

BUDGET PLAN 2023

City of Akron, Ohio



Daniel Horrigan, Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Akron
Ohio**

For the Fiscal Year Beginning

January 01, 2022

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

Annual Capital Investment and Community Development Program-
<https://www.akronohio.gov/cms/site/4d5da4bb1861c134/index.html>

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

Operating Budget Plan- www.akronohio.gov/operatingbudget

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

Akron City Council Public Meetings Livestream and Archive-
<https://www.youtube.com/channel/UCTRzIObsoxdg6IFgWSFCOgA/videos>

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

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

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

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

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

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

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

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

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

Summit Lake Vision Plan- www.oursummitlake.com

5 Point Framework for Community Violence Reduction -
https://www.akronohio.gov/cms/resource_library/files/4f09feb0e865086f/5_point_framework_for_community_violence_reduction.pdf



ELECTED AND APPOINTED OFFICIALS

As of July 2023

Daniel Horrigan, Mayor

COUNCIL MEMBERS

Nancy L. Holland	1st Ward
Phil Lombardo	2nd Ward
Margo M. Sommerville, Council	3rd Ward
Russel C. Neal, Jr.	4th Ward
Tara Mosley	5th Ward
Brad McKittrick	6th Ward
Donnie J. Kammer	7th Ward
Shammas Malik	8th Ward
Michael N. Freeman	9th Ward
Sharon L. Connor	10th Ward
Jeff Fusco	Councilman-at-Large
Linda F. R. Omobien	Councilwoman-at-Large
Ginger Baylor	Councilwoman-at-Large

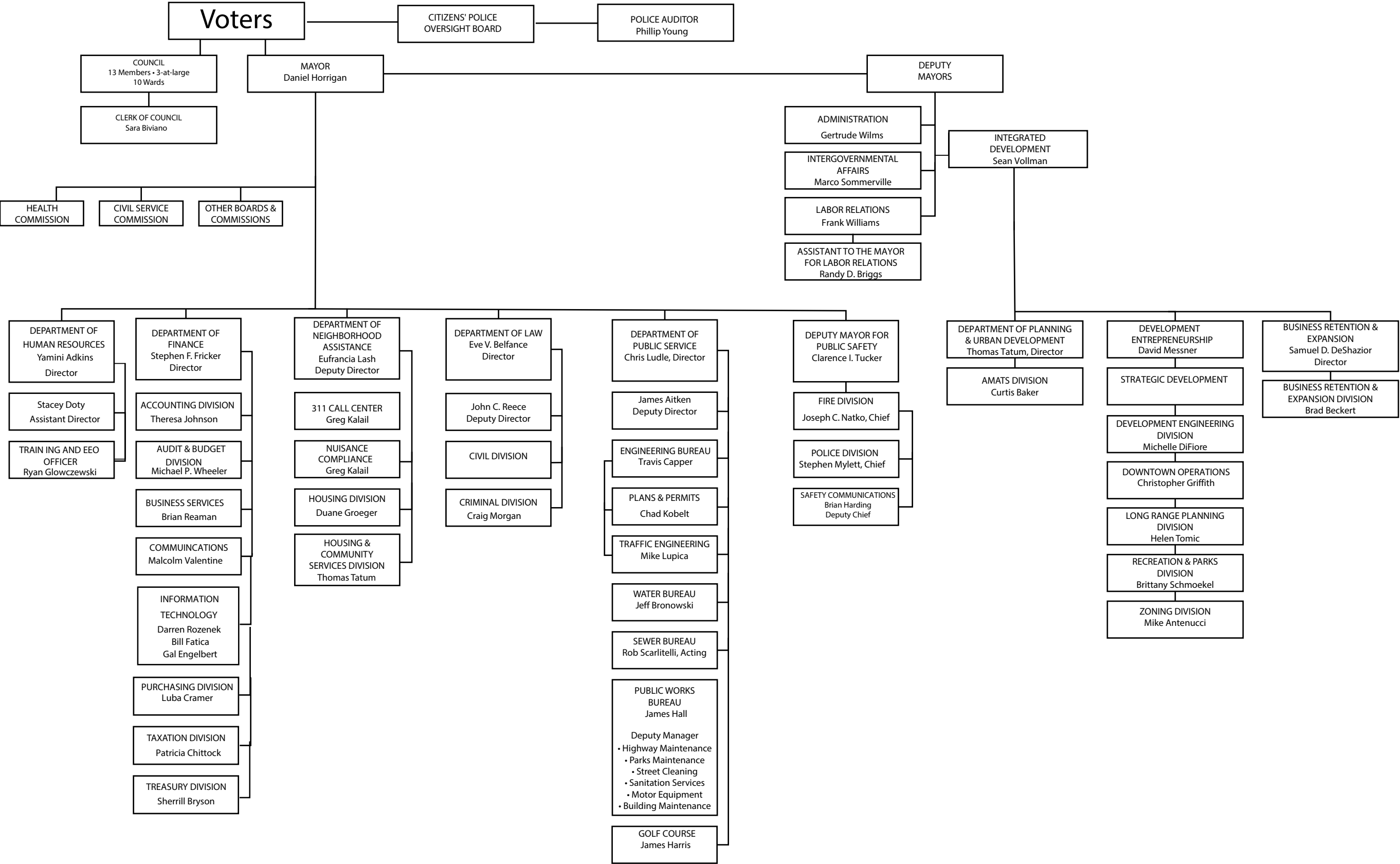
CABINET OF THE MAYOR

Stephen F. Fricker	Director of Finance
Christopher D. Ludle	Director of Public Service
Eve V. Belfance	Director of Law
Thomas A. Tatum	Director of Planning and Urban Development
Yamini Adkins	Director of Human Resources
Gertrude Wilms	Chief of Staff and Deputy Mayor for Administration
Sean Vollman	Director of Integrated Development
Marco S. Sommerville	Deputy Mayor for Intergovernmental Affairs and Senior Advisor
Samuel D. DeShazior	Director of Business Retention and Expansion
Clarence I. Tucker	Deputy Mayor for Public Safety
Frank Williams	Deputy Mayor for Labor Relations
Michael P. Wheeler	Deputy Director of Finance
Eufrancia Lash	Deputy Director of Public Service and Neighborhood Assistance
John C. Reece	Deputy Director of Law
Randy D. Briggs	Assistant to the Mayor for Labor Relations
James Aitken	Deputy Director of Public Service -Operations

2023

CITY OF AKRON

GOVERNMENT ORGANIZATION





City of Akron, Ohio

DANIEL HARRIGAN, MAYOR

September 2023

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

I am pleased to present the 2023 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 three 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 \$198,100,760, the 2023 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 and 2022, 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 September 28, 2022, I hosted the 6th Annual Health Equity Summit. This year's Health Equity Summit discussed mental health, infant and maternal health, youth opportunity, and more. Working hand in hand with the community's key healthcare stakeholders we've made significant progress creating a safer, healthier Akron for all. This year's Summit also focused on the effects of systemic racism on mental health, as well as continuing collaboration to enhance healthcare for our underserved communities. The Health Summit also addressed the Full Term First Birthday's (FTFB) strategic plan. The five-year plans will assess inequities by comprehensively addressing not only the health of the mother and baby but also the range of personal, social, economic, and environmental factors that influence health status. Over the past five years, the Full Term First Birthday Greater Akron Collective has been able to determine that stress and systemic racism have played an enormous role in premature birth rates as well as infant mortality rates specifically in African American infants.

Public Safety

Highlights of the 2023 operating budget include a new class of uniformed police officers and firefighters. The City utilized \$26.2 million in ARPA funding during 2022 and plans to utilize \$63 million during 2023. Throughout the COVID-19 pandemic and the aftermath, the City has struggled with an increase of violence, specifically gun violence. In 2022, I announced that the first Violence Intervention and Prevention (VIP) Grants to be awarded to 11 local organizations working to prevent violence from occurring, stop the progression of violence, and rehabilitate individuals with a history of violent behavior. I also welcomed North Akron native Denico Buckley-Knight to begin his new role as the City's Youth and Community Opportunity Director. Denico serves as the City's staff resource for violence reduction initiatives, community-based intervention, and coordination of a comprehensive effort to address youth violence. As mentioned last year, the Five Point Framework for Community Violence Reduction in Akron continued in 2022. Outlined in the Framework, the City is tackling youth and community violence with a robust, sustainable, culturally competent approach, building on the priorities established by the Youth Violence Prevention Strategic Plan. The City set aside approximately \$10 million of the American Rescue Plan Act (ARPA) funds, to provide grants and technical assistance to support eligible local organizations that are working in the violence prevention and intervention arena in 2022. This first round of grant funding totals \$1,352,202. Notable grant recipients and awards include, Alchemy Inc., Project Grad and the Victim's Assistance Program, Inc.

For 2023, the City will begin its 3rd round of grant funding. The City is awarding \$1.5 million in grants in round 3 and recently renewed grants for the Round 1 recipients for an additional \$1.3 million going towards violence prevention. In total, the City has committed \$4.4 million in grants towards local organizations that are working to prevent violence from occurring, stop the progression of violence, and rehabilitate individuals with a history of violent behavior. We've heard dozens of success stories coming from the organizations funded in the first rounds of the

VIP program, so we know these dollars are making a tangible difference in our community. By funding both legacy institutions and more grassroots and faith-based organizations this round, we can really take a holistic approach to address the causes of violence and violent behavior in our young people and get them on a path to a brighter future. Notable 2023 grant recipients include United Way of Summit and Medina Counties, Akron Urban League and the Minority Behavioral Health Group.

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. One excellent example of how this collaboration benefits residents is with the Financial Empowerment Center (FEC) which offers professional, one-on-one financial coaching as a free service to anyone in Akron and the surrounding communities. I want to continue to work with UWSC and further integrate the FEC into the City budget and functions. Since June of 2018 through June of 2022, the Akron FEC has helped nearly 3,300 people, increasing savings by more than \$2.2 million dollars, and decreasing debt by \$4.2 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 3,271 residents with 8,695 financial coaching sessions and helped to open 184 new bank accounts. It has also helped to increase credit scores 58 points on average and 947 delinquent credit card accounts have been reduced.

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 2023 the City is continuing efforts to improve road conditions. In 2022 the annual resurfacing program for the City of Akron completed over \$5.7 million worth of road repairs and has budgeted another \$5.4 million for 2023 to support Akron’s neighborhoods and business districts. For 2023, the plan is to pave approximately 54 miles of roadway including resurfacing for ODOT and Engineering projects in the City. This represents a significant increase since 2010 through 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. The City has moved forward with development on City-owned parcels with the “Mow to Own” and “Lot for a Little” programs along with improvements to City parks. The redevelopment of the Summit Lake and Middlebury neighborhoods is moving forward with housing rehabilitation and plans for new construction. Improvements for recreational amenities at Summit Lake are proceeding. The City and AMHA are working collaboratively on a transformative plan for the Summit Lake neighborhood thru the Department of Housing and Urban Development’s “Choice Neighborhoods” program. The Zoning Division is proceeding with the adoption of form-based zoning in specific neighborhoods. The City continues to move forward with projects to increase the supply of affordable rental units in the City and is promoting design guidelines for new construction. The City is continuing to move forward with City-wide tax abatement for residential improvements to promote residential construction in the City.

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 have 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 2023 capital budget reflects \$359.8 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. During 2022, \$10.7 million was 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 April 6, 2023 ground breaking ceremony took place on 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, as well as \$3.5 million in ARPA funding. 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 previous software the City had been utilizing for twenty-three years. 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 has since made significant progress working on Phase II and refining some of the business processes and expanding reporting capabilities from the initial implementation.

As the landscape of society continues to evolve from the rippling effects of the Covid-19, the City has faced unprecedented staffing turnover which it is constantly looking for innovative ways to attract new hires and maintain staffing levels to avoid interruptions to service. As part of the 2023 budget plan, the City plans to hire a class of police officers and firefighters to backfill various retirements and transitions that took place during 2022. The City has a total staffing budget of 2,019 for 2023, compared to 2,000 as of 2022, to support the success of the various divisions and departments.

Conclusion

The pages within this 2023 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 2022, 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 : 2023 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

Enterprise Goals

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 Continue the Elevate Akron strategic goals
2.2 Continue to prioritize financial empowerment & educational attainment, entrepreneurship, and small business recovery
2.4 Continue to improve City procurement process

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

4.1 Continue to improve city-owned public spaces
4.2 Continue to communicate and engage with Akron residents
4.3 Continue to prioritize inclusive mobility
4.4 Complete 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 Progress Indicators /Metrics

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 Continue to implement the goals of Racial Equity Social Justice Task Force
1.3.1 Continue with recommendations from Youth Violence Prevention Strategic Plan
1.3.3 Continue to engage with County-led Opiate Abatement Advisory Council for funding to drive down opiate abuse
1.3 Utilize the 5-Point Framework for community violence reduction

2.1.1 Continue to 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 Continue to prioritize ecosystem-level efforts to improve landscape for entrepreneurs and small businesses
2.3.2 Implement the Business Incentive Program to help existing businesses meet challenges of pandemic-era economy with federal funding
2.4.1 Implement the Minority Contractors Capital Access Program to provide procurement reform.

3.1.1 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 Continue 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 2023 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 training initiatives for the institution of Microsoft Teams
5.2.3 Complete the 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 3rd and final consent decree amendment

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 fifth-largest city in Ohio and 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 grew 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 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 backdrop for an array of musical entertainment and community events. The Akron Children's Museum is also located within Lock 3 and is an engaging space where families can explore interactive exhibits designed to inspire imagination.

Akron has easy access to a network of superhighways and is a major trucking hub. A market potential of 111 million people live within a day's drive of Akron. High-quality, affordable housing makes Akron an attractive place to live. The availability of green space provided by 6,600 acres of metropolitan parks, just moments from residential areas, makes Akron a pleasing combination of urban convenience and with lush green spaces. The park system includes a 34-mile bike and hike trail.

CITY OF AKRON, OHIO
DEMOGRAPHICS

POPULATION			
Year	City	County	PMSA *
1950	274,605	410,032	473,986
1960	290,351	513,569	605,367
1970	275,425	553,371	679,239
1980	237,177	524,472	660,328
1990	223,019	514,990	657,575
2000	217,074	542,899	694,960
2010	199,110	541,781	703,200
2020	190,469	540,428	702,219

*PMSA - Primary Metropolitan Statistical Area

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

ESTIMATED HOUSEHOLD INCOME AND BENEFITS AS OF 2020
AKRON METROPOLITAN STATISTICAL AREA

Income Group	Percent
\$-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

County/ Reporting Area	2020 Per Capita Income	2020 Median Household Income
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

City:	Seat of Summit County Became a township on December 6, 1825 Incorporated as a City on March 12, 1836	
Population:	190,469 (2020 Census)	
Square Miles:	Approximately 62	
Form of Government:	Strong Mayor/Council	
Land Use:	Residential	35.4%
	Commercial	5.9%
	Industrial	6.9%
	Agriculture	1.0%
	Public/Unusable	18.3%
	Usable Open Land	15.7%
	Transportation Facilities	16.8%
Major Employers:	Amazon Fulfillment Center (14,605) Summa Health System (Hospital-7,841) Akron Children's Hospital (Hospital – 6,489) University of Akron (5,257) Akron Public Schools (4,877) Akron General/Cleveland Clinic (Hospital – 4,528) Summit County Government (3,460) Goodyear Tire & Rubber Company (Rubber Products – 3,124) City of Akron (2,559) First Energy (2,071)	
Hospitals:	Akron Children's Medical Center Cleveland Clinic Akron General Select Specialty Hospital SUMMA Health System-Akron City	
Number of Banking Firms:	12 (not including credit unions)	
Fire Protection:	Number of Stations	13
	Number of Firefighters and Officers	366
	Number of calls for Fire Service	12,151
	Number of calls for EMS Service	45,216

Police Protection:	Number of Stations	1
	Number of Uniformed Police and Officers	449
	Number of calls for Police Service	140,902
Number of Community/Fitness Centers:		13
Educational Facilities:	Public Schools	
	47 Schools (approximately 20,627 students)	
	Charter Schools	
	17 Schools (approximately 2,768 students)	
	Private Schools	
	26 Schools (approximately 5,269 students)	
	Higher Education	
	University of Akron	
	Number of Students: Approximately 14,991	
	Stark State College Akron	
	Number of Students: Approximately 1,250	
Hotel Rooms:	Over 4,832 in the area	
Transportation:	Interstates in Akron	
	I-76 and I-77	
	Interstates Surrounding Akron	
	I-71, I-271, I-80	
	Public Transportation	
	Metro Regional Transit Authority	
	Airports	
Utilities:	Akron-Fulton Municipal Airport	
	Akron-Canton Regional Airport	
	Cleveland Hopkins International Airport	
	Electric	
	Energy Harbor	
	Ohio Edison Company, a regulated subsidiary of FirstEnergy Corp.	

Utilities: (continued)

Gas
Dominion East Ohio

Water
City of Akron

Sewer
City of Akron

Trash
City of Akron

Telephone
AT&T
Verizon
Metro
T-Mobile

Cable TV
Spectrum
AT&T

2022 Water System:

Average Daily Consumption	30.21 MGD
Annual Pumpage	11,026 MG
Maximum Capacity	67 MGD
Communities Served	13
Number of Accounts	83,800
Miles of Water Lines	1,182

2022 Sewer System:

Average Daily Demand	67.50 MGD
Annual Wastewater Flow	24,632 MG
Plant Capacity	280 MGD
Communities Served	14
Number of Accounts	76,300
Miles of Sewer Lines	1,347

Budget and Finance

29

RECEIVED

2023 MAR -6 PM 1:30

March 6, 2023

AKRON CITY COUNCIL

8 - 5
Holland, Malik,
Mosley, Neal,
Omohundro

Offered by: FREEMAN

RESOLUTION NO. 74 - 2023, adopting an annual operating budget for the fiscal year 2023; 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 "2023 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 27, 2023

Diana R. Biviano
Clerk of Council

David M. Somerville
President of Council

Approved: 3/28, 2023

Don Hyatt
MAYOR

Budget and Finance

EVB/BTA

Requested by Department of Finance

OFFERED BY: FREEMAN

March 6, 2023

RECEIVED

2023 MAR -6 PM 1:30
AKRON CITY COUNCIL

(8-5)

Holland, Malik,
Mosley, Neal,
Omohien

ORDINANCE NO. 75 -2023 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, 2023; 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, 2023, 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 2023 are included in the proper funds herein.

Section 3. That there shall be and hereby are appropriated from the unappropriated balance of the General Fund (1000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
01	Human Resources	\$ 1,499,430	\$ 295,680	\$ 1,795,110
02	Finance	2,564,280	8,034,240	10,598,520
03	Law	3,634,650	1,733,160	5,367,810
04	Legislative	1,370,310	288,180	1,658,490
05	Municipal Court - Clerk	3,917,540	395,580	4,313,120
06	Municipal Court - Judges	5,341,160	369,560	5,710,720
07	Office of the Mayor	2,073,050	292,240	2,365,290
08	Planning	43,360	1,650	45,010
09	Public Health	0	4,093,200	4,093,200
10	Public Safety	8,191,280	7,852,370	16,043,650
11	Public Service	12,885,800	13,508,040	26,393,840
12	Fire	29,654,890	14,788,450	44,443,340
13	Police	58,467,790	4,733,060	63,200,850
16	Neighborhood Assistance	3,092,650	704,720	3,797,370
17	Integrated Development	6,270,060	1,632,380	7,902,440
18	Citizens' Police Oversight Board	288,320	83,680	372,000
Total		\$ 139,294,570	\$ 58,806,190	\$ 198,100,760

Section 4. That there shall be and hereby are appropriated from the unappropriated balance of the Income Tax Collection Fund (2000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 1,811,100	\$ 9,179,600	\$ 10,990,700
Total		\$ 1,811,100	\$ 9,179,600	\$ 10,990,700

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	\$ 22,465,670	\$ 1,756,630	\$ 24,222,300
Total		\$ 22,465,670	\$ 1,756,630	\$ 24,222,300

Section 6. That there shall be and hereby are appropriated from the unappropriated balance of the Special Assessment Fund (2010) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 186,680	\$ 4,806,000	\$ 4,992,680
11	Public Service	5,229,850	22,098,760	27,328,610
16	Neighborhood Assistance	328,420	1,720,390	2,048,810
Total		\$ 5,744,950	\$ 28,625,150	\$ 34,370,100

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	\$ 550,000	\$ 359,570	\$ 909,570
Total		\$ 550,000	\$ 359,570	\$ 909,570

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	\$ 550,000	\$ 359,570	\$ 909,570
Total		\$ 550,000	\$ 359,570	\$ 909,570

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 620,480	\$ 42,793,810	\$ 43,414,290
Total		\$ 620,480	\$ 42,793,810	\$ 43,414,290

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	\$ 6,916,230	\$ 5,794,650	\$ 12,710,880
Total		\$ 6,916,230	\$ 5,794,650	\$ 12,710,880

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 2,306,660	\$ 9,184,400	\$ 11,491,060
Total		\$ 2,306,660	\$ 9,184,400	\$ 11,491,060

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 42,000	\$ 1,100,250	\$ 1,142,250
Total		\$ 42,000	\$ 1,100,250	\$ 1,142,250

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
08	Planning	\$ 1,428,450	\$ 724,480	\$ 2,152,930
Total		\$ 1,428,450	\$ 724,480	\$ 2,152,930

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 15,750	\$ 3,490,000	\$ 3,505,750
Total		\$ 15,750	\$ 3,490,000	\$ 3,505,750

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 14,519,490	\$ 14,519,490
Total		\$ 0	\$ 14,519,490	\$ 14,519,490

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	\$ 12,020	\$ 12,020
Total		\$ 0	\$ 12,020	\$ 12,020

Section 17. That there shall be and hereby are appropriated from the unappropriated balance of the Joint Economic Development District (JEDD) Fund (2240) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 784,710	\$ 15,979,020	\$ 16,763,730
Total		\$ 784,710	\$ 15,979,020	\$ 16,763,730

Section 18. That there shall be and hereby are appropriated from the unappropriated balance of the Akron Municipal Court Information System (AMCIS) Fund (2255) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
05	Municipal Court - Clerk	\$ 0	\$ 374,450	\$ 374,450
06	Municipal Court - Judges	0	148,350	148,350
Total		\$ 0	\$ 522,800	\$ 522,800

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	\$ 3,759,510	\$ 2,089,420	\$ 5,848,930
Total		\$ 3,759,510	\$ 2,089,420	\$ 5,848,930

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	\$ 480,290	\$ 384,910	\$ 865,200
12	Fire	5,979,070	817,680	6,796,750
13	Police	1,335,910	3,529,380	4,865,290
Total		\$ 7,795,270	\$ 4,731,970	\$ 12,527,240

Section 21. That there shall be and hereby are appropriated from the unappropriated balance of the Equipment and Facilities Operating Fund (2320) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 3,036,530	\$ 3,036,530
Total		\$ 0	\$ 3,036,530	\$ 3,036,530

Section 22. That there shall be and hereby are appropriated from the unappropriated balance of the Various Purpose Fund (2330) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 13,422,110	\$ 51,599,690	\$ 65,021,800
Total		\$ 13,422,110	\$ 51,599,690	\$ 65,021,800

Section 23. That there shall be and hereby are appropriated from the unappropriated balance of the Deposits Fund (2340) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 1,649,040	\$ 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
ALL	Department Wide	\$ 0	\$ 23,139,790	\$ 23,139,790
Total		\$ 0	\$ 23,139,790	\$ 23,139,790

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 36,602,520	\$ 36,602,520
Total		\$ 0	\$ 36,602,520	\$ 36,602,520

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
ALL	Department Wide	\$ 152,390	\$ 612,330	\$ 764,720
Total		\$ 152,390	\$ 612,330	\$ 764,720

Section 27. That there shall be and hereby are appropriated from the unappropriated balance of the General Bond Payment Fund (3000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 421,390	\$ 1,457,380	\$ 1,878,770
Total		\$ 421,390	\$ 1,457,380	\$ 1,878,770

Section 28. That there shall be and hereby are appropriated from the unappropriated balance of the Streets Fund (4060) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 176,900	\$ 20,971,590	\$ 21,148,490
Total		\$ 176,900	\$ 20,971,590	\$ 21,148,490

Section 29. That there shall be and hereby are appropriated from the unappropriated balance of the Information Technology Improvements Fund (4150) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	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
ALL	Department Wide	\$ 0	\$ 5,301,460	\$ 5,301,460
Total		\$ 0	\$ 5,301,460	\$ 5,301,460

Section 31. That there shall be and hereby are appropriated from the unappropriated balance of the Public Facilities and Improvements Fund (4165) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 7,189,840	\$ 7,189,840
Total		\$ 0	\$ 7,189,840	\$ 7,189,840

Section 32. That there shall be and hereby are appropriated from the unappropriated balance of the Public Parking Fund (4170) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 1,017,180	\$ 1,017,180
Total		\$ 0	\$ 1,017,180	\$ 1,017,180

Section 33. That there shall be and hereby are appropriated from the unappropriated balance of the Economic Development Fund (4175) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 3,333,230	\$ 3,333,230
Total		\$ 0	\$ 3,333,230	\$ 3,333,230

Section 34. That there shall be and hereby are appropriated from the unappropriated balance of the Water Fund (5000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 2,403,500	\$ 7,289,120	\$ 9,692,620
11	Public Service	14,002,510	23,137,660	37,140,170
Total		<u>\$ 16,406,010</u>	<u>\$ 30,426,780</u>	<u>\$ 46,832,790</u>

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	\$ 9,382,720	\$ 97,614,700	\$ 106,997,420
Total		<u>\$ 9,382,720</u>	<u>\$ 97,614,700</u>	<u>\$ 106,997,420</u>

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	\$ 116,650	\$ 116,650
Total		<u>\$ 0</u>	<u>\$ 116,650</u>	<u>\$ 116,650</u>

Section 37. That there shall be and hereby are appropriated from the unappropriated balance of the Golf Course Fund (5015) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 933,250	\$ 1,510,460	\$ 2,443,710
Total		<u>\$ 933,250</u>	<u>\$ 1,510,460</u>	<u>\$ 2,443,710</u>

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	\$ 3,022,510	\$ 3,022,510
Total		<u>\$ 0</u>	<u>\$ 3,022,510</u>	<u>\$ 3,022,510</u>

Section 39. That there shall be and hereby are appropriated from the unappropriated balance of the Off-Street Parking Fund (5030) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 0	\$ 4,240,440	\$ 4,240,440
Total		\$ 0	\$ 4,240,440	\$ 4,240,440

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	\$ 2,996,000	\$ 7,603,660	\$ 10,599,660
Total		\$ 2,996,000	\$ 7,603,660	\$ 10,599,660

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
01	Human Resources	\$ 761,000	\$ 45,785,190	\$ 46,546,190
Total		\$ 761,000	\$ 45,785,190	\$ 46,546,190

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
01	Human Resources	\$ 0	\$ 2,421,100	\$ 2,421,100
Total		\$ 0	\$ 2,421,100	\$ 2,421,100

Section 43. That there shall be and hereby are appropriated from the unappropriated balance of the Self-Insurance Settlement Fund (6009) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 0	\$ 15,000	\$ 15,000
Total		\$ 0	\$ 15,000	\$ 15,000

Section 44. That there shall be and hereby are appropriated from the unappropriated balance of the Telephone System Fund (6015) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
10	Public Safety	\$ 47,740	\$ 575,350	\$ 623,090
Total		\$ 47,740	\$ 575,350	\$ 623,090

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	\$ 3,965,520	\$ 866,670	\$ 4,832,190
Total		\$ 3,965,520	\$ 866,670	\$ 4,832,190

Section 46. That there shall be and hereby are appropriated from the unappropriated balance of the Information Technology Fund (6030) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 2,035,220	\$ 2,426,320	\$ 4,461,540
Total		\$ 2,035,220	\$ 2,426,320	\$ 4,461,540

Section 47. That there shall be and hereby are appropriated from the unappropriated balance of the Claire Merrix Tennis Trust Fund (7000) the following amounts:

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

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 0	\$ 2,000	\$ 2,000
Total		\$ 0	\$ 2,000	\$ 2,000

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	\$ 421,270	\$ 421,270
Total		\$ 0	\$ 421,270	\$ 421,270

	Wages/ Benefits	Other	Total
Total All Funds	\$ 244,785,600	\$ 553,490,200	\$ 798,275,800

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 2023 Operating Budget and/or the 2023 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 2023 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2023 or thereafter.

Section 54. That all funds not individually listed in this ordinance but included in the 2023 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2023 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 Human Resources, 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 2023 Operating Budget and the 2023 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 2023 Operating Budget and the 2023 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 27, 2023

Wanda R. Birano
Clerk of Council

Ray M. Smith
President of Council

Approved 3/28, 2023

Timothy J. McManus
MAYOR

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 31st 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 25) establishes the City's legal spending limit for the year.

FINANCIAL STRUCTURE AND PRIMARY OPERATIONS

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

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

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

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

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

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

2023 BUDGET CALENDAR

2022	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"> • Age-friendly Akron did an in-depth survey of Akron seniors to identify their key needs to age-in-place • Akron Parks Challenge which consisted of community led input on reimaging our parks • The Full Term First Birthday Collaborative has continued to engage the partners and hold community events as we work to fight infant mortality in Akron. • The Racial and Equity and Social Justice Task Force which is leading a strategic community led analysis based on the City's declaration of racism as a public health crisis. The purpose of this taskforce is to develop a pro-equity strategic plan responsive to this crisis. • Continuation of the Mayor's Youth Leadership Council which is dedicated to providing youth a forum for them to be champions for change and a voice in City government. • Great Streets Akron is an initiative aimed at improving the neighborhood business districts in our communities by targeting city support and resources in these areas. • Akron Ambassadors group was created and convened in March 2020. This group consists of neighborhood leaders who the City has engaged to share what is happening at the City and to garner feedback on how we can better serve and support their efforts at the neighborhood level. <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>
<u>2023</u>	
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.</p> <p>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 2023 Finance recommended budget and Council schedules are distributed to departments. A proposed budget hearing schedule is sent to City Council.

The 2023 budget is introduced to City Council. Public budget hearings with the various operating departments and City Council began March 14th. City Council asks questions regarding the operations and requests data analysis comparing past and present expenditures for labor, supplies and operating expenses including contracts. City Council must vote to approve the budget.

Both the ordinance and resolution passed on March 27, 2023.

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 2023 Budget Plan includes the individual departmental goals for 2023 and the status of their 2022 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

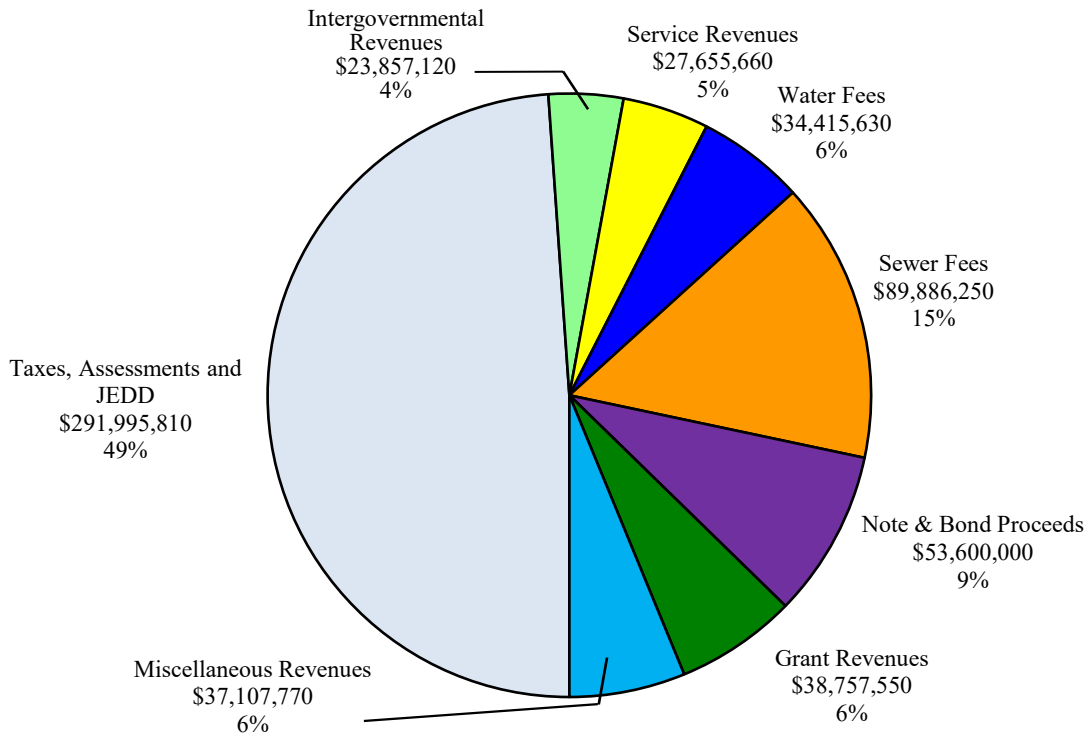
- The City will limit long-term debt to only those capital improvements that provide a long-term benefit (greater than five years) to its citizens.
- The maturity date for any debt will not exceed the reasonably expected useful life of the expenditure so financed.

- 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.

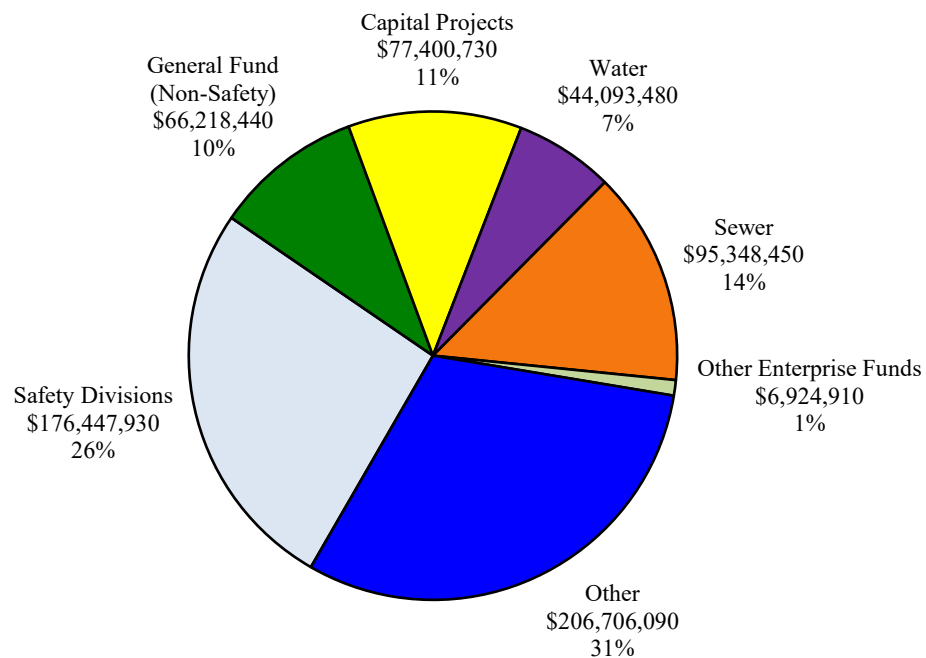
FINANCIAL REPORTING PERFORMANCE GOALS

- 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 Comprehensive Financial Annual Report (CAFR) will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
- The City's Operating Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.

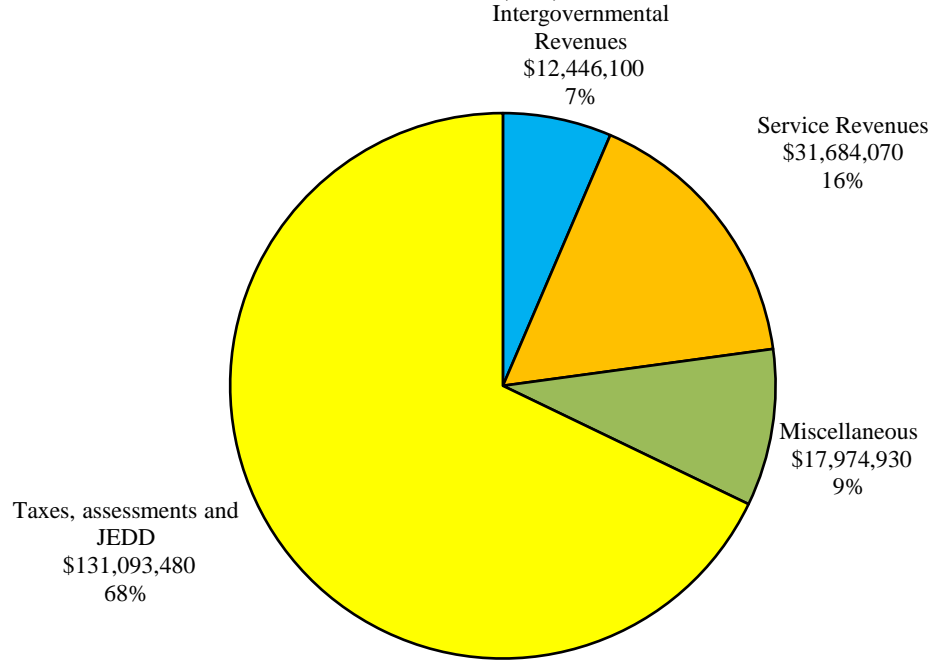
**CITY OF AKRON
2023 BUDGET
NET REVENUES
TOTAL \$597,275,790**



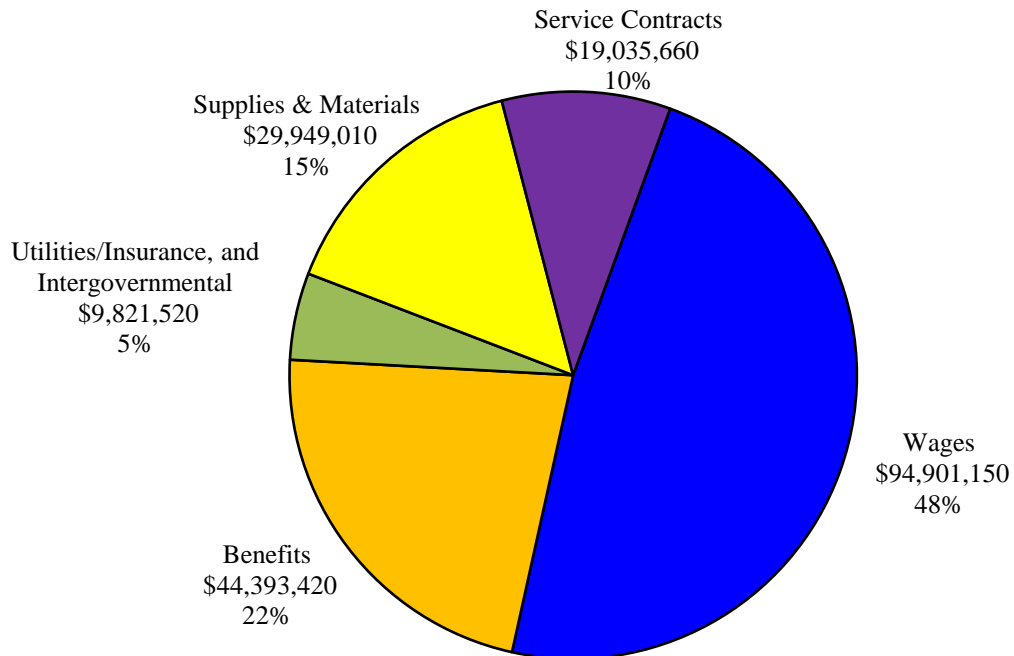
**CITY OF AKRON
2023 BUDGET
NET EXPENDITURES
TOTAL \$673,140,030**



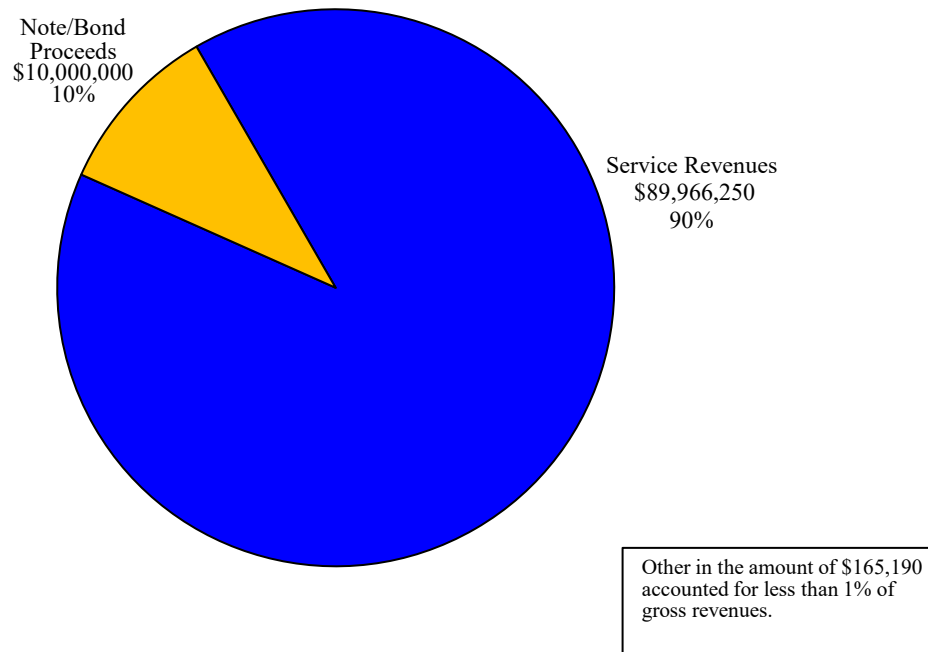
**CITY OF AKRON
2023 OPERATING BUDGET
GENERAL FUND - GROSS REVENUES
TOTAL \$193,198,580**



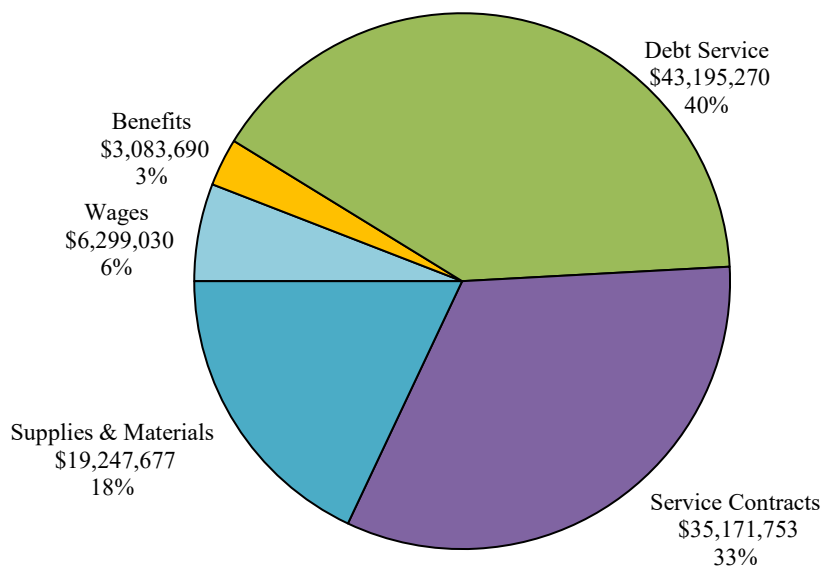
**CITY OF AKRON
2023 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES
TOTAL \$198,100,760**



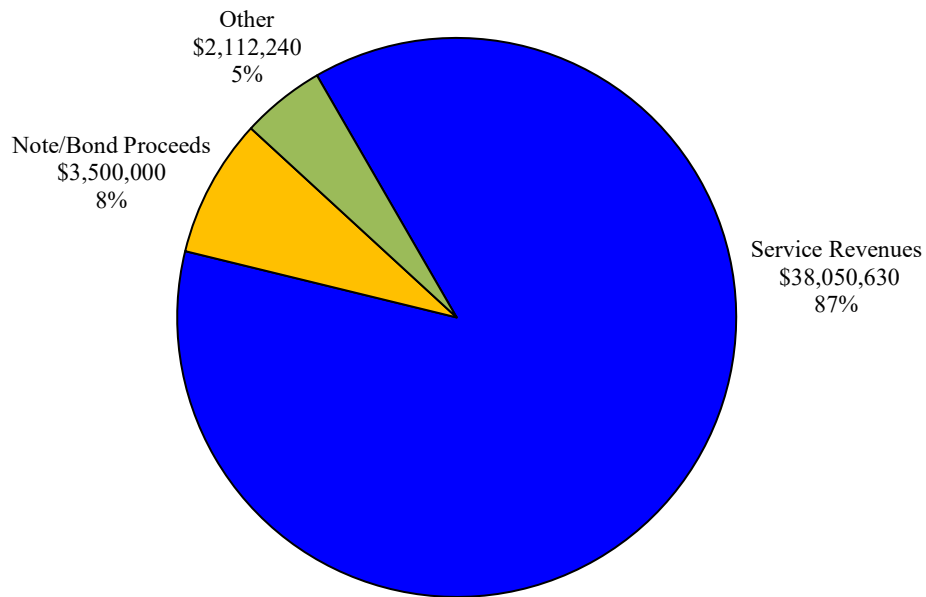
**CITY OF AKRON
2023 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$100,131,440**



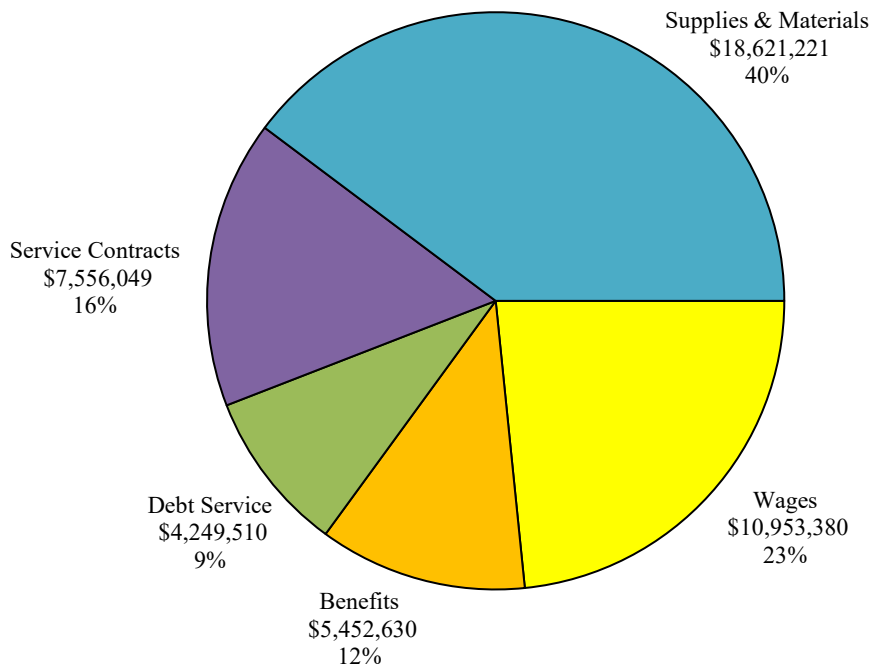
**CITY OF AKRON
2023 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL \$106,997,420**



**CITY OF AKRON
2023 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$43,662,870**



**CITY OF AKRON
2023 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES
TOTAL \$46,832,790**



CITY OF AKRON, OHIO
ANALYSIS OF 2023 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2020, 2021 AND 2022
BY FUND AND SOURCE

By Fund Type:

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023
General Fund	\$176,910,952	\$181,369,105	\$182,431,472	\$193,198,580
Special Revenue Fund	234,142,022	281,910,291	303,473,125	246,737,030
Debt Service Fund	1,582,478	1,842,950	1,934,249	1,900,590
Capital Projects Fund	23,657,564	24,106,806	36,243,806	36,805,850
Enterprise Fund	152,268,611	142,515,949	148,194,054	153,692,140
Internal Service Fund	66,730,107	59,008,072	61,816,586	68,665,910
Trust & Agency	439,964	808,387	523,950	801,430
TOTAL	\$655,731,698	\$691,561,560	\$734,617,242	\$701,801,530

By Source:

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023
Taxes, Assessments and JEDD	\$251,602,279	\$274,629,039	\$283,982,394	\$291,995,810
Intergovernmental Revenues	66,317,747	23,337,307	23,588,451	23,857,120
Service Revenues	170,331,919	141,728,317	146,330,170	151,957,540
Note & Bond Proceeds	50,576,122	40,213,496	59,146,588	53,600,000
Grant Revenues*	-	95,129,772	99,859,938	38,757,550
Miscellaneous Revenues	50,064,580	26,097,359	37,926,641	37,107,770
Interfund Service Revenues	57,160,005	69,250,276	73,739,259	79,346,700
Interfund Transfers	9,679,046	21,175,994	10,043,801	25,179,040
TOTAL	\$655,731,698	\$691,561,560	\$734,617,242	\$701,801,530

*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 2023 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2020, 2021 AND 2022
BY FUND AND SOURCE

By Fund Type:

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023
General Fund	\$176,910,952	\$168,559,476	\$168,719,054	\$173,902,630
Special Revenue Fund	226,276,267	263,506,376	291,865,391	230,929,250
Debt Service Fund	1,582,478	1,842,950	1,934,249	1,900,540
Capital Projects Fund	23,657,564	24,103,053	35,965,700	35,805,820
Enterprise Fund	150,354,781	135,095,941	143,465,070	146,437,140
Internal Service Fund	9,670,641	7,219,107	8,360,768	7,498,980
Trust & Agency	439,964	808,387	523,950	801,430
TOTAL	\$588,892,647	\$601,135,290	\$650,834,182	\$597,275,790

By Source:

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023
Taxes, Assessments and JEDD	\$251,602,279	\$274,629,039	\$283,982,394	\$291,995,810
Intergovernmental Revenues	66,317,747	23,337,307	23,588,451	23,857,120
Service Revenues	170,331,919	141,728,317	146,330,170	151,957,540
Note & Bond Proceeds	50,576,122	40,213,496	59,146,588	53,600,000
Grant Revenues*	-	95,129,772	99,859,938	38,757,550
Miscellaneous Revenues	50,064,580	26,097,359	37,926,641	37,107,770
TOTAL	\$588,892,647	\$601,135,290	\$650,834,182	\$597,275,790

*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 2023 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2020, 2021 AND 2022
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2020	Actual 2021	Actual 2022	Budget 2023
General Fund	\$158,816,188	\$181,301,975	\$185,277,998	\$198,100,760
Special Revenue Fund	211,490,774	212,518,737	255,630,707	326,228,010
Debt Service Fund	1,585,642	1,653,244	1,753,107	1,878,770
Capital Projects Fund	28,000,002	21,291,795	36,879,054	38,490,200
Enterprise Fund	153,811,169	148,539,369	152,257,724	163,653,520
Internal Service Fund	61,078,092	64,906,553	63,918,570	69,498,770
Trust & Agency	148,548	451,207	480,195	425,770
GRAND TOTAL	<u>\$614,930,415</u>	<u>\$630,662,880</u>	<u>\$696,197,355</u>	<u>\$798,275,800</u>

By Expenditure Category:

	Actual 2020	Actual 2021	Actual 2022	Budget 2023
Wages and Benefits:				
Salaries and Wages	\$130,155,325	\$146,143,967	\$158,990,172	\$170,160,680
Employee Benefits	67,554,115	63,683,695	64,960,553	74,624,920
Total Wages & Benefits	<u>197,709,440</u>	<u>209,827,662</u>	<u>223,950,725</u>	<u>244,785,600</u>
Operations and Maintenance				
Discretionary	255,217,847	19,979,902	26,855,462	28,249,380
Non-Discretionary	162,003,128	400,855,316	445,391,168	525,240,820
Total Operations and Maintenance	<u>417,220,975</u>	<u>420,835,218</u>	<u>472,246,630</u>	<u>553,490,200</u>
Grand Total	<u>\$614,930,415</u>	<u>\$630,662,880</u>	<u>\$696,197,355</u>	<u>\$798,275,800</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2023 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2020, 2021 AND 2022
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2020	Actual 2021	Actual 2022	Budget 2023
General Fund	\$139,083,485	\$158,998,668	\$165,093,582	\$174,688,480
Special Revenue Fund	196,060,806	197,079,497	243,206,380	314,454,990
Debt Service Fund	1,576,245	1,643,266	1,740,582	1,865,670
Capital Projects Fund	24,364,896	20,213,011	32,729,408	35,338,280
Enterprise Fund	137,796,518	133,948,697	138,283,265	146,366,840
Internal Service Fund	0	0	0	0
Trust & Agency	148,548	451,207	480,195	425,770
GRAND TOTAL	<u>\$499,030,498</u>	<u>\$512,334,346</u>	<u>\$581,533,412</u>	<u>\$673,140,030</u>

By Expenditure Category:

	Actual 2020	Actual 2021	Actual 2022	Budget 2023
Wages and Benefits:				
Salaries and Wages	\$124,230,702	\$139,772,230	\$153,415,584	\$163,746,270
Employee Benefits	64,488,157	61,040,705	62,461,207	71,233,850
Total Wages & Benefits	<u>188,718,859</u>	<u>200,812,935</u>	<u>215,876,791</u>	<u>234,980,120</u>
Operations and Maintenance				
Discretionary	150,249,830	14,985,088	19,662,572	21,443,320
Non-Discretionary	160,061,809	296,536,323	345,994,049	416,716,590
Total Operations and Maintenance	<u>310,311,639</u>	<u>311,521,411</u>	<u>365,656,621</u>	<u>438,159,910</u>
Grand Total	<u>\$499,030,498</u>	<u>\$512,334,346</u>	<u>\$581,533,412</u>	<u>\$673,140,030</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

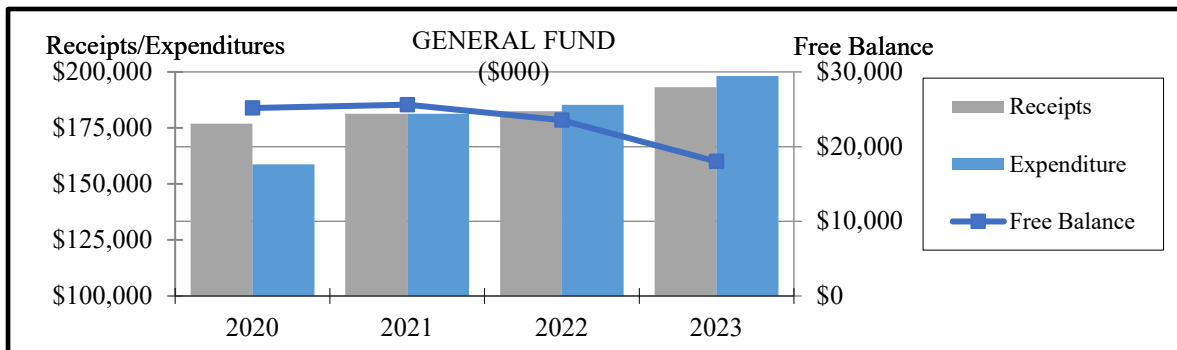
GENERAL FUND (1000)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 9,894,705	\$ 27,989,469	\$ 28,056,599	\$ 25,210,073
Receipts - 01/01-12/31	176,910,952	181,369,105	182,431,472	193,198,580
Available Resources	\$ 186,805,657	\$ 209,358,574	\$ 210,488,071	\$ 218,408,653
Less: Expenditures - 01/01-12/31	158,816,188	181,301,975	185,277,998	198,100,760
Cash on Hand as of December 31	\$ 27,989,469	\$ 28,056,599	\$ 25,210,073	\$ 20,307,893
Less: End-of-Year Encumbrances	2,841,738	2,442,681	1,661,980	2,315,466
Unencumbered Balance as of December 31	\$ 25,147,731	\$ 25,613,918	\$ 23,548,093	\$ 17,992,427

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 114,113,303	\$ 129,973,238	\$ 129,176,334	\$ 131,093,480
Grant Revenue	988,416	751,103	915,065	832,130
Loan/Repayment Revenue	-	-	13,162	-
Fees, Fines, License, and Permits	5,742,272	5,635,361	6,261,726	6,192,500
Intergovernmental Revenue	9,541,986	11,927,026	12,796,238	12,446,100
Charges for Services	16,479,726	16,774,578	17,410,393	18,388,120
Other Revenue	12,855,489	2,201,495	605,686	3,048,580
Lease Revenue	-	455,911	437,848	307,080
Investment Earnings	2,554,635	840,764	1,102,602	1,594,640
Interfund Charge for Service	14,635,125	12,739,296	13,514,013	13,295,950
Interfund Transfer, Advances, and Subsidy	-	70,333	198,405	6,000,000
TOTAL RECEIPTS	176,910,952	181,369,105	182,431,472	193,198,580

COMPARATIVE SUMMARY OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 108,023,491	\$ 126,926,043	\$ 129,530,474	\$ 139,294,570
Other Operations & Maintenance	50,792,697	54,375,932	55,747,524	58,806,190
TOTAL EXPENDITURES	\$ 158,816,188	\$ 181,301,975	\$ 185,277,998	\$ 198,100,760



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

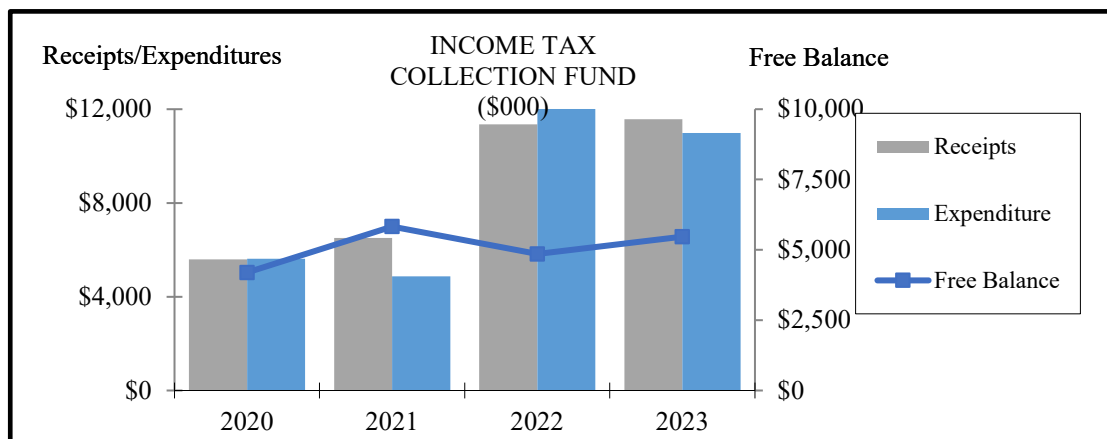
INCOME TAX COLLECTION FUND (2000)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 4,304,159	\$ 4,277,126	\$ 5,918,305	\$ 4,999,761
Receipts - 01/01-12/31	5,597,419	6,506,098	11,349,803	11,566,260
Available Resources	\$ 9,901,578	\$ 10,783,224	\$ 17,268,108	\$ 16,566,021
Less: Expenditures - 01/01-12/31	5,624,452	4,864,919	12,268,347	10,990,700
Cash on Hand as of December 31	\$ 4,277,126	\$ 5,918,305	\$ 4,999,761	\$ 5,575,321
Less: End-of-Year Encumbrances	82,160	91,074	140,892	104,709
Unencumbered Balance as of December 31	\$ 4,194,966	\$ 5,827,231	\$ 4,858,869	\$ 5,470,612

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 5,137,479	\$ 6,112,516	\$ 10,921,453	\$ 11,137,750
Charges for Services	-	-	1,011	-
Other Revenue	18,734	16,059	74	16,060
Investment Earnings	-	-	7,657	-
Interfund Charge for Service	441,206	377,523	419,608	412,450
TOTAL RECEIPTS	\$ 5,597,419	\$ 6,506,098	\$ 11,349,803	\$ 11,566,260

