

2024 BUDGET PLAN



City of Akron, Ohio





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Akron
Ohio**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

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RESOURCE LINKS

Annual Operating Budget & Financial Statements:

<https://www.akronohio.gov/departments/finance/reports.php>

Annual Capital Investment and Community Development Program:

https://www.akronohio.gov/departments/planning_urban_development/capital_budget.php

Akron ARPA Rescue Plan Project and Progress Tracker:

<https://www.akronohiorescue.gov/>

Akron Parks Challenge:

<https://www.akronparks.org/akron-parks-challenge/>

Akron Public Art Master Plan:

<https://www.akronpublicart.com/about>

Bounce Innovation Hub:

<https://bouncehub.org/>

City Council Legislation, Meeting Minutes, Livestream, and more:

<https://www.akroncitycouncil.org/>

Community & Fitness Centers:

https://www.akronohio.gov/departments/recreation_and_parks/community_centers.php

Employment Opportunities with City of Akron:

<https://www.governmentjobs.com/careers/akron>

Licenses & Special Assessments:

https://www.akronohio.gov/departments/finance/licenses_and_assessments.php

Planning & Development Resources through the City:

https://www.akronohio.gov/departments/planning_urban_development/index.php

Press Releases:

<https://www.akronohio.gov/newslist.php#Home>

Vendor Opportunities with City of Akron:

<https://www.akronohio.gov/departments/finance/purchasing.php>

Summit Lake Vision Plan:

www.oursummitlake.com

311 Service Request Portal:

https://www.akronohio.gov/departments/neighborhood_assistance/311.php

CITY OF AKRON, OHIO
ELECTED AND APPOINTED OFFICIALS

MAYOR

Shammas Malik

CABINET OF THE MAYOR

Brittany Grimes Zaehring	Chief of Staff
Nanette Pitt	Chief of Strategy
Montrella S. Jackson	Director of Human Resources
Stephen F. Fricker	Director of Finance
Michael P. Wheeler	Deputy Director of Finance
Deborah S. Matz	Director of Law
Brian T. Angeloni	Deputy Director of Law
Esther L. Thomas	Director of Diversity, Equity, and Inclusion
Frank A. Williams	Director of Labor Relations
Stephanie Marsh	Director of Communications
Casey Shevlin	Director of Sustainability and Resiliency
Kyle Julien	Director of Planning
Christopher D. Ludle	Director of Public Service
Eufrancia G. Lash	Deputy Director of Public Service
Suzanne Graham-Moore	Director of Economic Development
Sean Vollman	Deputy Director of Economic Development

COUNCIL MEMBERS

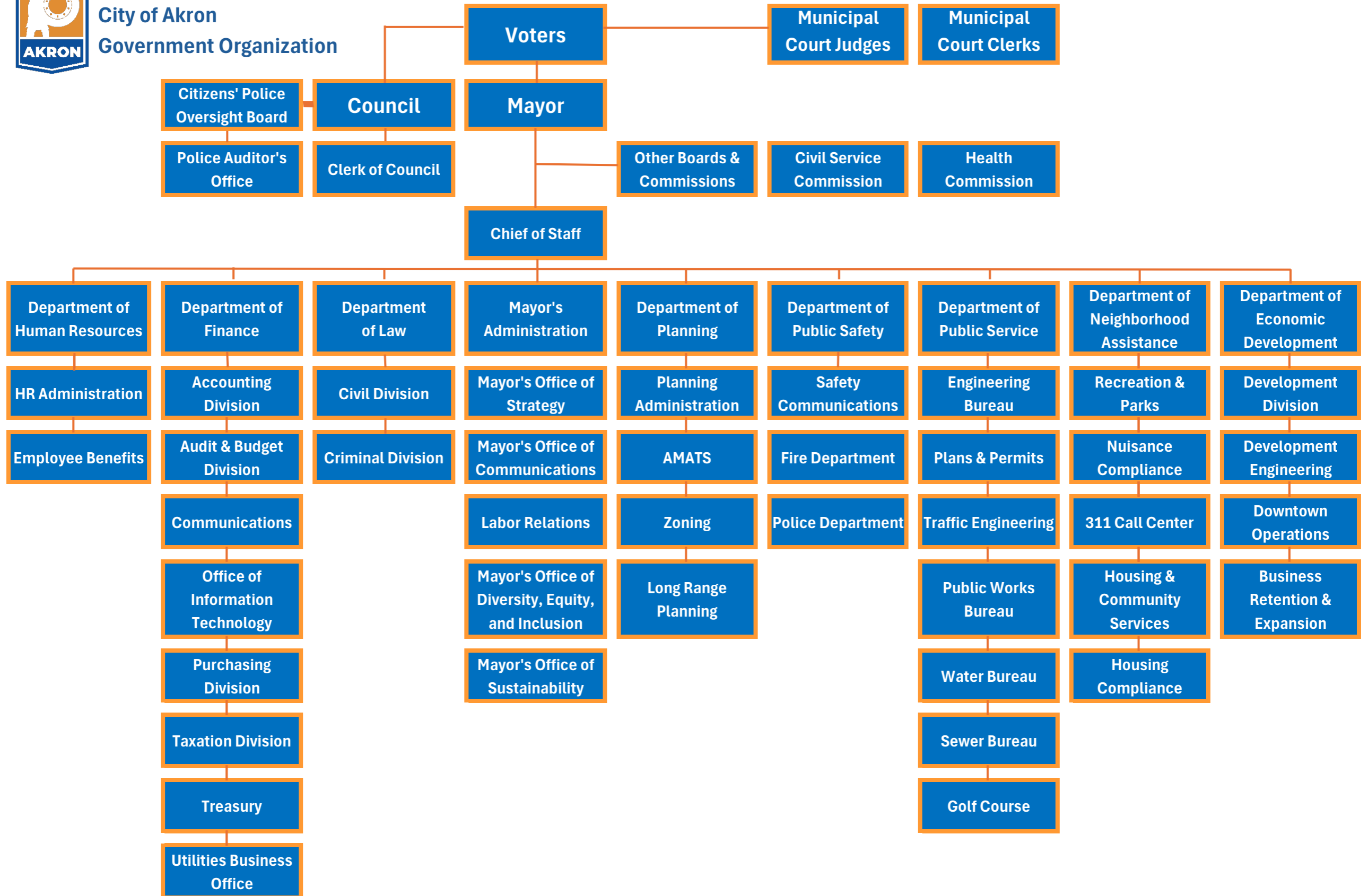
Samuel D. DeShazor	1st Ward
Phil Lombardo	2nd Ward
Margo M. Sommerville, Council President	3rd Ward
Jan Davis	4th Ward
Johnnie Hannah	5th Ward
Brad McKittrick	6th Ward
Donnie J. Kammer	7th Ward
Bruce Bolden	8th Ward
Tina R. Boyes	9th Ward
Sharon L. Connor	10th Ward
Jeff Fusco	Councilman-at-Large
Linda F. R. Omobien	Councilwoman-at-Large
Eric D. Garrett, Sr.	Councilman-at-Large

MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

Phil Lombardo, Chair	2nd Ward
Bruce Bolden	8th Ward
Tina R. Boyes	9th Ward
Jeff Fusco	Councilman-at-Large
Linda F. R. Omobien, Vice Chair	Councilwoman-at-Large



2024
City of Akron
Government Organization





City of Akron, Ohio

SHAMMAS MALIK, MAYOR

July 2024

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

I am pleased to present the 2024 budget, a proposal that reflects the priorities of our administration. This budget is the product of many months of work by dedicated professionals who diligently manage and monitor the City's finances.

Our commitment to the people of Akron, and every neighborhood in this City, is stronger than ever. The past few years have 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 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 \$210,117,040, the 2024 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.

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. The 2024 operating budget outlines \$815 million in investments. This is a 1.2% increase from last year's budget and is primarily due to staffing costs. Income tax and property taxes are expected to be higher this year by 2% and 24% respectively, offsetting the increase in expenditures. Additionally, the general fund is utilizing \$10.5 million of Revenue Replacement from the American Rescue Plan Act (ARPA). The budget includes a 4% cost of living wage increase for all CSPA and 1360 employees as well as a 3% increase for Police, Fire, and non-bargaining employees.

What does this budget do?

Promotes safety as the first priority:

- Prioritizes police and fire hiring, including new classes for both Police and Fire in 2024.
- Budgeting for 488 uniformed Police Officers which is the highest level in at least 20 years.
- Budgeting for 402 uniformed Firefighter/medics which is the highest level in 30 years.

- \$1.2 million Violence Intervention and Prevention funding through American Rescue Plan Act (ARPA).
- New roles to focus on retention and recruitment of safety forces and emergency management.
- Realigns the mayor's office by creating new strategy team and discontinuing some prior roles
- Important part of Mayor's Together For Akron vision of a city government that is more strategic and more collaborative across safety, education, economic development, health, housing, environment, and more.
- New roles around Public Engagement and Data and Transparency will help improve the way city government interacts with the public, building trust and promoting community.
- Building out office of Sustainability and Resiliency by adding Environmental and Policy Specialist and building out office of Diversity, Equity, and Inclusion by adding a Cultural Engagement Coordinator and Diversity Supplier and Contract Compliance officer.

Realigns the mayor's office by creating new strategy team and discontinuing some prior roles:

- Important part of Mayor's Together For Akron vision of a city government that is more strategic and more collaborative across safety, education, economic development, health, housing, environment, and more.
- New roles around Public Engagement and Data and Transparency will help improve the way city government interacts with the public, building trust and promoting community.
- Building out office of Sustainability and Resiliency by adding Environmental and Policy Specialist and building out office of Diversity, Equity, and Inclusion by adding a Cultural Engagement Coordinator and Diversity Supplier and Contract Compliance officer.

Prioritizes strategic initiatives:

- Investing \$500,000 to support youth out of school time opportunities as a key partner with Youth Success Summit.
- Investing \$750,000 to launch the THRIVE program for small business support with a focus on Black-owned businesses.
- Investing \$250,000 to support planning for the city's Bicentennial celebration.

Invests in personnel and staffing:

- 69% of the general fund expenditures are allocated to labor costs.
- Hiring 6 people to assist with the city's water meter project.
- Hiring 1 landscape technician to assist with the city's ACORN project and 2 landscapers for downtown Akron.
- Adding a mediator and housing specialist for the Municipal Court.
- Hiring a legislative, public policy specialist, and a Council Community Liaison for Akron City Council
- Budgeting for 2,054 full time employees, up from 1,865, including new appointed positions.

Focuses on American Rescue Plan Act (ARPA) expenditures:

- Investing \$7.5 million into the water main replacement program.
- \$2 million of ARPA allotted for lead services replacement. After this year's program, the city will only have 1,000 lead service lines remaining.
- \$28.9 million investment into parks and public spaces including:
 - Ed Davis Community Center
 - Joy Park Walking Path
 - Lock 3 Vision Plan
 - Patterson Park Community Center Perkins Pool Reconstruction Reservoir Park Community Center Reservoir Pool Reconstruction Rubber City Heritage Trail Summit Lake Vision Plan
- \$7.5 million towards housing rehab and supporting CDCs.

Conclusion

The pages within this 2024 Operating Budget document share a wealth of information about the financial resources needed to carry out the initiatives we have outlined. While we have highlighted many of the more noteworthy programs and initiatives, it is important to emphasize 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,



Shammas Malik
Mayor



City of Akron : 2024 Strategy Map

Strengthen and grow our population

through the inclusive and equitable distribution of City programming and funding

Shammas Malik, Mayor

Strategic Priorities

1. Public Health & Safety

2. Increased Economic Opportunity

3. Reduce gun violence & pour into Akron Youth

4. Improved Public Life

5. Environmental Improvements

Enterprise Goals

1.1 Increase public safety force staffing
1.2 Introduce a new mental-health responder to emergencies where appropriate

2.1 Become the polymer capital of the world
2.2 Create citywide fiber access
2.3 Strengthen partnership with Universities

3.1 Reduce gun violence
3.2 Launch the Youth Success Summit to help deliver programs for Akron youth
3.3 Continue to focus on Youth health, education, and opportunity

4.1 Tackle the future of the Innerbelt
4.2 Continue improving and developing downtown Akron
4.3 Continue support of various neighborhoods
4.4 Improved enforcement on housing code

5.1 Hire Akron's first 'Director of Sustainability and Resiliency'
5.2 Participation in 'Power a Clean Future Ohio'
5.3 Join 'Bloomberg American Sustainable Cities'

Enterprise Progress Indicators /Metrics

1.1.1 Hiring new classes of police officers and firefighters
1.1.2 Budgeting for the highest number of uniformed police officers in over 20 years (488)
1.1.3 Budgeting for the highest number of uniformed firefighters/medics in 30 years (402)
1.1.4 New roles to focus on retention and recruitment for public safety forces
1.2 Partnered with ADM board to create a pilot program called SCOUT (Summit County Outreach Team) with a mental health responder to accompany certain 911 calls for APD and AFD/EMS

2.1 Continue competing for \$40 million in state funding and \$70 million in federal funding to take polymer industry to the next level in Akron
2.2.1 Use new partnership with SiFi networks to create citywide fiber access
2.2.2 Continue exploring partnership with Summit County around Summit Connects, a countywide fiber ring
2.3.1 Strengthen the city's relationship with the University of Akron; establishing them as the engine of Akron's future economic growth
2.3.2 Continue working with Stark State and Kent State

3.1.1 Continue meetings with the ATF Director and state Safety Director to strategize how to reduce gun violence
3.1.2 Launch "Street Team" program to hire and train people to speak directly with those most likely to be involved with gun violence; especially the youth.
3.2.1 Launch the Youth Success Summit (YSS) to empower providers to deliver high-quality programs to meet the evolving needs of the youth
3.2.2 The YSS will serve as a hub for connecting families to quality afterschool and summer activities, including work-based learning opportunities
3.3 Hired an Education and Health Strategist, and continuing work with Akron's Youth Opportunity Strategist.

4.1.1 Continue work alongside the community to determine the best steps going forward in recovering from the damages caused by the Akron Innerbelt.
4.1.2 Find the best way to use the \$1 million Reconnecting Communities grant from the federal government to help restore the community affected by the Innerbelt
4.2 Create a new 'Downtown Community Development Corporation, drawing on success of neighboring CDC's
4.3 Continue utilizing the planning department to further support Akron neighborhoods
4.4 Transition housing inspectors from pen and paper to tablets to increase working capabilities

5.1 Hire Akron's first 'Director of Sustainability and Resiliency' to engage the community about their ideas and hopes for a sustainable Akron.
5.2 Akron recently joined 'Power a Clean Future Ohio' as the last major city in Ohio to join, where the city will be provided with free tools to create and implement carbon reduction plans that are measurable and economical
5.3 Akron was chosen as 1 of only 25 cities nationwide to join 'Bloomberg American Sustainable Cities' where funding will be given to an innovation team that will help tackle projects like environmental sustainability.

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. The Akron Civic Theatre also resides in the heart of Akron, as it is one of only 17 remaining atmospheric theatre's in the United States. 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			
<u>Year</u>	<u>City</u>	<u>County</u>	<u>PMSA *</u>
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

<u>Income Group</u>	<u>Percent</u>
\$-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 \$40,2781
Source: U. S. Bureau of Census, 2016-2020 American Community Survey 5-Year Estimates

PER CAPITA MONEY INCOME AND
MEDIAN HOUSEHOLD INCOME

<u>County/ Reporting Area</u>	<u>2020 Per Capita Income</u>	<u>2020 Median Household Income</u>
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 (9,226) Summa Health System (Hospital-7,964) University of Akron (5,099) Akron Children’s Hospital (Hospital – 4,426) Summit County Government (3,430) Goodyear Tire & Rubber Company (3,027) City of Akron (1,945) First Energy (1,453) Sterling Jewelers (961) Huntington National Bank (901)	
Hospitals:	Akron Children’s Medical Center Cleveland Clinic Akron General Select Specialty Hospital SUMMA Health System-Akron City	
Number of Banking Firms:	19 (not including credit unions)	
Fire Protection:	Number of Stations	13
	Number of Firefighters and Officers	395
	Number of calls for Fire Service	12,418
	Number of calls for EMS Service	44,159

Police Protection: Number of Stations 1
Number of Uniformed Police and Officers 447
Number of calls for Police Service 135,039

Number of Community/Fitness Centers: 12

Educational Facilities:

Public Schools

47 Schools (approximately 20,331 students)

Charter Schools

14 Schools (approximately 2,639 students)

Private Schools

23 Schools (approximately 5,170 students)

Higher Education

University of Akron

Number of Students: Approximately 13,940

Stark State College Akron

Number of Students: Approximately 1,200

Hotel Rooms: Over 4,969 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

Akron-Fulton Municipal Airport

Akron-Canton Regional Airport

Cleveland Hopkins International Airport

Utilities:

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 & Internet
Spectrum
AT&T
Verizon
DIRECTV
HughesNet

2023 Water System:

Average Daily Consumption	30.44 MGD
Annual Pumpage	11,109 MG
Maximum Capacity	67 MGD
Communities Served	13
Number of Accounts	84,950
Miles of Water Lines	1,250

2023 Sewer System:

Average Daily Demand	61.32 MGD
Annual Wastewater Flow	22.382 MG
Plant Capacity	280 MGD
Communities Served	14
Number of Accounts	77,234
Miles of Sewer Lines	1,347

Budget and Finance

March 8, 2024

RECEIVED
2024 MAR -8 PM 3:36 13-0
AKRON CITY COUNCIL

Offered by: M. LOMBARDO

RESOLUTION NO. 109 - 2024, adopting an annual operating budget for the fiscal year 2024; 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 “2024 Operating Budget,” classified as to department and division accounts, and made a part of this resolution.

Section 2. That the budget herein as adopted shall neither appropriate nor transfer any money, but shall be used as a base for the annual appropriation ordinance for the expenditure of funds and as a base for interfund transfers.

Section 3. That this resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety, for the reason that it is necessary to provide a uniform classification for the expenditure of funds for the operation of the City departments and divisions, and provided this resolution receives the affirmative vote of a majority of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force at the earliest time allowed by law.

Passed: March 25, 2024

Wanda R. Biviano
Clerk of Council

Steve Tommelle
President of Council

Approved: March 26, 2024

[Signature]
MAYOR

BUDGET AND FINANCE

March 22, 2024

13 - 0

Requested by Department of Finance

SUBSTITUTE OFFERED
AS AN AMENDMENT

OFFERED BY: MAYOR MALIK, PRESIDENT SOMMERVILLE,
COUNCILMAN FUSCO, COUNCILMAN MCKITRICK, COUNCILMAN LOMBARDO

ORDINANCE NO. 110 -2024 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, 2024; 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, 2024, 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 2024 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	\$ 1,455,983	\$ 402,520	\$ 1,858,503
02	Finance	2,587,763	11,605,393	14,193,156
03	Law	3,990,347	1,755,068	5,745,415
04	Legislative	1,619,713	287,740	1,907,453
05	Municipal Court - Clerk	4,106,014	572,000	4,678,014
06	Municipal Court - Judges	5,742,914	403,480	6,146,394
07	Office of the Mayor	3,173,516	490,040	3,663,556
08	Planning	262,016	11,890	273,906
09	Public Health	0	4,170,400	4,170,400
10	Public Safety	8,674,828	8,108,550	16,783,378
11	Public Service	13,430,033	13,886,910	27,316,943
12	Fire	30,384,699	14,960,335	45,345,034
13	Police	60,341,298	5,341,930	65,683,228
16	Neighborhood Assistance	3,357,143	1,043,520	4,400,663
17	Integrated Development	6,490,698	1,045,820	7,536,518
18	Citizens' Police Oversight Board	297,339	117,140	414,479
Total		\$ 145,914,304	\$ 64,202,736	\$ 210,117,040

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	\$ 1,912,850	\$ 5,155,950	\$ 7,068,800
Total		\$ 1,912,850	\$ 5,155,950	\$ 7,068,800

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	\$ 24,390,959	\$ 1,957,130	\$ 26,348,089
Total		\$ 24,390,959	\$ 1,957,130	\$ 26,348,089

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	\$ 227,621	\$ 3,999,554	\$ 4,227,175
11	Public Service	5,147,883	22,702,215	27,850,098
16	Neighborhood Assistance	345,203	1,320,250	1,665,453
Total		\$ 5,720,707	\$ 28,022,019	\$ 33,742,726

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	\$ 1,100,000	\$ 20,000	\$ 1,120,000
Total		\$ 1,100,000	\$ 20,000	\$ 1,120,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
12	Fire	\$ 1,100,000	\$ 20,000	\$ 1,120,000
Total		\$ 1,100,000	\$ 20,000	\$ 1,120,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 428,232	\$ 44,905,369	\$ 45,333,601
Total		\$ 428,232	\$ 44,905,369	\$ 45,333,601

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 7,909,243	\$ 6,171,743	\$ 14,080,986
Total		\$ 7,909,243	\$ 6,171,743	\$ 14,080,986

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	\$ 2,114,891	\$ 8,202,530	\$ 10,317,421
Total		\$ 2,114,891	\$ 8,202,530	\$ 10,317,421

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	\$ 5,000	\$ 523,890	\$ 528,890
Total		\$ 5,000	\$ 523,890	\$ 528,890

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	\$ 1,371,855	\$ 746,510	\$ 2,118,365
Total		\$ 1,371,855	\$ 746,510	\$ 2,118,365

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	\$ 16,000	\$ 3,835,000	\$ 3,851,000
Total		\$ 16,000	\$ 3,835,000	\$ 3,851,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 14,963,420	\$ 14,963,420
Total		\$ 0	\$ 14,963,420	\$ 14,963,420

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	\$ 12,280	\$ 12,280
Total		\$ 0	\$ 12,280	\$ 12,280

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	\$ 964,574	\$ 17,696,186	\$ 18,660,760
Total		\$ 964,574	\$ 17,696,186	\$ 18,660,760

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
05	Municipal Court - Clerk	\$ 0	\$ 193,630	\$ 193,630
06	Municipal Court - Judges	104,246	457,610	561,856
Total		\$ 104,246	\$ 651,240	\$ 755,486

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	\$ 3,126,271	\$ 2,927,220	\$ 6,053,491
Total		\$ 3,126,271	\$ 2,927,220	\$ 6,053,491

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	\$ 83,942	\$ 306,610	\$ 390,552
12	Fire	5,622,299	589,430	6,211,729
13	Police	1,504,350	4,238,530	5,742,880
Total		\$ 7,210,591	\$ 5,134,570	\$ 12,345,161

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	\$ 2,851,931	\$ 2,851,931
Total		\$ 0	\$ 2,851,931	\$ 2,851,931

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	\$ 10,983,330	\$ 52,348,570	\$ 63,331,900
Total		\$ 10,983,330	\$ 52,348,570	\$ 63,331,900

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	\$ 2,691,910	\$ 2,691,910
Total		\$ 0	\$ 2,691,910	\$ 2,691,910

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	\$ 17,990,977	\$ 17,990,977
Total		\$ 0	\$ 17,990,977	\$ 17,990,977

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 24,322,950	\$ 24,322,950
Total		\$ 0	\$ 24,322,950	\$ 24,322,950

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	\$ 413,071	\$ 829,953	\$ 1,243,024
Total		\$ 413,071	\$ 829,953	\$ 1,243,024

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	\$ 519,020	\$ 1,906,210	\$ 2,425,230
Total		\$ 519,020	\$ 1,906,210	\$ 2,425,230

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	\$ 807,034	\$ 23,167,123	\$ 23,974,157
Total		\$ 807,034	\$ 23,167,123	\$ 23,974,157

Section 29. That there shall be and hereby are appropriated from the unappropriated balance of the Parks and Recreation Fund (4160) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 105,000	\$ 4,304,100	\$ 4,409,100
Total		\$ 105,000	\$ 4,304,100	\$ 4,409,100

Section 30. That there shall be and hereby are appropriated from the unappropriated balance of the Public Facilities and Improvements Fund (4165) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 95,000	\$ 10,198,650	\$ 10,293,650
Total		\$ 95,000	\$ 10,198,650	\$ 10,293,650

Section 31. That there shall be and hereby are appropriated from the unappropriated balance of the Public Parking Fund (4170) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 3,765,200	\$ 3,765,200
Total		\$ 0	\$ 3,765,200	\$ 3,765,200

Section 32. That there shall be and hereby are appropriated from the unappropriated balance of the Economic Development Fund (4175) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 55,000	\$ 2,131,360	\$ 2,186,360
Total		\$ 55,000	\$ 2,131,360	\$ 2,186,360

Section 33. That there shall be and hereby are appropriated from the unappropriated balance of the Water Fund (5000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 2,531,724	\$ 9,877,673	\$ 12,409,397
11	Public Service	15,450,539	26,254,810	41,705,349
Total		\$ 17,982,263	\$ 36,132,483	\$ 54,114,746

Section 34. That there shall be and hereby are appropriated from the unappropriated balance of the Sewer Fund (5005) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 10,503,571	\$ 101,137,329	\$ 111,640,900
Total		\$ 10,503,571	\$ 101,137,329	\$ 111,640,900

Section 35. That there shall be and hereby are appropriated from the unappropriated balance of the Oil and Gas Fund (5010) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 0	\$ 183,390	\$ 183,390
Total		\$ 0	\$ 183,390	\$ 183,390

Section 36. That there shall be and hereby are appropriated from the unappropriated balance of the Golf Course Fund (5015) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 852,254	\$ 1,139,050	\$ 1,991,304
Total		\$ 852,254	\$ 1,139,050	\$ 1,991,304

Section 37. That there shall be and hereby are appropriated from the unappropriated balance of the Airport Fund (5020) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 0	\$ 2,864,580	\$ 2,864,580
Total		\$ 0	\$ 2,864,580	\$ 2,864,580

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 0	\$ 5,075,780	\$ 5,075,780
Total		\$ 0	\$ 5,075,780	\$ 5,075,780

Section 39. That there shall be and hereby are appropriated from the unappropriated balance of the Motor Equipment Fund (6000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 3,288,590	\$ 7,054,520	\$ 10,343,110
Total		\$ 3,288,590	\$ 7,054,520	\$ 10,343,110

Section 40. That there shall be and hereby are appropriated from the unappropriated balance of the Medical Self-Insurance Fund (6005) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
01	Human Resources	\$ 783,686	\$ 46,369,300	\$ 47,152,986
Total		\$ 783,686	\$ 46,369,300	\$ 47,152,986

Section 41. That there shall be and hereby are appropriated from the unappropriated balance of the Workers' Compensation Reserve Fund (6007) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
01	Human Resources	\$ 0	\$ 2,954,660	\$ 2,954,660
Total		\$ 0	\$ 2,954,660	\$ 2,954,660

Section 42. That there shall be and hereby are appropriated from the unappropriated balance of the Self-Insurance Settlement Fund (6009) the following amounts:

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

Section 43. That there shall be and hereby are appropriated from the unappropriated balance of the Telephone System Fund (6015) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
10	Public Safety	\$ 0	\$ 900,730	\$ 900,730
Total		\$ 0	\$ 900,730	\$ 900,730

Section 44. That there shall be and hereby are appropriated from the unappropriated balance of the Engineering Bureau Fund (6025) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
11	Public Service	\$ 3,444,400	\$ 826,900	\$ 4,271,300
Total		\$ 3,444,400	\$ 826,900	\$ 4,271,300

Section 45. That there shall be and hereby are appropriated from the unappropriated balance of the Information Technology Fund (6030) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 2,228,231	\$ 2,549,350	\$ 4,777,581
Total		\$ 2,228,231	\$ 2,549,350	\$ 4,777,581

Section 46. 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	\$ 25,000	\$ 25,000
Total		\$ 0	\$ 25,000	\$ 25,000

Section 47. 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 48. 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	\$ 660,000	\$ 660,000
Total		\$ 0	\$ 660,000	\$ 660,000

	Wages/ Benefits	Other	Total
Total All Funds	\$ 255,450,173	\$ 559,546,799	\$ 814,996,972

Section 49. 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 2024 Operating Budget and/or the 2024 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 50. 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 51. That any encumbered amount in a year prior to fiscal year 2024 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2024 or thereafter.

Section 52. That all funds not individually listed in this ordinance but included in the 2024 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2024 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 53. 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 54. That the Other Category is to be expended in the manner provided by Charter and the General Law in accordance with the account codes of the 2024 Operating Budget and the 2024 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 2024 Operating Budget and the 2024 Capital Budget.

Section 55. 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 56. That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, for the reason that authority is required for the payment of operating, other and capital expenses of the City of Akron, and provided this ordinance receives the affirmative vote of two thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force at the earliest time allowed by law.

Passed March 25, 2024

Donna R. Biviano
Clerk of Council

Ray Small
President of Council

Approved March 26, 2024

Sh. Mulder
MAYOR

RECEIVED
2024 MAR 22 PM 2: 14
AKRON CITY COUNCIL

EXHIBIT A

<u>From</u>	<u>To</u>	<u>Amount</u>
FD10000	FD20100	\$ 13,000,000
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 2023, 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 2024 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.

While budget meetings are ongoing, the City hosts an Operating Budget Town Hall to present the budget to residents and gain their feedback. 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*. 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 custodial funds. A balanced budget is one where the projected year-end cash on hand plus the budgeted receipts for the budget year less the budgeted expenditures is positive. The City does allow budgeted expenditures to exceed budgeted receipts, but monitors the fund balance. A fund balance is the difference between cash at the beginning of the year plus receipts less expenditures and encumbrances.

The following pages contain financial information on the City's funds. The City of Akron's accounting system is made up of a series of seven fund types. Within these funds types are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories – operating and non-operating in nature. The City of Akron appropriates all funds. An appropriated fund is one that has legislative control over the level of expenditure. The ordinance printed in the front of the document (page 22) 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.	2.50% 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

2024 BUDGET CALENDAR

<u>2023</u>	Activity
November	Budget meetings between Finance and the individual departments begin. There is a detailed review of personnel and capital needs, as well as expenditure history. The departments assist in identifying and discussing ongoing and upcoming projects that impact the budget.
December	The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and the cost of services. Budget change requests and any follow up meetings are due to the Finance Department.
<hr/>	
<u>2024</u>	
January - February	Ongoing meetings and discussions occur between Finance and other departments to finalize a complete list of all budget requests. Finance reviews the requests and performs a cash analysis of available funding.
<u>March</u>	<p>A meeting is held with the Mayor to review the proposed budget. The 2024 Finance recommended budget and Council schedules are distributed to departments. A proposed budget hearing schedule is sent to City Council.</p> <p>The 2024 budget is introduced to City Council. Public budget hearings with the various operating departments and City Council began March 10th. 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.</p> <p>On March 20th, the mayor's office hosted an online and in-person Operating Budget Town Hall to engage residents in the budget process and garner feedback.</p> <p>Both the ordinance and resolution were passed by City Council on March 25, 2024.</p>

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 current Budget Plan includes the individual departmental goals for the budgeted year and the status of their prior year 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

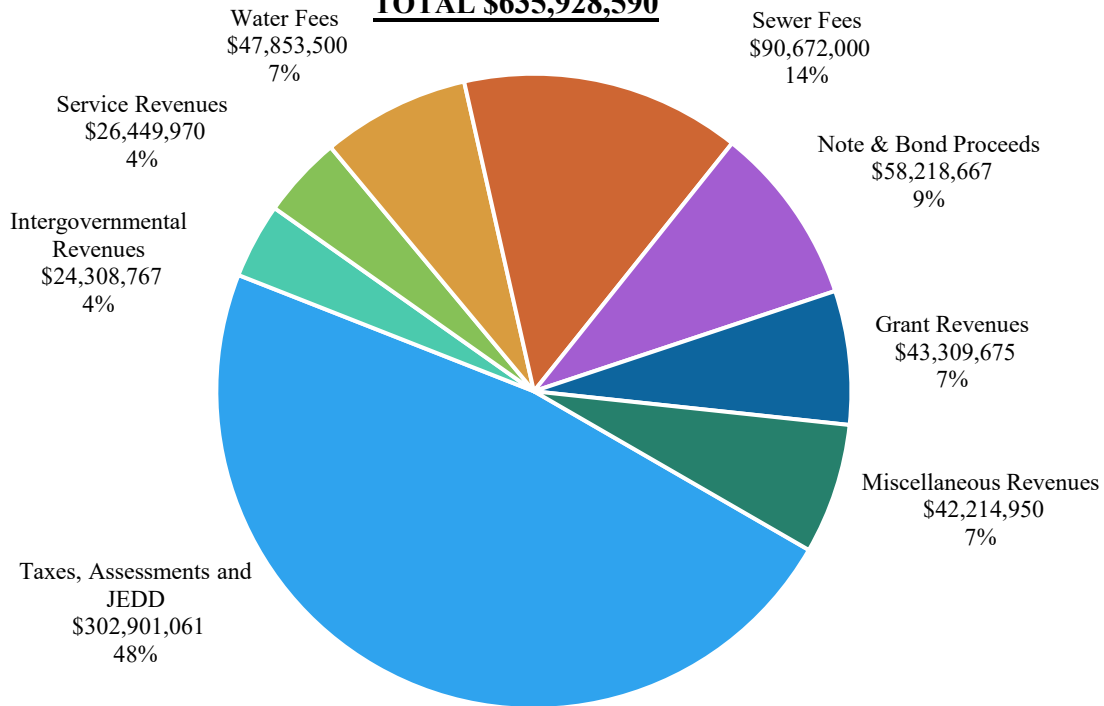
- The City will limit long-term debt to only those capital improvements that provide a long-term benefit (greater than five years) to its citizens.
- The maturity date for any debt will not exceed the reasonably expected useful life of the expenditure so financed.

