera program.
- Continue to work within the City's budgetary allowances and operate in an efficient manner while providing excellent customer service to the public, our law enforcement partners and the Judicial Division.

**SERVICE LEVELS**

In 2021, 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. Even though COVID-19 brought a change in operations, the office adjusted and maintained its operations 24 hours a day throughout the year. Since COVID-19 is still a threat, meetings are still being held virtually. The Clerk's Office purchased additional computers to continue bringing workstations up to date and enable our employees to host and 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.

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>MUNICIPAL COURT CLERK:</b>				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	0.00	1.00
CMS Project Manager	0.00	0.00	0.00	0.50
Deputy Clerks	41.00	40.00	39.00	41.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
<b>TOTAL MUNICIPAL COURT CLERK</b>	<b>44.00</b>	<b>43.00</b>	<b>41.00</b>	<b>44.50</b>

## Municipal Court- Clerk

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
CLERK OF Courts	4,035,410	4,097,147	4,256,229	4,675,025
<b>Total for Department:</b>	<b>4,035,410</b>	<b>4,097,147</b>	<b>4,256,229</b>	<b>4,675,025</b>



# Municipal Court- Clerk

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	2,254,744	2,357,888	2,555,312	2,598,698
Benefits	1,332,302	1,277,592	1,217,111	1,371,407
<b>Total Wages &amp; Benefits</b>	<b>3,587,046</b>	<b>3,635,479</b>	<b>3,772,423</b>	<b>3,970,105</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies		143,390	199,391	207,000
Training, Education and Travel		821	3,749	4,175
Equipment Expense		40,118	20	-
Service Contracts		116,056	130,584	306,445
Rentals and Leases	22,020	20,770	20,164	23,800
Utilities		-	-	-
Debt Service		-	-	-
Insurance	614	896	1,071	1,050
Intergovernmental Obligations		-	-	-
Equipment, Construction and Property		-	-	-
Interfund Expenses	118,286	136,821	127,159	148,650
Contractual Obligations		-	-	-
Other Expenses	307,444	2,795	1,670	13,800
<b>Total Other Operations &amp; Maintenance</b>	<b>448,364</b>	<b>461,667</b>	<b>483,806</b>	<b>704,920</b>
<b>Total for Department:</b>	<b>4,035,410</b>	<b>4,097,147</b>	<b>4,256,229</b>	<b>4,675,025</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	3,898,121	392,325	4,290,446
Special Revenue Fund	71,983	312,595	384,578
<b>Total for Department:</b>	<b>3,970,104</b>	<b>704,920</b>	<b>4,675,025</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Municipal Court- Clerk

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	3,939,035	3,970,993	4,046,769	4,290,446
Special Revenue Fund	96,375	126,154	209,460	384,579
<b>Total for Department:</b>	<b>4,035,410</b>	<b>4,097,147</b>	<b>4,256,229</b>	<b>4,675,025</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	44.00	44.00	41.00	44.00
Special Revenue Fund	-	-	-	0.50
<b>Total for Department:</b>	<b>44.00</b>	<b>44.00</b>	<b>41.00</b>	<b>44.50</b>

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**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**

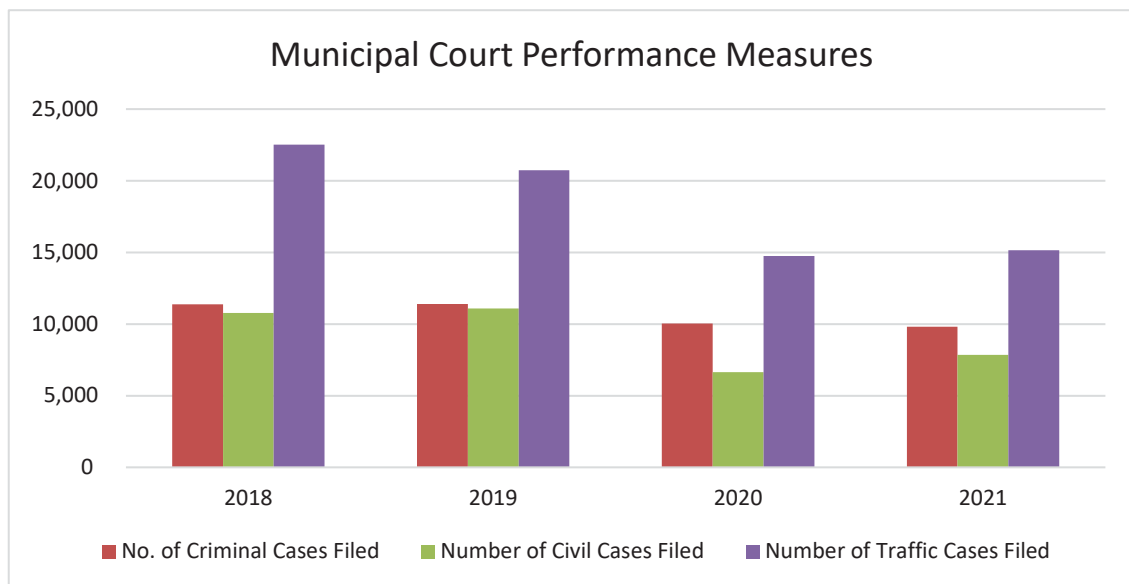
- Continue to work with the Mayor’s Office and City Council in the building of a new Municipal Court Building in Akron and engage with the public to inform and educate on the role of the judicial branch to promote the public’s trust and confidence in the judicial branch.
- Implement housing program proposal in conjunction with community stakeholders to address evictions rates.
- 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 utilizing \$195,000 Supreme Court technology grant and \$70,000 National Center State Court grant to replace court’s case management system.
- Train Court staff for Emergency Response Plan. Finalize Court Security Committee recommendations.

## SERVICE LEVELS

The Division maximized financial resources with specialized docket payroll subsidies totaling \$595,000 from the state; \$28,116 from Community Support Services; and \$91,270 in grant funds for community outreach, as well as an Ohio Supreme Court grant to upgrade court hearing recording equipment. 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 2021, the Criminal Division filed 32,813 cases, with a breakdown of Criminal Cases: 9,804, Traffic Cases: 15,162 and Civil Cases: 7,847. 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.

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>MUNICIPAL COURT JUDGES:</b>				
Assistant IT Manager	1.00	1.00	1.00	1.00
Bailiff	16.00	16.00	14.00	14.00
Chief Executive Assistant	0.00	0.00	1.00	1.00
Chief Service Bailiff	0.00	0.00	1.00	1.00
Chief Probation Officer	0.00	0.00	1.00	1.00
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	2.00	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	0.00	0.00
Deputy Chief Bailiff	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	0.00
IT Operations Supervisor	0.00	0.00	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	4.00	5.00	6.00	5.00
Probation Admin Services Coordinator	1.00	1.00	1.00	1.00
Probation Aide	0.00	1.00	1.00	1.00
Probation Officer	8.00	10.00	8.00	9.00
Rise Coordinator	0.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	2.00	2.00	1.00	2.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
Traffic Safety Officer	1.00	0.00	0.00	0.00
<b>TOTAL MUNICIPAL COURT JUDGES</b>	<b>51.00</b>	<b>55.00</b>	<b>56.00</b>	<b>55.50</b>

## Municipal Court - Judges

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
JUDGES	5,027,366	5,344,348	5,864,165	20,951,001
Total for Department:	5,027,366	5,344,348	5,864,165	20,951,001

# Municipal Court - Judges

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	3,018,875	3,174,065	3,395,883	3,561,693
Benefits	1,573,917	1,647,435	1,646,002	1,817,310
<b>Total Wages &amp; Benefits</b>	<b>4,592,792</b>	<b>4,821,500</b>	<b>5,041,885</b>	<b>5,379,004</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies		29,984	70,557	141,580
Training, Education and Travel		68,101	88,913	127,710
Equipment Expense		153,826	86,650	54,500
Service Contracts		76,802	378,942	433,649
Rentals and Leases	3,410	1,750	4,672	1,622,832
Utilities	1,827	6,753	11,234	11,200
Debt Service	-	-	-	-
Insurance	19,429	17,244	16,346	16,950
Intergovernmental Obligations		-	-	-
Equipment, Construction and Property		-	-	13,000,000
Interfund Expenses	138,240	165,722	164,773	163,276
Contractual Obligations		2,494	-	-
Other Expenses	271,668	172	194	300
<b>Total Other Operations &amp; Maintenance</b>	<b>434,574</b>	<b>522,848</b>	<b>822,280</b>	<b>15,571,997</b>
<b>Total for Department:</b>	<b>5,027,366</b>	<b>5,344,348</b>	<b>5,864,165</b>	<b>20,951,001</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	5,277,020	443,064	5,720,084
Special Revenue Fund	101,984	15,128,933	15,230,917
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
<b>Total for Department:</b>	<b>5,379,004</b>	<b>15,571,997</b>	<b>20,951,001</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.



## Municipal Court-Judges

### DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	4,810,545	5,118,211	5,410,062	5,720,084
Special Revenue Fund	216,821	226,137	454,103	15,230,917
<b>Total for Department:</b>	<b>5 ,027,366</b>	<b>5,344,348</b>	<b>5,864,165</b>	<b>20,951,001</b>

### DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	51.00	55.00	56.00	55.00
Special Revenue Fund	-	-	-	0.50
<b>Total for Department:</b>	<b>51.00</b>	<b>55.00</b>	<b>56.00</b>	<b>55.50</b>

**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 along with housing repairs.

## **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**

- Work with City Council, neighborhood communities, Law, and Finance Department to process recipients being awarded Neighborhood Partnership grants.
- Continue the \$4.6 million for the Lead Hazard Reduction Demonstration Grant IV Program, with \$600,000 supplemental Healthy Homes funds from the Department of Housing & Urban Development.
- Continue to coordinate monthly meetings of General Code Enforcement to address more difficult code compliance issues against Akron properties.

## **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**

- To develop a program specifically for the Nuisance Division aimed at reducing the number of illegal dump sites.
- To 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.
- Creating and developing a successful transition plan for the Community Service Division that meets the current and future needs to be completed by December 1, 2022.

### SERVICE LEVELS

In 2021, 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**

**Katherine A. Johnson, 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.

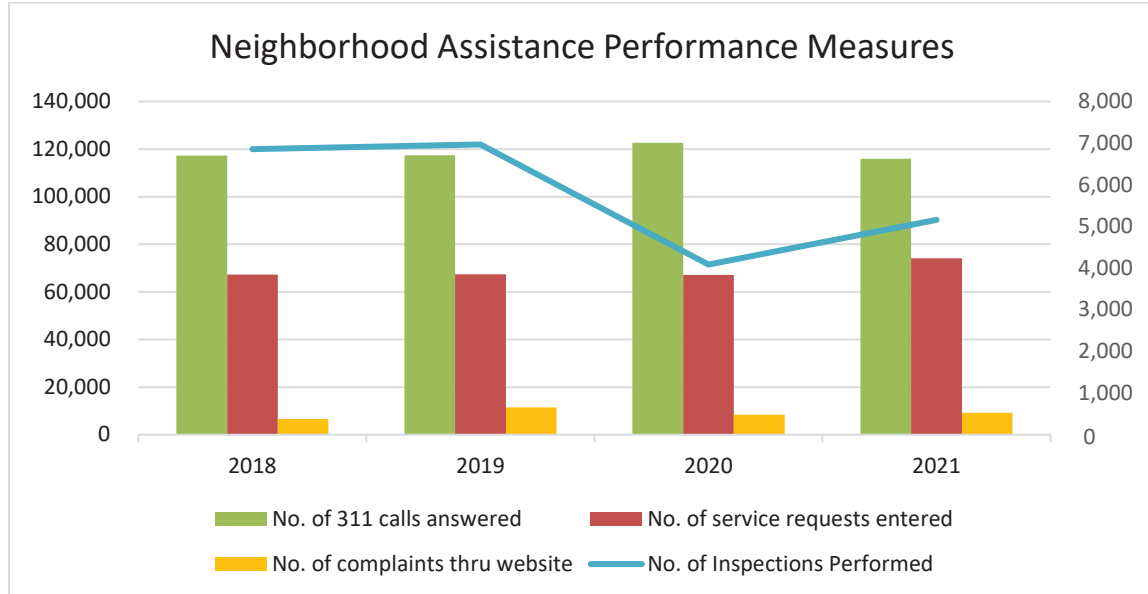
### STRATEGIC GOALS & OBJECTIVES

- Continue to provide friendly, courteous, and professional customer service through decrease hold time while entering service requests and offering information to the caller.
- Add two Cisco agents and two Zoom Call Recording licenses, due to the continued COVID-19 conflicts, these were placed on hold in 2020.

### SERVICE LEVELS

During 2021, the 311 Call Center handled 115,879 calls and 74,160 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.

## PERFORMANCE MEASURES



## HOUSING DIVISION

### Duane Groeger, Housing Administrator

#### DESCRIPTION

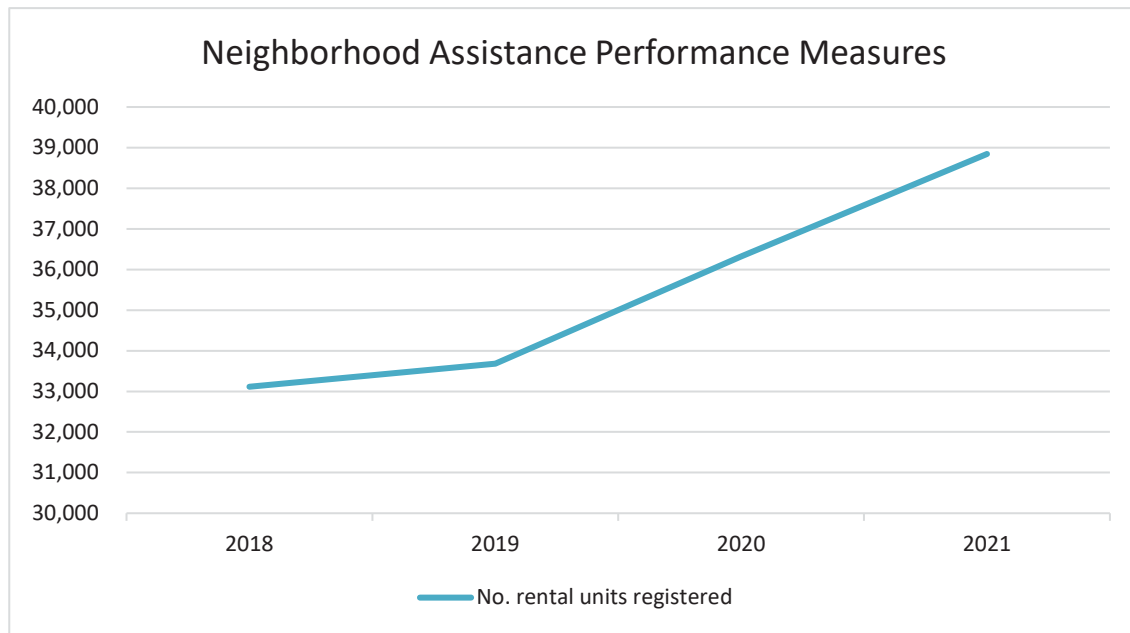
The Housing Division inspects housing for compliance with the City of Akron's Environmental Health and Housing Code. The Division responds to complaints about dilapidated structures and works with the Housing Appeals Board to repair or raze these unsafe, unsanitary structures in the City of Akron. The 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.
- Provide inspections and monitoring for housing projects funded with Community Development Block Grant (CDBG).
- Provide training for staff and contractors regarding residential rehabilitation issues such as lead remediation.