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 1,627,681	\$ 1,742,383	\$ 1,614,641	\$ 1,811,100
Other Operations & Maintenance	3,996,771	3,122,536	10,653,706	9,179,600
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 5,624,452	\$ 4,864,919	\$ 12,268,347	\$ 10,990,700



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

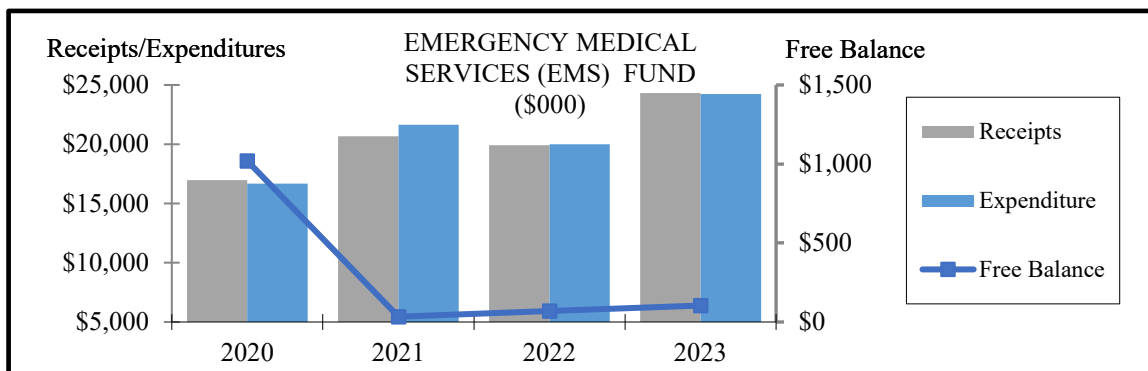
EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 799,783	\$ 1,091,061	\$ 129,994	\$ 70,381
Receipts - 01/01-12/31	16,965,155	20,682,801	19,928,753	24,312,060
Available Resources	\$ 17,764,938	\$ 21,773,862	\$ 20,058,747	\$ 24,382,441
Less: Expenditures - 01/01-12/31	16,673,877	21,643,868	19,988,366	24,222,300
Cash on Hand as of December 31	\$ 1,091,061	\$ 129,994	\$ 70,381	\$ 160,141
Less: End-of-Year Encumbrances	72,186	96,705	-	56,297
Unencumbered Balance as of December 31	\$ 1,018,875	\$ 33,289	\$ 70,381	\$ 103,844

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 7,521,917	\$ 8,329,580	\$ 8,675,742	\$ 8,583,090
Grant Revenue	40,789	-	12,633	7,500
Fees, Fines, License, and Permits	-	100	-	100
Charges for Services	1,501,798	1,924,221	1,951,154	3,600,000
Other Revenue	377,968	73,758	253,569	119,230
Investment Earnings	3,783	597	234	-
Interfund Charge for Service	-	1,335	-	2,140
Interfund Transfer, Advances, and Subsidy	7,518,900	10,353,210	9,035,421	12,000,000
TOTAL RECEIPTS	\$ 16,965,155	\$ 20,682,801	\$ 19,928,753	\$ 24,312,060

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 15,122,593	\$ 20,374,764	\$ 18,429,826	\$ 22,465,670
Other Operations & Maintenance	1,551,284	1,269,104	1,558,540	1,756,630
TOTAL EXPENDITURES	\$ 16,673,877	\$ 21,643,868	\$ 19,988,366	\$ 24,222,300



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

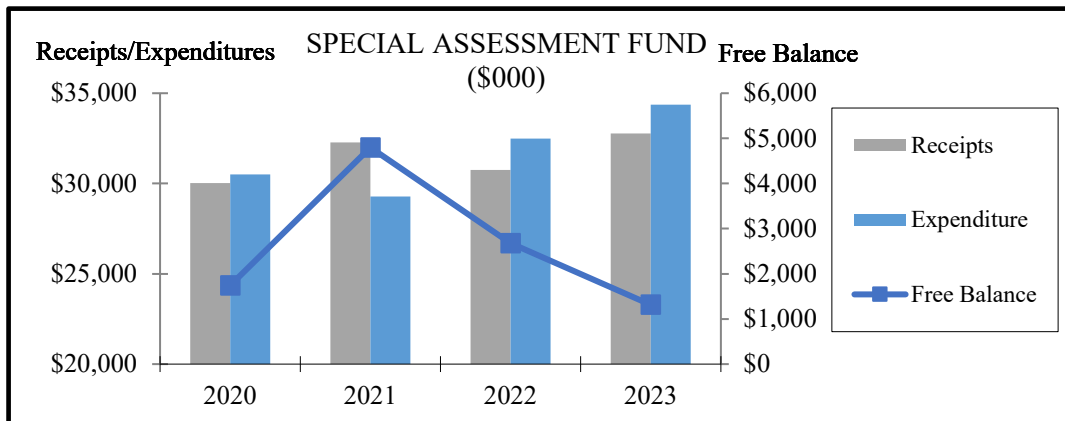
SPECIAL ASSESSMENT FUND (2010)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 3,866,573	\$ 3,387,955	\$ 6,371,475	\$ 4,645,604
Receipts - 01/01-12/31	30,024,821	32,269,189	30,759,965	32,768,950
Available Resources	\$ 33,891,394	\$ 35,657,144	\$ 37,131,440	\$ 37,414,554
Less: Expenditures - 01/01-12/31	30,503,439	29,285,669	32,485,836	34,370,100
Cash on Hand as of December 31	\$ 3,387,955	\$ 6,371,475	\$ 4,645,604	\$ 3,044,454
Less: End-of-Year Encumbrances	1,648,222	1,573,841	1,971,226	1,731,096
Unencumbered Balance as of December 31	\$ 1,739,733	\$ 4,797,634	\$ 2,674,378	\$ 1,313,358

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 12,549,503	\$ 18,904,443	\$ 17,677,459	\$ 19,673,200
Grant Revenue	-	269,315	-	-
Fees, Fines, License, and Permits	4,125,025	27,700	47,743	27,700
Charges for Services	20,609	11,855	-	11,850
Other Revenue	281,984	55,574	33,781	55,580
Other Financing Sources	13,000,000	13,000,000	13,000,000	13,000,000
Interfund Charge for Service	47,700	302	982	620
TOTAL RECEIPTS	\$ 30,024,821	\$ 32,269,189	\$ 30,759,965	\$ 32,768,950

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 5,486,639	\$ 5,208,451	\$ 6,634,801	\$ 5,744,950
Other Operations & Maintenance	23,437,712	24,077,218	25,851,035	28,625,150
Capital Outlay	1,579,088	-	-	-
TOTAL EXPENDITURES	\$ 30,503,439	\$ 29,285,669	\$ 32,485,836	\$ 34,370,100



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

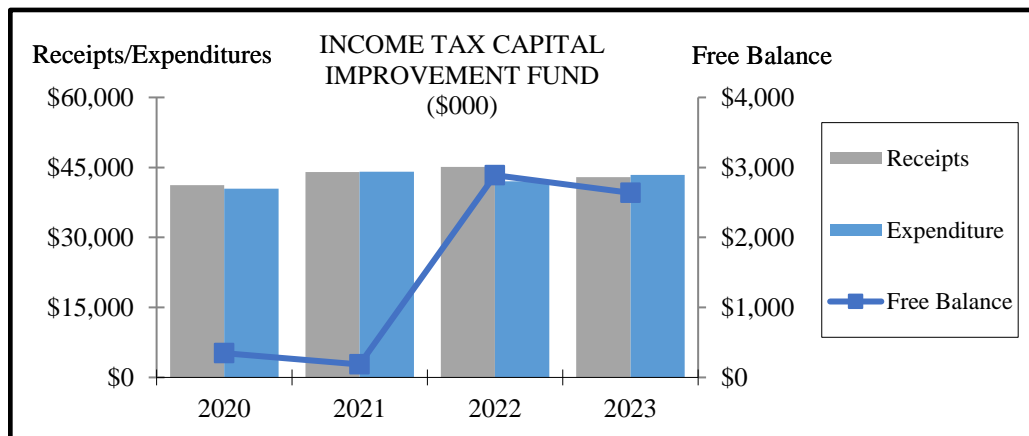
INCOME TAX CAPITAL IMPROVEMENT FUND (2025)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 306,760	\$ 1,023,416	\$ 916,450	\$ 4,018,395
Receipts - 01/01-12/31	41,185,776	43,994,762	45,091,729	42,879,210
Available Resources	\$ 41,492,536	\$ 45,018,178	\$ 46,008,179	\$ 46,897,605
Less: Expenditures - 01/01-12/31	40,469,120	44,101,728	41,989,784	43,414,290
Cash on Hand as of December 31	\$ 1,023,416	\$ 916,450	\$ 4,018,395	\$ 3,483,315
Less: End-of-Year Encumbrances	675,816	731,610	1,128,938	845,455
Unencumbered Balance as of December 31	\$ 347,600	\$ 184,840	\$ 2,889,457	\$ 2,637,860

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 35,692,340	\$ 42,718,574	\$ 41,501,708	\$ 41,949,970
Grant Revenue	-	81,044	83,103	-
Loan / Repayment Revenue	-	10,108	-	10,110
Intergovernmental Revenue	-	80,626	-	-
Other Revenue	2,493,069	353,147	1,268,589	369,060
Investment Earnings	62,427	32,681	51,384	50,000
Other Financing Sources	492,500	62,000	1,200,000	-
Interfund Charge for Service	2,445,440	656,582	986,945	500,070
TOTAL RECEIPTS	\$ 41,185,776	\$ 43,994,762	\$ 45,091,729	\$ 42,879,210

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 540,840	\$ 574,605	\$ 601,494	\$ 620,480
Other Operations & Maintenance	35,148,294	43,527,123	41,388,290	42,793,810
Capital Outlay	4,779,986	-	-	-
TOTAL EXPENDITURES	\$ 40,469,120	\$ 44,101,728	\$ 41,989,784	\$ 43,414,290



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

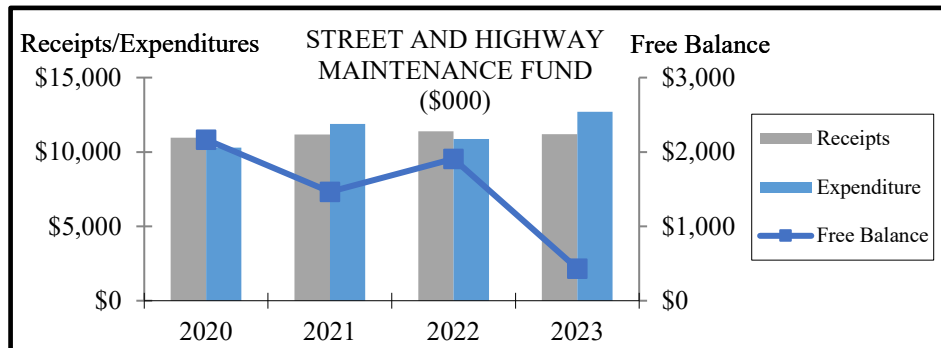
STREET AND HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 1,886,229	\$ 2,542,466	\$ 1,824,436	\$ 2,325,639
Receipts - 01/01-12/31	10,952,069	11,168,143	11,383,805	11,203,580
Available Resources	\$ 12,838,298	\$ 13,710,609	\$ 13,208,241	\$ 13,529,219
Less: Expenditures - 01/01-12/31	10,295,832	11,886,173	10,882,602	12,710,880
Cash on Hand as of December 31	\$ 2,542,466	\$ 1,824,436	\$ 2,325,639	\$ 818,339
Less: End-of-Year Encumbrances	375,128	361,826	419,964	385,639
Unencumbered Balance as of December 31	\$ 2,167,338	\$ 1,462,610	\$ 1,905,675	\$ 432,700

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Fees, Fines, License, and Permits	\$ 131,258	\$ 47,919	\$ 117,936	\$ 47,920
Intergovernmental Revenue	10,069,379	10,530,111	9,501,456	10,530,110
Other Revenue	431,675	352,479	656,921	367,630
Investment Earnings	24,407	8,349	10,973	5,550
Interfund Charge for Service	295,350	229,285	1,096,519	252,370
TOTAL RECEIPTS	\$ 10,952,069	\$ 11,168,143	\$ 11,383,805	\$ 11,203,580

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 6,542,560	\$ 7,357,905	\$ 6,163,743	\$ 6,916,230
Other Operations & Maintenance	2,753,272	4,528,268	4,718,859	5,794,650
Capital Outlay	1,000,000	-	-	-
TOTAL EXPENDITURES	\$ 10,295,832	\$ 11,886,173	\$ 10,882,602	\$ 12,710,880



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

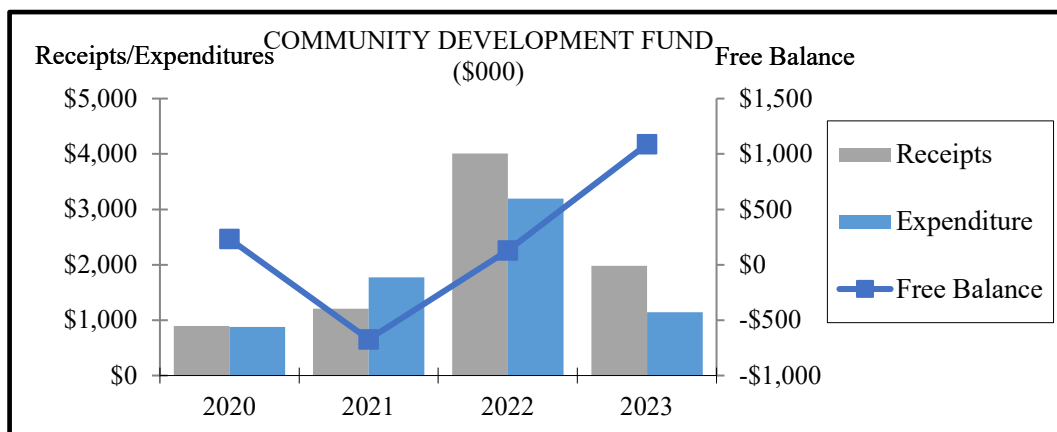
COMMUNITY DEVELOPMENT FUND (2080)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 1,271,169	\$ 1,347,041	\$ (1,723,253)	\$ 2,345,485
Receipts - 01/01-12/31	7,840,510	6,729,308	14,550,056	11,479,770
Available Resources	\$ 9,111,679	\$ 8,076,349	\$ 12,826,803	\$ 13,825,255
Less: Expenditures - 01/01-12/31	7,764,638	9,799,602	10,481,318	11,491,060
Cash on Hand as of December 31	\$ 1,347,041	\$ (1,723,253)	\$ 2,345,485	\$ 2,334,195
Less: End-of-Year Encumbrances	350,505	297,270	1,741,181	796,319
Unencumbered Balance as of December 31	\$ 996,536	\$ (2,020,523)	\$ 604,304	\$ 1,537,876

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ -	\$ -	\$ 33,382	\$ -
Grant Revenue	\$ 7,412,526	\$ 5,540,925	\$ 10,181,983	\$ 11,005,560
Loan / Repayment Revenue	-	344,885	138,824	238,670
Fees, Fines, License, and Permits	10,301	3,400	3,400	2,310
Charges for Services	-	-	150	-
Other Revenue	93,556	634,503	4,143,287	230,280
Lease Revenue	17,192	19,007	18,992	2,720
Investment Earnings	14,622	2,189	4,713	-
Other Financing Sources	-	-	717	-
Interfund Charge for Service	42,313	184,399	24,608	230
Interfund Transfer, Advances, and Subsidy	250,000	-	-	-
TOTAL RECEIPTS	\$ 7,840,510	\$ 6,729,308	\$ 14,550,056	\$ 11,479,770

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 1,863,220	\$ 1,967,350	\$ 2,326,063	\$ 2,306,660
Other Operations & Maintenance	5,901,418	7,832,252	8,155,255	9,184,400
TOTAL EXPENDITURES	\$ 7,764,638	\$ 9,799,602	\$ 10,481,318	\$ 11,491,060



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

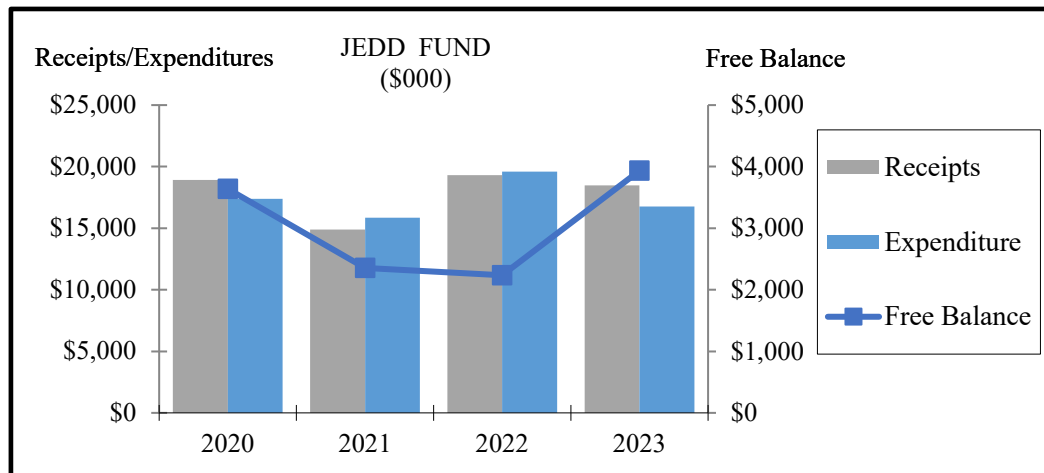
JEDD FUND (2240)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 2,498,163	\$ 4,052,583	\$ 3,078,717	\$ 2,793,921
Receipts - 01/01-12/31	18,928,320	14,887,755	19,313,275	18,467,030
Available Resources	\$ 21,426,483	\$ 18,940,338	\$ 22,391,992	\$ 21,260,951
Less: Expenditures - 01/01-12/31	17,373,900	15,861,621	19,598,071	16,763,730
Cash on Hand as of December 31	\$ 4,052,583	\$ 3,078,717	\$ 2,793,921	\$ 4,497,221
Less: End-of-Year Encumbrances	412,294	722,325	557,959	564,193
Unencumbered Balance as of December 31	\$ 3,640,289	\$ 2,356,392	\$ 2,235,962	\$ 3,933,028

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 16,469,662	\$ 12,772,887	\$ 16,130,790	\$ 16,453,410
Grant Revenue	368	274,690	-	124,900
Fees, Fines, License, and Permits	-	25	-	-
Charges for Services	171,279	963,379	640,272	1,057,750
Other Revenue	872,098	800,221	849,972	783,460
Lease Revenue	47,619	47,419	47,469	47,420
Investment Earnings	83,963	29,134	44,772	-
Other Financing Sources	-	-	1,600,000	-
Interfund Charge for Service	1,283,331	-	-	90
TOTAL RECEIPTS	\$ 18,928,320	\$ 14,887,755	\$ 19,313,275	\$ 18,467,030

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 527,534	\$ 691,764	\$ 764,205	\$ 784,710
Other Operations & Maintenance	16,846,366	15,169,857	18,833,866	15,979,020
TOTAL EXPENDITURES	\$ 17,373,900	\$ 15,861,621	\$ 19,598,071	\$ 16,763,730



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

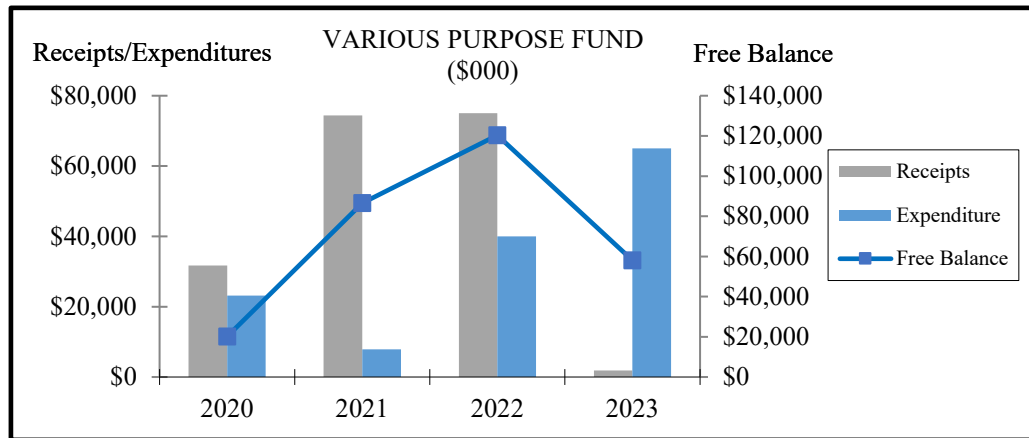
VARIOUS PURPOSE FUNDING (2330)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 11,678,628	\$ 20,252,453	\$ 86,756,468	\$ 121,835,398
Receipts - 01/01-12/31	31,735,625	74,356,336	75,060,763	1,851,880
Available Resources	\$ 43,414,253	\$ 94,608,789	\$ 161,817,231	\$ 123,687,278
Less: Expenditures - 01/01-12/31	23,161,800	7,852,321	39,981,833	65,021,800
Cash on Hand as of December 31	\$ 20,252,453	\$ 86,756,468	\$ 121,835,398	\$ 58,665,478
Less: End-of-Year Encumbrances	87,042	124,557	1,516,345	575,981
Unencumbered Balance as of December 31	\$ 20,165,411	\$ 86,631,911	\$ 120,319,053	\$ 58,089,497

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Grant Revenue	30,298,359	72,668,813	72,692,811	-
Fees, Fines, License, and Permits	1,274,011	1,470,376	646,520	1,700,410
Other Revenue	91,583	143,296	61,034	141,470
Investment Earnings	61,672	13,851	1,600,198	10,000
Other Financing Sources	-	-	60,200	-
Interfund Transfer, Advances, and Subsidy	10,000	60,000	-	-
TOTAL RECEIPTS	\$ 31,735,625	\$ 74,356,336	\$ 75,060,763	\$ 1,851,880

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 22,030,201	\$ 4,006,000	\$ 14,788,657	\$ 13,422,110
Other Operations & Maintenance	1,131,599	3,846,321	25,193,176	51,599,690
TOTAL EXPENDITURES	\$ 23,161,800	\$ 7,852,321	\$ 39,981,833	\$ 65,021,800



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

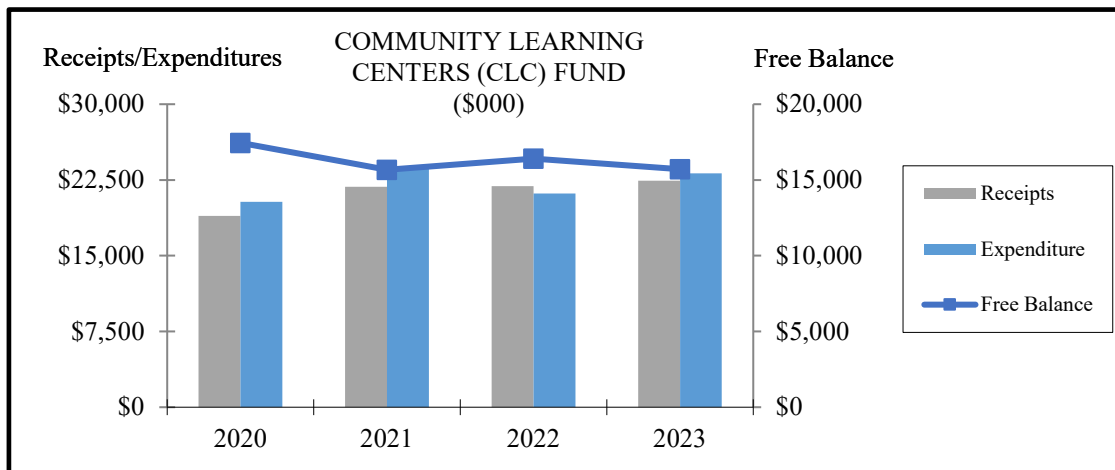
COMMUNITY LEARNING CENTERS (CLC) FUND (2355)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 18,834,343	\$ 17,449,246	\$ 15,673,241	\$ 16,411,806
Receipts - 01/01-12/31	18,937,312	21,830,026	21,893,862	22,430,750
Available Resources	\$ 37,771,655	\$ 39,279,272	\$ 37,567,103	\$ 38,842,556
Less: Expenditures - 01/01-12/31	20,322,409	23,606,031	21,155,297	23,139,790
Cash on Hand as of December 31	\$ 17,449,246	\$ 15,673,241	\$ 16,411,806	\$ 15,702,766
Unencumbered Balance as of December 31	\$ 17,449,246	\$ 15,673,241	\$ 16,411,806	\$ 15,702,766

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 16,209,461	\$ 17,800,447	\$ 18,988,806	\$ 19,368,580
Grant Revenue	771,533	382,733	-	508,090
Intergovernmental Revenue	-	382,733	318,944	250,910
Other Revenue	-	1,500	2,483,926	1,500
Investment Earnings	305,395	77,463	102,186	24,300
Interfund Charge for Service	3,953	-	-	-
Interfund Transfer, Advances, and Subsidy	1,646,970	3,185,150	-	2,277,370
TOTAL RECEIPTS	\$ 18,937,312	\$ 21,830,026	\$ 21,893,862	\$ 22,430,750

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Other Operations & Maintenance	20,322,409	23,606,031	21,155,297	23,139,790
TOTAL EXPENDITURES	\$ 20,322,409	\$ 23,606,031	\$ 21,155,297	\$ 23,139,790



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

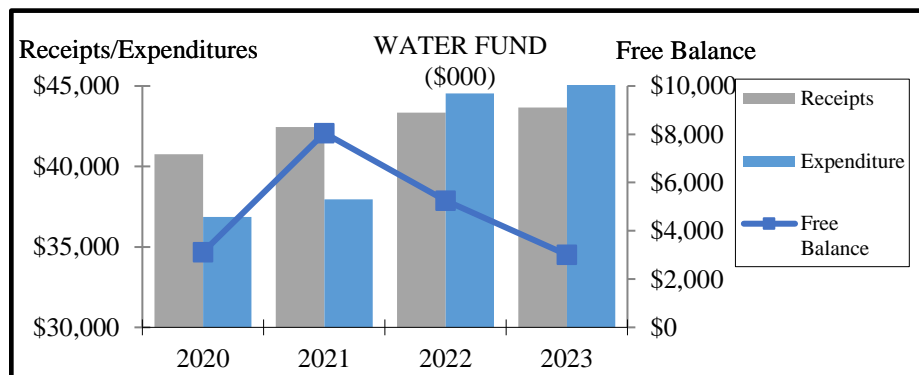
WATER (5000)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 3,896,175	\$ 7,797,165	\$ 12,299,956	\$ 11,107,178
Receipts - 01/01-12/31	40,759,605	42,450,383	43,353,000	43,662,870
Available Resources	\$ 44,655,780	\$ 50,247,548	\$ 55,652,956	\$ 54,770,048
Less: Expenditures - 01/01-12/31	36,858,615	37,947,592	44,545,778	46,832,790
Cash on Hand as of December 31	\$ 7,797,165	\$ 12,299,956	\$ 11,107,178	\$ 7,937,258
Less: End-of-Year Encumbrances	4,681,587	4,248,510	5,853,070	4,927,722
Unencumbered Balance as of December 31	\$ 3,115,578	\$ 8,051,446	\$ 5,254,108	\$ 3,009,536

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 3,859	\$ 3,436	\$ 2,380	\$ 3,500
Grant Revenue	567,436	5,842	390,556	-
Fees, Fines, License, and Permits	71,548	601,977	135,282	295,000
Charges for Services	33,832,122	34,494,659	34,128,151	34,415,630
Other Revenue	1,051,064	362,918	1,531,084	1,573,740
Lease Revenue	66,595	81,621	235,758	240,000
Investment Earnings	765	-	21,825	-
Other Financing Sources	1,483,578	3,128,633	3,070,501	3,500,000
Interfund Charge for Service	3,682,638	3,701,316	3,629,588	3,635,000
Interfund Transfer, Advances, and Subsidy	-	69,981	207,875	-
TOTAL RECEIPTS	\$ 40,759,605	\$ 42,450,383	\$ 43,353,000	\$ 43,662,870

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 13,705,256	\$ 14,772,863	\$ 15,532,593	\$ 16,406,010
Other Operations & Maintenance	21,711,084	23,174,729	29,013,185	30,426,780
Capital Outlay	1,442,275	-	-	-
TOTAL EXPENDITURES	\$ 36,858,615	\$ 37,947,592	\$ 44,545,778	\$ 46,832,790



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

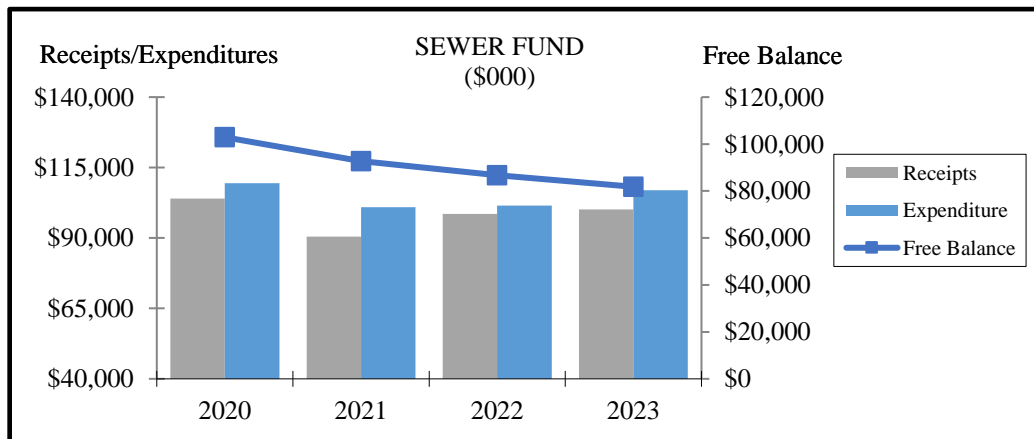
SEWER (5005)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 112,905,666	\$ 107,502,948	\$ 97,089,398	\$ 94,160,029
Receipts - 01/01-12/31	104,012,516	90,467,884	98,541,329	100,131,440
Available Resources	\$ 216,918,182	\$ 197,970,832	\$ 195,630,727	\$ 194,291,469
Less: Expenditures - 01/01-12/31	109,415,234	100,881,434	101,470,698	106,997,420
Cash on Hand as of December 31	\$ 107,502,948	\$ 97,089,398	\$ 94,160,029	\$ 87,294,049
Less: End-of-Year Encumbrances	4,604,663	4,401,076	7,427,009	5,477,583
Unencumbered Balance as of December 31	\$ 102,898,285	\$ 92,688,322	\$ 86,733,020	\$ 81,816,466

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Grant Revenue	\$ 661,500	\$ -	\$ -	\$ -
Fees, Fines, License, and Permits	-	2,195,745	64,135	65,000
Intergovernmental Revenue	103,423	42,960	-	-
Charges for Services	85,707,236	84,518,586	89,704,736	89,886,250
Other Revenue	919,989	426,068	95,809	100,190
Other Financing Sources	16,562,851	2,719,814	7,785,128	10,000,000
Interfund Charge for Service	57,517	365,935	331,674	80,000
Interfund Transfer, Advances, and Subsidy	-	198,776	559,847	-
TOTAL RECEIPTS	\$ 104,012,516	\$ 90,467,884	\$ 98,541,329	\$ 100,131,440

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 8,705,975	\$ 9,335,886	\$ 9,329,778	\$ 9,382,720
Other Operations & Maintenance	97,749,026	91,545,548	92,140,920	97,614,700
Capital Outlay	2,960,233	-	-	-
TOTAL EXPENDITURES	\$ 109,415,234	\$ 100,881,434	\$ 101,470,698	\$ 106,997,420



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

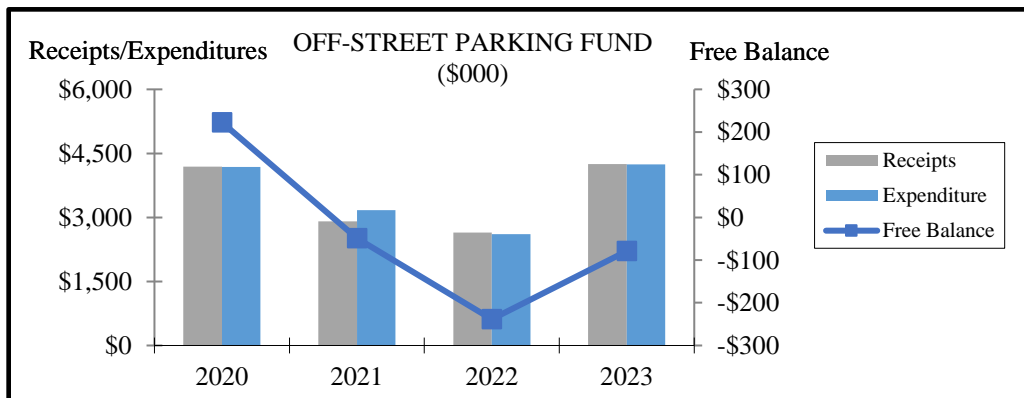
OFF-STREET PARKING (5030)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 262,473	\$ 268,605	\$ 5,605	\$ 38,580
Receipts - 01/01-12/31	4,189,843	2,910,486	2,642,295	4,248,510
Available Resources	\$ 4,452,316	\$ 3,179,091	\$ 2,647,900	\$ 4,287,090
Less: Expenditures - 01/01-12/31	4,183,711	3,173,486	2,609,320	4,240,440
Cash on Hand as of December 31	\$ 268,605	\$ 5,605	\$ 38,580	\$ 46,650
Less: End-of-Year Encumbrances	46,029	54,632	276,983	125,881
Unencumbered Balance as of December 31	\$ 222,576	\$ (49,027)	\$ (238,403)	\$ (79,231)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 9,418	\$ 4,552	\$ 3,666	\$ 4,560
Charges for Services	1,993,552	1,021,979	463,509	2,060,000
Other Revenue	270,604	183,955	325,120	183,950
Other Financing Sources	316,269	-	-	-
Interfund Transfer, Advances, and Subsidy	1,600,000	1,700,000	1,850,000	2,000,000
TOTAL RECEIPTS	\$ 4,189,843	\$ 2,910,486	\$ 2,642,295	\$ 4,248,510

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Other Operations & Maintenance	4,183,711	3,173,486	2,609,320	4,240,440
TOTAL EXPENDITURES	\$ 4,183,711	\$ 3,173,486	\$ 2,609,320	\$ 4,240,440



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

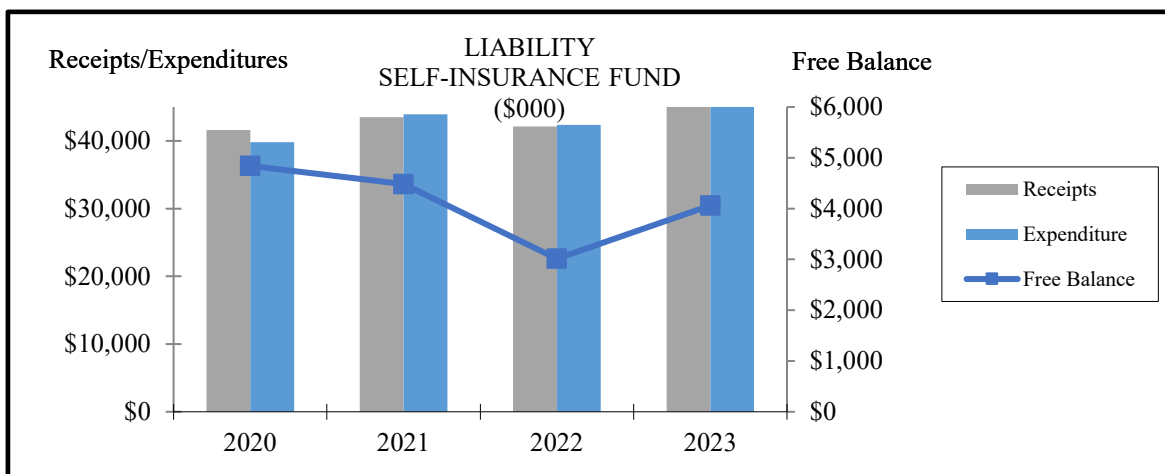
Liability Self-Insurance (6005)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Cash Balance January 1	\$ 3,132,332	\$ 4,927,773	\$ 4,485,442	\$ 4,252,965
Receipts - 01/01-12/31	41,600,838	43,482,121	42,139,407	46,800,110
Available Resources	\$ 44,733,170	\$ 48,409,894	\$ 46,624,849	\$ 51,053,075
Less: Expenditures - 01/01-12/31	39,805,397	43,924,452	42,371,884	46,546,190
Cash on Hand as of December 31	\$ 4,927,773	\$ 4,485,442	\$ 4,252,965	\$ 4,506,885
Less: End-of-Year Encumbrances	86,890	5,041	1,239,315	443,749
Unencumbered Balance as of December 31	\$ 4,840,883	\$ 4,480,401	\$ 3,013,650	\$ 4,063,136

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Other Revenue	\$ 4,161,684	\$ 6,585,821	\$ 6,841,412	\$ 6,800,030
Interfund Charge for Service	37,439,154	36,896,300	35,297,500	40,000,080
TOTAL RECEIPTS	\$ 41,600,838	\$ 43,482,121	\$ 42,139,407	\$ 46,800,110

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 849,397	\$ 706,695	\$ 618,631	\$ 761,000
Other Operations & Maintenance	38,956,000	43,217,757	41,753,253	45,785,190
TOTAL EXPENDITURES	\$ 39,805,397	\$ 43,924,452	\$ 42,371,884	\$ 46,546,190



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 2023 budget document, the City has chosen to include detailed comparative statements for the major funds. All other funds, and the unencumbered fund balances, are listed below.

Fund	Fund Title	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023
2015	Police Pension Liability Fund	\$ 479,083	\$ 20,114	\$ 9,180	\$ 19,230
2020	Fire Pension Liability Fund	479,083	20,114	9,180	19,230
2095	Community Environment Grants Fund	231,820	(672,706)	129,874	1,087,509
2127	AMATS Fund	323,148	181,737	127,808	137,603
2146	H.O.M.E. Program Fund	732,741	360,293	798,172	953,465
2195	Tax Equivalency Fund	7,569,605	8,455,020	9,139,091	12,384,721
2200	Special Revenue Loans Fund	11,910	11,955	12,018	(2)
2255	AMCIS Fund	905,439	551,716	250,671	(118,558)
2295	Police Grants Fund	174,947	(362,162)	(257,525)	113,065
2305	Safety Program Funds	1,382,040	3,734,805	1,608,976	1,918,356
2320	Equipment and Facilities Operating Fund	104,589	(26,979)	88,855	88,570
2340	Deposits Fund	2,994,009	2,301,779	3,337,042	2,898,002
2360	Police, Fire, and Road Activity Fund	9,532,011	13,584,991	20,769,041	2,834,275
2365	General Grants Fund	49,277	65,101	1,051	(70,718)
3000	General Bond Payment Fund	53,751	246,810	430,062	449,358
4060	Streets Fund	(3,343,879)	(3,268,674)	(1,417,921)	(2,391,363)
4150	Information and Technology Improvements Fun	402,922	98,369	9,939	(27,029)
4160	Parks and Recreation Fund	447,794	(287,320)	155,003	94,035
4165	Public Facilities and Improvements Fund	(35,837)	5,277,949	1,086,174	372,984
4170	Public Parking Fund	267,322	(810,590)	75,760	(50,141)
4175	Economic Development Fund	142,993	257,966	1,395,155	983,044
5010	Oil and Gas Fund	200,414	279,094	365,545	413,549
5015	Golf Course Fund	(46,231)	(75,046)	(89,015)	(91,719)
5020	Airport Fund	(9,696)	(309,287)	(23,774)	(90,931)
6000	Motor Equipment Fund	(534,265)	(526,106)	(318,676)	(1,484,857)
6007	Worers' Compensation Reserve Fund	5,698,471	3,539,917	2,696,874	3,444,113
6009	Self-Insurance Settlement Fund	17,942	17,942	17,942	2,942
6015	Telephone System Fund	64,043	315,431	573,853	717,021
6025	Engineering Bureau Fund	1,059,450	(1,786,628)	(2,906,399)	(3,710,470)
6030	Information Technology Fund	868,997	306,763	(519,868)	(258,690)
7000	Claire Merrixx Tennis Trust Fund	1,060	1,060	1,060	560
7003	Holocaust Memorial Fund	-	-	-	-
7010	Unclaimed Money Fund	198,354	370,103	369,187	568,867
7020	Police/Fire Beneficiary Fund	8,065	8,165	8,365	6,365
7025	Police Property Monetary Evidence Fund	1,602,665	1,777,636	1,832,467	2,007,494

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 129,973,238	\$ 129,176,334	\$ 131,093,480	\$ 142,806,260	\$ 153,465,595	\$ 154,993,730
Grant Revenue	751,103	915,065	832,130	85,572,345	92,516,224	36,164,920
Loan / Repayment Revenue	-	13,162	-	538,409	400,957	422,190
Fees, Fines, License, and Permits	5,635,361	6,261,726	6,192,500	2,334,517	1,609,018	3,434,280
Intergovernmental Revenue	11,927,026	12,796,238	12,446,100	11,410,281	10,792,213	11,411,020
Charges for Services	16,774,578	17,410,393	18,388,120	3,317,297	3,156,066	5,474,600
Other Revenue	2,201,495	605,686	3,048,580	3,311,122	11,916,245	5,618,690
Lease Revenue	455,911	437,848	307,080	184,552	196,235	168,270
Investment Earnings	840,764	1,102,602	1,594,640	309,917	1,873,209	241,550
Other Financing Sources	-	-	-	14,262,000	15,955,917	13,000,000
Interfund Charge for Service	12,739,296	13,514,013	13,295,950	1,451,010	2,530,060	1,168,740
Interfund Transfer, Advances, and	70,333	198,405	6,000,000	16,412,581	9,061,386	14,639,040
TOTAL RECEIPTS	\$ 181,369,105	\$ 182,431,472	\$ 193,198,580	\$ 281,910,291	\$ 303,473,125	\$ 246,737,030

USE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 126,926,043	\$ 129,530,474	\$ 139,294,570	\$ 47,693,309	\$ 58,914,823	\$ 68,365,280
Operations & Maintenance	54,375,932	55,747,524	58,806,190	164,825,428	196,715,884	257,862,730
TOTAL EXPENDITURES	\$ 181,301,975	\$ 185,277,998	\$ 198,100,760	\$ 212,518,737	\$ 255,630,707	\$ 326,228,010

Net increase (decrease) in						
Cash Balance	67,130	(2,846,526)	(4,902,180)	69,391,554	47,842,418	(79,490,980)
Cash Balance as of January 1	27,989,469	28,056,599	25,210,073	82,277,903	151,669,457	199,511,875
Cash Balance as of December 31	\$ 28,056,599	\$ 25,210,073	\$ 20,307,893	\$ 151,669,457	\$ 199,511,875	\$ 120,020,895

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL PROJECTS FUNDS</u>		
	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 1,841,553	\$ 1,918,059	\$ 1,900,540	\$ -	\$ 3,523,187	\$ 4,000,000
Grant Revenue	-	-	-	237,557	811,044	-
Loan / Repayment Revenue	-	-	-	93,200	209,393	332,320
Fees, Fines, License, and Permits	1,397	-	-	352,042	-	19,720
Other Revenue	-	16,190	-	2,720,419	2,417,034	4,353,780
Lease Revenue	-	-	-	567,736	6,403,712	-
Investment Earnings	-	-	-	-	1,110,000	-
Other Financing Sources	-	-	-	19,842,099	21,491,330	27,100,000
Indirect Cost Offset	-	-	-	290,000	-	-
Interfund Charge for Service	-	-	50	3,753	278,106	30
Interfund Transfer, Advances, and	-	-	-	-	-	1,000,000
TOTAL RECEIPTS	\$ 1,842,950	\$ 1,934,249	\$ 1,900,590	\$ 24,106,806	\$ 36,243,806	\$ 36,805,850

USE	<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL PROJECTS FUNDS</u>		
	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 422,530	\$ 541,307	\$ 421,390	\$ 884,583	\$ 1,384,821	\$ 176,900
Operations & Maintenance	1,230,714	1,211,800	1,457,380	20,407,212	35,494,233	38,313,300
TOTAL EXPENDITURES	\$ 1,653,244	\$ 1,753,107	\$ 1,878,770	\$ 21,291,795	\$ 36,879,054	\$ 38,490,200

Net increase (decrease) in						
Cash Balance	189,706	181,142	21,820	2,815,011	(635,248)	(1,684,350)
Cash Balance as of January 1	59,214	248,920	430,062	1,929,201	4,744,212	4,108,964
Cash Balance as of December 31	\$ 248,920	\$ 430,062	\$ 451,882	\$ 4,744,212	\$ 4,108,964	\$ 2,424,614

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>ENTERPRISE FUNDS</u>			<u>INTERNAL SERVICE FUNDS</u>		
	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ 7,988	\$ 6,046	\$ 8,060	\$ -	\$ -	\$ -
Grant Revenue	3,351,429	1,510,712	1,760,500	-	-	-
Fees, Fines, License, and Permits	2,797,722	199,417	360,000	-	-	-
Intergovernmental Revenue	42,960	-	-	-	-	-
Charges for Services	36,926,586	35,931,042	38,017,300	185,616	126,043	191,270
Other Revenue	85,457,252	91,727,082	92,295,220	7,093,492	7,664,649	7,307,710
Lease Revenue	663,557	453,317	496,060	-	78	-
Investment Earnings	-	21,825	-	-	-	-
Other Financing Sources	3,128,633	3,070,501	3,500,000	-	570,000	-
Indirect Cost Offset	2,719,814	7,785,128	10,000,000	-	-	-
Interfund Charge for Service	4,067,251	3,961,262	3,715,000	50,928,964	53,455,816	61,166,930
Interfund Transfer, Advances, and	3,352,757	3,527,722	3,540,000	800,000	-	-
TOTAL RECEIPTS	\$ 142,515,949	\$ 148,194,054	\$ 153,692,140	\$ 59,008,072	\$ 61,816,586	\$ 68,665,910

USE	<u>ENTERPRISE FUNDS</u>			<u>INTERNAL SERVICE FUNDS</u>		
	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ 24,886,468	\$ 25,671,314	\$ 26,721,980	\$ 9,014,727	\$ 8,073,936	\$ 9,805,480
Operations & Maintenance	123,652,901	126,586,410	136,931,540	55,891,826	55,844,634	59,693,290
TOTAL EXPENDITURES	\$ 148,539,369	\$ 152,257,724	\$ 163,653,520	\$ 64,906,553	\$ 63,918,570	\$ 69,498,770

Net increase (decrease) in						
Cash Balance	(6,023,420)	(4,063,670)	(9,961,380)	(5,898,481)	(2,101,984)	(832,860)
Cash Balance as of January 1	115,802,154	109,778,734	105,715,064	13,253,602	7,355,121	5,253,137
Cash Balance as of December 31	\$ 109,778,734	\$ 105,715,064	\$ 95,753,684	\$ 7,355,121	\$ 5,253,137	\$ 4,420,277

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>TRUST & AGENCY FUNDS</u>			<u>TOTAL ALL FUNDS</u>		
	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Taxes, Assessments, and JEDD	\$ -	\$ -	\$ -	\$ 274,629,039	\$ 288,089,221	\$ 291,995,810
Grant Revenue	-	-	-	89,912,434	95,753,045	38,757,550
Loan / Repayment Revenue	-	-	-	631,609	623,512	754,510
Fees, Fines, License, and Permits	201,684	-	201,680	11,322,723	8,070,161	10,208,180
Intergovernmental Revenue	-	-	-	23,380,267	23,588,451	23,857,120
Charges for Services	-	-	-	57,204,077	56,623,544	62,071,290
Other Revenue	599,847	514,035	599,750	101,383,627	114,860,921	113,223,730
Lease Revenue	-	9,915	-	1,871,756	7,501,105	971,410
Investment Earnings	6,856	-	-	1,157,537	4,107,636	1,836,190
Other Financing Sources	-	-	-	37,232,732	41,087,748	43,600,000
Indirect Cost Offset	-	-	-	3,009,814	7,785,128	10,000,000
Interfund Charge for Service	-	-	-	69,190,274	73,739,257	79,346,700
Interfund Transfer, Advances, and	-	-	-	20,635,671	12,787,513	25,179,040
TOTAL RECEIPTS	\$ 808,387	\$ 523,950	\$ 801,430	\$ 691,561,560	\$ 734,617,242	\$ 701,801,530

USE	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023
Wages and Benefits	\$ -	\$ -	\$ -	\$ 209,827,660	\$ 224,116,675	\$ 244,785,600
Operations & Maintenance	451,207	480,195	425,770	420,835,220	472,080,680	553,490,200
TOTAL EXPENDITURES	\$ 451,207	\$ 480,195	\$ 425,770	\$ 630,662,880	\$ 696,197,355	\$ 798,275,800

Net increase (decrease) in						
Cash Balance	357,180	43,755	375,660	60,898,680	38,419,887	(96,474,270)
Cash Balance as of January 1	1,810,144	2,167,324	2,211,079	243,121,687	304,020,367	342,440,254
Cash Balance as of December 31	\$ 2,167,324	\$ 2,211,079	\$ 2,586,739	\$ 304,020,367	\$ 342,440,254	\$ 245,965,984

DISCUSSION OF MATERIAL CHANGES OF FUND BALANCES

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

Fund	Fund Title	Actual 2022	Budgeted 2023	Amount Change	Percent Change	Explanation
2010	Special Assessment Fund	2,674,378	1,313,358	(1,361,020)	(50.89) %	The decrease in fund balance is related to increased operating costs outpacing revenues received.
2030	Street And Highway Maintenance Fund	1,905,675	432,700	(1,472,975)	(77.29)	The decrease in fund balance is related to increased costs of materials and supplies combined with flat revenues.
2080	Community Development Fund	604,304	1,537,876	933,572	154.49	The increase in fund balance is related to additional grant awards and the timing of grant disbursements.
2095	Community Environment Grants Fund	129,874	1,087,509	957,635	737.36	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	2,235,962	3,933,028	1,697,066	75.90	The increase in fund balance is related to the reduction in contractual obligations.
2330	Various Purpose Funding	120,319,053	58,089,497	(62,229,556)	(51.72)	The decrease in fund balance is a result of spending down ARPA proceeds while ARPA projects commence.
2360	Police, Fire, and Road Activity Fund	20,769,041	2,834,275	(17,934,766)	(86.35)	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
4060	Streets Fund	(1,417,921)	(2,391,363)	(973,442)	(68.65)	The decrease in fund balance is due to rising costs of supplies and materials due to inflation while revenues remain flat.
4165	Public Facilities and Improvements	1,086,174	372,984	(713,190)	(65.66)	The decrease in fund balance is related to the reduction in project activity as major project initiatives are focused on ARPA projects.
6000	Motor Equipment	(318,676)	(1,484,857)	(1,166,181)	(365.95)	The decrease in fund balance is related to the increasing costs of supplies and materials outpacing interfund revenues.

DEPARTMENTAL BUDGET BY FUND

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

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

LONG-RANGE FINANCIAL PLANNING – 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 return to the pre-covid 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 as the remaining ARPA funding was fully received during 2022. Issuance of other financing sources is also expected to increase as the ARPA funding is spent down.

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 2023 and 2024 operating expenditures are forecasted to increase significantly before returning to normal levels based on the concentration of resources and commencement of projects and programs related to ARPA funding which was 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 2025, 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.

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

	Actual 2022	Budgeted 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Revenues:						
Taxes, Assessments, and JEDD	\$ 288.1	\$ 292.0	\$ 297.8	\$ 303.8	\$ 309.9	\$ 316.1
Grant Revenue	95.8	38.8	34.0	24.2	32.1	36.5
Loan / Repayment Revenue	0.6	0.8	0.8	0.8	0.8	0.8
Fees, Fines, License, and Permits	8.1	10.2	10.2	10.2	10.2	10.2
Intergovernmental Revenue	23.6	23.9	23.9	23.9	23.9	23.9
Charges for Services	146.3	152.0	153.5	155.0	156.6	158.1
Other Revenue	25.3	23.4	23.7	23.9	24.1	24.4
Lease Revenue	7.4	0.9	0.9	0.9	0.9	0.9
Investment Earnings	4.1	1.8	1.8	1.8	1.8	1.8
Other Financing Sources	48.9	53.6	26.4	41.0	42.9	54.2
Interfund Charge for Service	73.7	79.3	79.3	79.3	79.3	79.3
Interfund Transfer, Advances, and Subsidy	12.8	25.2	25.2	25.2	25.2	25.2
Total Revenues	\$ 734.6	\$ 701.8	\$ 677.4	\$ 690.0	\$ 707.6	\$ 731.3
Expenditures:						
Wages & Benefits	\$ 224.1	\$ 244.8	\$ 249.7	\$ 254.7	\$ 259.8	\$ 265.0
Operations & Maintenance	472.1	553.5	524.6	491.5	501.4	511.4
Total Expenditures	\$ 696.2	\$ 798.3	\$ 774.2	\$ 746.2	\$ 761.1	\$ 776.3
 Net Increase (Decrease)	 \$ 38.4	 \$ (96.5)	 \$ (96.8)	 \$ (56.2)	 \$ (53.5)	 \$ (45.0)
 Beginning Cash Balance	 304.0	 342.4	 246.0	 149.1	 92.9	 39.4
 Ending Cash Balance	 \$ 342.4	 \$ 246.0	 \$ 149.1	 \$ 92.9	 \$ 39.4	 \$ (5.6)

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 107 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.

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, 2022 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$324,014,346	\$ 95,675,000	\$228,339,346
5-1/2% - \$169,721,800	\$ 95,675,000	\$ 74,046,800

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 \$1,274,442,792 in outstanding obligations as of December 31, 2022. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2022, and the remaining balances. The table shows \$252,461,855 was spent on debt retirement in 2022 (including the refunding of existing debt). Projected debt retirement in 2023 (including the retirement of G.O. BANs) is approximately \$146,344,034 and is shown on Table 14.

Tables 2 through 11 identify the 2023 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2022 there was \$71,240,000 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.

The City of Akron pays all debt service payments from its Bond Payment Fund. The debt service payments are transferred from the appropriate sources into the Bond Payment Fund at the time principal or interest payments are due. Tables 12 and 13 show the actual activity of the Bond Payment Fund for both general obligation and special assessment debt.

Table 14 lists the amount of principal and interest payments for the current budget year for each major fund and for other funds in the aggregate.

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

Table 16 shows future debt service requirements by year for each fund.