- 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.

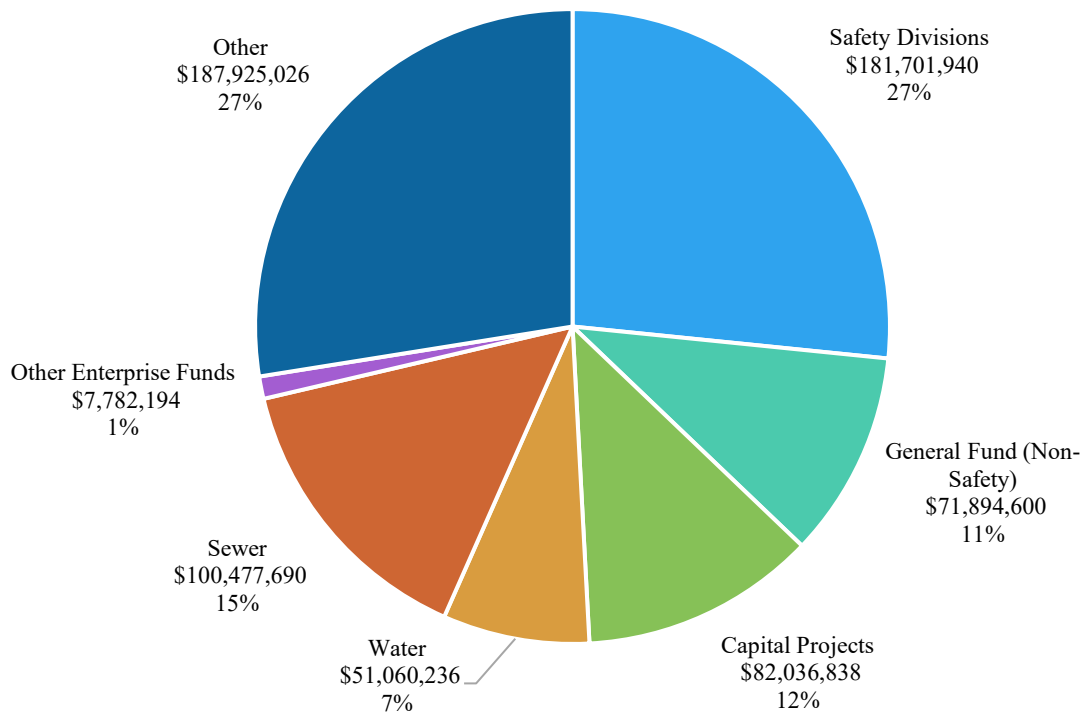
FINANCIAL REPORTING PERFORMANCE GOALS

- 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.

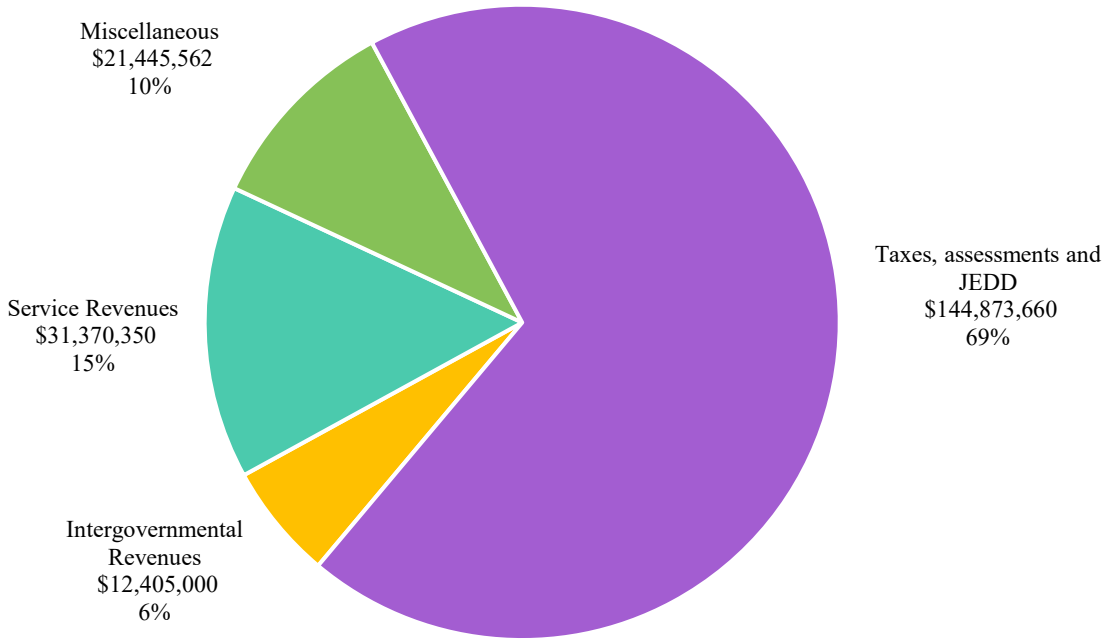
**CITY OF AKRON
2024 OPERATING BUDGET
NET REVENUES
TOTAL \$635,928,590**



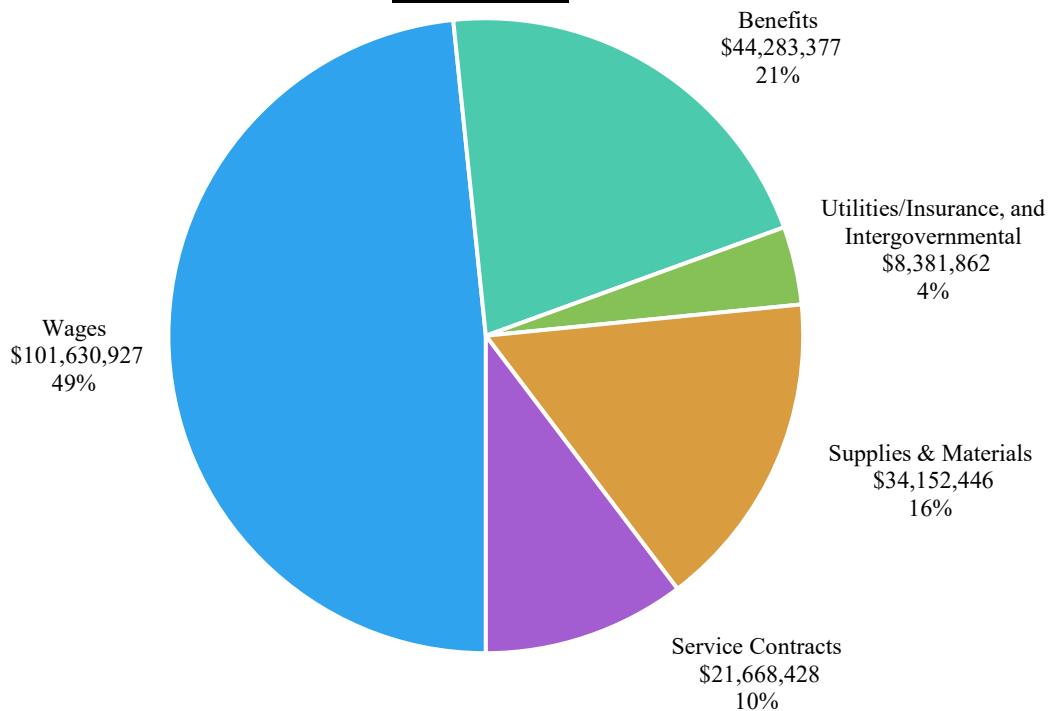
**CITY OF AKRON
2024 OPERATING BUDGET
NET EXPENDITURES
TOTAL \$682,878,524**



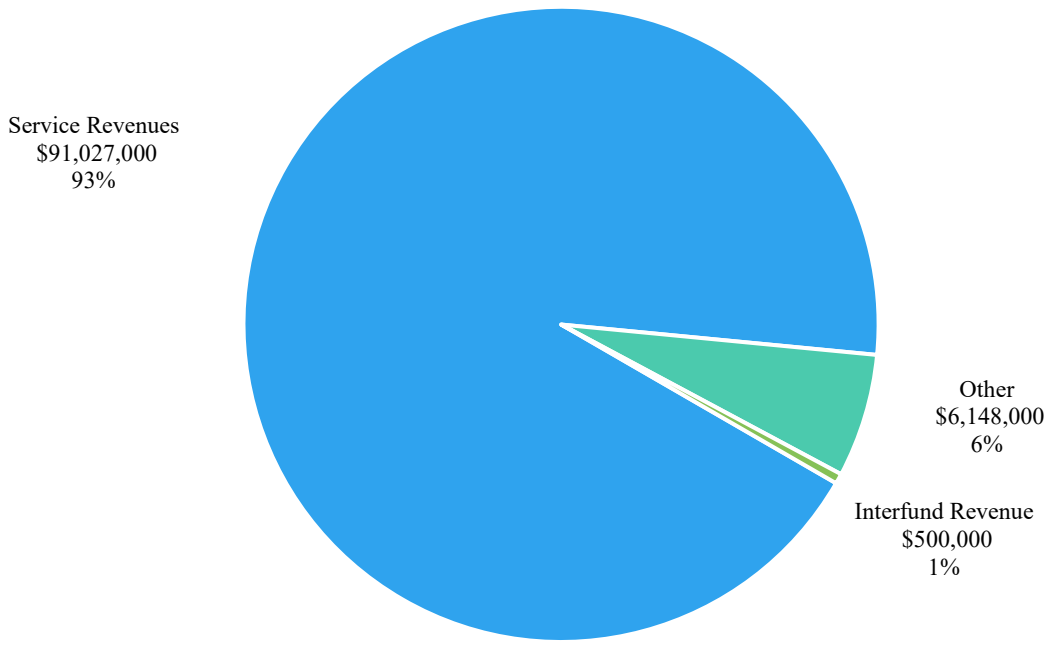
**CITY OF AKRON
2024 OPERATING BUDGET
GENERAL FUND - GROSS REVENUES
\$210,094,572**



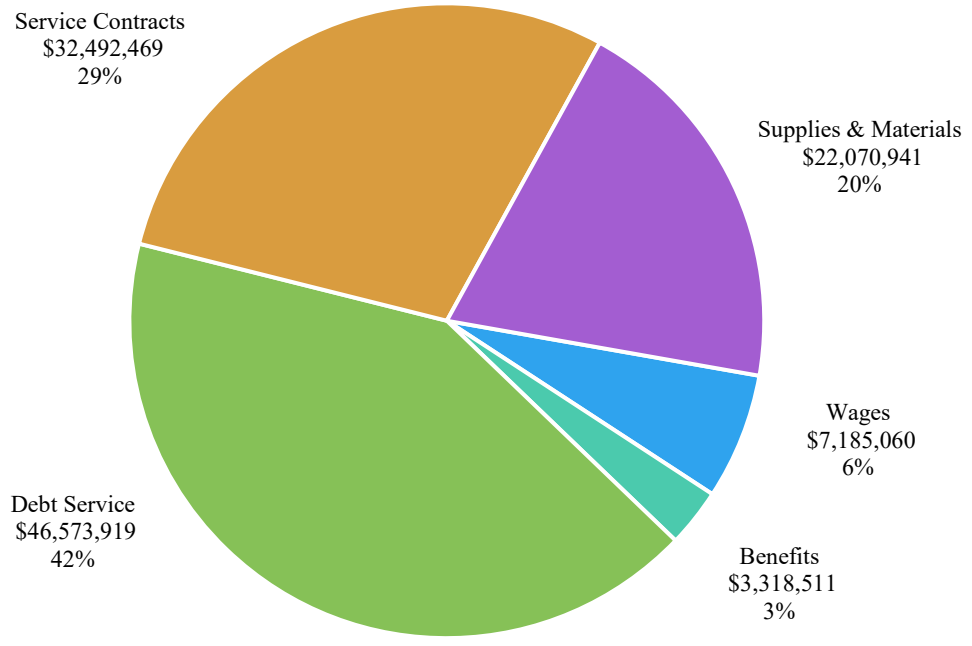
**CITY OF AKRON
2024 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES
\$210,117,040**



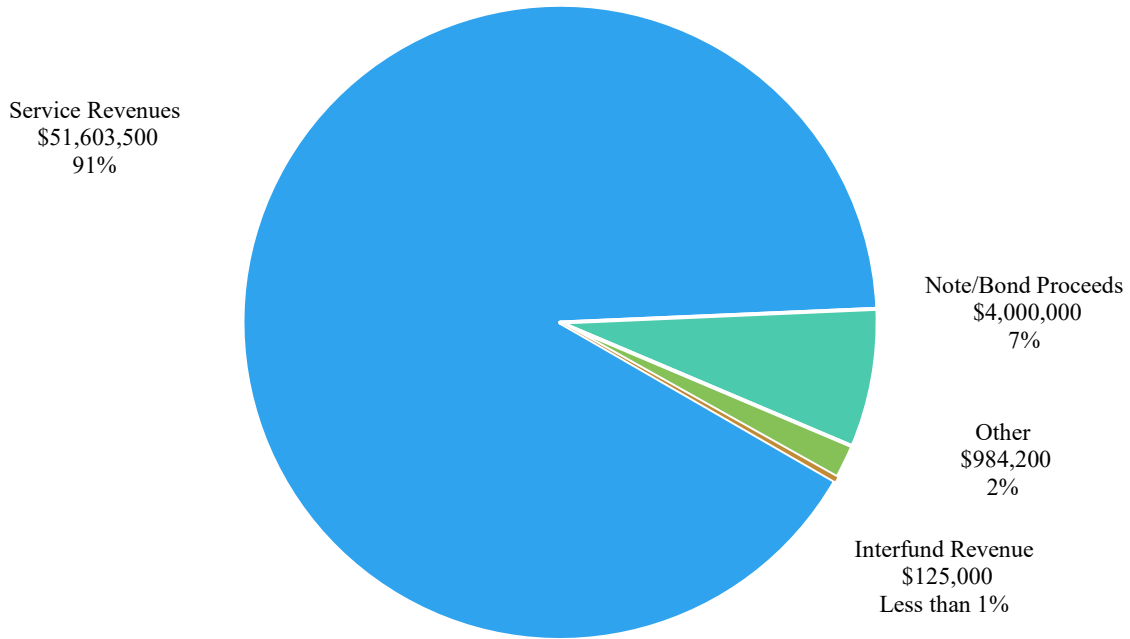
**CITY OF AKRON
2024 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$97,675,000**



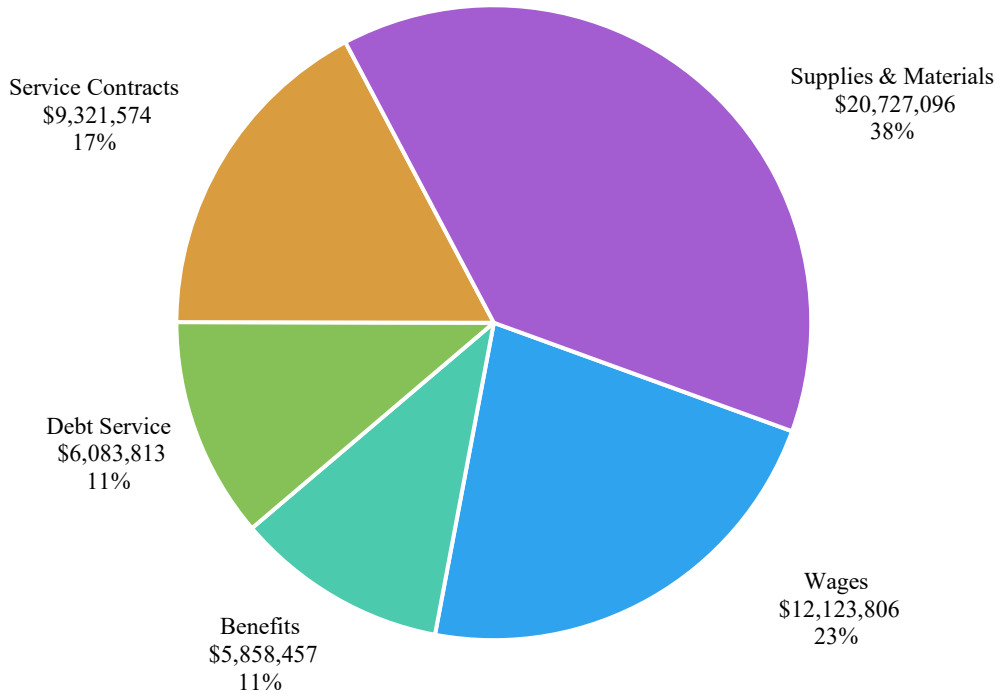
**CITY OF AKRON
2024 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
\$111,640,900**



**CITY OF AKRON
2024 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$56,712,700**



**CITY OF AKRON
2024 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES
\$54,114,746**



CITY OF AKRON, OHIO
ANALYSIS OF 2024 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2021, 2022 AND 2023
BY FUND AND SOURCE

By Fund Type:

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Budgeted 2024</u>
General Fund	\$181,369,105	\$182,431,472	\$195,658,718	\$210,094,572
Special Revenue Fund	281,910,291	303,473,125	229,230,807	245,732,952
Debt Service Fund	1,842,950	1,934,249	1,927,910	2,350,000
Capital Projects Fund	24,106,806	36,243,806	35,892,794	41,407,802
Enterprise Fund	142,515,949	148,194,054	144,423,642	164,423,410
Internal Service Fund	59,008,072	61,816,586	68,559,414	70,794,580
Trust & Agency	808,387	523,950	268,191	355,200
TOTAL	<u><u>\$691,561,560</u></u>	<u><u>\$734,617,242</u></u>	<u><u>\$675,961,476</u></u>	<u><u>\$735,158,516</u></u>

By Source:

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Budgeted 2024</u>
Taxes, Assessments and JEDD	\$274,629,039	\$283,982,394	\$284,954,792	\$302,901,061
Intergovernmental Revenues	23,337,307	23,588,451	27,035,775	24,308,767
Service Revenues	141,728,317	146,330,170	147,151,251	164,975,470
Note & Bond Proceeds	40,213,496	59,146,588	52,689,176	58,218,667
Grant Revenues	95,129,772	99,859,938	28,120,190	43,309,675
Miscellaneous Revenues	26,097,359	37,926,641	35,750,512	42,214,950
Interfund Service Revenues	69,250,276	73,739,259	81,567,427	80,152,005
Interfund Transfers	21,175,994	10,043,801	18,692,353	19,077,921
TOTAL	<u><u>\$691,561,560</u></u>	<u><u>\$734,617,242</u></u>	<u><u>\$675,961,476</u></u>	<u><u>\$735,158,516</u></u>

CITY OF AKRON, OHIO
ANALYSIS OF 2024 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2021, 2022 AND 2023
BY FUND AND SOURCE

By Fund Type:

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Budgeted 2024</u>
General Fund	\$168,559,476	\$168,719,054	\$182,585,361	\$196,664,572
Special Revenue Fund	263,506,376	291,865,391	211,271,156	231,431,806
Debt Service Fund	1,842,950	1,934,249	1,927,910	2,350,000
Capital Projects Fund	24,103,053	35,965,700	34,307,338	41,407,802
Enterprise Fund	135,095,941	143,465,070	136,636,793	155,033,410
Internal Service Fund	7,219,107	8,360,768	8,704,947	8,685,800
Trust & Agency	808,387	523,950	268,191	355,200
TOTAL	<u><u>\$601,135,290</u></u>	<u><u>\$650,834,182</u></u>	<u><u>\$575,701,696</u></u>	<u><u>\$635,928,590</u></u>

By Source:

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Budgeted 2024</u>
Taxes, Assessments and JEDD	\$274,629,039	\$283,982,394	\$284,954,792	\$302,901,061
Intergovernmental Revenues	23,337,307	23,588,451	27,035,775	24,308,767
Service Revenues	141,728,317	146,330,170	147,151,251	164,975,470
Note & Bond Proceeds	40,213,496	59,146,588	52,689,176	58,218,667
Grant Revenues	95,129,772	99,859,938	28,120,190	43,309,675
Miscellaneous Revenues	26,097,359	37,926,641	35,750,512	42,214,950
TOTAL	<u><u>\$601,135,290</u></u>	<u><u>\$650,834,182</u></u>	<u><u>\$575,701,696</u></u>	<u><u>\$635,928,590</u></u>

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 2024 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2021, 2022 AND 2023
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2021	Actual 2022	Actual 2023	Budget 2024
General Fund	\$181,301,975	\$185,277,998	\$192,126,155	\$210,117,040
Special Revenue Fund	212,518,737	255,630,707	252,260,319	310,853,168
Debt Service Fund	1,653,244	1,753,107	1,255,085	2,425,230
Capital Projects Fund	21,291,795	36,879,054	35,267,649	44,628,467
Enterprise Fund	148,539,369	152,257,724	164,734,682	175,870,700
Internal Service Fund	64,906,553	63,918,570	64,946,322	70,415,367
Trust & Agency	451,207	480,195	669,376	687,000
GRAND TOTAL	<u>\$630,662,880</u>	<u>\$696,197,355</u>	<u>\$711,259,588</u>	<u>\$814,996,972</u>

By Expenditure Category:

	Actual 2021	Actual 2022	Actual 2023	Budget 2024
Wages and Benefits:				
Salaries and Wages	\$146,143,967	\$158,990,172	\$161,425,896	\$178,151,325
Employee Benefits	63,683,695	64,960,553	67,664,177	77,298,848
Total Wages & Benefits	<u>209,827,662</u>	<u>223,950,725</u>	<u>229,090,073</u>	<u>255,450,173</u>
Operations and Maintenance				
Discretionary	19,979,902	26,855,462	28,045,840	31,290,287
Non-Discretionary	400,855,316	445,391,168	454,123,675	528,256,512
Total Operations and Maintenance	<u>420,835,218</u>	<u>472,246,630</u>	<u>482,169,515</u>	<u>559,546,799</u>
Grand Total	<u>\$630,662,880</u>	<u>\$696,197,355</u>	<u>\$711,259,588</u>	<u>\$814,996,972</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2024 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2021, 2022 AND 2023
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2021	Actual 2022	Actual 2023	Budget 2024
General Fund	\$158,998,668	\$165,093,582	\$168,357,695	\$184,276,499
Special Revenue Fund	197,079,497	243,206,380	235,647,196	294,442,558
Debt Service Fund	1,643,266	1,740,582	1,248,916	2,412,830
Capital Projects Fund	20,213,011	32,729,408	30,210,041	41,739,517
Enterprise Fund	133,948,697	138,283,265	149,312,868	159,320,120
Internal Service Fund	0	0	0	
Trust & Agency	451,207	480,195	619,961	687,000
GRAND TOTAL	<u>\$512,334,346</u>	<u>\$581,533,412</u>	<u>\$585,396,677</u>	<u>\$682,878,524</u>

By Expenditure Category:

	Actual 2021	Actual 2022	Actual 2023	Budget 2024
Wages and Benefits:				
Salaries and Wages	\$139,772,230	\$153,415,584	\$155,585,250	\$171,888,759
Employee Benefits	61,040,705	62,461,207	65,126,365	73,816,507
Total Wages & Benefits	<u>200,812,935</u>	<u>215,876,791</u>	<u>220,711,615</u>	<u>245,705,266</u>
Operations and Maintenance				
Discretionary	14,985,088	19,662,572	21,558,252	24,384,577
Non-Discretionary	296,536,323	345,994,049	343,126,810	412,788,681
Total Operations and Maintenance	<u>311,521,411</u>	<u>365,656,621</u>	<u>364,685,062</u>	<u>437,173,258</u>
Grand Total	<u>\$512,334,346</u>	<u>\$581,533,412</u>	<u>\$585,396,677</u>	<u>\$682,878,524</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 (Other).

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

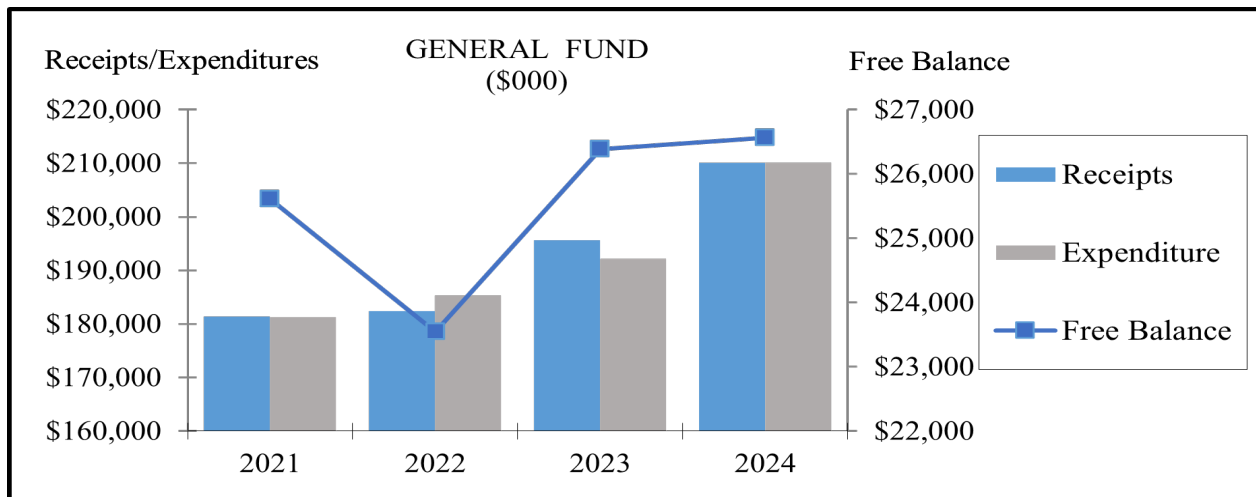
GENERAL FUND (1000)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 27,989,469	\$ 28,056,599	\$ 25,210,073	\$ 28,742,636
Receipts - 01/01-12/31	181,369,105	182,431,472	195,658,718	210,094,572
Available Resources	\$ 209,358,574	\$ 210,488,071	\$ 220,868,791	\$ 238,837,208
Less: Expenditures - 01/01-12/31	181,301,975	185,277,998	192,126,155	210,117,040
Cash on Hand as of December 31	\$ 28,056,599	\$ 25,210,073	\$ 28,742,636	\$ 28,720,168
Less: End-of-Year Encumbrances	2,442,681	1,661,980	2,358,306	2,154,322
Unencumbered Balance as of December 31	\$ 25,613,918	\$ 23,548,093	\$ 26,384,330	\$ 26,565,846

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 129,973,238	\$ 129,176,334	\$ 137,318,358	\$ 144,873,660
Grant Revenue	751,103	915,065	656,707	700,000
Loan/Repayment Revenue	-	13,162	-	-
Fees, Fines, License, and Permits	5,635,361	6,261,726	5,360,199	5,577,550
Intergovernmental Revenue	11,927,026	12,796,238	12,297,976	12,405,000
Charges for Services	16,774,578	17,410,393	17,808,752	18,090,350
Other Revenue	2,201,495	605,686	4,063,152	2,218,012
Lease Revenue	455,911	437,848	503,036	-
Investment Earnings	840,764	1,102,602	4,577,181	4,000,000
Other Financing Sources	-	-	-	8,800,000
Interfund Charge for Service	12,739,296	13,514,013	12,919,284	13,280,000
Interfund Transfer, Advances, and Subsidy	70,333	198,405	154,073	150,000
TOTAL RECEIPTS	\$ 181,369,105	\$ 182,431,472	\$ 195,658,718	\$ 210,094,572

COMPARATIVE SUMMARY OF RECEIPTS

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 126,926,043	\$ 129,530,474	\$ 134,414,342	\$ 145,918,066
Other Operations & Maintenance	54,375,932	55,747,524	57,711,813	64,198,974
TOTAL EXPENDITURES	\$ 181,301,975	\$ 185,277,998	\$ 192,126,155	\$ 210,117,040



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

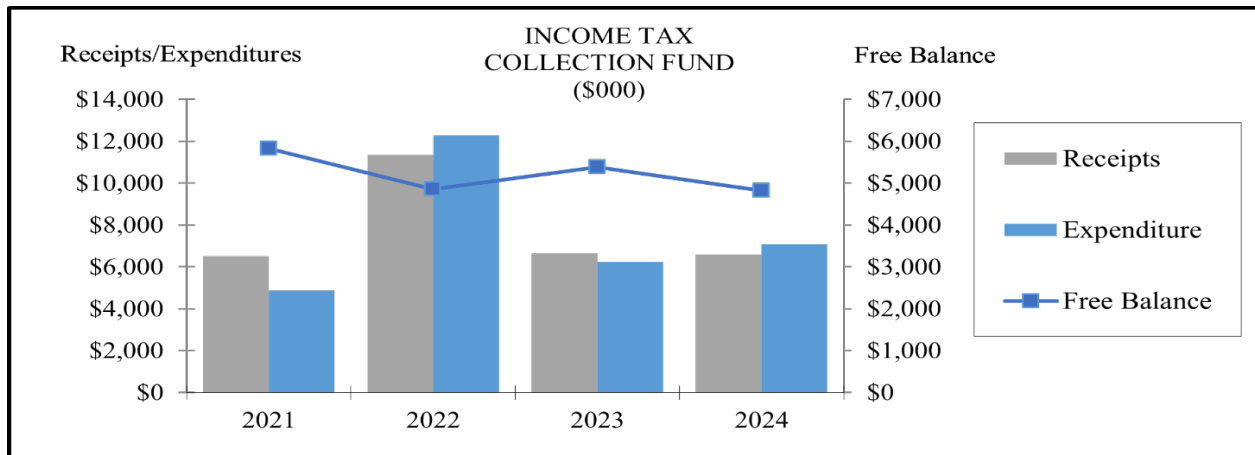
INCOME TAX COLLECTION FUND (2000)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 4,277,126	\$ 5,918,305	\$ 4,999,761	\$ 5,387,959
Receipts - 01/01-12/31	6,506,098	11,349,803	6,623,359	6,575,000
Available Resources	\$ 10,783,224	\$ 17,268,108	\$ 11,623,120	\$ 11,962,959
Less: Expenditures - 01/01-12/31	4,864,919	12,268,347	6,235,161	7,068,800
Cash on Hand as of December 31	\$ 5,918,305	\$ 4,999,761	\$ 5,387,959	\$ 4,894,159
Less: End-of-Year Encumbrances	91,074	140,892	3,491	78,486
Unencumbered Balance as of December 31	\$ 5,827,231	\$ 4,858,869	\$ 5,384,468	\$ 4,815,673

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 6,112,516	\$ 10,921,453	\$ 6,184,103	\$ 6,150,000
Charges for Services	-	1,011	587	-
Other Revenue	16,059	74	-	-
Investment Earnings	-	7,657	8316	-
Interfund Charge for Service	377,523	419,608	412,450	425,000
TOTAL RECEIPTS	\$ 6,506,098	\$ 11,349,803	\$ 6,623,359	\$ 6,575,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 1,742,383	\$ 1,614,641	\$ 1,630,322	\$ 1,912,850
Other Operations & Maintenance	3,122,536	10,653,706	4,604,839	5,155,950
TOTAL EXPENDITURES	\$ 4,864,919	\$ 12,268,347	\$ 6,235,161	\$ 7,068,800



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

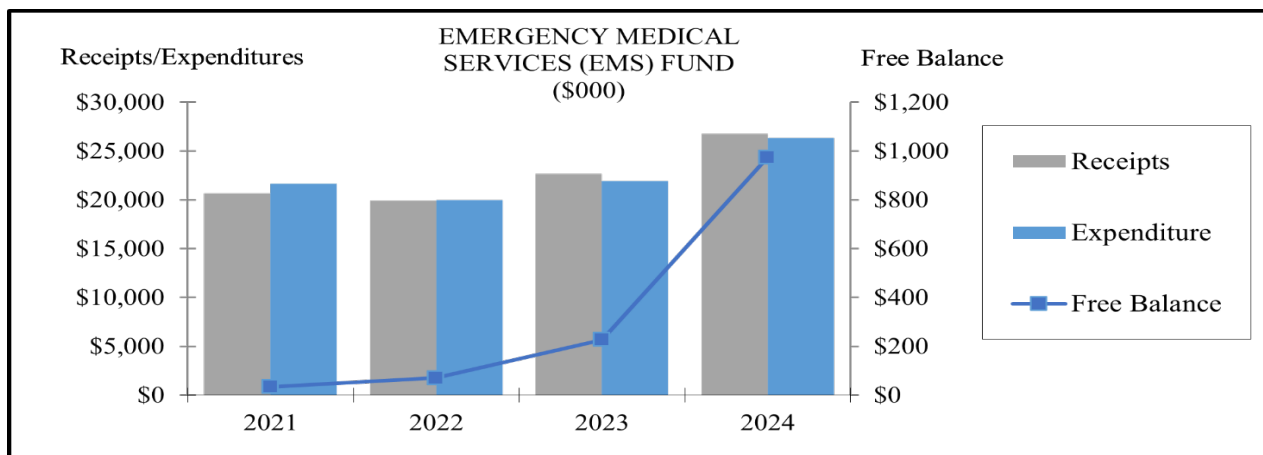
EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 1,091,061	\$ 129,994	\$ 70,381	\$ 775,716
Receipts - 01/01-12/31	20,682,801	19,928,753	22,650,743	26,760,500
Available Resources	\$ 21,773,862	\$ 20,058,747	\$ 22,721,124	\$ 27,536,216
Less: Expenditures - 01/01-12/31	21,643,868	19,988,366	21,945,408	26,348,089
Cash on Hand as of December 31	\$ 129,994	\$ 70,381	\$ 775,716	\$ 1,188,127
Less: End-of-Year Encumbrances	96,705	-	548,586	215,097
Unencumbered Balance as of December 31	\$ 33,289	\$ 70,381	\$ 227,130	\$ 973,030