## SERVICE LEVELS

In 2021, the Rental Registration Program registered 38,844 units which continues to increase every year. The Mandatory Inspection Program conducted 22 inspections, resulting in 10 becoming compliant. Due to the effects of COVID-19, the Division was compelled to research, develop, and administer home inspection protocols in order to provide services to clients involved in various rehabilitation programs.



## **HOUSING AND COMMUNITY SERVICES DIVISION**

**Thomas A. Tatus, Housing Rehabilitation Manager**

**Douglas M. Taylor, Housing Rehabilitation Administrator**

### DESCRIPTION

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

### STRATEGIC GOALS & OBJECTIVES

- Continue assistance for Emergency Roofing Program to complete an additional 90+ residential units.

- Provide representation on Boards and Committees as appropriate or requested including NEFCO, Development Fund of the Western Reserve, and Akron Realists.
- Implement American Rescue Plan Act funding regarding rehabilitation efforts. The division will work to integrate additional staff to undertake this endeavor.
- The Division will implement any additional grants related to housing, such as additional stimulus, or other funds that may become available. The Division will assess and work to incorporate into housing rehabilitation, the seven HUD Healthy Homes principals (dry, clean, safe, well maintained, well ventilated, pest and contaminant free). The Division will assess green housing rehabilitation principals and work to incorporate them into housing rehabilitation.

### SERVICE LEVELS

The Division continued an Emergency Roofing Program to assist low to moderate income homeowners with actively leaking roofing issues. The Division provided lead abatement training to 10 individuals, contractors, and staff. Housing and Community Service mailed and received 308 applications. The Division processed 239 applications, 86 of which were put under contract and 47 were completed in 2021.

## STAFFING

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

<b>By Funding Sources:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>NEIGHBORHOOD ASSISTANCE:</b>				
<i><b>Administration:</b></i>				
Director of Neighborhood Assistance	1.00	1.00	0.00	1.00
Executive Assistant	1.00	0.00	0.00	0.00
Total Administration	2.00	1.00	0.00	1.00
<i><b>Nuisance Compliance:</b></i>				
Animal Control Warden	2.00	3.00	2.00	2.00
Code Compliance Inspector	4.00	4.00	4.00	6.00
Code Compliance Supervisor	2.00	2.00	1.00	2.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Customer Services Coordinator	1.00	0.00	0.00	0.00
Lead Animal Control Warden	0.00	0.00	1.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Total Nuisance Compliance	12.00	12.00	11.00	14.00
<i><b>311 Call Center:</b></i>				
Customer Service Request Agent	6.00	7.00	5.00	7.00
Customer Service Request Coordinator	1.00	1.00	0.00	1.00
Customer Service Request Supervisor	1.00	1.00	1.00	1.00
Total 311 Call Center	8.00	9.00	6.00	9.00



<b>By Funding Sources:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b><i>Housing:</i></b>				
Administrative Assistant	1.00	1.00	1.00	2.00
Code Compliance Inspector	2.00	1.00	2.00	2.00
Community Development Specialist	1.00	1.00	1.00	2.00
Community Development Supervisor	1.00	1.00	1.00	2.00
Demolition Site Improvement Inspector	1.00	1.00	1.00	2.00
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	11.00	12.00	16.00
<b><i>Housing and Community Services:</i></b>				
Accounts Analyst	0.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	2.00
Code Compliance Supervisor	1.00	1.00	0.00	0.00
Housing Rehab. Administrator	1.00	1.00	1.00	1.00
Housing Rehab. Loan Specialist	2.00	2.00	1.00	2.00
Housing Rehab. Manager	1.00	1.00	1.00	1.00
Housing Rehab. Specialist	3.00	3.00	3.00	4.00
Total Housing and Community Services	9.00	9.00	7.00	11.00
<b>TOTAL NEIGHBORHOOD ASSISTANCE</b>	<b>43.00</b>	<b>42.00</b>	<b>36.00</b>	<b>51.00</b>

## Neighborhood Assistance

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION	291,043	315,136	454,868	181,422
NUISANCE COMPLIANCE	2,044,505	1,867,670	1,849,170	2,155,294
311 CALL CENTER	623,469	606,392	850,506	764,950
HOUSING	2,473,077	2,112,599	2,052,040	2,453,630
HOUSING AND COMMUNITY SERVICES	1,055,347	1,523,788	4,261,940	3,855,487
<b>Total for Department:</b>	<b>6,487,441</b>	<b>6,425,585</b>	<b>9,468,524</b>	<b>9,410,783</b>

# Neighborhood Assistance

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	2,538,567	2,558,117	2,898,265	2,977,466
Benefits	1,370,712	1,467,779	1,198,708	1,492,032
<b>Total Wages &amp; Benefits</b>	<b>3,909,279</b>	<b>4,025,896</b>	<b>4,096,973</b>	<b>4,469,498</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies			17,816	26,250
Training, Education and Travel			5,212	14,380
Equipment Expense			5,870	9,500
Service Contracts			4,817,454	4,499,442
Rentals and Leases	41,169	27,194	26,401	43,725
Utilities	26,219	34,154	33,124	33,680
Debt Service			-	-
Insurance	23,420	47,900	29,269	29,700
Intergovernmental Obligations			190	200
Equipment, Construction and Property			-	-
Interfund Expenses	327,357	220,440	378,300	227,638
Contractual Obligations	-		770	1,000
Other Expenses	2,165,996	2,070,001	57,145	55,770
<b>Total Other Operations &amp; Maintenance</b>	<b>2,584,161</b>	<b>2,399,689</b>	<b>5,371,551</b>	<b>4,941,285</b>
<b>Total for Department:</b>	<b>6,493,440</b>	<b>6,425,585</b>	<b>9,468,524</b>	<b>9,410,783</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	2,855,061	688,581	3,543,642
Special Revenue Fund	1,614,436	4,252,703	5,867,141
Enterprise Fund	857,228	1,045,082	-
<b>Total for Department:</b>	<b>5,326,725</b>	<b>5,986,366</b>	<b>9,410,783</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

## Neighborhood Assistance

### DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	3,076,712	3,147,672	3,380,199	3,543,642
Special Revenue Fund	3,416,728	3,277,913	6,088,325	5,867,141
<b>Total for Department:</b>	<b>6,493,440</b>	<b>6,425,585</b>	<b>9,468,524</b>	<b>9,410,783</b>

### DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	29.00	28.00	24.00	35.00
Special Revenue Fund	14.00	14.00	12.00	16.00
<b>Total for Department:</b>	<b>43.00</b>	<b>42.00</b>	<b>36.00</b>	<b>51.00</b>

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**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 2022 Operating Budget provides funding for the staffing of 13.5 full-time positions for the divisions of the Office of the Mayor. The 2022 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**

**Gertrude Wilms, 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.
- Make equitable ARPA investments to promote resiliency due to impact of COVID-19.
- Address Racism as a Public Health Crisis and implement recommendations provided by the Racial Equity and Social Justice Task Force.
- Increase economic opportunities with a focus on youth employment, small business recovery, and housing rehabilitation.

## **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 in addition to collaboration with City Council.
- Continue to promote 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 to ensure the safety and recovery from 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.

### **LABOR RELATIONS**

#### **Frank Williams, Deputy Mayor for Labor Relations**

### DESCRIPTION

The Labor Relations Division handles all labor and management concerns such as contract negotiations, workplace safety, arbitrations, residency compliance, disciplinary matters, Civil Service appeals, traffic safety, Department of Transportation drug testing mandates and harassment complaints.

### 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.
- Assist employees, both Union and Non-Union to adapt and grow in a quickly changing work environment.
- Revamp the Disciplinary System.
- Reconnect with City Departments to create a healthy relationship between Labor Relations and the City Employees.

### 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 2021 Labor Relations continued working closely with all City Departments to handle COVID-19 restructuring of the



workplace to keep City Services working while keeping employees safe. Labor relations assisted in the coordination and transition of the national search for a new Police Chief, this position was filled in July 2021.

## **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.

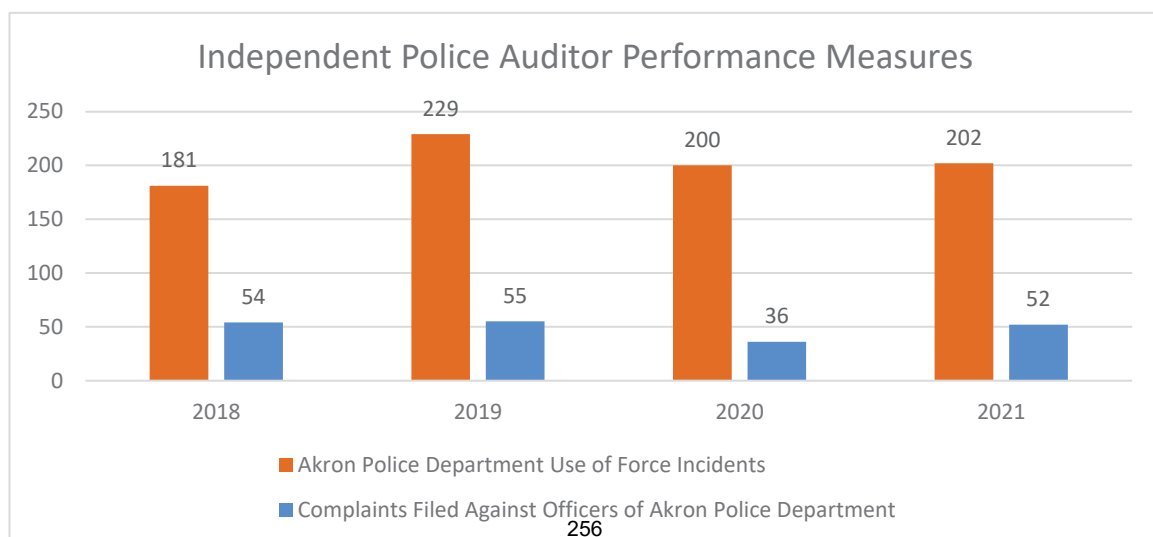
### **STRATEGIC GOALS & OBJECTIVES**

- Develop respect, cooperation, and trust between police and the community. Promote events for police officers and the community to partner proactively to solve community problems.
- Improve APD training, oversight, monitoring, accountability and hiring practices. Ensure fair, equitable, courteous and professional treatment for all.

### **SERVICE LEVELS**

In 2021, the Akron Police Department Use of Force incidents and complaints filed against officers of the Akron Police Department increased slightly. The Independent Police Auditor (IPA) continued to attend various ward, advisory and block club safety meetings. The Independent Police Auditor met and holds the (NACOLE) criteria as a Certified Practitioner of Oversight.

### **PERFORMANCE MEASURES**



## **PUBLIC COMMUNICATIONS**

**Gertrude Wilms, 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.

## STAFFING

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

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>OFFICE OF THE MAYOR:</b>				
<b><i>Administration:</i></b>				
Assistant to the Mayor	2.00	2.00	4.00	5.00
Communications Assistant	1.00	1.00	1.00	1.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Secretary	3.00	2.50	2.00	2.50
Mayor	1.00	1.00	1.00	1.00
Total Administration	8.00	7.50	9.00	10.50
<b><i>Deputy Mayor for Public Safety:</i></b>				
Deputy Mayor for Public Safety	1.00	0.00	0.00	0.00
Total Deputy Mayor for Public Safety	1.00	0.00	0.00	0.00
<b><i>Labor Relations:</i></b>				
Assistant to the Mayor for Labor Relations	0.00	1.00	1.00	1.00
Deputy Mayor for Labor Relations	1.00	1.00	1.00	0.00
Total Labor Relations	1.00	2.00	2.00	1.00
<b><i>Police Auditor:</i></b>				
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
<b><i>Public Communications:</i></b>				
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	11.00	10.50	12.00	13.50

## Office of the Mayor

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
ADMINISTRATION	1,311,223	1,122,372	1,226,773	1,632,350
LABOR RELATIONS	300,883	426,466	481,194	425,002
POLICE AUDITOR	71,603	89,462	110,572	184,989
<b>Total for Department:</b>	<b>1,683,709</b>	<b>1,638,300</b>	<b>1,818,539</b>	<b>2,242,341</b>

# Office of the Mayor

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	1,023,493	1,048,235	1,195,849	1,505,007
Benefits	393,717	403,136	416,701	513,064
<b>Total Wages &amp; Benefits</b>	<b>1,417,210</b>	<b>1,451,370</b>	<b>1,612,549</b>	<b>2,018,071</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies		7,234	5,790	10,020
Training, Education and Travel		11,675	7,905	10,685
Equipment Expense		1,578	25	3,200
Service Contracts		88,950	109,832	97,500
Rentals and Leases	32,654	23,317	35,887	49,575
Utilities	8,585	9,209	6,702	7,800
Debt Service		-	-	-
Insurance	3,684	3,875	4,708	4,700
Intergovernmental Obligations		-	-	-
Equipment, Construction and Property		-	-	-
Interfund Expenses	43,762	41,093	35,111	40,790
Contractual Obligations		-	-	-
Other Expenses	177,814	-	30	-
<b>Total Other Operations &amp; Maintenance</b>	<b>266,499</b>	<b>186,930</b>	<b>205,990</b>	<b>224,270</b>
<b>Total for Department:</b>	<b>1,683,709</b>	<b>1,638,300</b>	<b>1,818,539</b>	<b>2,242,341</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	2,018,071	224,270	2,242,341
<b>Total for Department:</b>	<b>2,018,071</b>	<b>224,270</b>	<b>2,242,341</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Office of the Mayor

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	1,655,790	1,638,300	1,818,539	2,242,341
Special Revenue Fund	27,919	-	-	-
<b>Total for Department:</b>	<b>1,683,709</b>	<b>1,638,300</b>	<b>1,818,539</b>	<b>2,242,341</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	11.00	10.50	12.00	13.50
<b>Total for Department:</b>	<b>11.00</b>	<b>10.50</b>	<b>12.00</b>	<b>13.50</b>

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**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 2022 Operating Budget provides funding for the staffing of 15 full-time positions for the divisions of the Department of Planning & Urban Development. The operating budget provides adequate funding for the operations of the Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.