Table 1

DEBT
CITY OF AKRON, OHIO
12/31/2022

Description	Type	Total Outstanding 12/31/2021	New Issues in 2022	Redeemed in 2022	Total Outstanding 12/31/2022
GENERAL DEBT					
Economic Development	Bonds	\$ 1,990,953		\$ 172,169	\$ 1,818,784
Final Judgment	Bonds	4,131,770		225,000	3,906,770
Fire Dept. Facilities	Bonds	357,012		36,812	320,200
Furnace/Howard Renewal Area	Bonds	1,363,660		230,000	1,133,660
Industrial Incubator	Bonds	1,537,570		220,470	1,317,100
Motor Equipment	Bonds	190,742		49,325	141,417
Municipal Facilities	Bonds	10,099,876		1,339,368	8,760,508
Off Street Parking	Bonds	5,254,044		2,440,796	2,813,248
Real Estate Acquisition	Bonds	2,160,600		365,000	1,795,600
Recreational Facilities	Bonds	17,533,115		3,477,605	14,055,510
Storm Sewer Improvement	Bonds	661,358		57,182	604,176
Street Improvement	Bonds	41,329,300		6,756,273	34,573,027
Streets & Transportation	Notes	11,000,000	30,030,645	11,000,000	30,030,645
Parks & Recreation	Notes	1,200,000	7,702,742	1,200,000	7,702,742
Municipal Facilities	Notes	250,000	901,452	250,000	901,452
Parking	Notes	750,000	2,251,210	750,000	2,251,210
Economic Development	Notes	300,000	1,051,693	300,000	1,051,693
Computer Equipment	Notes	800,000	3,305,323	800,000	3,305,323
Motor Equipment	Notes	1,200,000	2,401,935	1,200,000	2,401,935
Akron Energy Systems	Notes	-	1,000,000	-	1,000,000
IBH Coventry Property	Notes	-	1,600,000	-	1,600,000
2020 IT Note Renewal	Notes	12,400,000		12,400,000	-
TOTAL GENERAL DEBT					
	Bonds	\$ 86,610,000	\$ -	\$ 15,370,000	\$ 71,240,000
	Notes	\$ 27,900,000	\$ 50,245,000	\$ 27,900,000	\$ 50,245,000
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	\$ 3,521,065	\$ 2,442,123	\$ 513,617	\$ 5,449,571
Street Resurfacing	Bonds	3,456,984	730,124	992,071	3,195,037
TOTAL S.A. DEBT					
	Bonds	\$ 6,978,049	\$ 3,172,247	\$ 1,505,688	\$ 8,644,608
TOTAL G.O. DEBT					
		\$ 121,488,049	\$ 53,417,247	\$ 44,775,688	\$ 130,129,608

Table 1

DEBT
CITY OF AKRON, OHIO
12/31/2022

Description	Type	Total Outstanding 12/31/2021	New Issues in 2022	Redeemed in 2022	Total Outstanding 12/31/2022
P.U. SPECIAL REV. (OWDA)					
Water	Loans	\$ 45,412,721	\$ 14,556,894	\$ 3,114,559	\$ 56,855,056
Sewer	Loans	693,118,298	38,373,637	27,050,253	704,441,682
P.U. SPECIAL REV. (OPWC)					
Water	Loans	156,625	-	44,750	111,875
Sewer	Loans	50,232	849,509	23,291	876,450
P.U. DEBT (REVENUE)					
Water	Bonds	4,395,000	-	830,000	3,565,000
TOTAL P.U. DEBT	Bonds	\$ 4,395,000	\$ -	\$ 830,000	\$ 3,565,000
	Loans	\$ 738,737,876	\$ 53,780,040	\$ 30,232,853	\$ 762,285,063
SPECIAL OBLIGATIONS					
CLC Income Tax Revenue	Bonds	\$ 207,420,000	\$ 114,970,000	\$ 142,270,000	\$ 180,120,000
Income Tax Revenue	Bonds	116,154,560	-	7,876,517	108,278,043
JEDD Revenue	Bonds	1,870,000	-	1,870,000	-
Non-Tax Revenue	Bonds	24,115,000	-	3,285,000	20,830,000
Canal Park Stadium	COPs	530,000	-	260,000	270,000
Steam System	COPs	41,005,000	-	1,805,000	39,200,000
Capital Projects - OPWC	Loans	5,238,163	-	571,797	4,666,366
Capital Projects - HUD	Loans	4,465,000	-	350,000	4,115,000
Capital Projects - ODSA	Loans	3,305,000	-	335,000	2,970,000
Non-Tax Revenue	Notes	5,000,000	5,013,712	5,000,000	5,013,712
SA Street Lighting-Cleaning	Notes	13,000,000	13,000,000	13,000,000	13,000,000
GRAND TOTAL		<u>\$ 1,286,723,648</u>	<u>\$ 240,180,999</u>	<u>\$ 252,461,855</u>	<u>\$ 1,274,442,792</u>

Table 2

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 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, 2023-24	\$ 5,135,000	\$ 2,525,000	\$ 205,400
Mar. 20, 2014	19,080,000	Various Purpose Ref. 2014 A	2.768%	Dec. 1, 2023-26	5,385,000	1,275,000	191,038
Mar. 20, 2014	20,685,000	Various Purpose Ref. 2014 B	2.425%	Dec. 1, 2023-26	5,800,000	1,370,000	227,704
Dec. 2, 2014	25,200,000	Various Purpose Ref. 2014 C	3.316%	Dec. 1, 2023-31	13,595,000	1,320,000	473,494
Mar. 10, 2015	25,325,000	Various Purpose Ref. 2015	3.150%	Dec. 1, 2023-28	12,605,000	2,140,000	459,850
May. 26, 2016	5,000,000	Judgement Bonds, 2016	3.496%	Dec. 1, 2023-36	3,895,000	230,000	135,837
Dec. 6, 2016	7,155,000	Various Purpose Ref. 2016 A	3.032%	Dec. 1, 2023-31	6,210,000	615,000	193,400
Dec. 6, 2016	10,735,000	Various Purpose Ref. 2016 B	2.452%	Dec. 1, 2023-28	5,645,000	1,320,000	149,610
Dec. 20, 2017	8,440,000	Various Purpose Ref. 2017 A	3.011%	Dec. 1, 2023-31	6,335,000	600,000	229,950
Dec. 20, 2017	3,905,000	Various Purpose Ref. 2017 B	3.522%	Dec. 1, 2023-31	3,725,000	35,000	126,930
Nov. 12, 2020	16,805,000	Various Purpose Ref. 2020	2.000%	Dec. 1, 2023	2,910,000	2,910,000	58,200
		TOTAL INSIDE BONDS			<u>\$ 71,240,000</u>	<u>\$ 14,340,000</u>	<u>\$ 2,451,413</u>

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 INTEREST
Dec. 13, 2022	48,645,000	2022 Various Purpose	3.500%	Dec. 7, 2023	\$ 48,645,000	\$ 48,645,000	\$ 1,674,199
Dec. 13, 2022	1,600,000	2022 IBH/Coventry Taxable	5.000%	Dec. 7, 2023	\$ 1,600,000	\$ 1,600,000	\$ 78,667
TOTAL BOND ANTICIPATION G.O. NOTES					<u>\$ 50,245,000</u>	<u>\$ 50,245,000</u>	<u>\$ 1,752,866</u>

Table 4

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 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, 2023-27	\$ 1,662,345	\$ 317,439	\$ 36,409
Dec. 15, 2017	54,186	Street Imp. Ser. 2017	2.300%	Jun. 1, 2023-27	28,738	5,489	629
Nov. 1, 2018	498,412	St. Resurf., Series 2018	1.950%	Dec. 1, 2023	103,736	103,734	2,023
Dec. 11, 2018	59,342	Sidewalk Imp., Series 2018	2.350%	Dec. 1, 2023-28	37,316	5,864	877
Dec. 11, 2018	1,851,839	Street Imp. Ser. 2018	2.350%	Dec. 1, 2023-28	1,164,490	182,988	27,366
Nov. 13, 2019	1,545,611	St. Resurf., Series 2019	1.450%	Dec. 1, 2023-24	633,310	314,376	9,183
Dec. 1, 2020	141,329	Street Imp. Ser. 2020	1.350%	Dec. 1, 2023-30	114,559	13,657	1,547
Dec. 1, 2020	1,495,864	St. Resurf., Series 2020	0.950%	Dec. 1, 2023-25	905,991	299,146	8,607
Oct. 1, 2021	1,025,049	St. Resurf., Series 2021	0.450%	Oct. 1, 2023-26	821,876	204,087	3,698
Oct. 1, 2022	730,124	St. Resurf., Series 2022	3.000%	Oct. 1, 2023-27	730,124	137,522	21,904
Oct. 1, 2022	2,442,123	Street Imp. Ser. 2022	3.250%	Oct. 1, 2023-32	2,442,123	210,587	79,369
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					\$ 8,644,608	\$ 1,794,889	\$ 191,612
SPECIAL ASSESSMENT NOTES							
Nov. 22, 2022	13,000,000	Street Cleaning-Lighting Notes	3.750%	Nov. 21, 2023	\$ 13,000,000	\$ 13,000,000	\$ 486,146
					\$ 13,000,000	\$ 13,000,000	\$ 486,146

Table 5

WATERWORKS BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 INTEREST
Mortgage Revenue Bonds - Series 2015							
Dec. 18, 2015	8,300,000	Water Mortgage Revenue	2.59%	Mar. 1, 2023-26	\$ 3,565,000	\$ 855,000	\$ 81,261
Ohio Water Development Authority Loan Agreements							
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2023-33	\$ 1,162,480	\$ 96,669	\$ 31,876
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2023-32	276,302	23,462	9,602
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2023-33	651,219	53,487	12,758
Jun. 27, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2023-34	1,884,749	140,443	36,995
Jun. 27, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2023-34	467,444	34,832	9,175
Sep. 26, 2013	306,056	OWDA #6550	4.240%	Jan. & July 1, 2023-22	26,842	26,828	808
Dec. 12, 2013	782,159	OWDA #6613	3.620%	Jan. & July 1, 2023-35	541,041	34,922	19,272
Jan. 30, 2014	699,374	OWDA #6665	3.660%	Jan. & July 1, 2023-24	147,165	72,231	4,730
Feb. 27, 2014	2,630,871	OWDA #6686	3.650%	Jan. & July 1, 2023-35	1,607,242	103,552	57,725
Feb. 27, 2014	10,002,958	OWDA #6688	4.150%	Jan. & July 1, 2023-35	7,361,043	437,346	290,099
Jun. 25, 2015	850,896	OWDA #7040	1.570%	Jan. & July 1, 2023-36	641,170	40,211	10,038
Sept. 24, 2015	1,596,553	OWDA #7116	1.740%	Jan. & July 1, 2023-36	1,157,714	73,705	19,824
Oct. 29, 2015	441,878	OWDA #7155	1.680%	Jan. & July 1, 2023-35	301,868	18,550	4,994
Apr. 27, 2017	759,321	OWDA #7650	1.830%	Jan. & July 1, 2023-31	518,037	34,283	11,392
Apr. 26, 2018	574,313	OWDA #8035	2.890%	Jan. & July 1, 2023-29	352,477	50,039	9,827
Jun. 28, 2018	209,273	OWDA #8156	1.650%	Jan. & July 1, 2023-39	177,432	9,439	2,889
Jul. 26, 2018	288,468	OWDA #8161	0.000%	Jan. & July 1, 2023-39	227,716	13,801	-
Sep. 27, 2018	2,665,787	OWDA #8243	1.620%	Jan. & July 1, 2023-39	2,318,731	119,503	37,081
Feb. 28, 2019	309,895	OWDA #8401	0.000%	Jan. & July 1, 2023-50	278,943	10,330	-
Mar. 28, 2019	577,695	OWDA #8427	0.000%	Jan. & July 1, 2023-25	288,871	115,539	-
May 30, 2019	309,811	OWDA #8530	0.000%	Jan. & July 1, 2023-24	123,872	61,962	-
Jun. 27, 2019	333,663	OWDA #8574	0.000%	Jan. & July 1, 2023-40	266,979	16,683	-
Oct. 31, 2019	6,898,614	OWDA #8670	0.000%	Jan. & July 1, 2023-40	6,116,982	344,931	-
Jan. 30, 2020	350,993	OWDA #8763	0.000%	Jan. & July 1, 2023-41	307,424	17,550	-
Jun. 25, 2020	316,271	OWDA #8986	0.000%	Jan. & July 1, 2023-51	210,415	10,542	-
Oct. 29, 2020	248,434	OWDA #9110	0.000%	Jan. & July 1, 2023-27	222,832	49,687	-
Oct. 29, 2020	90,000	OWDA #9115	0.000%	Jan. & July 1, 2023-52	59,800	3,000	-
Dec. 10, 2020	59,574,866	OWDA #9121	0.520%	Jan. & July 1, 2023-38	17,600,888	-	-
May 27, 2021	1,718,497	OWDA#9356	0.900%	Jan. & July 1, 2023-47	1,693,174	61,589	15,328
May 27, 2021	1,047,292	OWDA#9357	0.900%	Jan. & July 1, 2023-48	372,582	18,750	4,719
Jun. 24, 2021	212,716	OWDA#9423	0.000%	Jan. & July 1, 2023-28	2,833	21,272	-
Sep. 30, 2021	6,640,080	OWDA#9480	1.120%	Jan. & July 1, 2023-34	6,389,470	523,593	70,098
Aug. 26, 2021	15,999	OWDA#9488	0.000%	Jan. & July 1, 2023-32	2,901	1,600	-
Aug. 26, 2021	1,546,660	OWDA#9492	0.460%	Jan. & July 1, 2023-42	971,838	74,004	7,030
Oct. 28, 2021	1,355,118	OWDA#9572	0.640%	Jan. & July 1, 2023-48	903,474	25,075	4,343
Mar. 31, 2022	2,480,178	OWDA#9627	0.990%	Jan. & July 1, 2023-53	989,503	35,604	12,277
Sep. 29, 2022	2,127,898	OWDA#9971	2.260%	Jan. & July 1, 2023-38	144,678	-	-
Sep. 29, 2022	1,353,276	OWDA#9981	2.260%	Jan. & July 1, 2023-43	40,368	26,950	15,293
Oct. 27, 2022	3,486,463	OWDA#10023	2.410%	Jan. & July 1, 2023-44	46,557	-	-
					<u>\$ 56,855,056</u>	<u>\$ 2,801,964</u>	<u>\$ 698,173</u>
Ohio Public Works Commission Loan Agreements							
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2023-25	<u>111,875</u>	<u>44,750</u>	<u>-</u>
					<u>\$ 111,875</u>	<u>\$ 44,750</u>	<u>\$ -</u>

Table 6

SEWER BONDS					Table 6		
Bond Retirement Fund for Serial Bonds and Interest							
DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 INTEREST
Ohio Water Development Authority Loan Agreements							
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2023-30	\$ 447,169	\$ 53,560	\$ 13,016
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2023-30	76,729	8,544	2,238
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2023-30	39,203	4,696	1,141
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2023-32	472,278	40,442	18,490
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2023-32	1,261,986	110,908	49,379
Feb. 24, 2011	412,715	OWDA #5851	4.140%	Jan. & July 1, 2023-32	237,932	20,910	9,310
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2023-32	1,566,982	137,822	42,915
Dec. 8, 2011	4,743,846	OWDA #6080 (50% Water, 50% Sewer)	2.800%	Jan. & July 1, 2023-33	1,162,480	96,669	31,876
Dec. 8, 2011	903,132	OWDA #6081	2.800%	Jan. & July 1, 2023-32	491,523	45,838	13,443
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2023-33	13,911,894	1,097,413	379,160
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2023-33	739,415	61,337	20,638
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2023-32	558,810	49,035	15,578
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2023-34	3,265,394	227,801	101,076
May. 30, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2023-33	1,370,481	108,728	35,869
Aug. 29, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2023-35	4,283,472	286,225	126,369
Jan. 30, 2014	1,881,680	OWDA #6664	3.660%	Jan. & July 1, 2023-34	976,665	66,147	35,145
Apr. 24, 2014	3,413,207	OWDA #6722	3.950%	Jan. & July 1, 2023-36	2,607,728	149,531	101,538
Apr. 24, 2014	1,500,016	OWDA #6723	3.450%	Jan. & July 1, 2023-34	1,005,176	68,915	34,088
Jun. 26, 2014	11,022,605	OWDA #6776	3.090%	Jan. & July 1, 2023-36	7,162,823	434,933	211,640
Jun. 26, 2014	17,917,041	OWDA #6790	3.010%	Jan. & July 1, 2023-36	10,811,633	631,344	319,638
Aug. 28, 2014	6,824,879	OWDA #6817	3.340%	Jan. & July 1, 2023-35	4,509,532	282,180	148,275
Feb. 26, 2015	5,070,277	OWDA #6948	1.890%	Jan. & July 1, 2023-36	3,009,835	197,686	55,955
Feb. 26, 2015	18,319,051	OWDA #6949	1.890%	Jan. & July 1, 2023-38	14,287,834	801,425	266,264
May. 28, 2015	1,155,041	OWDA #7012	2.260%	Jan. & July 1, 2023-36	677,100	43,416	15,058
May. 28, 2015	10,997,906	OWDA #7014	2.450%	Jan. & July 1, 2023-36	8,768,290	560,422	199,300
May. 28, 2015	31,617,614	OWDA #7016	1.960%	Jan. & July 1, 2023-38	22,790,450	1,450,827	502,564
Jul. 30, 2015	5,502,246	OWDA #7071	2.290%	Jan. & July 1, 2023-36	3,980,689	254,746	89,705
Aug. 27, 2015	5,844,021	OWDA #7089A	2.320%	Jan. & July 1, 2023-37	4,495,616	271,897	100,442
Oct. 29, 2015	3,273,284	OWDA #7153	2.180%	Jan. & July 1, 2023-37	2,215,391	131,441	47,582
Oct. 29, 2015	254,744,002	OWDA #7154	2.350%	Jan. & July 1, 2023-49	233,444,900	6,581,701	5,713,840
Dec. 10, 2015	5,653,479	OWDA #7214	2.140%	Jan. & July 1, 2023-37	2,594,049	154,342	54,690
Dec. 10, 2015	4,500,378	OWDA #7215	2.140%	Jan. & July 1, 2023-37	3,213,592	191,203	67,751
Dec. 10, 2015	1,374,691	OWDA #7216	2.140%	Jan. & July 1, 2023-36	1,021,535	63,322	21,530
Jan. 28, 2016	1,299,344	OWDA #7234	2.210%	Jan. & July 1, 2023-26	352,667	97,999	7,255
Feb. 25, 2016	4,823,288	OWDA #7267	2.050%	Jan. & July 1, 2023-47	4,143,571	131,711	84,270
Mar. 31, 2016	26,047,415	OWDA #7282	1.950%	Jan. & July 1, 2023-48	17,802,554	544,854	344,501
Jun. 30, 2016	1,238,790	OWDA #7409	1.750%	Jan. & July 1, 2023-47	946,294	31,236	16,424
Jun. 30, 2016	22,158,491	OWDA #7410	1.750%	Jan. & July 1, 2023-48	19,215,473	618,743	333,596
Jun. 30, 2016	14,692,039	OWDA #7411	1.660%	Jan. & July 1, 2023-48	12,939,637	413,160	219,234
Aug. 25, 2016	2,147,990	OWDA #7455	1.560%	Jan. & July 1, 2023-37	1,462,439	87,248	22,475
Aug. 25, 2016	1,458,160	OWDA #7460	1.400%	Jan. & July 1, 2023-47	1,255,484	42,263	17,429
Aug. 25, 2016	47,518,521	OWDA #7461	0.450%	Jan. & July 1, 2023-49	37,624,333	1,511,971	193,179
Aug. 25, 2016	7,409,403	OWDA #7462	1.400%	Jan. & July 1, 2023-48	6,236,867	212,400	91,807
Sep. 29, 2016	5,147,458	OWDA #7494	1.330%	Jan. & July 1, 2023-48	8,761,896	311,390	164,498
Apr. 27, 2017	18,071,206	OWDA #7647	2.330%	Jan. & July 1, 2023-24	6,614,757	3,770,592	155,932
May. 25, 2017	21,922,129	OWDA #7704	0.930%	Jan. & July 1, 2023-63	18,950,415	381,615	175,352
Jun. 29, 2017	1,343,546	OWDA #7728	2.130%	Jan. & July 1, 2023-25	403,180	130,359	11,990
Jun. 29, 2017	2,203,764	OWDA #7729	2.130%	Jan. & July 1, 2023-25	1,122,857	439,379	21,654
Jun. 29, 2017	2,919,239	OWDA #7743	2.510%	Jan. & July 1, 2023-48	2,057,302	(45,083)	53,928
Feb. 22, 2018	312,685	OWDA #7940	0.000%	Jan. & July 1, 2023-23	62,549	62,537	-
Sep. 27, 2018	4,214,223	OWDA #8249	2.230%	Jan. & July 1, 2023-65	6,107,852	112,395	122,067
Dec. 6, 2018	5,253,792	OWDA #8290	2.540%	Jan. & July 1, 2023-64	3,951,572	68,533	128,048
Jul. 26, 2021	2,378,678	OWDA #8326	2.620%	Jan. & July 1, 2023-65	1,755,859	29,682	60,632
Jan. 31, 2019	36,480,465	OWDA #8357	2.400%	Jan. & July 1, 2023-66	33,055,443	477,042	877,660
Jan. 31, 2019	1,551,818	OWDA #8358	2.620%	Jan. & July 1, 2023-66	1,369,025	19,312	40,218
Jan. 31, 2019	9,489,332	OWDA #8359	2.520%	Jan. & July 1, 2023-65	9,074,497	121,276	232,484
May 30, 2019	2,000,000	OWDA #7089B	1.870%	Jan. & July 1, 2023-37	1,307,751	71,507	26,416
May 30, 2019	86,912,674	OWDA #8540	0.660%	Jan. & July 1, 2023-67	73,358,279	1,679,775	568,645
Jul. 25, 2019	1,158,220	OWDA #8625	1.770%	Jan. & July 1, 2023-66	893,715	17,553	20,394
Dec. 12, 2019	961,581	OWDA #8715	0.000%	Jan. & July 1, 2023-51	836,876	27,176	11,250
Dec. 12, 2019	8,596,490	OWDA #8717	1.300%	Jan. & July 1, 2023-66	7,667,902	144,049	109,881
Dec. 12, 2019	73,305,117	OWDA #8727	1.290%	Jan. & July 1, 2023-67	46,612,157	1,222,612	937,103
Dec. 12, 2019	917,745	OWDA #8737	1.230%	Jan. & July 1, 2023-51	803,140	25,937	10,737
Feb. 27, 2020	1,680,494	OWDA #8785	1.390%	Jan. & July 1, 2023-66	1,040,377	27,566	22,965
Mar. 26, 2020	2,584,389	OWDA #8831	1.130%	Jan. & July 1, 2023-51	1,224,792	73,676	28,187
Aug. 27, 2020	5,468,825	OWDA #9030	0.880%	Jan. & July 1, 2023-66	4,682,563	100,526	47,083
Aug. 27, 2020	10,683,059	OWDA #9044	0.000%	Jan. & July 1, 2023-27	6,772,588	2,136,612	-
Oct. 29, 2020	1,156,981	OWDA #9109	0.670%	Jan. & July 1, 2023-52	805,714	35,060	7,576
Dec. 10, 2020	1,544,190	OWDA #9161	1.010%	Jan. & July 1, 2023-67	649,879	27,260	15,528
Jul. 29, 2021	3,084,067	OWDA #9467	0.610%	Jan. & July 1, 2023-53	1,023,193	46,959	9,414
Jun. 30, 2022	12,352,378	OWDA #9888	0.000%	Jan. & July 1, 2023-29	3,654,037	-	-
Jun. 30, 2022	1,616,944	OWDA #9909	2.470%	Jan. & July 1, 2023-68	383,610	-	-
					\$ 704,441,682	\$ 29,892,288	\$ 14,035,315
Ohio Public Works Commission Loan Agreement							
July 1, 2005	275,000	OPWC #CH10I	0.000%	Jan. & July 1, 2023-27	41,099	9,133	-
July 1, 2022	849,509	OPWC #CH10U	0.000%	Jan. & July 1, 2023-52	835,351	28,317	-
					\$ 876,450	\$ 37,450	\$ -

Table 7

OPWC LOANS
Ohio Public Works Commission Loan Agreement

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 INTEREST
Various Capital Projects							
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. 1, 2023	3,050	3,050	-
July 1, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2023-24	66,692	33,345	-
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. 1, 2023	8,288	8,288	-
July 1, 2000	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2023-24	32,437	21,624	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2023-24	82,379	41,189	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2023-26	173,340	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	# 0.000%	Jan. & July 1, 2023-29	18,900	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2023-27	469,500	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2023-28	226,250	37,708	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2023-30	370,500	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2023-28	50,710	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2023-30	312,750	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2023-45	608,136	26,441	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2023-42	120,987	6,204	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2023-41	243,957	12,840	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2023-43	399,954	19,510	-
Oct. 11, 2011	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2023-42	447,200	22,933	-
Aug. 4, 2010	446,000	OPWC #CH05N(CIP)	0.000%	Jan. & July 1, 2023-45	98,002	4,261	-
July 1, 2020	1,000,000	OPWC #CH12V(CIP)	0.000%	Jan. & July 1, 2023-50	933,334	33,333	-
TOTAL OPWC LOANS					\$ 4,666,366	\$ 510,981	\$ -

Table 8

ODSA
Ohio Development Services Agency

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 INTEREST
Mar. 31, 2011	5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2023-2030	\$ 2,970,000	\$ 340,000	\$ 64,913
TOTAL ODOD LOANS					\$ 2,970,000	\$ 340,000	\$ 64,913

HUD
Housing and Urban Development Loan Agreements

Dec. 26, 2013	3,800,000	Highland Square		Aug. 1, 2023-33	\$ 2,090,000	\$ 190,000	\$ 67,925
Aug. 1, 2013	1,300,000	Middlebury Grocery		Aug. 1, 2023-23	175,000	175,000	4,900
Oct. 18, 2018	1,850,000	Bowery		Aug. 1, 2026	1,850,000	-	-
TOTAL HUD LOANS					\$ 4,115,000	\$ 365,000	\$ 72,825

Table 9**OTHER SPECIAL OBLIGATIONS**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 INTEREST
Certificates of Participation (COPS)							
Dec. 5, 2013	2,365,000	Canal Park Stadium	0.60-4.5%	Dec. 1, 2023	\$ 270,000	\$ 270,000	\$ 12,150
Oct. 25, 2016	11,965,000	Steam System Utility	2.00-5.00%	Dec. 1, 2023-41	9,975,000	365,000	349,969
Aug. 9, 2018	24,445,000	Steam System Utility	3.50-5.00%	Dec. 1, 2023-43	22,060,000	670,000	875,175
Aug. 14, 2019	9,360,000	Steam System Utility	2.20-3.01%	Dec. 1, 2023-30	7,165,000	830,000	195,961
TOTAL CERTIFICATES OF PARTICIPATION					\$ 39,470,000	\$ 2,135,000	\$ 1,433,255

Table 10**NON-TAX REVENUE ECONOMIC DEVELOPMENT BONDS****Bond Retirement Fund for Serial Bonds and Interest**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 INTEREST
Nov. 25, 2014	28,230,000	Economic Development	3.080%	Dec. 1, 2023-34	\$ 14,605,000	\$ 1,915,000	\$ 594,650
Nov. 12, 2015	13,250,000	Economic Development	3.170%	Dec. 1, 2023-26	6,225,000	1,480,000	213,134
TOTAL NON-TAX REVENUE BONDS					\$ 20,830,000	\$ 3,395,000	\$ 807,784

NON-TAX REVENUE ECONOMIC DEVELOPMENT NOTES

Sept. 27, 2022	5,013,712	Economic Development	3.000%	Sept. 26, 2023	\$ 5,013,712	\$ 5,013,712	\$ 149,994
					\$ 5,013,712	\$ 5,013,712	\$ 149,994

Table 11

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2022	2023 PRINCIPAL	2023 INTEREST
Aug. 8, 2013	2,355,914	OAQDA Series B	4.200%	Dec. 1, 2023-28	\$ 2,013,390	\$ 330,840	\$ 84,562
Nov. 25, 2014	32,340,000	Various Purpose Bonds	5.097%	Dec. 1, 2023-34	\$ 22,240,000	\$ 1,405,000	\$ 1,016,500
Nov. 12, 2015	25,370,000	Various Purpose Bonds	4.463%	Dec. 1, 2023-28	\$ 9,415,000	\$ 1,545,000	\$ 425,250
Dec. 6, 2016	14,655,000	Various Purpose Refunding Bonds	4.206%	Dec. 1, 2023-28	\$ 9,200,000	\$ 1,395,000	\$ 403,950
Dec. 9, 2019	51,780,000	Various Purpose Bonds	3.915%	Dec. 1, 2023-41	\$ 49,655,000	\$ 2,210,000	\$ 1,957,850
Jun. 24, 2015	5,500,000	Cascade Plaza Bond	2.420%	Dec. 1, 2023-35	\$ 3,734,653	\$ 259,160	\$ 91,259
Nov. 14, 2018	2,000,000	Bowery Bond	4.770%	Dec. 1, 2023-48	\$ 1,870,000	\$ 38,000	\$ 89,199
Nov. 24, 2020	12,030,000	Various Purpose Refunding Bonds	1.763%	Dec. 1, 2023-32	\$ 10,150,000	\$ 1,000,000	\$ 329,450
Jul. 28, 2010	15,060,000	Community Learning Ctrs., 2010C	5.940%	Dec. 1, 2023-26	10,040,000	2,510,000	589,750
Dec. 8, 2016	27,000,000	Community Learning Ctrs., 2016	4.473%	Dec. 1, 2023-33	19,615,000	1,425,000	876,250
Dec. 20, 2017	36,615,000	Community Learning Ctrs., 2017	3.348%	Dec. 1, 2023-33	33,560,000	2,490,000	1,353,850
Aug. 14, 2019	11,045,000	Community Learning Ctrs., 2019	4.151%	Dec. 1, 2023-33	10,160,000	-	428,200
Mar. 3, 2022	114,970,000	Community Learning Ctrs., 2022	4.000%	Dec. 1, 2023-33	106,745,000	6,965,000	4,269,800
Total Community Learning Centers					\$ 180,120,000	\$ 13,390,000	\$ 7,517,850
TOTAL INCOME TAX REVENUE BONDS					\$ 288,398,043	\$ 21,573,000	\$ 11,915,870

Table 12

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Bond Retirement: January 1	\$ 497,875.05	\$ 505,537.86	\$ 560,702.01	\$ 478,390.80
Receipts:				
General Property Tax	1,455,189.24	1,168,921.26	1,103,568.57	500,000.00
Note Sale	-	-	27,945,000.00	34,000,000.00
Miscellaneous Receipts	14,528.44	62,421.99	9,714.51	30,000.00
EMS Operating	2,104.43	1,484.05	305.28	43.98
JEDD - Econ. Dev. & Township	637,114.30	3,087,159.92	1,221,648.98	2,451,171.83
Motor Equipment Operating	210,725.19	-	24,578.29	2,615.36
Municipal Utilities	42,791,733.20	43,083,517.96	44,003,065.35	48,446,201.00
Off-Street Parking	896.44	896.44	6,219.75	82,426.94
Capital Imp. Fund	19,802,159.86	15,298,953.59	17,511,159.37	32,712,108.46
Development Activity	-	130,000.00	32,331.71	10,541.67
In-Lieu-Of-Taxes	368,541.07	4,918,947.98	814,599.56	1,000,000.00
General Fund	1,599.43	15,419.98	9,227.63	7,767.57
Total Receipts and Balance	\$ 65,782,466.65	\$ 68,273,261.03	\$ 93,242,121.01	\$ 119,721,267.61
Expenditures:				
Bonds & Notes: Within 10M	\$ 16,140,000.00	\$ 18,475,000.00	\$ 43,270,000.00	\$ 64,585,000.00
Bonds & Notes Int. Within 10M	3,785,192.52	3,294,598.64	2,859,241.29	4,204,279.00
Bonds & Notes: Outside 10M	1,250,000.00	1,285,000.00	1,325,000.00	1,365,000.00
Bonds & Notes Int. Outside 10M	592,011.00	554,387.00	522,203.00	475,759.00
O.W.D.A. Loans	42,726,434.71	42,991,789.74	43,967,991.07	47,427,740.00
O.P.W.C. Loans	362,736.93	688,093.80	316,496.90	593,181.00
O.D.O.D. Loans	397,500.00	401,050.00	407,506.00	404,913.00
Other Expense	23,053.63	22,639.84	95,291.95	50,000.00
Total Expenditures	\$ 65,276,928.79	\$ 67,712,559.02	\$ 92,763,730.21	\$ 119,105,872.00
Balance December 31	\$ 505,537.86	\$ 560,702.01	\$ 478,390.80	\$ 615,395.61

Table 13

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Special Assessment Bond Retirement				
Fund: January 1	\$ 5,682.38	\$ 5,772.85	\$ 5,774.49	\$ 6,100.81
Receipts:				
Assessments Coll. by County	14,623,330.58	14,824,255.31	14,638,652.60	15,472,647.00
Interest on Investments	90.47	1.64	206.20	-
Funds & Miscellaneous	14,637,193.12	14,025,048.50	16,172,367.47	-
Total Receipts and Balance	\$ 29,266,296.55	\$ 28,855,078.30	\$ 30,817,000.76	\$ 15,478,747.81
Expenditures:				
Redemption of Improvement Bonds	\$ 1,310,446.25	\$ 1,649,754.76	\$ 1,505,688.82	\$ 1,794,889.00
Interest on Improvement Bonds	151,287.11	135,608.88	113,517.95	191,612.00
Redemption of Notes	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Interest on Notes	161,597.22	38,891.67	19,445.83	486,146.00
Misc. & Dist. of S.A. Coll.	14,637,193.12	14,025,048.50	16,172,247.35	-
Total Expenditures	\$ 29,260,523.70	\$ 28,849,303.81	\$ 30,810,899.95	\$ 15,472,647.00
Balance December 31	\$ 5,772.85	\$ 5,774.49	\$ 6,100.81	\$ 6,100.81

Table 14**2023 DEBT SERVICE**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Major Governmental Funds			
General Fund	\$ 6,571	\$ 1,197	\$ 7,768
Income Tax Capital Improvement Fund	24,538,938	7,401,796	31,940,734
Community Learning Centers Income Tax Fund	13,390,000	7,517,850	20,907,850
Special Assessments Bond Payment Fund	14,794,888	677,759	15,472,647
Major Proprietary Funds			
Water Fund	3,701,714	779,434	4,481,148
Sewer Fund	29,929,738	14,035,315	43,965,053
Off-Street Parking Fund	383,638	26,492	410,130
Non-Major Governmental Funds (1)	59,598,547	3,698,968	63,297,516
Non-Major Proprietary Funds (2)	-	2,615	2,615
Total	<u>\$ 146,344,034</u>	<u>\$ 34,141,427</u>	<u>\$ 180,485,461</u>

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

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

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

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	General Obligation Bonds		General Obligation Notes		ODSA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 14,340	\$ 2,451	\$ 50,245	\$ 1,753	\$ 340	\$ 65
2024	12,240	2,026	-	-	350	57
2025	8,500	1,585	-	-	360	49
2026	10,340	1,258	-	-	365	41
2027	6,720	871	-	-	375	33
2028-2032	17,780	1,689	-	-	1,180	47
2033-2037	1,320	135	-	-	-	-
2038-2042	-	-	-	-	-	-
2043-2047	-	-	-	-	-	-
2048-2052	-	-	-	-	-	-
2053-2057	-	-	-	-	-	-
2058-2062	-	-	-	-	-	-
2063-2067	-	-	-	-	-	-
	<u>\$ 71,240</u>	<u>\$ 10,015</u>	<u>\$ 50,245</u>	<u>\$ 1,753</u>	<u>\$ 2,970</u>	<u>\$ 292</u>
Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue Bonds		OPWC Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 3,395	\$ 808	\$ 21,573	\$ 11,916	\$ 511	\$ -
2024	3,515	692	21,618	11,004	489	-
2025	3,635	568	22,169	10,023	403	-
2026	3,775	430	23,108	9,033	403	-
2027	2,225	285	23,345	8,019	360	-
2028-2032	3,570	480	125,013	25,284	903	-
2033-2037	715	51	38,975	5,085	628	-
2038-2042	-	-	11,948	1,333	600	-
2043-2047	-	-	528	107	269	-
2048-2052	-	-	121	6	100	-
2053-2057	-	-	-	-	-	-
2058-2062	-	-	-	-	-	-
2063-2067	-	-	-	-	-	-
	<u>\$ 20,830</u>	<u>\$ 3,314</u>	<u>\$ 288,398</u>	<u>\$ 81,810</u>	<u>\$ 4,666</u>	<u>\$ -</u>
Fiscal Year Ending December 31 (in thousands)	Special Assessment Bonds		Special Assessment Notes		Housing & Urban Development Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 1,795	\$ 192	\$ 13,000	\$ 486	\$ 365	\$ 73
2024	1,723	158	-	-	190	63
2025	1,431	126	-	-	190	57
2026	1,151	98	-	-	2,040	52
2027	970	72	-	-	190	46
2028-2032	1,575	137	-	-	950	134
2033-2037	-	-	-	-	190	7
2038-2042	-	-	-	-	-	-
2043-2047	-	-	-	-	-	-
2048-2052	-	-	-	-	-	-
2053-2057	-	-	-	-	-	-
2058-2062	-	-	-	-	-	-
2063-2067	-	-	-	-	-	-
	<u>\$ 8,645</u>	<u>\$ 783</u>	<u>\$ 13,000</u>	<u>\$ 486</u>	<u>\$ 4,115</u>	<u>\$ 432</u>

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

Fiscal Year Ending December 31 (in thousands)	Govenmental Activities				Business-type Activities	
	Certificates of Participation		Non-Tax Revenue Notes		OPWC Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 2,135	\$ 1,433	\$ 5,014	\$ 150	\$ 82	\$ -
2024	1,940	1,349	-	-	82	-
2025	2,015	1,274	-	-	60	-
2026	2,095	1,194	-	-	37	-
2027	2,180	1,110	-	-	33	-
2028-2032	9,865	4,406	-	-	142	-
2033-2037	8,435	2,877	-	-	142	-
2038-2042	9,315	1,273	-	-	142	-
2043-2047	1,490	56	-	-	141	-
2048-2052	-	-	-	-	127	-
2053-2057	-	-	-	-	-	-
2058-2062	-	-	-	-	-	-
2063-2067	-	-	-	-	-	-
	<u>\$ 39,470</u>	<u>\$ 14,972</u>	<u>\$ 5,014</u>	<u>\$ 150</u>	<u>\$ 988</u>	<u>\$ -</u>
Business-type Activities						
Fiscal Year Ending December 31 (in thousands)	Mortgage Revenue Bonds		OWDA Loans		Grand Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 855	\$ 81	\$ 32,694	\$ 14,733	\$ 146,344	\$ 34,141
2024	880	59	36,536	14,623	79,563	30,031
2025	905	36	35,959	13,993	75,627	27,711
2026	925	12	33,055	13,296	77,294	25,414
2027	-	-	32,009	12,719	68,407	23,155
2028-2032	-	-	150,895	53,770	311,873	85,947
2033-2037	-	-	135,677	38,424	186,082	46,579
2038-2042	-	-	103,668	27,150	125,673	29,756
2043-2047	-	-	107,124	17,354	109,552	17,517
2048-2052	-	-	44,297	8,507	44,645	8,513
2053-2057	-	-	25,492	4,731	25,492	4,731
2058-2062	-	-	20,377	2,137	20,377	2,137
2063-2067	-	-	3,514	284	3,514	284
	<u>\$ 3,565</u>	<u>\$ 188</u>	<u>\$ 761,297</u>	<u>\$ 221,721</u>	<u>\$ 1,274,443</u>	<u>\$ 335,916</u>

Table 16

Future Debt Service Requirements by Fund

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	General Fund		Income Tax Capital Fund		Community Learning Centers Income Tax Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 7	\$ 1	\$ 24,539	\$ 7,402	\$ 13,390	\$ 7,518
2024	8	1	22,906	6,598	13,815	6,932
2025	-	1	20,304	5,714	14,045	6,291
2026	14	1	22,397	4,927	14,625	5,670
2027	7	-	17,579	4,051	14,985	5,025
2028-2032	8	-	58,306	11,762	88,545	15,294
2033-2037	-	-	19,603	4,336	20,715	800
2038-2042	-	-	12,548	1,333	-	-
2043-2047	-	-	797	107	-	-
2048-2052	-	-	221	6	-	-
2053-2057	-	-	-	-	-	-
2058-2062	-	-	-	-	-	-
2063-2067	-	-	-	-	-	-
	<u>\$ 44</u>	<u>\$ 4</u>	<u>\$ 199,200</u>	<u>\$ 46,236</u>	<u>\$ 180,120</u>	<u>\$ 47,530</u>
Business-Type Activities						
Fiscal Year Ending December 31 (in thousands)	Special Assessments Bond Payment Fund		Non-Major Governmental Funds		Water Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 14,795	\$ 678	\$ 59,597	\$ 3,699	\$ 3,702	\$ 779
2024	1,723	158	3,547	1,643	7,727	1,118
2025	1,431	126	2,867	1,535	7,552	1,065
2026	1,151	98	4,985	1,399	7,490	844
2027	970	72	2,745	1,282	6,610	761
2028-2032	1,575	137	12,317	4,980	16,238	2,007
2033-2037	-	-	9,944	3,020	8,819	451
2038-2042	-	-	9,315	1,273	1,971	42
2043-2047	-	-	1,490	57	402	9
2048-2052	-	-	-	-	21	-
2053-2057	-	-	-	-	-	-
2058-2062	-	-	-	-	-	-
2063-2067	-	-	-	-	-	-
	<u>\$ 21,645</u>	<u>\$ 1,269</u>	<u>\$ 106,807</u>	<u>\$ 18,888</u>	<u>\$ 60,532</u>	<u>\$ 7,076</u>
Business-Type Activities						
Fiscal Year Ending December 31 (in thousands)	Sewer Fund		Off-Street Parking Fund		Non-Major Proprietary Funds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 29,930	\$ 14,035	\$ 384	\$ 26	\$ -	\$ 3
2024	29,772	13,564	65	14	-	3
2025	29,372	12,964	56	12	-	3
2026	26,527	12,464	58	9	47	2
2027	25,432	11,957	61	6	18	1
2028-2032	134,795	51,763	64	3	25	1
2033-2037	127,001	37,972	-	-	-	-
2038-2042	101,839	27,108	-	-	-	-
2043-2047	106,863	17,344	-	-	-	-
2048-2052	44,403	8,507	-	-	-	-
2053-2057	25,492	4,731	-	-	-	-
2058-2062	20,377	2,137	-	-	-	-
2063-2067	3,514	284	-	-	-	-
	<u>\$ 705,317</u>	<u>\$ 214,830</u>	<u>\$ 688</u>	<u>\$ 70</u>	<u>\$ 90</u>	<u>\$ 13</u>

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

Fiscal Year Ending December 31	Grand Total	
	Principal	Interest
(in thousands)		
2023	\$ 146,344	\$ 34,141
2024	79,563	30,031
2025	75,627	27,711
2026	77,294	25,414
2027	68,407	23,155
2028-2032	311,873	85,947
2033-2037	186,082	46,579
2038-2042	125,673	29,756
2043-2047	109,552	17,517
2048-2052	44,645	8,513
2053-2057	25,492	4,731
2058-2062	20,377	2,137
2063-2067	3,514	284
	<u>\$ 1,274,443</u>	<u>\$ 335,916</u>

BOND RATINGS

<u>Type</u>	<u>Issue amt</u>	<u>Date Issued</u>	<u>Bond Description</u>	<u>Moody's</u>	<u>S&P</u>	<u>Fitch</u>
CLC	15,060,000	7/28/2010	2010C 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
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	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
CLC	114,970,000	3/3/2022	2022 Income Tax Revenue Bonds (CLC)	N/A	AA-	N/A
SA	730,124	10/1/2022	2022 Resurfacing Special Assessment Bonds, Series A	N/A	N/A	N/A
SA	2,442,123	10/1/2022	2022 Street Improvement Special Assessment Bonds, Series A	N/A	N/A	N/A

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2023 CAPITAL INVESTMENT AND COMMUNITY DEVELOPMENT PROGRAM

INTRODUCTION

The City of Akron 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 2023. 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 reliability of the revenues from income tax collections.

The 2023 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 \$47.3 million. The budget includes \$162.4 million in state funding and \$80.7 million in federal monies. Local funds of \$105.9 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 2023 budget reflects \$364.8 million in new investment on 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 2023.

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 October 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 December 5, 2022.

OBJECTIVES

The 2023 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 2023 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 needs on a timely basis.

Excluding debt financing, the City's income tax (\$45,766,014) 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 2023 Capital Budget, including the amount and a brief description of the source.

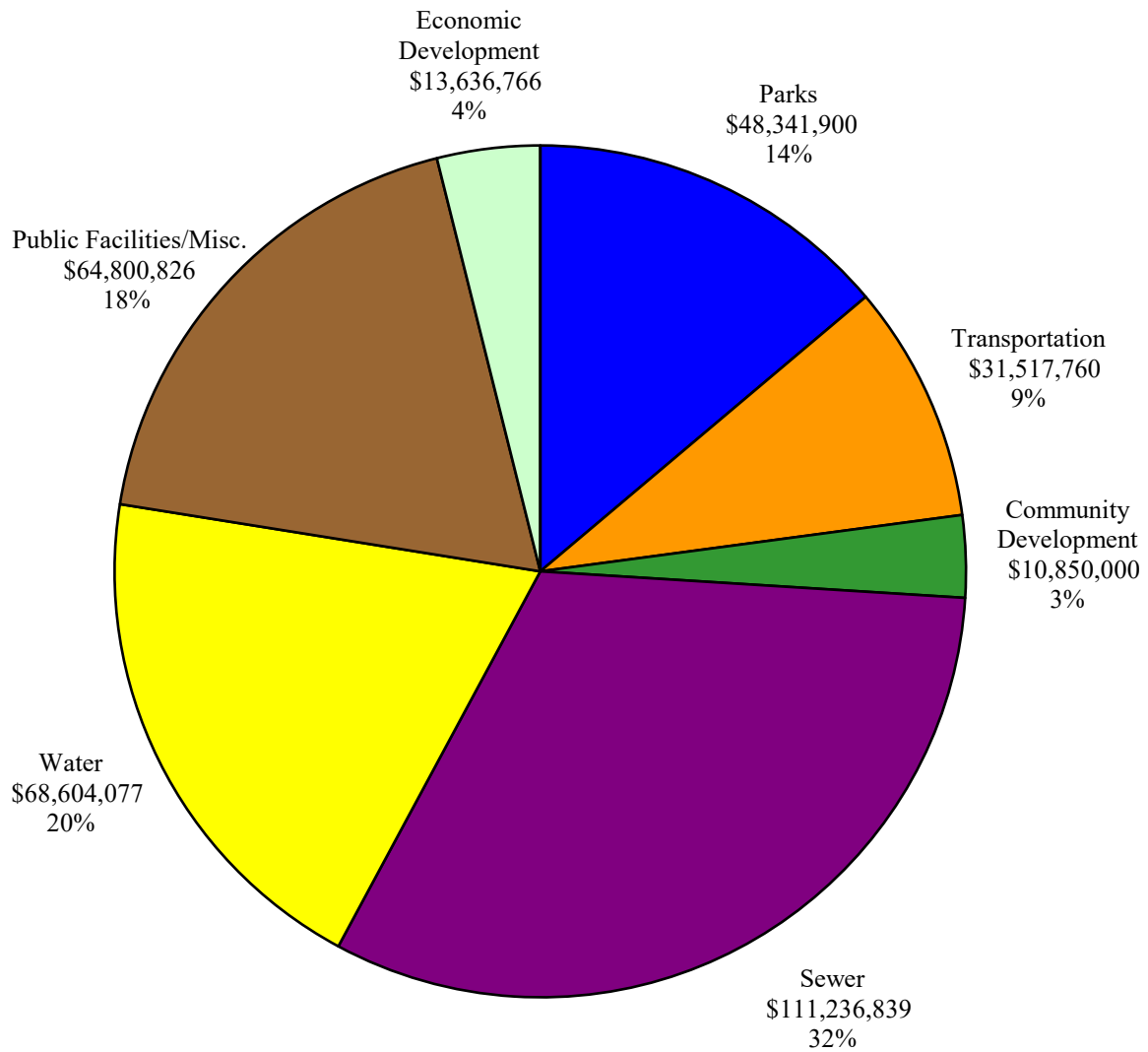
IMPACT ON OPERATIONS

The following pages contain a description of each category of projects in the 2023 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
2023 CAPITAL BUDGET
EXPENDITURES BY PROGRAM
TOTAL \$348,988,168**



2023 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. This includes lane widening, traffic controllers, turn lanes, consulting services, etc.	\$ 200,000 TIGER Grant 4,827,507 Ohio Public Works Commission 5,064,000 Surface Transportation Block Grant 1,959,923 General Obligation Debt 242,000 Private 403,656 Sewer Capital Fund 1,439,164 Water Capital Fund 114,300 Ohio Rail Development Commission 1,087,190 Income Tax 351,030 Special Assessments 270,850 Funds from Cuyahoga Falls 77,140 Funds from Fairlawn <hr/> \$ 16,036,760 Total	Recurring	None
Bridges	Annual maintenance on the City-owned bridges. This includes bridge replacements and reconstruction.	\$ 950,000 Ohio Department Of Transportation 450,000 General Obligation Debt <hr/> \$ 1,400,000 Total	Recurring	None
Expressways	Major reconstruction of expressways throughout	\$ 500,000 General Obligation Debt <hr/> \$ 500,000 Total	Non-recurring	Minimal Decrease
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.	\$ 1,032,000 Ohio Public Works Commission 23,000 Water Capital Fund 2,357,000 General Obligation Debt 450,000 Gas Tax 30,000 Street Lighting Assessments 16,000 Sewer Capital Fund 150,000 Income Tax 45,000 Community Development 3,294,000 Special Assessments <hr/> \$ 7,397,000 Total	Recurring	None
Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.	\$ 2,354,000 Income Tax 1,500,000 Special Assessments 1,500,000 Gas Tax <hr/> \$ 5,354,000 Total	Recurring	Minimal Decrease

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
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TRANSPORTATION PROGRAM (continued)

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.	\$	510,000	General Obligation Debt	Recurring	Minimal Decrease
			191,000	Special Assessments		
			129,000	Private		
		\$	830,000	Total		

TOTAL TRANSPORTATION PROGRAM

\$ 31,517,760

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.

PARKS PROGRAM

Irrigation Upgrade and Misc. Repairs	Upgrade and repair existing irrigation systems throughout the City.	\$	20,000	General Obligation Debt	Recurring	None
Akron Park Sign Replacement program	Annual program to replace all signs in the City's park to conform to the new Akron Park Sign Standard.	\$	300,000	General Obligation Debt	Recurring	None
Akron Parks Challenge	Design and construction of recommended park improvements identified by the Akron Parks Collaborative through the Akron Parks Challenge grant program.	\$	395,000	General Obligation Debt	Non-recurring	Minimal Increase
Akron Peninsula Road Multi-Use Trail	Funding for the Multi-Use trail along Akron Peninsula Road	\$	750,000	Tax Increment Financing	Non-recurring	Minimal Increase
			350,000	Funds from Cuyahoga Falls	Non-recurring	Minimal Increase
		\$	1,100,000	Total	Total	Total

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
PARKS PROGRAM (continued)						
Balch Street Community Center	Replacement of boilers at the Balch Street Community Center. Replace all non-functioning units or units marked as critical HVAC units throughout the building. Survey completed by Akron Energy.	\$	454,000	American Rescue Plan Act	Non-recurring	Minimal Increase
Court Resurfacing	Annual program to address basketball and tennis court resurfacing needs.	\$	250,000	General Obligation Debt	Recurring	None
Ed Davis Community Center	Rehabilitation of the Ed Davis Community Center including expansion of gymnasium.	\$	7,000,000	American Rescue Plan Act	Non-recurring	None
Firestone Park Restroom Upgrades	Remodeling all restroom facilities within Firestone Stadium with new fixtures, stalls and flooring.	\$	530,000	General Obligation Debt	Non-recurring	Minimal Increase
	Miscellaneous improvements to Firestone Stadium.		20,000	Private		
	Including weatherproofing and security cameras.	\$	550,000	Total		
Firestone Stadium Turf Fields	Installation of turf on the stadium & pony fields to increase usage and reduce maintenance costs. Includes renovations to stadium restrooms.	\$	150,000	General Obligation Debt	Non-recurring	Minimal Decrease
Gorge Dam Removal	This is a GLRI grant to pay for the design of removal of the Gorge Dam and associated river restoration. This grant is managed by the City of Akron.	\$	648,000	Environmental Protection Agency	Recurring	None
Gorge Dam Removal - Contaminated Sediments	USEPS is designing removal of the Gorge Dam contaminated sediments. The city of Akron is providing a portion of the local share by using ODNR funds.	\$	73,500	Ohio Department of Natural Resources	Non-recurring	Minimal Decrease
Gorge Dam Removal - Disposal Area	Water Resource Restoration Sponsorship Program (WRRSP) construct the sediment disposal area that is needed to place the dredged sediment from the Gorge Dam Pool.	\$	8,020,000	Environmental Protection Agency	Non-recurring	Minimal Decrease
Gorge Dam Removal - Power Plant Site	Stabilization of the former Ohio Edison Power Plant site at Front Street. Stabilization needs to happen ahead of Gorge Dam Removal.	\$	2,020,000	Environmental Protection Agency	Non-recurring	Minimal Decrease

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
PARKS PROGRAM (continued)						
Joy Park Community Center Assessment	Funding for the assessment of Joy Park Community Center for upgrades per community center facility audit.	\$	50,000	Community Development	Non-recurring	Minimal Decrease
Joy Park Walking Path	Carryover. Improving the connectivity to the homes around Joy Park.	\$	160,400	American Rescue Plan Act	Non-recurring	None
KaBOOM! Playgrounds	Partnership with KaBOOM! For the construction of inclusive playgrounds in order to address play space inequity. Sites to be determined.	\$	200,000	American Rescue Plan Act	Non-recurring	None
			200,000	Private		
		\$	400,000	Total		
Little Cuyahoga River Restoration and Lowhead Dam Removal	Restoration of floodplain areas, removing three lowhead dams to address channelization of the river, and improve fish habitat.	\$	919,000	Environmental Protection Agency	Non-recurring	None
Lock 3 Restrooms	Updating restroom space at Lock 3 in advance of renovations at Lock 3 park. Part of Lock 3 Vision Plan.	\$	200,000	American Rescue Plan Act	Non-recurring	None
Lock 3 Vision Plan	Improvements to the Lock 3 in accordance with Akron Civic Commons plan development.	\$	5,500,000	American Rescue Plan Act	Non-recurring	None
Miscellaneous Parks & Community Centers	Small capital improvements at various parks and community centers. Includes upgrades to existing outdated equipment and facilities improvements at community centers.	\$	250,000	General Obligation Debt	Non-recurring	None
			250,000	Income Tax		
		\$	500,000	Total		
Morgan Park	Park rehabilitation funding. This includes repairs to pavilion and play area.	\$	75,000	General Obligation Debt	Recurring	None
Parks and Public Spaces - Park Security Upgrade	Installing cameras at our parks for the security of our citizens, and helping reduce vandalism.	\$	50,000	General Obligation Debt	Recurring	None
Patterson Park Community Center	Reconstruction of the Patterson Park Community Center.	\$	4,000,000	American Rescue Plan Act	Non-recurring	None
Perkins Pool	Reconstruction of Perkins Pool and rehabilitation of bathhouse.	\$	5,600,000	American Rescue Plan Act	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
PARKS PROGRAM (continued)					
Reservoir Park Community Center	Rehabilitation of the Reservoir Park Community Center including building expansion.	\$	1,000,000	American Rescue Plan Act	Non-recurring None
Rubber City Heritage Trail Phase 1	Creation of 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.	\$	1,017,000	American Rescue Plan Act	Non-recurring None
			805,000	Akron Metropolitan Area Transportation Study	
		\$	1,822,000	Total	
Schneider Park Walking Path	Construction of a walking path at Schneider Park.	\$	85,000	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.	\$	3,500,000	American Rescue Plan Act	Non-recurring None
			3,500,000	Private	
		\$	7,000,000	Total	
TOTAL PARKS PROGRAM		\$	48,341,900		

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 Fuel Farm Replacement - Design	Replacement of fuel farm to above ground tanks. Existing farm is now past its' useful life. Below ground farms are now obsolete. Must be upgraded before leaks develop that require remediation.	\$ 25,000	General Obligation Debt	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.	\$ 100,000	General Obligation Debt	Recurring	None
Airport REIL Installation	Replacement of Runway End Identifier Lights (REILS) with new ones. Existing REILS are over 30 years old and are due for replacement. This will enhance airport safety.	\$ 136,800 7,200 \$ 144,000	Ohio Department Of Transportation General Obligation Debt Total	Non-recurring	Minimal Decrease
Airport Taxiway R, R1, and R2 Rehabilitation	Rehabilitation of Taxiways R, R1, and R2 at the Akron Fulton Airport. He pavement is cracked and deteriorating.	\$ 866,400 45,600 \$ 912,000	Ohio Department Of Transportation General Obligation Debt Total	Non-recurring	None
BF Goodrich Power Plant Demolition	Demolition of the BF Goodrich power plant	\$ 4,990,438 1,664,388 \$ 6,654,826	Ohio Department of Development General Obligation Debt Total	Non-recurring	None
Canal Park Stadium	Carryover for the seats and waterproofing.	\$ 100,000	General Obligation Debt	Non-recurring	None
Cascade Elevator Modernization - Dark Green	Modernize two green elevators in the cascade parking deck.	\$ 625,000	Certificate Of Participation	Non-recurring	Minimal Decrease
Cascade Elevator Modernization - Orange	Modernize two orange elevators in the cascade parking deck.	\$ 650,000	Certificate Of Participation	Non-recurring	Minimal Decrease
Cascade Parking Deck Concrete Repairs	Concrete repairs to the floors of the parking garage.	\$ 320,000	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.	\$ 200,000	Community Development	Non-recurring	None
Erie Island School Demolition	Grant and matching funds are for the demolition of the dilapidated structure. This includes asbestos survey, engineering costs, demolition, removal of debris, and site restoration.	\$ 300,000 100,000 \$ 400,000	Ohio Department of Development Joint Economic Development District Total	Non-recurring	None
Fire Station #12 New Construction	Allocation for future design and development of plans for Fire Station 12.	\$ 495,000	Income Tax	Non-recurring	None
Greystone HVAC Controls	Replacement of HVAC system to Greystone Hall	\$ 120,000	General Obligation Debt	Non-recurring	None

PROJECT	DESCRIPTION			FUNDING	TYPE	OPERATING IMPACT
PUBLIC FACILITIES PROGRAM (continued)						
JS Knight Center Roof Replacement	Roof replacement at JS Knight Center.	\$	1,295,000	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
MSC Fire Alarm & Sprinklers	Municipal Service Center fire suppression system.	\$	400,000	General Obligation Debt	Recurring	None
Municipal Service Center Training and Locker Rooms Restroom	Design of locker rooms at the Municipal Service Center.	\$	10,000	General Obligation Debt	Non-recurring	None
Parking Deck Improvements	Various improvements to parking decks will include: waterproofing, sealing, painting parking stalls, crosswalks, new signage, etc.	\$	100,000	General Obligation Debt	Non-recurring	None
Parking Deck Lighting Upgrades	Lighting upgrades in downtown Akron parking decks	\$	250,000	General Obligation Debt	Non-recurring	None
Parking Deck Maintenance Program - Cascade Deck 2023	Repairs are needed for the downtown parking decks. Repairs include knocking down loose concrete, various patching, various waterproofing, expansion joint replacement, etc.	\$	500,000	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
TOTAL PUBLIC FACILITIES		<u><u>\$ 13,750,826</u></u>				

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					
Equipment Replacement					
2023 Equipment Replacement Program - Public Works	Annual equipment replacement of any obsolete or unusable stock for Public Works.	\$ 300,000	General Obligation Debt	Recurring	None
		2,000,000	Income Tax		
		\$ 2,300,000	Total		
Fire Apparatus Replacement - Fire Engine	Replacement of Fire Engine #13.	\$ 625,000	Income Tax	Non-recurring	None
Fire Vehicle Replacement	Annual equipment replacement of obsolete or otherwise unusable stock for Fire department.	\$ 300,000	General Obligation Debt	Recurring	None
		300,000			
		\$ 600,000	Total		
Police Vehicle Replacement	Annual equipment replacement of obsolete or otherwise unusable stock for Police department.	\$ 300,000	General Obligation Debt	Recurring	None
		500,000			
		\$ 800,000	Total		
Total Equipment Replacement		\$ 4,325,000			
Fire Capital					
Facility Improvement Program	Annual program to proactively determine major improvements required of many of the older fire stations that are not scheduled for replacements.	\$ 250,000	Income Tax	Recurring	None
Fire Division Debt Service	Debt service for construction of fire stations 2 and 4.	\$ 1,055,000	Income Tax	Non-recurring	None
Fire Gear Program	Annual program to provide for the replacement of structural fire protective clothing equipment.	\$ 200,000	Income Tax	Recurring	None
Management Software/Hardware/Training	Funding for ongoing support and maintenance of critical software systems.	\$ 150,000	Income Tax	Recurring	None
Miscellaneous Fire & EMS Equipment Program	Annual purchase or replacement of tools, equipment and services for fire and EMS operations.	\$ 75,000	Income Tax	Recurring	None
Police & Fire CAD System	Annual maintenance for Computer Aided Dispatch system.	\$ 175,000	Income Tax	Recurring	None
Vehicle Refurbishment	Annual program to refurbish mechanical sound fire and EMS apparatus' in order to extend their useful life.	\$ 100,000	General Obligation Debt	Recurring	None
Total Fire Capital		\$ 2,005,000			

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
MISCELLANEOUS EXPENSES (continued)					
Other					
Debt Service	Annual service on general obligation debt for capital projects.	\$ 35,000,000	Income Tax	Recurring	None
		3,500,000	Tax Increment Financing		
		1,000,000	Joint Economic Development District		
		1,000,000	Property Taxes		
		\$ 40,500,000	Total		
Downtown Wayfinding	Installation of downtown wayfinding signage over several years.	\$ 50,000	General Obligation Debt	Recurring	None
Electric Vehicle Infrastructure	Grant and matching funds for the National Electric Vehicle Infrastructure Program (NEVI) from the DOT to deploy EV charging infrastructure and rideshare.	\$ 200,000	General Obligation Debt	Recurring	None
		800,000	Ohio Department Of Transportation		
		\$ 1,000,000			
Traffic Miscellaneous	Replacement of traffic related devices and signals throughout the City.	\$ 100,000	General Obligation Debt	Recurring	None
Total Other		\$ 41,650,000			
Police Capital					
Safety Forces Bonds	Debt service for the initial costs of Police/Fire CAD.	\$ 200,000	Income Tax	Recurring	None
Academy & Training	Fund training costs for the 2023 class, as well as recruiting, testing, and hiring costs for future class. Includes funds for Citizens Academy.	\$ 560,000	Income Tax	Recurring	None
Akron Safety Center	Allocation for future design and development of plans for a new police station and dispatch center.	\$ 100,000	Income Tax	Non-recurring	None
Axon Camera Contract	Ongoing contract with Axon for camera technology, maintenance, and digital storage. Year 2 of the 5 year contract	\$ 245,000	Income Tax	Non-recurring	None
Axon Tasers	This is year 2 of the 5 year contract. This project is helping to fund Tasers for 340 Uniform and non-Uniform officers.	\$ 235,000	Income Tax	Non-recurring	None
Dan St. Facility Improvements	Continuation of HVAC and roof improvements to the Dan St. facility	\$ 110,000	Income Tax	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
MISCELLANEOUS EXPENSES (continued)					
Management Hardware/Software	Funding for ongoing support and maintenance of critical software systems including NetMotion, Grayshift, and LEFTA.	\$	250,000	Income Tax	Recurring None
Police CAD	Funds the Police portion of the CAD system, as well as the Akron share of the phone system and logger for the Combined Communications Center.	\$	650,000	Income Tax	Recurring None
Police Gear Replacement	Regular placement of specialized SWAT body armor, as well as other gear replacement	\$	100,000	Income Tax	Non-recurring None
Stubbs Justice Center Improvements	This project will help to modernize workspaces throughout the building. Projects include paint, flooring, binds, office machinery, etc.	\$	50,000	Income Tax	Non-recurring None
Total Police Capital		\$	2,500,000		
Trees					
Downtown Beautification 2023	Planting and maintaining the flowering window boxes, hanging baskets, and plant beds at the Municipal Building and Civic Mall.	\$	20,000	Income Tax	Recurring None
2023 AWR Tree Planting	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	Recurring None
2023 Citywide Tree Removal and 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
Total Trees		\$	570,000		
TOTAL MISCELLANEOUS EXPENSES		\$ 51,050,000			