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 8,329,580	\$ 8,675,742	\$ 8,586,308	\$ 10,650,000
Grant Revenue	-	12,633	8,154	-
Fees, Fines, License, and Permits	100	-	-	-
Charges for Services	1,924,221	1,951,154	2,323,174	4,000,000
Other Revenue	73,758	253,569	190,609	85,500
Investment Earnings	597	234	42,498	25,000
Interfund Charge for Service	1,335	-	-	-
Interfund Transfer, Advances, and Subsidy	10,353,210	9,035,421	11,500,000	12,000,000
TOTAL RECEIPTS	\$ 20,682,801	\$ 19,928,753	\$ 22,650,743	\$ 26,760,500

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 20,374,764	\$ 18,429,826	\$ 20,194,798	\$ 24,390,959
Other Operations & Maintenance	1,269,104	1,558,540	1,750,610	1,957,130
TOTAL EXPENDITURES	\$ 21,643,868	\$ 19,988,366	\$ 21,945,408	\$ 26,348,089



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

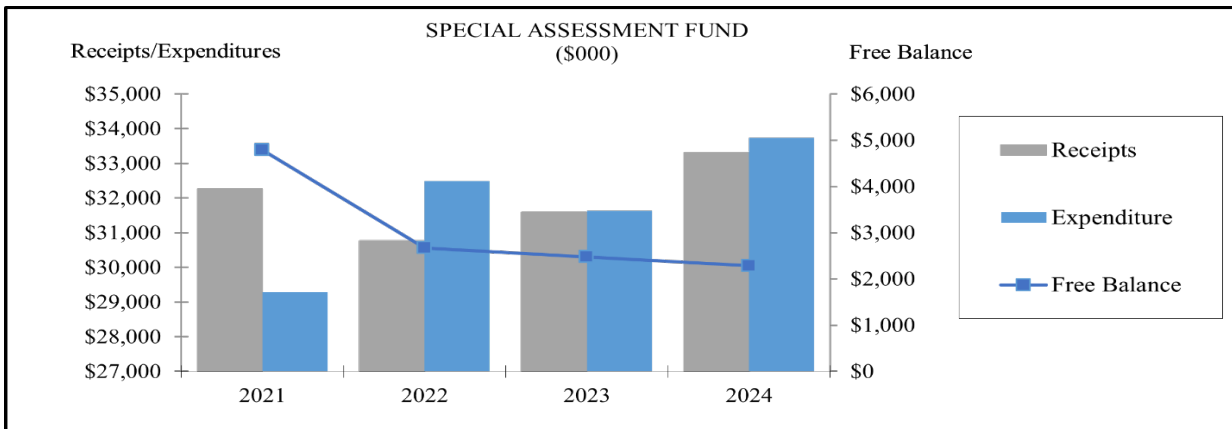
SPECIAL ASSESSMENT FUND (2010)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 3,387,955	\$ 6,371,475	\$ 4,645,604	\$ 4,609,030
Receipts - 01/01-12/31	32,269,189	30,759,965	31,596,420	33,307,505
Available Resources	\$ 35,657,144	\$ 37,131,440	\$ 36,242,024	\$ 37,916,535
Less: Expenditures - 01/01-12/31	29,285,669	32,485,836	31,632,994	33,742,726
Cash on Hand as of December 31	\$ 6,371,475	\$ 4,645,604	\$ 4,609,030	\$ 4,173,809
Less: End-of-Year Encumbrances	1,573,841	1,971,226	2,128,024	1,891,030
Unencumbered Balance as of December 31	\$ 4,797,634	\$ 2,674,378	\$ 2,481,006	\$ 2,282,779

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 18,904,443	\$ 17,677,459	\$ 18,520,637	\$ 20,188,248
Grant Revenue	269,315	-	-	-
Fees, Fines, License, and Permits	27,700	47,743	37,215	47,742
Charges for Services	11,855	-	1,850	11,850
Other Revenue	55,574	33,781	36,718	59,065
Other Financing Sources	13,000,000	13,000,000	13,000,000	13,000,000
Interfund Charge for Service	302	982	-	600
TOTAL RECEIPTS	\$ 32,269,189	\$ 30,759,965	\$ 31,596,420	\$ 33,307,505

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 5,208,451	\$ 6,634,801	\$ 5,228,046	\$ 5,720,707
Other Operations & Maintenance	24,077,218	25,851,035	26,404,948	28,022,019
TOTAL EXPENDITURES	\$ 29,285,669	\$ 32,485,836	\$ 31,632,994	\$ 33,742,726



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

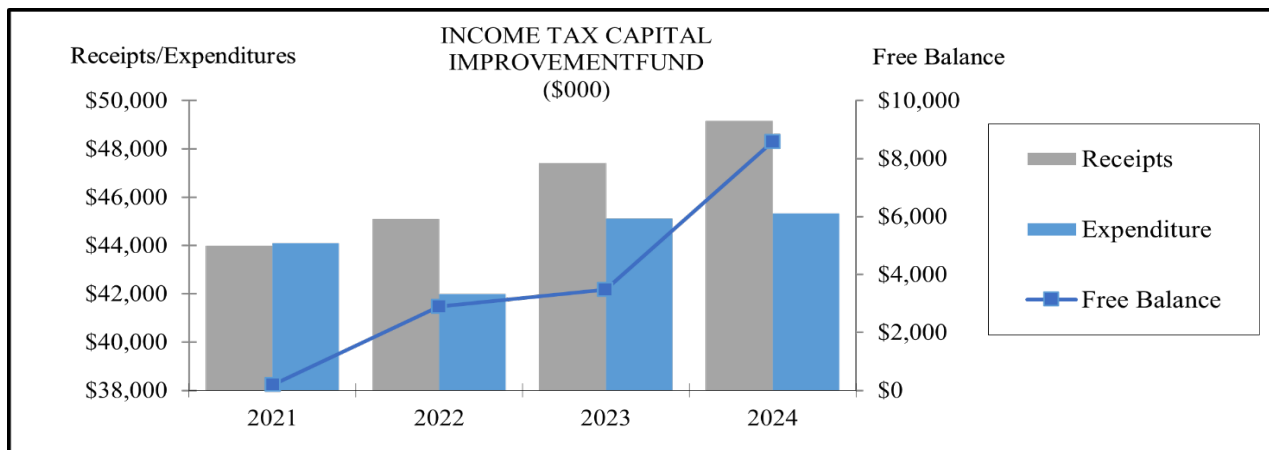
INCOME TAX CAPITAL IMPROVEMENT FUND (2025)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 1,023,416	\$ 916,450	\$ 4,018,395	\$ 6,313,431
Receipts - 01/01-12/31	43,994,762	45,091,729	47,414,793	49,162,000
Available Resources	\$ 45,018,178	\$ 46,008,179	\$ 51,433,188	\$ 55,475,431
Less: Expenditures - 01/01-12/31	44,101,728	41,989,784	45,119,757	45,333,601
Cash on Hand as of December 31	\$ 916,450	\$ 4,018,395	\$ 6,313,431	\$ 10,141,830
Less: End-of-Year Encumbrances	731,610	1,128,938	2,845,491	1,568,680
Unencumbered Balance as of December 31	\$ 184,840	\$ 2,889,457	\$ 3,467,940	\$ 8,573,150

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 42,718,574	\$ 41,501,708	\$ 43,571,611	\$ 45,310,000
Grant Revenue	81,044	83,103	34,732	-
Loan / Repayment Revenue	10,108	-	-	-
Intergovernmental Revenue	80,626	-	-	-
Other Revenue	353,147	1,268,589	559,530	12,000
Investment Earnings	32,681	51,384	260,540	200,000
Other Financing Sources	62,000	1,200,000	1,203,380	3,640,000
Interfund Charge for Service	656,582	986,945	1,785,000	-
TOTAL RECEIPTS	\$ 43,994,762	\$ 45,091,729	\$ 47,414,793	\$ 49,162,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 574,605	\$ 601,494	\$ 566,110	\$ 428,232
Other Operations & Maintenance	43,527,123	41,388,290	44,553,647	44,905,369
TOTAL EXPENDITURES	\$ 44,101,728	\$ 41,989,784	\$ 45,119,757	\$ 45,333,601



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

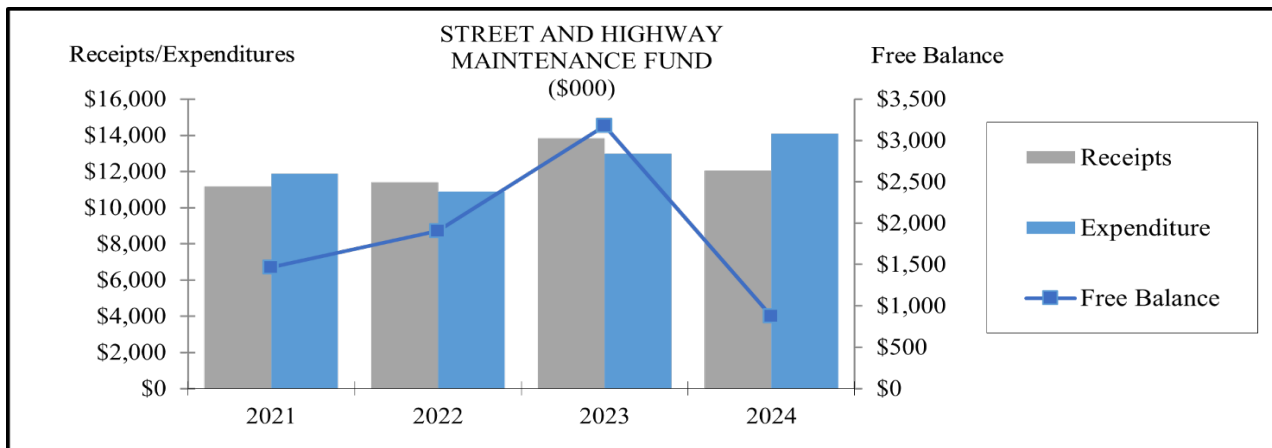
STREET AND HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 2,542,466	\$ 1,824,436	\$ 2,325,639	\$ 3,176,707
Receipts - 01/01-12/31	11,168,143	11,383,805	13,838,822	12,041,117
Available Resources	\$ 13,710,609	\$ 13,208,241	\$ 16,164,461	\$ 15,217,824
Less: Expenditures - 01/01-12/31	11,886,173	10,882,602	12,987,754	14,080,986
Cash on Hand as of December 31	\$ 1,824,436	\$ 2,325,639	\$ 3,176,707	\$ 1,136,838
Less: End-of-Year Encumbrances	361,826	419,964	-	260,597
Unencumbered Balance as of December 31	\$ 1,462,610	\$ 1,905,675	\$ 3,176,707	\$ 876,241

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Fees, Fines, License, and Permits	\$ 47,919	\$ 117,936	\$ 57,700	\$ 64,000
Intergovernmental Revenue	10,530,111	9,501,456	10,720,693	10,923,767
Other Revenue	352,479	656,921	486,551	492,200
Investment Earnings	8,349	10,973	69,835	11,150
Interfund Charge for Service	229,285	1,096,519	2,504,043	550,000
TOTAL RECEIPTS	\$ 11,168,143	\$ 11,383,805	\$ 13,838,822	\$ 12,041,117

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 7,357,905	\$ 6,163,743	\$ 6,776,989	\$ 7,909,243
Other Operations & Maintenance	4,528,268	4,718,859	6,210,765	6,171,743
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 11,886,173	\$ 10,882,602	\$ 12,987,754	\$ 14,080,986



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

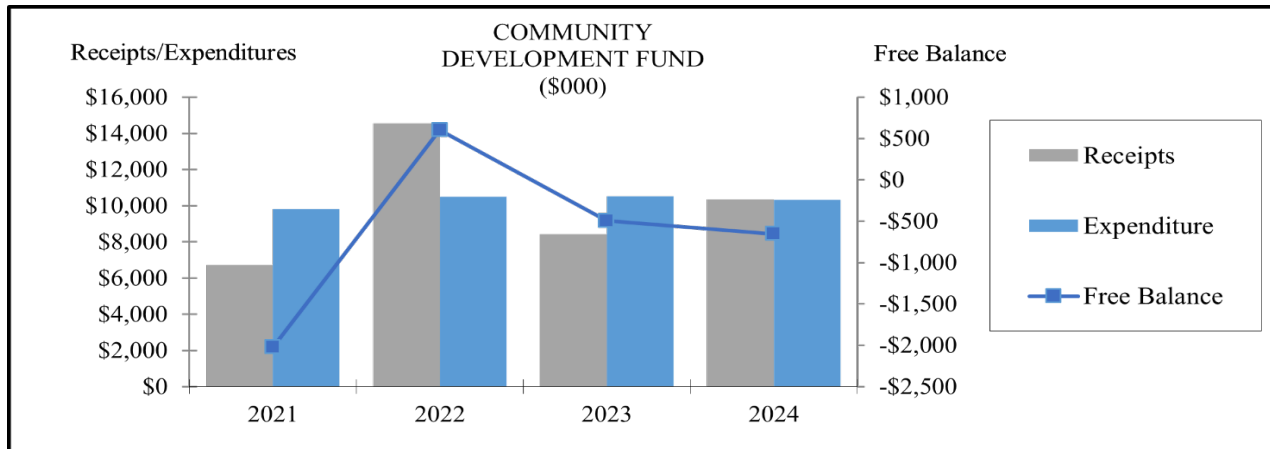
COMMUNITY DEVELOPMENT FUND (2080)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 1,347,041	\$ (1,723,253)	\$ 2,345,485	\$ 230,155
Receipts - 01/01-12/31	6,729,308	14,550,056	8,417,146	10,355,500
Available Resources	\$ 8,076,349	\$ 12,826,803	\$ 10,762,631	\$ 10,585,655
Less: Expenditures - 01/01-12/31	9,799,602	10,481,318	10,532,476	10,317,421
Cash on Hand as of December 31	\$ (1,723,253)	\$ 2,345,485	\$ 230,155	\$ 268,234
Less: End-of-Year Encumbrances	297,270	1,741,181	726,307	921,586
Unencumbered Balance as of December 31	\$ (2,020,523)	\$ 604,304	\$ (496,152)	\$ (653,352)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ -	\$ 33,382	\$ 19,678	\$ 30,000
Grant Revenue	\$ 5,540,925	\$ 10,181,983	\$ 7,294,757	\$ 9,735,000
Loan / Repayment Revenue	344,885	138,824	341,915	75,000
Fees, Fines, License, and Permits	3,400	3,400	2,750	5,500
Charges for Services	-	150	-	-
Other Revenue	634,503	4,143,287	602,525	500,000
Lease Revenue	19,007	18,992	16,576	-
Investment Earnings	2,189	4,713	17,967	10,000
Other Financing Sources	-	717	-	-
Interfund Charge for Service	184,399	24,608	120,978	-
TOTAL RECEIPTS	\$ 6,729,308	\$ 14,550,056	\$ 8,417,146	\$ 10,355,500

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 1,967,350	\$ 2,326,063	\$ 2,088,582	\$ 2,114,891
Other Operations & Maintenance	7,832,252	8,155,255	8,443,894	8,202,530
TOTAL EXPENDITURES	\$ 9,799,602	\$ 10,481,318	\$ 10,532,476	\$ 10,317,421



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

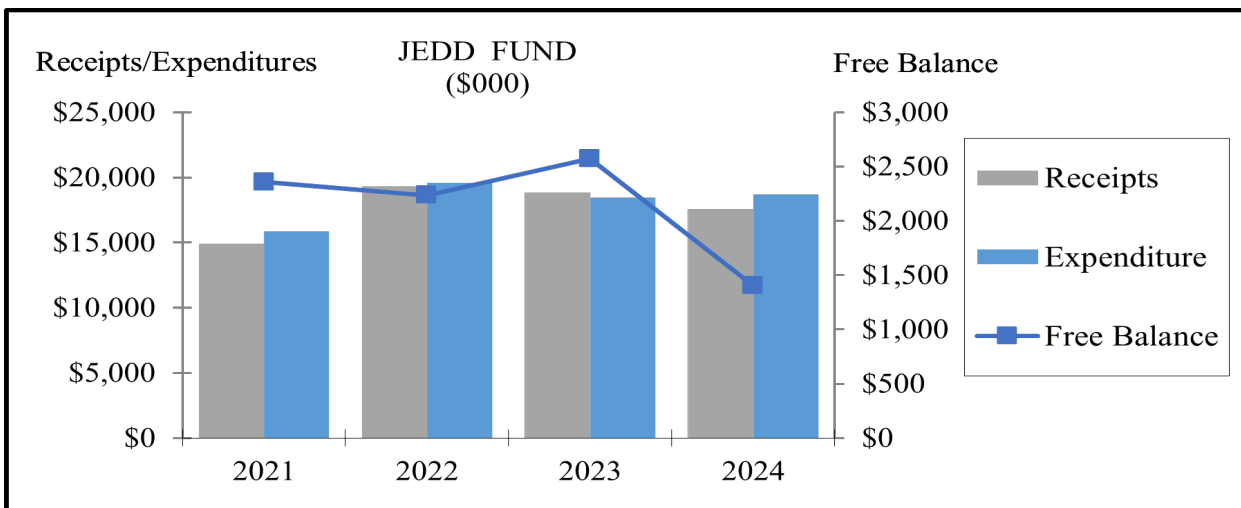
JEDD FUND (2240)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 4,052,583	\$ 3,078,717	\$ 2,793,921	\$ 3,166,073
Receipts - 01/01-12/31	14,887,755	19,313,275	18,815,900	17,524,045
Available Resources	\$ 18,940,338	\$ 22,391,992	\$ 21,609,821	\$ 20,690,118
Less: Expenditures - 01/01-12/31	15,861,621	19,598,071	18,443,748	18,660,760
Cash on Hand as of December 31	\$ 3,078,717	\$ 2,793,921	\$ 3,166,073	\$ 2,029,358
Less: End-of-Year Encumbrances	722,325	557,959	592,810	624,365
Unencumbered Balance as of December 31	\$ 2,356,392	\$ 2,235,962	\$ 2,573,263	\$ 1,404,994

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 12,772,887	\$ 16,130,790	\$ 16,075,083	\$ 14,896,682
Grant Revenue	274,690	-	-	-
Fees, Fines, License, and Permits	25	-	-	-
Charges for Services	963,379	640,272	448,801	457,500
Other Revenue	800,221	849,972	421,137	318,776
Lease Revenue	47,419	47,469	47,469	47,420
Investment Earnings	29,134	44,772	144,743	125,000
Other Financing Sources	-	1,600,000	1,678,667	1,678,667
TOTAL RECEIPTS	\$ 14,887,755	\$ 19,313,275	\$ 18,815,900	\$ 17,524,045

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 691,764	\$ 764,205	\$ 734,391	\$ 964,574
Other Operations & Maintenance	15,169,857	18,833,866	17,709,357	17,696,186
TOTAL EXPENDITURES	\$ 15,861,621	\$ 19,598,071	\$ 18,443,748	\$ 18,660,760



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

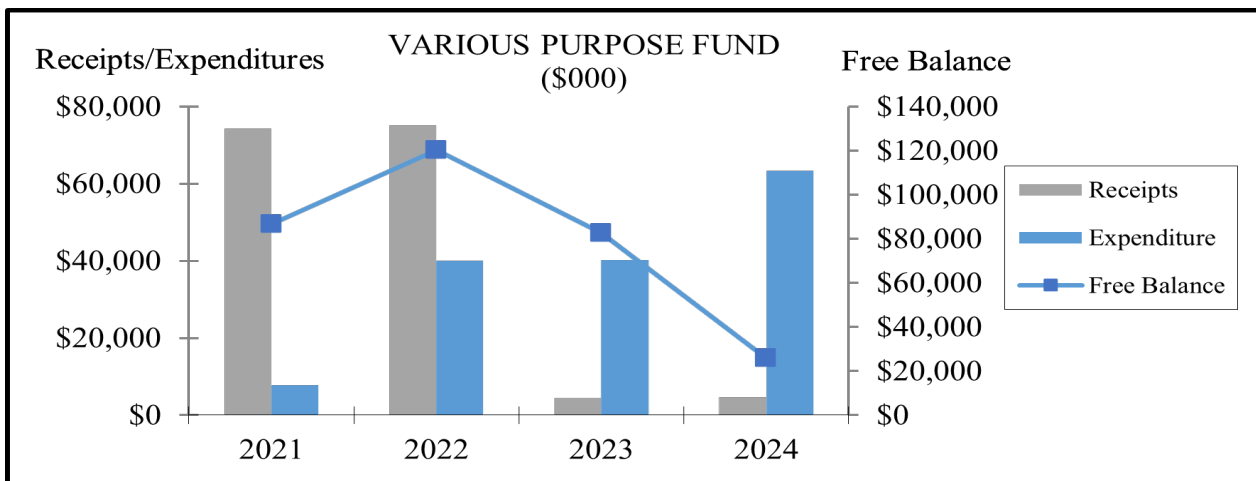
VARIOUS PURPOSE FUNDING (2330)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 20,252,453	\$ 86,756,468	\$ 121,835,398	\$ 86,251,105
Receipts - 01/01-12/31	74,356,336	75,060,763	4,542,975	4,675,746
Available Resources	\$ 94,608,789	\$ 161,817,231	\$ 126,378,373	\$ 90,926,851
Less: Expenditures - 01/01-12/31	7,852,321	39,981,833	40,127,268	63,331,900
Cash on Hand as of December 31	\$ 86,756,468	\$ 121,835,398	\$ 86,251,105	\$ 27,594,951
Less: End-of-Year Encumbrances	124,557	1,516,345	3,517,199	1,719,367
Unencumbered Balance as of December 31	\$ 86,631,911	\$ 120,319,053	\$ 82,733,906	\$ 25,875,584

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Grant Revenue	72,668,813	72,692,811	101,428	75
Fees, Fines, License, and Permits	1,470,376	646,520	1,300,988	1,536,925
Charges for Services	-	-	3,050	-
Other Revenue	143,296	61,034	39,333	63,500
Investment Earnings	13,851	1,600,198	2,121,391	3,000,750
Other Financing Sources	-	60,200	-	-
Interfund Charge for Service	-	-	661,785	1,575
Interfund Transfer, Advances, and Subsidy	60,000	-	315,000	72,921
TOTAL RECEIPTS	\$ 74,356,336	\$ 75,060,763	\$ 4,542,975	\$ 4,675,746

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 4,006,000	\$ 14,788,657	\$ 10,487,154	\$ 10,983,330
Other Operations & Maintenance	3,846,321	25,193,176	29,640,114	52,348,570
TOTAL EXPENDITURES	\$ 7,852,321	\$ 39,981,833	\$ 40,127,268	\$ 63,331,900



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

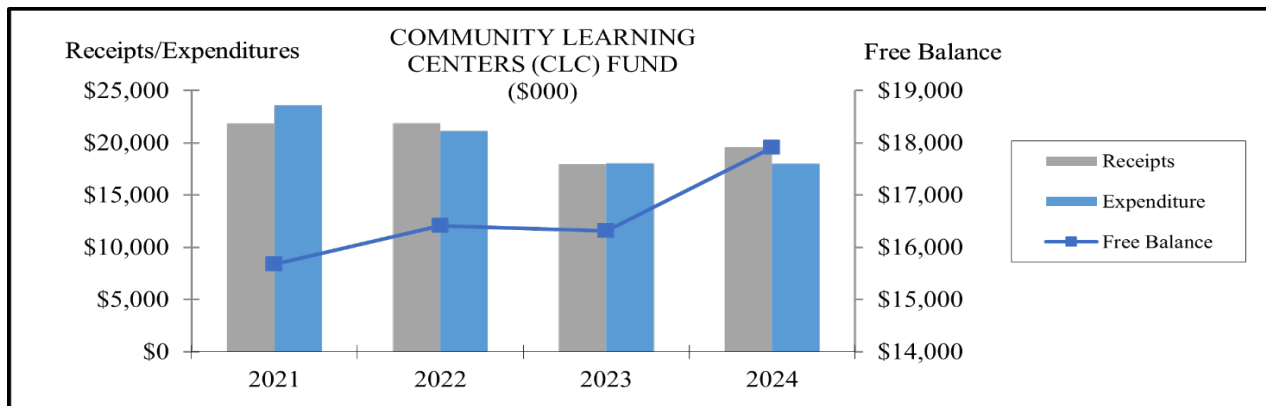
COMMUNITY LEARNING CENTERS (CLC) FUND (2355)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 17,449,246	\$ 15,673,241	\$ 16,411,806	\$ 16,346,708
Receipts - 01/01-12/31	21,830,026	21,893,862	17,953,470	19,564,000
Available Resources	\$ 39,279,272	\$ 37,567,103	\$ 34,365,276	\$ 35,910,708
Less: Expenditures - 01/01-12/31	23,606,031	21,155,297	18,018,568	17,990,977
Cash on Hand as of December 31	\$ 15,673,241	\$ 16,411,806	\$ 16,346,708	\$ 17,919,731
Less: End-of-Year Encumbrances	-	-	32,625	10,875
Unencumbered Balance as of December 31	\$ 15,673,241	\$ 16,411,806	\$ 16,314,083	\$ 17,908,856

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 17,800,447	\$ 18,988,806	\$ 17,118,643	\$ 18,849,000
Grant Revenue	382,733	-	-	-
Intergovernmental Revenue	382,733	318,944	445,086	380,000
Other Revenue	1,500	2,483,926	329	-
Investment Earnings	77,463	102,186	389,412	335,000
Interfund Transfer, Advances, and Subsidy	3,185,150	-	-	-
TOTAL RECEIPTS	\$ 21,830,026	\$ 21,893,862	\$ 17,953,470	\$ 19,564,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Other Operations & Maintenance	\$ 23,606,031	\$ 21,155,297	\$ 18,018,568	\$ 17,990,977
TOTAL EXPENDITURES	\$ 23,606,031	\$ 21,155,297	\$ 18,018,568	\$ 17,990,977



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

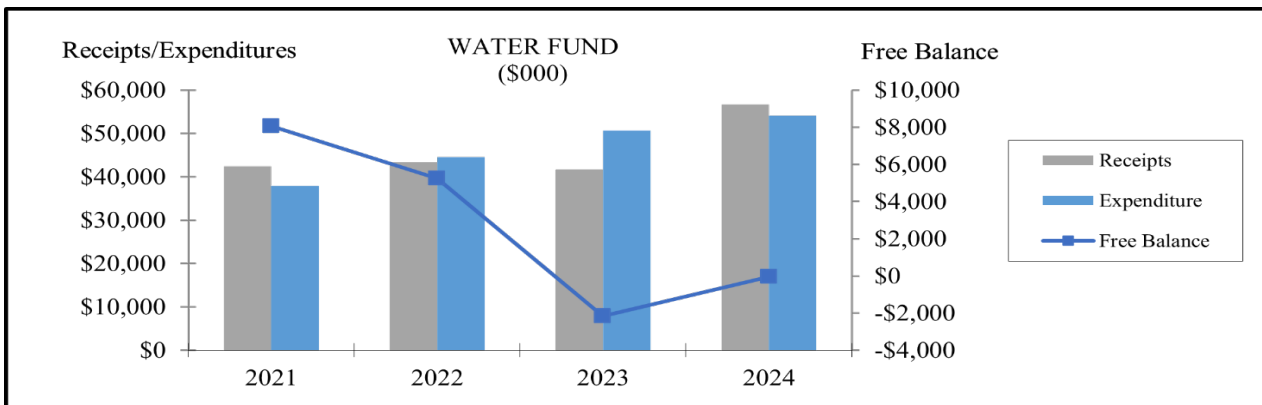
WATER (5000)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 7,797,165	\$ 12,299,956	\$ 11,107,178	\$ 2,167,705
Receipts - 01/01-12/31	42,450,383	43,353,000	41,713,849	56,712,700
Available Resources	\$ 50,247,548	\$ 55,652,956	\$ 52,821,027	\$ 58,880,405
Less: Expenditures - 01/01-12/31	37,947,592	44,545,778	50,653,322	54,114,746
Cash on Hand as of December 31	\$ 12,299,956	\$ 11,107,178	\$ 2,167,705	\$ 4,765,659
Less: End-of-Year Encumbrances	4,248,510	5,853,070	4,320,257	4,807,279
Unencumbered Balance as of December 31	\$ 8,051,446	\$ 5,254,108	\$ (2,152,552)	\$ (41,620)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 3,436	\$ 2,380	\$ 2,768	\$ -
Grant Revenue	5,842	390,556	207,240	200,000
Fees, Fines, License, and Permits	601,977	135,282	238,707	180,000
Charges for Services	34,494,659	34,128,151	33,025,795	47,853,500
Other Revenue	362,918	1,531,084	407,752	484,200
Lease Revenue	81,621	235,758	100,356	100,000
Investment Earnings	-	21,825	19,925	20,000
Other Financing Sources	3,128,633	3,070,501	3,887,554	4,000,000
Interfund Charge for Service	3,701,316	3,629,588	3,680,210	3,750,000
Interfund Transfer, Advances, and Subsidy	69,981	207,875	143,542	125,000
TOTAL RECEIPTS	\$ 42,450,383	\$ 43,353,000	\$ 41,713,849	\$ 56,712,700

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 14,772,863	\$ 15,532,593	\$ 16,329,749	\$ 17,982,263
Other Operations & Maintenance	23,174,729	29,013,185	34,323,573	36,132,483
TOTAL EXPENDITURES	\$ 37,947,592	\$ 44,545,778	\$ 50,653,322	\$ 54,114,746



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

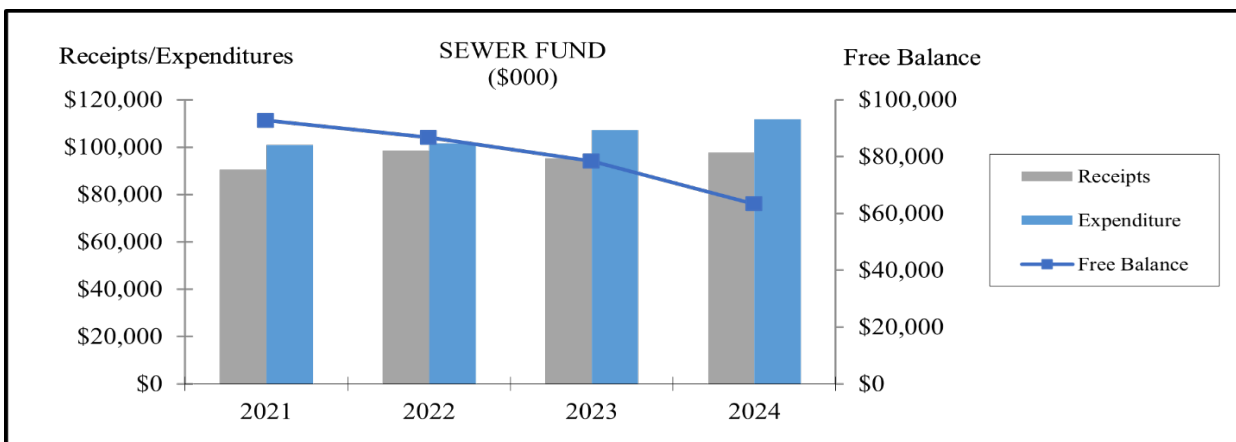
SEWER (5005)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 107,502,948	\$ 97,089,398	\$ 94,160,029	\$ 82,363,171
Receipts - 01/01-12/31	90,467,884	98,541,329	95,280,226	97,675,000
Available Resources	\$ 197,970,832	\$ 195,630,727	\$ 189,440,255	\$ 180,038,171
Less: Expenditures - 01/01-12/31	100,881,434	101,470,698	107,077,084	111,640,900
Cash on Hand as of December 31	\$ 97,089,398	\$ 94,160,029	\$ 82,363,171	\$ 68,397,271
Less: End-of-Year Encumbrances	4,401,076	7,427,009	3,908,726	5,245,604
Unencumbered Balance as of December 31	\$ 92,688,322	\$ 86,733,020	\$ 78,454,445	\$ 63,151,667

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Loan / Repayment Revenue	-	-	-	\$ 6,000,000
Fees, Fines, License, and Permits	2,195,745	64,135	54,905	63,000
Intergovernmental Revenue	42,960	-	-	-
Charges for Services	84,518,586	89,704,736	90,008,817	90,672,000
Other Revenue	426,068	95,809	149,726	85,000
Other Financing Sources	2,719,814	7,785,128	4,313,681	-
Interfund Charge for Service	365,935	331,674	339,951	355,000
Interfund Transfer, Advances, and Subsidy	198,776	559,847	413,146	500,000
TOTAL RECEIPTS	\$ 90,467,884	\$ 98,541,329	\$ 95,280,226	\$ 97,675,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 9,335,886	\$ 9,329,778	\$ 9,259,773	\$ 10,503,571
Other Operations & Maintenance	91,545,548	92,140,920	97,817,311	101,137,329
TOTAL EXPENDITURES	\$ 100,881,434	\$ 101,470,698	\$ 107,077,084	\$ 111,640,900