**ADMINISTRATION**  
**Jason Segedy, Director**

**DESCRIPTION**

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

**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.

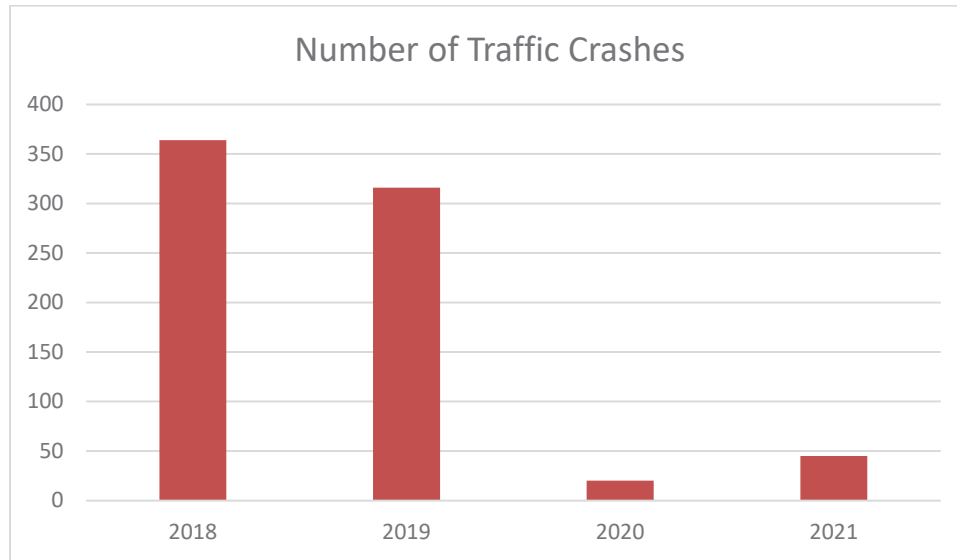
**STRATEGIC GOALS & OBJECTIVES**

- AMATS will finalize the new FY 2024-2027 Transportation Improvement Program.
- AMATS will once again oversee the Ohio Statewide CMAQ program, providing roughly \$12 million over 2 years.
- AMATS will continue to collect traffic data this summer with its traffic counting program and bicycle counting program. A minimum of 200 roadway locations are expected to be counted.
- AMATS will continue to maintain the Gohio Commute website in conjunction with several mpos across the state to encourage carpooling and other alternative modes of transportation.
- AMATS will see the launch of the Signal Timing Optimization Program (STOP), which was delayed due to COVID-19.
- AMATS will manage projects using Surface Transportation Block Grant Program (STBG) and Transportation Alternatives Set Aside Program (TASA) funds.

## SERVICE LEVELS

AMATS managed projects using Surface Transportation Block Grant Program and Transportation Alternatives Set Aside Program funds. AMATS continued work on its FY 2024 through FY 2027 Transportation Improvement Program (TIP). The TIP includes all projects using federal funds for the next four years.

AMATS completed 80 segment counts in 2021. Due to COVID-19, the counting program was cut short.



Note: In 2020, 2021 counting was suspended during Covid due to unusually low traffic volumes.

## **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.

**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.

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>PLANNING:</b>				
<i><b>Administration:</b></i>				
Executive Assistant	1.00	1.00	0.00	1.00
Planning Director	1.00	1.00	1.00	1.00
Total Administration	2.00	2.00	1.00	2.00
<i><b>AMATS:</b></i>				
Accounting Technician	1.00	1.00	1.00	1.00
AMATS Manager	1.00	1.00	1.00	1.00
City Planner	5.00	7.00	5.00	6.00
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	2.00	1.00
Transportation Planner	1.00	1.00	1.00	1.00
Total AMATS	12.00	14.00	13.00	13.00
<b>TOTAL PLANNING</b>	<b>14.00</b>	<b>16.00</b>	<b>14.00</b>	<b>15.00</b>

Planning				
	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
ADMINISTRATION	219,469	291,531	213,209	298,813
A.M.A.T.S	1,462,660	1,683,946	1,778,677	2,110,652
HOUSING AND COMMUNITY SERVICES	865,488	-	-	-
PLANNING - NON OPERATING	290,301	9,227	-	-
<b>Total for Department:</b>	<b>2,837,918</b>	<b>1,984,704</b>	<b>1,991,886</b>	<b>2,409,465</b>

# Planning

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	948,265	1,056,541	1,113,154	1,213,715
Benefits	425,988	485,370	467,305	521,185
<b>Total Wages &amp; Benefits</b>	<b>1,374,253</b>	<b>1,541,911</b>	<b>1,580,458</b>	<b>1,734,900</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies		286	37,665	17,900
Training, Education and Travel		7,012	4,012	8,505
Equipment Expense		24,159	3,744	4,600
Service Contracts		244,752	132,886	510,465
Rentals and Leases	128,602	95,281	188,951	90,045
Utilities	5,818	1,489	1,390	1,450
Insurance	1,360	1,292	1,571	1,600
Intergovernmental Obligations	139	-	-	-
Interfund Expenses	413,096	39,276	41,210	40,000
Other Expenses	914,650	-	-	-
<b>Total Other Operations &amp; Maintenance</b>	<b>1,463,665</b>	<b>413,546</b>	<b>411,428</b>	<b>674,565</b>
<b>Total for Department:</b>	<b>2,837,918</b>	<b>1,955,458</b>	<b>1,991,886</b>	<b>2,409,465</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	42,422	2,035	44,457
Special Revenue Fund	1,692,478	672,530	2,365,008
<b>Total for Department:</b>	<b>1,734,900</b>	<b>674,565</b>	<b>2,409,465</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Planning

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	39,052	38,595	40,405	44,457
Special Revenue Fund	2,798,867	1,946,109	1,951,482	2,365,008
<b>Total for Department:</b>	<b>2,837,919</b>	<b>1,984,704</b>	<b>1,991,887</b>	<b>2,409,465</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	0.20	0.20	1.00	0.20
Special Revenue Fund	12.00	15.80	13.00	14.80
<b>Total for Department:</b>	<b>12.20</b>	<b>16.00</b>	<b>14.00</b>	<b>15.00</b>

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

**UNIFORM SUBDIVISION**

**Michael Caprez, Police Deputy Chief**

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

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

**INVESTIGATIVE SUBDIVISION**

**Jesse Leaser, Police Deputy Chief**

The Investigative Subdivision is responsible for investigating unsolved crimes, apprehending offenders, preparing cases for trial, processing crime scenes and recovering stolen property. The Crimes Against Persons Unit includes homicide, robbery, rape/sexual assault, felonious/aggravated assault, kidnapping/abduction, patient abuse/neglect and felony domestic violence.



## **SERVICES SUBDIVISION**

### **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**

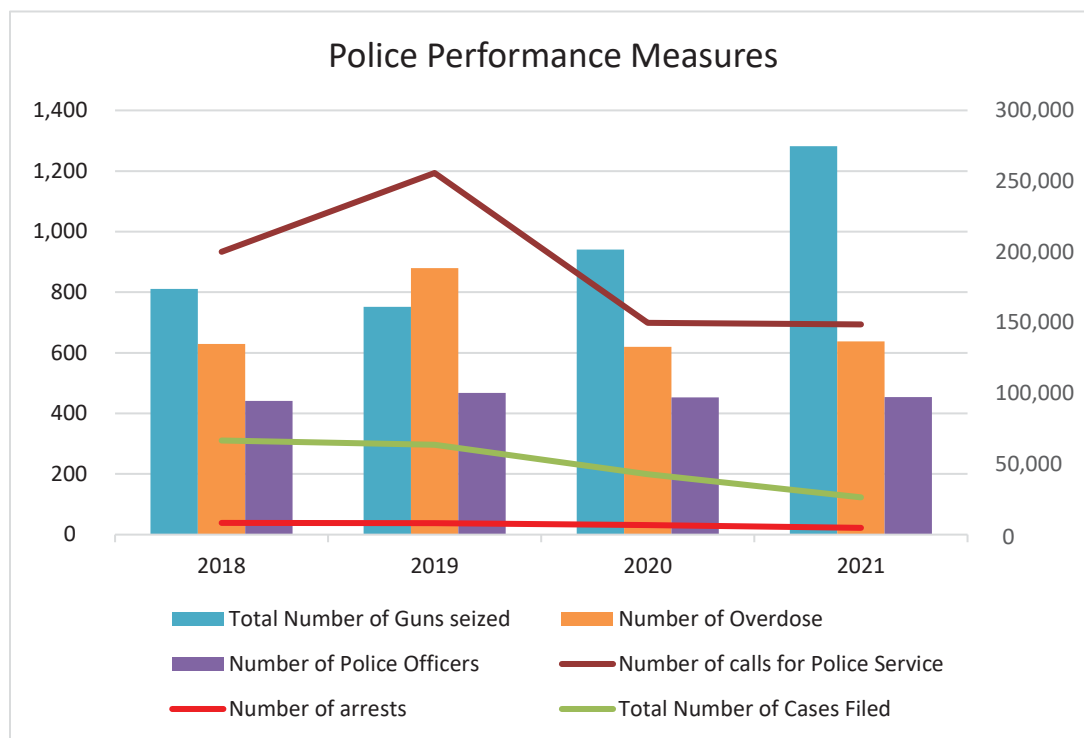
- The Department continues to need police officers as they look to recruit and hire approximately 30-35 officers per year for the next several years due to projected retirements and other separations from service.
- To improve training technology with better access through technology and to improve roll call delivered training with less impact on staffing. Training technology improvements will assist in these efforts as they look to upgrade our scenario-based use of force simulator training capabilities.
- Upgrading and replacing equipment and facilities. Such as property room expansion, repair or modernize the elevators, repair or replacement of windows, redesign lobby to accommodate new and current staff as well as the public.
- Expansion of vehicle processing facility. To improve the processing of vehicles held for evidence and promote efficiency of this process. Also, expansion of the indoor parking facilities to house the larger tactile and transport vehicles.
- Expansion of technology needs. The Body Worn Cameras have increased the need for more hardware, storage of data, training, staff to process and categorize the stored data, and to redact information when the stored data is requested through public records requests. Specifically, the department would like to implement the Flock License Plate Reader camera system that will provide the ability to serve multiple functions in a single platform and the FUSUS as a solution to integrate multiple video systems and multiple non-connected intelligence platforms to create a virtual real-time crime center.
- Expansion of civilian staff to accommodate the newly assigned task of fulfilling the Public Records Requests.

## SERVICE LEVELS

In 2021, the Anti-Violence Bureau investigated 395 cases, arrested 394 individuals, conducted 76 search warrants, and recovered 313 firearms.

The city experienced decreases in nearly every major crime category we track. Murders were down 18% from 50 in 2020 to 42 in 2021 with 19 of those murders or 45% solved. Robbery reports are down 15%. Felonious assaults are down 19%, breaking and entering decreased by 20% and arson decreased by 28%. Increases appeared in only two categories. Motor vehicle theft experienced a 1% increase while overdose deaths increased by 13%.

## PERFORMANCE MEASURES



The total citizen-generated calls for service to the APD in 2021 were 148,644 (this is a 1% decrease from 2020). Among those responses 707 were firearms related incidents (16% decrease from 2020). The Akron Police recovered a total of 1,282 firearms during the calendar year (36% increase from 2020). Based on 2021 complaints, one complaint was made for every 2,859 calls.

## STAFFING

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

<b>By Funding Sources:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>POLICE:</b>				
Accounts Analyst	1.00	1.00	1.00	2.00
Administrative Assistant	25.00	24.00	25.00	27.00
Crime Analyst	3.00	2.00	3.00	4.00
Law Enforcement Planner	1.00	1.00	1.00	1.00
Police Captain	9.00	9.00	9.00	10.00
Police Chief	1.00	1.00	1.00	1.00
Police Deputy Chief	2.00	2.00	3.00	3.00
Police Lieutenant	20.00	21.00	20.00	18.00
Police Officer	368.00	351.00	352.00	372.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	68.00	69.00	67.00	66.00
Recruitment and Retention Specialist	0.00	0.00	0.00	0.50
Safety Communication Tech	0.00	0.00	0.00	0.00
<b>TOTAL POLICE</b>	<b>499.00</b>	<b>482.00</b>	<b>483.00</b>	<b>505.50</b>

## Police

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
ADMINISTRATION	65,569,462	56,137,912	69,886,336	76,729,394
Total for Department:	65,569,462	56,137,912	69,886,336	76,729,394

# Police

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	36,086,026	31,447,180	39,273,236	41,460,865
Benefits	18,427,864	15,166,616	17,518,041	20,040,529
<b>Total Wages &amp; Benefits</b>	<b>54,513,890</b>	<b>46,613,795</b>	<b>56,791,277</b>	<b>61,501,394</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies		584,529	549,809	1,429,088
Training, Education and Travel		170,531	158,694	444,030
Equipment Expense		922,672	138,643	584,005
Service Contracts		1,069,881	2,536,864	3,896,881
Rentals and Leases	73,897	119,613	47,473	248,115
Utilities	132,837	208,538	219,307	232,500
Debt Service	354,465	352,756	343,943	552,200
Insurance	144,431	212,259	224,421	237,500
Intergovernmental Obligations	23,883	15,014	16,366	16,366
Equipment, Construction and Property		398,200	515,172	1,292,000
Interfund Expenses	5,066,461	5,181,555	7,604,708	5,337,582
Contractual Obligations		289,656	226,184	540,000
Other Expenses	3,943,088	106,083	513,477	417,733
<b>Total Other Operations &amp; Maintenance</b>	<b>9,739,062</b>	<b>9,631,285</b>	<b>13,095,059</b>	<b>15,228,000</b>
<b><u>Capital Outlay</u></b>				
Capital Outlay	1,511,622	1,286,510		
<b>Total for Department:</b>	<b>65,764,574</b>	<b>57,531,591</b>	<b>69,886,336</b>	<b>76,729,394</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	58,070,664	4,685,440	62,756,104
Special Revenue Fund	3,430,730	10,109,927	13,540,657
Trust and Agency Fund	-	432,632	432,632
<b>Total for Department:</b>	<b>61,501,394</b>	<b>15,227,999</b>	<b>76,729,393</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Police

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	56,671,051	49,377,140	59,099,049	62,756,104
Special Revenue Fund	8,599,322	6,677,089	10,366,015	13,540,658
Trust and Agency Fund	269,089	83,683	421,272	432,632
<b>Total for Department:</b>	<b>65,539,462</b>	<b>56,137,912</b>	<b>69,886,336</b>	<b>76,729,394</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	489.00	474.00	477.00	482.50
Special Revenue Fund	10.00	8.00	6.00	23.00
<b>Total for Department:</b>	<b>499.00</b>	<b>482.00</b>	<b>483.00</b>	<b>505.50</b>

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## **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.