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.	\$	3,042,854	Joint Economic Development District	Non-recurring	None
			475,000	General Obligation Debt		
			4,537,500	Ohio Department of Development		
			2,121,412	Economic Development Assistance		
		\$	10,176,766	Total		
Neighborhood Business Districts	Matching facade grants, loans, and other assistance to support businesses in designated areas.	\$	700,000	Community Development	Non-recurring	None
			200,000	Income Tax		
		\$	900,000	Total		
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	\$	2,300,000	Community Development	Non-recurring	None
			260,000	Joint Economic Development District		
		\$	2,560,000	Total		
TOTAL ECONOMIC DEVELOPMENT PROGRAM		\$	13,636,766			

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.	\$ 50,846,000	Water Pollution Control Loan Fund	Recurring	None
		5,072,464	Sewer Capital Fund		
		\$ 55,918,464	Total	SCF	9572464
				WPCLF	50846000
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.	\$ 4,500,000	Sewer Capital Fund	Non-recurring	None
Total Combined Sewer Overflows (CSO)		\$ 60,418,464			
Sanitary Sewer Systems					
Flow Monitoring & Rain Gauges	Continuation of rainfall data collection used to model and support the sewage collection system.	\$ 85,000	Sewer Capital Fund	Recurring	None
Hawkins District Sewer Improvements	Replacement and re-lining of sanitary sewers in the Hawkins Trunk Sewer Area.	\$ 1,925,000	Water Pollution Control Loan Fund	Non-recurring	None
		140,000	Sewer Capital Fund		
		\$ 2,065,000	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
Sanitary Sewer Force Main Replacement 2021	Reconstruction of deteriorated 4-inch diameter cast iron force mains from the Fairhill, Cromwell and Fairlawn Knolls Pump Stations, and the deteriorated 8-inch diameter cast iron force main from the Clearfield Pump Station.	\$ 42,375	Sewer Capital Fund	Non-recurring	
		830,000	Water Pollution Control Loan Fund		
		\$ 872,375	total		
Miscellaneous Sanitary Sewer Emergency Improvements	Design, construct, or reconstruct various sanitary sewer emergency improvements throughout the City.	\$ 500,000	Sewer Capital Fund	Recurring	None
Sanitary Sewer	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly,	\$ 180,000	Water Pollution Control Loan Fund	Non-recurring	None
		\$ 180,000	Total		

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
WATER & SEWER (continued)					
Sanitary Sewer Reconstruction - 2021 Large Diameter Lining	Rehabilitation of sanitary and combined sewer 8" to 75" in diameter and manholes by point repairs or reconstruction by cured in place and spray lining as part of the City's annual reconstruction program. Locations of repairs are prioritized based on results of the CMOM cleaning and television inspection program based on severity of defect, asset critically, and other criteria.	\$	3,465,000	Ohio Public Works Commission Water Pollution Control Loan Fund Total	Non-recurring None
			3,465,000		
		\$	6,930,000		
Sanitary Sewer Reconstruction - 2021 Small Diameter Lining	Rehabilitation of sanitary and combined sewer 8" to 18" in diameter and manholes by point repairs by cured in place and spray lining as part of the City's annual reconstruction program. Locations of repairs are prioritized based on results of the CMOM cleaning and television inspection program based on severity of defect, asset critically, and other criteria.	\$	4,620,000	Ohio Public Works Commission Water Pollution Control Loan Fund Total	Non-recurring None
			4,620,000		
		\$	9,240,000		
Sanitary Sewer Reconstruction - 2023 Lining	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.	\$	4,683,000	Ohio Public Works Commission Water Pollution Control Loan Fund Total	Non-recurring None
			4,683,000		
		\$	9,366,000		
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. Locations are prioritized based on the results of the CMOM cleaning and television inspection program based on severity of defect, asset criteria and other criteria.	\$	500,000	Sewer Capital Fund	Non-recurring None
Shoreline Pump Station Improvements	Improvements to the existing pump station. Redirecting force main alignment to accommodate greater volume and relieve downstream pump station.	\$	536,265	Ohio Public Works Commission Sewer Capital Fund Total	Non-recurring None
			848,735		
		\$	1,385,000		
Springfield Lake Trunk Sewer Lining	Reconstruction of approximately 3,500 feet of 33-inch diameter sanitary sewer.	\$	2,885,000	Water Pollution Control Loan Fund	Non-recurring None
Total Sanitary Sewer Systems		\$	34,408,375		

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
WATER & SEWER (continued)					
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
Brittain Road Pump Station #2 Reconstruction	Reconstruct the pump station. The pump station was built in 1973 and is about 50 years old. This pump station serves six properties	\$	1,164,000	Sewer Capital Fund	
Flood Prone Property Acquisition - FEMA	Acquisition and demolition of repetitive loss structures located in floodplain/flood prone areas.	\$	150,000	Federal Emergency Management Agency	Non-recurring None
			25,000	General Obligation Debt	
			25,000	State of Ohio	
		\$	200,000	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		\$	1,900,000		
Water Distribution					
Archwood Pump Station Improvements	Update pump station and add a second pump.	\$	902,325	Water Supply Revolving Loan Account	Non-recurring None
			902,325	Ohio Public Works Commission	
		\$	1,804,650	Total	
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.	\$	50,000	Water Supply Revolving Loan Account	Non-recurring None
Copley Road Water Main Extension Under SR 21	Design and construction of a 12" water main on Copley Road from Spafford Drive to the east side of SR 21, including through ODOT L/A ROW, to connect two existing districts	\$	555,840	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	Water Supply Revolving Loan Account	Non-recurring Minimal Decrease

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
WATER & SEWER (continued)						
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.	\$	19,574,424	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.	\$	200,000	Water Supply Revolving Loan Account	Non-recurring	None
Hawkins Avenue Water Main Extension	Construct 1,200 feet of 8-inch water main on S. Hawkins Avenue between Morse Street and Jason Avenue to connect two noncirculating areas to improve water quality.	\$	303,600	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.	\$	500,000	Water Supply Revolving Loan Account	Non-recurring	None
Kenmore Boulevard - 28th Street Water Main Connection	Bore 280 feet of 8 or 12 inch water main under RR at 28th Street and Kenmore Boulevard to replace an existing failing connection to improve circulation and increase fire flow availability in areas on both sides of tracks.	\$	520,000	Water Supply Revolving Loan Account	Non-recurring	None
Lead Service Line Replacement Program 2022	Replacement of lead service lines to reduce the number of homes served through lead services.	\$	2,500,000	American Rescue Plan Act	Recurring	None
			5,000,000	American Rescue Plan Act		
			5,000,000	Water Supply Revolving Loan Account		
		\$	12,500,000	Total		
NSSM Doug Avenue Water Main Extension	Extending an 8-inch water main to Doug Avenue to address documented water quality complaints.	\$	2,330,900	Water Supply Revolving Loan Account	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
WATER & SEWER (continued)					
NSSM Hudson Aurora Road Herrick Park Drive Water Main Extension	Extend a 12-inch water main on Hudson Aurora Road from just north of the Turnpike to approximately 883 feet north of and extend an 8-inch water main on Herrick Park Drive from Hudson Aurora Road to Kate Drive to close three dead-end water mains in Hudson as part of the NSSM.	\$ 416,000	Water Supply Revolving Loan Account	Non-recurring	None
Quayle Pumping Station Improvements	Based on the condition assessment performed as part of the asset management plan, it is recommended that Quayle Pumping Station MCC is replaced.	\$ 579,800	Water Supply Revolving Loan Account	Non-recurring	None
		579,800	Ohio Public Works Commission		
		\$ 1,159,600	Total		
Springfield Pumping Station Improvements	Upgrade of existing electrical equipment at the Springfield Pumping Station as deemed necessary by the Asset Management Program.	\$ 40,525	Water Supply Revolving Loan Account	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.	\$ 1,440,953	Water Supply Revolving Loan Account	Non-recurring	None
US 224 (Waterloo Road) Water Main Extension	Extend 2000 feet of 16 inch water main to loop two dead-end JEDD water main installed in 1999 and 2001 and provide additional pressure and flow utilizing the Waterloo Road Booster Station.	\$ 500,000	Water Supply Revolving Loan Account	Non-recurring	None
Water Distribution Vehicle & Equipment Replacement (2023)	Annually recurring purchase of replacement motor vehicles, machinery, and equipment as necessary to support the Distribution System.	\$ 500,000	Water Supply Revolving Loan Account	Recurring	None
Water Main Replacement Program 2023	Contract to supply labor, equipment, and materials for construction of new and replacement water mains.	\$ 10,000,000	American Rescue Plan Act	Recurring	None
Water Main Replacement Program 2024 (Design)	Annually recurring replacement of chronically-breaking and deteriorating water mains to reinforce the water system and to improve system reliability of operation, increase pressure and flow, and improve water quality	\$ 50,000	Water Supply Revolving Loan Account	Recurring	None
		50,000	Ohio Public Works Commission		
		\$ 100,000	Total		

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
WATER & SEWER (continued)					
Wheeling & Lake Erie Railroad Yard Water Main Repair	Replacement or lining of existing 12" of water main beneath the railroad on Wheeling & Lake Erie Railroad Yard on Gilchrist Road at Darrow Road.	\$ 262,500	Water Supply Revolving Loan Account	Recurring	None
Total Water Distribution		\$ 53,758,992			
Water Reclamation Facility (WRF)					
Annual Plant & Pump Station Renewal	Miscellaneous improvements to the WRF including equipment overhauls/replacements, building improvements, process upgrades, energy efficiency improvements, and roof replacements and misc. pump station improvements.	\$ 500,000	Sewer Capital Fund	Recurring	None
WRF Headworks Improvements	Design and construction to upgrade the headworks to provide 280 MGD capacity.	\$ 12,115,000	Water Pollution Control Loan Fund	Non-recurring	None
		85,000	Sewer Capital Fund		
		\$ 12,200,000	Total		
WRF Process Control System Improvements	Replacement of the WRF process control system.	\$ 1,810,000	Water Pollution Control Loan Fund	Non-recurring	None
		\$ 1,810,000	Total		
Total Water Reclamation Facility		\$ 14,510,000			
Water Plant					
Backwash Pumps Rebuild	Remove and rebuild both backwash pumps (1 at a time).	\$ 277,100	Water Capital Fund	Non-recurring	None
Caustic Soda Feed System Replacement	Replace the existing caustic soda feed system due to age & ongoing maintenance.	\$ 2,114,653	Water Supply Revolving Loan Account	Non-recurring	None
Filter Building Drinking Water Treatment Facility Design	Structural rehabilitation in the Filter Building which has components greater than 100 years old, improving, safety, reliability and 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.	\$ 850,000	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.	\$ 1,000,000	Water Supply Revolving Loan Account	Non-recurring	Minimal Decrease

PROJECT	DESCRIPTION			FUNDING	TYPE	OPERATING IMPACT
WATER & SEWER (continued)						
High Service Pump Ball Valve & Limit-Torque Manual Valve Replacement Design	Replace or rebuild six (6) 30-inch Pratt Ball Valves and Limit-Torque Manual Valves on the High Service Pump Discharge Header.	\$	564,000	Water Supply Revolving Loan Account	Non-recurring	None
High Service Pump Ball Valve & Limit-Torque Manual Valve Replacement	Replace or rebuild six (6) 30-inch Pratt Ball Valves and Limit-Torque Manual Valves on the High Service Pump Discharge Header.	\$	5,336,000	Water Supply Revolving Loan Account	Non-recurring	None
Laboratory HVAC Upgrade Design	Upgrading the existing HVAC system inside the lab.	\$	496,865	Water Capital Fund	Non-recurring	None
Low Lift Building 5KV Feeder Relocation	Replace and relocate the existing 5KV aerial feeder to an underground conduit system between the Head House and the Low Lift Building to eliminate an overhead obstruction	\$	246,250	Water Capital Fund	Non-recurring	None
Miscellaneous Plant Improvements	Design and construction of improvements as needed to support Water Supply operations.	\$	300,000	Water Capital Fund	Recurring	None
Miscellaneous Safety Improvements	Safety improvements necessary to support Water Supply Operations.	\$	100,000	Water Capital Fund	Recurring	None
Raw Water Intake Valve Replacement & Repair Ph I	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
Sedimentation Basins HVAC Replacement	Replacement of the existing HVAC system in the sedimentation Basin 1 and 2 as deemed necessary by the Asset Management Program.	\$	569,417	Water Capital Fund	Non-recurring	None
Sodium Hypochlorite Feed System Replacement Design	This project upgrades the sodium hydrochlorite feed system due to age and maintenance issues consisting of 4 bulk tanks, 4 day tanks, 3 transfer pumps, and 4 metering pumps.	\$	180,200	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 Supply Revolving Loan Account	Non-recurring	None
Water Plant Salt Storage Dome	Construct a salt storage facility at the Water Plant.	\$	135,000	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 & SEWER (continued)						
Water Plant Vehicle & Equipment Replacement - 2023	Annual purchase of motor vehicles, equipment, and machinery to support Water Supply operations.	\$	150,000	Water Capital Fund	Recurring	None
Water Plant Water Main Upgrade	This project will upgrade the existing Water Plant distribution line that provides drinking water to the Water Plant and feeds various chemical feed processes by typing into the NSSM with a 12 inch water main and looping the Water Plant svstem.	\$	172,800	Water Supply Revolving Loan Account	Non-recurring	None
Total Water Plant		\$	13,585,185			
Watershed						
East Branch Dam 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	Water Supply Revolving Loan Account	Non-recurring	None
Ground Water Wells Installation Ph. 1	Installation of ground water wells to supplement water supply capacity.	\$	200,000	Water Capital Fund	Non-recurring	None
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.	\$	225,000	Water Supply Revolving Loan Account	Non-recurring	None
Lake Rockwell Reservoir Floating Wetlands	Install experimental floating wetlands on the reservoir to assist with HAB management an organic loading. (apply for grant funding, requiring a local match)	\$	50,000	Water Capital Fund	Recurring	None
Miscellaneous Spillway Improvements 2023	Improvements at the various dam locations to maintain structural integrity of the dam structures.	\$	460,000	Water Supply Revolving Loan Account	Recurring	None
Watershed Property Acquisition	Purchase of Watershed property as deemed necessary to support the Watershed Control Program.	\$	150,000	Water Capital Fund	Non-recurring	None
Total Watershed		\$	1,259,900			
TOTAL WATER & SEWER PROGRAM		\$ 179,840,916				

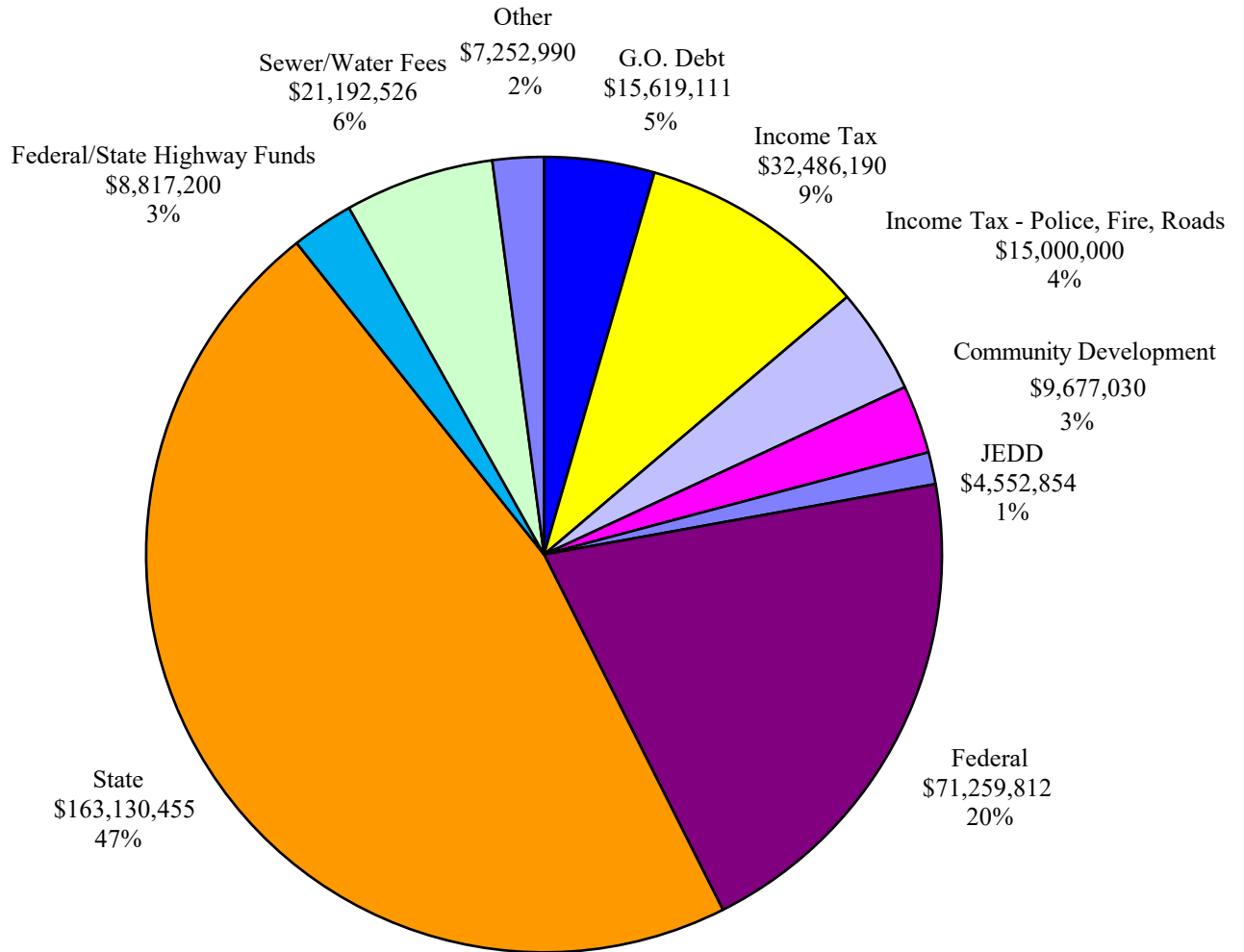
Impact on Operations:

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.	\$	200,000	Community Development	Recurring	None
			150,000	Joint Economic Development District		
		\$	350,000			
Community Housing and Development	Matching funds for non-profit community housing development organizations.	\$	900,000	Community Development	Recurring	None
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	\$	100,000	Community Development	Non-recurring	None
Habitat for Humanity	New housing construction for Habitat for Humanity.	\$	400,000	Community Development	Non-recurring	None
New Construction Financing	Provide gap financing for new housing construction in Akron neighborhoods.	\$	2,000,000	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.	\$	300,000	Community Development	Recurring	None
Total Clearance, Land Assembly, Housing Development		\$	4,050,000			
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.	\$	200,000	Community Development	Recurring	None
Homeless Shelter	Support of homeless shelters. Includes 2020 CARES Act funds.	\$	500,000	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		\$	1,100,000			

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT	
HOUSING AND COMMUNITY SERVICES (continued)						
Public Services						
Community Gardens	Support of community gardens throughout the City.	\$	50,000	Community Development	Recurring	None
Community Services	Public Services to primarily serve CD area residents, including youth, seniors, and families. Programs include education, neighborhood security, and recreation.	\$	400,000	Community Development	Recurring	None
Total Public Services		\$	450,000			
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
			1,000,000	Community Development		
		\$	4,000,000	Total		
Reconnecting Communities Pilot Planning Grant	Planning grant created for the study of Innerbelt, and reconnecting the neighborhoods.	\$	1,000,000	Ohio Department Of Transportation	Recurring	None
			250,000	Private		
		\$	1,250,000			
Total Neighborhood Revitalization & Sustain		\$	5,250,000			
TOTAL HOUSING AND COMMUNITY SERVICES		\$	10,850,000			
Impact on Operations:						
The housing and community services program increases operations while also adding to property tax revenue. First, it increases operations via expenditures for housing development and various expenses to revitalize neighborhoods, as well as grants given to low income and elderly individuals for home-repair assistance. And secondly, it adds to property tax revenue by upholding or increasing property values.						
GRAND TOTAL:		\$	348,988,168			

**CITY OF AKRON
2023 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL \$348,988,168**



2023 REVENUE BY SOURCE

SOURCE	AMOUNT	COMMENTS
LOCAL		
Certificates of Participation	\$ 1,275,000	Debt-like instrument representing a series of lease payments
City of Cuyahoga Falls (Regional)	620,850	Funding from the City of Cuyahoga Falls
City of Fairlawn (Regional)	77,140	Funding from the city of Fairlawn
General Obligation Debt	15,619,111	Debt secured by City's full faith and credit
Income Tax	32,486,190	27% of City's 2% Income Tax (doesn't include Police, Fire and Road Activity and CLC)
Income Tax - Issue 4 (2018)	15,000,000	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	14,743,230	Sanitary sewer user fees used for capital projects
Street Lighting Assessments	30,000	Annual assessments levied for provision of street lighting
Tax Increment Financing	4,250,000	Payments in lieu of property taxes on new development
Water Capital Fund	<u>6,449,296</u>	Water user fees used for capital projects
Subtotal	\$ 91,550,817	
REGIONAL		
Joint Economic Development District	<u>4,552,854</u>	Income tax in JEDD areas
Subtotal	\$ 4,552,854	

SOURCE	AMOUNT	COMMENTS
STATE		
American Rescue Plan Act (State)	\$ 2,500,000	ARPA money from the State
Gas Tax	1,950,000	Additional 6 cents of gas tax returned to the City
Ohio Department of Natural Resources	73,500	State development agency
Ohio Department of Development	9,827,938	State development agency
Ohio Department of Transportation	3,753,200	State transportation agency
Ohio Public Works Commission	20,695,897	State bond issue and 1 cent gas tax for infrastructure improvements
Ohio Rail Development Commission	114,300	State rail development commission funds
State of Ohio	<u>25,000</u>	Funds from State of Ohio
Subtotal	\$ 38,939,835	
FEDERAL		
Akron Metropolitan Area Transportation Study	\$ 805,000	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	48,631,400	Federal funding passed in 2021 to provide direct relief to Americans, contain the COVID-19 virus, and rescue the economy.
Community Development	7,745,000	Community Development Block Grant, Home Investment Partnerships Program (HOME) funds from the Department of Housing and Urban Development (HUD)
Economic Development Assistance	2,121,412	Federal economic development assistance funds
Environmental Protection Agency	11,607,000	Funding for environmental improvements
Federal Emergency Management Agency	150,000	Federal Emergency Management Agency funds (FEMA)
Surface Transportation Block Grant	5,064,000	FHWA funds for classified roads above minor collector and bridges
TIGER Grant	<u>200,000</u>	Transportation Investment Generating Economic Recovery
Subtotal	\$ 76,323,812	

SOURCE	AMOUNT	COMMENTS
STATE & FEDERAL LOANS		
Water Pollution Control Loan Fund	\$ 83,359,000	Funds for wastewater treatment works projects
Water Supply Revolving Loan Account	<u>44,584,820</u>	Ohio EPA Water Supply Revolving Loan Account Program
Subtotal	\$ 127,943,820	
PRIVATE		
Private	\$ 4,341,000	Various funding from private sector
Special Assessments	<u>5,336,030</u>	Assessments levied for improvements adjacent to property
Subtotal	\$ 9,677,030	
GRAND TOTAL	<u><u>\$ 348,988,168</u></u>	

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REVENUE ASSUMPTIONS
2023 OPERATING BUDGET PLAN
ALL FUNDS

1. Income tax revenues to increase by 2%.
2. Local Government fund revenues to remain stable.
3. Property tax revenues to remain stable.
4. General Fund utilizes \$11 million of Revenue Replacement funds to balance.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

SOURCE AND CATEGORY	ACTUAL			BUDGETED 2023	PERCENTAGE OF TOTAL
	2020	2021	2022		
<u>Local</u>					
Income Tax	\$94,018,160	\$103,467,266	\$102,432,492	\$104,481,140	54.07 %
Property Taxes and Assessments	17,545,143	19,655,972	20,443,842	20,186,340	10.45
JEDD Revenues	2,550,000	6,850,000	6,300,000	6,426,000	3.33
<u>State</u>					
Local Government	6,886,449	7,791,762	8,061,705	8,346,730	4.32
Ohio Casino Revenue	2,578,181	3,655,827	3,859,400	3,800,000	1.97
Other Intergovernmental	1,030,979	479,437	875,133	299,370	0.15
<u>Other Receipts</u>					
Charges for Services	33,812,209	29,513,873	30,924,406	31,684,070	16.40
License and Fees	2,815,255	5,635,361	6,261,726	6,192,500	3.21
Miscellaneous Revenues	15,674,575	4,319,607	3,272,768	11,782,430	6.10
TOTAL GENERAL FUND					
GROSS REVENUE	\$176,910,952	\$181,369,105	\$182,431,472	\$193,198,580	100.00 %

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2023
USING DUPLICATE OF 2022
BY GOVERNMENTAL UNIT AND PURPOSE

Assessed Valuation. . . \$3,065,390,100

	<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	73.63%
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	1.57	0	1.57	
County Debt	.63	0	.63	
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>	16.65%
%				
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>
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	18.00	79.56	10.50	108.06
2023	18.00	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.

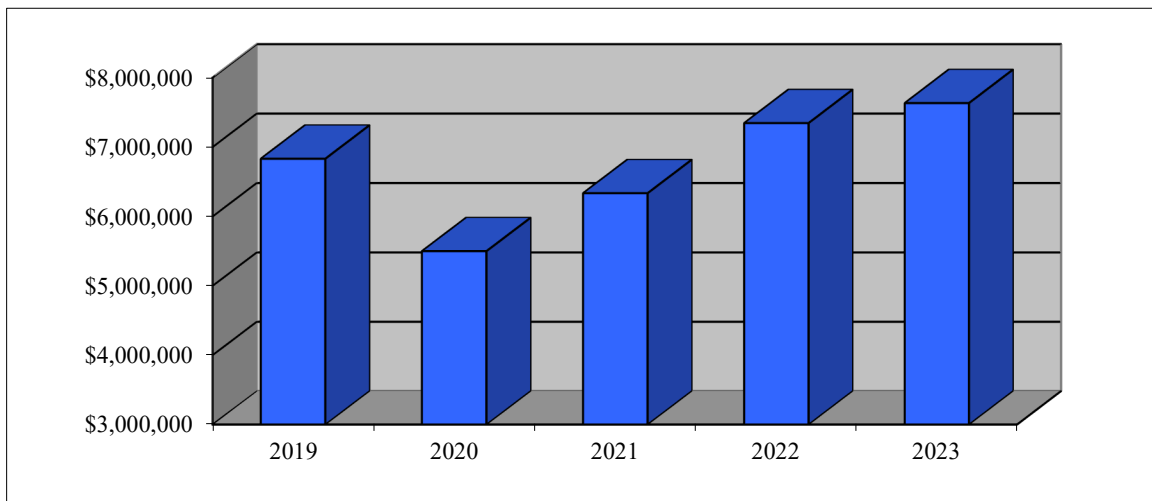
Analysis:

The amount the City has received has varied from approximately \$2.5 million to \$7.3 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 2023 calendar year show an increase over 2022 related to COVID funding and the timing of reimbursements.

Fiscal Year	Amount	% Increase (Decrease)
2019	\$ 6,831,733	(25.87)
2020	5,500,332	(19.49)
2021	6,335,366	15.18
2022	7,345,095	15.94
2023 Budgeted	7,633,280	3.92



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.

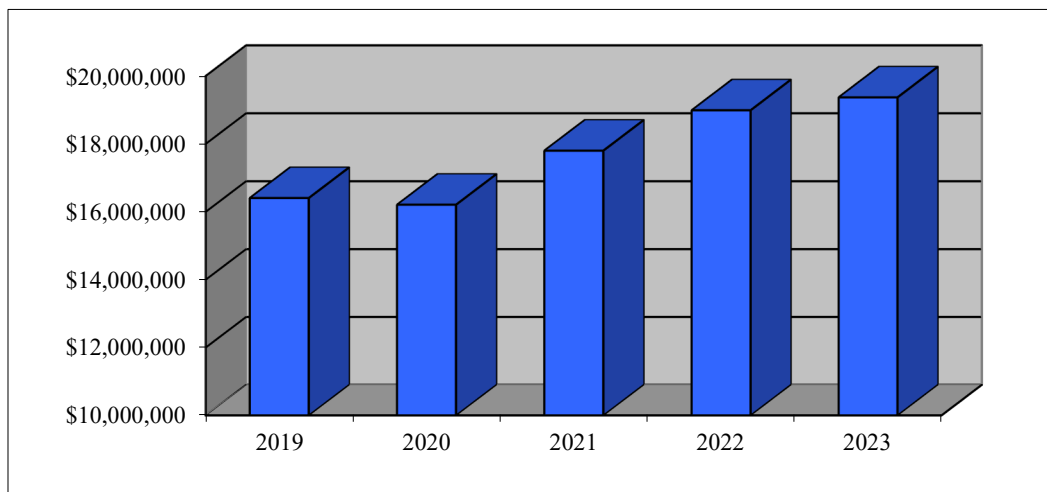
Analysis:

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 2023, revenue is estimated to increase slightly.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2019	\$ 16,405,497	1.84
2020	16,209,461	(1.19)
2021	17,800,447	9.82
2022	18,988,806	6.68
2023 Budgeted	19,368,580	2.00



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.

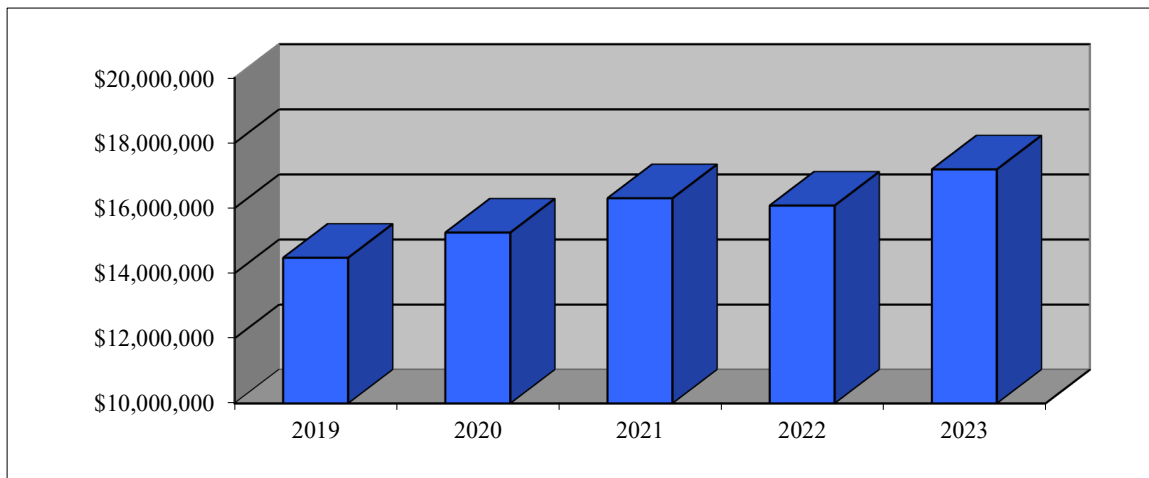
Analysis:

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 2023 as the annual adjustment resulted in no increase to the 2023 rate.

Fiscal Year	Amount	% Increase (Decrease)
2019	\$ 14,474,772	2.27
2020	15,249,325	5.35
2021	16,304,331	6.92
2022	16,078,780	(1.38)
2023 Budgeted	17,191,010	6.92



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.

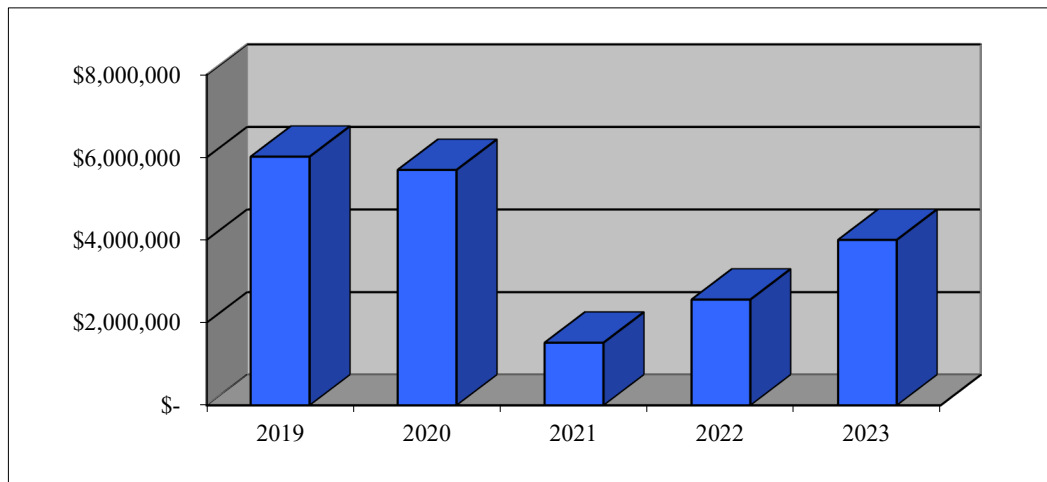
Analysis:

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 2023, revenue is projected to increase due to additional projects funded by the American Rescue Plan Award and time charged in 2022, but reimbursed in 2023.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2019	\$ 6,015,811	(14.96)
2020	5,695,085	(5.33)
2021	1,513,999	(73.42)
2022	2,557,085	68.90
2023 Budgeted	4,000,550	56.45



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.

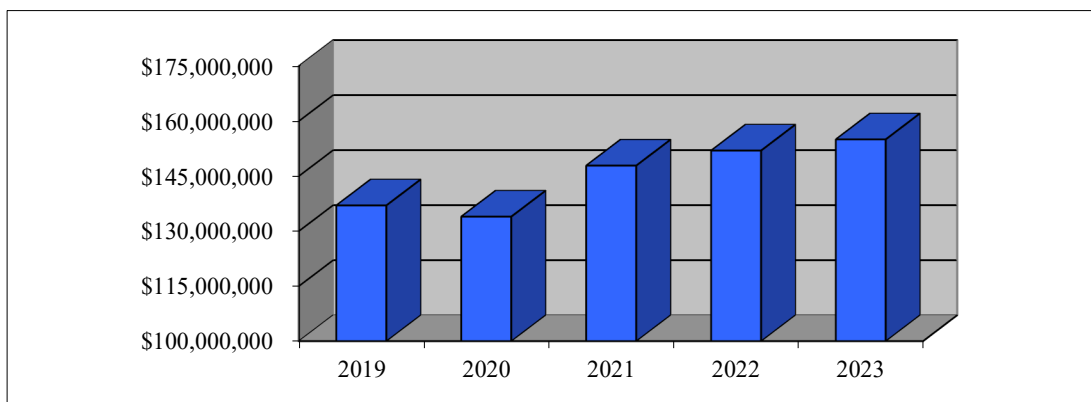
Analysis:

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 (2011-2022). 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)
2019	\$	136,991,851	2.89
2020		133,940,479	(2.23)
2021		147,848,356	10.38
2022		151,951,223	2.78
2023	Budgeted	154,990,247	2.00



SOURCE: Joint Economic Development District (JEDD) Revenue

Summary:

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

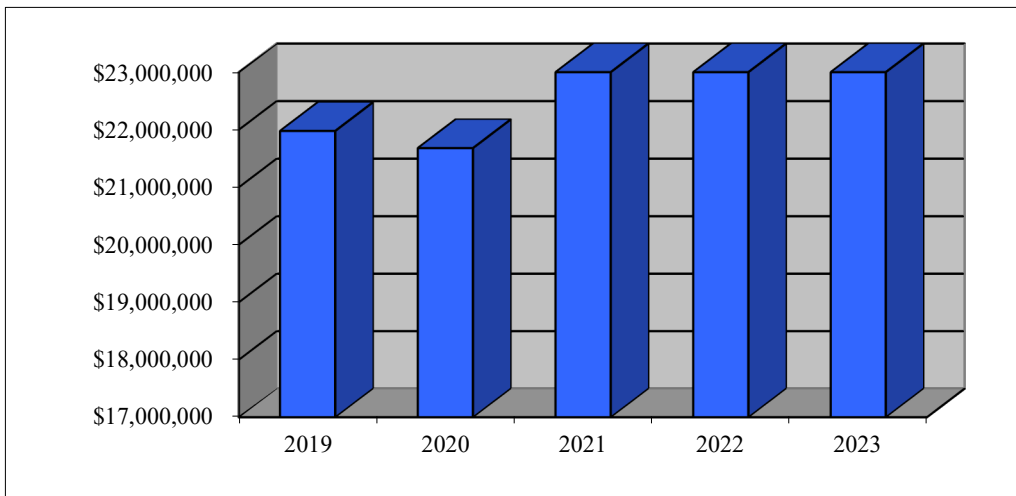
Analysis:

The term of the JEDD contracts is 99 years, with two 50-year renewal options. The Copley, Coventry and Springfield JEDD contracts were executed in 1994, and the Bath-Akron-Fairlawn JEDD contract was executed in 1998. Collection of the income tax began in January of the following year.

Projection:

Collection of the JEDD revenue has been inconsistent, partly due to the economy and compliance. A increase of 2% is budgeted for 2022.

Fiscal Year	Amount	% Increase (Decrease)
2019	\$ 21,978,490	10.31
2020	21,680,633	(1.36)
2021	24,072,887	11.03
2022	25,430,790	5.64
2023 Budgeted	25,939,410	2.00



SOURCE: Motor Equipment Charges

Summary:

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

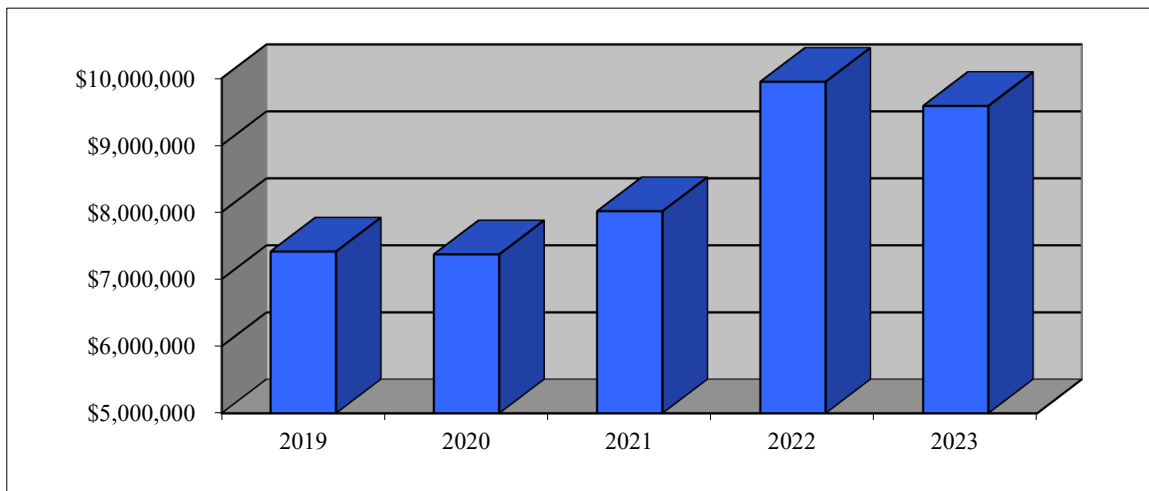
Analysis:

The Motor Equipment Bureau is an internal service fund, meaning it should generate enough revenue to pay the full cost of operating the bureau, including capital improvements.

Projection:

In 2023, the City is projecting charges for services to decrease.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2019	\$ 7,411,543	0.59
2020	7,369,573	(0.57)
2021	8,013,926	8.74
2022	9,947,554	24.13
2023 Budgeted	9,586,540	(3.63)



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.

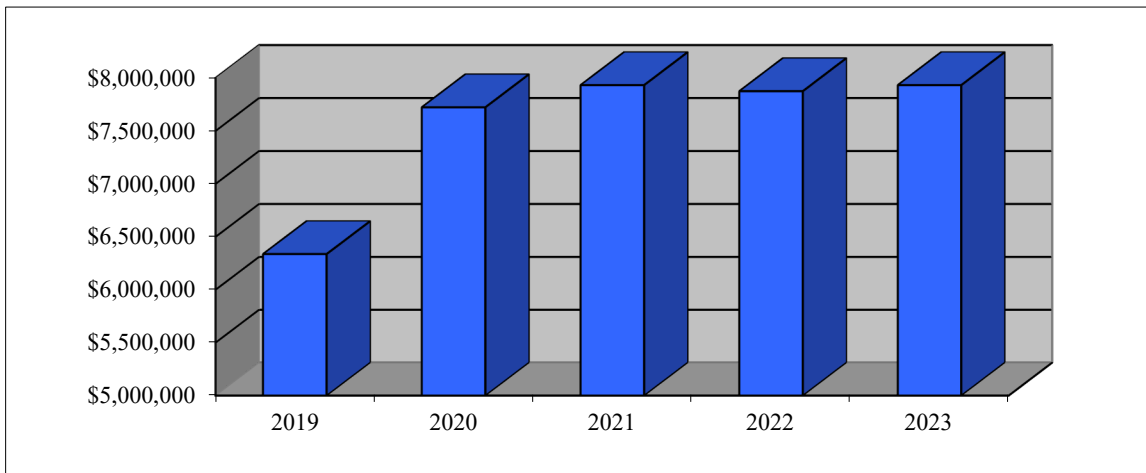
Analysis:

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 2023, the City is anticipating the revenues to remain flat.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2019	\$ 6,337,399	0.67
2020	7,723,197	21.87
2021	7,932,457	2.71
2022	7,875,324	(0.72)
2023 Budgeted	7,932,460	0.73



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.

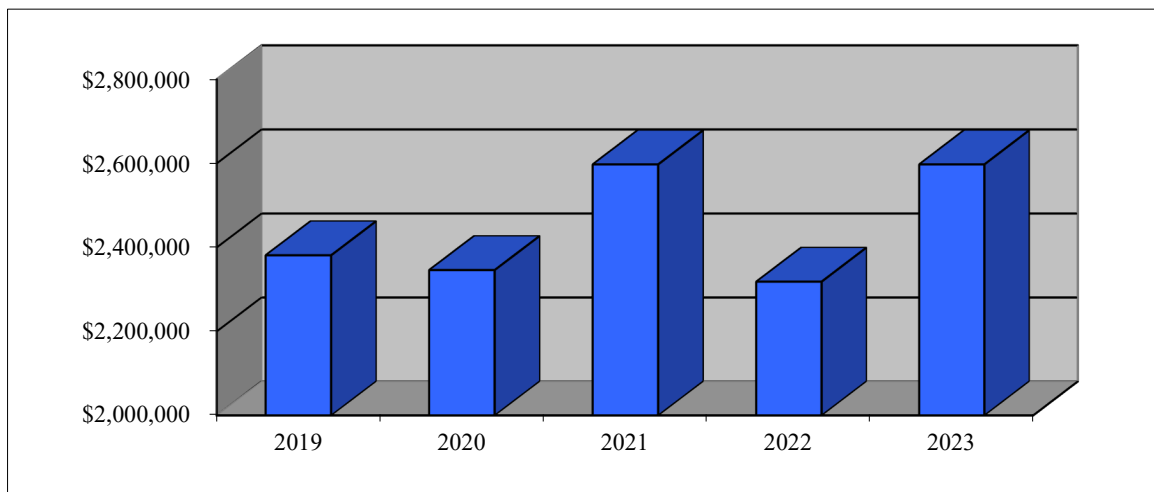
Analysis:

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 2023, the City is anticipating the revenues to return to 2021 levels.

Fiscal Year	Amount	% Increase (Decrease)
2019	\$ 2,381,368	9.24
2020	2,346,182	(1.48)
2021	2,597,655	10.72
2022	2,318,490	(10.75)
2023 Budgeted	2,597,650	12.04



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.

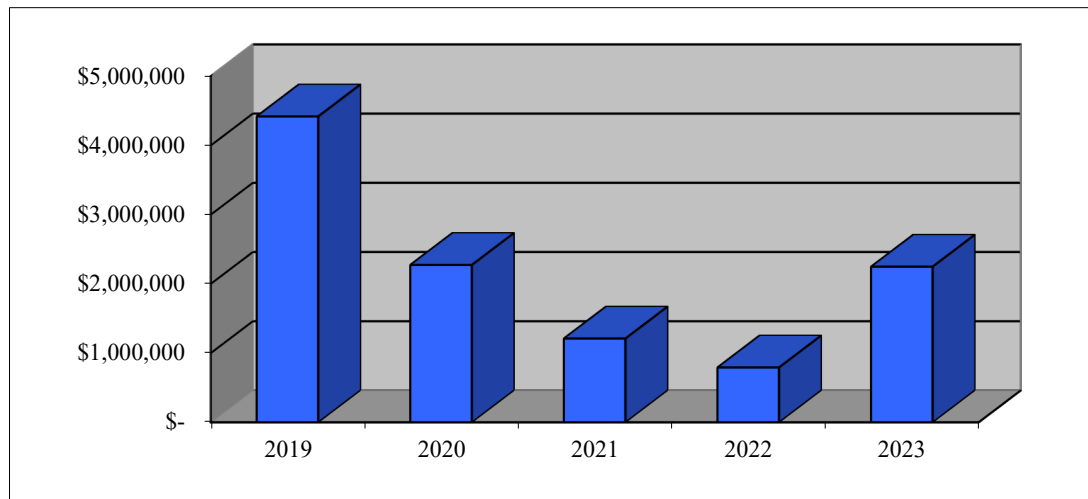
Analysis:

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 2023 as a result of usage of the facilities in the downtown area and commuters returning to downtown offices.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2019	\$ 4,419,055	1.58
2020	2,273,574	(48.55)
2021	1,210,486	(46.76)
2022	792,295	(34.55)
2023 Budgeted	2,248,510	183.80



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.

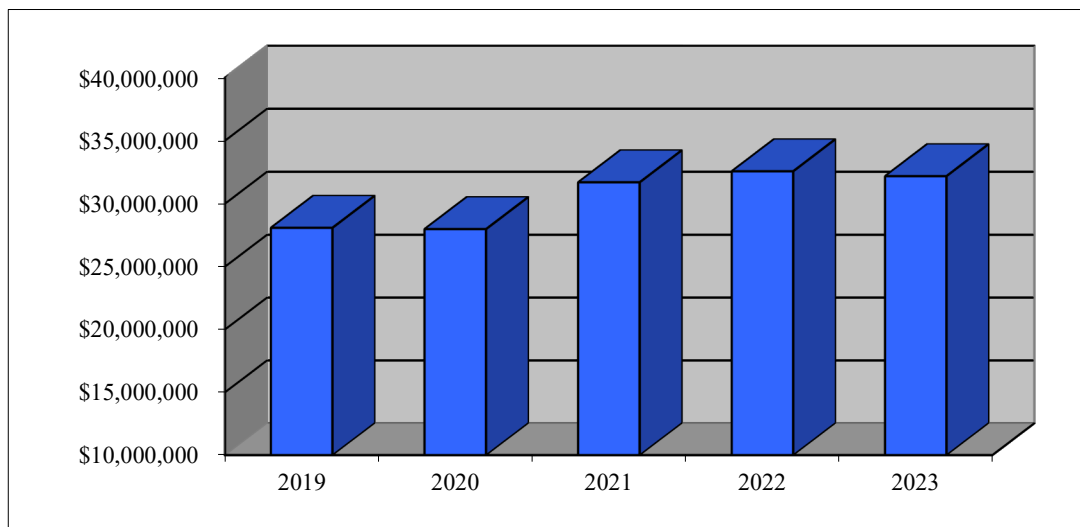
Analysis:

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 2023, revenues are projected to remain flat.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2019	\$ 28,087,068	1.50
2020	27,983,692	(0.37)
2021	31,697,962	13.27
2022	32,573,823	2.76
2023 Budgeted	32,186,600	(1.19)



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.

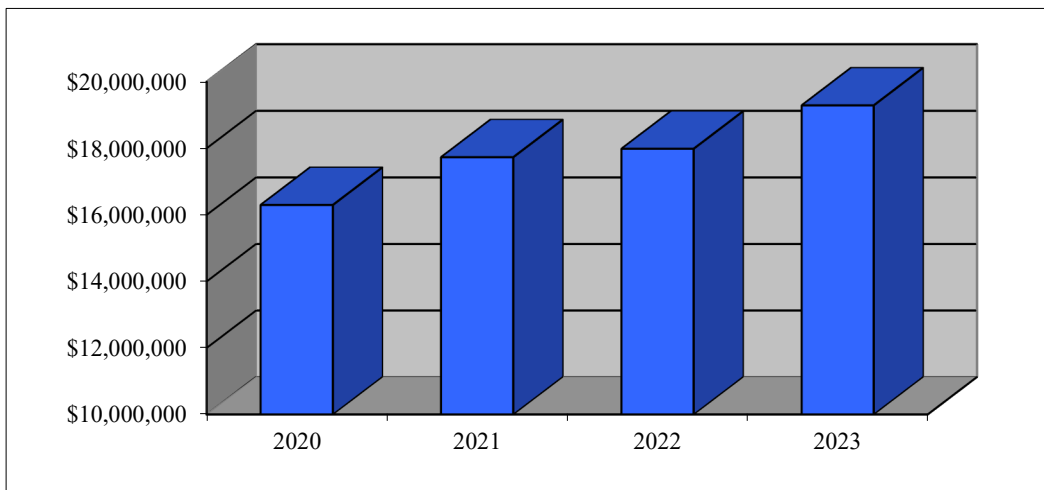
Analysis:

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 2023, revenue is projected to increase as a result of the current economic development programs (see Income Tax revenue summary in this section).

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2020	\$ 16,298,521	34.92
2021	17,732,371	8.80
2022	17,986,127	1.43
2023 Budgeted	19,288,500	7.24



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.

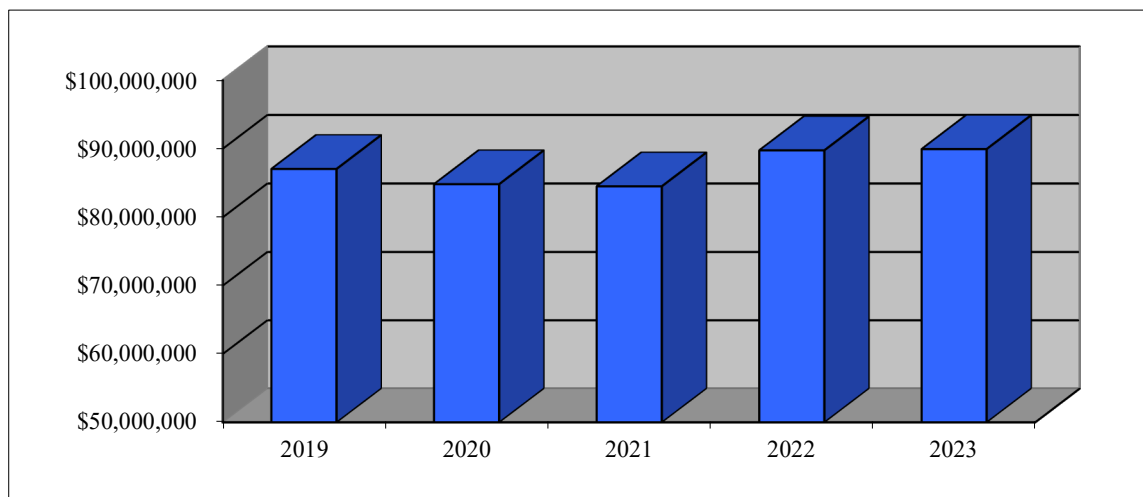
Analysis:

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 2023, the City is forecasting to maintain revenues compared to 2022.

Fiscal Year	Amount	% Increase (Decrease)
2019	\$ 87,057,159	(2.07)
2020	84,834,088	(2.55)
2021	84,518,586	(0.37)
2022	89,768,871	6.21
2023 Budgeted	89,951,250	0.20



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.

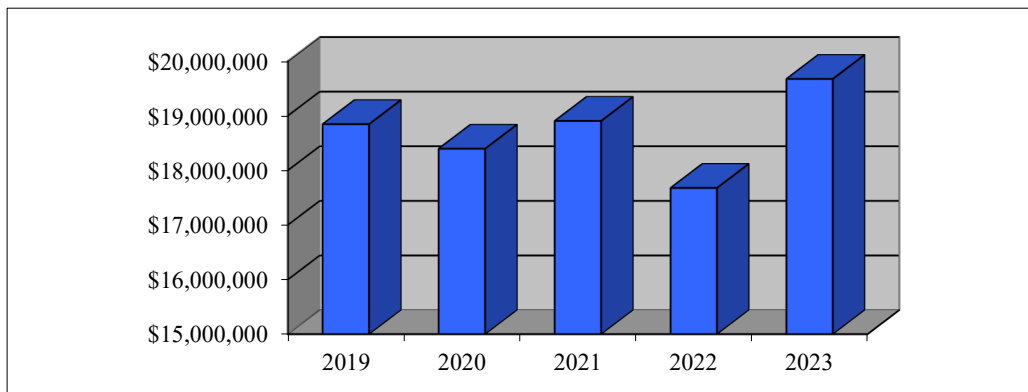
Analysis:

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 2023, the revenue is projected to increase as a result of an increased level of street construction projects.

Fiscal Year	Amount	% Increase (Decrease)
2019	\$ 18,845,006	0.92
2020	18,395,845	(2.38)
2021	18,904,443	2.76
2022	17,677,459	(6.49)
2023 Budgeted	19,673,200	11.29



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.

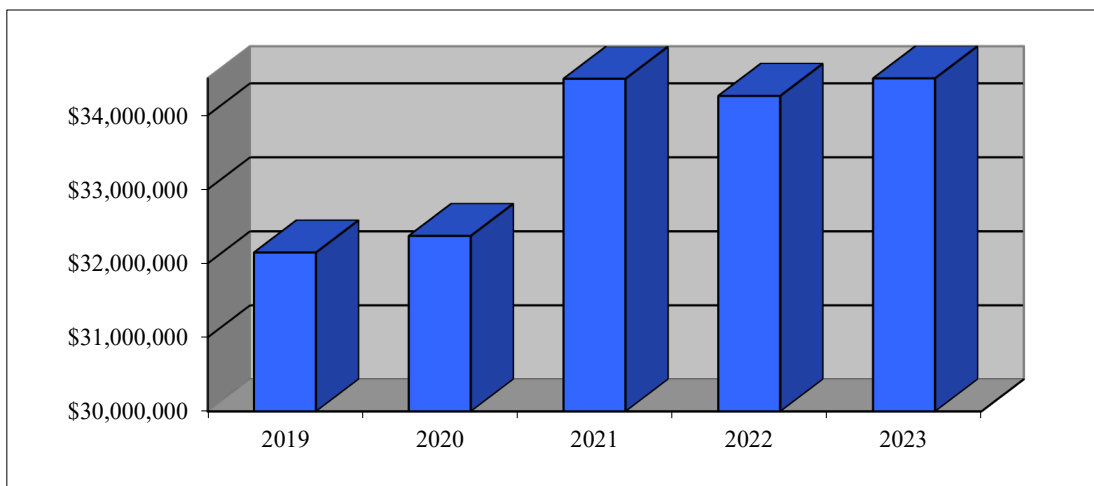
Analysis:

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 2023, the City is forecasting a slight increase to revenue collection compared to 2022.

Fiscal Year	Amount	% Increase (Decrease)
2019	\$ 32,146,532	(1.36)
2020	32,370,709	0.70
2021	34,494,659	6.56
2022	34,263,433	(0.67)
2023 Budgeted	34,710,630	1.31



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EXPENDITURE ASSUMPTIONS
2023 OPERATING BUDGET PLAN
ALL FUNDS

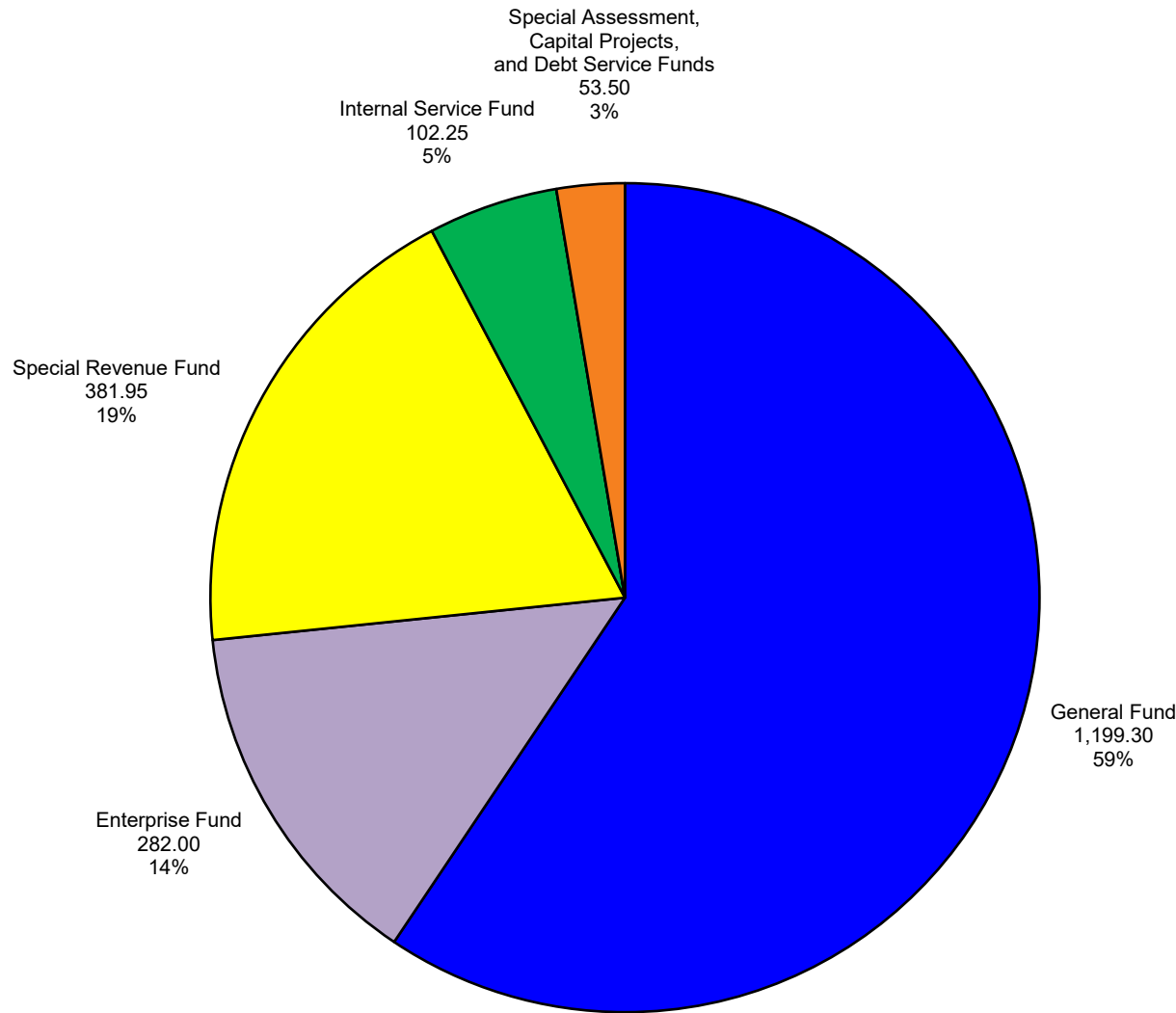
1. The budget includes a 4% cost-of-living wage increase for 2023 for all City employees.
2. The charge for health care costs will remain stable.
3. The City will hire classes of both Police Officers and Firefighters in 2023.
4. The City will utilize \$63 million in ARPA funding in 2023.