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

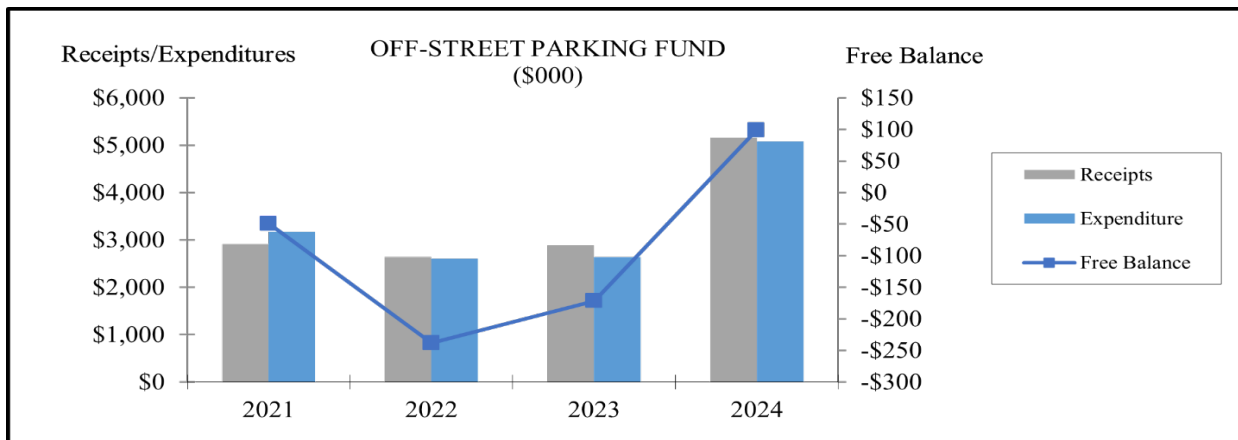
OFF-STREET PARKING (5030)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 268,605	\$ 5,605	\$ 38,580	\$ 282,778
Receipts - 01/01-12/31	2,910,486	2,642,295	2,882,528	5,154,160
Available Resources	\$ 3,179,091	\$ 2,647,900	\$ 2,921,108	\$ 5,436,938
Less: Expenditures - 01/01-12/31	3,173,486	2,609,320	2,638,330	5,075,780
Cash on Hand as of December 31	\$ 5,605	\$ 38,580	\$ 282,778	\$ 361,158
Less: End-of-Year Encumbrances	54,632	276,983	454,513	262,043
Unencumbered Balance as of December 31	\$ (49,027)	\$ (238,403)	\$ (171,735)	\$ 99,115

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 4,552	\$ 3,666	\$ 6,475	\$ 4,560
Charges for Services	1,021,979	463,509	619,279	810,000
Other Revenue	183,955	325,120	256,774	339,600
Interfund Transfer, Advances, and Subsidy	1,700,000	1,850,000	2,000,000	4,000,000
TOTAL RECEIPTS	\$ 2,910,486	\$ 2,642,295	\$ 2,882,528	\$ 5,154,160

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Other Operations & Maintenance	3,173,486	2,609,320	2,638,330	5,075,780
TOTAL EXPENDITURES	\$ 3,173,486	\$ 2,609,320	\$ 2,638,330	\$ 5,075,780



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

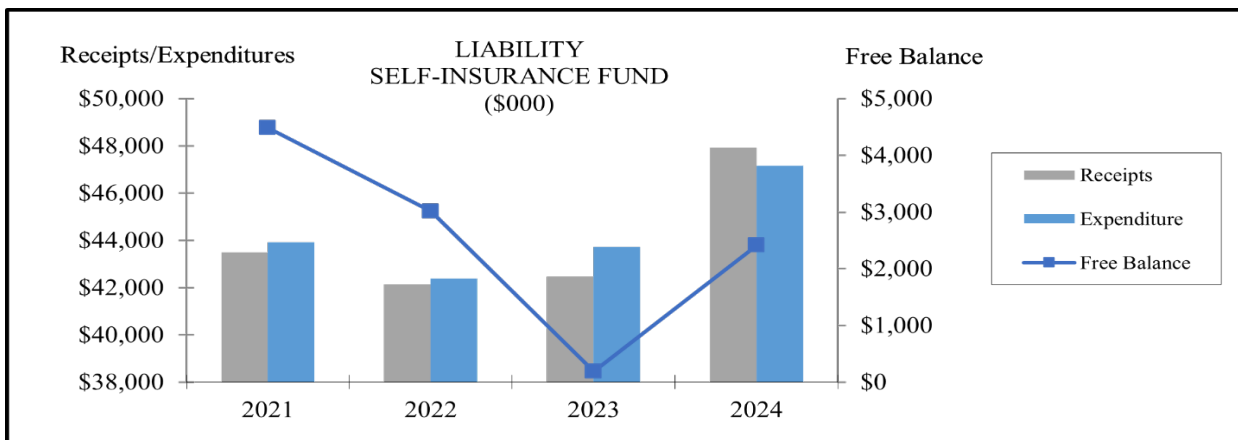
Liability Self-Insurance (6005)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Cash Balance January 1	\$ 4,927,773	\$ 4,485,442	\$ 4,252,965	\$ 2,983,296
Receipts - 01/01-12/31	43,482,121	42,139,407	42,462,396	47,927,192
Available Resources	\$ 48,409,894	\$ 46,624,849	\$ 46,715,361	\$ 50,910,488
Less: Expenditures - 01/01-12/31	43,924,452	42,371,884	43,732,065	47,152,986
Cash on Hand as of December 31	\$ 4,485,442	\$ 4,252,965	\$ 2,983,296	\$ 3,757,502
Less: End-of-Year Encumbrances	5,041	1,239,315	2,793,905	1,346,087
Unencumbered Balance as of December 31	\$ 4,480,401	\$ 3,013,650	\$ 189,391	\$ 2,411,415

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Charges for Services	\$ -	\$ 495	\$ -	\$ -
Other Revenue	6,585,821	6,841,412	7,726,896	7,927,192
Interfund Charge for Service	36,896,300	35,297,500	34,735,500	40,000,000
TOTAL RECEIPTS	\$ 43,482,121	\$ 42,139,407	\$ 42,462,396	\$ 47,927,192

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 706,695	\$ 618,631	\$ 683,684	\$ 783,686
Other Operations & Maintenance	43,217,757	41,753,253	43,048,381	46,369,300
TOTAL EXPENDITURES	\$ 43,924,452	\$ 42,371,884	\$ 43,732,065	\$ 47,152,986



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 2021	Actual 2022	Actual 2023	Budgeted 2024
2015	Police Pension Liability Fund	\$ 20,114	\$ 9,180	\$ 21,622	\$ 41,622
2020	Fire Pension Liability Fund	20,114	9,180	21,624	41,624
2095	Community Environment Grants Fund	(672,706)	129,874	(109,999)	(257,137)
2127	AMATS Fund	181,737	127,808	17,597	69,174
2146	H.O.M.E. Program Fund	360,293	798,172	613,383	55,035
2195	Tax Equivalency Fund	8,455,020	9,139,091	14,505,610	15,781,770
2200	Special Revenue Loans Fund	11,955	12,018	12,280	-
2255	AMCIS Fund	551,716	250,671	97,749	(7,723)
2295	Police Grants Fund	(362,162)	(257,525)	(153,348)	(131,573)
2305	Safety Program Funds	3,734,805	1,608,976	2,089,959	4,904
2320	Equipment and Facilities Operating Fund	(26,979)	88,855	34,285	(163,488)
2340	Deposits Fund	2,301,779	3,337,042	10,239,500	8,257,590
2360	Police, Fire, and Road Activity Fund	13,584,991	20,769,041	19,343,254	14,099,126
2365	General Grants Fund	65,101	1,051	238,413	293,037
3000	General Bond Payment Fund	246,810	430,062	1,102,887	1,026,954
4060	Streets Fund	(3,268,674)	(1,417,921)	(1,617,530)	(2,675,411)
4150	Information and Technology Improvements Fun	98,369	9,939	37,323	18,149
4160	Parks and Recreation Fund	(287,320)	155,003	(188,480)	(236,898)
4165	Public Facilities and Improvements Fund	5,277,949	1,086,174	(348,528)	(200,705)
4170	Public Parking Fund	(810,590)	75,760	11,299	15,739
4175	Economic Development Fund	257,966	1,395,155	(97,444)	186,292
5010	Oil and Gas Fund	279,094	365,545	403,973	312,583
5015	Golf Course Fund	(75,046)	(89,015)	(59,221)	(30,419)
5020	Airport Fund	(309,287)	(23,774)	(142,339)	(194,015)
6000	Motor Equipment Fund	(526,106)	(318,676)	276,767	(87,455)
6007	Worers' Compensation Reserve Fund	3,539,917	2,696,874	3,904,851	3,913,864
6009	Self-Insurance Settlement Fund	17,942	17,942	17,942	2,942
6015	Telephone System Fund	315,431	573,853	890,424	799,628
6025	Engineering Bureau Fund	(1,786,628)	(2,906,399)	(90,534)	(50,170)
6030	Information Technology Fund	306,763	(519,868)	(111,995)	(242,297)
7000	Claire Merrix Tennis Trust Fund	1,060	1,060	1,060	1,060
7010	Unclaimed Money Fund	370,103	369,187	319,772	319,772
7020	Police/Fire Beneficiary Fund	8,165	8,365	8,665	6,865
7025	Police Property Monetary Evidence Fund	1,777,636	1,832,467	1,475,649	1,145,361

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 129,176,334	\$ 137,318,358	\$ 144,873,660	\$ 150,190,506	\$ 145,729,021	\$ 153,910,058
Grant Revenue	915,065	656,707	700,000	94,036,512	19,514,400	31,099,575
Loan / Repayment Revenue	13,162	-	-	400,957	627,701	571,482
Fees, Fines, License, and Permits	6,261,726	5,360,199	5,577,550	1,609,018	2,237,258	2,254,128
Intergovernmental Revenue	12,796,238	12,297,976	12,405,000	10,792,213	12,230,227	11,903,767
Charges for Services	17,410,393	17,808,752	18,090,350	3,156,066	3,867,503	5,619,350
Other Revenue	605,686	4,063,152	2,218,012	13,671,046	5,878,952	3,807,621
Lease Revenue	437,848	503,036	-	196,235	201,971	185,348
Investment Earnings	1,102,602	4,577,181	4,000,000	1,873,209	4,202,076	3,761,810
Other Financing Sources	-	-	8,800,000	15,955,917	16,782,047	18,318,667
Interfund Charge for Service	13,514,013	12,919,284	13,280,000	2,530,060	5,618,059	978,225
Interfund Transfer, Advances, and	198,405	154,073	150,000	9,061,386	12,341,592	13,322,921
TOTAL RECEIPTS	\$ 182,431,472	\$ 195,658,718	\$ 210,094,572	\$ 303,473,125	\$ 229,230,807	\$ 245,732,952

USE	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2022	2023	2024	2022	2023	2024
Wages and Benefits	\$ 129,530,474	\$ 134,414,342	\$ 145,918,066	\$ 58,914,823	\$ 58,457,926	\$ 68,871,820
Operations & Maintenance	55,747,524	57,711,813	64,198,974	196,715,884	193,802,393	241,981,348
TOTAL EXPENDITURES	\$ 185,277,998	\$ 192,126,155	\$ 210,117,040	\$ 255,630,707	\$ 252,260,319	\$ 310,853,168

Net increase (decrease) in						
Cash Balance	(2,846,526)	3,532,563	(22,468)	47,842,418	(23,029,512)	(65,120,216)
Cash Balance as of January 1	28,056,599	25,210,073	28,742,636	151,669,457	199,511,875	176,482,363
Cash Balance as of December 31	\$ 25,210,073	\$ 28,742,636	\$ 28,720,168	\$ 199,511,875	\$ 176,482,363	\$ 111,362,147

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 1,918,059	\$ 1,898,170	\$ 2,350,000	\$ 3,523,187	\$ -	\$ 1,762,783
Grant Revenue	-	-	-	811,044	3,325,317	9,163,300
Loan / Repayment Revenue	-	-	-	209,393	262,939	-
Fees, Fines, License, and Permits	-	-	-	-	-	19,720
Other Revenue	16,190	29,740	-	2,417,034	505,617	3,361,999
Lease Revenue	-	-	-	6,403,712	-	-
Investment Earnings	-	-	-	1,110,000	-	-
Other Financing Sources	-	-	-	21,491,330	27,705,894	27,100,000
Indirect Cost Offset	-	-	-	-	-	-
Interfund Charge for Service	-	-	-	278,106	1,385,456	-
Interfund Transfer, Advances, and	-	-	-	-	200,000	-
TOTAL RECEIPTS	\$ 1,934,249	\$ 1,927,910	\$ 2,350,000	\$ 36,243,806	\$ 35,892,794	\$ 41,407,802

USE	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 541,307	\$ 461,162	\$ 519,020	\$ 1,384,821	\$ 975,049	\$ 1,062,034
Operations & Maintenance	1,211,800	793,923	1,906,210	35,494,233	34,292,600	43,566,433
TOTAL EXPENDITURES	\$ 1,753,107	\$ 1,255,085	\$ 2,425,230	\$ 36,879,054	\$ 35,267,649	\$ 44,628,467

Net increase (decrease) in						
Cash Balance	181,142	672,825	(75,230)	(635,248)	625,145	(3,220,665)
Cash Balance as of January 1	248,920	430,062	1,102,887	4,744,212	4,108,964	4,108,964
Cash Balance as of December 31	\$ 430,062	\$ 1,102,887	\$ 1,027,657	\$ 4,108,964	\$ 4,734,109	\$ 888,299

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Taxes, Assessments, and JEDD	\$ 6,046	\$ 9,243	\$ 4,560	\$ -	\$ -	\$ -
Grant Revenue	1,510,712	1,596,910	2,346,800	-	13,086	-
Fees, Fines, License, and Permits	199,417	293,612	243,000	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	125,635,778	125,265,555	141,074,500	126,043	209,441	191,270
Other Revenue	2,118,155	1,011,011	1,099,550	7,664,649	8,482,420	8,494,452
Lease Revenue	357,508	239,302	245,000	78	-	78
Investment Earnings	21,825	19,925	20,000	-	-	-
Other Financing Sources	10,855,629	8,201,235	4,000,000	570,000	-	-
Indirect Cost Offset	-	-	-	-	-	-
Interfund Charge for Service	3,961,262	4,020,161	4,105,000	53,455,816	58,554,467	61,788,780
Interfund Transfer, Advances, and	3,527,722	3,766,688	5,285,000	-	1,300,000	320,000
TOTAL RECEIPTS	\$ 148,194,054	\$ 144,423,642	\$ 164,423,410	\$ 61,816,586	\$ 68,559,414	\$ 70,794,580

USE	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024
Wages and Benefits	\$ 25,671,314	\$ 26,403,135	\$ 29,338,088	\$ 8,073,936	\$ 8,378,458	\$ 9,744,907
Operations & Maintenance	126,586,410	138,331,547	146,532,612	55,844,634	56,567,864	60,670,460
TOTAL EXPENDITURES	\$ 152,257,724	\$ 164,734,682	\$ 175,870,700	\$ 63,918,570	\$ 64,946,322	\$ 70,415,367

Net increase (decrease) in						
Cash Balance	(4,063,670)	(20,311,040)	(11,447,290)	(2,101,984)	3,613,092	379,213
Cash Balance as of January 1	109,778,734	105,715,064	105,715,064	7,355,121	5,253,137	8,866,229
Cash Balance as of December 31	\$ 105,715,064	\$ 85,404,024	\$ 94,267,774	\$ 5,253,137	\$ 8,866,229	\$ 9,245,442

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>TRUST & AGENCY FUNDS</u>			<u>TOTAL ALL FUNDS</u>		
	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2022	2023	2024	2022	2023	2024
Taxes, Assessments, and JEDD	\$ -	\$ -	\$ -	\$ 284,814,132	\$ 284,954,792	\$ 302,901,061
Grant Revenue	-	-	-	97,273,333	25,106,420	43,309,675
Loan / Repayment Revenue	-	-	-	623,512	890,640	6,571,482
Fees, Fines, License, and Permits	-	-	25,000	8,070,161	7,891,069	8,119,398
Intergovernmental Revenue	-	-	-	23,588,451	27,035,774	24,308,767
Charges for Services	-	-	-	146,328,280	147,151,251	164,975,470
Other Revenue	514,035	233,184	300,200	27,006,795	20,204,076	19,281,834
Lease Revenue	-	-	-	7,395,381	944,309	430,426
Investment Earnings	9,915	35,007	30,000	4,117,551	8,834,189	7,811,810
Other Financing Sources	-	-	-	48,872,876	52,689,176	58,218,667
Indirect Cost Offset	-	-	-	-	-	-
Interfund Charge for Service	-	-	-	73,739,257	82,497,427	80,152,005
Interfund Transfer, Advances, and	-	-	-	12,787,513	17,762,353	19,077,921
TOTAL RECEIPTS	\$ 523,950	\$ 268,191	\$ 355,200	\$ 734,617,242	\$ 675,961,476	\$ 735,158,516

USE	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2022	2023	2024	2022	2023	2024
	Wages and Benefits	\$ -	\$ -	\$ -	\$ 224,116,675	\$ 229,090,072
Operations & Maintenance	480,195	669,376	687,000	472,080,680	482,169,516	559,543,037
TOTAL EXPENDITURES	\$ 480,195	\$ 669,376	\$ 687,000	\$ 696,197,355	\$ 711,259,588	\$ 814,996,972

Net increase (decrease) in Cash Balance	43,755	(401,185)	(331,800)	38,419,887	(35,298,112)	(79,838,456)
Cash Balance as of January 1	2,167,324	2,211,079	1,809,894	304,020,367	342,440,254	326,828,037
Cash Balance as of December 31	\$ 2,211,079	\$ 1,809,894	\$ 1,478,094	\$ 342,440,254	\$ 307,142,142	\$ 246,989,581

DISCUSSION OF MATERIAL CHANGES OF FUND BALANCES

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

Fund	Fund Title	Actual 2023	Budgeted 2024	Amount Change	Percent Change	Explanation
2005	Emergency Medical Services (EMS) Fund	227,130	973,030	745,900	328.40 %	The increase in fund balance is related to increased service fee collections relating to the internal absorption of services previously provided by a third-party contract.
2025	Income Tax Capital Improvement Fund	3,467,940	8,573,150	5,105,210	147.21	The increase in fund balance is related to increased tax collections and debt issuances, for projects expected to start during 2024 and roll into the next fiscal year.
2030	Street And Highway Maintenance Fund	3,176,707	876,241	(2,300,466)	(72.42)	The decrease in fund balance is related to increased costs of materials and supplies combined with flat revenues.
2305	Safety Programs Fund	2,089,959	4,904	(2,085,055)	(99.77)	The decrease in fund balance is a result of financed lease & maintenance payments for the Ocasek building.
2330	Various Purpose Funding	82,733,906	25,875,584	(56,858,322)	(68.72)	The decrease in fund balance is a result of spending down ARPA proceeds on ARPA projects.
4060	Streets Fund	(1,617,530)	(2,675,411)	(1,057,881)	(65.40)	The decrease in fund balance is due to rising costs of supplies and materials due to inflation while revenues remain flat.
5000	Water Fund	(2,152,552)	(41,620)	2,110,932	98.07	The increase in fund balance is related to increased service fee rates effective as of 2024.
6005	Liability Self-Insurance Fund	189,391	2,411,415	2,222,024	1,173.25	The increase in fund balance is related to an increase in 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			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
Street and Highway Maintenance								
Community Development				<input checked="" type="checkbox"/>				
JEDD		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
Community Learning Centers		<input checked="" type="checkbox"/>						
Police, Fire and Road Activity			<input checked="" type="checkbox"/>					
Streets								
Various Purpose Funding	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Other Governmental Funds		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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"/>			<input checked="" type="checkbox"/>
Street and Highway Maintenance							<input checked="" type="checkbox"/>
Community Development							
JEDD							
Community Learning Centers	<input checked="" type="checkbox"/>						
Police, Fire and Road Activity				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Streets							<input checked="" type="checkbox"/>
Various Purpose Funding				<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
Other Governmental Funds			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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 3% 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.

Other 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 2024 and 2025 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)

Revenues:	Actual 2023	Budgeted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
Taxes, Assessments, and JEDD	\$ 285.0	\$ 302.9	\$ 312.0	\$ 321.3	\$ 331.0	\$ 340.9
Grant Revenue	25.1	43.3	24.2	32.1	36.5	34.7
Loan / Repayment Revenue	0.9	6.6	6.6	6.6	6.6	6.6
Fees, Fines, License, and Permits	7.9	8.1	8.1	8.1	8.1	8.1
Intergovernmental Revenue	27.0	24.3	24.3	24.3	24.3	24.3
Charges for Services	147.2	165.0	166.6	168.3	170.0	171.7
Other Revenue	20.2	19.3	19.5	19.7	19.9	20.1
Lease Revenue	0.9	0.4	0.4	0.4	0.4	0.4
Investment Earnings	8.8	7.8	7.8	7.8	7.8	7.8
Other Financing Sources	52.7	58.2	41.0	26.4	54.2	62.9
Interfund Charge for Service	82.5	80.2	80.2	80.2	80.2	80.2
Interfund Transfer, Advances, and Subsidy	17.8	19.1	19.1	19.1	19.1	19.1
Total Revenues	\$ 676.0	\$ 735.2	\$ 709.8	\$ 714.3	\$ 758.0	\$ 776.7
Expenditures:						
Wages & Benefits	\$ 229.1	\$ 255.5	\$ 263.1	\$ 271.0	\$ 279.1	\$ 287.5
Other	482.2	559.5	530.7	491.5	501.4	511.4
Total Expenditures	\$ 711.3	\$ 815.0	\$ 793.9	\$ 762.5	\$ 780.5	\$ 798.9
 Net Increase (Decrease)	 \$ (35.3)	 \$ (79.8)	 \$ (84.1)	 \$ (48.3)	 \$ (22.5)	 \$ (22.2)
 Beginning Cash Balance	 342.4	 342.4	 262.6	 178.5	 130.2	 107.8
 Ending Cash Balance	 \$ 307.1	 \$ 262.6	 \$ 178.5	 \$ 130.2	 \$ 107.8	 \$ 85.6

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 103 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 a 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, 2023 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$321,865,960	\$ 110,920,410	\$210,945,550
5-1/2% - \$168,596,455	\$ 110,920,410	\$ 57,676,045

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 \$1,282,024,721 in outstanding obligations as of December 31, 2023. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2023, and the remaining balances. The table shows \$160,377,026 was spent on debt retirement in 2023 (including the refunding of existing debt). Projected debt retirement in 2024 (including the retirement of G.O. BANs) is approximately \$161,847,627 and is shown on Table 14.

Tables 2 through 11 identify the 2024 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2023 there was \$68,780,000 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
12/31/2023

Description	Type	Total Outstanding 12/31/2022	New Issues in 2023	Redeemed in 2023	Total Outstanding 12/31/2023
GENERAL DEBT					
Computer Equipment	Bonds	\$ -	\$ 2,365,000	\$ -	\$ 2,365,000
Economic Development	Bonds	1,818,784	720,000	176,174	2,362,610
Final Judgment	Bonds	3,906,770		230,000	3,676,770
Fire Dept. Facilities	Bonds	320,200		38,299	281,901
Furnace/Howard Renewal Area	Bonds	1,133,660		235,550	898,110
Industrial Incubator	Bonds	1,317,100		225,600	1,091,500
Motor Equipment	Bonds	141,417		20,638	120,779
Municipal Facilities	Bonds	8,760,508	625,000	1,128,788	8,256,720
Off Street Parking	Bonds	2,813,248		1,850,518	962,730
Real Estate Acquisition	Bonds	1,795,600		377,860	1,417,740
Recreational Facilities	Bonds	14,055,510	480,000	3,616,761	10,918,749
Storm Sewer Improvement	Bonds	604,176		58,526	545,650
Street Improvement	Bonds	34,573,027	7,690,000	6,381,286	35,881,741
Streets & Transportation	Notes	30,030,645	37,775,519	30,030,645	37,775,519
Parks & Recreation	Notes	7,702,742	10,449,802	7,702,742	10,449,802
Municipal Facilities	Notes	901,452	259,021	901,452	259,021
Parking	Notes	2,251,210	4,328,689	2,251,210	4,328,689
Economic Development	Notes	1,051,693	310,826	1,051,693	310,826
Computer Equipment	Notes	3,305,323	828,868	3,305,323	828,868
Motor Equipment	Notes	2,401,935	3,484,602	2,401,935	3,484,602
Akron Energy Systems	Notes	1,000,000	1,034,417	1,000,000	1,034,417
IBH Coventry Property	Notes	1,600,000	1,678,667	1,600,000	1,678,667
Courthouse Improvement	Notes	-	5,000,000	-	5,000,000
TOTAL GENERAL DEBT	Bonds	\$ 71,240,000	\$ 11,880,000	\$ 14,340,000	\$ 68,780,000
	Notes	\$ 50,245,000	\$ 65,150,411	\$ 50,245,000	\$ 65,150,411
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	\$ 5,449,571	\$ 52,168	\$ 736,024	\$ 4,765,715
Street Resurfacing	Bonds	3,195,037	2,653,726	1,058,867	4,789,896
TOTAL S.A. DEBT	Bonds	\$ 8,644,608	\$ 2,705,894	\$ 1,794,891	\$ 9,555,611
TOTAL G.O. DEBT		\$ 130,129,608	\$ 79,736,305	\$ 66,379,891	\$ 143,486,022

Table 1

DEBT
CITY OF AKRON, OHIO
12/31/2023

Description	Type	Total Outstanding 12/31/2022	New Issues in 2023	Redeemed in 2023	Total Outstanding 12/31/2023
P.U. SPECIAL REV. (OWDA)					
Water	Loans	\$ 56,855,056	\$ 12,157,324	\$ 17,495,041	\$ 51,517,339
Sewer	Loans	704,441,682	57,901,620	29,232,201	733,111,101
P.U. SPECIAL REV. (OPWC)					
Water	Loans	111,875		44,750	67,125
Sewer	Loans	876,450		37,450	839,000
P.U. DEBT (REVENUE)					
Water	Bonds	3,565,000	-	855,000	2,710,000
TOTAL P.U. DEBT					
	Bonds	\$ 3,565,000	\$ -	\$ 855,000	\$ 2,710,000
	Loans	\$ 762,285,063	\$ 70,058,944	\$ 46,809,442	\$ 785,534,565
SPECIAL OBLIGATIONS					
CLC Income Tax Revenue	Bonds	\$ 180,120,000	\$ -	\$ 13,390,000	\$ 166,730,000
Income Tax Revenue	Bonds	108,278,043	-	8,183,000	100,095,043
Non-Tax Revenue	Bonds	20,830,000	-	3,395,000	17,435,000
Canal Park Stadium	COPs	270,000	-	270,000	-
Steam System	COPs	39,200,000	-	1,865,000	37,335,000
Capital Projects - OPWC	Loans	4,666,366	-	510,981	4,155,385
Capital Projects - HUD	Loans	4,115,000	-	365,000	3,750,000
Capital Projects - ODSA	Loans	2,970,000	-	340,000	2,630,000
Non-Tax Revenue	Notes	5,013,712	5,163,706	5,013,712	5,163,706
SA Street Lighting-Cleaning	Notes	13,000,000	13,000,000	13,000,000	13,000,000
GRAND TOTAL					
		<u>\$ 1,274,442,792</u>	<u>\$ 167,958,955</u>	<u>\$ 160,377,026</u>	<u>\$ 1,282,024,721</u>

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2023</u>	<u>2024 PRINCIPAL</u>	<u>2024 INTEREST</u>
		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, 2024	\$ 2,610,000	\$ 2,610,000	\$ 104,400
Mar. 20, 2014	19,080,000	Various Purpose Ref. 2014 A	2.768%	Dec. 1, 2024-26	4,110,000	1,320,000	140,038
Mar. 20, 2014	20,685,000	Various Purpose Ref. 2014 B	2.425%	Dec. 1, 2024-26	4,430,000	1,420,000	177,699
Dec. 2, 2014	25,200,000	Various Purpose Ref. 2014 C	3.316%	Dec. 1, 2024-31	12,275,000	1,350,000	433,894
Mar. 10, 2015	25,325,000	Various Purpose Ref. 2015	3.150%	Dec. 1, 2024-28	10,465,000	2,190,000	406,350
May. 26, 2016	5,000,000	Judgement Bonds, 2016	3.496%	Dec. 1, 2024-36	3,665,000	235,000	131,813
Dec. 6, 2016	7,155,000	Various Purpose Ref. 2016 A	3.032%	Dec. 1, 2024-31	5,595,000	625,000	181,100
Dec. 6, 2016	10,735,000	Various Purpose Ref. 2016 B	2.452%	Dec. 1, 2024-28	4,325,000	1,450,000	119,250
Dec. 20, 2017	8,440,000	Various Purpose Ref. 2017 A	3.011%	Dec. 1, 2024-31	5,735,000	630,000	205,950
Dec. 20, 2017	3,905,000	Various Purpose Ref. 2017 B	3.522%	Dec. 1, 2024-31	3,690,000	410,000	125,933
Dec. 6, 2023	11,880,000	Various Purpose Ref. 2023	4.395%	Dec. 1, 2024-43	11,880,000	470,000	581,239
		TOTAL INSIDE BONDS			<u>\$ 68,780,000</u>	<u>\$ 12,710,000</u>	<u>\$ 2,607,666</u>

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2023	2024 PRINCIPAL	2024 INTEREST
Dec. 6, 2023	55,471,744	2023 Various Purpose	4.250%	Dec. 5, 2024	\$ 55,471,744	\$ 55,471,744	\$ 2,351,000
Dec. 6, 2023	5,000,000	2023 Courthouse Improvements	4.250%	Dec. 5, 2024	5,000,000	5,000,000	211,910
Dec. 6, 2023	3,000,000	2023 Good Park Street Improvement	4.250%	Dec. 5, 2024	3,000,000	3,000,000	127,146
Dec. 6, 2023	1,678,667	2023 IBH/Coventry Taxable	5.950%	Dec. 5, 2024	1,678,667	1,678,667	99,603
TOTAL BOND ANTICIPATION G.O. NOTES					\$ 65,150,411	\$ 65,150,411	\$ 2,789,659

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2023	2024 PRINCIPAL	2024 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, 2024-27	\$ 1,344,906	\$ 324,782	\$ 29,065
Dec. 15, 2017	54,186	Street Imp. Ser. 2017	2.300%	Jun. 1, 2024-27	23,249	5,615	503
Dec. 11, 2018	59,342	Sidewalk Imp., Series 2018	2.350%	Dec. 1, 2024-28	31,452	6,002	739
Dec. 11, 2018	1,851,839	Street Imp. Ser. 2018	2.350%	Dec. 1, 2024-28	981,502	187,289	23,065
Nov. 13, 2019	1,545,611	St. Resurf., Series 2019	1.450%	Dec. 1, 2024	318,934	318,934	4,625
Dec. 1, 2020	141,329	Street Imp. Ser. 2020	1.350%	Dec. 1, 2024-30	100,902	13,841	1,362
Dec. 1, 2020	1,495,864	St. Resurf., Series 2020	0.950%	Dec. 1, 2024-25	606,845	301,988	5,765
Oct. 1, 2021	1,025,049	St. Resurf., Series 2021	0.450%	Oct. 1, 2024-26	617,789	205,006	2,780
Oct. 1, 2022	730,124	St. Resurf., Series 2022	3.000%	Oct. 1, 2024-27	592,602	141,648	17,778
Oct. 1, 2022	2,442,123	Street Imp. Ser. 2022	3.250%	Oct. 1, 2024-32	2,231,536	217,431	72,525
Oct. 5, 2023	52,168	Street Imp. Ser. 2023	3.250%	Oct. 1, 2024-33	52,168	4,503	1,677
Oct. 5, 2023	2,653,726	St. Resurf., Series 2023	3.250%	Oct. 1, 2024-28	2,653,726	498,104	85,288
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					\$ 9,555,611	\$ 2,225,143	\$ 245,172

SPECIAL ASSESSMENT NOTES

Nov. 20, 2023	13,000,000	Street Cleaning-Lighting Notes	4.250%	Nov. 19, 2024	\$ 13,000,000	\$ 13,000,000	\$ 550,965
					\$ 13,000,000	\$ 13,000,000	\$ 550,965