## Public Health

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
CONSOLIDATED HEALTH	4,239,730	4,372,757	4,139,794	4,141,942
<b>Total for Department:</b>	<b>4,239,730</b>	<b>4,372,757</b>	<b>4,139,794</b>	<b>4,141,942</b>

# Public Health

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	18,171	140,170	370	-
Benefits	16,716	18,699	-	-
<b>Total Wages &amp; Benefits</b>	<b>34,887</b>	<b>158,868</b>	<b>370</b>	<b>-</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies		17,372	4,303	5,000
Training, Education and Travel		870	5,151	5,600
Equipment Expense		-	-	-
Service Contracts		4,093,450	4,117,569	4,117,842
Rentals and Leases	105,612	88,010	-	-
Utilities		-	-	-
Debt Service		-	-	-
Insurance	10,796	11,421	12,402	13,000
Intergovernmental Obligations		-	-	-
Equipment, Construction and Property		-	-	-
Interfund Expenses	2,041	304	-	500
Contractual Obligations		-	-	-
Other Expenses	4,086,394	2,462	-	-
<b>Total Other Operations &amp; Maintenance</b>	<b>4,204,843</b>	<b>4,213,889</b>	<b>4,139,424</b>	<b>4,141,942</b>
<b>Total for Department:</b>	<b>4,239,730</b>	<b>4,372,757</b>	<b>4,139,794</b>	<b>4,141,942</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	-	4,141,942	4,141,942
<b>Total for Department:</b>	<b>-</b>	<b>4,141,942</b>	<b>4,141,942</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

## Public Health

### DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	4,239,730	4,372,757	4,139,794	4,141,942
Total for Department:	4,239,730	4,372,757	4,139,794	4,141,942

**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 2022 Operating Budget provides funding for the staffing of 92 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**

- Install fiber optic cables throughout the City to meet the growing need for additional bandwidth and reduce maintenance costs associated with large copper cable.
- Strive to maintain maximum accessibility to all the telecommunication systems and networks through an aggressive preventative maintenance program.
- Provide timely efficient installation, maintenance and repair services for all radio, telecommunications, video surveillance systems, voice processing and local area networks for all City divisions.
- Expand video surveillance cameras as requested.
- Manage leased cellular service and equipment for all wireless air cards, cell phones, smart phones, and data devices.

## SERVICE LEVELS

In 2021, the Communications Division responded to over 2,083 requests for service. The Division performed 105 vehicle installations for new and existing vehicles in several departments and installed 165 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 six 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 38 outside agencies performing radio programming repairs, installations, and maintenance, generating a revenue stream of \$85,665 in 2021. Furthermore, the Division performed work for outside agencies performing fiber optic installations and maintenance, generating a revenue stream of \$18,000 in 2021.

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 73 new IP cameras to the Milestone IP Video System throughout 19 locations: Archwood, Johnston, Quayle, and Crosby pumps, Crosier, Cordova and Firestone tanks, AWS, Mayor's office, Highway Maintenance, Stubbs Bldg., Longstone tower, High and Mill, Lock 3, Main St., Muni Bldg., Firestone Park, Dan St., and Good Park Golf Course.

## CORRECTIONS

### DESCRIPTION

In 1994, the City entered 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 Deputy Chief**

### **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**

- Hire to full staffing levels with two new training classes.
- Increase quality assurance to maintain exceptional customer service, in addition to recognizing staff excellence and continually identify training needs.
- Increase usage of our QA/QI program to improve service to the Community.
- Work with local schools and Career Centers to establish and utilize their 911 Center training programs.
- Expand our Peer Support program after serious incidents in addition to improving the recognition of technicians who are completing work that exceeds expectations.

### **SERVICE LEVELS**

In 2021, the Police/Fire Safety Communications Center handled 356,460 calls for service incidents, with 164,456 calls coming through 9-1-1. The Division hired 12 new technicians in addition to a City of Akron CAD Administrator. Through the pandemic there was an increased use of the backup 9-1-1 center. The Division completed an 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.

<b>By Department:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b>PUBLIC SAFETY:</b>				
<i><b>Administration:</b></i>				
Director of Public Safety	0.00	1.00	1.00	1.00
Communication Specialist	0.00	0.00	1.00	1.00
Total Administration	0.00	1.00	2.00	2.00
<i><b>Communications:</b></i>				
Communications Manager	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Communications Technician	5.00	6.00	8.00	8.00
Radio Communications Supervisor	1.00	1.00	1.00	1.00
Radio Technician	4.00	4.00	5.00	5.00
Wireless Services Coordinator	0.00	0.00	0.00	0.00
Total Communications	12.00	13.00	16.00	16.00
<i><b>Police-Fire Communications Center:</b></i>				
Administrative Assistant	1.00	1.00	1.00	1.00
CAD Administrator	0.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00
IT Service Desk Technician	0.00	0.00	0.00	1.00
Safety Communication Supervisor	3.00	2.00	4.00	4.00
Safety Communication Technician	55.00	61.00	57.00	66.00
Total Police-Fire Communications Center	60.00	66.00	64.00	74.00
TOTAL PUBLIC SAFETY	72.00	80.00	82.00	92.00

## Public Safety

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
BUILDING INSPECTION	85,772	58,221	-	-
COMMUNICATIONS	1,721,548	1,780,750	1,921,695	2,304,763
CORRECTIONS	6,660,523	6,114,221	6,534,526	6,409,150
POLICE/FIRE COMMUNICATIONS	6,052,431	5,129,505	6,387,625	7,437,656
WEIGHTS AND MEASURES	49,382	59,815	-	-
PUBLIC SAFETY ADMINISTRATION	207,420	208,851	228,407	300,598
<b>Total for Department:</b>	<b>14,777,076</b>	<b>13,351,363</b>	<b>15,072,253</b>	<b>16,452,167</b>

# Public Safety

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	4,378,041	3,684,432	5,190,123	5,618,099
Benefits	2,466,212	2,291,333	2,343,285	2,803,071
<b>Total Wages &amp; Benefits</b>	<b>6,844,253</b>	<b>5,975,765</b>	<b>7,533,408</b>	<b>8,421,170</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies			233,324	292,350
Training, Education and Travel			15,581	37,000
Equipment Expense			-	200
Service Contracts			6,908,560	6,894,895
Rentals and Leases	1,933	-	-	14,440
Utilities	86,232	120,302	142,484	133,600
Debt Service		-	-	-
Insurance	22,143	25,344	26,829	27,700
Intergovernmental Obligations		-	-	-
Equipment, Construction and Property	74,678	36,391	-	384,804
Interfund Expenses	162,069	210,969	211,593	245,108
Contractual Obligations			474	900
Other Expenses	7,585,768	6,982,593	-	-
<b>Total Other Operations &amp; Maintenance</b>	<b>7,932,823</b>	<b>7,375,599</b>	<b>7,538,845</b>	<b>8,030,997</b>
<b>Total for Department:</b>	<b>14,777,076</b>	<b>13,351,364</b>	<b>15,072,253</b>	<b>16,452,167</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	7,787,601	6,986,163	14,773,764
Special Revenue Fund	468,448	384,804	853,252
Internal Service Fund	165,121	660,030	825,151
<b>Total for Department:</b>	<b>8,421,170</b>	<b>8,030,997</b>	<b>16,452,167</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

# Public Safety

## DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
General Fund	13,271,499	12,265,371	13,940,465	14,773,764
Internal Service Fund	830,732	610,282	627,307	825,151
Special Revenue Fund	674,845	475,710	504,482	853,252
<b>Total for Department:</b>	<b>14,777,076</b>	<b>13,351,363</b>	<b>15,072,254</b>	<b>16,452,167</b>

## DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	70.00	79.00	81.00	90.00
Special Revenue Fund	2.00	1.00	1.00	2.00
<b>Total for Department:</b>	<b>72.00</b>	<b>80.00</b>	<b>82.00</b>	<b>92.00</b>

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**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 2022 Operating Budget funds 592.25 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

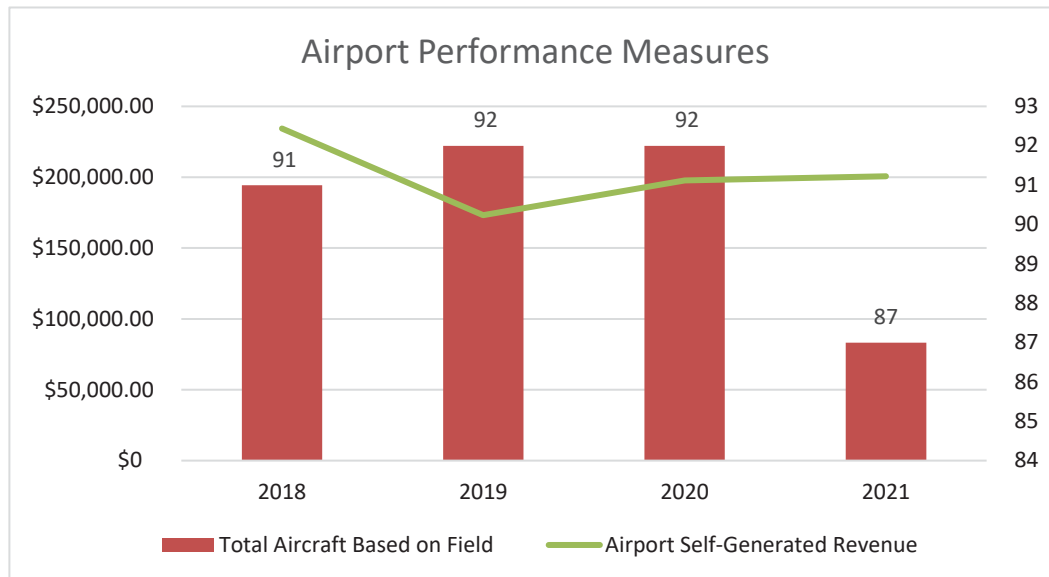
### DESCRIPTION

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 2021, the Division completed Taxiway Lighting & Signage Phase 1 and received Federal Aviation Administration (FAA) funding for Taxiway Lighting & Signage Phase 2 with construction to begin in 2022. The Division saw a slight decrease in the number of aircrafts based on the field from 2021 but there was a \$2,862 increase in revenue in the calendar year.

### PERFORMANCE MEASURES



**BUILDING MAINTENANCE DIVISION**  
**James L. Batten, Facilities Maintenance Manager**

**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**

- Coordinate the purchase and installation of a new 500-kilowatt diesel generator to service the entire Municipal Service Center. This includes the pouring of a concrete pad by Public Works crews.
- Work with Engineering to improve function and appearance of Balch Street Community Center

**SERVICE LEVELS**

In 2021, the Building Maintenance Division completed various projects throughout City owned buildings and provided support to numerous City sponsored events. The Division completed the second phase of security at the Municipal Service Center with four additional doors that require key card entry. The Division revamped the Ed Davis tennis court lights by replacing 40 old lights with new 300Watt LED floodlights. Both Firestone Park Community Center and Good Park Golf Course Clubhouse received new shingle roofs in 2021.

**ENGINEERING BUREAU**  
**Travis L. Capper, City Engineer**

**DESCRIPTION**

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

**STRATEGIC GOALS & OBJECTIVES**

- Implement the first pilot project to reduce the trash in Summit Lake.
- Improve Beardsley Avenue adjacent to Garfield High School prior to start of the school year.

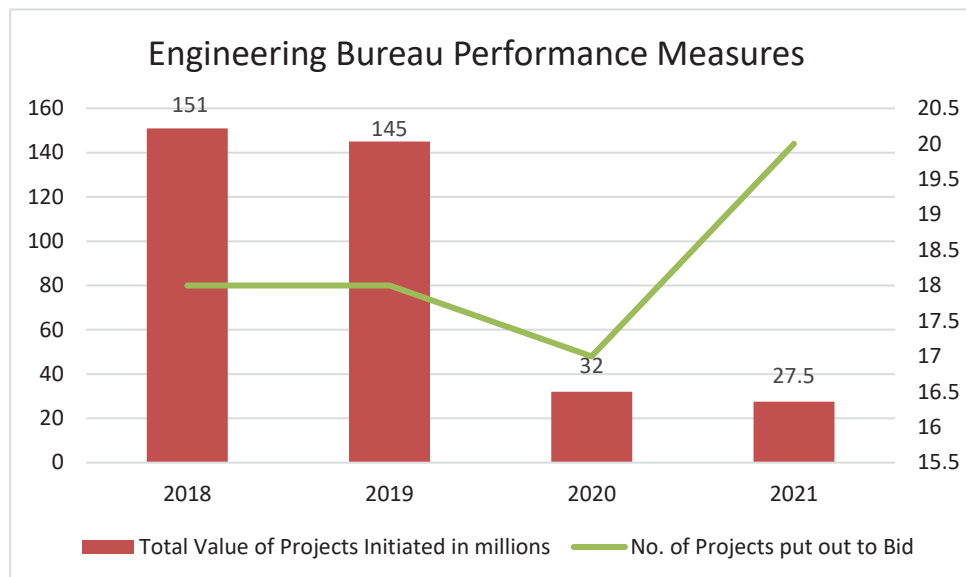


- Replace PMIS system that houses consultant invoicing process, project scheduling, and SharePoint files.
- Continue to meet all requirements of the Consent Decree (entered January 17, 2014) and the US EPA approved CSO Long Term Control Plan Update dated November 15, 2011; and ensure regulatory compliance.
- 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

Engineering, through the Ohio Public Works Commission (OPWC), applied for and received funding of \$1,607,602 for Mull Avenue and \$3,948,907 for East Exchange Street. In 2021, the Bureau bid 20 projects with a total initiated value of \$27,502,472. 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. The Bureau completed Main Street Corridor: Phase 1 with on-going punch work and final lighting aesthetics and wayfinding signage. Work also continued with Phase 2 of the Mill Street to Perkins project. Lastly, Engineering completed the installation of the bronze Rubber City Worker statue at the intersection of Main Street and Mill Street in addition to the bench, commemorative bricks and plaques, and information kiosk.

### PERFORMANCE MEASURES



## **ENGINEERING SERVICES DIVISION**

**Letitia A. Jernigan, Engineering Operations Support 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**

- Transition to a new construction reporting system.
- Hold an in-person Blue Heron Homecoming event in summer 2022.
- Implement more yearly infrastructure maintenance programs for bridges, brick streets, parking decks, tennis, and basketball courts, and continue annual programs such as concrete streets program and parking deck lighting upgrade.

### **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, Golf Course Manager**

### **DESCRIPTION**

The City of Akron owns two golf courses, the J. Edward Good Park Golf Course and the Mud Run Golf Course and Training Facility. The Golf Course Division manages the operations of Good Park Golf Course, which is an 18-hole facility with a pro-shop, clubhouse, and full banquet facilities to accommodate golf outings. The Mud Run Golf Course is a 9-hole course which is managed by The First Tee of Akron. The amenities include a clubhouse with a pro-shop, snack bar, and banquet facility. The Training Facility includes a driving range and several practice greens and chipping areas.