CITY OF AKRON, OHIO
2023 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2022
DECEMBER 31, 2021 & DECEMBER 31, 2020

By Funding Sources:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
General Fund	1,132.45	1,166.00	1,204.00	1,199.30
Internal Service Fund	87.35	83.00	90.00	102.25
Enterprise Fund	254.65	251.00	256.00	282.00
Special Revenue Fund	305.75	277.00	262.00	381.95
Special Assessment Fund	46.55	42.00	42.00	48.25
Capital Projects Fund	1.75	2.00	1.00	1.75
Debt Service Fund	3.50	4.00	5.00	3.50
TOTAL	1,832.00	1,825.00	1,860.00	2,019.00

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
Citizens' Police Oversight Board	0.00	0.00	0.00	3.00
Human Resources	16.00	15.00	19.00	21.00
Finance	92.30	93.00	90.00	99.80
Fire/EMS	371.00	366.00	388.00	422.50
Law	29.20	25.00	29.00	31.20
Legislative	16.00	16.00	17.00	17.00
Municipal Court Clerk	43.00	41.00	41.00	44.00
Municipal Court Judges	55.00	56.00	54.00	56.00
Neighborhood Assistance	42.00	36.00	46.00	51.00
Office Integrated Development	53.05	56.00	54.00	57.75
Office of the Mayor	10.50	12.00	17.00	12.00
Planning	16.00	14.00	14.00	14.00
Police	482.00	483.00	479.00	508.50
Public Safety	80.00	82.00	80.00	90.00
Public Service	525.95	530.00	532.00	591.25
TOTAL	1,832.00	1,825.00	1,860.00	2,019.00

**CITY OF AKRON
OPERATING BUDGET 2023
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE**



STAFFING EXPLANATIONS

The City of Akron had a total of 1,860 full-time employees at the end of 2022. This was an increase of 35 full-time employees overall compared to year end 2021.

In 2022, the Police Department's staffing decreased by 4 full-time employees. This decrease shows the employee count as a whole being very low due to the pandemic period and retirements. The 2023 budget includes an increase of 29.5 employees to return staffing levels to 508.5 employees and continue to hire as staffing fluctuations occur due to routine turnover and retirements.

In 2022, the Fire Department's staffing levels increased by 22 full-time employees. This was in accordance with the City's plan for 2022, which intended to increase staffing drastically in order to maintain quality service and safety levels for the community. Akron is budgeted for 422.5 full-time employees (an increase of 34.5) for 2023. 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 2022 increased by 10 full-time employees, after a decrease in 2021. This increase in employees was due to the impact of ARPA funds on the Housing and Community Services division and retirements that needed to be filled. The 2023 budget includes an increase of 5 employees to further help with the impact of ARPA funds and on the and Community Service.

The 2023 budget for the Department of Public Service includes the addition of 58.75 full-time employees. This increase includes 14 employees in both the Water Distribution Division and the 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 2023 budget also includes the addition of 6 employees in both the Parks Maintenance Division and the Traffic Engineering Division to further assist the City and to ensure having the necessary amount of workers for new projects. Other divisions such as Building Maintenance and the Engineering Bureau include increases for the 2023 budget to meet increased project volume and service level needs. The remaining Service divisions are budgeted to fill routine vacancies.

The Citizens of Akron voted to create a Citizens' Police Oversight Board to help further ensure the Police Department continues to perform their law enforcement duties to the highest quality for the City of Akron. The 2023 budget book includes 3 available full-time positions for this new department. This new Department also includes the Police Auditor Division, which was previously part of the Mayor's Office.

The remaining departments experienced routine employee turnover. The 2023 budgeted employee count of 2,019 affords the City the opportunity to fill vacancies as needed.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

DEPARTMENT	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	BUDGETED AS A % OF TOTAL
Police	\$ 49,377,736	\$ 59,099,051	\$ 58,724,900	\$ 63,200,850	31.90 %
Fire	30,944,437	40,796,974	40,413,255	44,443,340	22.43
Public Service	26,633,315	26,279,469	26,366,113	26,393,840	13.32
Public Safety	12,056,777	13,940,465	14,981,326	16,043,650	8.10
Integrated Development	6,192,971	6,916,457	7,532,190	7,902,440	3.99
City-Wide Administration *	4,626,736	4,980,768	5,729,581	7,391,710	3.73
Judges	5,118,211	5,410,062	5,700,516	5,710,720	2.88
Law	4,411,624	4,521,444	5,086,921	5,367,810	2.71
Public Health	4,372,757	4,139,794	4,320,632	4,093,200	2.07
Clerk of Court	3,970,993	4,046,769	4,095,981	4,313,120	2.18
Finance	3,599,118	3,270,313	3,957,780	3,206,810	1.62
Neighborhood Assistance	3,147,672	3,380,199	3,084,023	3,797,370	1.92
Mayor's Office	1,851,135	1,818,539	2,272,678	2,365,290	1.19
Human Resources	1,166,863	1,312,706	1,497,676	1,795,110	0.91
Legislative	1,307,247	1,348,560	1,446,261	1,658,490	0.84
Citizens' Police Oversight Board	-	-	-	372,000	0.19
Planning	38,595	40,405	68,165	45,010	0.02
TOTAL GENERAL FUND GROSS EXPENDITURES	\$ 158,816,188	\$ 181,301,975	\$ 185,277,998	\$ 198,100,760	100.00 %

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

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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

- Extend 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.
- Extend training to other City Departments to utilize the new Workday Adaptive Planning budget tool to allow managers to have a more involved role in the development of detailed budget projections. This will also serve as a template for where various supplier expenses will be handled in the Workday system.
- Effective oversight and implementation of SpryPoint, the City's new Water Metering System software.

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. The City is pending approval for the 38th consecutive year of winning the award.

The 2022 Operating Budget Plan was submitted for the Distinguished Budget Presentation Award from the Government Finance Officers Association and is currently pending approval for the 38th consecutive year.

AUDIT AND BUDGET DIVISION

Michael P. Wheeler, Deputy Director of Finance

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 2022 Annual Comprehensive Financial Report (ACFR) was issued and submitted to the GFOA during 2022. The City has been awarded the Certificate of Achievement for Excellence in Financial Reporting award for the 2022 ACFR. The 2023 Operating Budget Plan was also completed after the passage of the appropriation Ordinance. The City has received the GFOA's Distinguished Budget Presentation Award for the 39th consecutive year.

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.

STRATEGIC GOALS & OBJECTIVES

- Extend 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.
- Extend training to other City Departments to utilize the new Workday Adaptive Planning budget tool to allow managers to have a more involved role in the development of detailed budget projections. This will also serve as a template for where various supplier expenses will be handled in the Workday system.
- Effective oversight and implementation of SpryPoint, the City's new Water Metering System software.

GENERAL ACCOUNTING DIVISION
Theresa L. Johnson, Accounting Manager

DESCRIPTION

The Accounting Division processes payments to vendors, issues reimbursements to employees and performs accounts receivable billings.

The Payroll section processes employee paychecks, manages payroll deductions, provides retirement services, processes garnishments and liens.

STRATEGIC GOALS & OBJECTIVES

- The Accounting Division will continue to provide excellent customer service to both internal and external customers.
- The Accounting Division will begin to review documents to purge based on the approved records retention policy and will seek to contract with a recycling company. With the implementation of Workday, the City can eliminate storage of paper support.
- The Accounting Division will continue to update the City-wide travel policy to ensure it follows best practices as well as the workflow process within Workday.
- The Accounting Division will continue to review the set-up of all suppliers in Workday to ensure proper tax designations.
- The Accounting Division will continue to work with the Purchasing Division to promote supplier ACH payments in lieu of printed paper checks.
- The Payroll Department will ensure that employees receive an accurate paycheck on time each pay period.
- The Accounting Division will work on process improvements for better efficiency.

SERVICE LEVELS

In 2022, this Division continues to provide excellent services to both City employees and outside suppliers/vendors. With the Workday implementation project, the Accounting Division has deferred document review for purging until 2023. The City's travel policy, along with the overall process, has been updated and will continually be reviewed and updated accordingly. The Accounting Division has worked closely with the Department of Information Technology and will continue to do so. The Division has reviewed the set-up of all suppliers in Workday to ensure proper tax designations. The Accounting and Purchasing Divisions sent out vendor packets to suppliers to promote ACH payments and will continue with this practice.

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

- Complete the City IT Incident Response plan.
- Complete the implementation of a cloud-based CIS to replace the legacy enQuesta for utility billing
- Provide good customer service to City users to support their IT needs and issues
- Continue to offer a secure, resilient and continued operations for city systems and services to the citizens and surrounding communities.
- Continue to secure and provide privacy for citizen information while safeguarding and ensuring the correctness of data while providing access and transparency for the data the city holds to authorized users.

SERVICE LEVELS

In 2022, IT completed the implementation of Multifactor Authentication (MFA), as well as onboarding of new hires for ServiceNow. IT partnered with the Cybersecurity and Infrastructure Security Agency (CISA) for security assessment and report. 2 new Service Desk II positions were filled to support the ServiceDesk Team. IT improved security posture and ensured maximum uptime of critical services and public services, as well as completing several networking upgrades to ensure continued success through the pandemic and ensure access and availability.

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

- Fill the Buyer position that has been void since August, 2022.
- Review and determine if additional vendor punch-outs can be added to Workday for (MRO) Maintenance, Repair and Operations type of items. The facilities departments would see large efficiencies if this were available.
- Incorporate new processes for citywide surplus. Incorporate surplus list and information on the purchasing intranet site.
- Utilize and develop tools that create efficiencies, and reduce redundancies by modifying forms and processes.
- Utilize metrics to measure purchasing functions.
- Work with departments and vendors to reduce supply risk to ensure supply is uninterrupted by supply chain issues.

SERVICE LEVELS

In 2022, Purchasing provided training classes that were completed at the University of Akron as well as Ohio Ethics Training, and a senior level buyer obtained her CPP certification (Certified Purchasing Professional). This division redeveloped the intranet site to provide information to departments so that they can access Purchasing information easily. Purchasing successfully assisted in the fiscal year end closing process for 2022 in December, which allowed for the fiscal new year to start in January. This was the shortest down time for year-end for the City of Akron. With the assistance of IT, the RFQ form has been modified to include key information for vendors to complete rather than modifying the form every time it is sent to a vendor. Purchasing metrics for 2022 include: 3,592 Purchase Orders Issued, 74 Sealed Bids Administered, and 62 Purchasing Contracts submitted through Law (including amendments, T&C review and CUE agreement)

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

- Continue to monitor and forecast the work from home environment.
- The new e-file system is live-continue to make new functions available throughout 2023.
- Continue to lead the charge for information share between municipalities and government agencies.
- Utilizing the GIS information system to continually expand compliance.
- As always, actively participate in OML tax Committees and other working groups to collaborate ideas, influence legislation, and ensure income tax best practices.

SERVICE LEVELS

In 2022, this division continued to monitor the ever-changing work from home environment as it relates to withholding tax, requested refunds and pending Buckeye Institute legal filings as well as Supreme Court decisions. They spent the year integrating and programming a new e-file system that offers ease of use for taxpayers and expanded payment options, and continued to advocate and lead the charge of increased information share between cities especially as it relates to work from home refunds. They also continued to utilize GIS to expand the database and increase compliance, and actively participated with OML income tax committees and other interested parties to monitor and influence legislation ensuring income tax best practices.

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 in order to better guide our activities, examples include Continuing Disclosure Policy, Debt Policy, Gift Card, and amended P Card Policy.
- Finalize and launch the new software system to more efficiently assess City constituents while providing a more stream-lined internal platform process to improve inter-department work flow.
- Provide training for all employees utilizing the City's Procurement Card Program.

SERVICE LEVELS

In September, the Treasury Division published the AIS. They had a successful payment of all debt service in a timely manner. Treasury executed eight major bond and note issues during 2022, one of which was a forward issue from 2021. The Division certified \$ 31.22 million in Special Assessment collection to Summit County. They began design and implementation, in co-operation with POWER Engineering, of the new assessment processing software. Treasury also expanded the use and administration of the City's Procurement Card (P-Card) Program.

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.

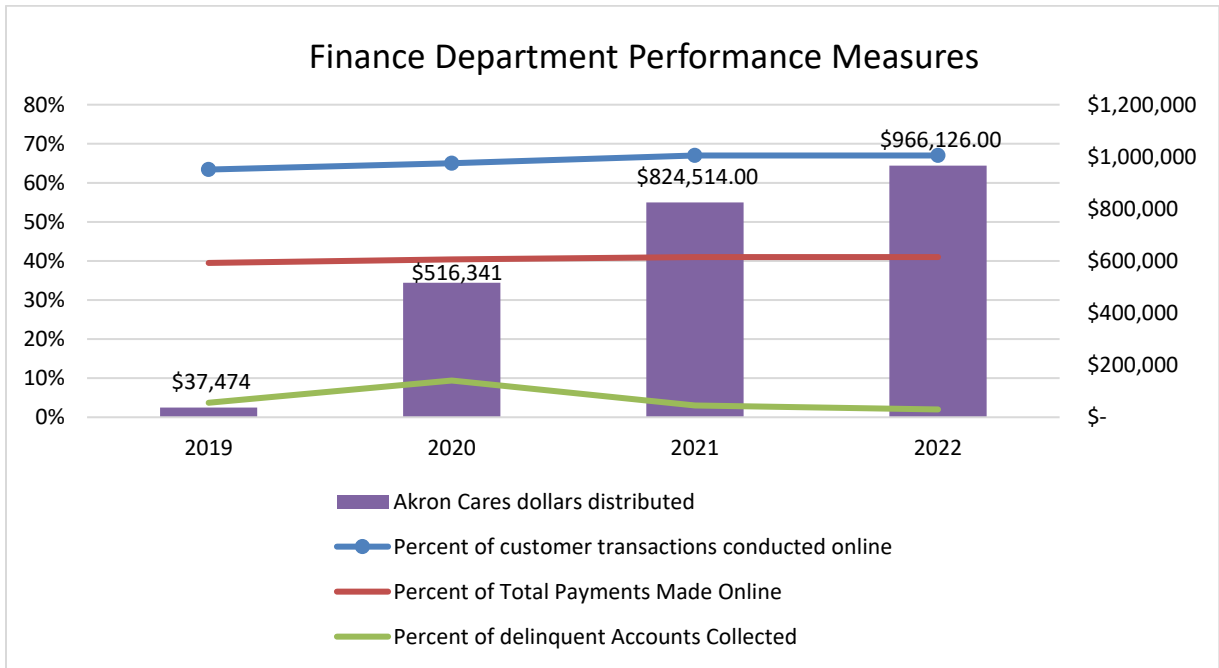
STRATEGIC GOALS & OBJECTIVES

- Implement New CIS by end of year.
- Develop, change and update changes to work flows and practices in response to the new meter reading and CIS projects.
- Create a new cross training program because of new meter reading & CIS systems.
- Monitor length of time spent on CSR calls to assist customer with their needs.
- Script training for new employees so all new employees have the same training on new CIS.

SERVICE LEVELS

In 2022, the UBO created four additional summary master bill accounts. E-bill accounts increased by 875. They implemented process for HEAP assistance for water and sewer balances, and processed 1484 Summit County Cares, CAA Cares & HEAP assistance pledges. Received and processed 1429 pledge payments. UBO continued to work with UMS on upcoming new CIS, and the process cross training to provide necessary back up for process runs. The UBO Division assisted 2,934 accounts in the amount of \$966,126 through the year with Akron Cares, averaging \$329 per customer.

PERFORMANCE MEASURES



STAFFING

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

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
FINANCE:				
<i>Administration</i>				
Deputy Finance Director	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Grant Manager	1.00	1.00	0.00	0.00
Total Administration	4.00	4.00	3.00	3.00
<i>Audit & Budget:</i>				
Accounts Analyst	3.00	4.00	4.00	4.00
Audit & Budget Manager	1.00	1.00	0.00	0.00
Audit & Budget Supervisor	1.00	1.00	1.00	1.00
Total Audit & Budget	5.00	6.00	5.00	5.00
<i>General Accounting:</i>				
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician	2.00	3.00	2.00	2.00
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	4.00	3.00	3.00	3.00
Payroll Processing Supervisor	0.00	0.00	1.00	1.00
Total General Accounting	8.00	8.00	8.00	8.00

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
<i>Information Technology:</i>				
Administrative Assistant	1.00	1.00	1.00	3.00
Applications Analyst	2.00	2.00	2.00	1.00
Applications Manager	1.00	1.00	0.00	0.00
Applications Programmer	1.00	1.00	1.00	1.00
Chief Technology Manager	0.00	0.00	1.00	1.00
Communications and Collaboration Specialist	0.00	1.00	1.00	1.00
Computer Programmer Analyst	1.00	0.00	0.00	0.00
Data Analyst	2.00	1.00	2.00	2.00
Database Administrator	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00
GIS Coordinator	0.00	1.00	0.00	0.00
Network Administrator	1.00	1.00	1.00	1.00
Security Specialist	0.00	0.00	1.00	1.00
Service Desk Manager	1.00	1.00	1.00	1.00
Service Desk Technician	1.00	3.00	3.00	4.00
Server Administrator	1.00	1.00	1.00	1.00
Systems and Infrastructure Manager	1.00	1.00	1.00	1.00
Total Information Technology	15.00	17.00	18.00	20.00
<i>Purchasing:</i>				
Administrative Assistant	2.00	1.00	1.00	1.00
Buyer	2.00	3.00	2.00	3.00
Compliance and Supplier Diversity Officer	0.00	1.00	1.00	0.50
Custodian	1.00	0.00	0.00	0.00
Graphic Artist	1.00	0.00	0.00	0.00
Purchasing Agent	0.00	1.00	1.00	1.00
Total Purchasing	6.00	6.00	5.00	5.50
<i>Taxation:</i>				
Administrative Assistant	5.00	4.00	4.00	6.00
Assistant Law Director	0.80	1.00	1.00	0.80
Tax Auditor	13.00	12.00	12.00	12.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	1.00	1.00	1.00	2.00
Total Taxation	20.80	19.00	19.00	21.80

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
<i>Treasury:</i>				
Accounting Technician	1.50	2.00	2.00	1.50
Accounts Analyst	0.00	0.00	0.00	1.00
Assessor	1.00	1.00	0.00	0.00
Assessment and License Supervisor	0.00	0.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00
Economist	1.00	1.00	1.00	0.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	5.50	6.00	6.00	5.50
<i>Utilities Business Office:</i>				
Accounting Technician	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	1.00	1.00	1.00
Consumer Services Clerk	20.00	19.00	15.00	16.00
Consumer Services Lead Clerk	0.00	0.00	3.00	3.00
Data Analyst	0.00	0.00	0.00	1.00
Utilities Accounting Supervisor	1.00	1.00	1.00	1.00
Utilities Analyst	1.00	1.00	1.00	1.00
Utilities Business Office Manager	1.00	1.00	1.00	1.00
Utilities Office Administrator	1.00	1.00	1.00	1.00
Utilities Office Supervisor	1.00	2.00	2.00	2.00
Total Utilities Business Office	28.00	27.00	26.00	28.00
TOTAL FINANCE	92.30	93.00	90.00	99.80

Finance

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
ADMINISTRATION	46,441,433	754,740	1,386,693	640,200
AUDIT & BUDGET	749,201	858,317	986,813	869,790
CITY-WIDE ADMINISTRATION*	4,645,731	52,526,015	41,631,635	45,766,220
GENERAL ACCOUNTING	849,960	1,652,821	481,167	1,970,880
INFORMATION TECHNOLOGY	4,477,989	5,598,996	4,721,659	4,461,540
PURCHASING	1,452,693	840,339	664,368	825,980
TAXATION	5,624,452	4,864,919	12,268,346	10,990,700
TREASURY	5,313,774	5,083,026	5,210,757	6,871,450
JOINT ECONOMIC DEVELOPMENT DISTRICTS	14,417,701	9,185,257	10,969,710	9,159,070
UTILITIES BUSINESS OFFICE	9,914,155	9,676,031	8,719,769	9,692,620
FINANCE NON OPERATING	14,955,914	-	-	-
Total for Department	108,843,004	91,040,461	87,040,917	91,248,450

*Due to the implementation of new financial software during 2021 and the related reorganization of divisions, activity previously reported under Finance Non Operating and Administration has been consolidated into City-Wide Administration.

Finance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	20,034,982	9,396,099	6,354,390	6,285,330
Benefits	10,024,079	3,474,295	2,724,772	3,136,840
Total Wages & Benefits	30,059,061	12,870,394	9,079,162	9,422,170
<u>Other Operations & Maintenance</u>				
Supplies	1,435,295	673,781	649,374	728,560
Training, Education and Travel	154,617	179,988	167,903	195,100
Equipment Expense	234,159	377,349	30,035	161,200
Service Contracts	12,060,664	7,601,431	6,153,399	4,570,590
Rentals and Leases	604,349	727,262	831,157	710,480
Utilities	56,730	61,348	2,230,268	62,580
Debt Service	32,400,658	35,073,351	29,971,886	34,201,350
Insurance	206,169	268,735	91,863	254,950
Intergovernmental Obligations	14,642,021	9,144,599	11,147,922	10,198,510
Equipment, Construction and Property	-	3,251	4,000	69,750
Interfund Expenses	12,131,266	7,321,105	2,757,667	7,331,950
Contractual Obligations	-	10,287,505	11,523,843	12,224,940
Other Expenses	4,858,015	6,450,364	12,402,436	11,116,320
Total Other Operations & Maintenance	78,783,943	78,170,067	77,961,755	81,826,280
Total for Department:	108,843,004	91,040,461	87,040,917	91,248,450

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	8,034,240	2,564,280	10,598,520
Special Revenue Fund	62,602,220	1,997,780	64,600,000
Debt Service Fund	1,457,380	421,390	1,878,770
Capital Projects	-	-	-
Enterprise Fund	7,289,120	2,403,500	9,692,620
Internal Service Fund	2,441,320	2,035,220	4,476,540
Trust and Agency Fund	2,000	-	2,000
Total for Department:	81,826,280	9,422,170	91,248,450

Finance

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	8,225,854	8,251,081	9,687,361	10,598,520
Special Revenue Fund	81,847,943	65,831,175	62,158,104	64,600,000
Debt Service	1,585,642	1,653,244	1,753,107	1,878,770
Enterprise Fund	9,914,155	9,676,031	8,719,769	9,692,620
Internal Service Fund	7,204,545	5,598,996	4,721,659	4,476,540
Trust and Agency Fund	64,865	29,934	917	2,000
Total for Department	108,843,004	91,040,461	87,040,917	91,248,450

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	23.00	24.00	21.00	24.50
Special Revenue Fund	22.80	21.00	20.00	23.80
Debt Service Fund	3.50	4.00	5.00	3.50
Enterprise Fund	28.00	27.00	26.00	28.00
Internal Service Fund	15.00	17.00	18.00	20.00
Total for Department	92.30	93.00	90.00	99.80

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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

Steven Kaut, 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.

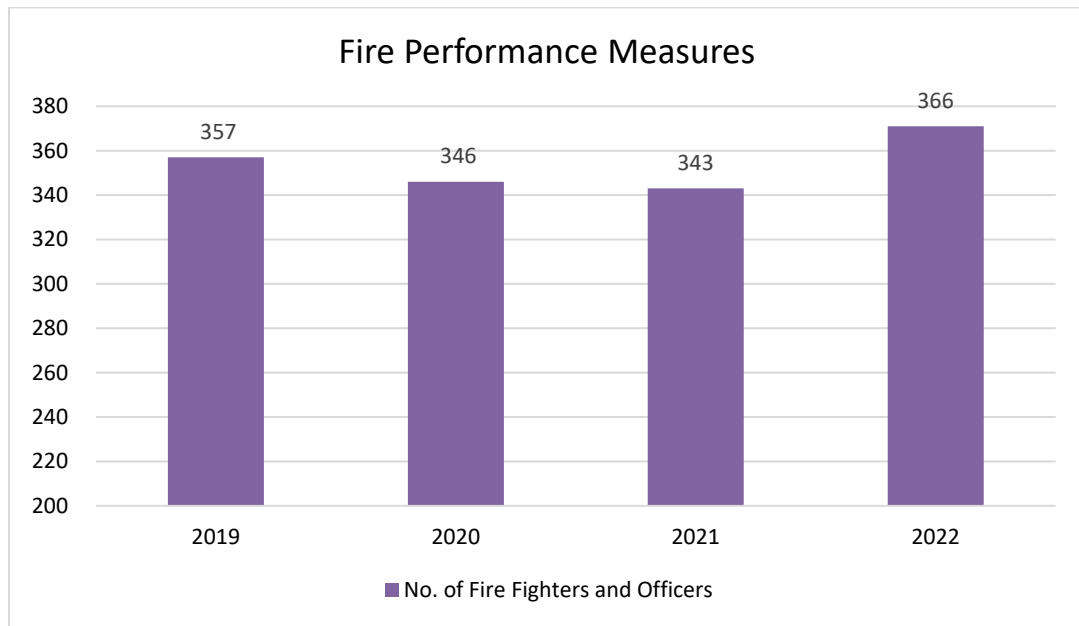
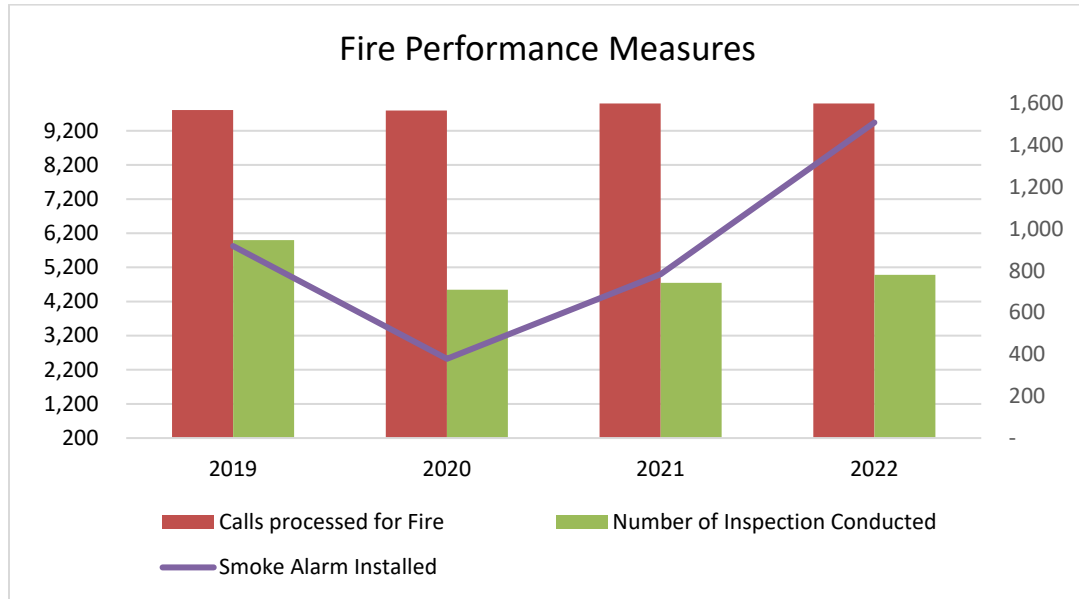
STRATEGIC GOALS & OBJECTIVES

- 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 our 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 City departments and contractors for the construction of new Fire Station 12.
- To continue our Vehicle Replacement & Refurbishment Program.
- To hire and promote to fill critical positions as funding permits. To provide a hiring test to establish a candidate eligibility list and subsequently hire, train, and assign thirty-six (36) new members to Fire Companies within the year.
- To continue to research, plan, and submit grant applications where and when appropriate to enable the Fire Department to receive funding for the purchase of safety equipment and other operational needs without adding additional burden to the City of Akron's finances.

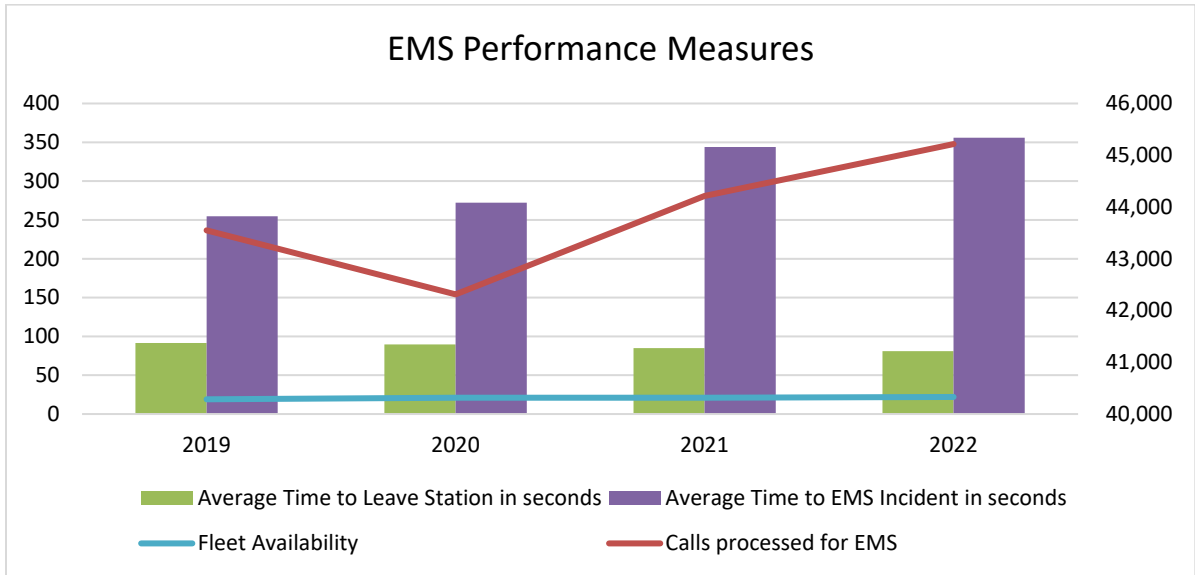
SERVICE LEVELS

In 2022, the Akron Fire Department (AFD) responded to 12,151 calls for services requiring a fire response (a 9% increase from the previous year). To ensure safety, the Department completed 4,983 inspections and performed 503 plan and site reviews. The Department installed 1509 smoke alarms in 596 homes and buildings throughout the City of Akron.

PERFORMANCE MEASURES



In 2022, the AFD responded to 45,216 calls requiring an EMS response as compared to 44,214 such calls in 2021. The typical EMS run volume will increase from 2% to 3% each year.



STAFFING

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

By Funding Sources:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
FIRE/EMS:				
<i>E.M.S.:</i>				
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	2.00	2.00	1.00	1.00
Fire Lieutenant	29.00	29.00	28.00	23.00
Firefighter/Medic	124.00	117.00	103.00	121.00
Total E.M.S.	156.00	149.00	133.00	146.00
<i>FIRE:</i>				
Administrative Assistant	6.00	8.00	8.00	8.00
Data Analyst	0.00	1.00	1.00	1.00
Fire Captain	14.00	14.00	15.00	15.00
Fire Chief	1.00	1.00	1.00	0.00
Fire Deputy Chief	2.00	2.00	3.00	3.00
Fire District Chief	10.00	10.00	8.00	9.00
Fire Equipment Mechanic	5.00	5.00	7.00	7.00
Fire Hydrant Maintenance Worker	3.00	2.00	0.00	0.00
Fire Hydrant Repair Supervisor	0.00	1.00	0.00	0.00
Fire Lieutenant	54.00	52.00	53.00	57.00
Firefighter/Medic	113.00	116.00	154.00	171.00
Master Fire Equipment Foreman	1.00	1.00	1.00	1.00
Master Fire Equipment Mechanic	3.00	1.00	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	215.00	217.00	255.00	276.50
TOTAL FIRE/EMS	371.00	366.00	388.00	422.50

Fire

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
FIRE	35,520,008	48,095,818	43,647,402	52,150,660
EMS	16,673,877	21,643,868	19,988,366	24,222,300
NON-OPERATING (CAPITAL)	-	-	4,977,647	17,979,360
Total for Department	52,193,885	69,739,686	68,613,415	94,352,320

Fire

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	24,677,623	33,814,669	32,785,233	39,764,860
Benefits	12,365,688	15,507,044	16,871,751	18,884,770
Total Wages & Benefits	37,043,310	49,321,713	49,656,984	58,649,630
<u>Other Operations & Maintenance</u>				
Supplies	484,814	617,787	754,245	723,320
Training, Education and Travel	39,284	44,054	97,362	113,600
Equipment Expense	581,237	656,736	918,916	1,139,340
Service Contracts	520,718	871,419	878,150	2,731,130
Rentals and Leases	5,813	172,138	93,502	60,390
Utilities	287,069	252,468	175,814	373,000
Debt Service	1,051,923	867,564	792,184	1,724,140
Insurance	87,249	153,626	150,261	183,500
Intergovernmental Obligations	159,573	169,110	233,566	181,370
Equipment, Construction and Property	597,322	2,322,382	1,750,980	12,569,900
Interfund Expenses	10,910,277	14,021,331	12,529,082	15,322,500
Contractual Obligations	392,763	251,971	330,967	375,500
Other Expenses	32,532	17,388	251,401	205,000
Total Other Operations & Maintenance	15,150,575	20,417,973	18,956,431	35,702,690
Total for Department:	52,193,885	69,739,686	68,613,415	94,352,320

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	14,788,450	29,654,890	44,443,340
Special Revenue Fund	20,913,240	28,994,740	49,907,980
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	1,000	-	1,000
Total for Department:	35,702,690	58,649,630	94,352,320

Fire

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	30,944,437	40,796,974	40,413,255	44,443,340
Special Revenue	21,249,448	28,942,712	28,200,159	49,907,980
Trust and Agency Fund	-	-	-	1,000
Total for Department	52,193,885	69,739,686	68,613,415	94,352,320

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	215.00	217.00	255.00	226.50
Special Revenue Fund	156.00	149.00	133.00	196.00
Total for Department	371.00	366.00	388.00	422.50

DEPARTMENT OF HUMAN RESOURCES

Yamini Adkins, Director of Human Resources

DESCRIPTION

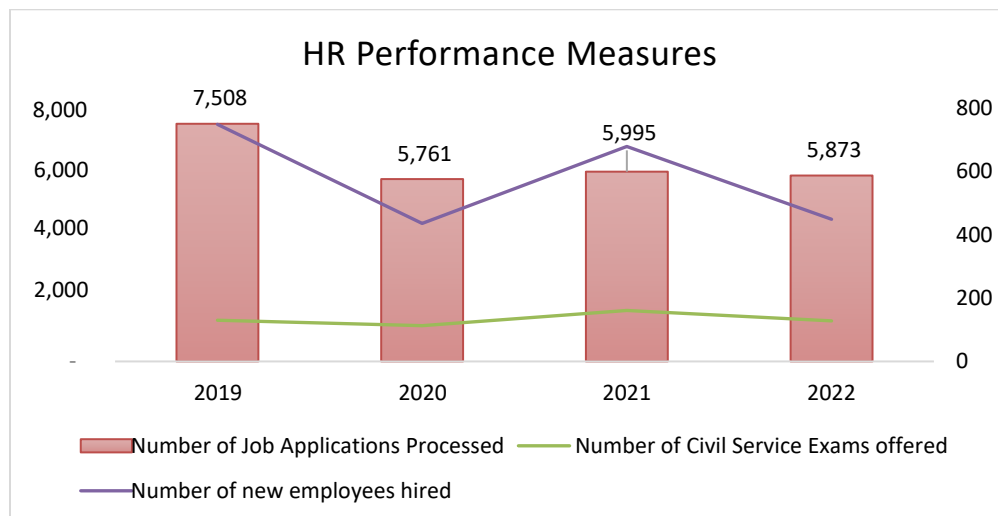
In March 2016, the Charter of the City was amended to consolidate all matters of personnel, employee relations, and employee health and welfare through the creation of the Department of Human Resources. The Department serves as the administrative agency of the Civil Service Commission. The three-member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

- Provide mental health and disability awareness training.
- Focus on Leadership Development initiatives:
- Improve the Performance Management Process in conjunction with Policy &
 - Procedure revisions.
 - Provide more one-on-one leadership guidance for supervisors.
 - Expand the mandatory supervisory training programs.
- Increase efficiency and security by digitizing employee records, medical records, and benefits records.

PERFORMANCE MEASURES



STAFFING

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

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
HUMAN RESOURCES:				
Administrative Assistant	0.00	0.00	1.00	2.00
Assistant Director of Human Resources	0.00	0.00	1.00	1.00
Assistant to Mayor/Mayor Staff	0.00	0.00	0.00	1.00
Deputy Director of Human Resources	0.00	1.00	0.00	1.00
Depuy Mayor/Administration	0.00	0.00	1.00	1.00
Director of Human Resources	1.00	1.00	0.00	0.00
Diversity and Training Manager	1.00	1.00	1.00	1.00
Employee Benefits Admin	1.00	0.00	1.00	1.00
Employee Benefits Specialist	1.00	1.00	1.00	1.00
Employment Records Supervisor	0.00	0.00	1.00	1.00
Employment and Selection Manager	1.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00
Human Resource Officer	1.00	1.00	1.00	1.00
Personnel Aide	3.00	1.00	2.00	1.00
Personnel Analyst	3.00	2.00	3.00	3.00
Personnel Records Supervisor	1.00	1.00	0.00	0.00
Personnel Technician	1.00	3.00	3.00	3.00
Recruitment and Retention Specialist	0.00	0.00	1.00	1.00
Safety Supervisor	1.00	1.00	1.00	1.00
Worker's Compensation & Leave Specialist	0.00	1.00	0.00	0.00
TOTAL HUMAN RESOURCES	16.00	15.00	19.00	21.00

Human Resources

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
FIRE	41,010,565	47,535,473	46,004,242	50,810,840
Total for Department	41,010,565	47,535,473	46,004,242	50,810,840

Human Resources

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	1,189,970	1,267,748	1,281,802	1,546,740
Benefits	663,346	514,192	567,326	713,690
Total Wages & Benefits	1,853,316	1,781,940	1,849,128	2,260,430
<u>Other Operations & Maintenance</u>				
Supplies	-	61,788	70,861	99,060
Training, Education and Travel	-	3,029	8,522	57,310
Equipment Expense	-	29,023	-	18,000
Service Contracts	-	4,290,676	3,595,441	4,910,950
Rentals and Leases	38,096	30,477	145,338	198,310
Utilities	3,234	5,541	4,972	6,000
Debt Service	1,522,375	-	100,000	-
Insurance	33,097,313	41,255,295	40,133,933	43,163,200
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	76,615	75,395	85,504	86,580
Contractual Obligations	-	-	-	-
Other Expenses	4,419,616	2,311	10,543	11,000
Total Other Operations & Maintenance	39,157,249	45,753,534	44,155,114	48,550,410
Total for Department:	41,010,565	47,535,473	46,004,242	50,810,840

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	295,680	1,499,430	1,795,110
Special Revenue Fund	48,440	-	48,440
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	48,206,290	761,000	48,967,290
Trust and Agency Fund	-	-	-
Total for Department:	48,550,410	2,260,430	50,810,840

Human Resources

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	1,166,863	1,312,706	1,497,676	1,795,110
Special Revenue	39,805,397	46,187,083	33,384	48,967,290
Trust and Agency Fund	38,305	35,684	44,473,182	48,440
Total for Department	41,010,565	47,535,473	46,004,242	50,810,840

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	10.00	14.00	12.00	13.25
Internal Service Funds	7.00	1.00	7.00	7.75
Total for Department	17.00	15.00	19.00	21.00

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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 2023 Operating Budget provides funding for the staffing of 57.75 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

- Establish rules and standards for valuation of City land and City incentives for development projects.
- Negotiate extension of agreements in JEDD's (Joint Economic Development Districts).
- Successfully vacate 1200 Firestone Building.
- Enter into Development Agreement for Blinn Street Housing Project, CitiCenter and Guinther School site.
- Moving forward additional housing projects in Downtown area.
- Issue RFP for Dudley/Laird area.

SERVICE LEVELS

OID had another active year for the city in 2022, as they acquired IBH property in Coventry, Finalized a JEDD Agreement Extension in Coventry, and entered into development agreements for the redevelopment of city owned land for housing.

In 2022, OID also hired and successfully onboarded a new Development Manager, as well as and Land Marketing Officers, in an effort to bolster their land acquisition sales.

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.
- Business collaboration with the U of A and Polymer Cluster Study for hi-productions companies in the region
- Provide technical assistance to 50 top employers in Akron
- Assess and evaluate available property for production and development.
- Prepare and enhance work force for new production jobs through Stark State and the Job Center.
- Provide Workforce Development sessions with companies in Akron to continue to attract and employ new talent.
- Conduct searches and provide technical assistance for Team NEO for possible landings of High Tech and or manufacturing companies to Akron.

SERVICE LEVELS

In 2022, the Business Retention and Expansion Division completed plans for the demolition of the Rubber Bowl and the Heisman House. They provided 305 BRE visits through Elevate Akron, including small, medium, and large businesses in the greater Akron area. Over 20 searches for Team NEO and Job Ohio were performed by this division, which included high-tech companies and new operations for the Akron area.

This division helped Akron to gain 60 acres of development property in Coventry for an industrial park. They provided technical assistance on commercial demolition, and residential demolition projects through public service. Business Retention and Expansion also assisted in the expansion of 7 companies in Akron by providing technical assistance, financial information, site selection information and compliance.

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 development of bicycle network plan, and Main Street Wayfinding Plan.
- Complete design and implement / schedule improvements for the Pools and the Community Centers.
- Complete Community Center design and implement/schedule for improvements
- Create final design and implement the Lock 3 Vision Plan.

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

- Launch the temporary concert space for Summer 2023 – we endeavor to build our audience with a wide range of diverse musical acts – from Rock the Lock to Old School Soul that people enjoy to a new Hip Hop Showcase and Latin acts.
- Increase partnerships to test new ideas for activation while building upon our brand – we seek to expand our reputation as Northeast Ohio’s premier destination for outdoor fun, while serving Akron’s residents – solidifying our position as Downtown Akron’s Central Park.
- Work alongside the Akron Civic Commons Communications Team to effectively communicate with neighborhood residents and businesses our construction schedule and minimize any interferences.
- Creatively support our local small businesses and entrepreneurs – we are actively engaged with the local food entrepreneur ecosystem to use Lock 3 Park’s kitchen as a testing ground for budding restaurateurs. We will also encourage contractors to patronize Downtown restaurants for lunch during construction.
- Continuing to build a supportive organizational culture to attract and retain Lock 3 staff through training, certifications, and leadership development. We are also collaborating with Jobs for Ohio’s Graduates (JOG) and Summit DD to enhance our inclusion efforts.

SERVICE LEVELS

In 2022, Downtown Operations hosted 51 community events, 16 free movie nights, 10 charity runs or walks, and held the finishers’ festival for the Akron Marathon. In total, Lock 3 Park welcomed an estimated 228,000 people between May and September in 2022. WinterBlast proved to be a success, with an estimated 50,000 people attending an activity at Lock 3, 15,000 skaters at the temporary ice rink location, 24 field trips, 10 birthday parties, and 11 private rentals for corporate and organization team building. Lock 3 park generated a gross revenue of \$197,261.29 from food & beverages, ice skate rentals, Ice Bikes or Bumper Cars, Igloos, fire pits, and party rentals, giving a 15% increase in gross revenue since last year.

LONG RANGE PLANNING DIVISION
Helen Tomic, Capital Planning Manager

DESCRIPTION

The Long-Range Planning Division administers the City's program of capital improvements and develops and prepares an annual five-year Capital Investment Plan for improvements to parks, sewers, streets, and bridges throughout the City. The Division formulates long-range strategies and secures funding for land use, housing, and socio-economic activities within the City of Akron.

STRATEGIC GOALS & OBJECTIVES

- Secure funding to advance redevelopment in the City of Akron.
- Oversee expenditures and monitor reporting of activities to assure the expeditious drawdown of funds and compliance with federal regulations
- Administer programs to enhance community life
- Identify and utilize available funding sources at the federal, state, regional, and local levels to meet the City's immediate and long term needs for capital improvement expenditures.
- Provide information to various Departments, City Council, and the Mayor for review and evaluation of project line items.

SERVICE LEVELS

The division budgeted and monitored \$366,552,309 in federal, state, regional, and local funds for the 2022 Capital Investment and Community Development Program. Sources include American Rescue Plan Act (43.6 million), Income Tax (\$63.9 million); Federal & State Transportation Programs (\$63.8 million); Community Development (\$14.5 million); Water & Sewer Capital Funds (\$25.9 million); Water Pollution Control Fund (\$48.8 million); and Special Assessments (\$4.3 million). They also presented a Capital Investment Program for 2022 through 2026 with a total budget of \$1.29 billion.

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.

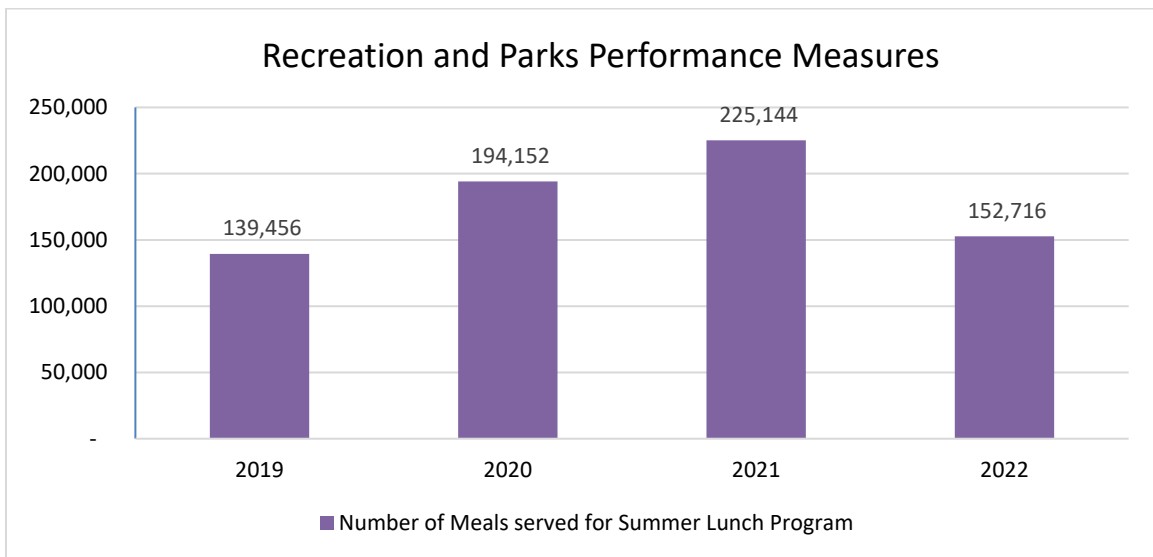
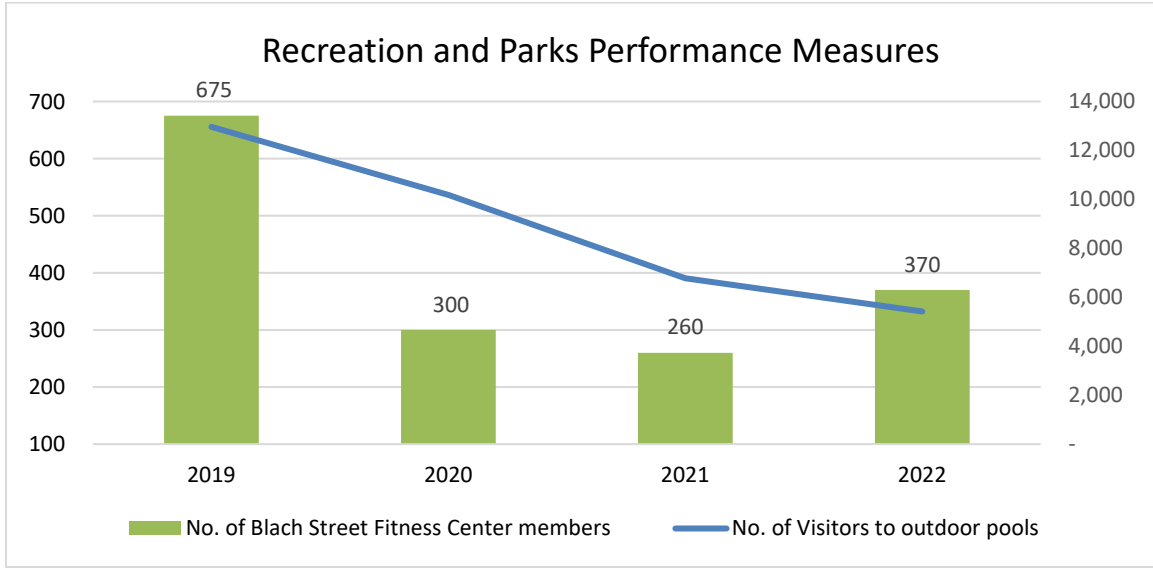
STRATEGIC GOALS & OBJECTIVES

- Open Firestone Stadium with a new turf field. Coordinate all rentals for the facility. Our department will also oversee the scheduling and coordination of Copley Road Soccer Complex, Patterson Park Field Complex, and Logan Field.
- Open newly renovated Perkins Pool with amenities for all ages.
- Begin construction on Ed Davis Community Center, Patterson Park Community Center, Reservoir Pool, and Reservoir Park Community Center.
- Increase awareness and distribution of YES scholarships for the community.
- Increase programming offered at the community centers including fitness opportunities, trips for active adults, e-sports programs, and art programming.
- Begin Parks Master Planning process and increase awareness and branding of city parks with the new signage plan and marketing through city channels.

SERVICE LEVELS

In 2022, the Division successfully hosted a free gym at several locations throughout the year, as well as completing the KABOOM playground at Joy Park Community Center. Throughout the year the Division successfully offered summer camps at all 11 community centers, as well as hosting summer concerts in all 10 wards. The first nighttime Holiday Parade was a large success with a record crowd. Recreation and Parks launched a new website, AkronRecreationandParks.com, where detailed information about everything their department offers.

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.

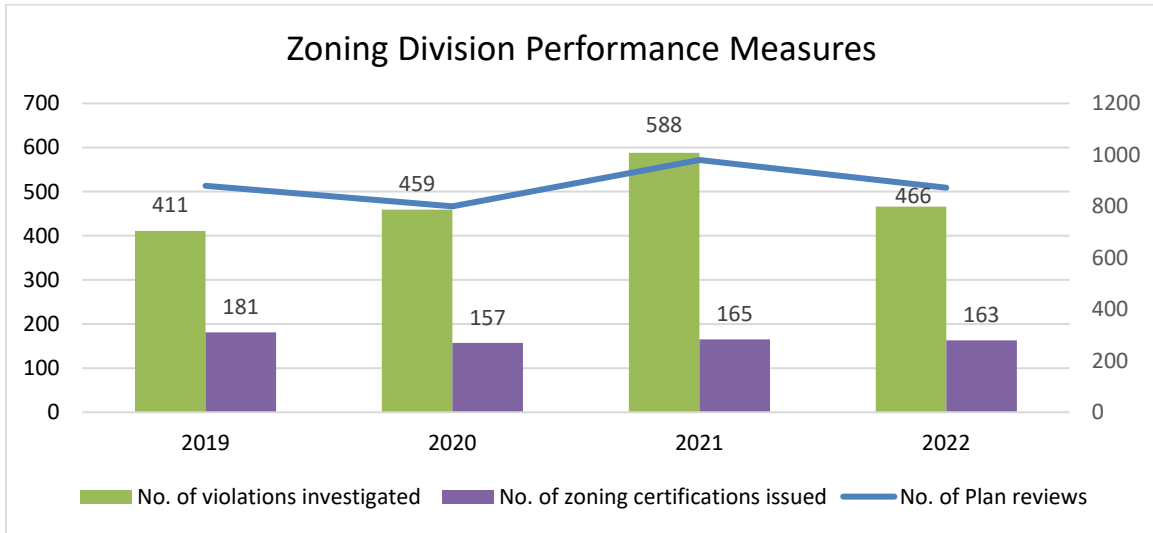
STRATEGIC GOALS & OBJECTIVES

- Perform zoning and allotment regulation duties and responsibilities mandated by the Charter and City Code with approved budget.
- Maintain computerized databases containing zoning related information on properties by address and incorporated into a GIS.
- Continue administration of Planning Commission, Board of Zoning Appeals, and Urban Design and Historic Preservation Commission.
- Participate in integrated cross-departmental efforts as part of the Office of Integrated Development (OID) to plan for increased economic opportunity, equity, improved public life and stronger neighborhoods, and all goals and objectives of OID, including Planning to Grow Akron 2.0.
- Develop a web map application to portray Zoning districts city-wide and serve out on the internet for public use.
- Work with peer cities to identify best zoning practices. City Council office to update legal descriptions for 2023 ward boundaries and update the ward map.

SERVICE LEVELS

The Zoning Division investigated and processed 466 service requests for violations, mailed 171 “courtesy” letters, 28 order to comply letters, 9 administrative fine letters, 163 zoning certifications, and approximately 827 plan reviews in cooperation with the Plans and Permits Center. This graph shows these numbers to be steady. The Zoning Map has been updated and will continue to be revised as necessary. The Zoning Division produced over 100 special topic maps for City Council and other members of City Administration.

PERFORMANCE MEASURES



STAFFING

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

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
OFFICE OF INTEGRATED DEVELOPMENT:				
<i>Integrated Development Administration:</i>				
Acquisition Officer	0.00	1.00	0.00	0.00
Assistant to the Mayor	0.00	1.00	1.00	1.00
City Planner	0.00	1.00	1.00	0.00
Director of Integrated Development	1.00	1.00	1.00	1.00
Total Integrated Development Administration	1.00	4.00	3.00	2.00
<i>Development:</i>				
Assistant to the Mayor	0.00	0.00	1.00	0.00
Administrative Assistant	1.00	0.00	1.00	1.00
City Planner	2.00	2.00	0.00	1.00
Deputy Director for Planning & Development	1.00	0.00	0.00	0.00
Development Manager	0.80	1.00	1.00	1.00
Economic Development Technician	1.00	1.00	1.00	1.00
Economist	0.50	0.00	1.00	1.00
Executive Assistant	0.50	1.00	1.00	0.50
Innovation & Entrepreneurship Advocate	1.00	1.00	0.00	0.00
IT Service Desk Technician	0.00	1.00	0.00	0.00
Land Marketing Officer	0.00	0.00	1.00	1.00
Secretary	0.50	1.00	1.00	1.00
Total Development	8.30	8.00	8.00	7.50
<i>Business Retention & Expansion:</i>				
Business Retention & Expansion Manager	0.75	1.00	1.00	0.75
Deputy Mayor for Economic Development	1.00	1.00	1.00	1.00
Economist	1.00	1.00	0.00	1.00
Executive Assistant	0.50	0.00	0.00	0.50
Total Business Retention & Expansion	3.25	3.00	2.00	3.25
<i>Development Engineering:</i>				
City Arborist & Horticulturalist	1.00	0.00	0.00	0.00
Development Engineering Manager	1.00	1.00	1.00	1.00
Total Development Engineering	2.00	1.00	1.00	1.00

By Department:	As of 12/31/20	As of 12/31/21	As of 12/13/22	Budget 2023
<i>Downtown Operations:</i>				
Assistant to the Mayor	0.50	1.00	1.00	0.50
Downtown Operations Manager	1.00	1.00	1.00	0.00
Lock 3 Manager	0.00	0.00	1.00	1.00
Recreation Supervisor	2.00	3.00	1.00	3.00
Total Downtown Operations	3.50	5.00	4.00	4.50
<i>Long Range Planning:</i>				
Accounts Analyst	1.00	1.00	1.00	2.00
Administrative Assistant	1.00	1.00	0.00	0.00
Assistant to the Mayor	0.00	0.00	1.00	2.00
City Planner	4.00	5.00	4.00	5.00
Economist	1.50	1.00	0.00	1.00
Executive Assistant	0.00	0.00	1.00	0.00
Investments Program Administrator	1.00	1.00	1.00	1.00
Long Range Planning Manager	1.00	1.00	1.00	1.00
Total Long-Range Planning	9.50	10.00	9.00	12.00
<i>Recreation and Parks:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.50	0.00	0.00	0.50
Community Center Safety Liaison	1.00	1.00	0.00	0.00
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	14.00	13.00	14.00	15.00
Sports and Athletics Coordinator	1.00	1.00	1.00	1.00
Wellness Program Coordinator	0.00	1.00	1.00	1.00
Total OID Recreation and Parks	20.50	20.00	20.00	21.50
<i>Zoning:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Building Inspector	1.00	0.00	0.00	0.00
City Planner	2.00	3.00	4.00	4.00
Zoning Manager	1.00	1.00	1.00	1.00
Total Zoning	5.00	5.00	6.00	6.00
TOTAL OFFICE OF INTEGRATED DEVELOPMENT	53.05	56.00	53.00	57.75

Integrated Development

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
ADMINISTRATION	190,120	479,670	310,987	435,250
DEVELOPMENT	2,054,413	2,431,161	5,128,171	4,985,460
BUSINESS RETENTION AND EXPANSION	1,185,615	3,620,253	2,777,481	3,061,820
DEVELOPMENT ENGINEERING	274,109	192,820	181,249	183,740
PUBLIC LIFE	5,131,079	6,604,403	8,719,327	8,601,300
PLANNING AND URBAN DEVELOPMENT	43,460,010	9,575,316	39,157,400	75,923,320
NON-OPERATING (CAPITAL)	-	42,480,245	40,692,268	41,725,590
Total for Department	52,295,347	65,383,868	96,996,883	134,916,480

Integrated Development

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	4,423,916	5,712,058	21,169,898	19,470,650
Benefits	1,964,130	1,926,229	1,980,260	2,250,910
Total Wages & Benefits	6,388,046	7,638,287	23,150,158	21,721,560
<u>Other Operations & Maintenance</u>				
Supplies	-	349,052	502,571	502,100
Training, Education and Travel	-	37,487	113,506	199,750
Equipment Expense	-	65,564	102,650	83,680
Service Contracts	-	10,498,658	21,346,598	22,470,300
Rentals and Leases	5,230,766	5,403,282	3,350,937	5,741,590
Utilities	629,354	581,161	156,387	658,720
Debt Service	29,125,830	39,600,173	37,380,100	38,417,070
Insurance	95,636	110,278	112,993	115,720
Intergovernmental Obligations	31,795	77,505	773,338	304,310
Equipment, Construction and Property	593,813	99,979	4,612,611	35,752,280
Interfund Expenses	1,417,072	659,330	4,096,989	1,072,460
Contractual Obligations	-	-	-	-
Other Expenses	8,783,036	263,112	1,268,046	7,876,940
Total Other Operations & Maintenance	45,907,301	57,745,581	73,816,725	113,194,920

Total for Department:	52,295,347	65,383,868	96,966,883	134,916,480
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DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	1,632,380	6,270,060	7,902,440
Special Revenue Fund	111,562,540	15,451,500	127,014,040
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
Total for Department:	113,194,920	21,721,560	134,916,480

Integrated Development

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	6,197,212	6,916,457	7,532,190	7,902,440
Special Revenue	46,098,135	58,467,411	89,434,694	127,014,040
Total for Department	52,295,347	65,383,868	96,966,883	134,916,480

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	38.00	44.00	42.00	40.10
Special Revenue Fund	15.00	12.00	12.00	17.65
Total for Department	53.00	56.00	54.00	57.75

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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.