Table 5

WATERWORKS BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2023	2024 PRINCIPAL	2024 INTEREST
Mortgage Revenue Bonds - Series 2015							
Dec. 18, 2015	8,300,000	Water Mortgage Revenue	2.59%	Mar. 1, 2024-26	\$ 2,710,000	\$ 880,000	\$ 58,793
Ohio Water Development Authority Loan Agreements							
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2024-33	\$ 1,065,759	\$ 99,395	\$ 29,150
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2024-32	252,824	24,303	8,761
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2024-33	597,710	54,562	11,683
Jun. 27, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2024-34	1,744,245	143,265	34,172
Jun. 27, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2024-34	432,598	35,532	8,475
Dec. 12, 2013	782,159	OWDA #6613	3.620%	Jan. & July 1, 2024-35	506,095	36,198	17,996
Jan. 30, 2014	699,374	OWDA #6665	3.660%	Jan. & July 1, 2024-24	74,899	74,899	2,062
Feb. 27, 2014	2,630,871	OWDA #6686	3.650%	Jan. & July 1, 2024-35	1,503,618	107,366	53,911
Feb. 27, 2014	10,002,958	OWDA #6688	4.150%	Jan. & July 1, 2024-35	6,923,341	455,684	282,639
Jun. 25, 2015	850,896	OWDA #7040	1.570%	Jan. & July 1, 2024-36	600,943	40,845	9,404
Sept. 24, 2015	1,596,553	OWDA #7116	1.740%	Jan. & July 1, 2024-36	1,083,979	74,993	18,536
Oct. 29, 2015	441,878	OWDA #7155	1.680%	Jan. & July 1, 2024-35	283,317	18,863	4,681
Apr. 27, 2017	759,321	OWDA #7650	1.830%	Jan. & July 1, 2024-31	483,739	34,913	10,762
Apr. 26, 2018	574,313	OWDA #8035	2.890%	Jan. & July 1, 2024-29	302,415	51,495	8,370
Jun. 28, 2018	209,273	OWDA #8156	1.650%	Jan. & July 1, 2024-39	167,993	9,595	2,732
Jul. 26, 2018	288,468	OWDA #8161	0.000%	Jan. & July 1, 2024-39	213,914	13,801	-
Sep. 27, 2018	2,665,787	OWDA #8243	1.620%	Jan. & July 1, 2024-39	2,199,177	121,447	35,137
Jan. 31, 2019	1,595,852	OWDA #8361	1.850%	Jan. & July 1, 2024-40	1,231,859	108,513	37,852
Feb. 28, 2019	309,895	OWDA #8401	0.000%	Jan. & July 1, 2024-50	268,614	10,330	-
Mar. 28, 2019	577,695	OWDA #8427	0.000%	Jan. & July 1, 2024-25	173,309	115,539	-
May 30, 2019	309,811	OWDA #8530	0.000%	Jan. & July 1, 2024-24	61,897	61,897	-
Jun. 27, 2019	333,663	OWDA #8574	0.000%	Jan. & July 1, 2024-40	250,297	16,683	-
Oct. 31, 2019	6,898,614	OWDA #8670	0.000%	Jan. & July 1, 2024-40	5,771,979	344,931	-
Jan. 30, 2020	350,993	OWDA #8763	0.000%	Jan. & July 1, 2024-41	289,874	17,550	-
Jun. 25, 2020	316,271	OWDA #8986	0.000%	Jan. & July 1, 2024-51	205,560	10,542	-
Jul. 30, 2020	506,345	OWDA #9019	0.000%	Jan. & July 1, 2024-26	132,979	101,269	-
Oct. 29, 2020	248,434	OWDA #9110	0.000%	Jan. & July 1, 2024-27	173,135	49,687	-
Oct. 29, 2020	90,000	OWDA #9115	0.000%	Jan. & July 1, 2024-52	70,798	3,000	-
Dec. 10, 2020	14,893,717	OWDA #9121	0.520%	Jan. & July 1, 2024-38	7,455,598	959,557	76,390
May 27, 2021	1,718,497	OWDA #9356	0.900%	Jan. & July 1, 2024-47	1,631,585	62,144	14,773
May 27, 2021	1,047,292	OWDA #9357	0.900%	Jan. & July 1, 2024-48	830,701	37,753	9,185
Sep. 30, 2021	6,640,080	OWDA #9480	1.120%	Jan. & July 1, 2024-34	5,865,708	528,770	64,132
Aug. 26, 2021	15,999	OWDA #9488	0.000%	Jan. & July 1, 2024-32	9,030	1,600	-
Aug. 26, 2021	1,546,660	OWDA #9492	0.460%	Jan. & July 1, 2024-42	897,833	74,345	6,689
Oct. 28, 2021	1,355,118	OWDA #9572	0.640%	Jan. & July 1, 2024-48	1,173,565	50,392	8,446
Mar. 31, 2022	2,480,178	OWDA #9627	0.990%	Jan. & July 1, 2024-53	2,367,435	71,735	24,024
Sep. 29, 2022	2,127,898	OWDA #9971	2.260%	Jan. & July 1, 2024-38	1,677,781	120,763	47,461
Sep. 29, 2022	1,353,276	OWDA #9981	2.260%	Jan. & July 1, 2024-43	715,695	54,813	29,667
Oct. 27, 2022	3,486,463	OWDA #10023	2.410%	Jan. & July 1, 2024-44	790,426	-	-
Mar. 30, 2023	2,608,607	OWDA #10156	2.490%	Jan. & July 1, 2024-44	496,244	50,716	32,477
Apr. 27, 2023	2,151,900	OWDA #10229	0.000%	Jan. & July 1, 2024-64	498,207	-	-
Dec. 14, 2023	2,371,416	OWDA #10534	0.000%	Jan. & July 1, 2024-66	40,664	-	-
					\$ 51,517,339	\$ 4,249,685	\$ 889,567
Ohio Public Works Commission Loan Agreements							
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2024-25	67,125	44,750	-
					\$ 67,125	\$ 44,750	\$ -

SEWER BONDS
Bond Retirement Fund for Serial Bonds and Interest

Table 6

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2023	2024 PRINCIPAL	2024 INTEREST
Ohio Water Development Authority Loan Agreements							
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2024-30	\$ 393,580	\$ 55,315	\$ 12,346
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2024-30	68,185	8,824	2,145
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2024-30	34,507	4,850	1,082
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2024-32	431,805	42,373	19,887
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2024-32	1,151,001	115,547	46,468
Feb. 24, 2011	412,715	OWDA #5851	4.140%	Jan. & July 1, 2024-32	217,007	21,785	8,761
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2024-32	1,429,088	141,708	39,029
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2024-33	1,065,759	99,395	29,150
Dec. 8, 2011	903,132	OWDA #6081	2.800%	Jan. & July 1, 2024-32	445,662	47,131	12,151
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2024-33	12,813,896	1,128,133	348,440
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2024-33	678,046	63,097	18,878
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2024-32	509,750	50,442	14,171
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2024-34	3,037,453	235,033	93,843
May. 30, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2024-33	1,261,697	111,650	32,947
Aug. 29, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2024-35	3,997,075	295,022	119,678
Jan. 30, 2014	1,881,680	OWDA #6664	3.660%	Jan. & July 1, 2024-34	910,472	68,590	32,701
Apr. 24, 2014	3,413,207	OWDA #6722	3.950%	Jan. & July 1, 2024-36	2,458,077	155,496	95,574
Apr. 24, 2014	1,500,016	OWDA #6723	3.450%	Jan. & July 1, 2024-34	936,215	71,313	31,690
Jun. 26, 2014	11,022,605	OWDA #6776	3.090%	Jan. & July 1, 2024-36	6,727,620	448,477	204,446
Jun. 26, 2014	17,917,041	OWDA #6790	3.010%	Jan. & July 1, 2024-36	10,179,898	650,490	301,557
Aug. 28, 2014	6,824,879	OWDA #6817	3.340%	Jan. & July 1, 2024-35	4,227,165	291,683	138,772
Feb. 26, 2015	5,070,277	OWDA #6948	1.890%	Jan. & July 1, 2024-36	2,812,064	201,440	52,201
Feb. 26, 2015	18,319,051	OWDA #6949	1.890%	Jan. & July 1, 2024-38	13,486,051	816,644	251,046
May. 28, 2015	1,155,041	OWDA #7012	2.260%	Jan. & July 1, 2024-36	633,663	44,403	14,071
May. 28, 2015	10,997,906	OWDA #7014	2.450%	Jan. & July 1, 2024-36	8,207,591	573,436	186,286
May. 28, 2015	31,617,614	OWDA #7016	1.960%	Jan. & July 1, 2024-38	21,338,959	1,479,403	473,988
Jul. 30, 2015	5,502,246	OWDA #7071	2.290%	Jan. & July 1, 2024-36	3,725,819	260,613	83,838
Aug. 27, 2015	5,844,021	OWDA #7089A	2.320%	Jan. & July 1, 2024-37	4,231,378	270,268	96,609
Oct. 29, 2015	3,273,284	OWDA #7153	2.180%	Jan. & July 1, 2024-37	2,083,886	134,322	44,701
Oct. 29, 2015	254,744,002	OWDA #7154	2.350%	Jan. & July 1, 2024-49	229,528,694	6,737,280	5,558,261
Dec. 10, 2015	5,653,479	OWDA #7214	2.140%	Jan. & July 1, 2024-37	2,439,633	157,662	51,369
Dec. 10, 2015	4,500,378	OWDA #7215	2.140%	Jan. & July 1, 2024-37	3,022,297	195,317	63,638
Dec. 10, 2015	1,374,691	OWDA #7216	2.140%	Jan. & July 1, 2024-36	958,144	64,670	20,163
Jan. 28, 2016	1,299,344	OWDA #7234	2.210%	Jan. & July 1, 2024-26	254,631	100,177	5,077
Feb. 25, 2016	4,823,288	OWDA #7267	2.050%	Jan. & July 1, 2024-47	4,011,785	134,425	81,556
Mar. 31, 2016	26,047,415	OWDA #7282	1.950%	Jan. & July 1, 2024-48	17,257,399	555,530	333,824
Jun. 30, 2016	1,238,790	OWDA #7409	1.750%	Jan. & July 1, 2024-47	915,042	31,785	15,875
Jun. 30, 2016	22,158,491	OWDA #7410	1.750%	Jan. & July 1, 2024-48	18,596,274	629,576	322,699
Jun. 30, 2016	14,692,039	OWDA #7411	1.660%	Jan. & July 1, 2024-48	12,526,275	420,047	212,347
Aug. 25, 2016	2,147,990	OWDA #7455	1.560%	Jan. & July 1, 2024-37	1,375,156	88,615	21,108
Aug. 25, 2016	1,458,160	OWDA #7460	1.400%	Jan. & July 1, 2024-47	1,213,203	42,857	16,835
Aug. 25, 2016	47,518,521	OWDA #7461	0.450%	Jan. & July 1, 2024-49	36,111,959	1,518,782	186,368
Aug. 25, 2016	7,409,403	OWDA #7462	1.400%	Jan. & July 1, 2024-48	6,024,375	215,384	88,823
Sep. 29, 2016	5,147,458	OWDA #7494	1.330%	Jan. & July 1, 2024-48	8,450,353	316,624	159,265
Apr. 27, 2017	18,071,206	OWDA #7647	2.330%	Jan. & July 1, 2024-24	2,842,733	2,842,733	67,565
May. 25, 2017	21,922,129	OWDA #7704	0.930%	Jan. & July 1, 2024-63	18,568,650	385,173	171,795
Jun. 29, 2017	2,203,764	OWDA #7729	2.130%	Jan. & July 1, 2024-25	683,315	453,126	12,155
Jun. 29, 2017	2,919,239	OWDA #7743	2.510%	Jan. & July 1, 2024-48	2,102,331	63,026	52,375
Sep. 27, 2018	4,214,223	OWDA #8249	2.230%	Jan. & July 1, 2024-65	5,995,380	114,264	120,197
Dec. 6, 2018	5,253,792	OWDA #8290	2.540%	Jan. & July 1, 2024-64	3,882,964	70,285	126,296
Jul. 26, 2021	2,378,678	OWDA #8326	2.620%	Jan. & July 1, 2024-65	1,726,143	30,465	59,850
Jan. 31, 2019	36,480,465	OWDA #8357	2.400%	Jan. & July 1, 2024-66	32,577,900	488,560	866,142
Jan. 31, 2019	1,551,818	OWDA #8358	2.620%	Jan. & July 1, 2024-66	1,349,691	19,821	39,709
Jan. 31, 2019	9,489,332	OWDA #8359	2.520%	Jan. & July 1, 2024-65	8,953,087	124,352	229,409
May 30, 2019	2,000,000	OWDA #7089B	1.870%	Jan. & July 1, 2024-37	1,228,417	80,789	22,595
May 30, 2019	86,912,674	OWDA #8540	0.660%	Jan. & July 1, 2024-67	71,965,128	1,690,879	557,540
Jul. 25, 2019	1,158,220	OWDA #8625	1.770%	Jan. & July 1, 2024-66	866,946	13,864	15,585
Dec. 12, 2019	961,581	OWDA #8715	0.000%	Jan. & July 1, 2024-51	851,138	27,512	10,915
Dec. 12, 2019	8,596,490	OWDA #8717	1.300%	Jan. & July 1, 2024-66	7,523,778	145,928	108,002
Dec. 12, 2019	73,305,117	OWDA #8727	1.290%	Jan. & July 1, 2024-67	51,068,677	1,238,434	921,280
Dec. 12, 2019	917,745	OWDA #8737	1.230%	Jan. & July 1, 2024-51	777,192	26,257	10,417
Feb. 27, 2020	1,680,494	OWDA #8785	1.390%	Jan. & July 1, 2024-66	1,029,105	27,950	22,581
Mar. 26, 2020	2,584,389	OWDA #8831	1.130%	Jan. & July 1, 2024-51	1,151,087	74,511	27,353
Aug. 27, 2020	5,468,825	OWDA #9030	0.880%	Jan. & July 1, 2024-66	4,581,997	101,413	46,197
Oct. 29, 2020	1,156,981	OWDA #9109	0.670%	Jan. & July 1, 2024-52	840,470	35,295	7,341
	44,681,150	OWDA #9121	0.520%	Jan. & July 1, 2024-38	22,366,796	2,878,673	229,170
Dec. 10, 2020	1,544,190	OWDA #9161	1.010%	Jan. & July 1, 2024-67	956,673	27,536	15,252
Jul. 29, 2021	3,084,067	OWDA #9467	0.610%	Jan. & July 1, 2024-53	1,445,502	94,349	18,399
Jun. 30, 2022	1,616,944	OWDA #9909	2.470%	Jan. & July 1, 2024-68	847,178	20,001	39,997
Dec. 8, 2022	5,941,846	OWDA #10060	3.210%	Jan. & July 1, 2024-69	3,235,208	29,631	94,565
Dec. 8, 2022	8,697,134	OWDA #10061	3.210%	Jan. & July 1, 2024-69	4,054,196	43,531	138,923
Dec. 8, 2022	8,142,221	OWDA #10062	3.210%	Jan. & July 1, 2024-69	4,661,783	40,482	129,193
Feb. 23, 2023	3,040,243	OWDA #10106	2.660%	Jan. & July 1, 2024-45	517,736	-	-
Feb. 23, 2023	7,528,333	OWDA #10110	2.990%	Jan. & July 1, 2024-71	1,106,432	-	-
Aug. 31, 2023	269,108,668	OWDA #10439	2.940%	Jan. & July 1, 2024-72	21,174,879	-	-
					\$ 733,111,101	\$ 30,284,453	\$ 14,104,462
Ohio Public Works Commission Loan Agreement							
July 1, 2005	275,000	OPWC #CH101	0.000%	Jan. & July 1, 2024-27	31,966	9,133	-
July 1, 2022	849,509	OPWC #CH10U	0.000%	Jan. & July 1, 2024-52	807,034	28,317	-
					\$ 839,000	\$ 37,450	\$ -

OPWC LOANS
Ohio Public Works Commission Loan Agreement

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2023	2024 PRINCIPAL	2024 INTEREST
Various Capital Projects							
July 1, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2024	\$ 33,347	\$ 33,347	\$ -
July 1, 2000	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2024	10,813	10,813	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2024	41,190	41,190	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2024-26	130,005	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	# 0.000%	Jan. & July 1, 2024-29	16,200	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2024-27	375,600	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2024-28	188,542	37,708	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2024-30	321,100	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2024-28	41,490	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2024-30	271,050	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2024-45	581,695	26,441	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2024-42	114,783	6,204	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2024-41	231,117	12,840	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2024-43	380,444	19,510	-
Oct. 11, 2011	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2024-42	424,267	22,933	-
Aug. 4, 2010	446,000	OPWC #CH05N(CIP)	0.000%	Jan. & July 1, 2024-45	93,741	4,261	-
July 1, 2020	1,000,000	OPWC #CH12V(CIP)	0.000%	Jan. & July 1, 2024-50	900,001	33,333	-
TOTAL OPWC LOANS					\$ 4,155,385	\$ 488,835	\$ -

ODSA
Ohio Development Services Agency

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2023	2024 PRINCIPAL	2024 INTEREST
Mar. 31, 2011	5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2024-2030	\$ 2,630,000	\$ 350,000	\$ 57,207
TOTAL ODSA LOANS					\$ 2,630,000	\$ 350,000	\$ 57,207

HUD
Housing and Urban Development Loan Agreements

Dec. 26, 2013	3,800,000	Highland Square		Aug. 1, 2024-33	\$ 1,900,000	\$ 190,000	\$ 62,605
Oct. 18, 2018	1,850,000	Bowery		Aug. 1, 2026	1,850,000	-	-
TOTAL HUD LOANS					\$ 3,750,000	\$ 190,000	\$ 62,605

Table 9**OTHER SPECIAL OBLIGATIONS**

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2023	2024 PRINCIPAL	2024 INTEREST
Certificates of Participation (COPS)							
Oct. 25, 2016	11,965,000	Steam System Utility	2.00-5.00%	Dec. 1, 2024-41	\$ 9,610,000	\$ 385,000	\$ 331,719
Aug. 9, 2018	24,445,000	Steam System Utility	3.50-5.00%	Dec. 1, 2024-43	21,390,000	700,000	841,675
Aug. 14, 2019	9,360,000	Steam System Utility	2.20-3.01%	Dec. 1, 2024-30	6,335,000	855,000	176,041
TOTAL CERTIFICATES OF PARTICIPATION					\$ 37,335,000	\$ 1,940,000	\$ 1,349,435

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2023</u>	<u>2024 PRINCIPAL</u>	<u>2024 INTEREST</u>
Nov. 25, 2014	28,230,000	Economic Development	3.080%	Dec. 1, 2024-34	\$ 12,690,000	\$ 1,985,000	\$ 527,625
Nov. 12, 2015	13,250,000	Economic Development	3.170%	Dec. 1, 2024-26	4,745,000	1,530,000	164,294
TOTAL NON-TAX REVENUE BONDS					<u>\$ 17,435,000</u>	<u>\$ 3,515,000</u>	<u>\$ 691,919</u>

NON-TAX REVENUE ECONOMIC DEVELOPMENT NOTES

Sept. 26, 2023	5,163,706	Economic Development	3.950%	Sept. 25, 2024	<u>\$ 5,163,706</u>	<u>\$ 5,163,706</u>	<u>\$ 203,400</u>
					\$ 5,163,706	\$ 5,163,706	\$ 203,400

Table 11

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2023	2024 PRINCIPAL	2024 INTEREST
Aug. 8, 2013	2,355,914	OAQDA Series B	4.200%	Dec. 1, 2024-28	\$ 1,682,550	\$ 332,716	\$ 70,667
Nov. 25, 2014	32,340,000	Various Purpose Bonds	5.097%	Dec. 1, 2024-34	\$ 20,835,000	\$ 1,475,000	\$ 946,250
Nov. 12, 2015	25,370,000	Various Purpose Bonds	4.463%	Dec. 1, 2024-28	\$ 7,870,000	\$ 1,620,000	\$ 348,000
Dec. 6, 2016	14,655,000	Various Purpose Refunding Bonds	4.206%	Dec. 1, 2024-28	\$ 7,805,000	\$ 1,420,000	\$ 376,050
Dec. 9, 2019	51,780,000	Various Purpose Bonds	3.915%	Dec. 1, 2024-41	\$ 47,445,000	\$ 2,300,000	\$ 1,869,450
Jun. 24, 2015	5,500,000	Cascade Plaza Bond	2.420%	Dec. 1, 2024-35	\$ 3,475,493	\$ 265,478	\$ 85,012
Nov. 14, 2018	2,000,000	Bowery Bond	4.770%	Dec. 1, 2024-48	\$ 1,832,000	\$ 40,000	\$ 87,386
Nov. 24, 2020	12,030,000	Various Purpose Refunding Bonds	1.763%	Dec. 1, 2024-32	\$ 9,150,000	\$ 350,000	\$ 289,450
Jul. 28, 2010	15,060,000	Community Learning Ctrs., 2010C	5.940%	Dec. 1, 2024-26	7,530,000	2,510,000	442,312
Dec. 8, 2016	27,000,000	Community Learning Ctrs., 2016	4.473%	Dec. 1, 2024-33	18,190,000	1,460,000	840,625
Dec. 20, 2017	36,615,000	Community Learning Ctrs., 2017	3.348%	Dec. 1, 2024-33	31,070,000	2,610,000	1,229,350
Aug. 14, 2019	11,045,000	Community Learning Ctrs., 2019	4.151%	Dec. 1, 2024-33	10,160,000	-	428,200
Mar. 3, 2022	114,970,000	Community Learning Ctrs., 2022	4.000%	Dec. 1, 2024-33	99,780,000	7,235,000	3,991,200
Total Community Learning Centers					\$ 166,730,000	\$ 13,815,000	\$ 6,931,687
TOTAL INCOME TAX REVENUE BONDS					\$ 266,825,043	\$ 21,618,194	\$ 11,003,952

Table 12

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Bond Retirement: January 1	\$ 505,537.86	\$ 560,702.01	\$ 478,390.80	\$ 982,617.12
Receipts:				
General Property Tax	1,168,921.26	1,103,568.57	681,628.49	750,000.00
Bond Sale			11,880,000.00	10,000,000.00
Note Sale	-	27,945,000.00		40,000,000.00
Bond & Note Sale, Premium, A/I			524,743.91	-
Miscellaneous Receipts	62,421.99	9,714.51	55,490,154.51	30,000.00
EMS Operating	1,484.05	305.28	6,996.24	43.98
JEDD - Econ. Dev. & Township	3,087,159.92	1,221,648.98	1,164,906.47	2,397,522.65
Motor Equipment Operating	-	24,578.29	29,607.17	2,615.36
Municipal Utilities	43,083,517.96	44,003,065.35	47,820,502.74	50,511,710.00
Off-Street Parking	896.44	6,219.75	7,272.93	103,595.03
Capital Imp. Fund	15,298,953.59	17,511,159.37	17,018,528.63	30,491,386.24
Development Activity	130,000.00	32,331.71	1,895.10	12,599.47
In-Lieu-Of-Taxes	4,918,947.98	814,599.56	642,510.01	1,000,000.00
General Fund	15,419.98	9,227.63	14,546.96	9,283.84
Total Receipts and Balance	\$ 68,273,261.03	\$ 93,242,121.01	\$ 135,761,683.96	\$ 136,291,373.69

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

(Continued)

Expenditures:

Bonds & Notes: Within 10M	\$ 18,475,000.00	\$ 43,270,000.00	\$ 62,985,000.00	\$ 77,860,411.00
Bonds & Notes Int. Within 10M	3,294,598.64	2,859,241.29	4,125,611.25	5,397,325.00
Bonds & Notes: Outside 10M	1,285,000.00	1,325,000.00	1,365,000.00	1,405,000.00
Bonds & Notes Int. Outside 10M	554,387.00	522,203.00	475,759.00	434,555.00
O.W.D.A. Loans	42,991,789.74	43,967,991.07	47,735,394.28	49,528,167.00
O.P.W.C. Loans	688,093.80	316,496.90	593,183.19	571,035.00
O.D.O.D. Loans	401,050.00	407,506.00	404,913.00	407,207.00
Other Expense	22,639.84	95,291.95	61,661.13	50,000.00
Investment Purchases	-	-	17,032,544.99	-
Total Expenditures	\$ 67,712,559.02	\$ 92,763,730.21	\$ 134,779,066.84	\$ 135,653,700.00
Balance December 31	\$ 560,702.01	\$ 478,390.80	\$ 982,617.12	\$ 637,673.69

Table 13

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

<u>Purpose</u>	Actual			Estimate
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Special Assessment Bond Retirement				
Fund: January 1	\$ 5,772.85	\$ 5,774.49	\$ 6,100.81	\$ 7,088.29
Receipts:				
Assessments Coll. by County	14,824,255.31	14,638,652.60	15,472,645.10	16,021,280.00
Interest on Investments	1.64	206.20	988.02	-
Funds & Miscellaneous	14,025,048.50	16,172,367.47	15,705,893.94	-
Total Receipts and Balance	\$ 28,855,078.30	\$ 30,817,000.76	\$ 31,185,627.87	\$ 16,028,368.29
Expenditures:				
Redemption of Improvement Bonds	\$ 1,649,754.76	\$ 1,505,688.82	\$ 1,794,888.20	\$ 2,225,143.00
Interest on Improvement Bonds	135,608.88	113,517.95	191,611.07	245,172.00
Redemption of Notes	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Interest on Notes	38,891.67	19,445.83	486,145.83	550,965.00
Misc. & Dist. of S.A. Coll.	14,025,048.50	16,172,247.35	15,705,894.48	-
Total Expenditures	\$ 28,849,303.81	\$ 30,810,899.95	\$ 31,178,539.58	\$ 16,021,280.00
Balance December 31	\$ 5,774.49	\$ 6,100.81	\$ 7,088.29	\$ 7,088.29

2024 DEBT SERVICE

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Major Governmental Funds			
General Fund	\$ 8,238	\$ 1,046	\$ 9,284
Income Tax Capital Improvement Fund	68,843,428	10,179,834	79,023,262
Community Learning Centers Income Tax Fund	13,815,000	6,931,687	20,746,687
Special Assessments Bond Payment Fund	15,225,143	796,137	16,021,280
Major Proprietary Funds			
Water Fund	5,174,435	948,360	6,122,795
Sewer Fund	30,321,903	14,104,462	44,426,365
Off-Street Parking Fund	74,532	29,063	103,595
Non-Major Governmental Funds (1)	24,900,346	1,473,914	26,374,260
Non-Major Proprietary Funds (2)	3,484,602	150,299	3,634,901
Total	<u>\$ 161,847,627</u>	<u>\$ 34,614,802</u>	<u>\$ 196,462,429</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

Governmental Activities						
Fiscal Year Ending December 31 (in thousands)	General Obligation Bonds		General Obligation Notes		ODSA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 12,710	\$ 2,608	\$ 65,150	\$ 2,790	\$ 350	\$ 57
2025	9,005	2,151	-	-	360	49
2026	10,860	1,799	-	-	365	41
2027	7,270	1,386	-	-	375	33
2028	6,125	1,124	-	-	385	24
2029-2033	15,905	3,076	-	-	795	23
2034-2038	3,590	1,286	-	-	-	-
2039-2043	3,315	475	-	-	-	-
2044-2048	-	-	-	-	-	-
2049-2053	-	-	-	-	-	-
2054-2058	-	-	-	-	-	-
2059-2063	-	-	-	-	-	-
2064-2068	-	-	-	-	-	-
	\$ 68,780	\$ 13,905	\$ 65,150	\$ 2,790	\$ 2,630	\$ 227

Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue Bonds		OPWC Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
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	404	-
2027	2,225	285	23,345	8,019	360	-
2028	2,320	192	24,471	7,045	262	-
2029-2033	1,600	322	126,227	20,224	766	-
2034-2038	365	17	16,097	3,583	628	-
2039-2043	-	-	9,238	881	548	-
2044-2048	-	-	552	82	228	-
2049-2053	-	-	-	-	67	-
2054-2058	-	-	-	-	-	-
2059-2063	-	-	-	-	-	-
2064-2068	-	-	-	-	-	-
	\$ 17,435	\$ 2,506	\$ 266,825	\$ 69,894	\$ 4,155	\$ -

Fiscal Year Ending December 31 (in thousands)	Special Assessment Bonds		Special Assessment Notes		Housing & Urban Development Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 2,225	\$ 245	\$ 13,000	\$ 551	\$ 190	\$ 63
2025	1,949	198	-	-	190	57
2026	1,686	153	-	-	2,040	52
2027	1,522	109	-	-	190	46
2028	1,044	68	-	-	190	40
2029-2033	1,130	92	-	-	950	102
2034-2038	-	-	-	-	-	-
2039-2043	-	-	-	-	-	-
2044-2048	-	-	-	-	-	-
2049-2053	-	-	-	-	-	-
2054-2058	-	-	-	-	-	-
2059-2063	-	-	-	-	-	-
2064-2068	-	-	-	-	-	-
	\$ 9,556	\$ 865	\$ 13,000	\$ 551	\$ 3,750	\$ 360

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

Fiscal Year Ending December 31 (in thousands)	Governmental Activities				Business-type Activities			
	Certificates of Participation		Non-Tax Revenue Notes		OPWC Loans			
	Principal	Interest	Principal	Interest	Principal	Interest		
2024	\$ 1,940	\$ 1,349	\$ 5,164	\$ 203	\$ 82	\$ -		
2025	2,015	1,274	-	-	60	-		
2026	2,095	1,194	-	-	37	-		
2027	2,180	1,110	-	-	33	-		
2028	2,255	1,030	-	-	28	-		
2029-2033	9,185	4,064	-	-	142	-		
2034-2038	8,730	2,583	-	-	142	-		
2039-2043	8,935	936	-	-	142	-		
2044-2048	-	-	-	-	142	-		
2049-2053	-	-	-	-	99	-		
2054-2058	-	-	-	-	-	-		
2059-2063	-	-	-	-	-	-		
2064-2068	-	-	-	-	-	-		
	<u>\$ 37,335</u>	<u>\$ 13,540</u>	<u>\$ 5,164</u>	<u>\$ 203</u>	<u>\$ 907</u>	<u>\$ -</u>		

Fiscal Year Ending December 31 (in thousands)	Business-type Activities					
	Mortgage Revenue Bonds		OWDA Loans		Grand Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 880	\$ 59	\$ 34,534	\$ 14,994	\$ 161,847	\$ 34,615
2025	905	36	32,127	14,826	72,818	29,182
2026	925	12	32,486	14,318	77,781	27,032
2027	-	-	33,071	13,942	70,571	24,930
2028	-	-	36,584	21,214	73,664	30,737
2029-2033	-	-	181,382	94,183	338,082	122,086
2034-2038	-	-	131,357	47,322	160,909	54,791
2039-2043	-	-	107,083	28,231	129,261	30,523
2044-2048	-	-	107,850	17,986	108,772	18,068
2049-2053	-	-	37,984	9,825	38,150	9,825
2054-2058	-	-	30,631	5,646	30,631	5,646
2059-2063	-	-	18,410	1,710	18,410	1,710
2064-2068	-	-	1,129	119	1,129	119
	<u>\$ 2,710</u>	<u>\$ 107</u>	<u>\$ 784,628</u>	<u>\$ 284,316</u>	<u>\$ 1,282,025</u>	<u>\$ 389,264</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
2024	\$ 8	\$ 1	\$ 68,843	\$ 10,180	\$ 13,815	\$ 6,932
2025	-	1	22,580	7,375	14,045	6,291
2026	14	1	24,762	6,495	14,625	5,670
2027	7	-	20,044	5,523	14,985	5,025
2028	8	-	19,306	4,746	15,780	4,415
2029-2033	-	-	57,932	15,191	93,480	11,680
2034-2038	-	-	28,040	7,217	-	-
2039-2043	-	-	21,567	2,224	-	-
2044-2048	-	-	780	82	-	-
2049-2053	-	-	67	-	-	-
2054-2058	-	-	-	-	-	-
2059-2063	-	-	-	-	-	-
2064-2068	-	-	-	-	-	-
	<u>\$ 37</u>	<u>\$ 3</u>	<u>\$ 263,921</u>	<u>\$ 59,033</u>	<u>\$ 166,730</u>	<u>\$ 40,013</u>

Fiscal Year Ending December 31 (in thousands)	Governmental Activities				Business-Type Activities	
	Special Assessments Bond Payment Fund		Non-Major Governmental Funds		Water Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 15,225	\$ 796	\$ 24,900	\$ 1,475	\$ 5,174	\$ 948
2025	1,949	198	1,088	425	5,215	979
2026	1,686	153	3,131	356	5,219	889
2027	1,522	109	820	310	4,318	809
2028	1,044	68	813	277	4,352	739
2029-2033	1,129	92	3,952	883	18,957	2,181
2034-2038	-	-	1,289	213	7,617	417
2039-2043	-	-	360	53	2,194	107
2044-2048	-	-	-	-	894	44
2049-2053	-	-	-	-	354	10
2054-2058	-	-	-	-	-	-
2059-2063	-	-	-	-	-	-
2064-2068	-	-	-	-	-	-
	<u>\$ 22,555</u>	<u>\$ 1,416</u>	<u>\$ 36,353</u>	<u>\$ 3,992</u>	<u>\$ 54,294</u>	<u>\$ 7,123</u>

Fiscal Year Ending December 31 (in thousands)	Business-Type Activities					
	Sewer Fund		Off-Street Parking Fund		Non-Major Proprietary Funds	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 30,322	\$ 14,104	\$ 75	\$ 29	\$ 3,485	\$ 150
2025	27,876	13,884	65	26	-	3
2026	28,229	13,442	68	23	47	3
2027	28,786	13,133	71	20	18	1
2028	32,260	20,475	76	16	25	1
2029-2033	162,566	92,002	66	57	-	-
2034-2038	123,882	46,905	81	39	-	-
2039-2043	105,032	28,124	108	15	-	-
2044-2048	107,098	17,942	-	-	-	-
2049-2053	37,729	9,815	-	-	-	-
2054-2058	30,631	5,646	-	-	-	-
2059-2063	18,410	1,710	-	-	-	-
2064-2068	1,129	119	-	-	-	-
	<u>\$ 733,950</u>	<u>\$ 277,301</u>	<u>\$ 610</u>	<u>\$ 225</u>	<u>\$ 3,575</u>	<u>\$ 158</u>

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

Fiscal Year Ending December 31 (in thousands)	Grand Total	
	Principal	Interest
2024	\$ 161,847	\$ 34,615
2025	72,818	29,182
2026	77,781	27,032
2027	70,571	24,930
2028	73,664	30,737
2029-2033	338,082	122,086
2034-2038	160,909	54,791
2039-2043	129,261	30,523
2044-2048	108,772	18,068
2049-2053	38,150	9,825
2054-2058	30,631	5,646
2059-2063	18,410	1,710
2064-2068	1,129	119
	<u>\$ 1,282,025</u>	<u>\$ 389,264</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
GO VP	11,880,000	12/6/2023	2023 Various Purpose Bonds	N/A	A+	N/A
SA	52,168	10/5/2023	2023 Street Improvement Special Assessment Bonds, Series A	N/A	N/A	N/A
SA	2,653,726	10/5/2023	2023 Resurfacing Special Assessment Bonds, Series A	N/A	N/A	N/A

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2024 CAPITAL INVESTMENT AND COMMUNITY DEVELOPMENT PROGRAM

INTRODUCTION

The City of Akron Budget Plan is comprised of two major components, the Operating Budget and the Capital Budget. The Operating Budget is the component that funds wages, salaries, supplies and materials. Basically, the operating component funds the day-to-day, recurring costs the City of Akron (City) incurs. The other component, the Capital Budget, funds the major, one-time expenses for equipment, facilities, etc. Examples of capital expenses are fire trucks, expressway improvements, park construction, remodeling, or major repairs of City buildings.