### **STRATEGIC GOALS & OBJECTIVES**

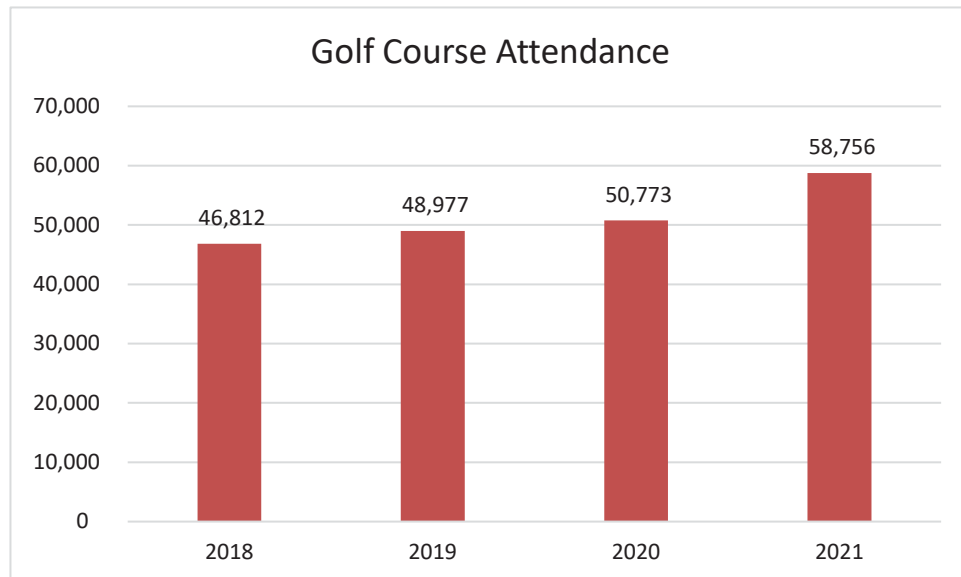
- Produce over 60,000 rounds of golf in the 2022 calendar year.
- Increase communications and marketing so that we reach more customers to bring in a larger audience to the golf course.
- Expand service in the snack bar for outings and events to create more revenue opportunities for the course.

- 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 2021, 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 continued to see a large increase in attendance with 7,983 more rounds than the previous year.

### 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.

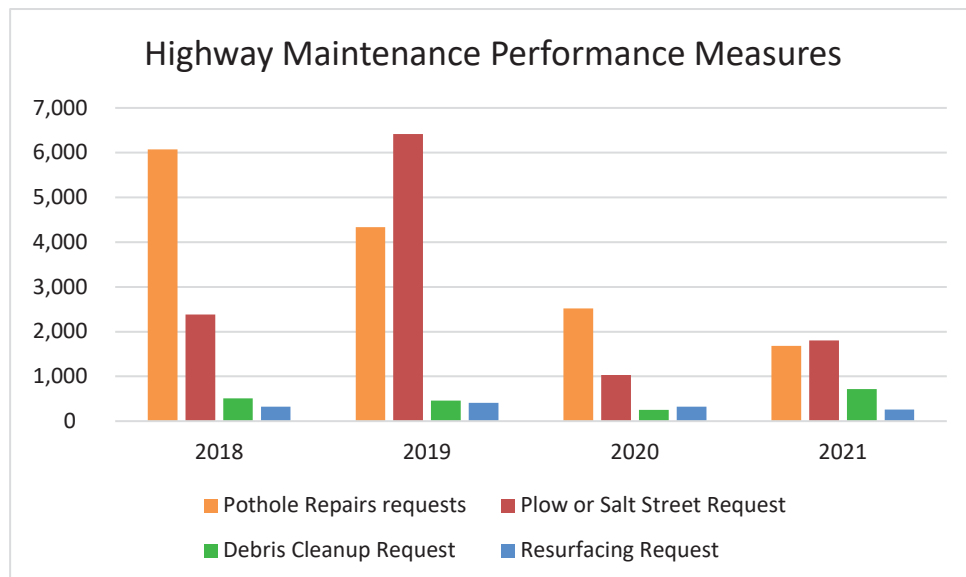
### STRATEGIC GOALS & OBJECTIVES

- Bid, award and complete all 2022 resurfacing and pavement maintenance projects by Spring.
- Continue to investigate and implement modifications to existing programs to increase longevity and reduce overall maintenance costs of assets in the City's Rights-of-Way.
- Establish a new Commercial Driving License (CDL) Training Program in accordance with the U.S. Department of Transportation.

### SERVICE LEVELS

In 2021, the Highway Maintenance Division completed the annual resurfacing and preventative maintenance program. The Division resurfaced 47 miles of roadways throughout the city. Furthermore, they restored and repaired 796 permanent restoration items from utility repair in addition to completing 1,685 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, Motor Equipment Superintendent**

### **DESCRIPTION**

The Motor Equipment Division is responsible for the maintenance and repair of the City's motorized equipment fleet. The Division operates three locations to maintain the 1,900 piece fleet. The Division provides fuel to all City vehicles, and sells fuel to Summit County and other organizations. The Motor Equipment Division participates in the acquisition of new City equipment by assessing needs, developing specifications, analyzing competitive bids and recommending purchases.

### **STRATEGIC GOALS & OBJECTIVES**

- Work heavily this year on removing surplus items from our garages using Gov Deals. This will reduce vehicle insurance costs, maintenance costs and overall departmental costs.
- Investigate and implement a fleet replacement program.
- Analyze our parts department and determine where improvements on items in stock, along with inventory methods, and improve organization. Doing so will remove inventory that is obsolete and replace it with inventory that will allow us to be more efficient in repairs.

### **SERVICE LEVELS**

In 2021, the Motor Equipment Division continued to remove surplus items and obsolete inventory and tooling. Motor Equipment is working with several manufactures and body companies to standardize its heavy-duty equipment as much as possible. With this approach, the cities fleet will have less training, inventory costs, and more familiarity with operators and mechanics. The Division also purchased the Original Equipment Manufacturer (OEM) Ford Integrated Diagnostic System (IDS) for the Market Street

location. Almost immediately it has shown its advantages with equipment repair and diagnostic capabilities which has led to the completion of more work in house.

## **OFF-STREET PARKING DIVISION**

**Michael G. Lupica, Traffic Systems Engineer**

### **DESCRIPTION**

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

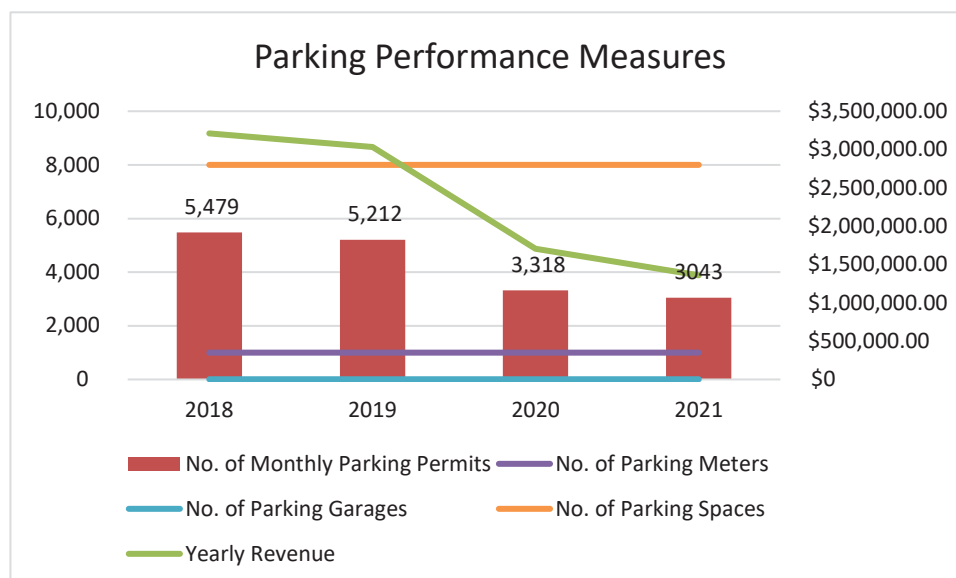
### **STRATEGIC GOALS & OBJECTIVES**

- Review and develop cost effective methods to increase parking revenue and decrease parking expenses.
- Work to reduce the parking deck subsidy by converting decks to automated tellers and establishing a demand-oriented rate structure.
- 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 1,000 parking meters. In 2021, the Division saw a 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 pandemic which resulted in a reduced amount of car traffic throughout the City of Akron because of working remotely at home.

### **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 in reviewing proposed leases of City-owned oil and gas mineral rights and inform the Director of Public Service within five business days of receipt with any suggested lease terms.

### **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.

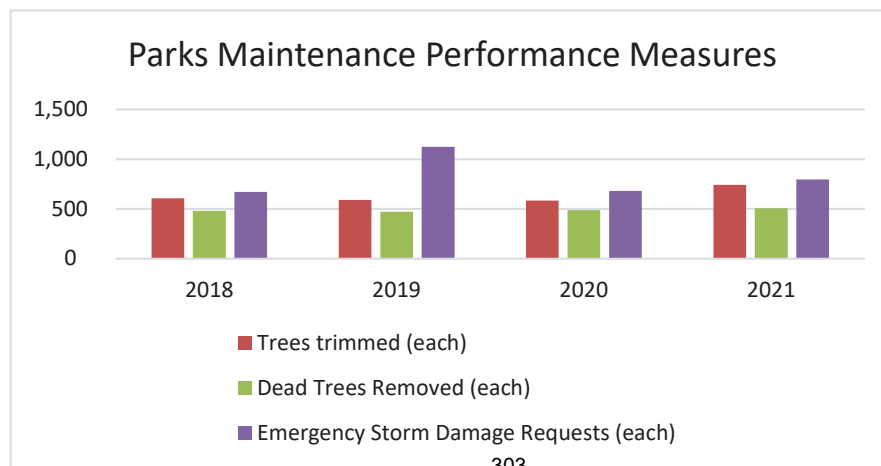
#### **STRATEGIC GOALS & OBJECTIVES**

- Develop and implement a master calendar of events with Recreation and Parks Department to better plan and coordinate maintenance activities with upcoming events and activities.
- Begin mowing maintenance activities of vacant City of Akron owned lots not in the Mow-to-Own Program or subject to other maintenance agreements or obligations (formerly Nuisance Compliance).
- Develop and implement GIS capabilities for all mowing operations to streamline City activities in association with Cityworks.

#### **SERVICE LEVELS**

In 2021, the Parks Maintenance Division trimmed 742 trees, removed 507 trees, and completed 796 Storm Damage work orders. The Division reorganized trash routes using two trucks to improve frequency in which trash receptacles were emptied. Throughout 2021, the Division replaced all outdated mowing equipment to improve efficiency in addition to replacing all substandard equipment for Tree Trimmers I's and II's.

#### **PERFORMANCE MEASURES**





## **PLANS AND PERMITS**

### **Chad Kobelt, Plans & Permits Manager**

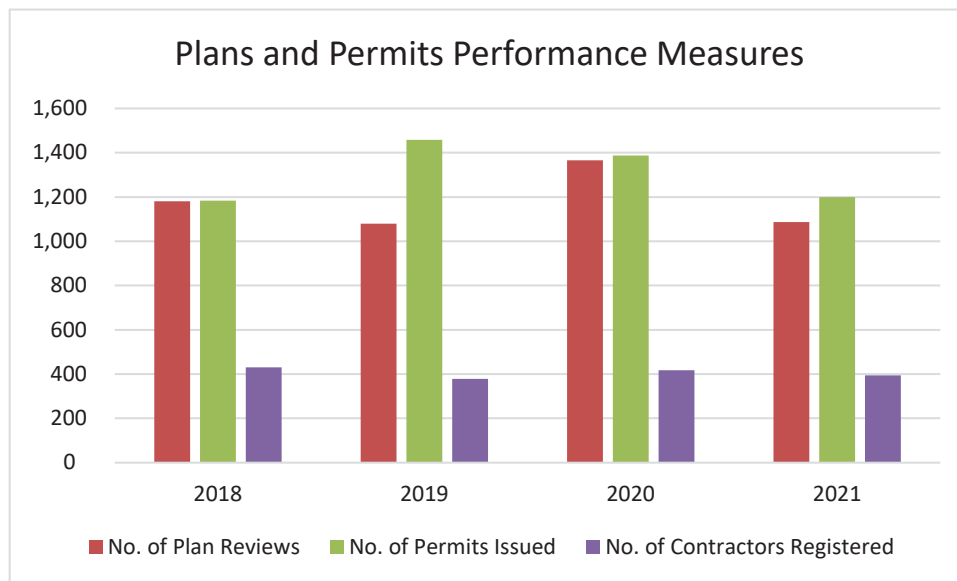
#### **DESCRIPTION**

The Plans and Permits Division is responsible for reviewing all plans and projects submitted by developers, consultants, contractors, and the 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 2021, Plans and Permits processed 1,001 plan reviews including 66 new homes and issued 1,173 permits. Plans and Permits worked with Finance and Tax Departments and registered 394 contractors who work in Akron. Lastly, Plans and Permits saw a yearly revenue of \$621,508 for 2021.

#### **PERFORMANCE MEASURES**



## **PUBLIC WORKS ADMINISTRATION**

### **Jim Hall, Public Works Manager**

#### **DESCRIPTION**

Public Works Administration is responsible for managing and providing clerical support for all divisions within the Public Works Bureau. The Public Works Bureau oversees Building Maintenance, Highway Maintenance, Parks Maintenance, Sanitation Services (including Recycling), Street Cleaning, and Motor Equipment. Among the Bureau's primary responsibilities are managing snow and ice control, storm damage cleanup, trash pickup and disposal, leaf removal, and street repairs.

#### **STRATEGIC GOALS & OBJECTIVES**

- Maintain a safe and healthy working environment with a focus on COVID-19 pandemic prevention.
- Pursue grant funding and additional revenue opportunities while reducing operational costs.
- Continue with our enhancement of Cityworks work orders with more of a focus on asset cost assignments for operations and maintenance activities.
- Continue with the upgrades and enhancement of Assetworks including the FuelFocus module. Other modules will be investigated with a focus on front facing reporting and scheduling of vehicle and equipment maintenance for customers and on life cycle analysis of individual assets.

#### **SERVICE LEVELS**

In 2021, 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. 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.

## **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**

- Increase overall collection efficiencies by optimizing collection days and areas.
- Utilize technology such as tablets and cameras in trucks to optimize and track service.
- Lower the recycle contamination rate and increase participation in the recycling program. The Recycling Division will be able to perform a targeted “boots on the ground” recycle audit throughout our collection area. This will be a grant funded campaign with funds from the CRAG grant issued by ReWorks, the Summit County Solid Waste District. This will also be a partnership with Keep Akron Beautiful.
- Continue to identify under/over billed accounts and make any necessary changes to ensure accurate billing.