STRATEIC GOALS & OBJECTIVES

- To continue to deliver all the foregoing, while focusing on Department's core values of customer service, honesty and integrity, excellence, diligence, teamwork and collaboration, and mutual respect.
- To continue to identify and implement workplace efficiencies through the use of digital platforms and technology-based solutions.
- To increase net gains from City collections by utilizing the Ohio Attorney General's Collections Enforcement Section when possible, and through software and/or other customized solutions for additional payment options to debtors.

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 2022, 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

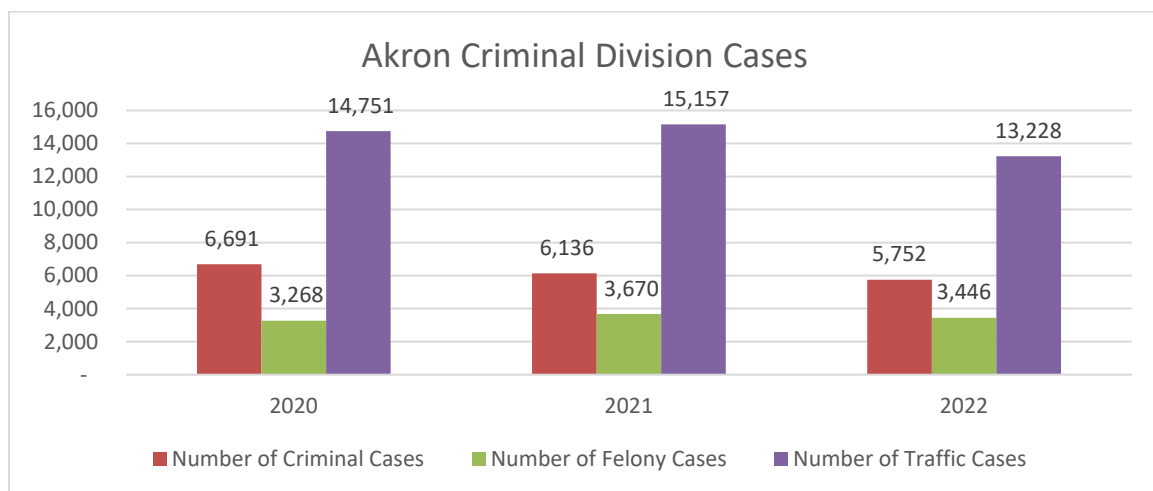
DESCRIPTION

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

SERVICE LEVELS

In 2022, the Criminal Division prosecuted 23,115 cases which included Criminal Cases: 5,752, Felony Cases: 3,446, Traffic Cases: 13,228, and Domestic Violence Cases: 689. Due to the COVID-19, less people were driving to work and on the road between 2020 and 2022 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.

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
LAW:				
<i>Administration:</i>				
Deputy Law Director	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	0.00	0.00
Law Director	1.00	1.00	1.00	1.00
Law Department Office Supervisor	0.00	0.00	1.00	1.00
Total Administration	3.00	3.00	3.00	3.00
<i>Civil:</i>				
Administrative Assistant	4.00	2.00	5.00	5.00
Assistant Law Director	9.70	9.00	9.00	10.20
Public Information Tech	0.00	0.00	1.00	1.00
Senior Strategic Council and Press Secretary	1.00	1.00	0.00	0.00
Total Civil	14.70	12.00	15.00	16.20
<i>Criminal:</i>				
Administrative Assistant	2.00	2.00	2.00	2.00
Assistant Law Director	8.50	7.00	8.00	9.00
Chief City Prosecutor	1.00	1.00	1.00	1.00
Total Criminal	11.50	10.00	11.00	12.00
TOTAL LAW	29.20	25.00	29.00	31.20

Law

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
ADMINISTRATION	1,305,544	1,483,765	1,974,884	1,846,450
CIVIL	1,786,722	1,801,205	1,827,867	2,031,570
CRIMINAL	1,319,358	1,273,225	1,322,261	1,549,810
Total for Department	4,411,624	4,558,195	5,125,012	5,427,830

Law

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	2,118,414	2,278,702	2,312,130	2,550,960
Benefits	951,076	880,283	876,949	1,083,690
Total Wages & Benefits	3,069,490	3,158,985	3,189,079	3,634,650
<u>Other Operations & Maintenance</u>				
Supplies	44,321	94,810	18,432	21,620
Training, Education and Travel	51,727	47,873	66,651	119,230
Equipment Expense	4,291	522	3,126	9,000
Service Contracts	970,315	895,203	1,239,833	1,137,050
Rentals and Leases	150,446	237,050	240,745	385,540
Utilities	18,613	14,348	14,509	14,590
Debt Service	-	2,030	262,063	1,760
Insurance	2,435	2,810	2,777	2,120
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	95,280	73,859	74,889	85,770
Contractual Obligations	-	-	-	-
Other Expenses	4,707	30,704	12,907	16,500
Total Other Operations & Maintenance	1,342,134	1,399,209	1,935,934	1,793,180
Total for Department:	4,411,624	4,558,195	5,125,012	5,427,830

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	1,733,160	3,634,650	5,367,810
Special Revenue Fund	60,020	-	60,020
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
Total for Department:	1,793,180	3,634,650	5,427,830

Law

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	4,411,624	4,521,444	5,086,921	5,367,810
Special Revenue	-	36,750	38,091	60,020
Total for Department	4,411,624	4,558,194	5,125,012	5,427,830

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	28.00	25.00	29.00	31.20
Total for Department	28.00	25.00	29.00	31.20

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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

- Update technology in Chambers (working with a local company to assist with audio needs of Chambers and increase visibility of screens)
- Hire an Administrative Assistant to replace previous Administrative Assistant.

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.

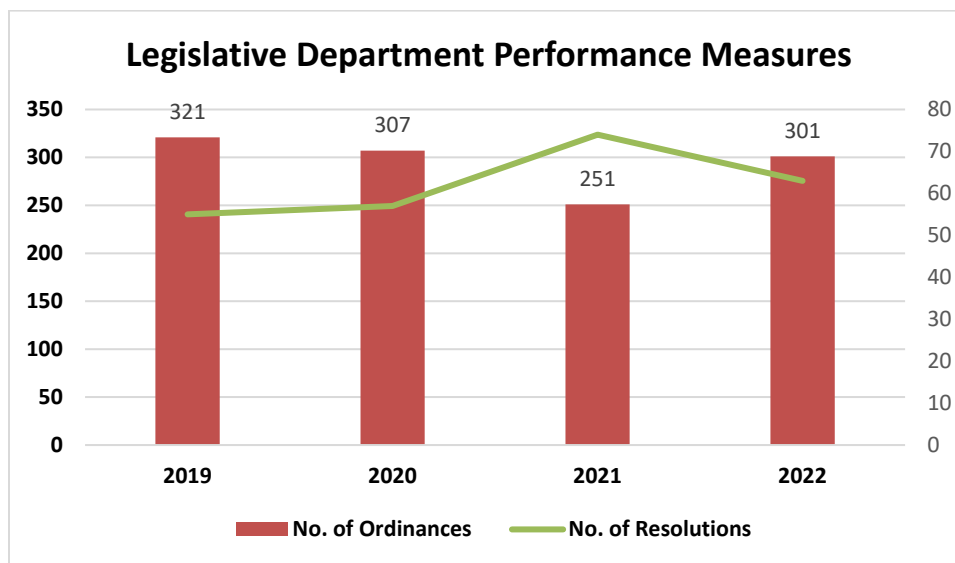
STRATEGIC GOALS & OBJECTIVES

- Launch Social Media
- Update technology in Chambers
- Purchase new iPads
- Continue with Neighborhood Partnership Program Grants

SERVICE LEVELS

City Council passed 301 ordinances and 63 resolutions in 2022 for a total of 364 pieces of legislation.

PERFORMANCE MEASURES



STAFFING

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

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
LEGISLATIVE:				
<i>City Council:</i>				
City Council Chief of Staff	0.00	1.00	1.00	1.00
Councilmembers	13.00	12.00	12.00	12.00
President of Council	0.00	1.00	1.00	1.00
Total City Council	13.00	14.00	14.00	14.00
<i>Clerk of Council:</i>				
Administrative Assistant	1.00	0.00	1.00	1.00
Clerk of Council	1.00	1.00	1.00	1.00
Council Aide	0.00	1.00	0.00	0.00
Deputy Clerk of Council	1.00	0.00	1.00	1.00
Total Clerk of Council	3.00	2.00	3.00	3.00
TOTAL LEGISLATIVE	16.00	16.00	17.00	17.00

Legislative

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
CLERK OF COUNCIL	332,216	397,535	362,796	322,600
CITY COUNCIL	976,031	951,155	1,146,045	1,436,020
Total for Department	1,308,247	1,348,690	1,508,841	1,758,620

Legislative

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	711,031	816,114	796,375	856,710
Benefits	445,552	440,083	438,471	513,600
Total Wages & Benefits	1,156,583	1,256,197	1,234,846	1,370,310
<u>Other Operations & Maintenance</u>				
Supplies	4,352	12,866	3,968	7,350
Training, Education and Travel	12,666	4,686	21,787	35,340
Equipment Expense	217	2,982	5	11,830
Service Contracts	21,760	17,963	110,913	74,380
Rentals and Leases	-	76	4,186	5,780
Utilities	12,065	9,337	10,401	10,800
Debt Service	-	-	-	-
Insurance	937	2,352	721	-
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	60,000	-
Interfund Expenses	63,455	41,046	46,472	42,830
Contractual Obligations	-	-	-	-
Other Expenses	36,211	1,185	15,543	200,000
Total Other Operations & Maintenance	151,664	92,493	273,995	388,310
Total for Department:	1,308,247	1,348,690	1,508,841	1,758,620

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	288,180	1,370,310	1,658,490
Special Revenue Fund	100,130	-	100,130
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
Total for Department:	388,310	1,370,310	1,758,620

Legislative

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	1,307,247	1,348,560	1,446,260	1,658,490
Special Revenue	1,000	130	62,581	100,130
Total for Department	1,308,247	1,348,690	1,508,841	1,758,620

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	16.00	16.00	17.00	17.00
Total for Department	16.00	16.00	17.00	17.00

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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 to work with the AMC Judges, Court Administrator, Project Managers, Municipal Court IT and City IT to successfully implement Tyler's Odyssey, our new Case Management System.
- Continue to work with the Judicial Division, APD, IT, MPG Architects, and the Ocasek Management Team regarding the plans, layout and the logistics of moving our offices to the new court facility in the Ocasek Government Building.
- Continue to work with the City Administration, Law Department, Akron PD, Judicial Division, Court Administrator, MAPSYS, and the camera vendor to be able to enhance and reinstate the school zone camera program.

SERVICE LEVELS

The Clerk of Courts developed contingency plans to maintain regular office operations throughout the year, with exception to a 12 hour window in July due to building closure. This division continued working alongside other departments to help develop Tyler's Odyssey, and resuming the school zone camera program. All employee workstations and work counters were brought up to date with new PC's an/or new monitors and Microsoft 365, enabling the staff to access Workday, participate in virtual meetings, and on-line trainings.

STAFFING

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

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Chief Financial Officer	1.00	0.00	0.00	0.00
Deputy Clerks	40.00	39.00	39.00	42.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	43.00	41.00	41.00	44.00

Municipal Court- Clerk

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
CLERK OF COURTS	4,097,147	4,256,229	4,505,359	4,699,570
Total for Department	4,097,147	4,256,229	4,505,359	4,699,570

Municipal Court- Clerk

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	2,357,888	2,555,312	2,647,118	2,540,120
Benefits	1,277,592	1,217,111	1,196,809	1,377,420
Total Wages & Benefits	3,635,480	3,772,423	3,843,927	3,917,540
<u>Other Operations & Maintenance</u>				
Supplies	143,390	199,391	60,547	177,000
Training, Education and Travel	821	3,749	5,016	3,180
Equipment Expense	40,118	20	-	22,500
Service Contracts	116,056	130,584	345,971	385,730
Rentals and Leases	20,770	20,164	30,850	30,170
Utilities	-	-	352	600
Debt Service	-	-	70,000	-
Insurance	896	1,071	2,343	2,350
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	136,821	127,159	130,983	146,550
Contractual Obligations	-	-	-	-
Other Expenses	2,795	1,670	15,370	13,950
Total Other Operations & Maintenance	461,667	483,806	661,433	782,030
Total for Department:	4,097,147	4,256,229	4,505,359	4,699,570

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	395,580	3,917,540	4,313,120
Special Revenue Fund	386,450	-	386,450
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
Total for Department:	782,030	3,917,540	4,699,570

Municipal Court- Clerk

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	3,970,993	4,046,769	4,095,981	4,313,120
Special Revenue	126,154	209,460	409,378	386,450
Total for Department	4,097,147	4,256,229	4,505,359	4,699,570

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	44.00	41.00	41.00	44.00
Total for Department	44.00	41.00	41.00	44.00

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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

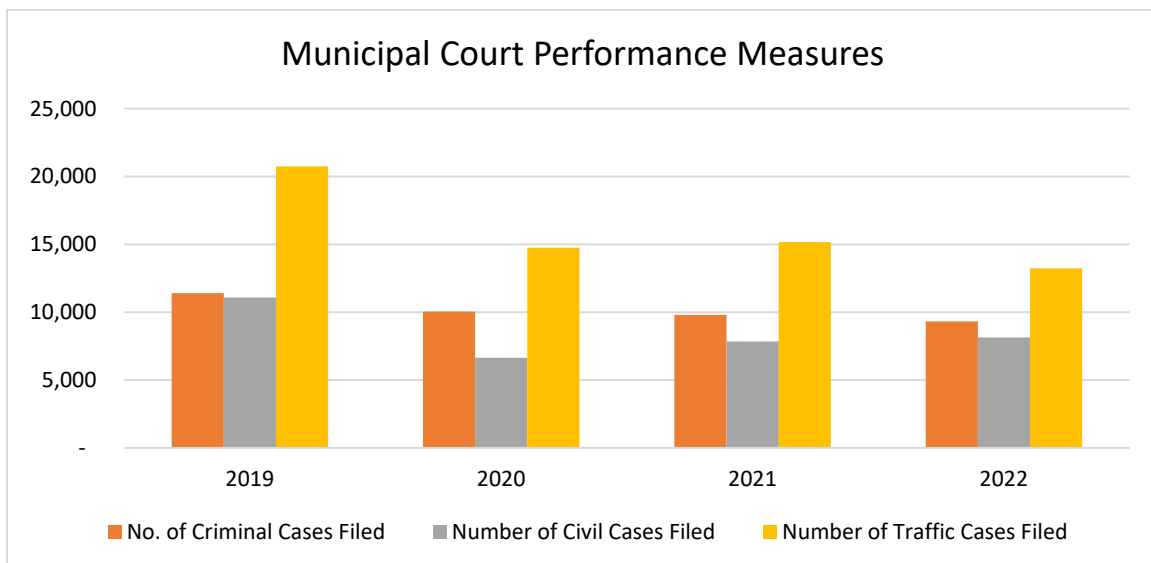
- Implement new court case management system utilizing \$325K in ARPA grant funds from Supreme Court and Governor’s Office of Criminal Justice; Continue to pursue grant opportunities, to share and pool resources with justice partners and to explore methods to fund / upgrade court operations, programs, trainings and facilities
- Implement housing proposal with community to address evictions rates and expand mediation program
- Expand the VISTA Navigator to a second year and secure grant funding to assist self-represented litigants
- Complete install of new Case Management System and continue maintenance schedule for technology
- Continue partnership with City Information Technology to maximize resources and service expectations
- Continue to work with the Mayor’s office and City Council in the building of a new court facility
- Finalize additional Court Security Committee recommendations

SERVICE LEVELS

The Division maximized financial resources with specialized docket payroll subsidies totaling \$310,000 from the state; \$28,765 from Community Support Services; and additional grant funds for community outreach, specialized programs. We held the 8th Annual Court In Service Training over 80 court staff, and participated in legal and probation training to meet mandated licensure for over 35 personnel. Our Division received grant funding and recruited Americorp VISTA Navigator position for self-help resource system for self-represented litigants regarding court services; Streamlined access for litigants to appear in criminal, civil, traffic, small claims & eviction matters. We continued the 6 Certified Specialized Courts (Mental Health, Family Intervention, OVI, Recovery/Drug, VALOR/Veterans, RISE/Human Trafficking;) as well as the Peace of Mind (women) and COMPASS(men) programs; new court program CONNECT for offenders with development disabilities; Driving Under Suspension (DUS) Probation Program; Continued the Licensed Intervention Program (LIP), Traffic Safety Program, BMV Fee Reinstatement Payment Plan, Limited Driving Privileges, and Discretionary Rehabilitation Program (DRP) as additional services and revenue sources, and continued Ohio Supreme Court Online Dispute Resolution pilot for eviction and small claims; Awarded \$85K grant funding for Mediator position related to housing cases.

We maintained substantial compliance with the Supreme Court guidelines for processing cases timely, continued implementation of a new case management system for efficiency, timeliness & set outcomes, and assisted with virtual courtroom project to connect all courtrooms to the Summit County Jail. Our Department participated in Cybersecurity assessment conducted by the National Center of State Courts, utilized the Continuity of Operations plan to pivot court operations when building access limited, and printed & Disseminated 'Emergency Response Flipbook' for all court staff and visitor safety/security

PERFORMANCE MEASURES



STAFFING

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

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
MUNICIPAL COURT JUDGES:				
Assistant IT Manager	1.00	1.00	1.00	1.00
Bailiff	16.00	14.00	6.00	6.00
Chief Executive Assistant	0.00	1.00	0.00	0.00
Chief Probation Officer	0.00	1.00	1.00	1.00
Chief Service Bailiff	0.00	1.00	2.00	1.00
Clerk	2.00	2.00	1.00	2.00
CMS Project Manager	0.00	0.00	0.00	0.00
Community Outreach Coordinator	1.00	2.00	2.00	2.00
Community Service Coordinator	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Data Processing Manager	1.00	0.00	0.00	0.00
Deputy Chief Bailiff	0.00	1.00	1.00	1.00
Deputy Chief Probation Officer	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
IT Operations Supervisor	0.00	1.00	1.00	1.00
Judge	6.00	6.00	6.00	6.00
Judicial Associate	2.00	2.00	2.00	2.00
Judicial Attorney	5.00	6.00	6.00	7.00
Probation Admin Services Coordinator	1.00	1.00	1.00	1.00
Probation Aide	1.00	1.00	1.00	1.00
Probation Officer	10.00	8.00	6.00	7.00
Rise Coordinator	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Service Bailiff	0.00	0.00	6.00	6.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	2.00	1.00	1.00	1.00
Traffic Court Bailiff	0.00	0.00	1.00	1.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
Traffic Safety Officer	0.00	0.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	55.00	56.00	54.00	56.00

Municipal Court - Judges

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
JUDGES	5,344,348	5,864,165	19,661,261	8,125,210
Total for Department	5,344,348	5,864,165	19,661,261	8,125,210

Municipal Court - Judges

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	3,174,065	3,395,883	3,508,814	3,729,730
Benefits	1,647,435	1,646,002	1,629,941	1,833,820
Total Wages & Benefits	4,821,500	5,041,885	5,138,755	5,563,550
<u>Other Operations & Maintenance</u>				
Supplies	29,984	70,557	123,430	123,200
Training, Education and Travel	68,101	88,913	157,445	117,840
Equipment Expense	153,826	86,650	22,573	35,500
Service Contracts	76,802	378,942	517,983	551,800
Rentals and Leases	1,750	4,672	2,765,906	1,540,590
Utilities	6,753	11,234	11,981	11,200
Debt Service	-	-	10,728,117	-
Insurance	17,244	16,346	21,150	16,950
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	165,722	164,773	159,966	164,280
Contractual Obligations	2,494	-	-	-
Other Expenses	172	194	13,954	300
Total Other Operations & Maintenance	522,848	822,280	14,522,506	2,561,660
Total for Department:	5,344,348	5,864,165	19,661,261	8,125,210

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	369,560	5,341,160	5,710,720
Special Revenue Fund	2,192,100	222,390	2,414,490
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
Total for Department:	2,561,660	5,563,550	8,125,210

Municipal Court- Judges

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	5,118,211	5,410,062	5,700,516	5,710,720
Special Revenue	226,137	454,103	13,960,744	2,414,490
Total for Department	5,344,348	5,864,165	19,661,261	8,125,210

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	55.00	56.00	54.00	54.00
Special Revenue	-	-	-	2.00
Total for Department	55.00	56.00	54.00	56.00

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

- Integration of three new staff members to the Nuisance Division. The new entity and the people and team within will endeavor to be more innovative, collaborative, and flexible. To be completed by December 1st.
- Creating and developing a successful transition plan for the Community Service Division that meets current and future needs. To be completed by December 1st. (carry over)

- To increase productivity the Organization will increasingly focus on critical business solutions including equipment leasing, as well as technology solutions that support services for inspectors/Wardens. To be completed by December 1st.

SERVICE LEVELS

In 2022, the Division successfully partnered with the Police, Fire, and Housing Departments for the purpose of code enforcement. Nuisance compliance also collaborated between

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.

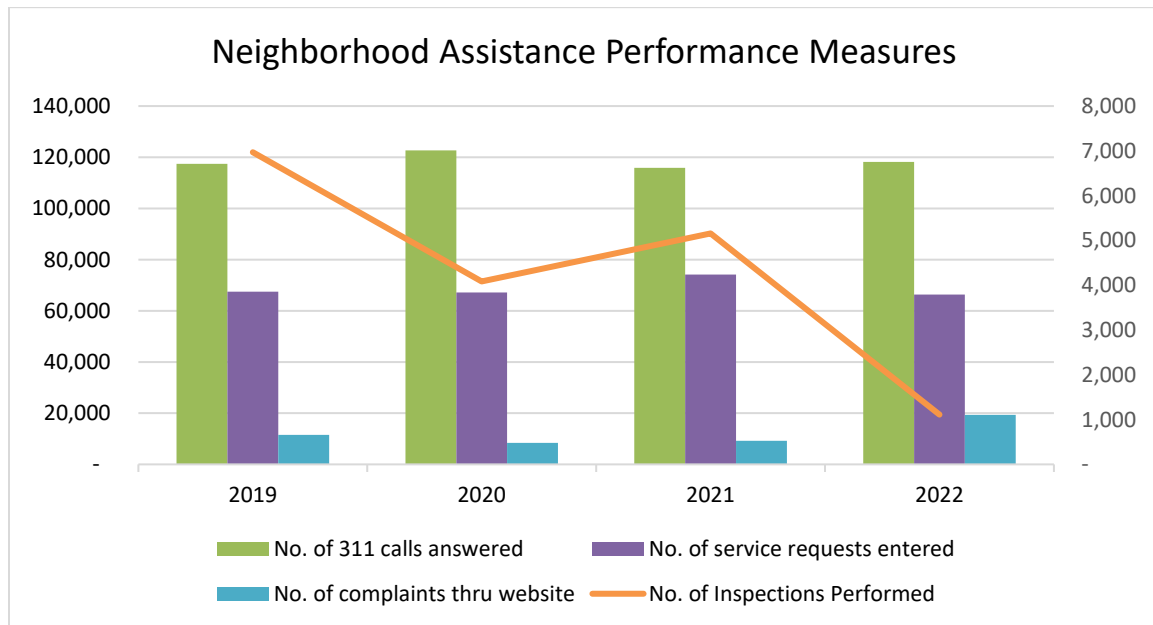
STRATEGIC GOALS & OBJECTIVES

- Follow all COA COVID-19 office/staffing protocols.
- Provide excellent customer service.
 - Increase productivity further by decreasing hold time.
 - Provide OIT assistance with platform upgrade & promotion of new 311 Online service.
- Fill three CSR Agent vacancies
- Purchase 1 laptop to accommodate an additional call taker for extreme/emergency events. Add one CityWorks license, one Cisco ACD agent license & one Zoom Call Recording license. *Placed on hold in 2020.
- Create a *Personnel/Procedure Change Form* to be placed on OnBase to establish a formal way of informing 311 Contact Center of department/division changes.
- Restore TV service; needed as a communication tool for real time local/national/world event updates.

SERVICE LEVELS

During 2022, the 311 Call Center handled 118,196 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.

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.

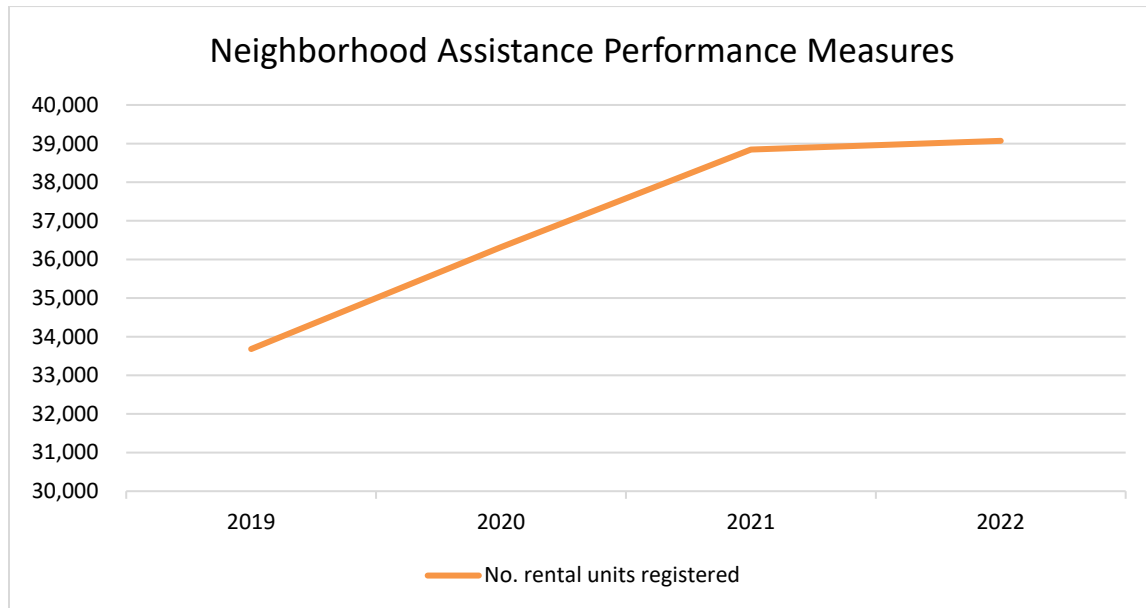
STRATEGIC GOALS & OBJECTIVES

- Fully implement online registration of short-term rentals. This will generate revenue and provide a mechanism for immediate response to neighborhood complaints.

- Add a minimum of 3 additional eligible landlords to the Mandatory Inspection Program by July 1, 2023, and conduct all fee-based inspections of those landlords' eligible rental units by September 1, 2023. This will increase revenue and help clean up neighborhoods.

SERVICE LEVELS

In 2022, the Rental Registration Program registered 39,071 units which continues to increase every year.



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

- Complete 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.
- Integrate and implement American Rescue Plan Act funding regarding rehabilitation efforts. Will work to integrate additional staff to undertake this endeavor.
- Provide technical assistance and administrative support to Community Development Corporations and/or Community Housing Development Organizations (CHDO) to construct new affordable housing units for rent or sale and to purchase, rehabilitate, and sell homes to low/moderate income buyers.
- Provide inspections and monitoring for housing projects with CDBG or HOME funds.

SERVICE LEVELS

Housing and Community Services continued an Emergency Roofing Program to assist low to moderate income homeowners with actively leaking roofing issues. The Division assisted approximately 50 very low-income, primarily elderly, or disabled occupants city-wide, with grants for emergency or minor home repair.

STAFFING

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

By Funding Sources:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
NEIGHBORHOOD ASSISTANCE:				
<i>Administration:</i>				
Deputy Service Director	0.00	0.00	1.00	1.00
Director of Neighborhood Assistance	1.00	0.00	0.00	0.00
Fire District Chief	0.00	0.00	1.00	0.00
Total Administration	1.00	0.00	2.00	1.00
<i>Nuisance Compliance:</i>				
Animal Control Warden	3.00	2.00	2.00	2.00
Code Compliance Inspector	4.00	4.00	5.00	6.00
Code Compliance Supervisor	2.00	1.00	1.00	2.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Lead Animal Control Warden	0.00	1.00	1.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Total Nuisance Compliance	12.00	11.00	12.00	14.00
<i>311 Call Center:</i>				
Customer Service Request Agent	7.00	5.00	1.00	1.00
Customer Service Request Coordinator	1.00	0.00	5.00	7.00
Customer Service Request Supervisor	1.00	1.00	1.00	1.00
Total 311 Call Center	9.00	6.00	7.00	9.00

By Funding Sources:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
<i>Housing:</i>				
Administrative Assistant	1.00	1.00	2.00	2.00
Code Compliance Inspector	1.00	2.00	6.00	7.00
Code Compliance Supervisor	0.00	0.00	1.00	1.00
Community Development Specialist	1.00	1.00	0.00	0.25
Community Development Supervisor	1.00	1.00	0.00	0.25
Demolition Site Improvement Inspector	1.00	1.00	0.00	0.25
Housing Administrator	1.00	1.00	1.00	1.00
Sanitarian	3.00	3.00	1.00	0.00
Sanitarian Supervisor	2.00	2.00	2.00	2.00
Total Housing	11.00	12.00	13.00	13.75
<i>Housing and Community Services:</i>				
Accounts Analyst	0.00	0.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	2.00
Code Compliance Supervisor	1.00	0.00	0.00	0.00
Community Development Supervisor	0.00	0.00	1.00	0.75
Community Development Specialist	0.00	0.00	1.00	0.75
Demolition Site Improvement Inspector	0.00	0.00	1.00	0.75
Housing Rehab. Administrator	1.00	1.00	1.00	1.00
Housing Rehab. Loan Specialist	2.00	1.00	2.00	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	7.00	12.00	13.25
TOTAL NEIGHBORHOOD ASSISTANCE	42.00	36.00	46.00	51.00

Neighborhood Assistance

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION	315,136	454,868	319,657	241,070
NUISANCE COMPLIANCE	1,867,670	1,849,170	1,982,462	2,359,880
311 CALL CENTER	606,392	850,506	565,130	815,900
HOUSING	2,112,599	2,052,040	1,437,484	2,429,330
HOUSING AND COMMUNITY SERVICES	1,523,788	4,261,940	3,986,788	4,422,780
NON-OPERATINF (CAPITAL)	-	-	-	1,030
Total for Department	6,425,585	9,468,524	8,291,522	10,269,990

Neighborhood Assistance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	2,558,117	2,898,265	2,279,227	3,209,840
Benefits	1,467,779	1,198,708	1,131,808	1,619,700
Total Wages & Benefits	4,025,896	4,096,973	3,411,035	4,829,540
<u>Other Operations & Maintenance</u>				
Supplies	-	17,816	30,881	26,430
Training, Education and Travel	-	5,212	6,173	14,230
Equipment Expense	-	5,870	1,020	17,500
Service Contracts	-	4,817,454	4,477,688	4,991,830
Rentals and Leases	27,194	26,401	68,598	35,720
Utilities	34,154	33,124	31,658	35,800
Debt Service	-	-	-	-
Insurance	47,900	29,269	30,830	35,300
Intergovernmental Obligations	-	190	16,198	16,500
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	220,440	378,300	204,178	247,160
Contractual Obligations	-	770	1,760	1,000
Other Expenses	2,070,001	57,145	11,503	18,980
Total Other Operations & Maintenance	2,399,689	5,371,551	4,880,487	5,440,450
Total for Department:	6,425,585	9,468,524	8,291,522	10,269,990

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	704,720	3,092,650	3,797,370
Special Revenue Fund	4,735,730	1,736,890	6,472,620
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
Total for Department:	5,440,450	4,829,540	10,269,990

Neighborhood Assistance

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	3,147,672	3,380,199	3,084,023	3,797,370
Special Revenue	3,277,913	6,088,325	5,207,499	6,472,620
Total for Department	6,425,585	9,468,524	8,291,522	10,269,990

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	28.00	24.00	33.00	35.00
Special Revenue Fund	14.00	12.00	13.00	16.00
Total for Department	42.00	36.00	46.00	51.00

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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

- 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.

- To continue to provide leading edge Information Technology support to Public Safety. In addition, continue to positively impact customer service as well as citizen and responder safety through excellent dispatch center practices. Implement a department-wide Record Management System.
- To hire and promote to fill critical positions as funding permits.
- To continue to research, plan, and submit grant applications where and when appropriate to enable the Fire Department to receive funding for the purchase of safety equipment and other operational needs without adding additional burden to the City of Akron's finances.
- Continue to maintain facilities to keep the City's investments secure.
- To work with City departments and contractors for the construction of new Fire Station 12.

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.

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.

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	2.00	4.00	9.00	6.00
Communications Assistant	1.00	1.00	1.00	1.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Secretary	2.50	2.00	2.00	2.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	7.50	9.00	14.00	11.00
<i>Labor Relations:</i>				
Assistant to the Mayor for Labor Relations	1.00	1.00	0.00	0.00
Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Total Labor Relations	2.00	2.00	1.00	1.00
<i>Police Auditor:</i>				
Administrative Assistant	0.00	0.00	1.00	0.00
Assistant to the Mayor	1.00	1.00	1.00	0.00
Total Police Auditor	1.00	1.00	2.00	0.00
TOTAL OFFICE OF THE MAYOR	10.50	12.00	17.00	12.00

STAFFING

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

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	2.00	4.00	9.00	6.00
Communications Assistant	1.00	1.00	1.00	1.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Secretary	2.50	2.00	2.00	2.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	7.50	9.00	14.00	11.00
<i>Labor Relations:</i>				
Assistant to the Mayor for Labor Relations	1.00	1.00	0.00	0.00
Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Total Labor Relations	2.00	2.00	1.00	1.00
<i>Police Auditor:</i>				
Administrative Assistant	0.00	0.00	1.00	0.00
Assistant to the Mayor	1.00	1.00	1.00	0.00
Total Police Auditor	1.00	1.00	2.00	0.00
TOTAL OFFICE OF THE MAYOR	10.50	12.00	17.00	12.00

Office of the Mayor

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
ADMINISTRATION	1,122,372	1,226,773	1,769,987	1,944,650
LABOR RELATIONS	426,466	481,194	366,048	420,640
POLICE AUDITOR	89,462	110,572	136,643	-
Total for Department	1,638,300	1,818,539	2,272,678	2,365,290

Office of the Mayor

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	1,048,235	1,195,849	1,579,584	1,547,620
Benefits	403,135	416,701	493,129	525,430
Total Wages & Benefits	1,451,370	1,612,549	2,072,713	2,073,050
<u>Other Operations & Maintenance</u>				
Supplies	7,234	5,790	14,725	12,210
Training, Education and Travel	11,675	7,905	25,545	34,300
Equipment Expense	1,578	25	850	1,500
Service Contracts	88,950	109,832	70,966	132,200
Rentals and Leases	23,317	35,887	31,770	62,530
Utilities	9,209	6,702	7,659	7,100
Debt Service	-	-	-	-
Insurance	3,875	4,708	3,605	3,100
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	41,093	35,111	44,845	39,300
Contractual Obligations	-	-	-	-
Other Expenses	-	30	-	-
Total Other Operations & Maintenance	186,930	205,990	199,964	292,240
Total for Department:	1,638,300	1,818,539	2,272,678	2,365,290

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	292,240	2,073,050	2,365,290
Special Revenue Fund	-	-	-
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
Total for Department:	292,240	2,073,050	2,365,290

Office of the Mayor

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	1,638,300	1,818,539	2,272,678	2,365,290
Total for Department	1,638,300	1,818,539	2,272,678	2,365,290

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	10.50	12.00	17.00	12.00
Total for Department	10.50	12.00	17.00	12.00

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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 2023 Operating Budget provides funding for the staffing of 14 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

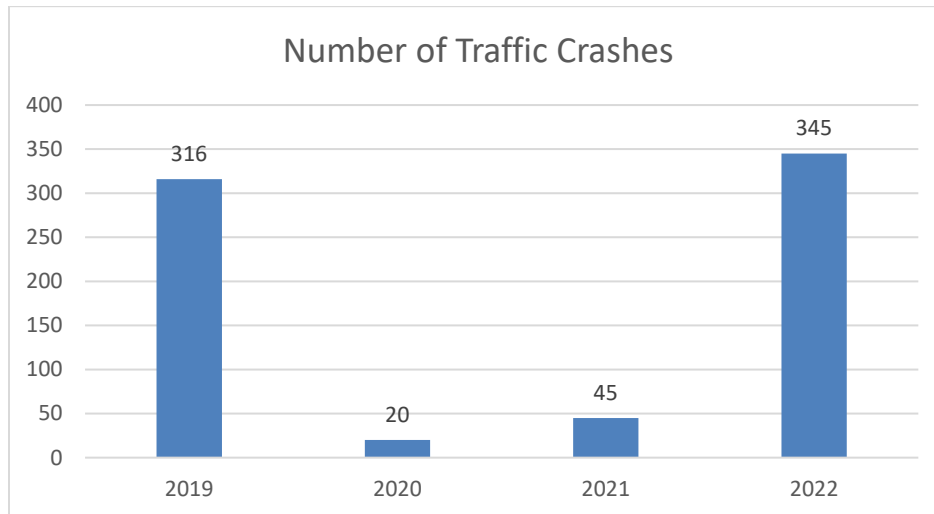
Goals and Objectives

- 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 complete the 2020-2022 Traffic Crashes Report. This report will include analyses of automobile, bicycle, and pedestrian crashes.
- AMATS will continue to work with ODOT on integrating performance measures planning as part of the Plan and TIP processes consistent with current federal guidance.

SERVICE LEVELS

In 2022, AMATS continued to work on its FY 202 through 2027 Transportation Improvement Program, as well as its goal to increase public participation. The division assisted in administering \$12 million over 2 years for 7 total projects. AMATS was able to finish their work on a new Traffic Crashes Report, covering crashes from ay 2019 through March 2021. Public participation was increased by AMATS by using podcasts and other internet resources, as well as engaging with Cuyahoga Falls' Bike-N-Brainstorm event in June 2022.

PERFORMANCE MEASURES



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.

ZONING DIVISION

DESCRIPTION

The Zoning Division has been sent to the Office of Integrated Development. They will continue to serve the City of Akron; now as a member of OID.

STAFFING

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

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
PLANNING:				
<i>Administration:</i>				
Executive Assistant	1.00	0.00	0.00	1.00
Planning Director	1.00	1.00	1.00	1.00
Total Administration	2.00	1.00	1.00	2.00
<i>AMATS:</i>				
Accounting Technician	1.00	1.00	1.00	1.00
AMATS Manager	1.00	1.00	1.00	1.00
City Planner	7.00	5.00	5.00	5.00
Communications Specialist	1.00	1.00	1.00	1.00
Land Marketing Officer	1.00	1.00	0.00	0.00
Transportation Designer	1.00	1.00	1.00	0.00
Transportation Engineer	1.00	2.00	2.00	2.00
Transportation Planner	1.00	1.00	1.00	1.00
Transportation Planning Administrator	0.00	0.00	1.00	1.00
Total AMATS	14.00	13.00	13.00	12.00
TOTAL PLANNING	16.00	14.00	14.00	14.00

Planning

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
ADMINISTRATION	291,531	213,209	217,209	311,150
A.M.A.T.S	1,683,946	1,778,677	1,709,114	2,152,930
PLANNING - NON OPERATING	9,227	-	-	-
Total for Department	1,984,704	1,991,886	1,926,323	2,464,080

Planning

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	1,073,713	1,113,154	1,123,715	1,221,410
Benefits	492,084	467,305	448,309	512,140
Total Wages & Benefits	1,565,797	1,580,458	1,572,024	1,733,550
<u>Other Operations & Maintenance</u>				
Supplies		37,665	16,187	22,720
Training, Education and Travel		4,012	10,189	13,150
Equipment Expense		3,744	-	11,100
Service Contracts	278,482	132,886	188,036	500,450
Rentals and Leases	95,281	188,951	95,406	94,910
Utilities	3,630	1,390	1,489	1,950
Insurance	1,505	1,571	1,442	1,600
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	40,000
Interfund Expenses	40,010	41,210	40,153	44,650
Other Expenses	-	-	1,395	-
Total Other Operations & Maintenance	418,907	411,428	354,299	730,530
Total for Department:	1,984,704	1,991,886	1,926,323	2,464,080

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	1,650	43,360	45,010
Special Revenue Fund	728,880	1,690,190	2,419,070
Total for Department:	730,530	1,733,550	2,464,080

Planning

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	38,595	40,405	68,165	45,010
Special Revenue	1,946,109	1,951,482	1,858,158	2,419,070
Total for Department	1,984,704	1,991,887	1,926,323	2,464,080

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	0.20	1.00	1.00	0.20
Special Revenue Fund	15.80	13.00	13.00	13.80
Total for Department	16.00	14.00	14.00	14.00

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

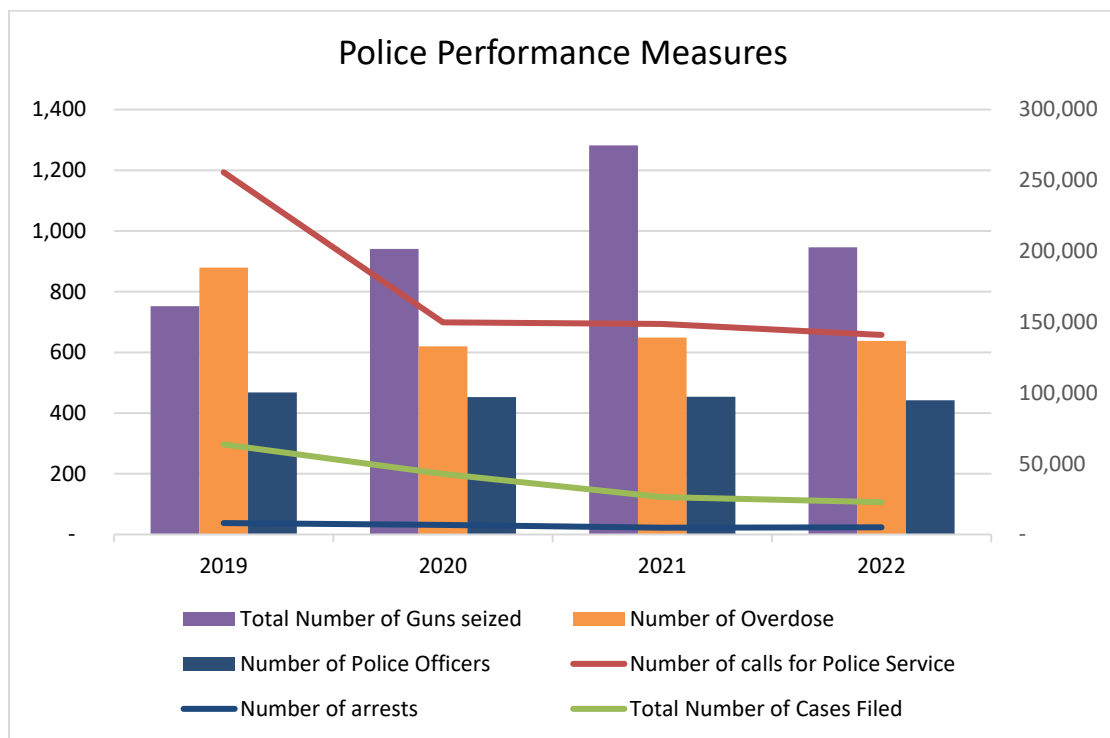
- Reduce Violent Crime
- Recruiting, Hiring, and Retention
 - Extended 36 Conditional Job Offers to fill the next Basic Police Academy to begin next month.
 - Review current hiring process to identify ways to streamline the process and reduce the time involved in background investigations.
 - Reached agreement with the Fraternal Order of Police to move all Patrol
- Community Engagement
- Employee Health and Wellness
 - Working with HR to develop support structure for more programming.
 - Collaborating with HR and outside partners to establish Peer Support Team
- Full Implementation of the Tomorrows Program

SERVICE LEVELS

The Gun Violence Reduction Team (GVRT) coordinated 48 enforcement details, resulting in 63 arrests in 2022. 946 guns were recovered leading to 28 federally prosecuted cases.

Overall, there was a 4% drop in calls for service in 2022. Property crimes were down, although unfortunately there was a slight increase in violent crimes against persons. To address these concerns, police conducted 48 gun details, resulting in 63 arrests. In total, 946 guns were recovered in 2022 and 28 cases were prosecuted federally.

PERFORMANCE MEASURES



The total citizen-generated calls for service to the APD in 2022 were 140,902 (this is a 1% decrease from 2020). The Akron Police recovered a total of 946 firearms during the calendar year (35% decrease from 2020). Based on 2022 complaints, one complaint was made for every 3,131 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.

By Funding Sources:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
POLICE:				
Accounts Analyst	1.00	1.00	2.00	2.00
Administrative Assistant	25.00	24.00	23.00	25.00
Crime Analyst	3.00	2.00	4.00	8.00
Law Enforcement Planner	1.00	1.00	0.00	1.00
Police Captain	9.00	9.00	10.00	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	21.00	20.00
Police Officer	368.00	351.00	347.00	371.00
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
TOTAL POLICE	499.00	482.00	479.00	508.50

Police

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
ADMINISTRATION	56,137,912	69,886,336	64,956,318	75,246,910
NON-OPERATING (CAPITAL)	-	-	5,578,524	10,473,640
Total for Department	56,137,912	69,886,336	70,534,842	85,720,550

Police

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	31,011,489	39,273,236	39,256,754	43,380,090
Benefits	15,602,307	17,518,041	18,317,409	20,733,120
Total Wages & Benefits	46,613,795	56,791,277	57,574,162	64,113,210
<u>Other Operations & Maintenance</u>				
Supplies	-	549,809	876,651	1,825,890
Training, Education and Travel	-	158,694	244,519	277,500
Equipment Expense	-	138,643	378,163	303,950
Service Contracts	3,122,919	2,536,864	2,501,591	8,020,090
Rentals and Leases	39,324	47,473	147,110	208,360
Utilities	208,538	219,307	184,062	233,800
Debt Service	351,944	343,943	96,604	1,233,480
Insurance	212,259	224,421	195,391	237,500
Intergovernmental Obligations	15,014	16,366	22,625	16,370
Equipment, Construction and Property	-	515,172	1,710,619	3,302,000
Interfund Expenses	5,185,054	7,604,708	5,756,812	4,889,470
Contractual Obligations	-	226,184	343,020	540,000
Other Expenses	-	513,477	503,513	518,930
Total Other Operations & Maintenance	9,135,051	13,095,059	12,960,680	21,607,340
<u>Capital Outlay</u>				
Capital Outlay	389,066	-	-	-
Total for Department:	56,137,912	69,886,336	70,534,842	85,720,550

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	4,733,060	58,467,790	63,200,850
Special Revenue Fund	16,452,010	5,645,420	22,097,430
Trust and Agency Fund	422,270	-	422,270
Total for Department:	21,607,340	64,113,210	85,720,550

Police

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	49,377,140	59,099,049	58,724,900	63,200,850
Special Revenue	6,677,089	10,366,015	11,330,663	22,097,430
Trust and Agency Fund	83,683	421,272	479,280	422,270
Total for Department	56,137,912	69,886,336	70,534,842	85,720,550

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	474.00	477.00	474.00	467.50
Special Revenue Fund	8.00	6.00	5.00	41.00
Total for Department	482.00	483.00	479.00	508.50

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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

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
CONSOLIDATED HEALTH	4,372,757	4,139,794	4,320,632	4,093,200
Total for Department	4,372,757	4,139,794	4,320,623	4,093,200

Public Health

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	140,170	370	82,675	-
Benefits	18,699	-	6,449	-
Total Wages & Benefits	158,868	370	89,124	-
<u>Other Operations & Maintenance</u>				
Supplies	17,372	4,303	-	11,000
Training, Education and Travel	870	5,151	5,000	600
Equipment Expense	-	-	-	-
Service Contracts	4,093,450	4,117,569	4,212,592	4,067,450
Rentals and Leases	88,010	-	-	-
Utilities	-	-	-	-
Debt Service	-	-	-	-
Insurance	11,421	12,402	13,342	13,650
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	304	-	575	500
Contractual Obligations	-	-	-	-
Other Expenses	2,462	-	-	-
Total Other Operations & Maintenance	4,213,889	4,139,424	4,231,509	4,093,200
Total for Department:	4,372,757	4,139,794	4,320,632	4,093,200

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	4,093,200	-	4,093,200
Special Revenue Fund	-	-	-
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
Total for Department:	4,093,200	-	4,093,200

Public Health

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	4,372,757	4,139,794	4,320,632	4,093,200
Total for Department	4,372,757	4,139,794	4,320,632	4,093,200

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, Manager

DESCRIPTION

The Communications Division services all of our communications needs. They respond to thousands of requests for service annually, dealing with any problems and requests for city-wide communication. They perform daily maintenance routines and fault monitoring for the radio system, 911 dispatch center, main telephone system, voice processing and call accounting systems to identify any problems and monitor activity and traffic on various systems. This division also provides improvements for the city, by doing things like extending fiber optic cables to new locations, installing new IP cameras, and more. They also provide cellular air cards for Cell phones, smartphones, mobile laptop computing, video surveillance, heart monitors, utility monitoring, traffic light controls, and automatic vehicle locator modems.

STRATEGIC GOALS & OBJECTIVES

- 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.
- Strive to maintain maximum accessibility to all the telecommunication systems and networks through an aggressive preventative maintenance program.
- Install fiber optic cable throughout the city to meet the growing need for additional bandwidth and reduce maintenance costs associated with large count copper cable.
- Expand video surveillance cameras as requested.
- Pursue new technology in wireless communications and computer telephone integration.
- Manage leased cellular service and equipment for all wireless air cards, cell phones, smart phones, and data devices.

SERVICE LEVELS

In 2022, the Communications Division responded to over 2,068 requests for service. The Division performed 129 vehicle installations for new and existing vehicles in several departments and installed 144 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 51 outside agencies performing radio programming repairs, installations, and maintenance, generating a revenue stream of \$71,055.66 in 2022. The Division also performed work for an outside agency performing fiber optic installations and maintenance, generating a revenue stream of \$2,300 in 2022.

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 115 new IP cameras to the Milestone IP Video System throughout 28 locations: Lock 3, Mud Run Golf Course, Stubbs, Lawton Community Center, Kenmore Blvd, Exchange ST. Northwest Community Center. Switzer police bike barn, Dan St. Police Training Facility, K9 Facility, Highland Square, Davenport Park, Firestone Park, Joy Park, Patterson Park, Good Park, Wooster Pump, Law Admin, Firestone Ball Park.

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 2022, the Police/Fire Safety Communications Center handled 354,503 calls for service incidents, with 163,454 calls coming through 9-1-1. The Division hired 10 new technicians in addition to a new 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.

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
PUBLIC SAFETY:				
<i>Administration:</i>				
Director of Public Safety	1.00	1.00	1.00	1.00
Communication Specialist	0.00	1.00	0.00	0.00
Total Administration	1.00	2.00	1.00	1.00
<i>Communications:</i>				
Communications Manager	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Communications Technician	6.00	8.00	7.00	7.00
Radio Communications Supervisor	1.00	1.00	1.00	2.00
Radio Technician	4.00	5.00	3.00	3.00
Wireless Services Coordinator	0.00	0.00	1.00	2.00
Total Communications	13.00	16.00	14.00	16.00
<i>Police-Fire Communications Center:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
CAD Administrator	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00
IT Service Desk Technician	0.00	0.00	1.00	1.00
Safety Communication Supervisor	2.00	4.00	4.00	4.00
Safety Communication Technician	61.00	57.00	57.00	65.00
Total Police-Fire Communications Center	66.00	64.00	65.00	73.00
TOTAL PUBLIC SAFETY	80.00	82.00	80.00	90.00

Public Safety

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
BUILDING INSPECTION	58,221	-	-	-
COMMUNICATIONS	1,780,750	1,921,695	1,832,437	2,123,950
CORRECTIONS	69,114,222	6,534,526	7,056,493	7,250,000
POLICE/FIRE COMMUNICATIONS	5,129,505	6,387,625	7,028,729	7,939,750
WEIGHTS AND MEASURES	59,815	-	-	-
PUBLIC SAFETY ADMINISTRATION	208,851	228,407	230,754	218,240
Total for Department	76,351,364	15,072,253	16,148,413	17,531,940

Public Safety

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	3,684,432	5,190,123	5,549,633	5,834,540
Benefits	2,291,333	2,343,285	2,412,915	2,884,770
Total Wages & Benefits	5,975,765	7,533,408	7,962,548	8,719,310
<u>Other Operations & Maintenance</u>				
Supplies	-	233,324	334,241	295,900
Training, Education and Travel	-	15,581	20,256	29,030
Equipment Expense	-	-	680	37,700
Service Contracts	-	6,908,560	7,168,436	7,622,150
Rentals and Leases	-	-	12,743	13,960
Utilities	120,302	142,484	115,866	135,900
Debt Service	-	-	-	-
Insurance	25,344	26,829	24,331	28,440
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	36,391	-	277,700	386,300
Interfund Expenses	210,969	211,593	230,411	262,050
Contractual Obligations	-	474	1,199	1,200
Other Expenses	6,982,593	-	-	-
Total Other Operations & Maintenance	7,375,599	7,538,845	8,185,864	8,812,630
Total for Department:	13,351,364	15,072,253	16,148,413	17,531,940

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	7,852,370	8,191,280	16,043,650
Special Revenue Fund	384,910	480,290	865,200
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	575,350	47,740	623,090
Trust and Agency Fund	-	-	-
Total for Department:	8,812,630	8,719,310	17,531,940

Public Safety

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	12,265,372	13,940,464	14,981,326	16,043,650
Special Revenue	610,282	627,307	601,792	865,200
Internal Service Fund	475,710	504,482	565,295	623,090
Total for Department	13,351,364	15,072,253	16,148,413	17,531,940

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	79.00	81.00	79.00	88.50
Special Revenue Fund	1.00	1.00	1.00	1.00
Internal Service Fund	-	-	-	0.50
Total for Department	80.00	82.00	80.00	90.00

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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 2023 Operating Budget funds 591.25 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

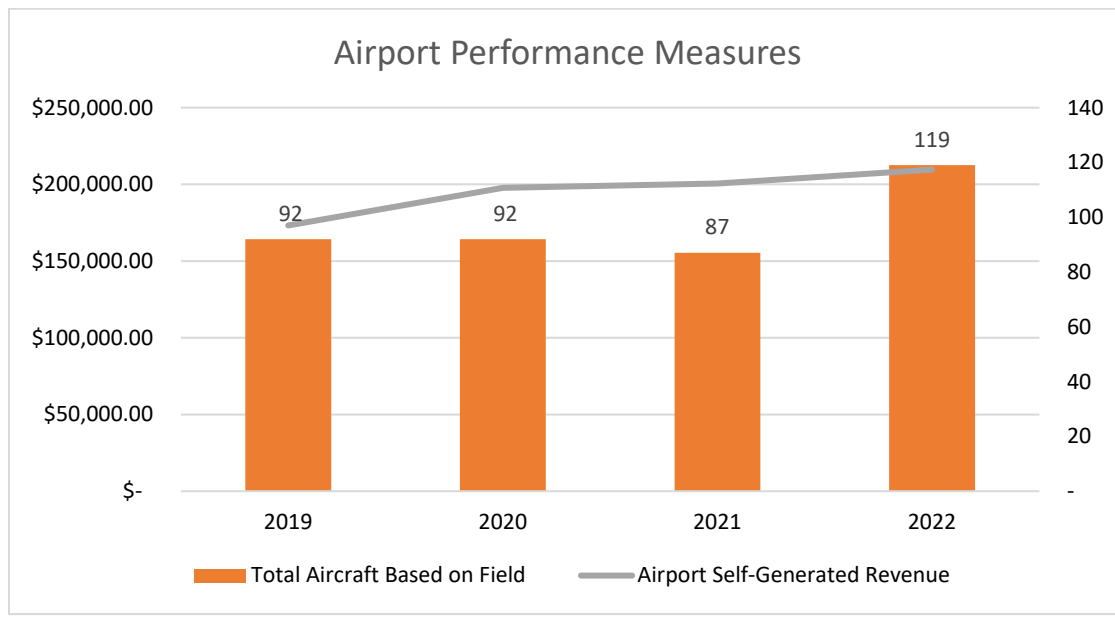
DESCRIPTION

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 2022, the Division completed Taxiway Lighting & Signage Phase 2 that converted the remaining runway and taxiway lighting to LED. They also received ODOT funding for Taxiway R and REILS replacement.

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

- Be responsive to all requests for services from customers and citizens.
- Develop a five-year Capital Improvement Plan for existing City facilities for major repairs and/or system replacements.
- Continue to work with Engineering and the Office of Integrated Development on Community Centers, pools, and other City facility improvements, including HVAC systems and elevators.
- Continue working on safety and security upgrades at existing facilities, including the fire suppression system upgrades at the Municipal Service Center.
- Continue working on improvements at Firestone Stadium.

SERVICE LEVELS

In 2022, the Building Maintenance Division responded to 100 requests or services. The Emergency Backup Generator at the Municipal Service Center will be in service shortly after the final inspection and commissioning.

This Division is continuing to work with Engineering and the Office of Integrated Development on improvements at the City's Community Centers and Pools.

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.

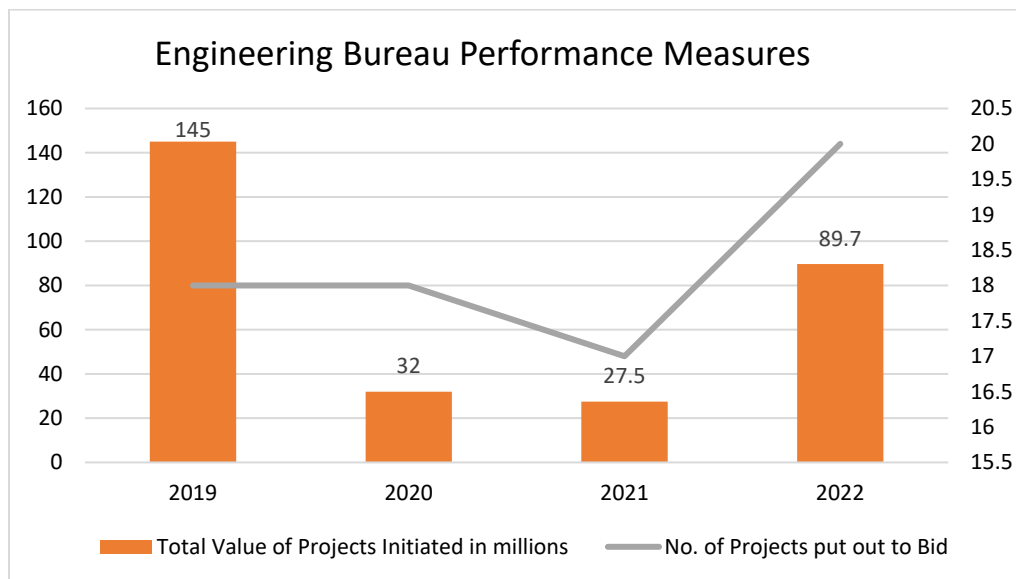
STRATEGIC GOALS & OBJECTIVES

- Develop a traffic signal evaluation program that establishes the regular assessment of existing traffic signals for the purpose of optimization or removal.
- Complete the changing out of all school flashing beacon controllers from the manual type to the RTC devices so that all controllers can be monitored remotely, and all school calendars can be entered and/or edited remotely
- Attend local Certified Construction Manager (CCM) meetings and events and encourage the Construction Staff to begin the process of obtaining their CCM professional license
- Update the School Travel Plan

SERVICE LEVEL

In 2022, the Engineering Bureau continued the replacement of HPS lights on State Route 8 with new LED light fixtures. This division also continued to meet all the requirements of the Consent Decree and the US EPA approved CSO Long Term Control Plan Update. The Engineering Bureau worked on seeking out funding opportunities to reduce City costs, including Safe Street 4 All and other BIL grants, as well as traditional sources, AMATS and OPWC.