In previous years, the Capital Budget was used exclusively for infrastructure repairs and construction. Today, however, the Capital Budget is also used for economic development. As you read through the major projects listed in the Capital Budget, you will notice the sizable amount of funds devoted to the expenses categorized as economic development. The City has devoted much effort and money to enhance its image as a good place to do business. The projects that are herein identified are evidence that the effort is paying dividends.

Although there are two components to the City's Budget Plan, they operate as one. The reason the components appear separately is for convenience in review of the budgets and simplicity in explaining the process. The capital projects are generally more interesting to the general population than the operating expenses. Separating the Capital Budget from the Operating Budget allows the reader to quickly find a particular project.

The Capital Budget is a vital part of the overall City budget. The decision to put certain projects in the budget is dependent on the operating implications of the investment. Many capital projects assist the Operating Budget by reducing long-term operating costs. Other projects are funded because they are expected to reap long-term revenue growth, and a larger revenue stream enables other operating programs to be implemented or expanded.

The City's Capital Budget identifies the capital improvements that will be made in the City during 2024. 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 2024 Capital Budget emphasizes Mayor Malik's dedication to healthy, safe, and vibrant neighborhoods with the City's largest commitment to Public Facilities/Misc in Akron's history at \$72.3 million. The budget includes \$202.4 million in state funding and \$64.3 million in federal monies. Local funds of \$91.6 include \$18 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 2024 budget reflects \$365.7 million in new investment on our water & sewer 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 2024.

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 January for Council consideration and passage. Public hearings were conducted and the Community had the opportunity to submit comments. After careful consideration and deliberation, the Capital Investment Plan was passed by City Council on February 12, 2024.

OBJECTIVES

The 2024 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 2024 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 (\$53,495,002) 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 2024 Capital Budget, including the amount and a brief description of the source.

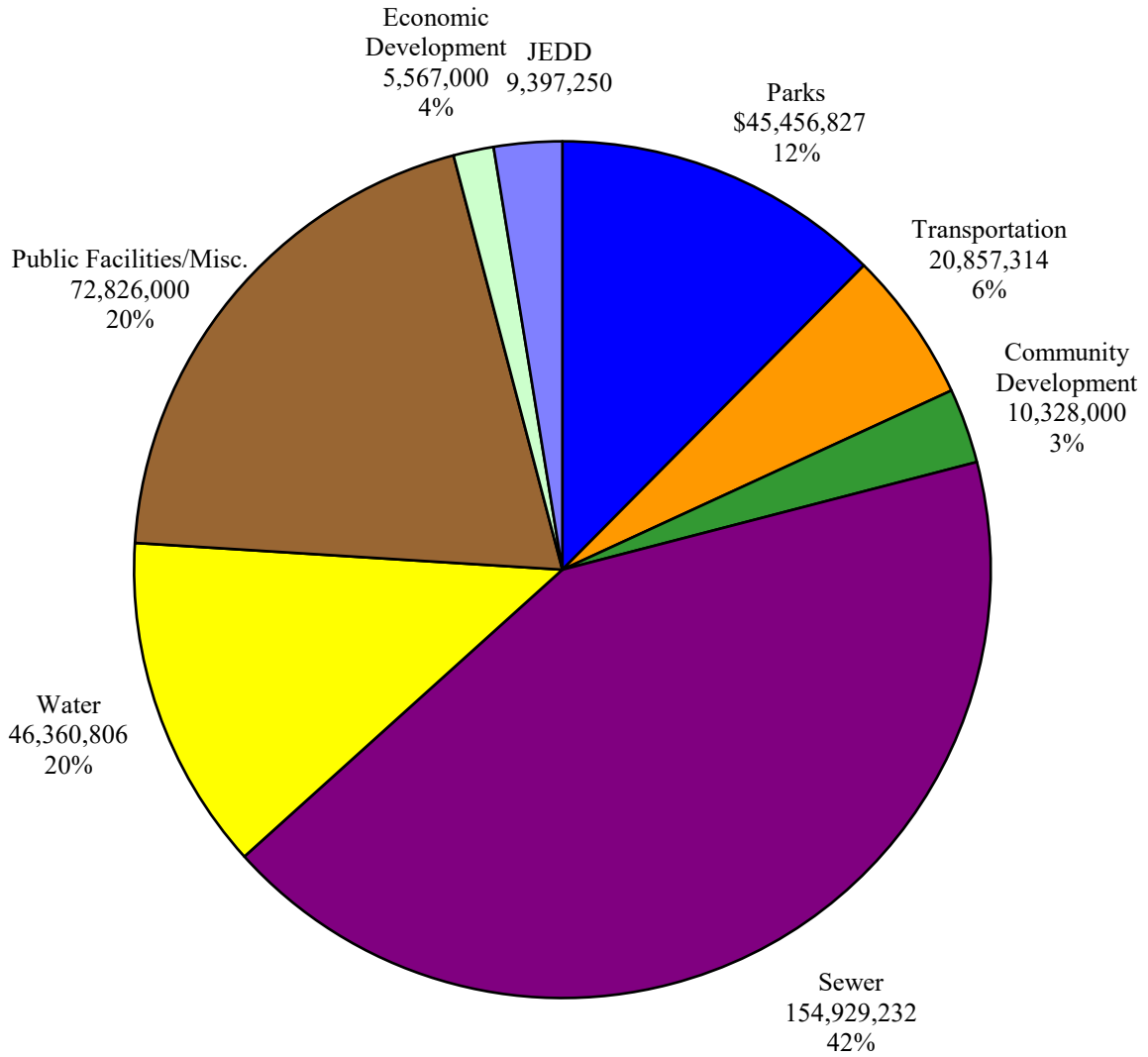
IMPACT ON OPERATIONS

The following pages contain a description of each category of projects in the 2024 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
2024 CAPITAL BUDGET
EXPENDITURES BY PROGRAM
TOTAL \$365,722,429**



2024 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.	2,919,000	Ohio Public Works Commission	Recurring	None
		1,434,000	Surface Transportation Block Grant		
		300,000	General Obligation Debt		
		220,000	Private		
		18,300	Sewer Capital Fund		
		53,060	Water Capital Fund		
		370,160	Income Tax		
		433,755	Special Assessments		
		200,000	Funds from Cuyahoga Falls		
		\$ 5,948,275	Total		
Bridges	Annual maintenance on the City-owned bridges. This includes bridge replacements and reconstruction.	50,000	Ohio Public Works Commission	Recurring	None
		1,250,000	Bridge Replacement		
		175,000	Private		
		236,006	Income Tax		
		893,994	General Obligation Debt		
		\$ 2,605,000	Total		
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.	282,700	Ohio Public Works Commission	Recurring	None
		114,300	Ohio Rail Development Commission		
		23,000	Water Capital Fund		
		62,700	General Obligation Debt		
		16,000	Sewer Capital Fund		
		760,300	Income Tax		
		118,000	Special Assessments		
		\$ 1,377,000	Total		
Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.	1,833,536	Income Tax	Recurring	Minimal Decrease
		1,787,022	Special Assessments		
		1,650,000	Gas Tax		
		25,000	General Obligation Debt		
		514,000	Surface Transportation Block Grant		
		2,570,430	Ohio Department Of Transportation		
		1,000,000	Ohio Public Works Commission		
		120,551	Funds from Fairlawn		
		\$ 9,500,539	Total		

PROJECT	DESCRIPTION	FUNDING	TYPE	OPERATING IMPACT
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.	1,086,500 General Obligation Debt 315,000 Special Assessments 25,000 Funds from Cuyahoga Falls \$ 1,426,500 Total	Recurring	Minimal Decrease
TOTAL TRANSPORTATION PROGRAM		<u>\$ 20,857,314</u>		

Impact on Operations:

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

PROJECT	DESCRIPTION		FUNDING	TYPE	OPERATING IMPACT
PARKS PROGRAM					
Akron Parks Challenge	Design and construction of recommended park improvements identified by the Akron Parks Collaborative through the Akron Parks Challenge grant	\$ 150,000	General Obligation Debt	Non-recurring	Minimal Increase
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.	\$ 150,000	General Obligation Debt	Non-recurring	None
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.	\$ 354,000	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.	\$ 8,000,000	American Rescue Plan Act	Non-recurring	None
Elizabeth Park Splash Pad	Installation of a splash pad at Elizabeth Park.	\$ 300,000	Community Development	Recurring	Minimal Increase
Firestone Park Restroom Upgrades	Improvements to Firestone Stadium. Items may include LED stadium lighting, rooftop Reznor replacement, and new scoreboards and sound systems.	\$ 125,000	General Obligation Debt	Non-recurring	Minimal Increase
Good Park Golf Course Booster Pump Station	Bring on a new water service and a booster pump to pressurize the irrigation sprinkler heads.	\$ 140,000	General Obligation Debt	Non-recurring	None
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.	\$ 600,000	Environmental Protection Agency	Non-recurring	None
Gorge Dam Removal - Bank Stabilization	Stabilization of the former Ohio Edison Power Plant site at Front Street. Stabilization needs to happen ahead of the Gorge Dam removal.	\$ 3,220,000	Environmental Protection Agency	Non-recurring	Minimal Decrease
Gorge Dam Removal - Sediment Placement Area	Preparation of 30-acre site to receive the dredged sediment from the Gorge Dam Pool.	\$ 4,700,000	Environmental Protection Agency	Non-recurring	Minimal Decrease

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
PARKS PROGRAM (continued)					
Heintz Hillcrest Park Walking Trail Phase 2	Design and construction of the second phase of walking trail.	\$ 50,000	General Obligation Debt	Non-recurring	None
Hyre Park Nature Trail	Repairs to the nature trail from Wedgewood Drive to Lions Park.	\$ 75,000	General Obligation Debt	Recurring	None
Irrigation Upgrade and Misc. Repairs	Upgrade and repair existing irrigation systems throughout the City.	\$ 20,000	General Obligation Debt	Recurring	None
KaBOOM! Playgrounds	Partnership with KaBOOM! For the construction of inclusive playgrounds in order to address play space inequity. Sites to be determined.	\$ 150,000	General Obligation Debt	Non-recurring	None
		300,000	Private		
		\$ 450,000	Total		
Little Cuyahoga River Restoration and Lowhead Dam Removal	The proposed project will restore floodplain areas, remove three lowhead dams to address channelization in the river, and improve fish habitat.	\$ 3,376,000	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
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.	\$ 300,000	General Obligation Debt	Non-recurring	None
Miscellaneous Parks	Small capital improvements at various parks and community centers.	\$ 150,000	Income Tax	Recurring	None
		150,000	General Obligation Debt		
		\$ 300,000			
Northwest Park	Renovations to softball field. Includes new scoreboard.	\$ 50,000	General Obligation Debt	Recurring	None
Park Exterior Lighting Upgrades	Replace exterior light fixtures with LED at various park locations. Sites include Joy Park, Patterson Park, Heintz-Hillcrest Park, and Hyre Park.	\$ 70,000	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.	\$ 8,000,000	American Rescue Plan Act	Non-recurring	None
Perkins Park	Park rehabilitation to basketball courts, parking lot, playground, walkways, and lighting.	\$ 100,000	General Obligation Debt	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING	TYPE	OPERATING IMPACT
PARKS PROGRAM (continued)				
Reservoir Pool Rehabilitation	Reconstruction of Reservoir Pool and rehabilitation of bathhouse.	\$ 6,900,000 American Rescue Plan Act	Non-recurring	None
Reservoir Park Community Center	Rehabilitation of the Reservoir Park Community Center including building expansion.	\$ 4,700,000 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.	\$ 1,000,000 Transportation Alternatives Program 360,000 Akron Metropolitan Area Transportation Study <u>1,000,000 American Rescue Plan Act</u> \$ 2,360,000 Total	Non-recurring	None
Rubber City Heritage Trail Phase 2	Phase 2 design of a multi-use recreational trail that will utilize the 6-mile rail corridor formerly used by the rubber companies. Phase 2 limits are Exchange & Arlington intersection to Exchange Street.	\$ 116,827 General Obligation Debt	Non-recurring	Minimal Increase
Skateboard park	Costs associated with the relocation of the Akron Skate Park.	\$ 250,000 Private	Non-recurring	Minimal Increase
Waters Park	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.	\$ 100,000 General Obligation Debt	Non-recurring	None
TOTAL PARKS PROGRAM		<u>\$ 45,456,827</u>		

Impact on operations:

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

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
PUBLIC FACILITIES PROGRAM					
Airport Concrete Panel Replacement	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
		475,000	Ohio Department Of Transportation		
		\$ 500,000			
Airport General Consulting Services	General consulting services to cover land releases, land leases, grant submissions, and general consulting services at the airport.	\$ 75,000	General Obligation Debt	Recurring	None
Airport Fuel Farm Replacement	Replacement of fuel farm to above ground tanks.	\$ 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.	\$ 148,200	Tax Increment Financing	Non-recurring	Minimal Decrease
		2,667,600	Federal Aviation Administration		
		148,200	Ohio Department Of Transportation		
		\$ 2,964,000			
Airport Taxiway P Rehabilitation	Rehabilitation of Taxiways R, R1, and R2 at the Akron Fulton Airport. He pavement is cracked and deteriorating.	\$ 10,350	General Obligation Debt	Non-recurring	None
		186,300	Federal Aviation Administration		
		10,350	Ohio Department Of Transportation		
		\$ 207,000			
BF Goodrich Power Plant Demolition	Demolition of the BF Goodrich power plant	\$ 292,000	General Obligation Debt	Non-recurring	Minimal Decrease
		3,100,000	Ohio Department of Development		
		\$ 3,392,000	Total		
Cascade Garage Concrete and Structural Repairs	Rehabilitation of the Cascade Parking Deck.	\$ 900,000	General Obligation Debt	Non-recurring	Minimal Decrease
Cascade Parking Deck Elevators	Concrete repairs to the floors of the parking garage.	\$ 1,978,000	Certificate Of Participation	Non-recurring	Minimal Decrease
CVSR Merriman Valley Train Station Station	Train station to boost economic growth within the Merriman Valley Great Streets Business District.	\$ 100,000	Community Development	Non-recurring	None
Fire Station #12 Replacement	Completion of Fire Station #12. Includes demolition of vacated fire station.	\$ 586,000	Income Tax	Non-recurring	None
High / Market Parking Deck Repairs	Replacement of three (3) failing expansion joints.	\$ 100,000	Parking Capital Fund	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)					
MSC HVAC Control System Replacement	Replacement of failed HVAC controls at MSC.	\$ 200,000	General Obligation Debt	Non-recurring	None
Miscellaneous Facility Improvements - Public Service	Miscellaneous improvements to public buildings including LED lighting, mechanicals, ceilings, HVAC upgrades and flooring.	\$ 200,000	General Obligation Debt	Recurring	None
Morley Parking Deck Sprinkler Replacement	Replace fire suppression system.	\$ 75,000	General Obligation Debt	Non-recurring	None
Municipal Building Generator Replacement	Replace generator, transfer switch and look at possibly adding entire building onto back-up power. Currently this generator supplies back-up power to all vital computer systems on the 8th floor, the PBX phone equipment room in the basement, the EOS room and	\$ 300,000	General Obligation Debt	Recurring	None
Municipal Building Liebert HVAC System Replacement	Replace aging Liebert HVAC unit for PBX phone room.	\$ 30,000	General Obligation Debt	Non-recurring	None
Municipal Building Fire Panel Upgrade	Replace outdated fire panel with new model and improved features.	\$ 60,000	General Obligation Debt	Non-recurring	None
MSC Improvements - Public Works	Miscellaneous improvements at the Municipal Service Center.	\$ 250,000	General Obligation Debt	Recurring	None
MSC Training & Locker Room Restrooms	Upgrades to MSC training & locker rooms.	\$ 100,000	General Obligation Debt	Recurring	None
		20,000	Funding to be determined		
		\$ 120,000			
MSC Fire Alarm & Sprinklers	Design and installation of fire suppression for Building 1 & 1A, 1B garages, Buildings 2 & 3 at the Municipal Service Center.	\$ 430,000	Income Tax	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	Recurring	None
Parking Deck Lighting Upgrades	Upgrade existing lighting to LED lighting in the parking decks.	\$ 100,000	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

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Salt Storage Rehabilitation	Rehabilitate the existing salt storage facilities located at Municipal Service Center, West Side Depot, Parks Maintenance Storage Facility (Ira/Kenmore facility).	\$ 500,000	General Obligation Debt	Non-recurring	Minimal Decrease
		20,000	Special Assessments		
		\$ 520,000			
Stubbs Elevator Modernization Employee & Prisoner	Modernization of the Stubbs 3 employee elevator, and prisoner elevator.	\$ 1,885,000	Akron Safety Center Reserves	Non-recurring	Minimal Decrease
West Depot Rooftop HVAC Replacement	Replace failing rooftop HVAC unit for the office	\$ 30,000	General Obligation Debt	Non-recurring	Minimal Decrease
TOTAL PUBLIC FACILITIES		<u>\$ 15,822,000</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					
Akron Safety Center	Fund created for future replacement of aging Stubbs Justice Center. Includes preliminary design costs and site analysis.	\$ 100,000	Income Tax	Non-recurring	None
Debt Service	Annual beautification to various downtown areas.	\$ 33,800,000	Income Tax	Recurring	None
		3,000,000	Tax Increment Financing		
		1,000,000	Joint Economic Development District		
		1,000,000	Property Taxes		
		\$ 38,800,000	Total		
Downtown Beautification	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
Downtown Wayfinding	Installation of downtown wayfinding signage over several years.	\$ 50,000	General Obligation Debt	Recurring	None
Equipment Replacement	Annual equipment replacement of any obsolete or unusable stock for Public Works.	\$ 900,000	General Obligation Debt	Recurring	None
		4,453,500	Income Tax		
		\$ 5,353,500	Total		
Expressway Lighting	Replace City owned high pressure sodium lights on US-224, SR-8, and SR-59 with LED lighting.	\$ 225,000	Expressway Lighting	Non-recurring	None
Fire Apparatus Replacement	Replacement of engine 13.	\$ 950,000	Income Tax	Non-recurring	Minimal Decrease
Fire CAD System	Annual maintenance of new Tyler CAD system to be used by City of Akron safety forces.	\$ 175,000	Income Tax	Recurring	None
Fire Combined Communication Center	Funding for expenses related to new Combined Communications Center.	\$ 175,000	Income Tax	Non-recurring	None
Fire Facility Improvement Program	Repair various fire station kitchens, HVAC systems, overhead doors, generators, drive aprons, and parking lots. Includes 2023 Program closeout costs.	\$ 400,000	General Obligation Debt	Recurring	None
Fire Management Software, Hardware, and Renewals	Funding of ongoing support and maintenance of critical software systems.	\$ 310,000	Income Tax	Recurring	None
Fire Staffing Maintenance	Funding assistance to maintain staffing levels.	\$ 2,000,000	Income Tax	Recurring	None
Fire Station Debt Service	Debt service for construction of fire station 2 and 4.	\$ 1,055,000	Income Tax	Recurring	None

PROJECT	DESCRIPTION	FUNDING	TYPE	OPERATING IMPACT
MISCELLANEOUS EXPENSES (continued)				
Fire Structural Turn-Out Gear Replacement	Annual program to provide for the replacement of structural fire protective clothing equipment.	\$ 325,000 Income Tax	Recurring	None
Fire Vehicle Refurbishment Program	Refurbish vehicle bodies on mechanically sound Fire / EMS vehicles.	\$ 100,000 General Obligation Debt	Recurring	None
Fire / EMS Miscellaneous Safety Equipment	Miscellaneous equipment purchases at various fire stations. Includes washer / extractors for cleaning of structural fire gear.	\$ 285,000 Income Tax	Non-recurring	None
Police Academy/Training	Funding for continued improvements to APD Training facility and to cover costs of the APD Basic Academy and the Citizens Academy.	\$ 515,000 Income Tax	Recurring	None
Police Body Worn Cameras Annual Contract	Primary contract for BWC cameras, docking equipment, licenses, and evidence.com storage.	\$ 375,500 Income Tax	Recurring	None
Police CAD System Contract	Scheduled contract payment for CAD system. Multi-year contract with Summit County/Tyler Technologies.	\$ 350,000 Income Tax	Recurring	None
Police Combined Communication Center	Funding for expenses related to new Combined Communications Center.	\$ 260,000 Income Tax	Recurring	None
Police Dan St. Training Bureau Facility Improvements	Replacement of the HVAC units.	\$ 110,000 Income Tax	Recurring	None
Police Gear & Equipment Replacement	Miscellaneous equipment purchases for police officers. Replacing SWAT tactical body armor and tasers that are non-repairable. Also includes Grayshift Graykey tool to allow detectives to unlock iPhones and retrieve evidence.	\$ 100,000 Income Tax	Recurring	None
Police Management Software, Hardware & Renewals	Funding for ongoing support and maintenance of critical software systems including NetMotion, Grayshift, and LEFTA. New deployment of METR, Acquisition, E-cite, and other software systems critical to improving department operations and customer service.	\$ 250,000 Income Tax	Recurring	None
Police Safety Forces Bond	Debt service for initial costs of Police / Fire CAD.	\$ 200,000 Income Tax	Recurring	None
Police Staffing Maintenance	Funding assistance to maintain staffing levels.	\$ 2,000,000 Income Tax	Recurring	None
Police Stubbs Work Place Improvements / Gym Relocation	Minor repairs and replacement of office equipment. Includes gym relocation.	\$ 220,000 Income Tax	Recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
MISCELLANEOUS EXPENSES (continued)					
Police Taser Replacement Equipment	Contract for latest CEW device technology to provide all Uniform officers Taser devices.	\$ 270,000	Income Tax	Recurring	None
Reservoir Park Water Tower	Renovations / reuse of the Reservoir Park water tower.	\$ 50,000	General Obligation Debt	Recurring	None
School Flashing Lights Remote Access	Purchase new school flasher controllers that provide cell phone technology for the purpose of updating and monitoring flasher functioning.	\$ 30,000	Income Tax	Recurring	None
Street Signal Support Replacement Program	Annual signal support replacement program.	\$ 50,000	Income Tax	Non-recurring	None
Traffic Engineering Vehicle & Equipment Replacement	Replacement of motor vehicles, machinery, misc. equipment. Includes purchase of a new bucket truck.	\$ 250,000	General Obligation Debt	Non-recurring	None
Traffic Miscellaneous	Replacement of traffic related devices and signals throughout the city.	\$ 100,000	General Obligation Debt	Non-recurring	None
Tree Canopy - City Nursery	This project is necessary for the city to be able to afford to plant the tree quantities needed to reach our canopy goal of 40%. We are currently at 35% canopy coverage. The land clearing and preparation would be performed in-house. This request is to cover the materials necessary for the start-up of the growing operation at 2331 Theiss Rd.	\$ 250,000	Income Tax	Non-recurring	None
Tree Planting (AWR)	Annual replacement of trees throughout the City which are located in the right-of-way, Parks, or other City-owned lands to increase the canopy coverage.	\$ 300,000 450,000 \$ 750,000	Income Tax Sewer Capital Fund	Recurring	None
Tree Removal (Citywide)	Annual removal of dead, diseased, and/or dying trees throughout the City located within the right-of-way, Parks, or other City-owned land.	\$ 100,000 175,000 \$ 275,000	Income Tax Street Lighting Assessments	Recurring	None
Tree Trimming (Citywide)	Annual trimming of trees located throughout the City located within the right-of-way, Parks, or other City-owned land to improve tree structure and health which will extend the life of the trees, clear site obstructions from street signs, and to clear from street lights.	\$ 100,000 175,000 \$ 275,000	Income Tax Street Lighting Assessments	Recurring	None
TOTAL MISCELLANEOUS EXPENSES		<u>\$ 57,004,000</u>			

Impact on Operations:

The above improvements will reduce maintenance costs for the City.

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
HOUSING AND COMMUNITY SERVICES					
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.	\$ 100,000	Community Development	Non-recurring	None
CHDO / CDC Housing	Matching funds for housing development organizations.	\$ 925,000	Community Development	Non-recurring	None
Community Gardens	Support of community gardens throughout the City.	\$ 50,000	Community Development	Recurring	None
Community Services	Public Services to primarily serve city of Akron residents. Programs include infant mortality, public safety and the judicial system, financial employment centers, and information and referrals.	\$ 540,000	Community Development	Non-recurring	None
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	\$ 400,000	Community Development	Non-recurring	None
Fair Housing	Services that further fair housing activities in Akron including housing discrimination, complaint processing, tenant/landlord services, homeownership counseling, and public education.	\$ 250,000	Community Development	Non-recurring	None
Habitat for Humanity	New housing construction for Habitat for Humanity.	\$ 370,000	Community Development	Non-recurring	None
Homeless Shelters	Support of homeless shelters.	\$ 568,000	Community Development	Non-recurring	None
Minor Home Repair	Emergency home repair for low income, elderly, and handicapped homeowners.	\$ 400,000	Community Development	Recurring	None
Neighborhood Revitalization & Sustainability	Grants and loans for housing rehabilitation and lead paint abatement to owners of property.	\$ 1,000,000 5,000,000	Community Development American Rescue Plan Act	Non-recurring	None
		\$ 6,000,000			
Public Facilities and Improvements	Design and construction of public space improvements.	\$ 500,000	Community Development	Non-recurring	None
Shower Bus	Support of shower bus initiative.	\$ 75,000	American Rescue Plan Act	Non-recurring	None
Tiny Homes	Explore pilot program for the construction of tiny	\$ 150,000	Community Development	Non-recurring	None
HOUSING AND COMMUNITY SERVICES		<u>\$ 10,328,000</u>			

PROJECT	DESCRIPTION	FUNDING	TYPE	OPERATING IMPACT	
ECONOMIC DEVELOPMENT					
BOUNCE Innovation Hub	City's contribution of costs for a new central innovation center. Physical improvements include maker space, co-working space, café, classrooms and mentoring services within the former BF Goodrich tire plant.	\$ 430,000 2,122,000 \$ 2,552,000	Joint Economic Development District Economic Development Assistance	Non-recurring	None
Business Enhancement Grant	Grant moneys to be offered to offset upfront costs of opening or expanding facilities that provide new employment opportunities.	\$ 500,000	Joint Economic Development District	Non-recurring	None
Community Development Corporation Support	Support local community development organizations.	\$ 500,000	Community Development	Non-recurring	None
Downtown CDC Support	Support of downtown CDC's.	\$ 150,000	General Obligation Debt	Recurring	None
Great Streets - Façade / Development	Matching façade grants, loans, and other assistance to support businesses in designated Great Streets areas.	\$ 385,000	Community Development	Recurring	None
Great Streets - Public Improvements	Public improvements to support the Great Streets Initiative.	\$ 300,000	Community Development	Recurring	None
Innerbelt Master Plan	Reconnecting Communities Pilot Program Grant to develop a community-based master plan to guide the transformation of a vacated mile-long section of Akron's Innerbelt	\$ 480,000	Reconnecting Communities Pilot Program	Non-recurring	None
Landbanking	Acquisition of vacant land and buildings in designated areas.	\$ 100,000 100,000 \$ 200,000	Joint Economic Development District Community Development	Non-recurring	None
Polymer Cluster Support	Support of the polymer industry.	\$ 150,000	General Obligation Debt	Non-recurring	None
Rubber Bowl BMX Site Prep	Final grading of Rubberbowl demolition to accommodate Akron BMX track relocation.	\$ 100,000	Joint Economic Development District	Non-recurring	None
University of Akron Redevelopment	Support University of Akron redevelopment of Polsky's.	\$ 250,000	General Obligation Debt	Non-recurring	None
TOTAL ECONOMIC DEVELOPMENT PROGRAM		<u>\$ 5,567,000</u>			

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)					
Case Ave. Parking Lot	Parking lot improvements at Case Avenue and Market Street. Carryover project.	\$ 300,000	Sewer Capital Fund	Recurring	None
Combined Sewer Overflow Real Time Control	Implementation of real time control system to monitor and control wet weather storage throughout the sewer svstem in storage basins. OCIT. and the WRF.	\$ 150,000	Sewer Capital Fund	Non-recurring	None
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.	\$ 2,000,000	Sewer Capital Fund	Recurring	None
CMOM 5-Year Cycle	Implementation of the CMOM Program including, but not limited to, aggregate cleaning and inspection of the sewer system every 5 years, identification of as-needed projects through sanitary sewer overflow (SSO) root cause analysis to help prevent SSOs in the system based on main line blockages, and acute defect repairs. IP Alternate would be a 10-year cvcle.	\$ 4,500,000	Sewer Capital Fund	Non-recurring	None
Cuyahoga Street Storage Facility Disinfection	Provide treatment on overflows from the Cuyahoga Street Facility. This is an alternative project under the proposed Consent Decree Amendment No. 4.	\$ 9,789,000	Water Pollution Control Loan Fund	Recurring	None
Enhanced High Rate Treatment Facility	Design of EHRT facility to treat overflow from the OCIT before it discharges to the Little Cuyahoga River.	\$ 500,000 500,000 \$ 1,000,000	Sewer Capital Fund Water Pollution Control Loan Fund	Non-recurring	None
Northside Interceptor Tunnel	Combined sewer overflow storage tunnel to capture CSOs from the Racks 32-35 drainage areas.	\$ 25,000 71,300,000 \$ 71,325,000	Sewer Capital Fund Water Pollution Control Loan Fund	Recurring	None
Ohio Canal Interceptor Tunnel	This Consent Decree project will design and construct the Ohio Canal Interceptor Tunnel. It will intercept and store CSOs from Racks 4, 16, 17, 18, 19, 20, 23, 24 and 37. Closeout charges.	\$ 5,000 8,000,000 \$ 8,005,000	Sewer Capital Fund Water Pollution Control Loan Fund	Recurring	None
Riverside Sewer Separation (CSO Rack 34)	Construct new storm sewers in the Rack 34 drainage area, which is in North Hill to eliminate combined sewer overflows into the Cuyahoga River and will significantly reduce the area's contribution to the future Northside Interceptor Tunnel.	\$ 6,420,000	Water Pollution Control Loan Fund	Non-recurring	Minimal Decrease