#### **SERVICE LEVELS**

In 2021, The Division removed over 1,789 heavily contaminated recycle carts from the field in an effort to decrease the overall contamination rate. The Recycling Services Division handled 5,488 tons of recyclables for the calendar year. The Division partnered with The Recycling Partnership and Keep Akron Beautiful in a grant funded “Recycle Right Campaign”. This was the third year in a row the Recycling division has conducted a recycling cart audit campaign.

## **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.

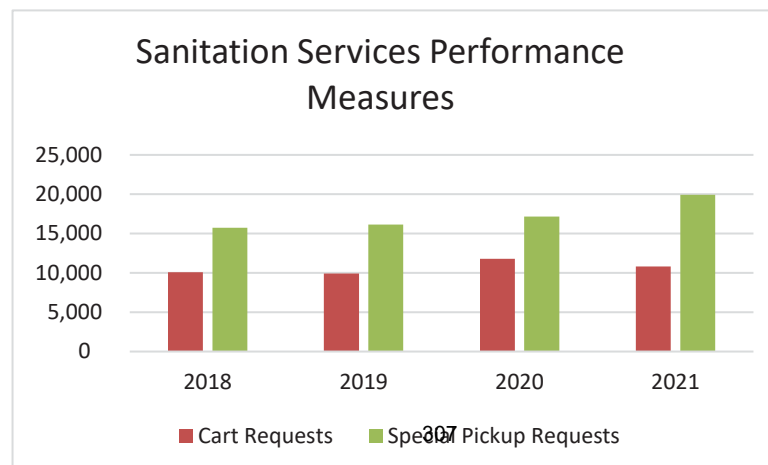
#### **STRATEGIC GOALS & OBJECTIVES**

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

#### **SERVICE LEVELS**

In 2021, the Sanitation Division collected approximately 80,347 tons of solid waste. The Division collected 12,889 tires. The Sanitation and Recycling Services Divisions handled approximately 46,586 service requests in 2021. The Division also executed 10,812 cart requests in addition to 19,932 special pick-up requests in the calendar year.

#### **PERFORMANCE MEASURES**



## **SERVICE DIRECTOR'S OFFICE**

**Christopher Ludle, Director of Public Service**

**Eufrancia Lash, Deputy Director of Public Service**

**James Aitken, Deputy Director of Public Service**

### **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 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) Leveraging Assets: human and physical
  - 2) Technology Enhancements: mobile computing, advanced technology to enhance the service divisions and software/hardware upgrades.
  - 3) Consolidation/Collaboration: internal and external

## **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 Environmental Protection Agency (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, and inter-fund charges. During 2021 the Sewer Maintenance Division consolidated with the Water Reclamation Facility Division.

### **SERVICE LEVELS**

In 2021, 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**

During 2021, the Sewer Maintenance Division consolidated with the Water Reclamation Facility Division. 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 Combined Sewer Overflows (CSO) storage facilities. In addition to the aforementioned items, this division also maintains dedicated ditches that receive storm water from dedicated storm sewers.

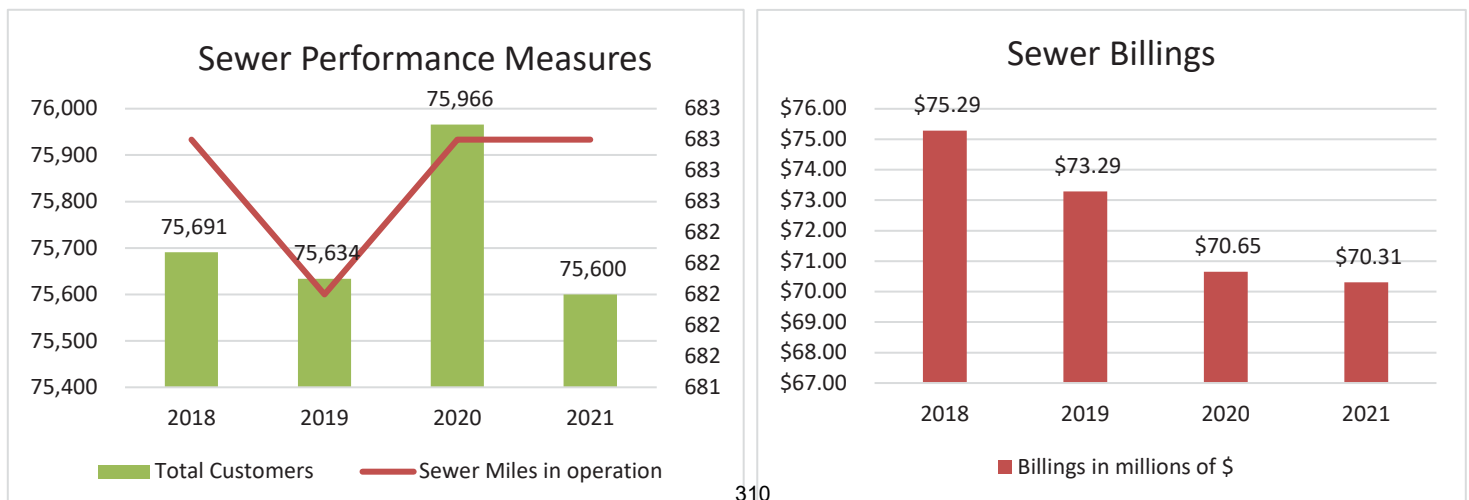
### **STRATEGIC GOALS & OBJECTIVES**

- Complete year 3 of the 3rd 5-year cleaning and inspection cycle of the sanitary and combined sewer systems, assess program effectiveness, and propose alternatives as necessary.
- Assist and support staff seeking certification from the State of Ohio to increase the number of licensed operators.

### **SERVICE LEVELS**

In 2021, the Sewer Maintenance had approximately 75,600 customers with 683 miles of sewer in operation. The Division inspected and cleaned approximately 212 miles of sanitary and combination sewers resulting in only 6 SSOs due to mainline blockages. Sewer Maintenance saw \$70.31 million in sewer billings for the calendar year.

### **PERFORMANCE MEASURES**



## **WATER RECLAMATION FACILITY DIVISION**

**Vincent J. 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. During 2021, the Sewer Maintenance Division consolidated with the Water Reclamation Facility Division.

### **STRATEGIC GOALS & OBJECTIVES**

- Operate and maintain the treatment plant and collection system in such a manner to be eligible for a Gold Award (no effluent violations) from the National Association of Clean Water Agencies (NACWA).
- Assist and support staff seeking certification from the State of Ohio to increase the number of licensed operators.
- Start the 18-month demonstration testing for the new BioCEPT. Operate and staff the new BioCEPT treatment process to maximize efficiency and effectiveness.
- Implement an operator training program to cross-train wastewater operators across all-shifts and process areas.

### **SERVICE LEVELS**

The Water Reclamation Facility despite significant construction and process interruption, did not incur an exceedance of its discharge permit and was able to apply for the Gold Award from NACWA. Through marketed utilization of excess treatment plant capacity, the plant generated \$888,225 in revenue by carefully accepting non-hazardous residential septage and sanitary landfill leachate. The facility optimized the operation and control of the secondary treatment process that resulted in 99.958% of the influent flow receiving full treatment.



## **STREET AND HIGHWAY LIGHTING DIVISION**

### **Travis L. Capper, City Engineer**

#### **DESCRIPTION**

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

#### **STRATEGIC GOALS & OBJECTIVES**

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

#### **SERVICE LEVELS**

Although most of the streetlights 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 2021, the Division issued 162 work orders to Ohio Edison to repair problems including 40 downed poles. The Division reviewed 1,082 outage reports and new lighting requests through the 311-call center.

A growing number of streetlights, primarily expressway and light emitting diode (LED) lights are now owned by the City of Akron because LED streetlights 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 streetlights and manages the resulting contracts. Contracts for assessed street lighting are separate from contracts for unassessed street lighting. City owned unassessed streetlights are primarily expressway lighting and lighting on bridges.

## **STREET CLEANING DIVISION**

**Kevin Miller, Street Cleaning Superintendent**

### **DESCRIPTION**

The Street Cleaning Division is responsible for street sweeping, expressway sweeping, emptying street litter containers, leaf removal and providing snow and ice removal from primary and residential streets within the City of Akron limits. The Division also responds to emergency cleanups of accidental spills of building materials and litter. In addition, the Division is responsible for the removal of all carcasses within the City rights-of-way.

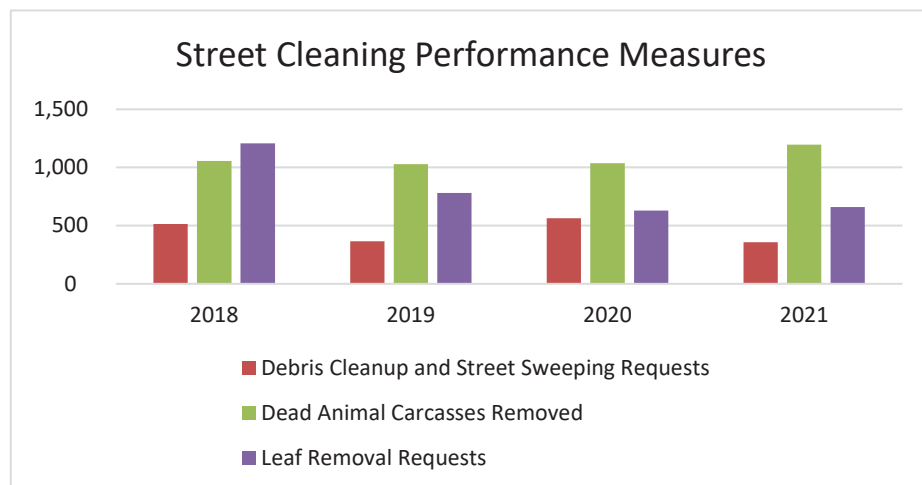
### **STRATEGIC GOALS & OBJECTIVES**

- Complete all flushing and herbicide spraying before fall leaf collection services.
- Continue our work on improvements to the snow and ice control program, including public facing operations dashboards and installing tablets and cameras in snow and ice equipment.
- Continue replacing old and outdated equipment to better serve the leaf removal and snow and ice programs.
- Continue working on improvements for Snow and Ice Operations with the constant improvement process.

### **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 2021, the Division removed 1,196 dead animal carcasses and received 357 debris cleanup and street sweeping requests in addition to 659 leaf removal requests.

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

## **WATER DISTRIBUTION**

**Jeffrey Bronowski, 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.

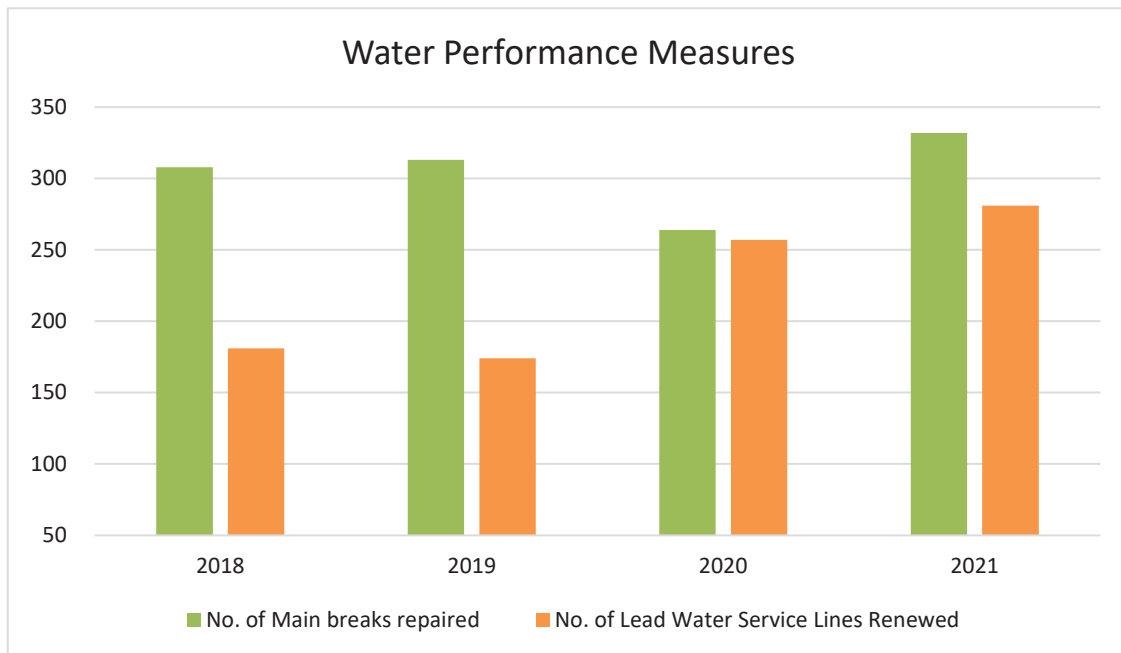
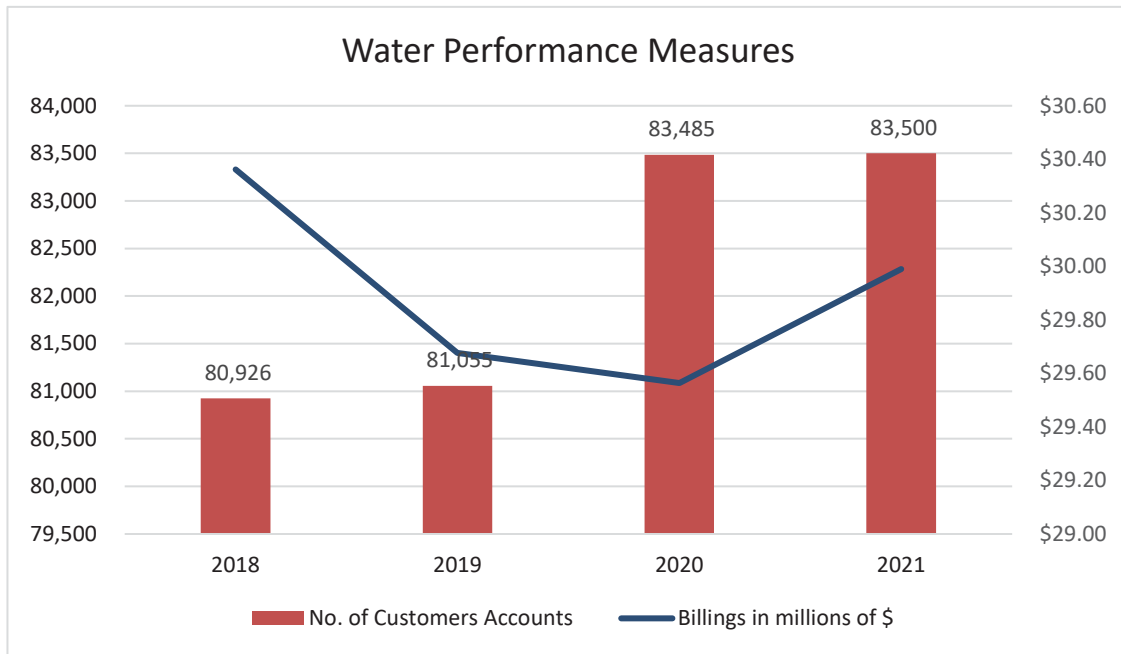
### **STRATEGIC GOALS & OBJECTIVES**

- Utilize the Supervisory Control and Data Acquisition (SCADA) automated control system to optimize water quality, performance, and system reliability.
- Identify and implement new technologies to improve Akron drinking water quality and address concerns with emerging water issues.
- Increase the number of licensed operators in Water Distribution.
- Complete water main replacement projects and lead service replacement projects.