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

- Continue replacement of HPS lights on SR 8 with new LED light fixtures
- Implement a GIS application specific for Engineering needs including pavement improvements, bridges, soil borings, utility bases, census tract data, crash data, PCI, ADT, etc.
- Archive all AWR construction project documents into a single point of access for all employees. This is required under the City's Consent Decree with the USEPA/DOJ.
- Select a more efficient and cost-effective construction monitoring/reporting software system for future projects.

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.

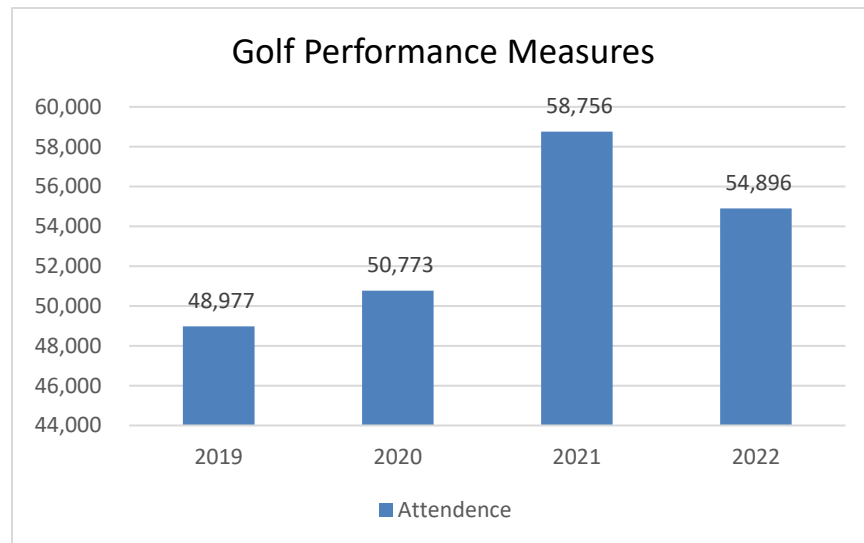
STRATEGIC GOALS & OBJECTIVES

- Increase the amount of Golf attendance.
- Increase communications and marketing so that we reach more customers to bring in a larger audience to the golf 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 2022, 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.

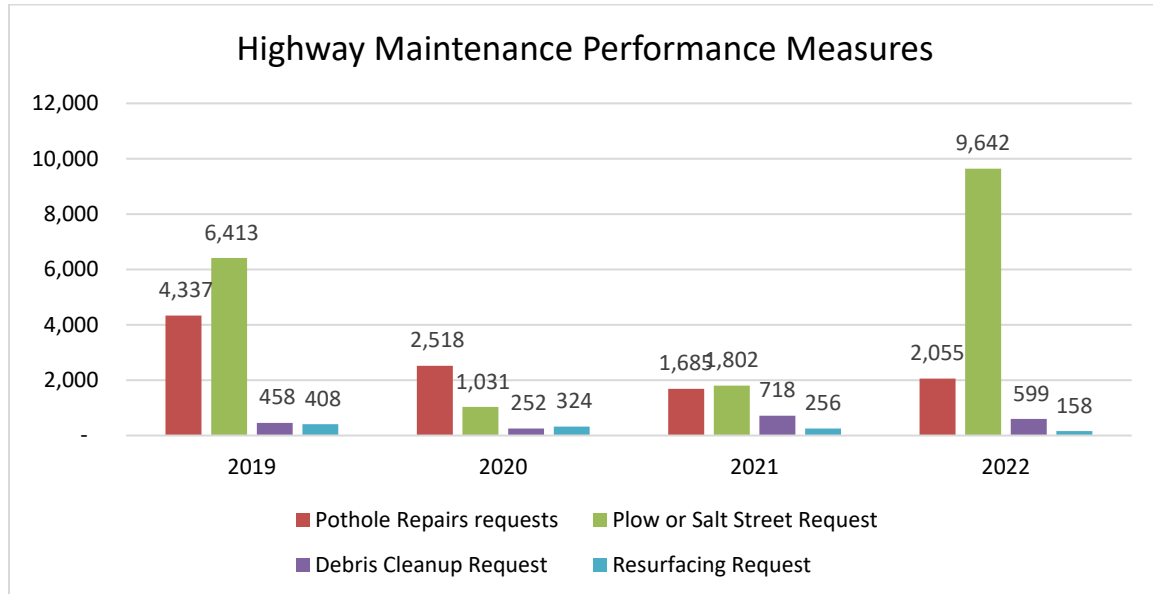
STRATEGIC GOALS & OBJECTIVES

- Be responsive to all requests for services from customers and citizens.
- Bid, award, and administer the 2023 Resurfacing program, prepare 2024-2029 programs, complete 900 pavement repair restorations for City utilities. Perform in-house resurfacing at various locations.
- Expand and increase class size for in-house CDL program to better meet our needs.
- Expand in-house concrete repair/replacement program.
- Leverage technology to enhance work effectiveness and efficiency (tablets, routing, etc.)

SERVICE LEVELS

In 2022, the Highway Maintenance Division completed the annual resurfacing and preventative maintenance program. The Division resurfaced 73.6 miles of roadways throughout the city. Furthermore, they restored and repaired 703 permanent restoration items from utility repair in addition to completing 3,097 requests for pothole patching and pavement repairs.

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

- Complete all repair and maintenance orders.
- Continue with improvements to parts and inventories to help maximize efficiencies and reduce vehicle turnaround times for repairs and services.
- Investigate additional service modules within Assetworks Fleet Focus to provide better real-time information to customers and facilitate scheduling of maintenance and repairs.
- Continue working closely with customers and vehicle/equipment suppliers on new orders to help minimize the impact of extremely long manufacturing and delivery lead times (has been up to a three-year delay since the COVID pandemic and supply chain breakdowns).

SERVICE LEVELS

In 2022, the Motor Equipment Division completed 7,106 repair orders in-house and with outside vendors, and removed surplus vehicles and equipment from inventory. The division also overhauled the parts department resulting in more space for current parts inventory needs and increased efficiency in locating and maintaining inventory.

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.

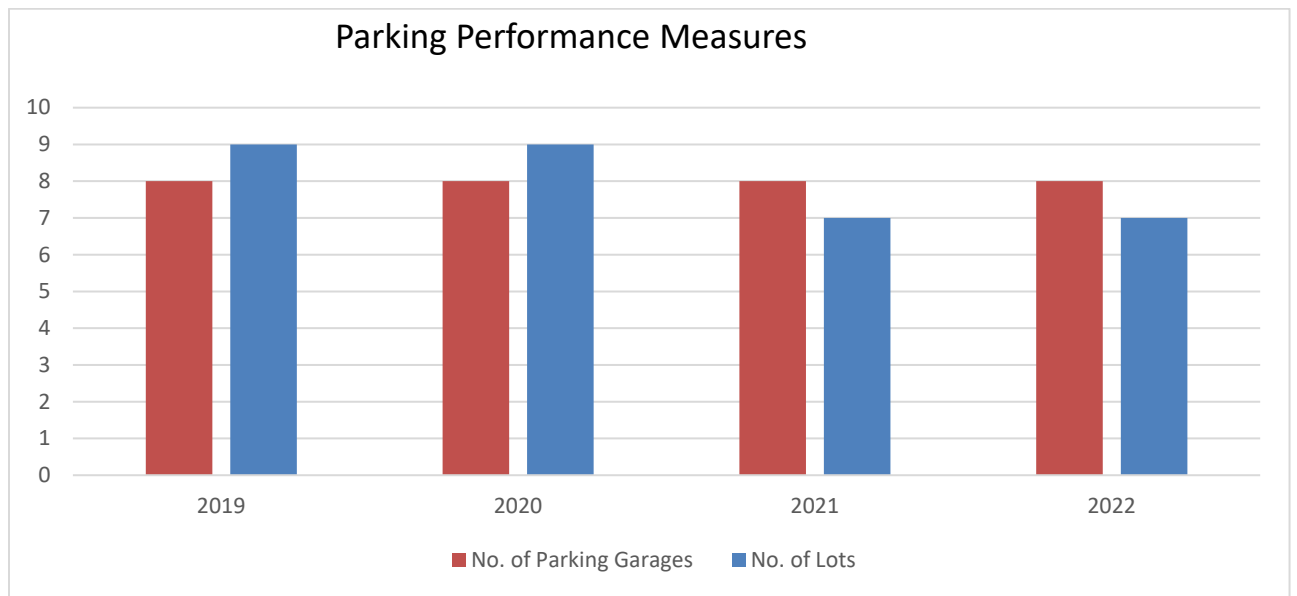
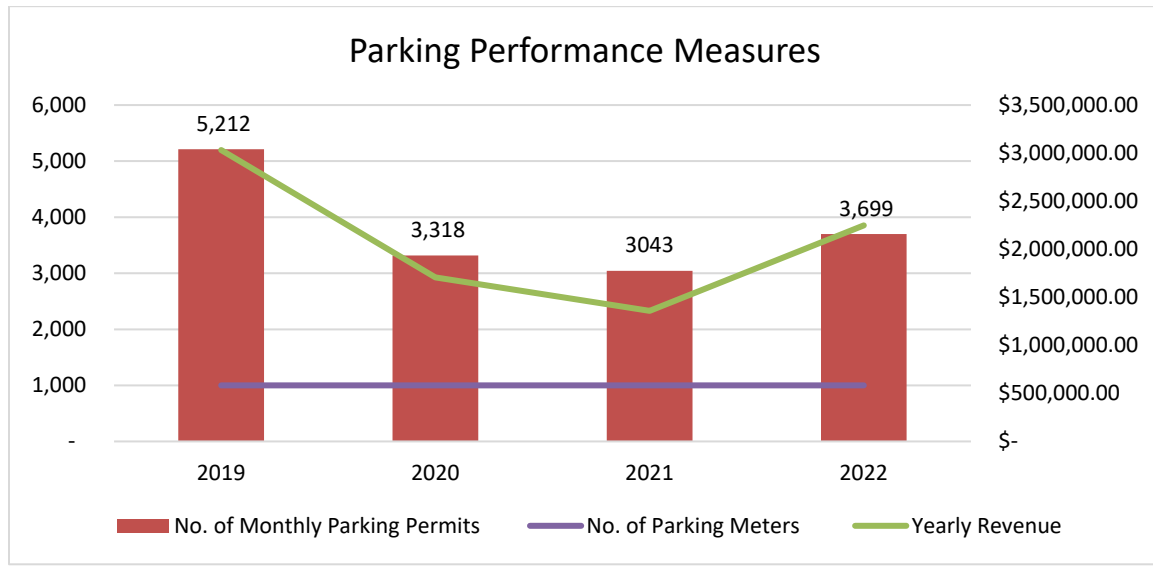
STRATEGIC GOALS & OBJECTIVES

- 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 2022, the Division saw an increase in monthly parking permits in addition to the yearly revenue. These higher numbers are all due to more employees returning to work in-person following the COVID-19 pandemic.

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

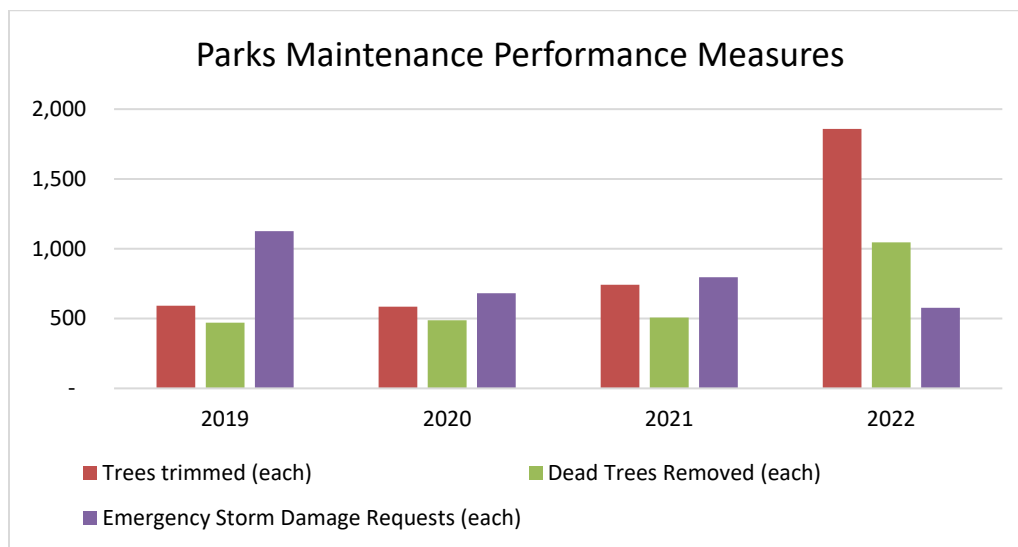
- Be responsive to all requests for services from customers and citizens.
- Continue operational improvements to gain effectiveness and efficiency leveraging technology and equipment to meet the ever-growing maintenance needs of new and improved facilities.
- Complete ongoing improvements at Firestone Stadium and other sports fields to meet level of play requirements from OHSAA and other organizations.
- Complete walking paths at Schneider Park and Joy Park with in-house staff and equipment.

- Continue working on safety and security improvements at Parks facilities including bollard replacements and installations at various parks to help prevent vehicle intrusions and damages therefrom.

SERVICE LEVELS

In 2022, the Parks Maintenance Division Responded to 2,536 requests for services, completed 2,141 mowing, 1,870 tree trimming, 950 tree removals and over 10,000 man-hours of mowing at City facilities. They developed a master events calendar for Recreation to better schedule field and facility usage and maintenance activities. They also assisted with Upson/Jewett Park, Joy Park, Para Park and Talbot-Whitney Park renovations. Reconstructed Lane Field two baseball fields with three additional soccer fields and fully reconstructed Logan Field baseball fields. Assisted with the mowing of over 138 vacant City owned parcels. Parks Maintenance replaced and added equipment to better maintain the City's recreational facilities in a more effective and efficient manner and to better assist with the in-house capital budget projects.

PERFORMANCE MEASURES



PLANS AND PERMITS

Chad Kobelt, Plans & Permits Manager

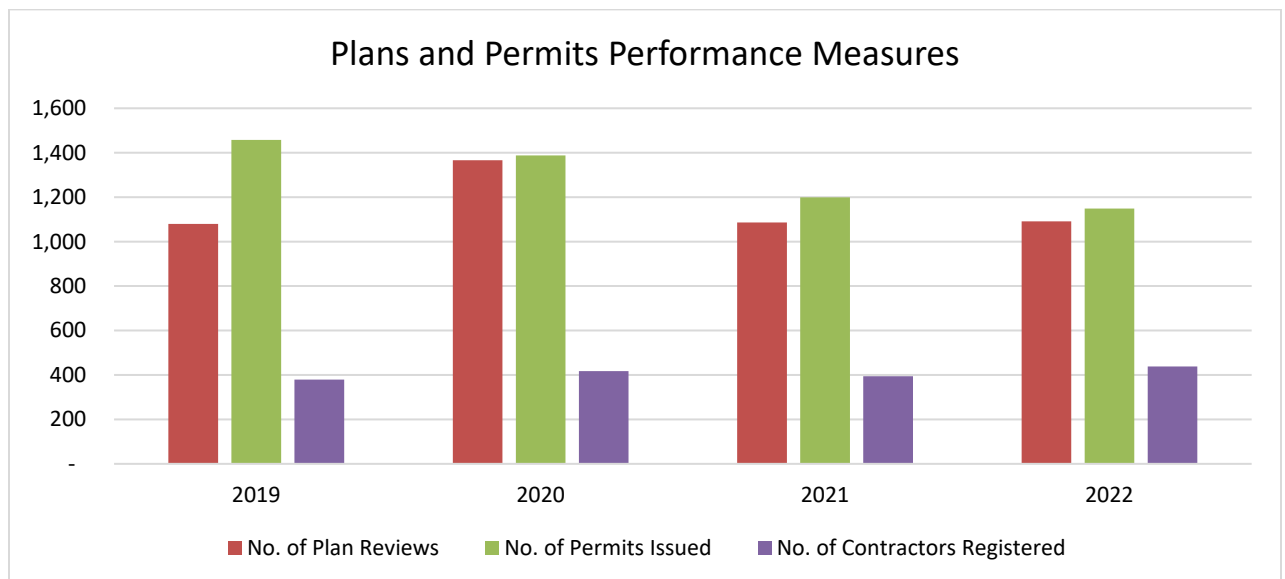
DESCRIPTION

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 2022, Plans and Permits processed 1,091 plan reviews including 42 new homes and issued 1,149 permits. Plans and Permits saw a yearly revenue of \$640,606 for 2022.

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

- Be responsive to all requests for services from customers and citizens.
- Continue to work with Engineering and the Office of Integrated Development on Community Centers, pools, and other City facility improvements, including HVAC systems and elevators.
- Continue working on safety and security upgrades at existing facilities, including the fire suppression system upgrades at the Municipal Service Center.
- Continue working on improvements at Firestone Stadium.

SERVICE LEVELS

In 2022, Public Works 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

- Be responsive to all requests for services from customers and citizens.
- Increase operational effectiveness and efficiencies to help minimize operational costs with route and service area operations, in-truck technology, and modifications to rules and regulations.
- Continue reductions of contamination and increase quality and quantity of recyclables. Pilot and a glass drop-off recycling program and implement then if successful.
- Continue working with the Utility Billing Office on systems upgrades and potential procedural changes to help maximize effectiveness and efficiency of operations.
- Continue to research, find, submit, and receive grant funding on opportunities for program and equipment improvements and enhancements.

SERVICE LEVELS

In 2022, The Division removed over 1,080 heavily contaminated recycle carts from the field in an effort to decrease the overall contamination rate. The Recycling Services Division handled 4,700 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.

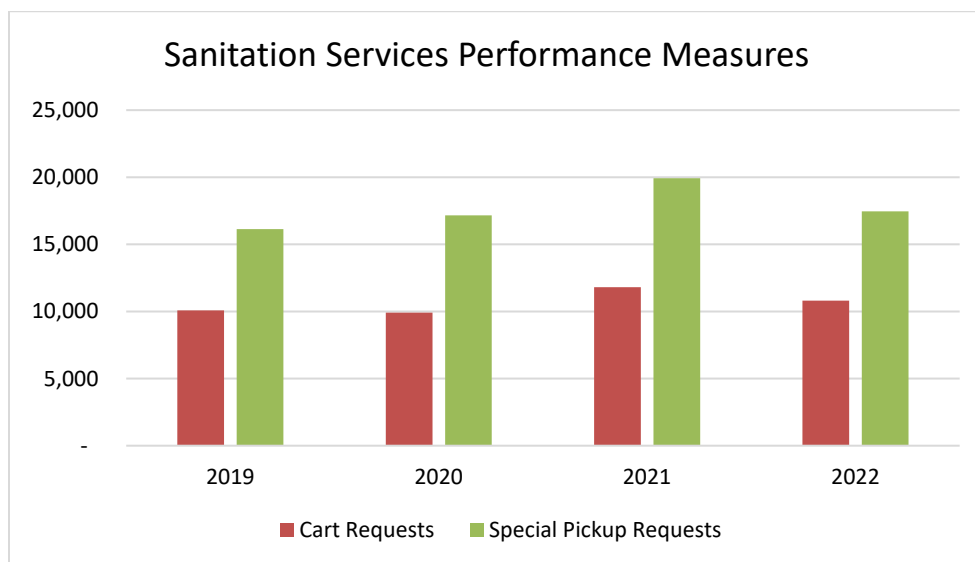
STRATEGIC GOALS & OBJECTIVES

- 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 2022, the Sanitation Division collected approximately 80,000 tons of solid waste. The Division collected 12,811 tires. The Sanitation and Recycling Services Divisions handled approximately 41,566 service requests in 2022. The Division also executed 8,493 cart requests in addition to 17,457 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:
 - Leveraging Assets: human and physical
 - Technology Enhancements: mobile computing, advanced technology to enhance the service divisions and software/hardware upgrades.
 - 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 2022, 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 2022, 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.

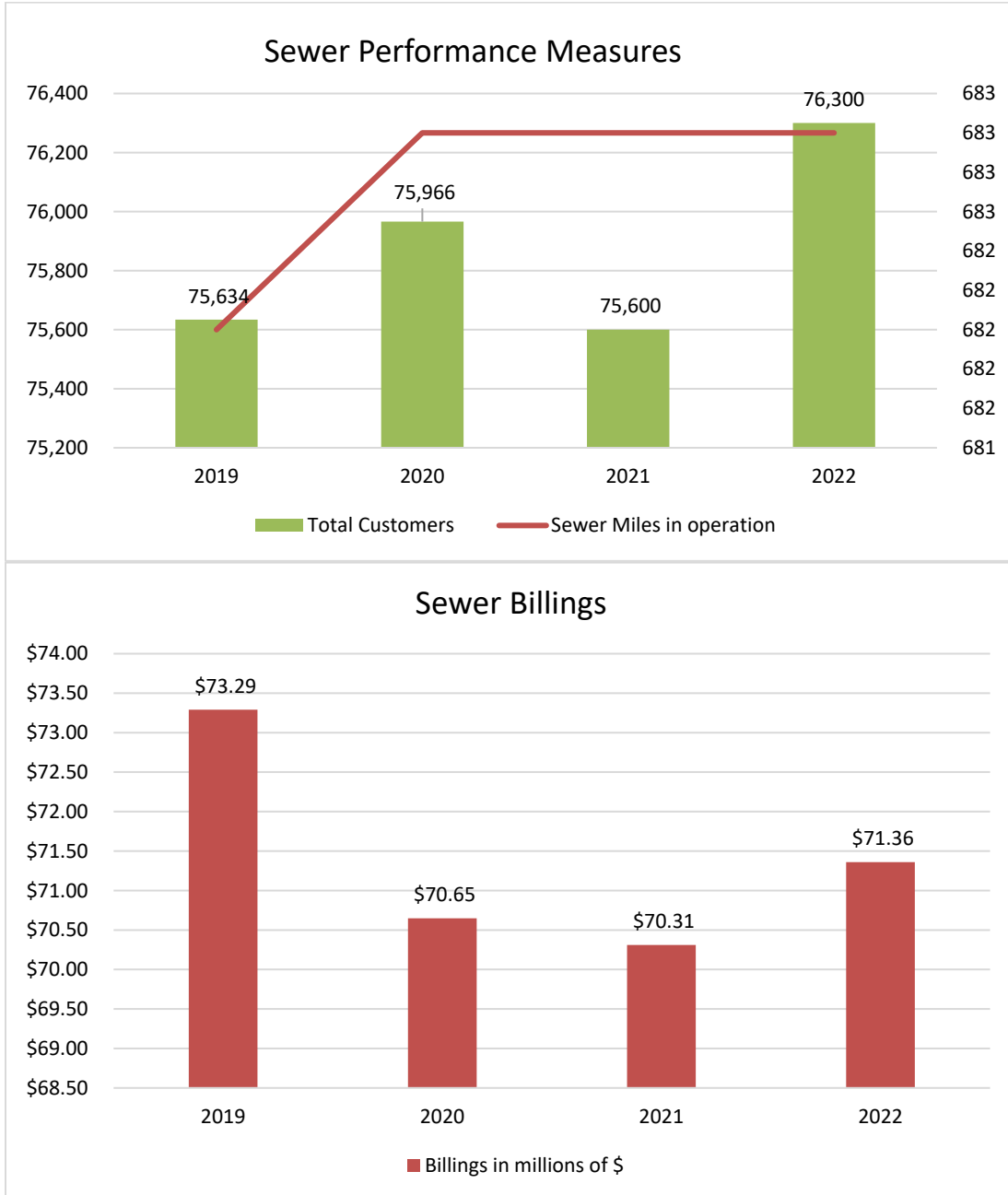
STRATEGIC GOALS & OBJECTIVES

- Complete year 4 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.
- Asset Management - exceed industry-accepted benchmarks for the number of sanitary sewer overflows (SSOs) caused by mainline sanitary sewer blockages.

SERVICE LEVELS

In 2022, the Sewer Maintenance had approximately 76,300 customers with 683 miles of sewer in operation. Sewer Maintenance saw \$71.36 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.

STRATEGIC GOALS & OBJECTIVES

- Operate and maintain the treatment plant and collection system in such a manner to be eligible for a third consecutive Gold Award (no effluent exceedances) from NACWA.
- With the work to increase treatment capacity at the facility completed, operate the collection systems' CSO storage facilities to maximize flows to the plant to minimize overflows to the waterways to better the environment.
- Assist and support staff seeking certification from the State of Ohio to increase the number of licensed operators.

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 \$990,366 in revenue by carefully accepting non-hazardous residential septage and sanitary landfill leachate. The facility also completed the 18-month BioCEPT demonstration study testing in 7-months. In addition, the new \$60M Headworks facility was placed in service.

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 2022, the Division issued 116 work orders to Ohio Edison to repair problems including 20 downed poles. The Division reviewed 994 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

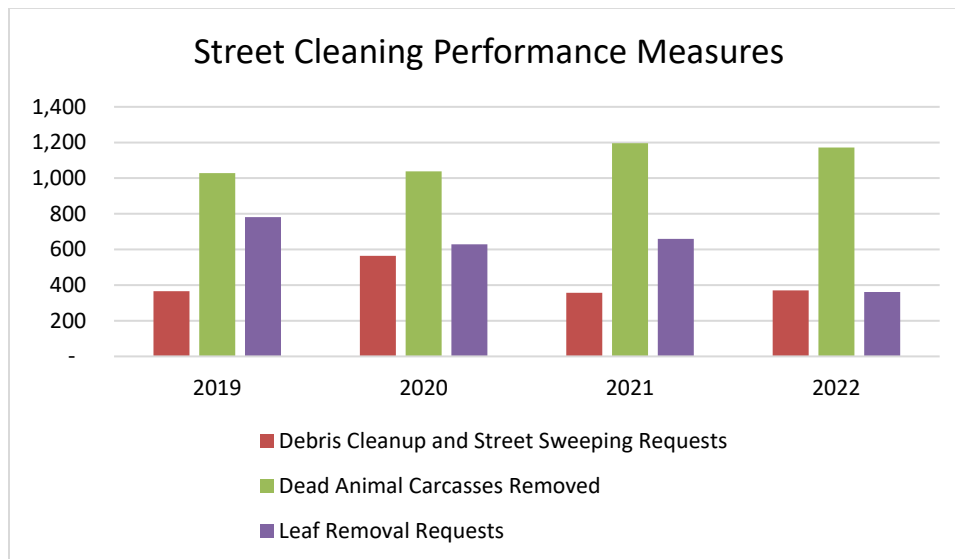
- Complete all flushing and herbicide spraying before fall leaf collection services.
- Continue our work on improvements to the snow and ice control program, including public facing operations dashboards and installing tablets and cameras in snow and ice equipment.

- 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 2022, the Division removed 1,172 dead animal carcasses and received 370 debris cleanup and street sweeping requests in addition to 361 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.

STRATEGIC GOALS & OBJECTIVES

- Continue to successfully operate and maintain the Water Plant, Distribution system and Watershed to ensure compliance and standards of EPA drinking water quality
- Implement a yearly leak survey program in the distribution system.
- Implement an improved operator training program which effectively trains new and existing operators with one-on-one assessments, reviews of standard operating procedures, and consistent monthly training exercises.

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.

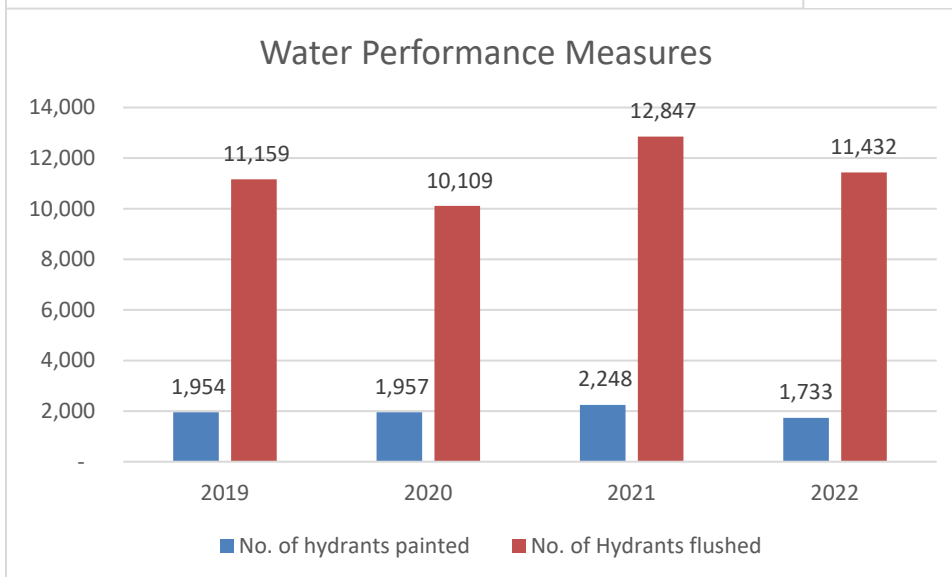
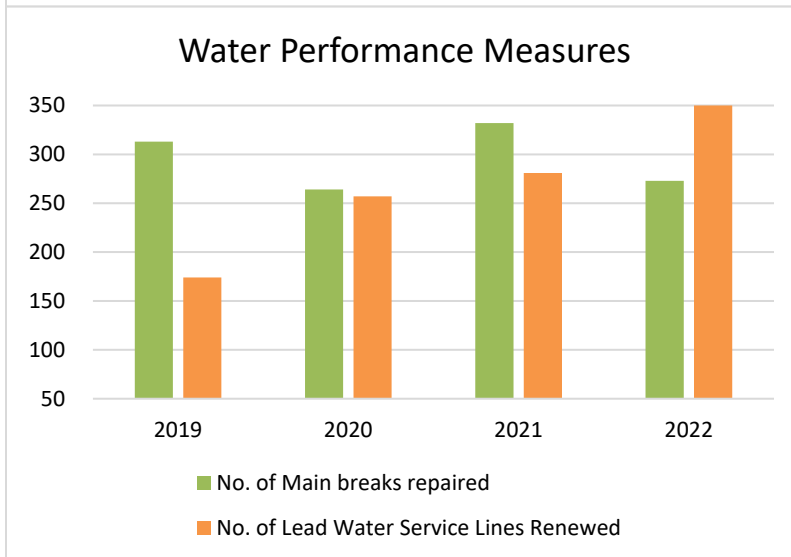
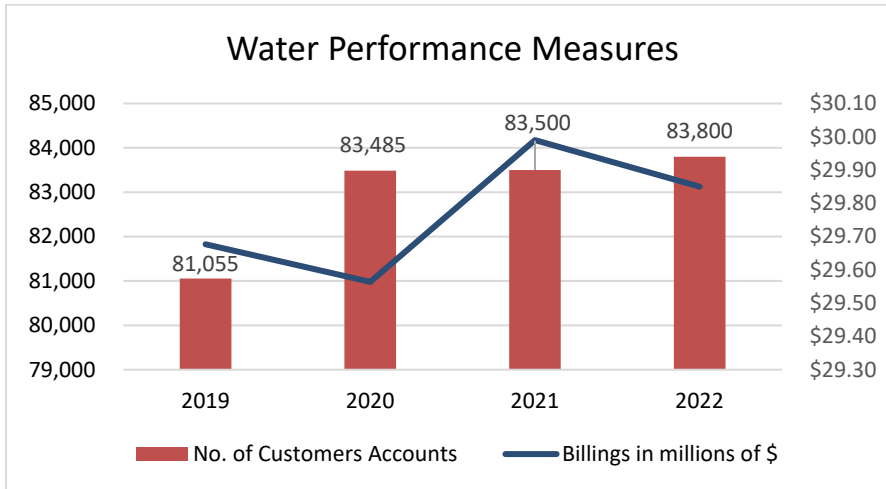
STRATEGIC GOALS & OBJECTIVES

- 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 2022, the Akron Water Distribution continued its pursuit of technology advancements and performance optimizations. Throughout the year, the Division managed 83,800 customer accounts for a total of \$29.85 million in billings. The Division repaired 273 main breaks, painted 1,733 hydrants, flushed 7,305 hydrants, and renewed 375 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 successfully operate and maintain the Water Plant, Distribution system and Watershed to ensure
- Compliance and standards of EPA drinking water quality
- Implement a yearly leak survey program in the distribution system.
- Pursue and obtain 10 million in lead service line replacement funding

SERVICE LEVELS

In 2022, 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 2022 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.

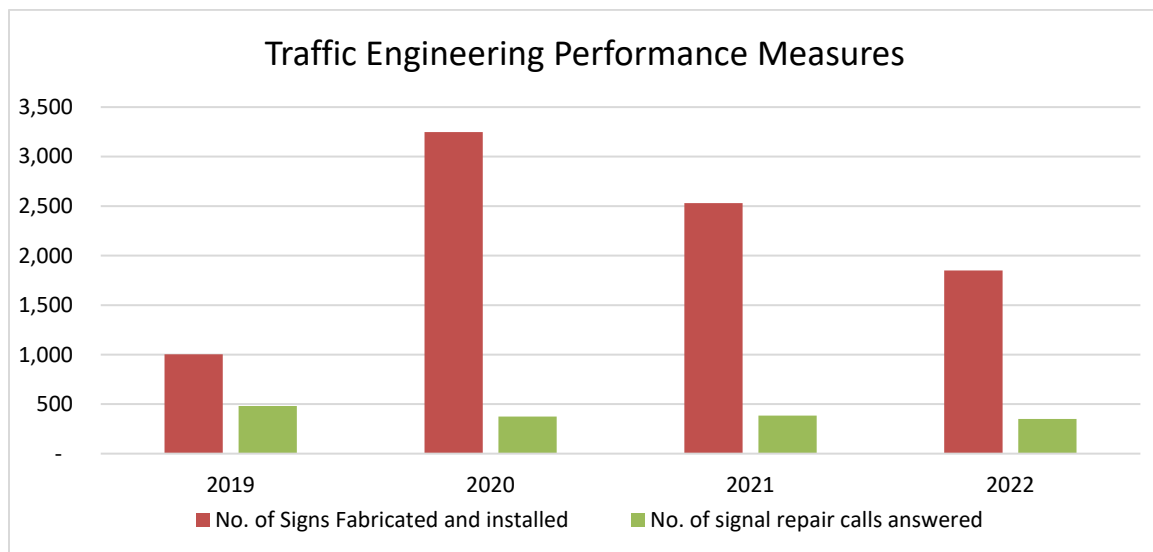
STRATEGIC GOALS & OBJECTIVES

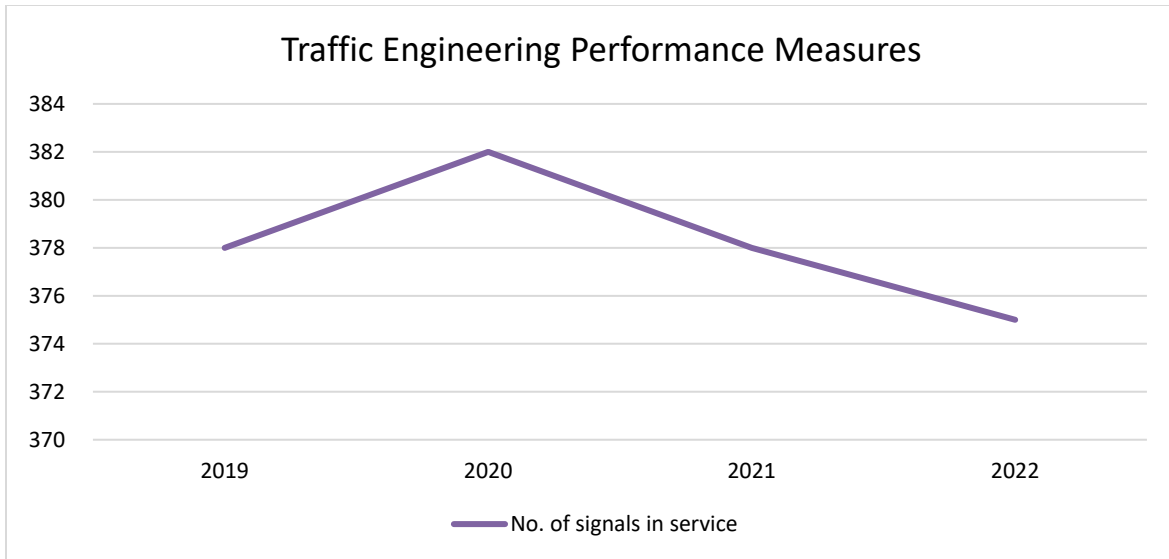
- Establish a traffic signal evaluation program to identify existing traffic signals that can potentially be removed or optimized.
- Traffic Engineering continues to design all in-house traffic engineering elements namely signs, markings, and signals instead of the Akron Engineering Bureau to improve 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 2022, Traffic Engineering continued 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 17,883 Ohio Utility Protection Service requests with 861 tickets requiring field marking of traffic engineering underground utilities. Traffic Engineering fabricated and installed 1,850 signs in 2022. The Division responded to 350 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.

PUBLIC SERVICE:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
<i>Administration:</i>				
Business Retention & Expansion Manager	0.00	0.00	0.00	0.25
Deputy Service Director	0.00	0.00	1.00	1.00
Executive Assistant	0.00	0.00	0.00	1.00
Service Director	0.00	0.00	1.00	1.00
Total Administration	0.00	0.00	2.00	3.25
<i>Building Maintenance:</i>				
Building Electrician	2.00	2.00	2.00	2.00
Building Maintenance Foreman	0.00	0.00	0.00	2.00
Custodian	10.00	9.00	7.00	7.00
Facilities & Maintenance Manager	0.00	0.00	1.00	1.00
Facilities & Maintenance Supervisor	2.00	2.00	2.00	5.00
Heating & Air Conditioning Repairer	2.00	2.00	2.00	1.00
Maintenance Repairer	8.00	8.00	6.00	5.00
Public Works Supervisor	0.00	0.00	0.00	1.00
Semi-Skilled Laborer	1.00	2.00	2.00	3.00
Traffic Engineer	1.00	1.00	0.00	0.00
Total Building Maintenance	26.00	26.00	22.00	27.00

	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
<i>Engineering Bureau:</i>				
Accounting Technician	1.50	1.00	1.00	2.50
Acquisition Officer	1.00	0.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00
Akron Waterways Renewed Manager	1.00	1.00	0.00	0.00
Assistant to the Mayor/Mayor Staff	0.00	0.00	0.00	0.50
City Engineer	1.00	0.00	1.00	1.00
Civil Engineer	6.00	5.00	5.00	5.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Drafter	1.00	1.00	1.00	1.00
Engineering Administrative Services Manager	0.00	0.00	0.00	1.00
Engineering Construction Manager	1.00	1.00	0.00	0.00
Engineering Design Manager	1.00	1.00	1.00	2.00
Engineering Environmental Manager	0.00	1.00	1.00	1.00
Engineering Project Coordinator	3.00	2.00	3.00	3.00
Engineering Technician	11.00	13.00	12.00	14.00
GIS Technician	1.00	1.00	1.00	1.00
Permit Inspector	0.00	0.00	1.00	1.00
Senior Engineer	4.00	2.00	2.00	2.00
Senior Engineering Projects Coordinator	0.00	1.00	1.00	1.00
Service Director	0.10	0.00	0.00	0.00
Survey Party Chief	1.00	1.00	1.00	1.00
Survey Projects Supervisor	1.00	1.00	1.00	1.00
Total Engineering Bureau	37.60	35.00	36.00	42.00
<i>Engineering Services:</i>				
Engineering Technician	4.00	2.00	2.00	2.00
Total Engineering Services	4.00	2.00	2.00	2.00
<i>Golf Course:</i>				
Golf Course Maintenance Mechanic	1.00	1.00	1.00	1.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Golf Course Manager	1.00	0.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Total Golf Course	4.00	3.00	4.00	4.00

	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
<i>Highway Maintenance:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Collection Supervisor	1.00	1.00	0.00	0.00
Equipment Operator	20.00	17.00	20.00	20.00
Highway Maintenance Emergency Worker	4.00	4.00	3.00	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	4.00	5.00	5.00
Public Works Supervisor	8.00	8.00	8.00	7.25
Semi-Skilled Laborer	17.00	15.00	13.00	16.00
Storekeeper	1.00	1.00	1.00	1.00
Total Highway Maintenance	62.00	56.00	56.00	59.25
<i>Motor Equipment:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Mechanic	14.00	17.00	18.00	19.00
Equipment Mechanic Foreman	1.00	0.00	1.00	1.00
Equipment Service worker	1.00	1.00	0.00	1.00
Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Equipment Storekeeper	1.00	1.00	0.00	1.00
Equipment Superintendent	0.00	0.00	1.00	1.00
Master Equipment Mechanic	4.00	3.00	2.00	2.00
Master Equipment Mechanic Foreman	2.00	3.00	3.00	3.00
Master Equipment Shop Supervisor	1.00	1.00	0.00	0.00
Welder	2.00	2.00	2.00	2.00
Total Motor Equipment	28.00	30.00	29.00	32.00
<i>Non-Operating (Capital)</i>				
Public Works Supervisor	0.00	0.00	1.00	1.75
Total Non-Operating (Capital)	0.00	0.00	1.00	1.75

	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
<i>Parks Maintenance:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Operator	9.00	9.00	6.00	10.00
Golf Course Maintenance Worker	1.00	1.00	0.00	0.00
Landscaper	5.00	8.00	12.00	16.00
Parks Maintenance Superintendent	0.00	1.00	1.00	1.00
Public Works Supervisor	3.00	4.00	4.00	4.00
Semi-Skilled Laborer	4.00	6.00	3.00	1.00
Tree Trimmer	4.00	5.00	4.00	4.00
Urban Forestry Specialist	0.00	0.00	1.00	1.00
Total Parks Maintenance	27.00	35.00	32.00	38.00
<i>Plans & Permits:</i>				
Engineering Project Coordinator	1.00	1.00	0.00	0.00
Engineering Technician	0.00	2.00	2.00	2.00
Facilities Maintenance Manager	1.00	1.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00
Plans & Permit Manager	0.00	0.00	1.00	1.00
Total Plans & Permits	3.00	5.00	5.00	5.00
<i>Public Works Administration:</i>				
Administrative Assistant	2.50	3.00	3.00	3.50
Public Works Deputy Manager	1.00	0.00	1.00	1.00
Public Works Office Supervisor	1.00	1.00	0.00	1.00
Senior Engineer	0.70	1.00	0.00	0.00
Total Public Works Administration	5.20	5.00	4.00	5.50
<i>Recycling Bureau:</i>				
Equipment Operator	6.00	5.00	5.00	5.00
Public Works Supervisor	1.00	1.00	1.00	1.00
Sanitation Service Worker	0.00	0.00	0.00	1.00
Sanitation & Recycle Operator	0.00	3.00	1.00	0.00
Solid Waste and Recycling Manager	0.25	0.00	0.00	0.25
Total Recycling Bureau	7.25	9.00	7.00	7.25
<i>Sanitation:</i>				
Equipment Operator	14.00	12.00	12.00	11.00
Public Works Supervisor	3.00	4.00	4.00	4.00
Sanitation & Recycling Operator	7.00	15.00	16.00	17.00
Sanitation Service worker	11.00	8.00	15.00	15.00
Solid Waste and Recycling Manager	0.75	1.00	1.00	0.75
Total Sanitation	35.75	40.00	48.00	47.75

	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
<i>Service Director's Office:</i>				
Business Retention & Expansion Manager	0.25	0.00	0.00	0.00
Deputy Service Director	1.00	2.00	0.00	0.00
Executive Assistant	0.25	1.00	0.00	0.00
Service Director	0.20	1.00	0.00	0.00
Total Service Director's Office	1.70	4.00	0.00	0.00
<i>Sewer Maintenance:</i>				
Administrative Assistant	1.00	0.00	0.00	0.00
Assistant Law Director	1.00	0.00	0.00	0.00
Civil Engineer	1.00	0.00	0.00	0.00
Development Manager	0.20	0.00	0.00	0.00
Engineering Project Coordinator	1.00	0.00	0.00	0.00
Engineering Technician	1.00	0.00	0.00	0.00
Equipment Mechanic	2.00	0.00	1.00	0.00
Equipment Operator	2.00	0.00	0.00	0.00
Executive Assistant	0.50	0.00	0.00	0.00
GIS Technician	1.00	0.00	0.00	0.00
Laborer	1.00	0.00	1.00	0.00
Plant Electrician	1.00	0.00	0.00	0.00
Pumping System Mechanic	1.00	0.00	0.00	0.00
Service Director	0.50	0.00	0.00	0.00
Sewer Maintenance Dispatcher	2.00	0.00	0.00	0.00
Sewer Maintenance Foreman	2.00	0.00	0.00	0.00
Sewer Maintenance Supervisor	4.00	0.00	0.00	0.00
Sewer Maintenance Worker	5.00	0.00	0.00	0.00
Sewer Service worker	9.00	0.00	1.00	0.00
Sewer Telemonitoring Technician	2.00	0.00	0.00	0.00
Stores Clerk	0.00	0.00	1.00	0.00
Utilities Maintenance Forman	1.00	0.00	0.00	0.00
Utilities Maintenance Mechanic	3.00	0.00	1.00	0.00
Utilities Technical Services Manager	1.00	0.00	0.00	0.00
Utilities Maintenance Worker	7.00	0.00	0.00	0.00
Wastewater Plant Maintenance Supervisor	0.00	0.00	1.00	0.00
Total Sewer Maintenance	50.20	0.00	6.00	0.00

<i>Water Reclamation Facility:</i>	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
Administrative Assistant	0.00	1.00	1.00	1.00
Applications Analyst	1.00	1.00	1.00	1.00
Asset Management Technician	1.00	1.00	1.00	1.00
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	1.00	0.00	0.00
Engineering Project Coordinator	1.00	2.00	2.00	2.00
Engineering Technician	1.00	2.00	2.00	2.00
Environmental Compliance Inspector	3.00	3.00	4.00	4.00
Equipment Mechanic	0.00	3.00	2.00	2.00
Equipment Mechanic Foreman	0.00	0.00	0.00	1.00
Equipment Operator	0.00	2.00	1.00	1.00
Equipment Serviceworker	0.00	0.00	0.00	1.00
GIS Technician	0.00	1.00	1.00	1.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst Wastewater	5.00	4.00	4.00	4.00
Laborer	0.00	0.00	0.00	1.00
Maintenance Repairer	0.00	0.00	3.00	3.00
Operations Engineer	0.00	1.00	1.00	1.00
Plant Electrician	1.00	2.00	2.00	3.00
Public Utility Commissioner	1.00	1.00	1.00	1.00
Pumping System Mechanic	0.00	1.00	1.00	1.00
Safety & Training Coordinator	1.00	1.00	1.00	1.00
Senior Engineer	0.00	0.00	1.00	1.00
Sewer Bureau Manager	1.00	1.00	0.00	0.00
Sewer Maintenance Dispatcher	0.00	2.00	1.00	1.00
Sewer Maintenance Foreman	0.00	2.00	4.00	4.00
Sewer Maintenance Superintendent	0.00	0.00	0.00	1.00
Sewer Maintenance Supervisor	0.00	3.00	3.00	3.00
Sewer Maintenance Worker	0.00	3.00	1.00	0.00
Sewer Service worker	0.00	8.00	6.00	10.00
Sewer Telemonitoring Technician	0.00	3.00	2.00	3.00
Storekeeper	1.00	0.00	1.00	1.00
Stores Clerk	2.00	2.00	0.00	1.00

	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
Team Leader-Admin. & Technology	1.00	1.00	0.00	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
Utilities Maintenance Foreman	1.00	5.00	1.00	1.00
Utilities Maintenance Mechanic	2.00	2.00	4.00	6.00
Utilities Maintenance Worker	5.00	18.00	15.00	14.00
Utilities Technical Services Manager	0.00	1.00	1.00	1.00
Wastewater Plant Lead Operator	2.00	2.00	0.00	0.00
Wastewater Plant Operations Foreman	1.00	1.00	1.00	1.00
Wastewater Plant Operations Supervisor	1.00	1.00	0.00	1.00
Wastewater Plant Operator	9.00	9.00	13.00	13.00
Wastewater Plant Superintendent	0.00	1.00	1.00	1.00
Total Water Reclamation Facility	44.00	95.00	86.00	100.00
<i>Street & Highway Lighting:</i>				
Airport Supervisor	1.00	0.00	0.00	0.00
Operations Support Manager	0.00	0.00	1.00	1.00
Public Works Engineering Services Manager	1.00	0.00	0.00	0.00
Senior Engineer	0.10	0.00	0.00	0.00
Total Street & Highway Lighting	2.10	0.00	1.00	1.00
<i>Street Cleaning:</i>				
Administrative Assistant	0.50	0.00	0.00	0.50
Broom maker-Equipment Operator	4.00	0.00	4.00	4.00
Equipment Operator	22.00	22.00	20.00	21.00
Landscaper	1.00	2.00	2.00	2.00
Public Works Supervisor	3.00	4.00	4.00	4.00
Semi-Skilled Laborer	8.00	9.00	9.00	10.00
Senior Engineer	0.20	0.00	0.00	0.00
Street Cleaning Superintendent	1.00	1.00	1.00	1.00
Total Street Cleaning	39.70	38.00	40.00	42.50

	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
<i>Traffic Engineering:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Cable & Line Utility worker	2.00	2.00	0.00	2.00
Civil Engineer	1.00	1.00	1.00	1.00
Electronics Technician	3.00	3.00	0.00	0.00
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	0.00	0.00
Traffic Marker	4.00	5.00	6.00	6.00
Traffic Marking Foreman	1.00	1.00	1.00	1.00
Traffic Sign Fabricator	1.00	1.00	0.00	0.00
Traffic Signal Lead Lineworker	0.00	0.00	1.00	2.00
Traffic Signal Electronic Technician	0.00	0.00	2.00	4.00
Traffic Signal Supervisor	1.00	0.00	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	17.00	23.00
<i>Water Bureau Administration:</i>				
Executive Assistant	0.25	0.00	0.00	0.00
Service Director	0.20	0.00	0.00	0.00
Total Water Bureau Administration	0.45	0.00	0.00	0.00

<i>Water Distribution:</i>	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
Administrative Assistant	1.00	1.00	1.00	1.00
Asset Management Technician	1.00	1.00	1.00	0.00
Civil Engineer	1.00	1.00	1.00	1.00
Consumer Services Clerk	3.00	3.00	4.00	4.00
Consumer Lead Clerk	0.00	0.00	0.00	1.00
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	10.00	11.00
Equipment Operator	6.00	7.00	5.00	5.00
Facilities and Maintenance Supervisor	1.00	1.00	0.00	0.00
Fire Hydrant Maintenance Worker	0.00	0.00	2.00	2.00
Fire Hydrant Repair Foreman	0.00	0.00	1.00	1.00
GIS Technician	1.00	0.00	0.00	0.00
GIS Coordinator	0.00	0.00	1.00	1.00
Industrial Meter Foreman	1.00	1.00	0.00	1.00
Industrial Meter worker	4.00	4.00	5.00	5.00
IT Service Desk Technician	0.00	0.00	1.00	1.00
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	3.00	3.00	2.00	2.00
Regulatory Compliance Coordinator	0.00	0.00	0.00	9.00
Safety & Training Coordinator	1.00	1.00	1.00	1.00
Senior Engineer	1.00	1.00	0.00	1.00
Storekeeper	0.00	0.00	1.00	1.00
Stores Clerk	1.00	0.00	0.00	0.00
Team Leader - Admin. & Technology	0.00	0.00	0.00	1.00
Team Leader - Operations & Maintenance	5.00	4.00	2.00	2.00
Utilities Chief Operator	2.00	2.00	2.00	2.00
Utilities Maintenance Worker	6.00	8.00	6.00	8.00
Utilities Technical Services Manager	0.00	0.00	1.00	1.00
Water Customer Service worker	7.00	7.00	10.00	9.00
Water Distribution Crew Leader	7.00	6.00	5.00	5.00
Water Distribution Dispatcher	2.00	2.00	3.00	3.00
Water Distribution Lead Dispatcher	0.00	0.00	1.00	1.00
Water Distribution Foreman	3.00	4.00	4.00	4.00
Water Distribution Supervisor	1.00	1.00	2.00	2.00
Water Maintenance Worker	16.00	15.00	14.00	14.00
Total Water Distribution	85.00	84.00	89.00	103.00

<i>Water Plant:</i>	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
Administrative Assistant	1.00	1.00	1.00	1.00
Civil Engineer	4.00	4.00	5.00	4.00
Environmental Services Aide	0.00	0.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00
Lab Analyst Water	6.00	6.00	6.00	6.00
Maintenance Repairer	0.00	0.00	1.00	1.00
Plant Electrician	1.00	1.00	1.00	1.00
Senior Engineer	1.00	1.00	0.00	0.00
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	2.00	1.00	1.00
Utilities Chief Operator	1.00	1.00	1.00	1.00
Utilities Maintenance Worker	4.00	2.00	2.00	2.00
Utilities Technical Services Manager	0.00	0.00	0.00	1.00
Water Bureau Manager	1.00	1.00	1.00	1.00
Water Plant Lead Operator	6.00	5.00	5.00	4.00
Water Plant Maintenance Foreman	1.00	0.00	0.00	0.00
Water Plant Maintenance Supervisor	0.00	0.00	1.00	1.00
Water Plant Mechanic	1.00	0.00	2.00	2.00
Water Plant Operations Foreman	1.00	2.00	0.00	1.00
Water Plant Operations Supervisor	0.00	0.00	1.00	1.00
Water Plant Operator	6.00	6.00	6.00	8.00
Water Protection Specialist	3.00	5.00	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	43.00	42.00	45.00	47.00
TOTAL PUBLIC SERVICE	525.95	529.00	532.00	591.25

Service				
	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
AIRPORT	2,721,440	4,494,338	1,639,842	3,022,510
BUILDING MAINTENANCE	5,494,341	4,700,546	4,180,141	5,079,770
ENGINEERING BUREAU	5,184,045	4,381,264	3,646,786	4,832,190
ENGINEERING SERVICES	430,950	492,906	295,363	382,760
GOLF COURSE	1,895,543	2,023,245	1,961,431	2,443,710
HIGHWAY MAINTENANCE	9,059,508	12,386,909	12,273,792	19,132,700
LANDFILL	592,129	595,452	582,256	600,000
MOTOR EQUIPMENT	9,223,823	8,111,902	10,511,648	10,599,660
OFF-STREET PARKING	5,783,711	3,173,486	2,609,320	4,240,440
OIL AND GAS	96,626	19,275	30,655	116,650
PARKS MAINTENANCE	3,517,228	3,917,083	4,062,613	4,396,950
PLANS AND PERMITS	395,746	359,600	880,301	988,830
PUBLIC WORKS ADMINISTRATION	513,466	713,098	572,118	565,220
RECYCLING	1,347,792	1,406,718	1,574,024	1,510,940
SANITATION	10,133,723	10,043,383	11,534,832	11,425,850
SERVICE DIRECTORS OFFICE	405,981	3,496,889	1,930,775	561,870
SEWER	77,702,306	79,281,378	31,040,724	52,594,980
STREET AND HIGHWAY LIGHTING	7,434,115	6,899,507	7,242,639	8,053,310
STREET CLEANING	19,014,275	17,884,352	20,954,950	20,196,210
WATER	24,079,194	24,653,023	59,421,204	66,829,350
TRAFFIC ENGINEERING	2,479,229	2,771,541	2,260,294	3,087,100
DOWNTON DISTRICT HEATING SYSTEM	5,201,803	-	145,185	-
PUBLIC SERVICE - NON- OPERATING	68,807,234	46,752,882	83,926,121	63,458,430
Total for Department	261,514,208	238,558,777	263,277,014	284,119,430

Service

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	32,364,457	37,236,386	38,262,821	38,024,110
Benefits	17,526,706	16,134,415	15,864,256	18,464,670
Total Wages & Benefits	49,891,163	53,370,801	54,127,077	56,488,780
<u>Other Operations & Maintenance</u>				
Supplies		13,482,273	19,240,254	19,104,510
Training, Education and Travel		185,744	172,270	270,250
Equipment Expense		1,159,730	1,560,943	1,080,890
Service Contracts		55,084,529	56,273,739	87,301,700
Rentals and Leases	1,627,800	1,454,858	1,587,821	2,046,240
Utilities	12,083,396	10,978,752	11,716,427	13,461,940
Debt Service	54,649,350	54,006,604	61,564,657	57,486,750
Insurance	1,537,417	1,341,542	1,440,083	1,435,240
Intergovernmental Obligations	1,354,348	421,675	2,148,170	454,830
Equipment, Construction and Property	27,302,786	22,087,153	27,191,444	17,004,990
Interfund Expenses	29,722,277	23,174,226	25,208,606	26,978,260
Contractual Obligations		560,845	489,307	419,140
Other Expenses	83,345,671	1,250,045	556,216	585,910
Total Other Operations & Maintenance	211,623,045	185,187,976	209,149,937	227,630,650
Total for Department:	261,514,208	238,558,777	263,277,014	284,119,430

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	13,508,040	12,885,800	26,393,840
Special Revenue Fund	37,696,060	12,146,080	49,842,140
Debt Service Fund	-	-	-
Capital Projects	38,313,300	176,900	38,490,200
Enterprise Fund	129,642,420	24,318,480	153,960,900
Internal Service Fund	8,470,330	6,961,520	15,431,850
Trust and Agency Fund	500	-	500
Total for Department:	227,630,650	56,488,780	284,119,430

Public Service

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	26,633,315	26,279,469	26,366,113	26,393,840
Special Revenue Fund	49,526,069	39,631,008	42,335,459	49,842,140
Capital Projects	28,000,001	21,291,795	36,879,053	38,490,200
Enterprise Fund	143,896,955	138,863,339	143,537,955	153,960,900
Internal Service Fund	13,457,868	12,493,166	14,158,434	15,431,850
Trust and Agency Fund	-	-	-	500
Total for Department	261,514,208	238,558,777	263,277,014	284,119,430

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	112.70	134.00	129.00	142.55
Special Revenue Fund	119.25	105.00	107.00	118.95
Capital Projects	1.75	2.00	1.00	1.75
Enterprise Fund	266.65	224.00	230.00	254.00
Internal Service Fund	65.60	65.00	65.00	74.00
Total for Department	565.95	530.00	532.00	591.25

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CITIZENS' POLICE OVERSIGHT BOARD

DESCRIPTION

The passage of Issue 10 during the November 2022 election created a permanent Citizens' Police Oversight Board in the City of Akron. The Board will provide external and independent overview of Akron policing practices. They will also oversee the Office of the Independent Police Auditor (OIPA). The OIPA will consist of 3 full-time employees including an Independent Police Auditor, a Deputy Independent Police Auditor, and an administrative staff member.

The Board is made up of 9 Akron residents. Three board members are appointed by the Mayor with approval from City Council. The other 6 are appointed by a 2/3 majority of City Council. No more than two members can be from the same ward.

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 2022, the Akron Police Department Use of Force incidents and complaints filed against officers of the Akron Police Department decreased. 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.