PROJECT	DESCRIPTION		FUNDING	TYPE	OPERATING IMPACT
Combined Sewer Overflows (CSO) (continued)					
WRF BioCEPT	Design and construction of a new tank and BioCEPT system to provide treatment of WRF influent wet weather flows in excess of 220 MGD, and completion of a Demonstration Study. Closeout charges.	\$ 50,000	Water Pollution Control Loan Fund	Non-recurring	None
Total Combined Sewer Overflows (CSO)		<u>\$ 103,539,000</u>			
Sanitary Sewer Systems					
Brittain Road Pump Station #2 Reconstruction	Reconstruction of the pump station built in 1973.	\$ 1,220,000	Sewer Capital Fund	Recurring	None
Flow Monitoring & Rain Gauges	Continuation of rainfall data collection used to model and support the sewage collection system.	\$ 70,000	Sewer Capital Fund	Recurring	None
Hawkins District Sewer Improvements	Replacement and re-lining of sanitary sewers in the Hawkins Trunk Sewer Area.	\$ 1,650,000	Water Pollution Control Loan Fund	Non-recurring	None
		<u>150,000</u>	Sewer Capital Fund		
		\$ 1,800,000	Total		
Miscellaneous Collection System Improvements	The improvements include commercial sewer lateral replacement and WRF/SM vehicle/equipment replacement.	\$ 450,000	Sewer Capital Fund	Non-recurring	None
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 Force Main Replacement	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.	\$ 912,500	Water Pollution Control Loan Fund	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
WATER & SEWER (continued)					
Sanitary Sewer Reconstruction - 2021 Large Diameter Lining	Annual rehabilitation of sanitary and combined sewers and manholes identified using the CMOM televising and inspection data. Closeout charges.	\$ 665,900	Water Pollution Control Loan Fund	Recurring	None
Sanitary Sewer Reconstruction - 2021 Small Diameter Lining	Annual rehabilitation of sanitary and combined sewers and manholes identified using the CMOM televising and inspection data. Closeout charges.	\$ 525,000	Water Pollution Control Loan Fund	Recurring	None
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.	\$ 4,878,295	Ohio Public Works Commission	Recurring	None
		<u>5,036,705</u>	Water Pollution Control Loan Fund		
		\$ 9,915,000	Total		
Sanitary Sewer Reconstruction - 2024 Lining	Annual rehabilitation of sanitary and combined sewers and manholes identified using the CMOM televising and inspection data.	\$ 2,272,600	Ohio Public Works Commission	Recurring	None
		<u>2,272,600</u>	Water Pollution Control Loan Fund		
		\$ 4,545,200			
Sanitary Sewer Reconstruction - 2025 Lining	Design costs for the annual rehabilitation of sanitary and combined sewers and manholes identified using the CMOM televising and inspection data	\$ 475,000	Sewer Capital Fund	Non-recurring	None
Sanitary Sewer Reconstruction - 2026 Lining	Design costs for the annual rehabilitation of sanitary and combined sewers and manholes identified using the CMOM televising and inspection data	\$ 50,000	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.	\$ 192,000	Sewer Capital Fund	Recurring	None
		<u>1,298,275</u>	Special Assessments		
		\$ 1,490,275	Total		
Springfield Lake Trunk Sewer Lining	Reconstruction of approximately 3,500 feet of 33-inch diameter sanitary sewer using the CIPP lining process.	\$ 2,379,000	Water Pollution Control Loan Fund	Non-recurring	None
Total Sanitary Sewer Systems		<u>\$ 24,997,875</u>			

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
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
Castle Blvd. Storm Outlet	Reconstruct the pump station. The pump station was built in 1973 and is about 50 years old. This pump station serves six properties.	\$ 205,000	General Obligation Debt	Non-recurring	None
Miscellaneous Storm Sewer Improvements	Design and construction of miscellaneous storm sewer improvements throughout the City.	\$ 500,000	General Obligation Debt	Non-recurring	None
Total Storm Water Systems		<u>\$ 741,000</u>			
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.	\$ 2,000,000	Sewer Capital Fund	Recurring	None
Renewable Energy Facility Polymer System Improvements	As a result of reaching the end of its useful life, upgrade the existing polymer system used in the dewatering of solids at the City's Renewable Energy Facility . Includes hiring a Consultant(s) for design and construction	\$ 1,000,000	Water Pollution Control Loan Fund	Recurring	None
		<u>500,000</u>	Sewer Capital Fund		
		\$ 1,500,000			
WRF Headworks Improvements	Design and construction to upgrade the headworks to provide 280 MGD capacity.	\$ 4,000,000	Water Pollution Control Loan Fund	Non-recurring	None
WRF Process Control System Improvements	Replacement of the WRF process control system.	\$ 20,000	Sewer Capital Fund	Non-recurring	None
		<u>1,450,000</u>	Water Pollution Control Loan Fund		
		\$ 1,470,000	Total		
WRF Secondary Treatment Process Electrical Improvements	Modifications to the electrical system at the North Blower & Pre-Aeration buildings that include replacing motor control centers and providing backup power to the high-speed turbo blowers from the existing diesel	\$ 200,000	Sewer Capital Fund	Non-recurring	None
		<u>500,000</u>	Water Pollution Control Loan Fund		
		\$ 700,000			
Total Water Reclamation Facility		<u>\$ 9,670,000</u>			

PROJECT	DESCRIPTION	FUNDING	TYPE	OPERATING IMPACT	
Joint Economic Development Districts					
Copley Township	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 service districts.	\$ 621,250 625,000 \$ 1,246,250	Water Supply Revolving Loan Account Funding to be determined	Non-recurring	None
Coventry Township	Extension of water main on several streets in the Portage Lakes area.	\$ 6,300,000	Water Supply Revolving Loan Account	Non-recurring	None
US 224 (Waterloo Road) Water Main Extension	Extend 2000' of 16" water main to loop two dead-end JEDD water mains installed in 1999 and 2001 and provide additional pressure and flow utilizing the Waterloo Rd. Booster Station	\$ 1,851,000	Water Supply Revolving Loan Account	Non-recurring	None
Total Joint Economic Development Districts		\$ 9,397,250			
Water Distribution					
Archwood Avenue Booster Station Improvements	Update pumping station and add second pump. Full electrical upgrade. Replace doors, roof. Add backup generator. Reconfigure incoming piping for both pumps to feed high service. Carryover project.	\$ 1,088,479 898,000 \$ 1,986,479	Water Supply Revolving Loan Account Ohio Public Works Commission	Non-recurring	None
Brittain Road Reservoir Replacement	Design & construction of replacement of main water main reservoir to increase the service pressure and volume of emergency storage in the distribution system. Schedule contingent upon State funding.	\$ 50,000	Water Supply Revolving Loan Account	Non-recurring	None
Fixed Network Advanced Metering Infrastructure	Carryover. Implement and install a fully integrated and managed system including a Fixed Network Advanced Metering Infrastructure (AMI) System and the installation of approx. 85,000 5/8" through 12" water meters. Customer Information System	\$ 20,000,000	Water Supply Revolving Loan Account	Non-recurring	None
Force Main Rehabilitation	Rehabilitate the Force Mains to improve reliability of operation, especially during emergencies by lining the original 1912 and 1920 steel force mains beneath the railroad embankment at Jessie Smith Park, Majors Lane in Kent, replacing two original gate valves (30" and 42") with butterfly valves behind Kent Roosevelt High School and installing new mag meters near the Plant for improved efficiency of the Plant flow readings.	\$ 850,512	Water Supply Revolving Loan Account	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Water Distribution (continued)					
Kenmore Boulevard - 28th Street Water Main Connections	Waterline runs south from Kenmore Blvd. under the former Galat Meat Packing Company building (demolished) and continues underneath the CSX Rail Road in between Kenmore Boulevard and 28th Street.	\$ 520,000	Water Supply Revolving Loan Account	Non-recurring	None
Lead Service Line Replacement Program	Annually reoccurring replacement of lead service lines between the water main and customer's property line, and reduce the number of homes served through lead services.	\$ 12,000,000	Water Supply Revolving Loan Account	Recurring	None
NSSM Arborwood Water Main Replacement	Replace chronically-breaking and deteriorating water main to reduce maintenance on Arborwood Drive from Olde Farm Lane to dead-end in Hudson as part of the North Summit Sunnly Main.	\$ 336,200	Water Supply Revolving Loan Account	Non-recurring	None
NSSM Hudson Aurora Road Herrick Park Drive Water Main	Extend a 12-inch water main on Hudson Aurora Road from just north of the turnpike to approximately 883 feet north and extend an 8-inch water main on Herrick Park Drive from Hudson Aurora Road to Kate Drive to close three (3) dead-end water mains in Hudson as part of the NSSM.	\$ 768,100	Water Supply Revolving Loan Account	Non-recurring	None
Pumping Station Improvements - Quayle	Update Quayle pumping station components, which may consist of electrical, mechanical, and/or architectural upgrades based on conditional assessment.	\$ 553,650	Water Supply Revolving Loan Account	Non-recurring	None
		\$ 553,650	Ohio Public Works Commission		
		\$ 1,107,300			
South Hawkins Avenue Water Main Extension	Construct 1,200 feet of 8-inch water main on South Hawkins Avenue between Morse Street and Jason Avenue to connect two non-circulating areas to improve water quality.	\$ 324,600	Water Supply Revolving Loan Account	Non-recurring	None
Water Distribution Building Generator Replacement	Replace the existing generator at the Water Distribution Building to power the remaining electric load during a power outage. Current backup generator only powers critical functions.	\$ 421,200	Water Capital Fund	Non-recurring	None
Water Distribution Vehicle & Equipment Replacement	Replacement of motor vehicles, machinery, misc.	\$ 800,000	Water Capital Fund	Recurring	None
Water Main Replacement Program - 2024	Annual program to replace water mains to improve system reliability of operation, increase pressure and flow, and improve water quality.	\$ 5,472,350	Water Supply Revolving Loan Account	Non-recurring	None

PROJECT	DESCRIPTION	FUNDING		TYPE	OPERATING IMPACT
Water Distribution (continued)					
Water Main Replacement Program - 2025	Design of 2025 water main replacement program to replace water mains to improve system reliability of operation, increase pressure and flow, and improve water quality.	\$ 250,000	Water Supply Revolving Loan Account	Non-recurring	None
Wheeling & Lake Erie Railroad Yard Water Main Repair	Replacement lining of existing 12" water main beneath railroad on Gilchrist Road at Darrow Road.	\$ 306,500	Water Supply Revolving Loan Account	Non-recurring	None
Total Water Reclamation Facility		<u>\$ 45,193,241</u>			
Water Plant					
Akron Water Resiliency Plan Update	Study to update the AWSB Master Plan to include a long-	\$ 331,890	Water Supply Revolving Loan Account	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.	\$ 1,821,000	Water Supply Revolving Loan Account	Non-recurring	Minimal Decrease
		<u>1,193,500</u>	Ohio Public Works Commission		
		\$ 3,014,500			
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.	\$ 4,640,000	Water Supply Revolving Loan Account	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

PROJECT	DESCRIPTION	FUNDING	TYPE	OPERATING IMPACT
Water Plant (continued)				
Miscellaneous Asphalt Work Water Supply	Replace existing asphalt pavement around the Water Plant as needed resulting from deterioration and repairs from previous work and projects.	\$ 310,000 Water Capital Fund	Recurring	None
Miscellaneous Plant Improvements	Annual reoccurring miscellaneous improvements as necessary to support Water Supply operations.	\$ 1,000,000 Water Capital Fund	Recurring	None
Miscellaneous Safety Improvements	Annual reoccurring miscellaneous safety improvements as necessary to support Water Supply Bureau operations.	\$ 100,000 Water Capital Fund	Recurring	None
Raw Water Intake Valve Replacement & Repair Ph I	Replacement and repair of existing raw water intake valves as necessary to correct broken and deteriorated valves to ensure sustained operability of the raw water intake line.	\$ 350,000 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
Sedimentation Basins Clarifier Drive & Chain & Flight Replacement	Replacement of clarifier drives and chain and flight system in Sedimentation Basins 3 and 4 due to age as deemed necessary by the Asset Management Program. Carryover project.	\$ 4,607,000 Water Supply Revolving Loan Account	Non-recurring	None
Water Plant Security Fence Improvements	Replace the existing security fence along the frontage abutting Ravenna Road. Reconfigure fence near the East drive for easier truck access.	\$ 200,000 Water Capital Fund	Non-recurring	None

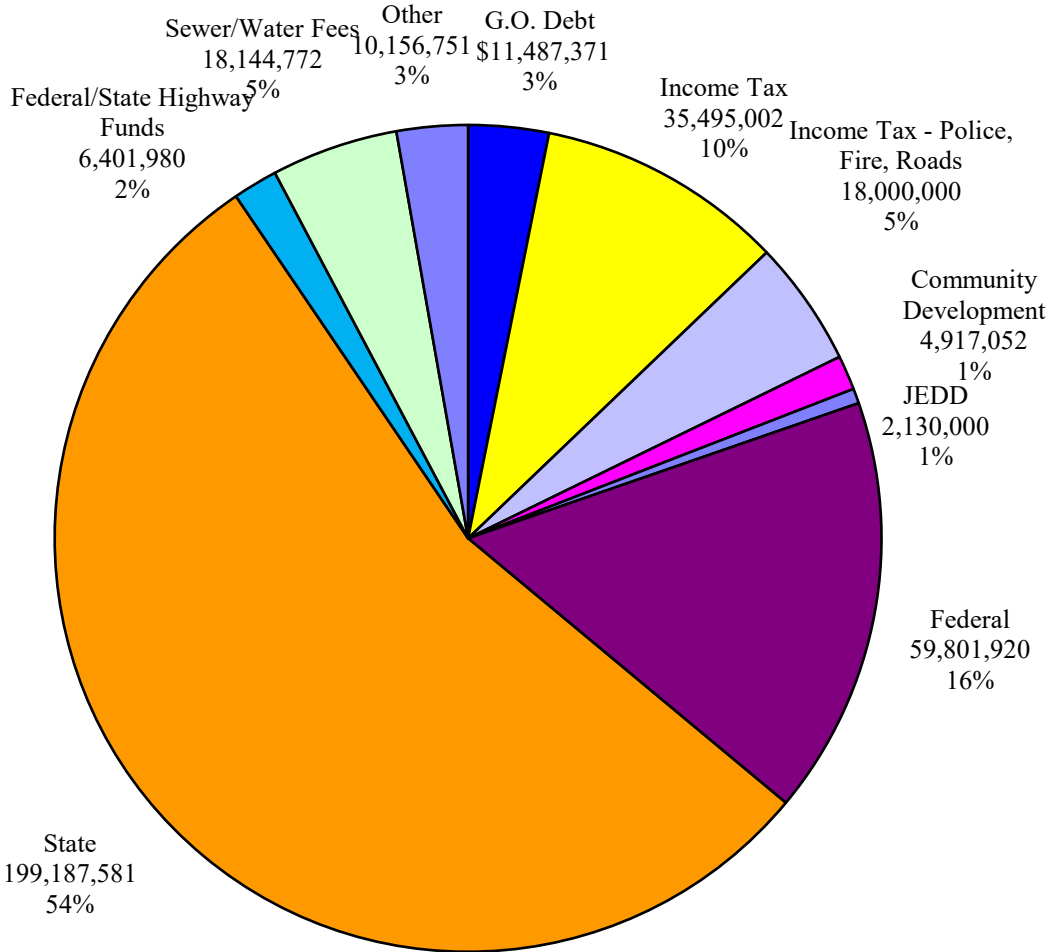
PROJECT	DESCRIPTION	FUNDING	TYPE	OPERATING IMPACT
Water Plant (continued)				
Water Plant Vehicle & Equipment Replacement	Replacement of motor vehicles, machinery, misc. equipment to support Water Supply operations.	\$ 400,000 Water Capital Fund	Recurring	None
Water Plant Water Main Upgrade	Upgrade the existing Water Plant distribution line that provides drinking water to the Water Plant and feeds various chemical feed processes by tying into the North Summit Supply Main with a 12-inch water main and looping the Water Plant system. Carryover project.	\$ 212,300 Water Supply Revolving Loan Account	Non-recurring	None
Total Water Plant		<u>\$ 15,981,357</u>		
Watershed				
East Branch Dam Improvements	East Branch Dam needs drainage improvements at the foot of the dam in order to effectively move water off of the dam and maintain its integrity.	\$ 485,000 Ohio Water Development Authority	Non-recurring	None
Lake Rockwell Reservoir Planning	Install experimental floating wetlands on the reservoir to assist with HAB management an organic loading. (apply for grant funding, requiring a local match)	\$ 44,545 Water Capital Fund 403,020 Federal Emergency Management Agency <u>\$ 447,565</u>	Recurring	None
Miscellaneous Spillway Improvements	Improvements at the various dam locations to maintain structural integrity of the dam structures.	\$ 85,000 Ohio Water Development Authority	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		<u>\$ 1,167,565</u>		
TOTAL WATER & SEWER PROGRAM		<u><u>\$ 210,687,288</u></u>		

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.

GRAND TOTAL: \$ 365,722,429

**CITY OF AKRON
2024 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL \$365,722,429**



2024 REVENUE BY SOURCE

SOURCE	AMOUNT	COMMENTS
LOCAL		
Akron Safety Center Reserves	\$ 1,885,000	Funding from the Akron Safety Center Reserves
Certificates of Participation	1,978,000	Debt-like instrument representing a series of lease payments
General Obligation Debt	11,487,371	Debt secured by City's full faith and credit
Income Tax	35,495,002	27% of City's 2% Income Tax (doesn't include Police, Fire and Road Activity and CLC)
Income Tax - Issue 4 (2018)	18,000,000	Items funded by .25% Income Tax increase for Police, Fire and Road Activity
Parking Capital Fund	100,000	Revenue from City's off-street parking facilities
Property Taxes	1,000,000	Property tax revenue .41 millage
Sewer Capital Fund	13,827,300	Sanitary sewer user fees used for capital projects
Street Lighting Assessments	350,000	Annual assessments levied for provision of street lighting
Tax Increment Financing	3,148,200	Payments in lieu of property taxes on new development
Water Capital Fund	<u>4,317,472</u>	Water user fees used for capital projects
Subtotal	\$ 91,588,345	
REGIONAL		
City of Cuyahoga Falls	225,000	Funding from the City of Cuyahoga Falls
City of Fairlawn	120,551	Funding from the city of Fairlawn
Joint Economic Development District	<u>2,130,000</u>	Income tax in JEDD areas
Subtotal	\$ 2,475,551	

SOURCE	AMOUNT	COMMENTS
STATE		
Gas Tax	1,650,000	Additional 6 cents of gas tax returned to the City
Ohio Department of Development	3,100,000	State development agency
Ohio Department of Transportation	3,203,980	State transportation agency
Ohio Public Works Commission	14,047,745	State bond issue and 1 cent gas tax for infrastructure improvements
Ohio Rail Development Commission	114,300	State rail development commission funds
Ohio Water Development Authority	<u>\$ 570,000</u>	State financial assistance for environmental infrastructure
Subtotal	\$ 22,686,025	
FEDERAL		
Akron Metropolitan Area Transportation Study	\$ 360,000	Agency involved with waterway improvements
American Rescue Plan Act	34,229,000	Funds from the American Rescue Plan Act of 2021
Bridge Replacement	1,250,000	Federal Highway Administration (FHWA) funds for bridges
Community Development	6,938,000	Community Development Block Grant, Home Investment Partnerships Program (HOME) funds from the Department of Housing and Urban Development (HUD)
Economic Development Assistance	2,122,000	Federal economic development assistance funds
Energy Efficiency and Conservation	225,000	Energy Efficiency and Conservation Block Grant Program designed to reduce energy use and to improve energy
Environmental Protection Agency	11,896,000	Funding for environmental improvements
Federal Aviation Administration	2,853,900	Federal Aviation funding
Federal Emergency Management Agency	403,020	Federal Emergency Management Agency funds (FEMA)
Other Federal Funding	645,000	Future federal transportation funding programs.
Reconnecting Communities	480,000	Reconnecting Communities Pilot Program Grant
Surface Transportation Block Grant	1,948,000	FHWA funds for classified roads above minor collector and bridges
Transportation Alternatives Program (Federal)	<u>1,000,000</u>	Transportation Alternatives Set Aside
Subtotal	\$ 64,349,920	

SOURCE	AMOUNT	COMMENTS
STATE & FEDERAL LOANS		
Water Pollution Control Loan Fund	\$ 116,450,705	Funds for wastewater treatment works projects
Water Supply Revolving Loan Account	<u>63,254,831</u>	Ohio EPA Water Supply Revolving Loan Account Program
Subtotal	\$ 179,705,536	
 PRIVATE		
Private	\$ 945,000	Various funding from private sector
Special Assessments	<u>3,972,052</u>	Assessments levied for improvements adjacent to property
Subtotal	\$ 4,917,052	
GRAND TOTAL	<u><u>\$ 365,722,429</u></u>	

REVENUE ASSUMPTIONS
2024 OPERATING BUDGET PLAN
ALL FUNDS

1. Income tax revenues to increase by 2%.
2. Local Government fund revenues to remain stable.
3. Property tax revenues to increase 24%.
4. General Fund utilizes \$10.5 million of Revenue Replacement funds to balance.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

SOURCE AND CATEGORY	ACTUAL			BUDGETED	PERCENTAGE OF TOTAL
	2021	2022	2023	2024	
<u>Local</u>					
Income Tax	\$103,467,266	\$102,432,492	\$110,957,510	\$113,176,660	53.86 %
Property Taxes and Assessments	19,655,972	20,443,842	20,360,848	25,197,000	11.99
JEDD Revenues	6,850,000	6,300,000	6,000,000	6,500,000	3.09
<u>State</u>					
Local Government	7,791,762	8,061,705	8,137,739	8,200,000	3.90
Ohio Casino Revenue	3,655,827	3,859,400	3,856,980	3,900,000	1.86
Other Intergovernmental	479,437	875,133	303,257	305,000	0.15
<u>Other Receipts</u>					
Charges for Services	29,513,873	30,924,406	30,728,036	31,370,350	14.93
License and Fees	5,635,361	6,261,726	5,360,199	5,577,550	2.65
Miscellaneous Revenues	4,319,607	3,272,768	9,954,149	15,868,012	7.55
TOTAL GENERAL FUND GROSS REVENUE	\$181,369,105	\$182,431,472	\$195,658,718	\$210,094,572	99.98 %

**CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2024
USING DUPLICATE OF 2023
BY GOVERNMENTAL UNIT AND PURPOSE**

Assessed Valuation. . . \$3,885,377,820

	<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	1.63	0	1.63	
County Debt	.57	0	.57	
Child Welfare	0	3.25	3.25	
Mental Health Operating	0	2.95	2.95	
Weaver School Operating	0	4.50	4.50	
County Metropolitan Park	<u>0</u>	<u>2.00</u>	<u>2.00</u>	
Total County	<u>2.20</u>	<u>15.80</u>	<u>18.00</u>	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
2024	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.

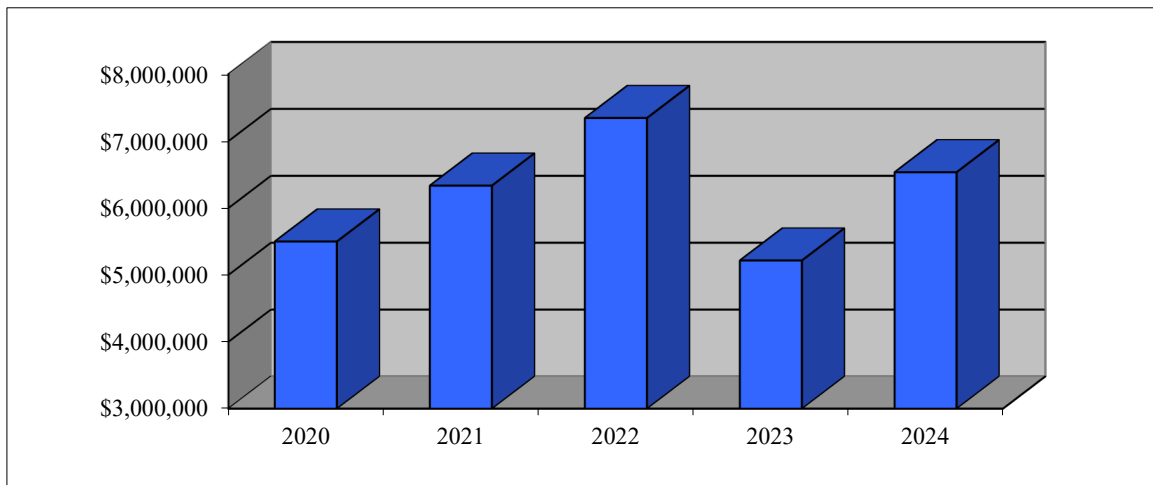
Analysis:

The amount the City has received has varied from approximately \$5.2 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 2024 calendar year show an increase over 2023 related to the timing of reimbursements.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2020	\$ 5,500,332	(19.49)
2021	6,335,366	15.18
2022	7,345,095	15.94
2023	5,216,624	(28.98)
2024 Budgeted	6,535,000	25.27



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.

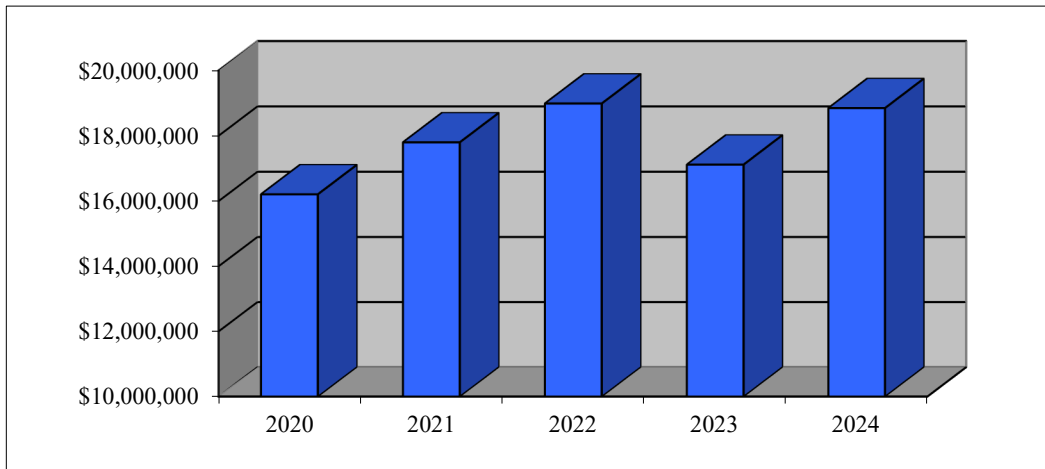
Analysis:

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 2024, revenue is estimated to increase slightly.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2020	\$ 16,209,461	(1.19)
2021	17,800,447	9.82
2022	18,988,806	6.68
2023	17,118,643	(9.85)
2024 Budgeted	18,849,000	10.11



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 2023 rates of \$23.72 regular and \$12.86 for homestead 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.

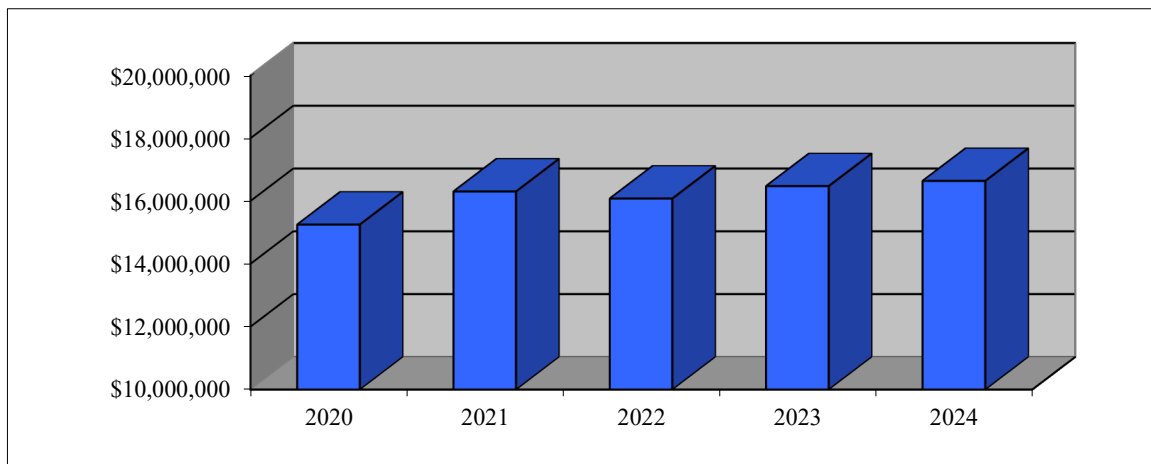
Analysis:

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 slightly increase for 2024, due to the 2024 rate increase to \$24.05 for regular services, and \$13.04 for Homestead.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2020	\$ 15,249,325	5.35
2021	16,304,331	6.92
2022	16,078,780	(1.38)
2023	16,474,011	2.46
2024 Budgeted	16,640,000	1.01



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.

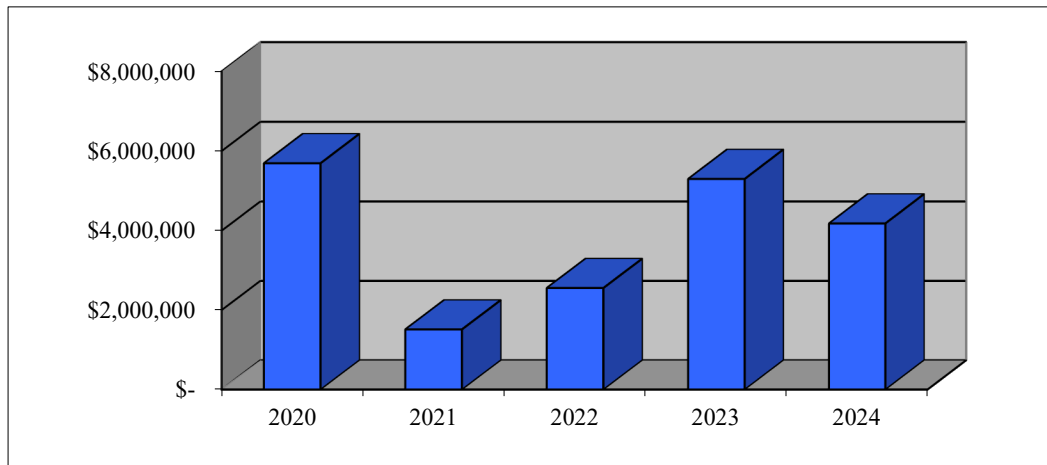
Analysis:

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, but may fluctuate based on the timing of reimbursement. In 2024, revenue is projected to decrease due to the transition from planning and design phases to construction phases for projects funded by the American Rescue Plan Award.

Fiscal Year	Amount	% Increase (Decrease)
2020	\$ 5,695,085	(5.33)
2021	1,513,999	(73.42)
2022	2,557,085	68.90
2023	5,301,065	107.31
2024 Budgeted	4,183,000	(21.09)



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.

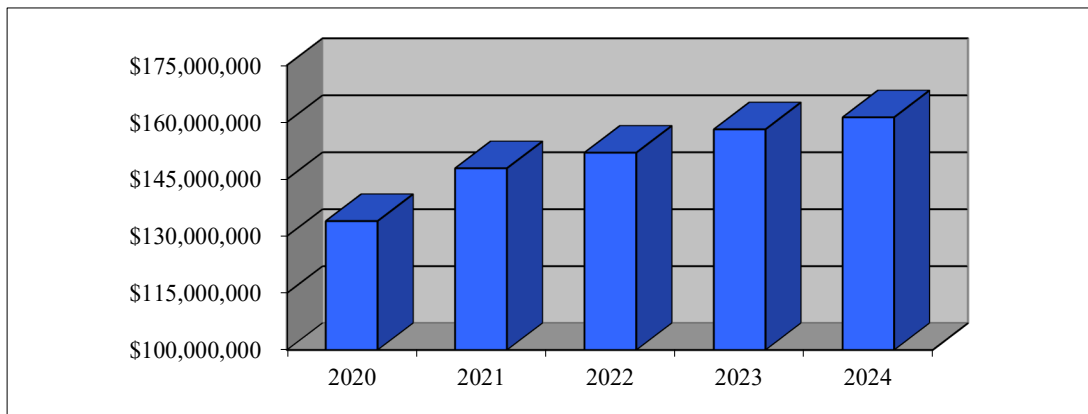
Analysis:

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 2.5% in Akron since the global end of the economic downturn (2013-2023). The City's successful economic development programs have enabled Akron to increase its employment base in a diversified manner and attracted new businesses. For 2024, the City is projecting revenues to increase by 2% 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)
2020	\$ 133,940,479	(2.23)
2021	147,848,356	10.38
2022	151,951,223	2.78
2023	158,099,106	4.05
2024 Budgeted	161,261,089	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.

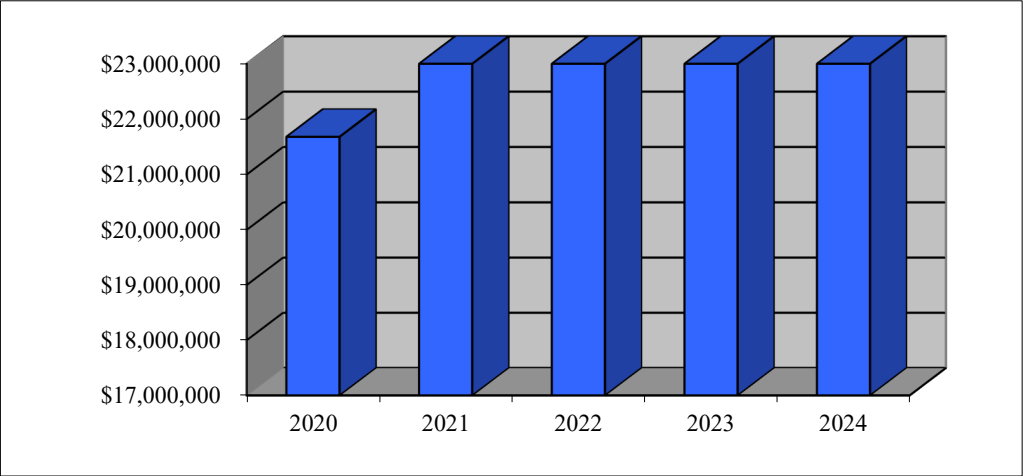
Analysis:

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 slight increase of 1.4% is budgeted for 2024.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2020	\$ 21,680,633	(1.36)
2021	24,072,887	11.03
2022	25,430,790	5.64
2023	24,057,041	(5.40)
2024 Budgeted	24,396,682	1.41



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.