### **SERVICE LEVELS**

In 2021, the Akron Water Distribution continued its pursuit of technology advancements and performance optimizations. Throughout the year, the Division managed 83,500 customer accounts for a total of \$29.99 million in billings. The Division repaired 332 main breaks, painted 2,248 hydrants, flushed 12,847 hydrants, and renewed 281 Lead water services. 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 distribution system, watershed, and water plant in a manner to ensure compliance meeting 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.
- Implement a leak detection and Valve Exercising Program to ensure reliability of our distribution system for years to come.
- Collaborate with other City departments to remove lead from water services.

### **SERVICE LEVELS**

In 2021, 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 throughout the 2021 calendar year.

## **TRAFFIC ENGINEERING**

**Michael G. 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.

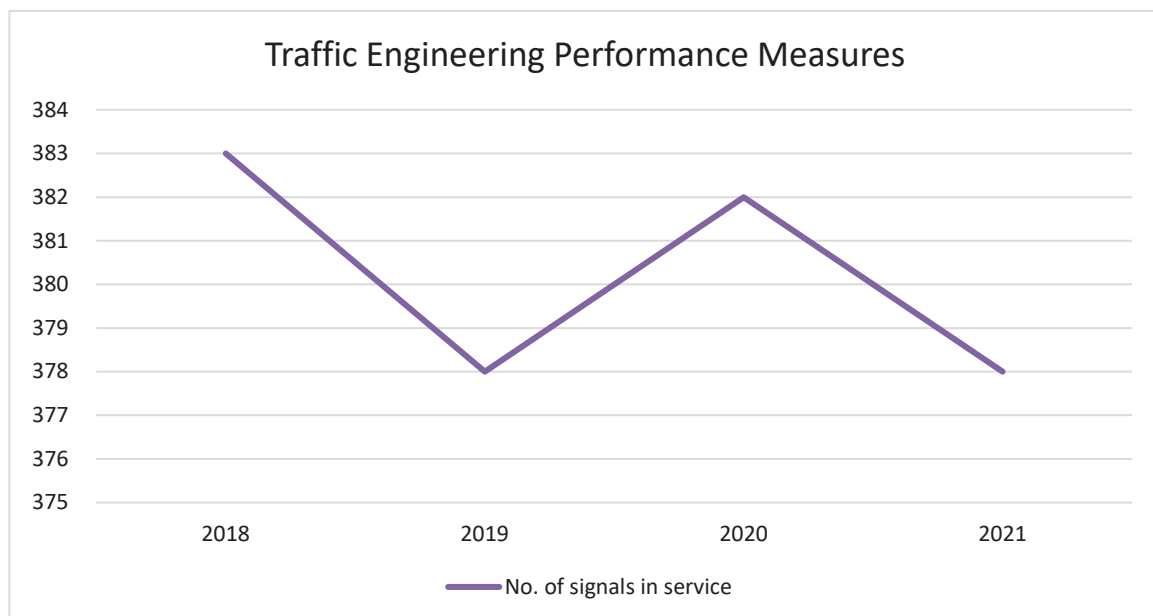
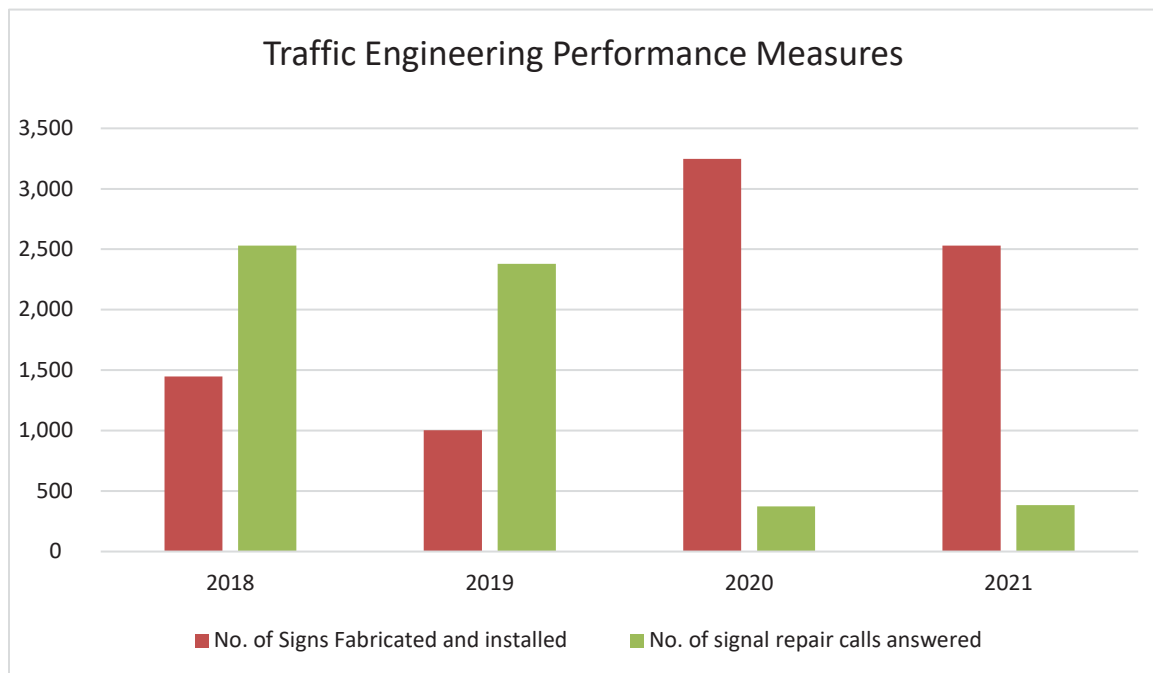
### **STRATEGIC GOALS & OBJECTIVES**

- Establish a traffic signal evaluation program to identify existing traffic signals that can potentially be removed or optimized.
- 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.
- Continue to improve the reaction process to traffic engineering-related requests via 3-1-1 in Cityworks, addressing concerns related to traffic signals, signs, pavement markings, and sight obstructions.

## SERVICE LEVELS

During 2021, 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. The Division received 17,361 Ohio Utility Protection Service requests with 942 tickets requiring field marking of traffic engineering underground utilities. Traffic Engineering fabricated and installed 2,530 signs in 2021. The Division responded to 385 signal repair calls for the 378 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.

<b>PUBLIC SERVICE:</b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
<b><i>Building Maintenance:</i></b>				
Building Electrician	2.00	2.00	2.00	2.00
Custodial Foreman	1.00	0.00	0.00	0.00
Custodian	9.00	10.00	9.00	9.00
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	8.00	8.00	8.00	8.00
Semi-Skilled Laborer	1.00	1.00	2.00	2.00
Traffic Engineer	1.00	1.00	1.00	1.00
Total Building Maintenance	26.00	26.00	27.00	27.00
<b><i>Engineering Bureau:</i></b>				
Accounting Technician	1.00	1.50	1.00	1.50
Acquisition Officer	0.00	1.00	0.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00
Akron Waterways Renewed Manager	1.00	1.00	1.00	1.00
City Engineer	0.00	1.00	0.00	1.00
Civil Engineer	7.00	6.00	5.00	7.00
Compliance and Supplier 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	0.00	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	0.00	0.00	1.00	1.00
Engineering Project Coordinator	3.00	3.00	2.00	3.00
Engineering Technician	13.00	11.00	13.00	13.00
GIS Technician	3.00	1.00	1.00	1.00
Long Range Planning Manager	1.00	0.00	0.00	0.00
Senior Engineer	4.00	4.00	2.00	3.00
Senior Engineering Projects Coordinator	0.00	0.00	1.00	1.00
Service Director	0.10	0.10	0.00	0.10
Survey Party Chief	0.00	1.00	1.00	1.00
Survey Projects Supervisor	1.00	1.00	1.00	1.00
Total Engineering Bureau	40.20	37.60	35.00	42.10

	As of 12/31/19	As of 12/31/20	As of 12/31/21	Budget 2022
<b><i>Engineering Services:</i></b>				
Engineering Technician	1.00	4.00	2.00	4.00
Total Engineering Services	1.00	4.00	2.00	4.00
<b><i>Golf Course:</i></b>				
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	0.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Total Golf Course	4.00	4.00	3.00	4.00
<b><i>Highway Maintenance:</i></b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	19.00	20.00	17.00	20.00
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	4.00	5.00
Public Works Supervisor	8.00	8.00	8.00	8.00
Semi-Skilled Laborer	15.00	17.00	15.00	16.00
Storekeeper	0.00	1.00	1.00	1.00
Water Maintenance Worker	1.00	0.00	0.00	0.00
Total Highway Maintenance	59.00	62.00	56.00	61.00
<b><i>Motor Equipment:</i></b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Customer Service Request Agent	1.00	0.00	0.00	0.00
Equipment Mechanic	16.00	14.00	17.00	18.00
Equipment Mechanic Foreman	2.00	1.00	0.00	0.00
Equipment Service worker	1.00	1.00	1.00	2.00
Equipment Shop Supervisor	0.00	1.00	1.00	1.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Master Equipment Mechanic	4.00	4.00	3.00	3.00
Master Equipment Mechanic Foreman	1.00	2.00	3.00	3.00
Master Equipment Shop Supervisor	0.00	1.00	1.00	1.00
Public Works Supervisor	1.00	0.00	0.00	0.00
Welder	1.00	2.00	2.00	2.00
Total Motor Equipment	29.00	28.00	30.00	32.00

	As of 12/31/19	As of 12/31/20	As of 12/31/21	Budget 2022
<b><i>Parks Maintenance:</i></b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Operator	11.00	9.00	9.00	8.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Landscaper	4.00	5.00	8.00	11.00
Parks Maintenance Superintendent	1.00	0.00	1.00	1.00
Public Works Supervisor	3.00	3.00	4.00	4.00
Semi-Skilled Laborer	5.00	4.00	6.00	6.00
Tree Trimmer	5.00	4.00	5.00	5.00
Urban Forestry Specialist	0.00	0.00	0.00	1.00
Total Parks Maintenance	31.00	27.00	35.00	38.00
<b><i>Plans &amp; Permits:</i></b>				
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	3.00	0.00	2.00	0.00
Facilities Maintenance Manager	1.00	1.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00
Total Plans & Permits	6.00	3.00	5.00	3.00
<b><i>Public Works Administration:</i></b>				
Administrative Assistant	1.50	2.50	3.00	2.50
Public Works Deputy Manager	1.00	1.00	0.00	0.00
Public Works Office Supervisor	1.00	1.00	1.00	1.00
Senior Engineer	0.70	0.70	1.00	0.70
Total Public Works Administration	4.20	5.20	5.00	4.20
<b><i>Recycling Bureau:</i></b>				
Equipment Operator	6.00	6.00	5.00	5.00
Public Works Supervisor	1.00	1.00	1.00	1.00
Sanitation Service Worker	0.00	0.00	3.00	0.00
Solid Waste and Recycling Manager	0.25	0.25	0.00	0.25
Total Recycling Bureau	7.25	7.25	9.00	6.25
<b><i>Sanitation:</i></b>				
Equipment Operator	18.00	14.00	12.00	12.00
Public Works Supervisor	3.00	3.00	4.00	4.00
Sanitation & Recycling Operator	0.00	7.00	15.00	17.00
Sanitation Service worker	8.00	11.00	8.00	15.00
Solid Waste and Recycling Manager	0.75	0.75	1.00	0.75
Total Sanitation	29.75	35.75	40.00	48.75

	As of 12/31/19	As of 12/31/20	As of 12/31/21	Budget 2022
<b><i>Service Director's Office:</i></b>				
Business Retention & Expansion Manager	0.00	0.25	0.00	0.25
Deputy Service Director	0.20	1.00	2.00	1.00
Development Engineering Manager	0.25	0.00	0.00	0.00
Executive Assistant	0.25	0.25	1.00	0.25
Service Director	0.20	0.20	1.00	0.20
Total Service Director's Office	0.90	1.70	4.00	1.70
<b><i>Sewer Maintenance:</i></b>				
Account Clerk	0.00	0.00	0.00	0.00
Acquisition Officer	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	0.00	0.00
Assistant to the Mayor	0.00	0.00	0.00	0.00
Assistant Law Director	1.00	1.00	0.00	0.00
Civil Engineer	1.00	1.00	0.00	0.00
Deputy Service Director	0.50	0.00	0.00	0.00
Development Manager	0.20	0.20	0.00	0.00
Engineering Project Coordinator	1.00	1.00	0.00	0.00
Engineering Technician	1.00	1.00	0.00	0.00
Equipment Mechanic	2.00	2.00	0.00	0.00
Equipment Operator	1.00	2.00	0.00	0.00
Equipment Service worker	1.00	0.00	0.00	0.00
Executive Assistant	0.50	0.50	0.00	0.00
GIS Technician	0.00	1.00	0.00	0.00
Laborer	2.00	1.00	0.00	0.00
Plant Electrician	1.00	1.00	0.00	0.00
Pumping System Mechanic	1.00	1.00	0.00	0.00
Service Director	0.50	0.50	0.00	0.00
Sewer Maintenance Dispatcher	2.00	2.00	0.00	0.00
Sewer Maintenance Foreman	1.00	2.00	0.00	0.00
Sewer Maintenance Supervisor	4.00	4.00	0.00	0.00
Sewer Maintenance Worker	7.00	5.00	0.00	0.00
Sewer Service worker	10.00	9.00	0.00	0.00
Sewer Telemonitoring Technician	3.00	2.00	0.00	0.00
Utilities Maintenance Forman	1.00	1.00	0.00	0.00
Utilities Maintenance Mechanic	3.00	3.00	0.00	0.00
Utilities Technical Services Manager	1.00	1.00	0.00	0.00
Utilities Maintenance Worker	6.00	7.00	0.00	0.00
Total Sewer Maintenance	52.70	50.20	0.00	0.00