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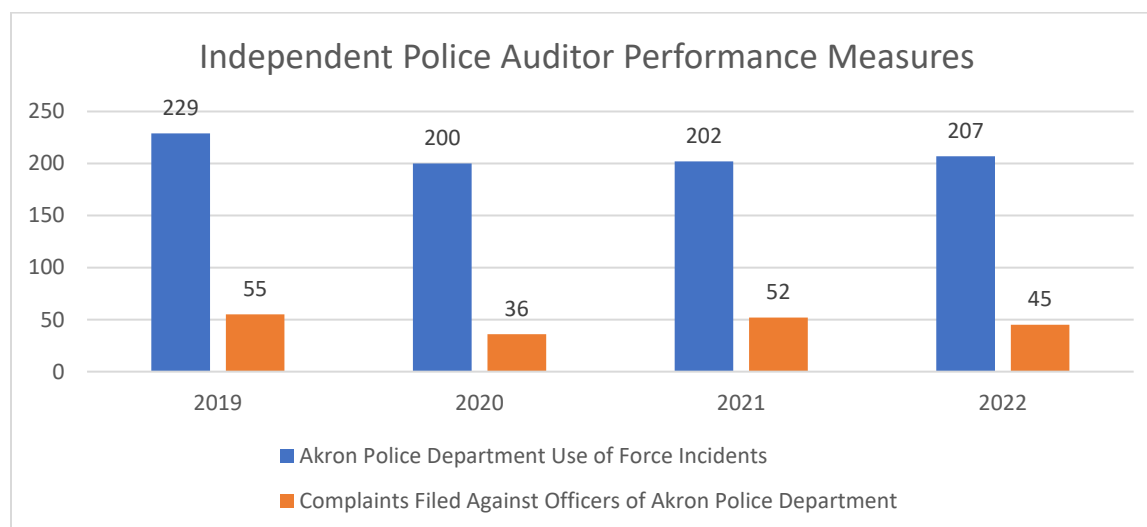
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PERFORMANCE MEASURES



STAFFING

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

By Department:	As of 12/31/20	As of 12/31/21	As of 12/31/22	Budget 2023
CITIZENS' POLICE OVERSIGHT BOARD				
Administrative Assistant	0.00	0.00	0.00	1.00
Independent Auditor	0.00	0.00	0.00	2.00
TOTAL CITIZENS' POLICE OVERSIGHT BOARD	0.00	0.00	0.00	3.00

Police Oversight

	2020 Actual Expenditures	2021 Actual Expenditures	2022 Original Budget	2023 Original Budget
CITIZENS' POLICE OVERSIGHT BOARD	-	-	-	372,000
Total for Department	-	-	-	372,000

Police Oversight

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2020 Expenses	2021 Expenses	2022 Expenses	2023 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	-	-	-	197,970
Benefits	-	-	-	90,350
Total Wages & Benefits	-	-	-	288,320
<u>Other Operations & Maintenance</u>				
Supplies	-	-	-	2,650
Training, Education and Travel	-	-	-	50,800
Equipment Expense	-	-	-	13,000
Service Contracts	-	-	-	-
Rentals and Leases	-	-	-	6,530
Utilities	-	-	-	1,400
Debt Service	-	-	-	-
Insurance	-	-	-	800
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	-	-	-	8,500
Contractual Obligations	-	-	-	-
Other Expenses	-	-	-	-
Total Other Operations & Maintenance	-	-	-	83,680
Total for Department:	-	-	-	372,000

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2023

Fund Type	Labor	Other	Total
General Fund	83,680	288,320	372,000
Special Revenue Fund	-	-	-
Debt Service Fund	-	-	-
Capital Projects	-	-	-
Enterprise Fund	-	-	-
Internal Service Fund	-	-	-
Trust and Agency Fund	-	-	-
Total for Department:	83,680	288,320	372,000

Police Oversight Board

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	-	-	-	372,000
Total for Department	-	-	-	372,000

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2020 Actual Expenditure	2021 Actual Expenditure	2022 Actual Expenditure	2023 Original Budget
General Fund	-	-	-	3.00
Total for Department	-	-	-	3.00

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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 CAFR. The test is a two prong where the fund must meet both criteria to be identified as a major fund.

MODIFIED ACCRUAL – The modified accrual basis of accounting recognizes revenues when they are both measurable and available to finance current expenditures and records a liability when it is expected that the liability will be paid from revenues recognized during the current period.

MODIFIED CASH – Encumbrances outstanding at year-end are carried over into the following year as both an addition to the budget and an encumbrance of the budget along with the appropriation of the current year.

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

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

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

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

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

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

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

RECEIPTS – Actual cash received.

RESOURCES – The revenue sources available to the City.

REVENUES – (1) Increases in governmental fund type net current assets from other than

expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers..

SPECIAL ASSESSMENT FUNDS – Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

SPECIAL REVENUE BONDS – Special obligations of the City payable from JEDD revenues and are not general obligations of the City.

SPECIAL REVENUE FUNDS – Special Revenue Funds are used to account for the proceeds of specific revenue sources. The uses and limitations of each Special Revenue Fund are specified by City ordinances and/or federal and state statutes.

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

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

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

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

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BUDGET-IN-BRIEF

2023

City of Akron, Ohio



Daniel Horrigan, Mayor

CITY OF AKRON - 2023 BUDGET IN BRIEF

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CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Elected and Appointed Officials as of June 2023

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

Michael P. Wheeler – Deputy Director of Finance

Eve V. Belfance – Director of Law

John C. Reece – Deputy Director of Law

Yamini Adkins – Director of Human Resources

Christopher D. Ludle – Director of Public Service

James Aitken – Deputy Director of Public Service and Operations

Eufrancia Lash – Deputy Director of Public Service and Neighborhood Assistance

Thomas A. Tatum – Director of Planning and Urban Development

Samuel D. DeShazor – Director of Business Retention and Expansion

Marco S. Sommerville – Deputy Mayor for Intergovernmental Affairs and Senior Advisor

Clarence I. Tucker – 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 L. Holland – First Ward

Phil Lombardo – Second Ward

Margo M. Sommerville – Third Ward, President of City Council

Russel C. Neal, Jr. – Fourth Ward

Tara Mosley – Fifth Ward

Brad McKittrick – Sixth Ward

Donnie J. Kammer – Seventh Ward

Shammas Malik – Eighth Ward

Michael N. Freeman – Ninth Ward

Sharon L. Connor – Tenth Ward

COUNCIL MEMBERS AT LARGE:

Jeff Fusco

Linda F.R. Omobien

Ginger Baylor

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Operating Budget Overview

The City Council approves the annual operating budget with the adoption of an appropriation ordinance. This appropriation ordinance must be passed no later than April 1 of the budget year. The 2023 Operating Budget was adopted on March 27, 2023. Appropriation amounts listed in the ordinance are specifically defined on three levels; Fund, Department and Account.

Gross Expenditures appropriated for the 2023 Operating Budget total \$798,275,800.

Description of Appropriation Levels	
Fund	There are 48 separate funds appropriated within the 2023 Operating Budget. These funds fall within one of seven fund types depending on the source of revenue for each fund. The fund types are General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Special Assessment. Each fund will have separate budgets for each department that operates within it. The General Fund, for example, contains budgets for all 16 separate departments.
Department	The City of Akron has 16 distinct operating departments within its organizational structure. Many departments have multiple funding sources and therefore will have a separate budget for each fund.
Account	Within each Fund-Department budget, the appropriation is allocated to two separate account categories. The two categories are Wages/Benefits and Other. A description of each account category can be found on page 3.

Description of Fund Types	
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.
Special Revenue	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.
Debt Service	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.
Capital Projects	Capital Project Funds are established to account for all financial resources used for the acquisition or construction of major capital projects.
Enterprise	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.
Internal Service	Internal Services 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.
Custodial	The Custodial Funds are used to account for assets held by the City for individuals, private organizations, or other governments.

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Operating Budget Overview (continued)

Listing of Departments	
Human Resources	
Finance	
Integrated Development	
Law	
Legislative	
Municipal Court Clerk	
Municipal Court Judges	
Office of the Mayor	
Planning and Urban Development	
Public Health	
Public Safety	
Public Service	
Fire	
Police	
Neighborhood Assistance	
Citizens' Police Oversight Board	

Description of Account Categories		
Category	Description	Subcategories
Wages/Benefits	The Wages/Benefits category includes wage related payments to City employees as well as Fringe Benefit costs charged to the various operating departments of the City.	Salaries and Wages Benefits
Other	The Other category includes all payments to outside vendors. Supplies, training, equipment purchases, and other expense are reported as Discretionary expenditures which Departments can directly control. Service contracts, Rentals and Leases, Utilities, Debt Service, Insurance, Intergovernmental obligations, Interfund charges, and Capital outlay are considered Non-Discretionary expenditures which the City is obligated to pay based on existing agreements or regulations.	Discretionary Non-Discretionary

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Revenue and Expenditure Assumptions

Revenue Assumptions	
1.	Income tax revenues to increase by 2%.
2.	Local government fund revenues to remain stable.
3.	Property tax revenues to remain stable.
4.	General Fund utilizes \$11 million of Revenue Replacement funds to balance.

Expenditure Assumptions	
1.	The budget includes an estimated 4% cost-of-living wage increase for 2023 for all City employees.
2.	The charge for health care costs will remain stable.
3.	The City will hire classes of both Police Officers and Firefighters in 2023.
4.	The City will utilize \$63 million in ARPA funding in 2023.

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - 2023 Appropriation Ordinance

FUND	Wages/Benefits	Other	Total Budget
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GENERAL FUND

1000-GENERAL FUND	\$ 139,294,570	\$ 58,806,190	\$ 198,100,760
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SPECIAL REVENUE FUNDS

2000-INCOME TAX COLLECTION	\$ 1,811,100	\$ 9,179,600	\$ 10,990,700
2005-EMERGENCY MEDICAL SERVICE	22,465,670	1,756,630	24,222,300
2010-SPECIAL ASSESSMENT	5,744,950	28,625,150	34,370,100
2015-POLICE PENSION-LIABILITY	550,000	359,570	909,570
2020-FIRE PENSION-LIABILITY	550,000	359,570	909,570
2025-INCOME TAX CAPITAL IMPROVEMENT	620,480	42,793,810	43,414,290
2030-STREET AND HIGHWAY MAINTENANCE	6,916,230	5,794,650	12,710,880
2080-COMMUNITY DEVELOPMENT	2,306,660	9,184,400	11,491,060
2095-COMMUNITY ENVIRONMENT GRANTS	42,000	1,100,250	1,142,250
2127-A.M.A.T.S.	1,428,450	724,480	2,152,930
2146-H.O.M.E. PROGRAM	15,750	3,490,000	3,505,750
2195-TAX EQUIVALENCY	-	14,519,490	14,519,490
2200-SPECIAL REVENUE LOANS	-	12,020	12,020
2240-JOINT ECONOMIC DEVELOPMENT DISTRICT	784,710	15,979,020	16,763,730
2255-AKRON MUNI. COURT INFORMATION SYSTEM	-	522,800	522,800
2295-POLICE GRANTS	3,759,510	2,089,420	5,848,930
2305-SAFETY PROGRAMS	7,795,270	4,731,970	12,527,240
2320-EQUIPMENT & FACILITIES OPERATING	-	3,036,530	3,036,530
2330-VARIOUS PURPOSE FUNDING	13,422,110	51,599,690	65,021,800
2340-DEPOSITS	-	1,649,040	1,649,040
2355-COMMUNITY LEARNING CENTERS	-	23,139,790	23,139,790
2360-POLICE, FIRE AND ROAD ACTIVITY	-	36,602,520	36,602,520
2365-GENERAL GRANTS	152,390	612,330	764,720
	\$ 68,365,280	\$ 257,862,730	\$ 326,228,010

DEBT SERVICE FUNDS

3000-GENERAL BOND PAYMENT	\$ 421,390	\$ 1,457,380	\$ 1,878,770
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CAPITAL PROJECT FUNDS

4060-STREETS	\$ 176,900	\$ 20,971,590	\$ 21,148,490
4150-INFORMATION TECH. AND IMPROVEMENTS	-	500,000	500,000
4160-PARKS AND RECREATION	-	5,301,460	5,301,460
4165-PUBLIC FACILITIES AND IMPROVEMENTS	-	7,189,840	7,189,840
4170-PUBLIC PARKING	-	1,017,180	1,017,180
4175-ECONOMIC DEVELOPMENT	-	3,333,230	3,333,230
	\$ 176,900	\$ 38,313,300	\$ 38,490,200

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - 2023 Appropriation Ordinance (continued)

FUND	Wages/Benefits	Other	Total Budget
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ENTERPRISE FUNDS

5000-WATER	\$ 16,406,010	\$ 30,426,780	\$ 46,832,790
5005-SEWER	9,382,720	97,614,700	106,997,420
5010-OIL AND GAS	-	116,650	116,650
5015-GOLF COURSE	933,250	1,510,460	2,443,710
5020-AIRPORT	-	3,022,510	3,022,510
5030-OFF-STREET PARKING	-	4,240,440	4,240,440
	\$ 26,721,980	\$ 136,931,540	\$ 163,653,520

INTERNAL SERVICE FUNDS

6000-MOTOR EQUIPMENT	\$ 2,996,000	\$ 7,603,660	\$ 10,599,660
6005-MEDICAL SELF-INSURANCE	761,000	45,785,190	46,546,190
6007-WORKERS' COMPENSATION RESERVE	-	2,421,100	2,421,100
6009-SELF-INSURANCE SETTLEMENT	-	15,000	15,000
6015-TELEPHONE SYSTEM	47,740	575,350	623,090
6025-ENGINEERING BUREAU	3,965,520	866,670	4,832,190
6030-INFORMATION TECHNOLOGY	2,035,220	2,426,320	4,461,540
	\$ 9,805,480	\$ 59,693,290	\$ 69,498,770

TRUST AND AGENCY FUNDS

7000-CLAIRE MERRIX TENNIS TRUST	\$ -	\$ 500	\$ 500
7003-HOLOCAUST MEMORIAL	-	-	-
7010-UNCLAIMED MONEY	-	2,000	2,000
7020-POLICE/FIRE BENEFICIARY	-	2,000	2,000
7025-POLICE PROPERTY MONETARY EVIDENCE	-	421,270	421,270
	\$ -	\$ 425,770	\$ 425,770

TOTAL 2023 GROSS BUDGETED EXPENDITURES	\$ 244,785,600	\$ 553,490,200	\$ 798,275,800
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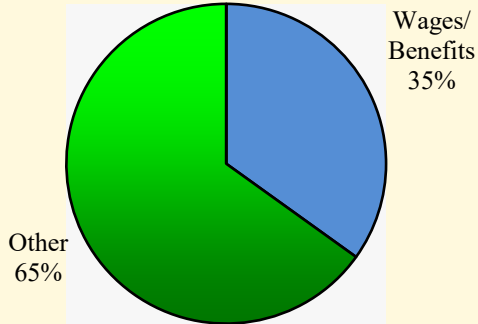
NET BUDGETED EXPENDITURES

	Wages/Benefits	Other	Total Budget
TOTAL 2023 GROSS BUDGETED EXPENDITURES	\$ 244,785,600	\$ 553,490,200	\$ 798,275,800
LESS: INTERFUND ACTIVITY	(9,805,480)	(115,330,290)	(125,135,770)
TOTAL 2023 NET BUDGETED EXPENDITURES	\$ 234,980,120	\$ 438,159,910	\$ 673,140,030

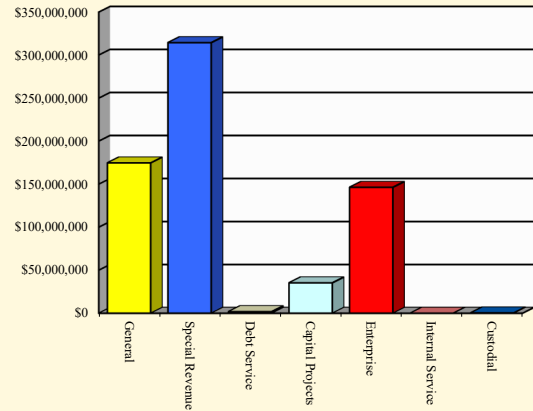
CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Net Expenditures (By Fund Type & Account Type)

Budgeted Net Expenditures - By Account Type



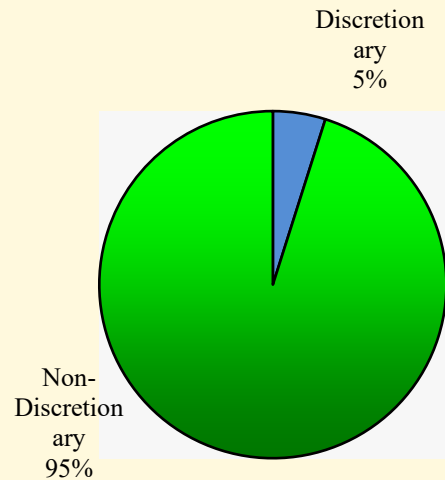
Budgeted Net Expenditures - By Fund Type



Fund Type	Wages/Benefits	Other	Total Budget	# of Funds
General	\$ 139,294,570	\$ 35,393,910	\$ 174,688,480	1
Special Revenue	68,365,280	246,089,710	314,454,990	23
Debt Service	421,390	1,444,280	1,865,670	1
Capital Projects	176,900	35,161,380	35,338,280	6
Enterprise	26,721,980	119,644,860	146,366,840	6
Internal Service	-	-	-	7
Custodial	-	425,770	425,770	4
	\$ 234,980,120	\$ 438,159,910	\$ 673,140,030	48

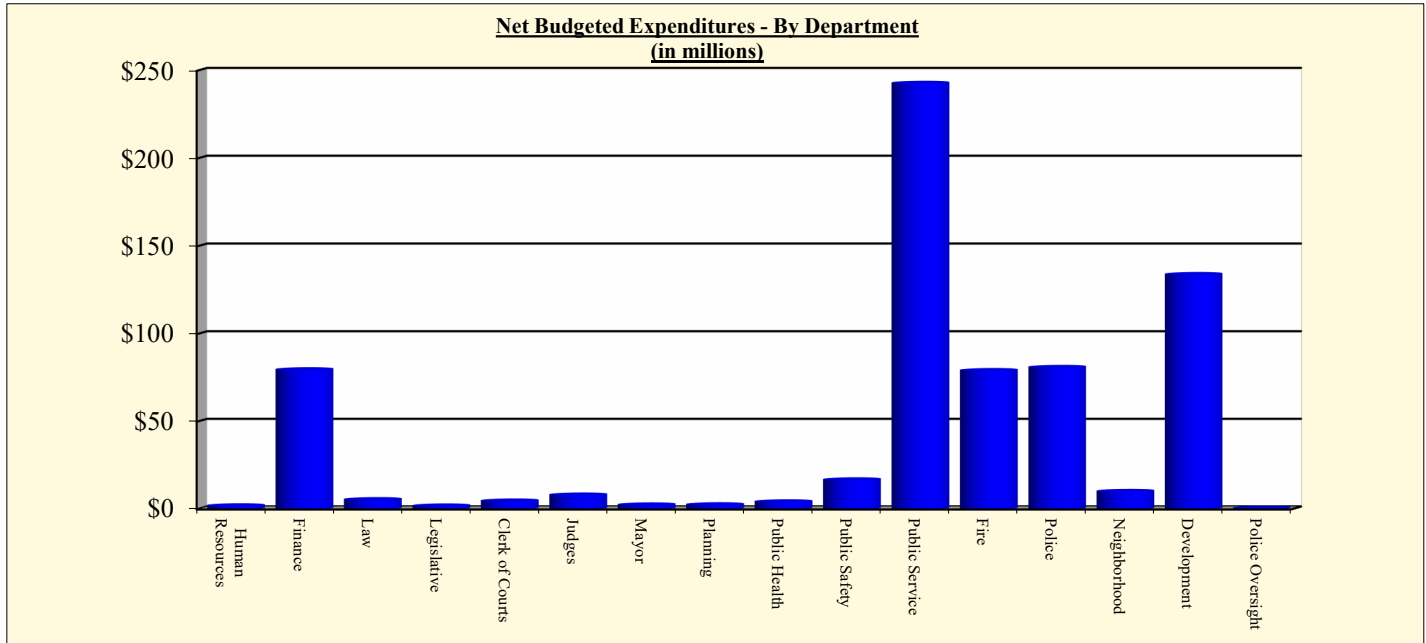
Other Category - Account Type	Budget
Discretionary	\$ 21,443,320
Non-Discretionary	416,716,590
	\$ 438,159,910

Detail of Net Expenditures - Other Category



CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Net Expenditures (By Department)

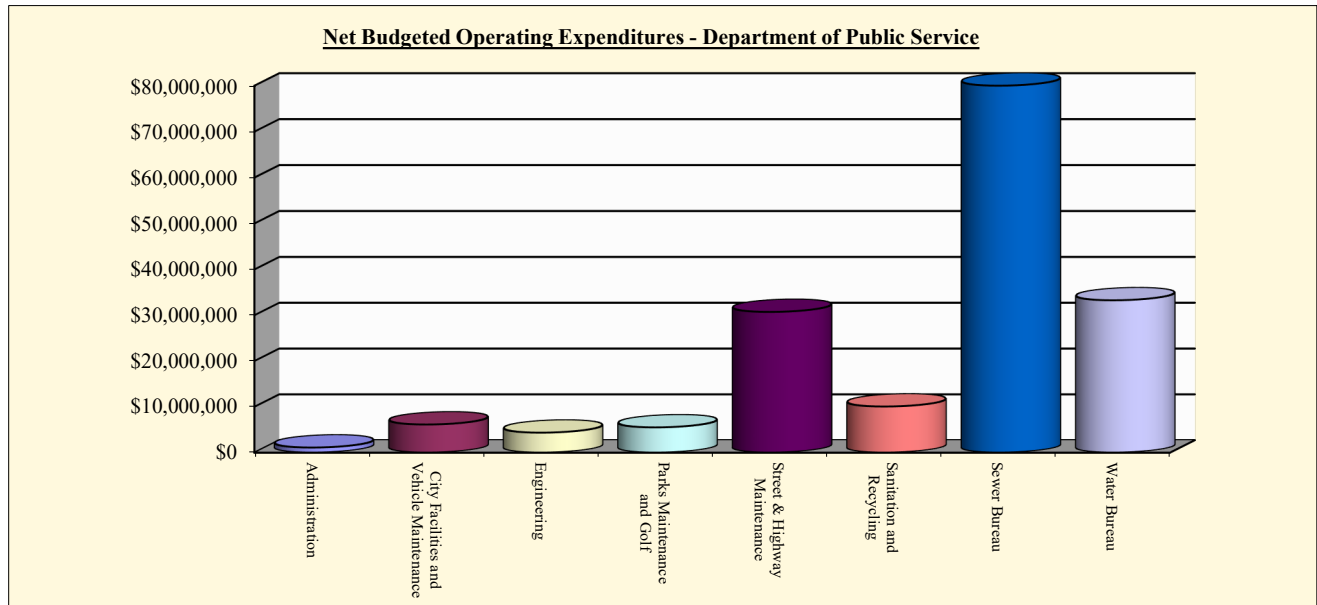


Department	Operating Expenditures	% of Total Operating Expenditures	Budgeted Full-Time Employees	Capital and Non-Operating Expenditures	Total Budget
Human Resources	\$ 1,758,660	0.44 %	21.00	\$ 48,440	\$ 1,807,100
Finance	33,405,230	8.32	99.80	46,085,840	79,491,070
Law	5,342,060	1.33	31.20	-	5,342,060
Legislative	1,615,790	0.40	17.00	100,000	1,715,790
Clerk of Courts	4,167,570	1.04	44.00	385,450	4,553,020
Judges	6,027,110	1.50	56.00	1,933,820	7,960,930
Mayor	2,325,990	0.58	12.00	-	2,325,990
Planning	2,117,580	0.53	14.00	301,850	2,419,430
Public Health	4,092,700	1.00	-	-	4,092,700
Public Safety	15,780,100	3.93	90.00	866,700	16,646,800
Public Service	184,508,410	45.95	591.25	58,185,480	242,693,890
Fire	55,400,640	13.80	422.50	23,629,180	79,029,820
Police	60,631,400	15.10	508.50	20,199,680	80,831,080
Neighborhood	10,022,830	2.50	51.00	-	10,022,830
Development	14,021,870	3.49	57.75	119,822,150	133,844,020
Police Oversight	363,500	0.09	3.00	-	363,500
	\$ 401,581,440	100.00 %	2,019.00	\$ 271,558,590	\$ 673,140,030

When comparing net expenditures by Department, it is important to note that many City-Wide expenditures have been assigned to the single Department that oversees their payment. The Planning Department, for example, oversees the payment of debt service for various issues on behalf of the entire City. Unless these non-operating type expenses are taken into account, the Department appears much larger in terms of total expenditures than it actually is within the City's organizational structure. For the purposes of this comparison, net expenditures have been divided between "Operating Expenditures" and "Capital and Non-Operating Expenditures".

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Net Expenditures (Detail for Department of Public Service)



Type of Service	Public Service Operating Expenditures	% of Total Operating Expenditures	Full-Time Employees
Administration	\$ 1,100,910	0.17 %	8.75
City Facilities and Vehicle Maintenance	6,130,790	3.73	59.00
Engineering	4,351,360	2.20	72.00
Parks Maintenance and Golf	5,503,050	2.99	42.00
Street & Highway Maintenance	30,714,640	17.12	104.50
Sanitation and Recycling	10,059,520	5.21	55.00
Sewer Bureau	93,389,050	52.37	100.00
Water Bureau	33,259,090	16.21	150.00
	\$ 184,508,410	100.00 %	591.25

The Department of Public Service is the largest City Department and performs a wide variety of services for the citizens of Akron. The largest operation is the City's Sewer Bureau which operates a sewer system for over 75,000 customers. The City's Public Works Bureau includes Building Maintenance, Motor Equipment, Street and Highway Maintenance, Street Cleaning, Sanitation and Recycling and Parks Maintenance. The Water Bureau operates the water system for over 80,000 customers (the majority of customers also are included in as Sewer customers). The City owns two municipal golf courses for citizens and guests. The Engineering Bureau designs and manages the City's numerous capital projects.

CITY OF AKRON - 2023 BUDGET IN BRIEF

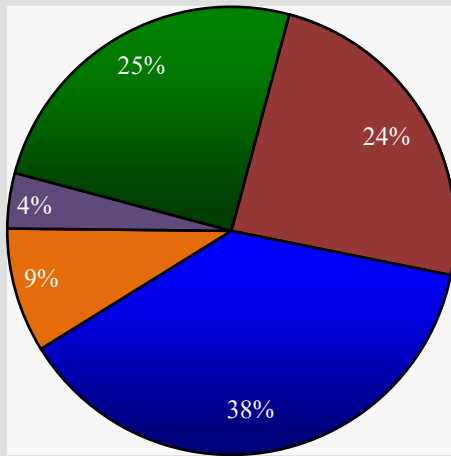
City of Akron - Gross Revenues vs. Net Revenues

Gross revenues of \$701,801,530 have been budgeted for 2023. Within these revenues are interfund activities from one fund to another that do not represent actual cash receipts by the City. An example of these revenues would be the charges that the Engineering Bureau bills to Capital Projects for time spent on design and construction inspection. This interfund activity totals \$104,525,740, leaving net budgeted revenues of \$597,275,790.

Calculation of Net Budgeted Revenues

Gross Budgeted Revenues	\$ 701,801,530
Less: Interfund Activity	(104,525,740)
= Net Budgeted Revenues	\$ 597,275,790

Budgeted Interfund Revenues - By Category



- Interfund Transfers, Advances, and Subsidy
- Medical Self Insurance Revenue
- Motor Equipment Revenue
- Engineering Bureau Revenue
- Revenue to Other Internal Service Funds

Interfund Revenue Source	Interfund Activity
Interfund Transfers, Advances, and Subsidy	\$ 25,179,040
Medical Self Insurance Revenue	40,000,080
Motor Equipment Revenue	9,167,740
Engineering Bureau Revenue	4,000,550
Revenue to Other Internal Service Funds	26,178,330
	\$ 104,525,740

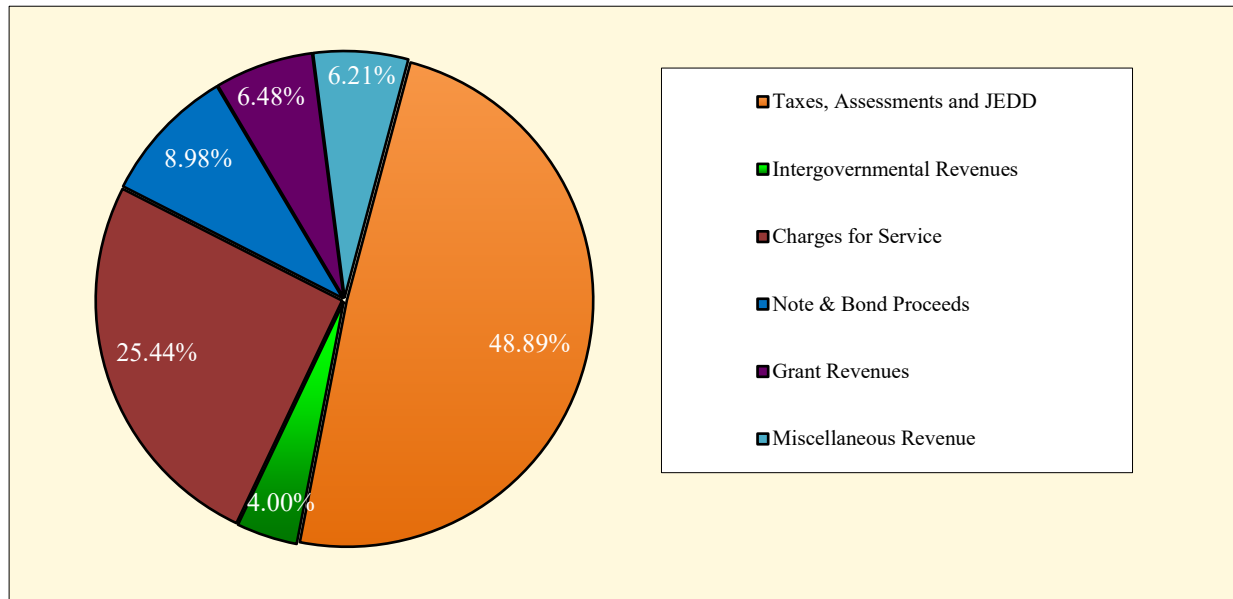
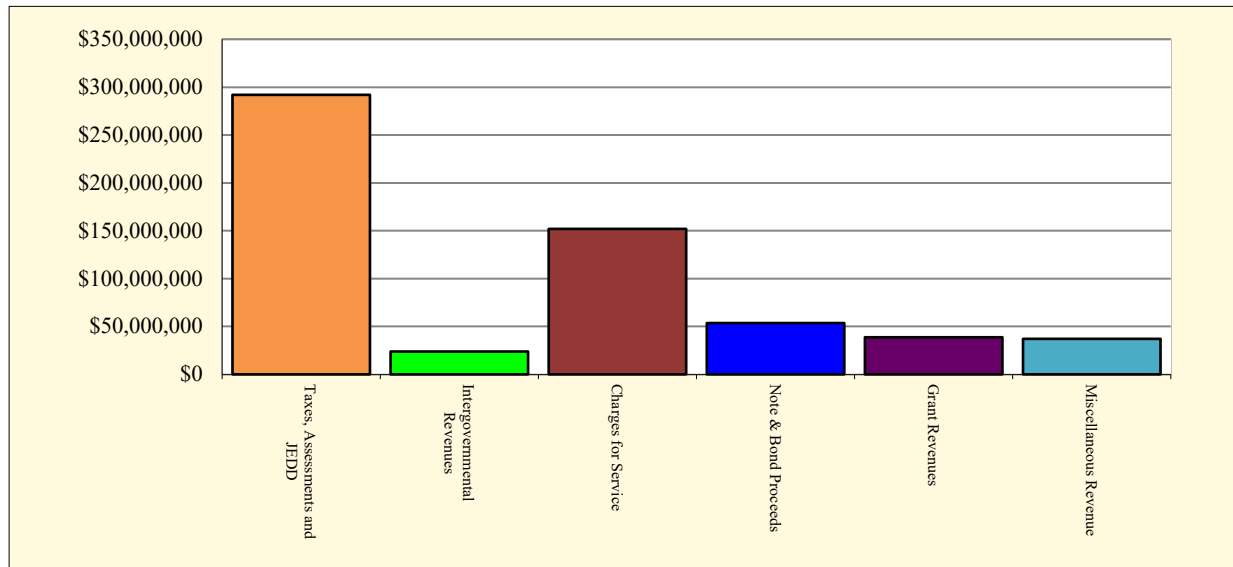
CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Description of Revenue Sources

Revenue Types	
Income Taxes	<p>The City of Akron levies a 2% income tax for City services, 0.25% for Police, Fire, and Road Activity and an additional 0.25% for Community Learning Centers (CLC) on individual and corporate income earned in the City. The taxes received are allocated to 4 separate funds:</p> <p><u>Police, Fire and Road Activity</u> - Akron voters increased the City's income tax rate from 2.25% to 2.5% in 2018. The additional 0.25% is dedicated to Police, Fire, and road activities.</p> <p><u>CLC</u> - Akron voters increased the City's income tax rate from 2.00% to 2.25% in 2003. The additional 0.25% is dedicated for the Akron Public Schools' local share in obtaining State of Ohio funding for the construction of Community Learning Centers in Akron, and, therefore, is not available for operations.</p> <p><u>General Fund</u> - 73% of the 2% collections not designated for Police, Fire, and Road Activity or CLC construction are distributed to the General Fund.</p> <p><u>Income Tax Capital Improvements</u> - 27% of the 2% collections not designated for Police, Fire, and Road Activity or CLC construction are distributed to the Income Tax Capital Improvements Fund.</p>
JEDD Revenues	Akron has an agreement with four neighboring townships to collect income taxes on wages earned in Joint Economic Development Districts in return for providing water and sewer services within the district.
Taxes and Assessments	Property taxes are collected by the County and distributed to all political subdivisions. Akron currently levies 10.5 mills of property taxes. Special Assessments are collected from property owners for street and sidewalk construction and for street cleaning and lighting.
Intergovernmental Revenues	Intergovernmental Revenues represent funds received from other governmental entities. The State of Ohio distributes tax proceeds through the Local Government Fund as well as the proceeds of gasoline taxes to the City. The City also receives a number of State and Federal grants.
Charges for Service	Charges collected from customers for services provided by the City. These are primarily collected by the City's Enterprise operations (Water, Sewer, Golf Course, Oil and Gas, Airport and Off-Street Parking).
Licenses and Fees	License and Permit fees are charged for many activities regulated by the City such as street openings, building inspections, plumbing inspections and vendor licenses.
Note & Bond Proceeds	Proceeds from debt issued to pay for capital improvements.
Miscellaneous Revenues	Covers a wide variety of activities including grant reimbursement, lease revenues and investments earnings, transfers and other revenues.

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Net Budgeted Revenues (By Revenue Source)



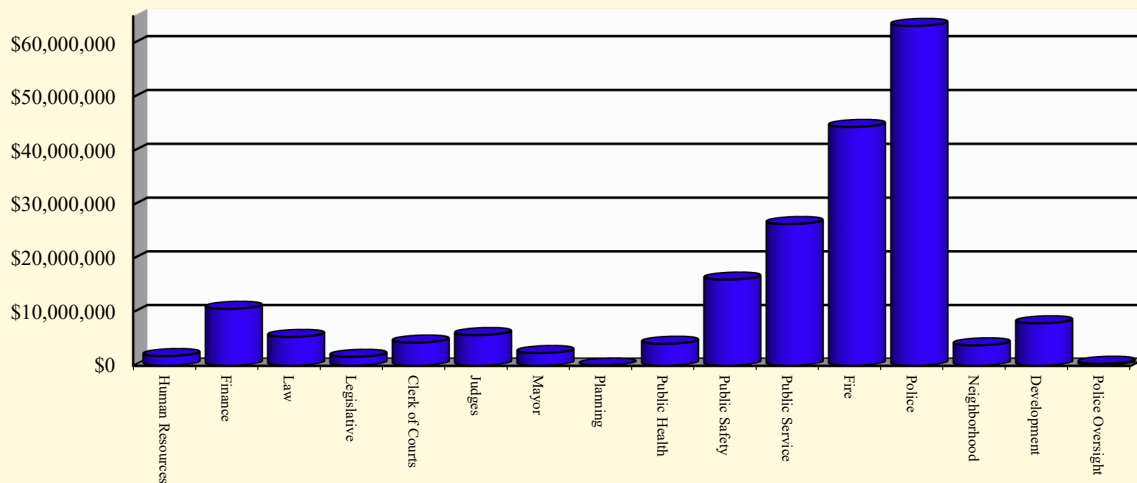
City-Wide Net Budgeted Revenues - By Source

Revenue Source	Budget	% of Total Budget
Taxes, Assessments and JEDD	\$ 291,995,810	48.89%
Intergovernmental Revenues	23,857,120	4.00%
Charges for Service	151,957,540	25.44%
Note & Bond Proceeds	53,600,000	8.98%
Grant Revenues	38,757,550	6.48%
Miscellaneous Revenue	37,107,770	6.21%
\$	597,275,790	100.00%

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - General Fund Budgeted Expenditures

General Fund - Gross Budgeted Expenditures By Department

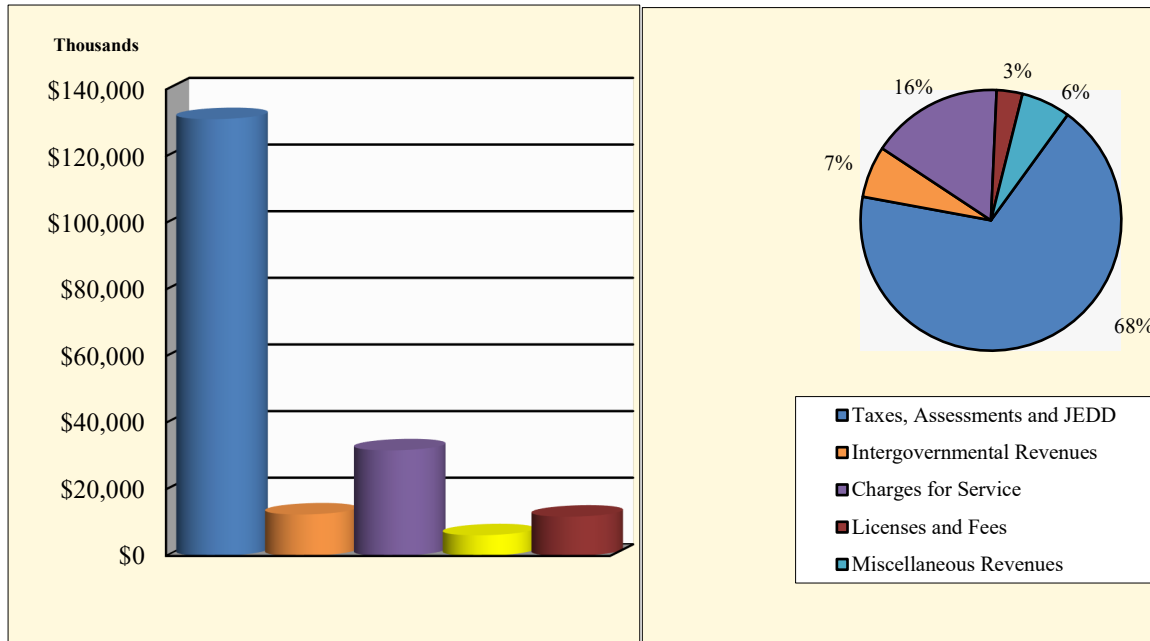


Department	Budget	% of Total Budget	Budgeted Full-Time Employees
Human Resources	\$ 1,795,110	0.90 %	13.25
Finance	10,598,520	5.40	24.00
Law	5,367,810	2.70	31.20
Legislative	1,658,490	0.90	17.00
Clerk of Courts	4,313,120	2.20	44.00
Judges	5,710,720	2.90	54.00
Mayor	2,365,290	1.20	12.00
Planning	45,010	0.00	0.20
Public Health	4,093,200	2.10	-
Public Safety	16,043,650	8.10	89.00
Public Service	26,393,840	13.30	142.55
Fire	44,443,340	22.50	226.50
Police	63,200,850	31.90	467.50
Neighborhood	3,797,370	1.90	35.00
Development	7,902,440	4.00	40.10
Police Oversight	372,000	0.20	3.00
	\$ 197,728,760	100.00 %	1,199.30

Each of the City's 16 departments receives partial funding from the General Fund. The full-time employees charged to the General Fund are over 59% of the City's total budgeted workforce of 2,019 employees. Public Safety including Police, Fire, 911 Call Center, Corrections, and Police Oversight account for 63% of the total budget and approximately 66% of the full-time employees within the General Fund. The Department of Public Service also has substantial operations such as Building Maintenance, Parks Maintenance and Sanitation funded through the General Fund. The Department of Public Service accounts for approximately 13% of the budget. The remaining 24% of the budget is allocated among ten separate departments with 270.75 full-time employees.

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - General Fund Budgeted Revenues



General Fund - Gross Budgeted Revenues - By Source

Revenue Source	Budget	% of Total Budget
Taxes, Assessments and JEDD	\$ 131,093,480	67.90 %
Intergovernmental Revenues	12,446,100	6.40
Charges for Service	31,684,070	16.40
Licenses and Fees	6,192,500	3.20
Miscellaneous Revenues	11,782,430	6.10
	\$ 193,198,580	100.00 %

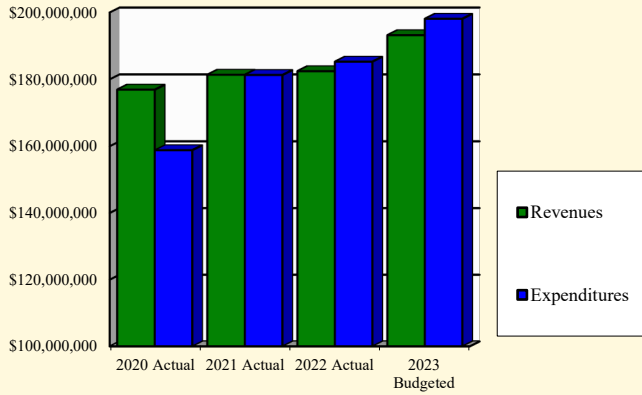
The General Fund receives more than half of its revenue from the City's local income tax. The City of Akron levies a 2.00% income tax for City Services, plus 0.25% restricted for Police, Fire, and Road Activities, and an additional 0.25% restricted for Community Learning Centers (CLC). The remaining, unrestricted, taxes (2.0%) is allocated 73% to the General Fund and 27% to the Income Tax Capital Improvement Fund after operating costs have been paid.

Service Revenues are composed primarily of Curbservice (Sanitation) collection fees. Property taxes and assessments are the third largest source of revenue for the General Fund. The county collects property taxes and distributes them to all political subdivisions. Intergovernmental Revenues consist primarily of the Local Government Fund, Liquor Tax, and Ohio Casino Revenue.

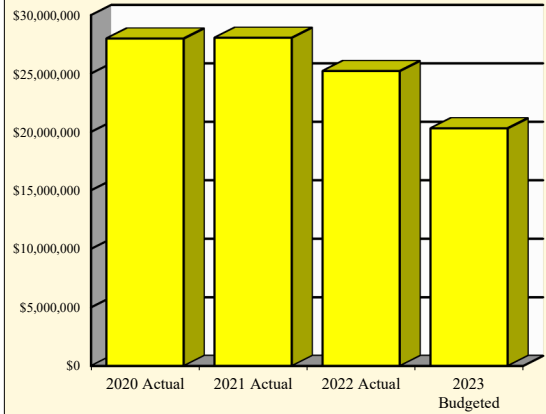
CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - General Fund Historical Revenues and Expenditures

General Fund - Historical Revenues and Expenditures

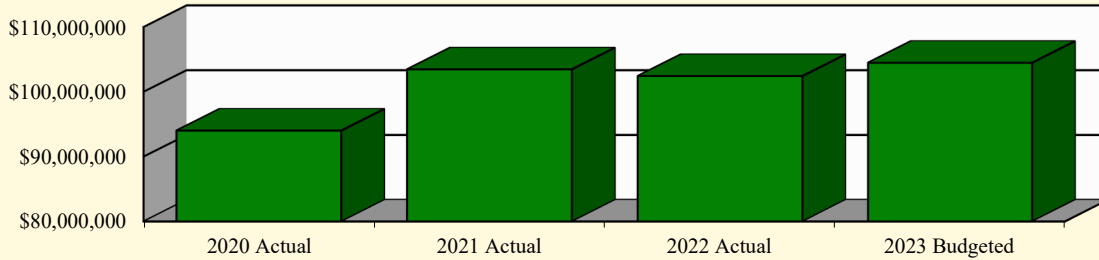


General Fund - Historical Ending Cash Balance



	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted
Revenues	\$ 176,910,952	\$ 181,369,105	\$ 182,431,472	\$ 193,198,580
Expenditures	158,816,188	181,301,975	185,277,998	198,100,760
Ending Cash Balance	\$ 27,989,469	\$ 28,056,599	\$ 25,210,073	\$ 20,307,893

General Fund - Historical Income Tax Receipts



	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted
Income Tax Receipts	\$ 94,018,160	\$ 103,467,266	\$ 102,432,492	\$ 104,481,140

The General Fund's cash position is heavily dependent on income tax receipts. For 2023, the City is forecasting Income Tax collections to increase by 2%. Expenditures in the General Fund are expected to increase by approximately 6.92%. The increase is attributed to supply chain increases city-wide and cost-of-living increase in Wages/Benefits.

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Department Summary

Human Resources Department

Net Budget: \$ **1,807,100** **Number of Full-Time Employees:** **21.00**

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 department 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 the Human Resources Administration, Classification and Compensation, Employee Benefits, Employee Records, Employment and Training, and Equal Employment & Regulatory Compliance.

Finance Department

Net Budget: \$ **79,491,070** **Number of Full-Time Employees:** **99.80**

The Department of Finance is responsible for installation, supervision and control of all the accounts of the City of Akron. The department is also responsible for examining and auditing all accounts and claims against the City; the custody and disbursement of all public money in the City; the collection of licenses, fees, taxes, special assessments, public utilities revenues, and all other revenues accruing to the City; and control over the issuance of bonds and notes.

In addition, the department annually publishes three important documents: the Annual Budget Plan, the Annual Comprehensive Financial Report and the City's Annual Information Statement. The Finance Department also publishes official statements for each bond and note issued.

The department also provides the purchasing functions for all City departments and administration of payroll processing.

Law Department

Net Budget: \$ **5,342,060** **Number of Full-Time Employees:** **31.20**

The Department of Law serves the City of Akron, advising and representing the officers and departments. The department is composed of three divisions: Administration, Criminal, and Civil. The members of the Criminal Division serve as the City's prosecuting attorneys in municipal court. The Civil Division employees defend all suits for or on behalf of the City and prepare all contracts and other instruments in writing with which the City is concerned. Additionally, the Law Departments contracts with the Legal Defenders Office which provides legal defense for the City's indigent population.

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

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Department Summary

Legislative Department

Net Budget:	\$	1,715,790	Number of Full-Time Employees:	17.00
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The Legislative Department is more commonly known as City Council. The Council is comprised of thirteen members, ten of whom are elected on a ward basis and three elected at-large. Ward council members are elected for two year terms and at-large members serve four year terms. Officers of council include President, Vice-President and a President Pro Tem elected by the members of Council. The City Council office also includes a Clerk of Council (a civil service position) and other employees as deemed necessary.

Akron City Council has full power and authority, as identified in the City Charter, to exercise all powers conferred upon municipalities by the Constitution of the State of Ohio and any additional powers conferred upon municipalities by the Ohio General Assembly.

Presently, Council meetings take place each Monday at 7:00 p.m. (except during August and on Monday holidays). Committees of Council meet weekly, or as needed, during the day, before regular Council meetings.

Municipal Clerk of Courts

Net Budget:	\$	4,553,020	Number of Full-Time Employees:	44.00
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The Clerk of Court's office is divided into three divisions: Civil, Traffic and Criminal. The Civil Division is responsible for maintaining the civil court records including case files, indexes and dockets (schedules of cases pending before the court) and administering the court's trusteeship responsibilities. The Traffic Division maintains records of all traffic violations and operates the court's Traffic Violations Bureau. This bureau provides for certain traffic cases to be disposed of without the need for defendants to appear in court. The Criminal Division maintains criminal records, operates a minor misdemeanor violation bureau and is open twenty four hours a day, seven days a week, for the convenience of those who must pay fines and costs or post bond.

Municipal Court Judges

Net Budget:	\$	7,960,930	Number of Full-Time Employees:	56.00
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The Akron Municipal Court was created by the Ohio General Assembly on April 3, 1919 and was composed of three judges. Today the court consists of six judges and two referees. One referee is assigned to hear traffic cases while the other is assigned to small claim cases and supplemental civil proceedings.

The jurisdiction of the court encompasses the cities of Akron and Fairlawn; the townships of Bath, Richfield and Springfield; and the villages of Lakemore and Mogadore. The maximum amount of a civil lawsuit that can be considered by the court is \$15,000. The court can dispose of misdemeanor cases that do not involve imprisonment for more than one year and traffic offenses.

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Department Summary

Office of the Mayor

Net Budget: \$ 2,325,990 **Number of Full-Time Employees:** 12.00

The Mayor is recognized as the official head of the City by the court system. His duties and powers are as follows:

- Ensure that the laws and ordinances of the City are enforced.
- Prepare and submit to the Council the annual budget.
- Keep the Council fully advised as to the financial condition and needs of the City.
- Appoint and remove all employees in both the classified and unclassified service (except elected officials).
- Exercise control over all departments and divisions.
- Ensure 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 to, are faithfully performed.
- Introduce ordinances and take part in the discussion of all matters coming before Council.

The Mayor's Office includes Deputy Mayors for Administration, Public Safety, Office of Integrated Development, Labor Relations, Police Auditor, Intergovernmental Affairs and Assistants to the Mayor.

Department of Planning and Urban Development

Net Budget: \$ 2,419,430 **Number of Full-Time Employees:** 14.00

The City Charter outlines the areas of responsibility for the Department of Planning. They are as follows:

- Provide plans for landscape work to be done by the City in parks, and on streets.
- Study and investigate the general plan of the City.
- Formulate zoning plans.
- Investigate the need of and suggest plans for the extension of water supply and sewage disposal, coordination of transportation, relief of traffic congestion and the extension and distribution of public utilities.
- Advise the Council on location for public buildings, structures, bridges, approaches, or other structures.
- Annually prepare a five-year Capital Investment Program.

In addition to the charter responsibilities, the Department administers community renewal activities and a major neighborhood housing rehabilitation program.

The Department carries out these duties with seven operating divisions: Administration, Comprehensive Planning, Zoning, Capital Planning, Development Services, Housing and Community Services, and AMATS (Akron Metropolitan Area Transportation Study).

Department of Public Health

Net Budget: \$ 4,092,700 **Number of Full-Time Employees:** 0.00

Effective January 1, 2011, the City of Akron Department of Public Health consolidated with the Summit County Health District. The budgeted expenses are primarily for the contract payment to the Summit County Health District and terminal liabilities.

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Department Summary

Department of Public Safety

Net Budget: \$ 16,646,800 **Number of Full-Time Employees:** 90.00

By Charter, the Mayor serves as the Director of the Department of Public Safety. The responsibility for the daily supervision of these divisions is split between the Deputy Mayor for Public Safety and the Director of Public Service. The following divisions are included in the Department of Public Safety: Building Inspection, Communications, Corrections, Disaster Services, Police/Fire Communications, and Weights and Measures (contracted with Summit County). The Department also includes the Police and Fire divisions, but for budget purposes, Police and Fire are considered separate departments due to their size.

Police Division

Net Budget: \$ 80,831,080 **Number of Full-Time Employees:** 508.50

This division, like the Fire Division, is part of the Department of Public Safety, but for budget purposes is reported separately due to its size. The Police Division is divided into three subdivisions as follows:

Uniform Subdivision: This subdivision is divided into two bureaus, the Patrol Bureau and the Traffic Bureau. The Patrol Bureau has five overlapping shifts to insure police protection for Akron citizens twenty-four hours a day, and is responsible for basic police patrol work. The Traffic Bureau is responsible for traffic law enforcement and the police reserve unit. The Uniform Subdivision is the largest subdivision, comprising nearly 65% of the Police Division employees.

Investigative Subdivision: This subdivision is responsible for investigating unsolved crimes, apprehending offenders, and recovering stolen property. Also included in the responsibilities of this subdivision are missing persons, vice, narcotics, forgery, polygraph, and the property/evidence room.

Services Subdivision: This subdivision provides technical and administrative support services to the entire division. The subdivision is broken into two bureaus, Technical Services (i.e., communications, identification, records, data processing, etc.) and Administrative Services (i.e., crime prevention, community relations, training, civil liability, etc.).

Citizens' Police Oversight Board

Net Budget: \$ - **Number of Full-Time Employees:** 3.00

The Citizens' Police Oversight Board was created in 2023. This Board will provide external and independent overview of Akron policing practices. Upon the seating of the Board, they will adopt rules for their own procedures and operations as well as those of the Office of the Independent Police Auditor (OIPA). The OIPA will consist of 3 full-time employees including an Independent Police Auditor, a Deputy Independent Police Auditor, and an administrative staff member.

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Department Summary

Department of Public Service

Net Budget: \$ 242,693,890 **Number of Full-Time Employees:** 591.25

The Department of Public Service is responsible for the provision of water and sewer utilities, highway maintenance, municipal airport, municipal golf courses, motor vehicle maintenance, solid waste collection and disposal, maintenance of parks, engineering services, maintenance of all public buildings, oil and gas wells and the City's off-street parking facilities. The City's capital project expenditures, which are managed by the Engineering Bureau, fall under the Department of Public Service.

Fire Division

Net Budget: \$ 79,029,820 **Number of Full-Time Employees:** 422.50

The Fire Division is part of the Department of Public Safety, but because of its size, is reported separately and has separate appropriation authority. The Fire Division consists of a chief, deputy chiefs, district chiefs, captains, lieutenants and firefighter/medics. The division and the Firefighters Union have adopted a policy of training all new recruits to become firefighters and paramedics. This dual responsibility enables the department to function with less staff.

The division is comprised of four operating divisions, each headed by a deputy chief. These divisions are: Fire Prevention, Operations (firefighting), Special Operations (Emergency Medical Service) and Administration.

Department of Neighborhood Assistance

Net Budget: \$ 10,022,830 **Number of Full-Time Employees:** 51.00

The Department of Neighborhood Assistance was established to enhance the City's neighborhood oriented services. The Department encompasses the City's services that citizens have come to rely upon to keep their neighborhoods safe, secure, and clean, such as the City's 3-1-1 Citizen Service Request Call Center and its anonymous on-line non-emergency call center. The Recreation Bureau operates recreation centers and runs various sport and special event programs. Other items that the Department handles are environmental housing complaints and nuisance grievances, zoning issues, right-of-way obstructions, and the establishment and functioning of neighborhood block clubs and youth groups, among many other things.

Department of Integrated Development

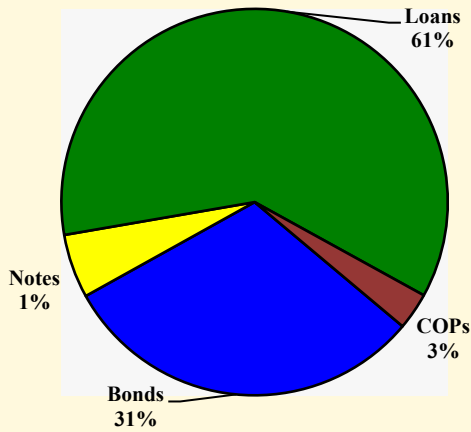
Net Budget: \$ 133,844,020 **Number of Full-Time Employees:** 57.75

The Department of Integrated Development was created during 2019 to bring together Planning, Economic Development, Recreation and elements of Engineering under one unified department. The Department 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.

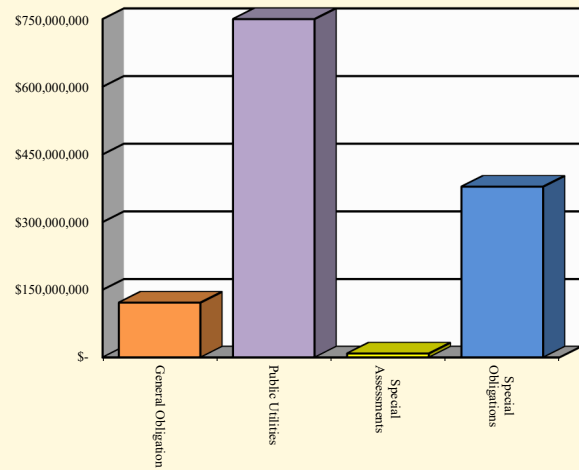
CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Debt

Debt Outstanding - December 31, 2022 - By Type



Debt Outstanding - December 31, 2022 - By Source of Repayment



Debt Type	Bonds	Notes	Loans	COPs	Total
General Obligation	\$ 71,240,000	\$ 50,245,000	\$ -	\$ -	\$ 121,485,000
Public Utilities	3,565,000	-	762,285,063	-	765,850,063
Special Assessments	8,644,608	-	-	-	8,644,608
Special Obligations	309,228,043	18,013,712	11,751,366	39,470,000	378,463,121
	\$ 392,677,651	\$ 68,258,712	\$ 774,036,429	\$ 39,470,000	\$ 1,274,442,792

The City of Akron issues debt to pay for capital improvements. This debt is categorized by the type of repayment source used to satisfy the obligation. The total debt outstanding as of December 31, 2023 was \$1,274,442,792. Of this total, \$71,240,000 is backed by the full faith and credit of the City. The majority, over 60% of the total debt outstanding is for Public Utilities and almost 14% is for Community Learning Centers (\$180,120,000) which is included in Special Obligations. Both of these obligations are supported by revenue specifically dedicated for the repayment of the debt service. The \$39,470,000 shown under the "COPs" category are Certificates of Participation. Under the terms of the COP's, repayment of the City's obligation is treated as a financed purchase of improvements.

CITY OF AKRON - 2023 BUDGET IN BRIEF

City of Akron - Profile

City: Seat of Summit County
Became a township on December 6, 1825
Incorporated as a town on March 12, 1836

Population: 190,496 (2020 Census)

Square Miles: Approximately 62

Form of Government: Strong Mayor/Council

Land Use:	<u>Use</u>	<u>% of Area</u>
	Residential	35.4
	Commercial	5.9
	Industrial	6.9
	Agricultural	1.0
	Public and/or Unusable	18.3
	Usable Open Land	15.7
	Transportation Facilities	16.8

Hospitals: Akron Children's Medical Center
Cleveland Clinic Akron General
Select Specialty Hospital
SUMMA Health System-Akron City

Number of Banking Firms: 12 (not including credit unions)

Education:	<u>Schools</u>	<u>Students</u>
	Public Schools	47 approximately 20,627
	Charter Schools	17 approximately 2,768
	Private Schools	26 approximately 5,269

Higher Education: University of Akron approximately 14,991
Stark State College Akron approximately 1,250

Hotel Rooms: Over 4,832 in area

Transportation:	<u>Interstates in Akron</u>	<u>Public Transportation</u>
	I-76 and I-77	Metro Regional Transit Authority
	<u>Interstates Surrounding Akron</u>	<u>Airports</u>
	I-71	Akron-Fulton Municipal
	I-271	Akron-Canton Regional
	I-80	Cleveland-Hopkins International

Employment:	<u>Major Employers</u>	<u>Nature of Business</u>	<u>Approximate Employment</u>
	1) Amazon Fulfillment Center	Distribution	14,605
	2) Summa Health System	Hospital/Medical	7,841
	3) Akron Children's Hospital	Hospital/Medical	6,489
	4) University of Akron	Education	5,257
	5) Akron Public Schools	Education	4,877