<b><i>Water Reclamation Facility:</i></b>	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
Administrative Assistant	0.00	0.00	1.00	1.00
Applications Analyst	0.00	1.00	1.00	1.00
Asset Management Technician	1.00	1.00	1.00	2.00
Assistant to the Mayor	0.00	0.00	0.00	1.00
Assistant Law Director	0.00	0.00	0.00	1.00
Civil Engineer	0.00	0.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	2.00	2.00
Engineering Technician	1.00	1.00	2.00	3.00
Environmental Compliance Inspector	1.00	3.00	3.00	4.00
Environmental Services Aide	1.00	0.00	0.00	0.00
Equipment Mechanic	0.00	0.00	3.00	3.00
Equipment Operator	0.00	0.00	2.00	2.00
Executive Assistant	0.00	0.00	0.00	0.50
GIS Technician	0.00	0.00	1.00	1.00
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	4.00	4.00
Operations Engineer	0.00	0.00	1.00	1.00
Plant Electrician	1.00	1.00	2.00	3.00
Public Utility Commissioner	1.00	1.00	1.00	1.00
Pumping System Mechanic	0.00	0.00	1.00	1.00
Safety & Training Coordinator	1.00	1.00	1.00	1.00
Secretary	0.00	0.00	0.00	0.00
Senior Engineer	0.00	0.00	0.00	0.00
Service Director	0.00	0.00	0.00	0.50
Sewer Bureau Manager	1.00	1.00	1.00	1.00
Sewer Maintenance Dispatcher	0.00	0.00	2.00	2.00
Sewer Maintenance Foreman	0.00	0.00	2.00	3.00
Sewer Maintenance Superintendent	0.00	0.00	0.00	1.00
Sewer Maintenance Supervisor	0.00	0.00	3.00	3.00
Sewer Maintenance Worker	0.00	0.00	3.00	3.00
Sewer Service worker	0.00	0.00	8.00	11.00
Sewer Telemonitoring Technician	0.00	0.00	3.00	3.00
Storekeeper	1.00	1.00	0.00	0.00
Stores Clerk	2.00	2.00	2.00	2.00
Team Leader-Admin. & Technology	1.00	1.00	1.00	0.00
Team Leader-Environment Compliance	1.00	1.00	1.00	1.00
Team Leader-Operations & Maintenance	1.00	1.00	1.00	1.00

	As of 12/31/19	As of 12/31/20	As of 12/31/21	Budget 2022
Utilities Maintenance Foreman	1.00	1.00	5.00	4.00
Utilities Maintenance Mechanic	2.00	2.00	2.00	3.00
Utilities Maintenance Worker	3.00	5.00	18.00	21.00
Utilities Technical Services Manager	0.00	0.00	1.00	0.00
Wastewater Plant Lead Operator	3.00	2.00	2.00	0.00
Wastewater Plant Operations Foreman	0.00	1.00	1.00	1.00
Wastewater Plant Operations Supervisor	1.00	1.00	1.00	1.00
Wastewater Plant Operator	9.00	9.00	9.00	13.00
Wastewater Plant Superintendent	0.00	0.00	1.00	1.00
Total Water Reclamation Facility	40.00	44.00	95.00	112.00
<b><i>Street &amp; Highway Lighting:</i></b>				
Airport Supervisor	1.00	1.00	0.00	0.00
Civil Engineer	0.00	0.00	0.00	0.00
Public Works Engineering Services Manager	1.00	1.00	0.00	1.00
Senior Engineer	0.10	0.10	0.00	0.10
Total Street & Highway Lighting	2.10	2.10	0.00	1.10
<b><i>Street Cleaning:</i></b>				
Administrative Assistant	0.50	0.50	0.00	0.50
Broom maker-Equipment Operator	3.00	4.00	0.00	4.00
Civil Engineer	0.00	0.00	0.00	0.00
Equipment Operator	22.00	22.00	22.00	21.00
Landscaper	1.00	1.00	2.00	2.00
Public Works Supervisor	3.00	3.00	4.00	4.00
Semi-Skilled Laborer	9.00	8.00	9.00	10.00
Senior Engineer	0.20	0.20	0.00	0.20
Street Cleaning Superintendent	1.00	1.00	1.00	1.00
Total Street Cleaning	39.70	39.70	38.00	42.70
<b><i>Traffic Engineering:</i></b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Cable & Line Utility worker	2.00	2.00	2.00	2.00
Civil Engineer	0.00	1.00	1.00	1.00
Electronics Technician	3.00	3.00	3.00	4.00
Engineering Technician	1.00	1.00	1.00	1.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Line worker	1.00	1.00	1.00	2.00

	As of 12/31/19	As of 12/31/20	As of 12/31/21	Budget 2022
Traffic Marker	5.00	4.00	5.00	5.00
Traffic Marking Foreman	1.00	1.00	1.00	1.00
Traffic Sign Fabricator	1.00	1.00	1.00	1.00
Traffic Signal Supervisor	1.00	1.00	0.00	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	20.00	20.00	20.00	23.00
<b><i>Water Bureau Administration:</i></b>				
Deputy Service Director	0.20	0.00	0.00	0.00
Executive Assistant	0.25	0.25	0.00	0.25
Service Director	0.20	0.20	0.00	0.20
Total Water Bureau Administration	0.65	0.45	0.00	0.45
<b><i>Water Distribution:</i></b>				
Administrative Assistant	0.00	1.00	1.00	1.00
Asset Management Technician	1.00	1.00	1.00	1.00
Civil Engineer	2.00	1.00	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	8.00	8.00	8.00	10.00
Equipment Operator	6.00	6.00	7.00	7.00
Facilities and Maintenance Supervisor	1.00	1.00	1.00	0.00
GIS Technician	0.00	1.00	0.00	1.00
Industrial Meter Foreman	1.00	1.00	1.00	1.00
Industrial Meter worker	5.00	4.00	4.00	5.00
Master Equipment Operator	1.00	1.00	1.00	1.00
Pumping System Maintenance Foreman	0.00	0.00	0.00	0.00
Pumping System Mechanic	2.00	3.00	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	0.00	0.00	0.00	1.00
Stores Clerk	1.00	1.00	0.00	0.00
Team Leader - Operations & Maintenance	4.00	5.00	4.00	5.00
Utilities Chief Operator	2.00	2.00	2.00	2.00
Utilities Maintenance Worker	0.00	6.00	8.00	8.00
Utilities Technical Services Manager	0.00	0.00	0.00	1.00
Water Customer Service worker	6.00	7.00	7.00	9.00



	<b>As of 12/31/19</b>	<b>As of 12/31/20</b>	<b>As of 12/31/21</b>	<b>Budget 2022</b>
Water Distribution Crew Leader	7.00	7.00	6.00	6.00
Water Distribution Dispatcher	3.00	2.00	2.00	2.00
Water Distribution Foreman	4.00	3.00	4.00	5.00
Water Distribution Supervisor	0.00	1.00	1.00	1.00
Water Maintenance Worker	20.00	16.00	15.00	17.00
Total Water Distribution	81.00	85.00	84.00	95.00
<b><i>Water Plant:</i></b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Civil Engineer	3.00	4.00	4.00	5.00
Equipment Operator	2.00	1.00	1.00	1.00
Instrument Technician	0.00	0.00	0.00	0.00
Lab Analyst Water	5.00	6.00	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-Operations & Maintenance	1.00	1.00	1.00	1.00
Treatment Process Controller	1.00	1.00	2.00	2.00
Utilities Chief Operator	1.00	1.00	1.00	1.00
Utilities Maintenance Worker	4.00	4.00	2.00	1.00
Water Bureau Manager	1.00	1.00	1.00	1.00
Water Plant Lead Operator	6.00	6.00	5.00	6.00
Water Plant Maintenance Foreman	1.00	1.00	0.00	0.00
Water Plant Mechanic	1.00	1.00	0.00	2.00
Water Plant Operations Foreman	1.00	1.00	2.00	0.00
Water Plant Operations Supervisor	0.00	0.00	0.00	1.00
Water Plant Operator	6.00	6.00	6.00	6.00
Water Protection Specialist	3.00	3.00	5.00	5.00
Water Protection Supervisor	1.00	1.00	1.00	1.00
Watershed Superintendent	1.00	1.00	1.00	1.00
Total Water Plant	42.00	43.00	42.00	46.00
TOTAL PUBLIC SERVICE	516.45	525.95	530.00	592.25

## Service

	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
AIRPORT	1,841,437	2,721,440	4,494,338	2,588,590
BUILDING MAINTENANCE	5,364,892	5,494,341	4,700,546	4,909,206
ENGINEERING BUREAU	5,992,139	5,184,045	4,381,264	4,710,649
ENGINEERING SERVICES	352,171	430,950	492,906	516,339
GOLF COURSE	1,879,698	1,895,543	2,023,245	1,902,310
HIGHWAY MAINTENANCE	12,202,368	9,059,508	12,386,909	16,606,536
LANDFILL	613,374	592,129	595,452	600,000
MOTOR EQUIPMENT	8,973,147	9,223,823	8,111,902	9,070,698
OFF-STREET PARKING	4,474,267	5,783,711	3,173,486	3,762,882
OIL AND GAS	36,747	96,626	19,275	111,650
PARKS MAINTENANCE	3,597,473	3,517,228	3,917,083	4,368,055
PLANS AND PERMITS	367,463	395,746	359,600	631,493
PUBLIC WORKS ADMINISTRATION	542,183	513,466	713,098	420,903
RECYCLING	1,653,087	1,347,792	1,406,718	1,163,547
SANITATION	9,302,198	10,133,723	10,043,383	10,641,212
SERVICE DIRECTORS OFFICE	139,926	405,981	3,496,889	320,442
SEWER	62,697,336	77,702,306	79,281,378	85,994,336
STREET AND HIGHWAY LIGHTING	7,064,375	7,434,115	6,899,507	7,429,810
STREET CLEANING	19,741,965	19,014,275	17,884,352	21,005,152
WATER	26,598,552	24,079,194	24,653,023	27,813,947
TRAFFIC ENGINEERING	2,321,288	2,479,229	2,771,541	2,986,391
DOWNTON DISTRICT HEATING SYSTEM	1	5,201,803	-	-
PUBLIC SERVICE - NON- OPERATING	63,164,753	68,807,234	46,752,882	61,429,002
<b>Total for Department:</b>	<b>238,920,840</b>	<b>261,514,208</b>	<b>238,558,777</b>	<b>268,983,150</b>

# Service

## DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2019 Expenses	2020 Expenses	2021 Expenses	2022 Budget
<b><u>Wages &amp; Benefits</u></b>				
Salaries and Wages	33,178,476	32,364,457	37,236,386	38,754,714
Benefits	17,254,435	17,526,706	16,134,415	18,545,811
<b>Total Wages &amp; Benefits</b>	<b>50,432,911</b>	<b>49,891,163</b>	<b>53,370,801</b>	<b>57,300,525</b>
<b><u>Other Operations &amp; Maintenance</u></b>				
Supplies			13,482,273	16,029,450
Training, Education and Travel			185,744	187,769
Equipment Expense			1,159,730	1,083,513
Service Contracts			55,084,529	58,541,945
Rentals and Leases	1,908,985	1,627,800	1,454,858	1,562,607
Utilities	10,326,450	12,083,396	10,978,752	12,593,783
Debt Service	40,776,880	54,649,350	54,006,604	58,641,397
Insurance	1,367,148	1,537,417	1,341,542	1,401,426
Intergovernmental Obligations	806,419	1,354,348	421,675	381,394
Equipment, Construction and Property	30,659,804	27,302,786	22,087,153	30,596,429
Interfund Expenses	23,610,227	29,722,277	23,174,226	28,734,074
Contractual Obligations			560,845	1,045,673
Other Expenses	79,032,016	83,345,671	1,250,045	883,165
<b>Total Other Operations &amp; Maintenance</b>	<b>188,487,929</b>	<b>211,623,045</b>	<b>185,187,976</b>	<b>211,682,625</b>
<b>Total for Department:</b>	<b>238,920,840</b>	<b>261,514,208</b>	<b>238,558,777</b>	<b>268,983,150</b>

## DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2022

Fund Type	Labor	Other	Total
General Fund	11,918,473	12,287,931	24,206,404
Special Revenue Fund	12,747,265	34,687,017	47,997,074
Capital Projects	5,000	5,000	27,759,760
Enterprise Fund	24,923,320	130,314,745	155,238,065
Internal Service Fund	6,930,835	6,850,513	13,781,347
Trust and Agency Fund	-	500	500
<b>Total for Department:</b>	<b>56,524,893</b>	<b>184,145,707</b>	<b>268,983,150</b>

Note: Expenditure by category have been updated to reflect account classifications implemented with the new financial software in 2021.

## Service

### DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2019 Actual Expenditure	2020 Actual Expenditure	2021 Actual Expenditure	2022 Original Budget
Capital Projects	17,509,385	28,000,001	21,291,795	27,759,760
Enterprise Fund	136,075,948	143,896,955	138,863,339	155,238,065
General Fund	22,282,498	26,633,315	26,279,469	24,206,404
Internal Service Fund	14,965,285	13,457,868	12,493,166	13,781,347
Special Revenue Fund	48,087,724	49,526,069	3,963,008	47,997,074
Trust and Agency Fund	-	-	-	500
<b>Total for Department:</b>	<b>238,920,840</b>	<b>261,514,208</b>	<b>202,890,777</b>	<b>268,983,150</b>

### DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2019 Actual Employees	2020 Actual Employees	2021 Actual Employees	2022 Budgeted Employees
General Fund	114.90	112.70	134.00	136.70
Special Revenue Fund	110.25	119.25	105.00	121.25
Capital Projects	1.75	1.75	2.00	1.75
Enterprise Fund	220.35	226.65	224.00	258.45
Special Revenue Fund	69.20	65.60	65.00	74.10
<b>Total for Department:</b>	<b>516.45</b>	<b>525.95</b>	<b>530.00</b>	<b>592.25</b>

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## **GLOSSARY OF TERMS**

### **Acronyms**

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) - Annual report prepared by the Department of Finance containing financial and operating information for the City's activities for the year.

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 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

AMERICAN RESCUE PLAN ACT (ARPA) – Federal award that disbursed funds from the U.S. Department of Treasury to assist locally with the financial recovery due to the Coronavirus pandemic.

AVL – Automatic Vehicle Location

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

BRE – Business Retention and Expansion

BWC – Body Worn Camera

CAD – Computer Aided Dispatch

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.

CARES Act – Coronavirus Aid, Relief, and Economic Security Act is a \$2.2 trillion economic stimulus bill passed by Congress in response to the economic fallout of the COVID-19 disease.

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

FAA – Federal Aviation Administration

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

IBH – Interval Brotherhood Home

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

MTO – Mow to Own

NACOLE – National Association for Civilian Oversight of Law Enforcement

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

RFP – Request for Proposal

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.

SCLB – Summit County Land Bank

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

TIP – Transportation Improvement Program

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 ACFR. 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 ACFR. 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.

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

WORKDAY – An on-demand (cloud-based) financial and human capital management software system.

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