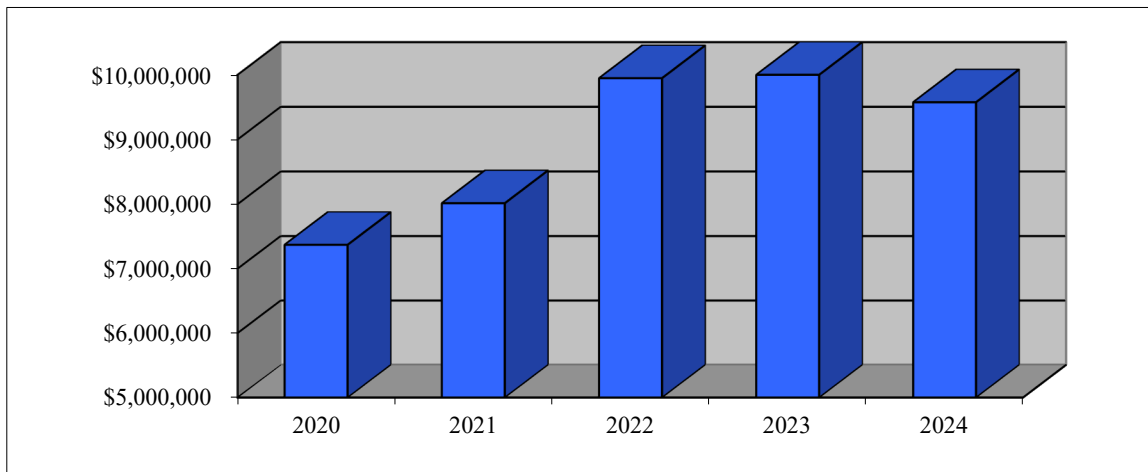
Analysis:

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 2024, the City is projecting charges for services to decrease, returning to similar service levels as 2022.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2020	\$ 7,369,573	(0.57)
2021	8,013,926	8.74
2022	9,947,554	24.13
2023	11,133,599	11.92
2024 Budgeted	9,575,870	(13.99)



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.

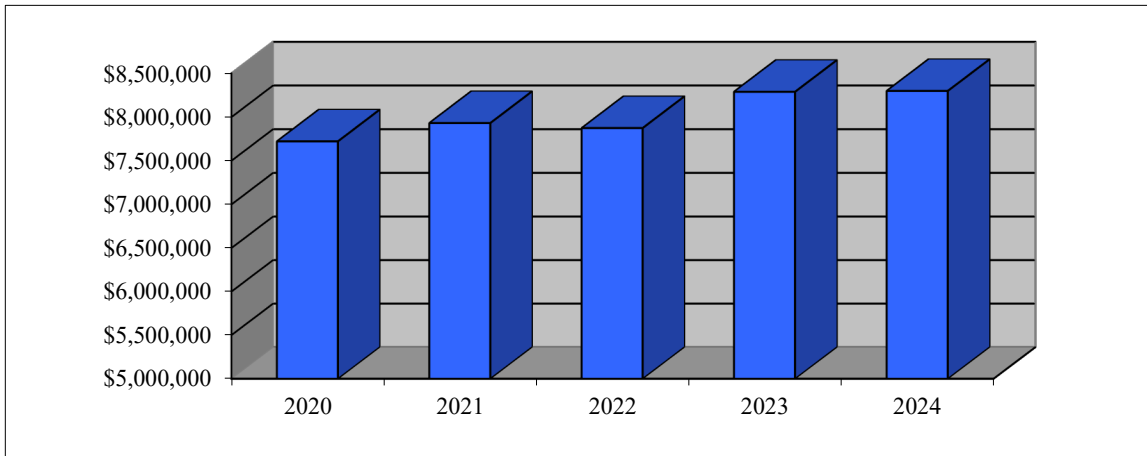
Analysis:

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 2024, the City is anticipating the revenues to remain flat.

Fiscal Year	Amount	% Increase (Decrease)
2020	\$ 7,723,197	21.87
2021	7,932,457	2.71
2022	7,875,324	(0.72)
2023	8,290,509	5.27
2024 Budgeted	8,300,000	0.11



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.

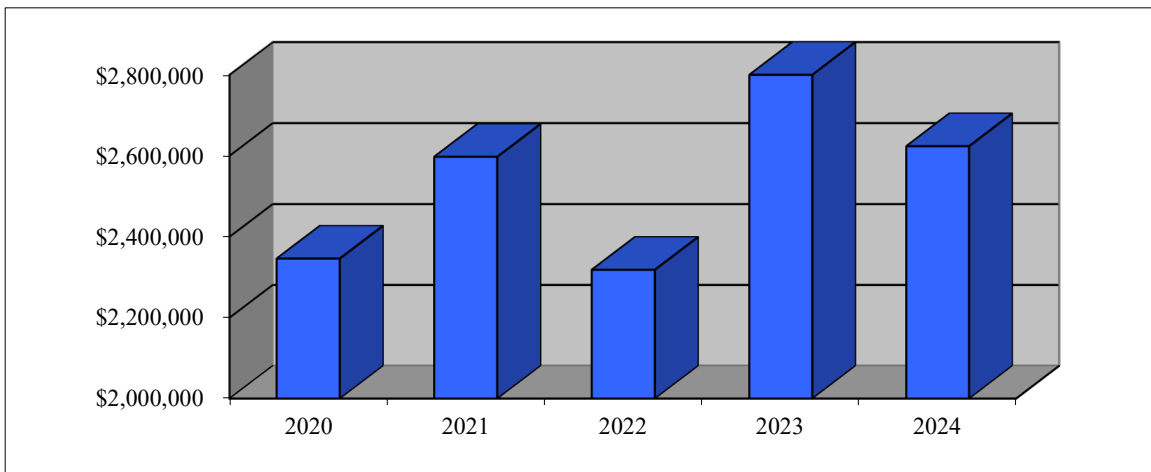
Analysis:

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 2024, the City is anticipating the revenues to return to 2021 levels.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2020	\$ 2,346,182	(1.48)
2021	2,597,655	10.72
2022	2,318,490	(10.75)
2023	4,937,754	112.97
2024 Budgeted	2,623,767	(46.86)



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.

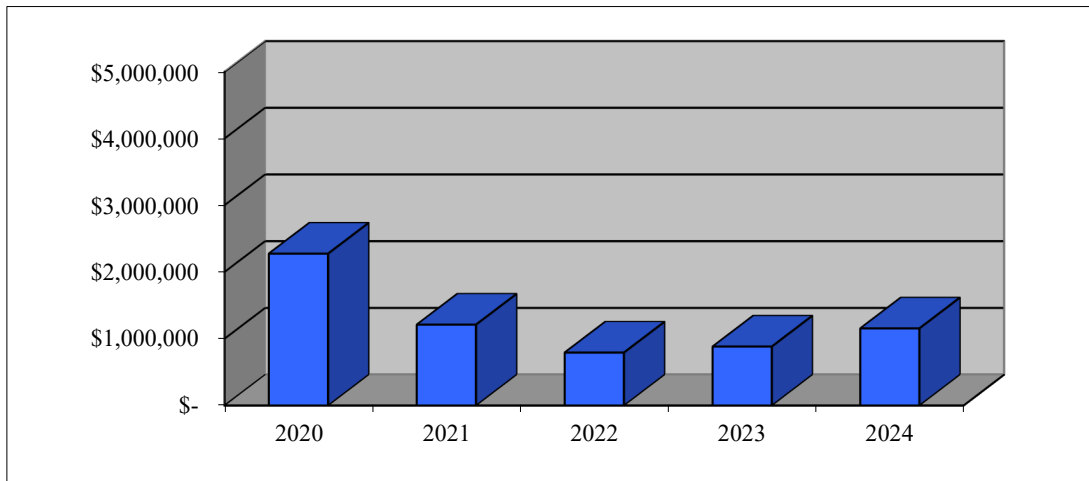
Analysis:

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 2024 as a result of the City promoting downtown events increasing the usage of the facilities in the downtown area and more commuters returning to downtown offices.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2020	\$ 2,273,574	(48.55)
2021	1,210,486	(46.76)
2022	792,295	(34.55)
2023	882,528	11.39
2024 Budgeted	1,154,160	30.78



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.

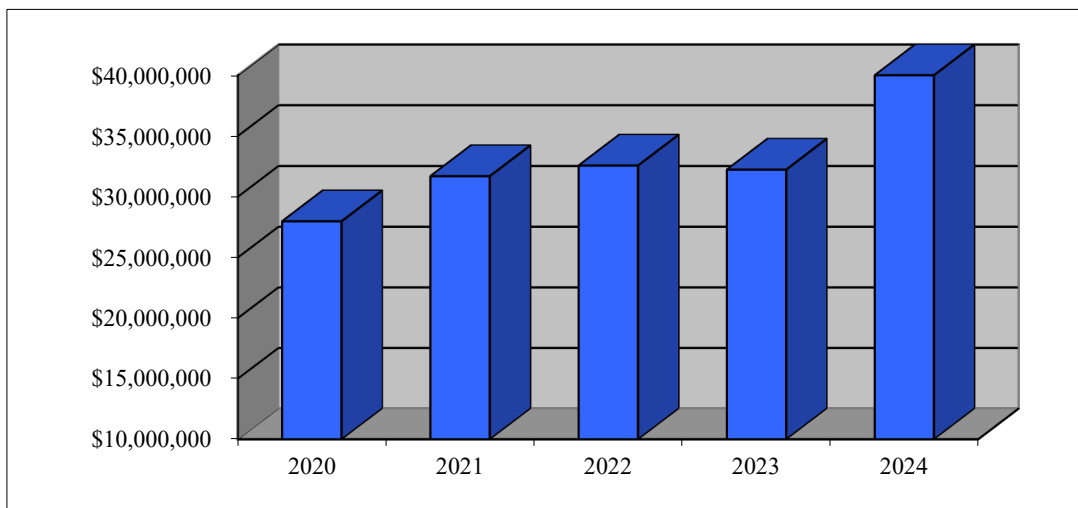
Analysis:

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 2024, revenues are projected to increase due to valuation changes during the 2023 appraisals, to be collected in 2024.

Fiscal Year	Amount	% Increase (Decrease)
2020	\$ 27,983,692	(0.37)
2021	31,697,962	13.27
2022	32,573,823	2.76
2023	32,238,925	(1.03)
2024 Budgeted	40,345,048	25.14



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.

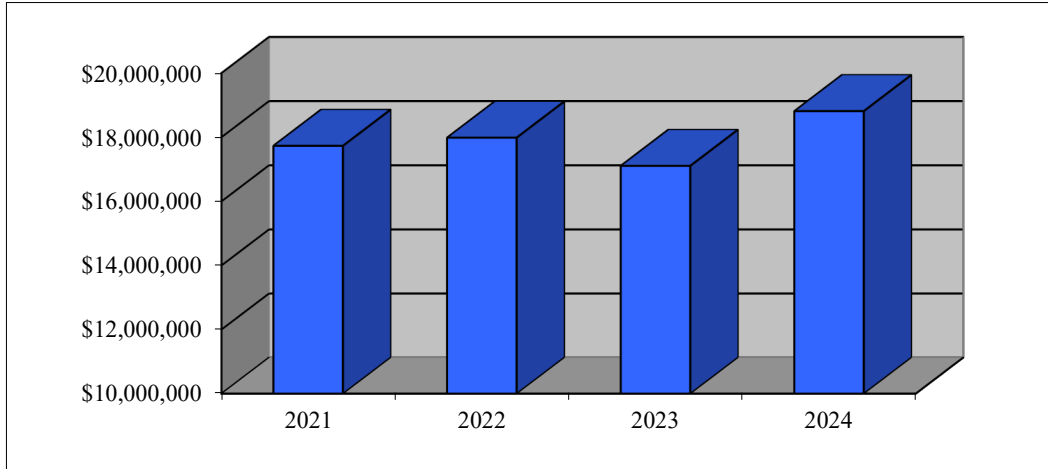
Analysis:

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 2024, revenue is projected to increase as a result of the current economic development programs (see Income Tax revenue summary in this section).

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2021	\$ 17,732,371	8.80
2022	17,986,127	1.43
2023	17,107,826	(4.88)
2024 Budgeted	18,813,128	9.97



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.

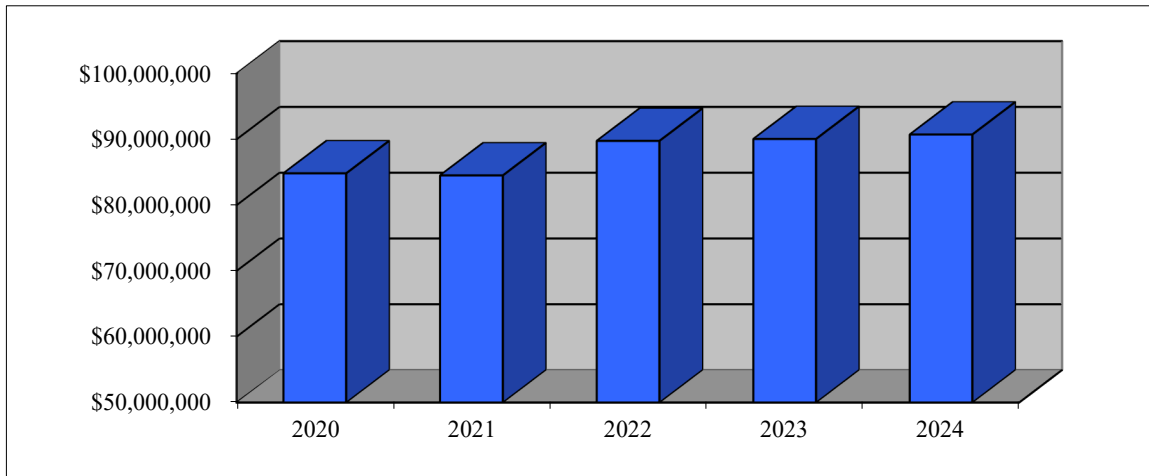
Analysis:

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 2024, the City is forecasting to maintain revenues compared to 2023.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2020	\$ 84,834,088	(2.55)
2021	84,518,586	(0.37)
2022	89,768,871	6.21
2023	90,063,722	0.33
2024 Budgeted	90,735,000	0.75



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.

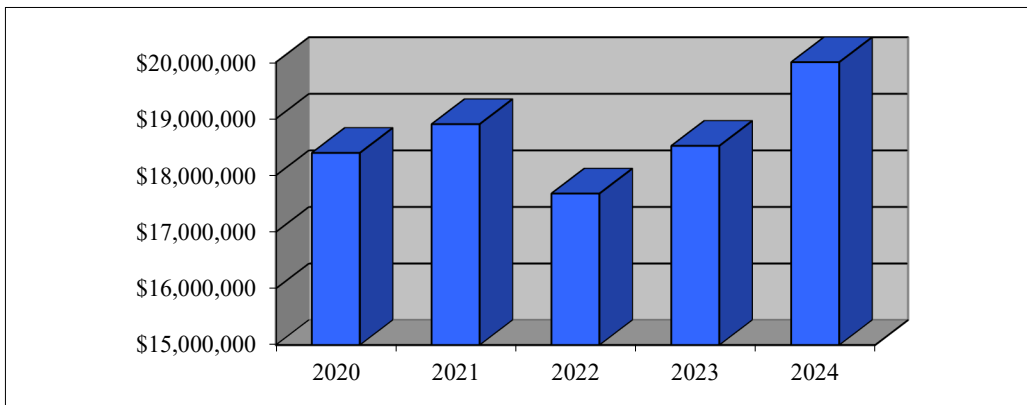
Analysis:

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 2024, the revenue is projected to increase as a result of an increased level of street construction projects.

Fiscal			% Increase
<u>Year</u>		<u>Amount</u>	<u>(Decrease)</u>
2020		\$ 18,395,845	(2.38)
2021		18,904,443	2.76
2022		17,677,459	(6.49)
2023		18,520,637	4.77
2024	Budgeted	20,188,248	9.00



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.

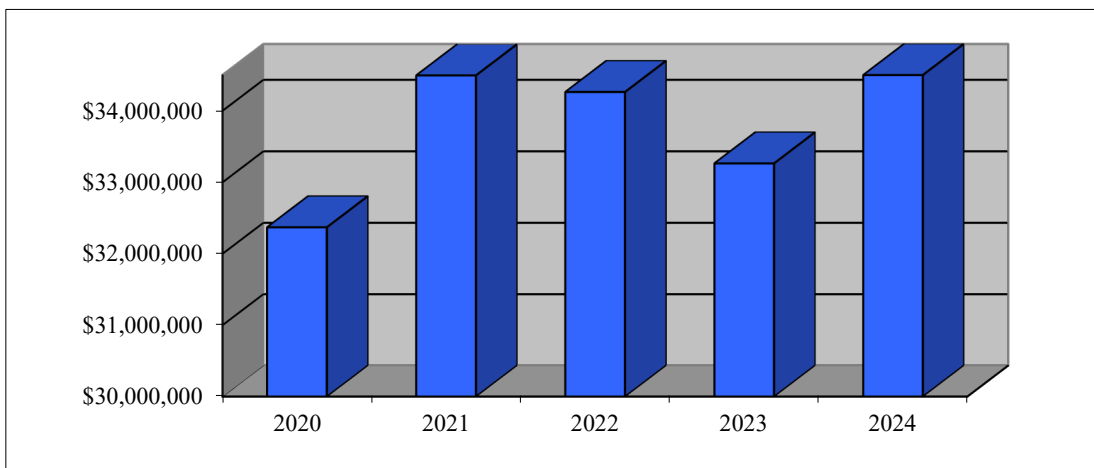
Analysis:

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:

Beginning in 2024, the City of Akron is implementing a new water rate structure. The water usage rates will increase from \$2.73/HCF to \$3.06/HCF. In addition to the rate change, the block rate system which previously created significant discounts for high volume consumers is being significantly reduced, and Akron is adding a fixed infrastructure fee based on water meter size of the customer. For residential customers, the fixed fee will be \$9. The City is also launching a new water affordability program called the Akron Water Bill Assistant Program, in coordination with the rate changes. Therefore, for 2024 the City is forecasting a significant increase to revenue collection compared to 2023.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2020	\$ 32,370,709	0.70
2021	34,494,659	6.56
2022	34,263,433	(0.67)
2023	33,264,502	(2.92)
2024 Budgeted	48,033,500	44.40



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EXPENDITURE ASSUMPTIONS
2024 OPERATING BUDGET PLAN
ALL FUNDS

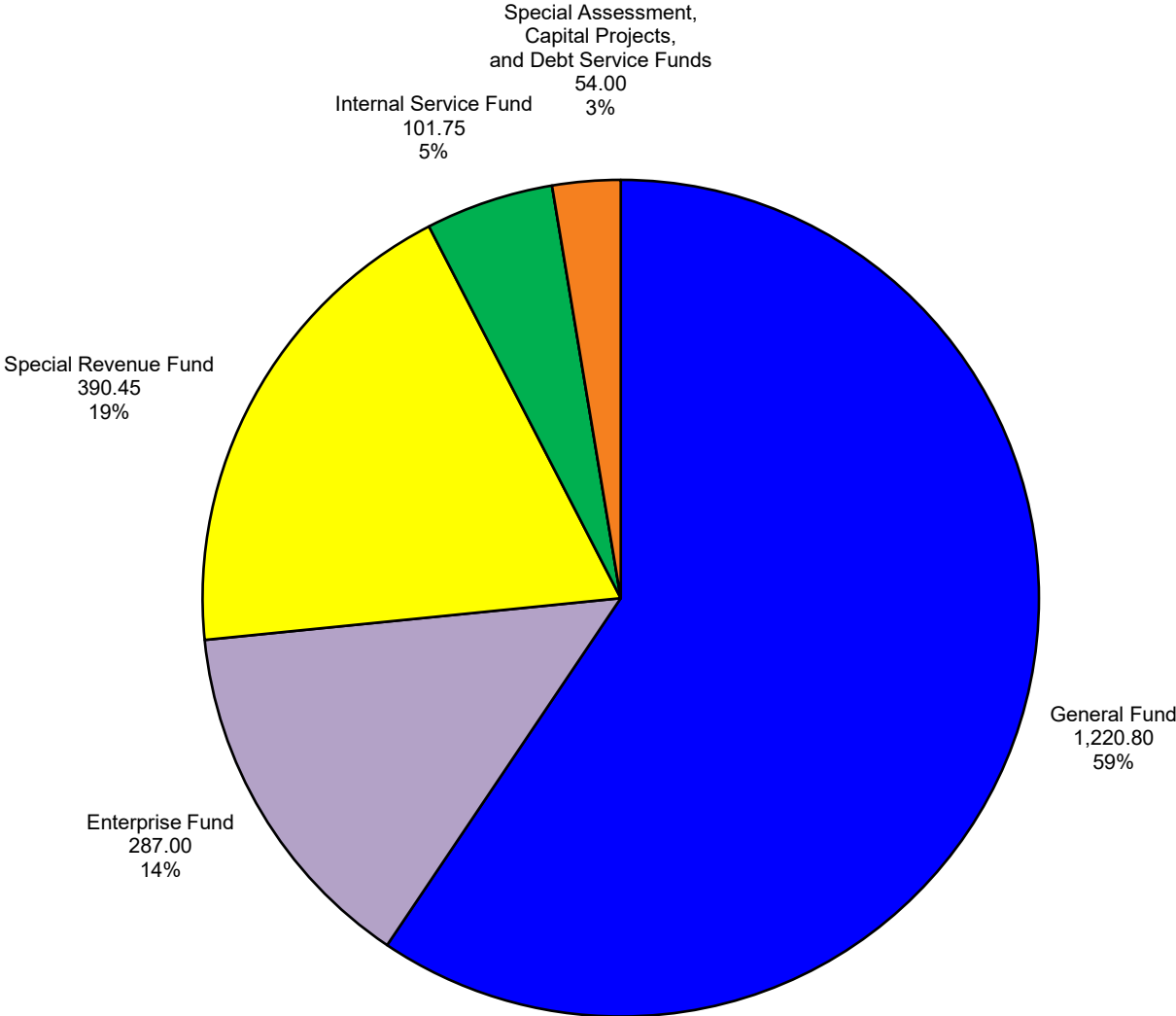
1. The budget includes a 4% cost-of-living wage increase for 2024 for all CSPA and 1360 employees, and a 3% increase for Police, Fire, and non-bargaining City employees.
2. The charge for health care costs will remain stable.
3. The City will hire classes of both Police Officers and Firefighters in 2024.
4. The City will utilize \$61 million in ARPA funding in 2024.

CITY OF AKRON, OHIO
2024 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2023
DECEMBER 31, 2022 & DECEMBER 31, 2021

By Funding Sources:	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
General Fund	1,166.00	1,204.00	1,247.00	1,220.80
Internal Service Fund	83.00	90.00	85.00	101.75
Enterprise Fund	251.00	256.00	259.00	287.00
Special Revenue Fund	277.00	262.00	242.00	390.45
Special Assessment Fund	42.00	42.00	43.00	48.25
Capital Projects Fund	2.00	1.00	0.00	1.75
Debt Service Fund	4.00	5.00	3.00	4.00
TOTAL	1,825.00	1,860.00	1,879.00	2,054.00

By Department:	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
Citizen's Police Oversight Board	0.00	0.00	1.00	3.00
Human Resources	15.00	19.00	19.00	20.00
Finance	93.00	90.00	90.00	98.00
Fire/EMS	366.00	388.00	416.00	424.50
Law	25.00	29.00	28.00	33.00
Legislative	16.00	17.00	18.00	19.00
Municipal Court Clerk	41.00	41.00	40.00	44.00
Municipal Court Judges	56.00	54.00	60.00	62.00
Neighborhood Assistance	36.00	46.00	45.00	52.00
Office Integrated Development	56.00	54.00	53.00	56.25
Office of the Mayor	12.00	17.00	12.00	21.00
Planning	14.00	14.00	11.00	12.50
Police	483.00	479.00	478.00	521.50
Public Safety	82.00	80.00	71.00	89.00
Public Service	530.00	532.00	537.00	598.25
TOTAL	1,825.00	1,860.00	1,879.00	2,054.00

**CITY OF AKRON
OPERATING BUDGET 2024
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE**



STAFFING EXPLANATIONS

The City of Akron had a total of 1,879 full-time employees at the end of 2023. This was an increase of 19 full-time employees overall compared to year end 2022.

The Police Department saw staffing levels remain constant but is planning to hire a new class for 2024.

The Police Department decreased by 1 full time employee. The 2024 budget includes an increase of 43.5 employees. This number is a calculated average for the number of employee that the Department will have throughout the year, concerning both a hiring class and anticipated retirements.

In 2023, the Fire Department's staffing levels increased by 28 full-time employees. This reflects the large hiring class in 2023, and the completed goal of increasing firefighters/medics (+26 YOY). Akron Fire Department is budgeted for 424.50 full-time employees for 2024. The City intends to maintain staffing levels and hire new firefighters and medics as staffing fluctuations occur to maintain quality service and safety levels for the community.

The Department of Public Safety experienced a loss of 9 employees between 2022 and 2023, 8 of which were Safety Communication Technicians (or '911 Operators'). Akron is budgeting for 14 more for 2024 however, as this will not only replenish last year's loss, but budget for 6 more than 2022's Actuals due to the departure of American Medical Response (AMR).

The Office of the Mayor was reorganized, and 4 new sub-divisions were created: the Office of Strategy, the Office of Communications, the Office of Diversity, Equity and Inclusion and the Office of Sustainability. This resulted in an overall increase of 9 full-time employees. The purpose of this reorganization is to centralize the offices and make them more effective at meeting goals and long-term objectives.

The 2024 budget for the Department of Public Service includes the addition of 61.25 full-time employees. This increase includes 10 employees in the Water Distribution Division. The Department did grow by 6 employees last year, but was scheduled to increase by 14. This additional staffing levels will assist in the increased service demands from various Water Reclamation Facility improvements.

In 2023, 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 for the City of Akron. The 2023 budget book included 3 available full-time positions for this new department. 1 Administrative Assistant served on the oversight board in 2023, however Akron is again budgeting for 3 members for 2024.

The remaining departments experienced routine employee turnover. The 2024 budgeted employee count of 2,054 affords the City the opportunity to maintain normal operations, and fill vacancies as needed.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

DEPARTMENT	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	BUDGETED AS A % OF TOTAL
Police	\$ 59,099,051	\$ 58,724,900	\$ 3,522,401	\$ 4,400,663	2.09 %
Fire	40,796,974	40,413,255	43,935,837	45,345,034	21.58
Public Service	26,279,469	26,366,113	4,699,352	4,678,014	2.23
Public Safety	13,940,465	14,981,326	27,359,507	27,316,943	13.00
Integrated Development	6,916,457	7,532,190	7,024,142	7,536,518	3.59
City-Wide Administration *	4,980,768	5,729,581	4,232,917	11,001,563	5.24
Judges	5,410,062	5,700,516	2,589,422	3,663,556	1.74
Law	4,521,444	5,086,921	5,288,929	5,745,415	2.73
Public Health	4,139,794	4,320,632	14,560,189	16,783,378	7.99
Clerk of Court	4,046,769	4,095,981	5,828,530	6,146,394	2.93
Finance	3,270,313	3,957,780	2,935,607	3,191,593	1.52
Neighborhood Assistance	3,380,199	3,084,023	62,495,373	65,683,228	31.26
Mayor's Office	1,818,539	2,272,678	80,983	273,906	0.13
Human Resources	1,312,706	1,497,676	1,619,922	1,858,503	0.88
Legislative	1,348,560	1,446,261	1,614,410	1,907,453	0.91
Citizens' Police Oversight Board	-	-	195,840	414,479	0.20
Planning	40,405	68,165	4,142,794	4,170,400	1.98
TOTAL GENERAL FUND GROSS EXPENDITURES	\$ 181,301,975	\$ 185,277,998	\$ 192,126,155	\$ 210,117,040	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
Michael P. Wheeler, Deputy Director of Finance

DESCRIPTION

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

The Department is responsible for managing the City's financial operations in accordance with established fiscal policies. Primary responsibilities include cash management, investment of funds, revenue forecasting and general accounting which includes financial reporting, internal audits, payroll, accounts payable, accounts receivable, financial oversight and administration of all City funds and accounts. Other departmental responsibilities are to ensure legal compliance with all grant programs and coordinate the annual audit of the City of Akron.

In addition, the Department of Finance is responsible for annually publishing three important documents: the Operating Budget Plan, the 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

The 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 39th consecutive year of winning the award.

The 2023 Operating Budget Plan was Awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 39th consecutive year.

AUDIT AND BUDGET DIVISION

Theresa M. Kline, Audit & Budget Supervisor

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. 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 Statement No. 100 - an amendment of GASB Statement No. 62
 - GASB No. 101 – Compensated Absences
 - GASB Statement No. 102 – Certain Risk Disclosures

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 2023. The City is awaiting notice regarding the Certificate of Achievement for Excellence in Financial Reporting award for the ACFR submitted. The 2023 Operating Budget Plan was completed after the passage of the appropriation ordinance. The City has once again received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 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

- Customer service training in 2024.
- Continue reviewing documents to purge based on the approved records retention policy.
- Continue updating the City-wide travel policy to ensure it follows best practices as well as the workflow process within Workday and will investigate employee training on the processes.
- Continue working with the Purchasing Department to promote supplier ACH payments in lieu of printed paper checks.
- Ensure that employees receive an accurate paycheck on time each pay period.
- Continued working on process improvements for better efficiency.
- Continued review of the set-up of all suppliers in Workday to ensure proper tax designations.

SERVICE LEVELS

In 2023, this Division continues to provide excellent services to both City employees and outside suppliers/vendors. With the Workday implementation project, the Accounting Division has begun the review of documents to purge based on the approved records retentions policy and shredded 700 boxes and roughly 31,500 lbs. of paper. Accounting set up approximately 279 suppliers with ACH, and eliminated the use of a third-party agency, saving the City over \$8,500 annually. This division helped review 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. The Accounting and Payroll Departments successfully completed another year end.

INFORMATION TECHNOLOGY

Darren Rozenek, Chief Technology 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

- Provide leadership for the City, supporting technology growth and modernization.
- Plans & Permits Modernization Go-Live Q1 of 2024
- Program Management of the AMI/CIS project
- Modernization of business practices supported by a mobile workforce
- Implement the second year of the City's 4-year device refresh program replacing 200+ devices to support a mobile enabled workforce
- Implement hardware asset management in ServiceNow to better track IT assets and bill back costs to departments and divisions
- Build additional features into ServiceNow by implementing change control and preventative maintenance procedures.

SERVICE LEVELS

In 2023, IT worked with City Council and S3 Technologies to upgrade the audio, visual, and streaming systems in Council Chambers. IT upgraded the Adobe software, and all users were switched to the new subscription-based licensing model. IT reduced the solo applications and built governance for long-term support success. IT designed and implemented the Winter Weather Solution. IT implemented advanced cybersecurity protocols and conducted regular security audits to protect our systems from cyber threats. IT improved security posture and ensured maximum uptime for critical services and public services, as well as completing several networking upgrades to ensure continued success through the pandemic and ensure access and availability. IT began the process of developing a comprehensive disaster recovery plan to minimize downtime and data loss in the event of unexpected disasters or system failures, ensuring the continuity of essential services. Two new Service Desk II and one Application Analyst position were filled to support the Service Desk Team.

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 an Administrative Assistant III for an open position.
- Implement Grainger Punch-Out Catalog through Workday.
- Certification for Buyer III to complete Certified Purchasing Professional (CPP).
- Update the Purchasing Internet page with RFQ and Sealed Bid Information that can be obtained by the Public.

SERVICE LEVELS

In 2023, Purchasing did provide training classes for the Department/Division through Microsoft Teams. The division identified that Grainger will be a catalog Punch-Out added to Workday. Purchasing information easily. Purchasing successfully assisted in the fiscal year end closing process for 2023 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. Purchasing determined that the Dollar Thresholds will be applied starting in 2024. The Department hired a buyer, and the position was filled in March 2023. Purchasing metrics for 2023 include: 3,543 Purchase Orders Issued, 45 Sealed Bids Administered, and 17 Purchasing Contracts submitted through Law.

TAXATION DIVISION
Donald Smith, 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 2023, 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. The division continues 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. They also implement a third-party lockbox solution to replace service lost prior to the 2023 filing season.

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, P-Card Policy, Funds Handling/Gift Card.
- 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 workflow.
- Provide training for all employees utilizing the City's Procurement Card Program.
- Develop and Phase-in new Online Payment platform, EBPP, for acceptance of payments for various city departments.

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 2023, one of which was a forward issue from 2021. The Division certified \$20.57 million in Special Assessment collection to Summit County. They have a Growth of Investment Earnings, including maximizing ARPA dollar(s) investment while maintaining proper cash flow and project support. The Division has an on-going 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.

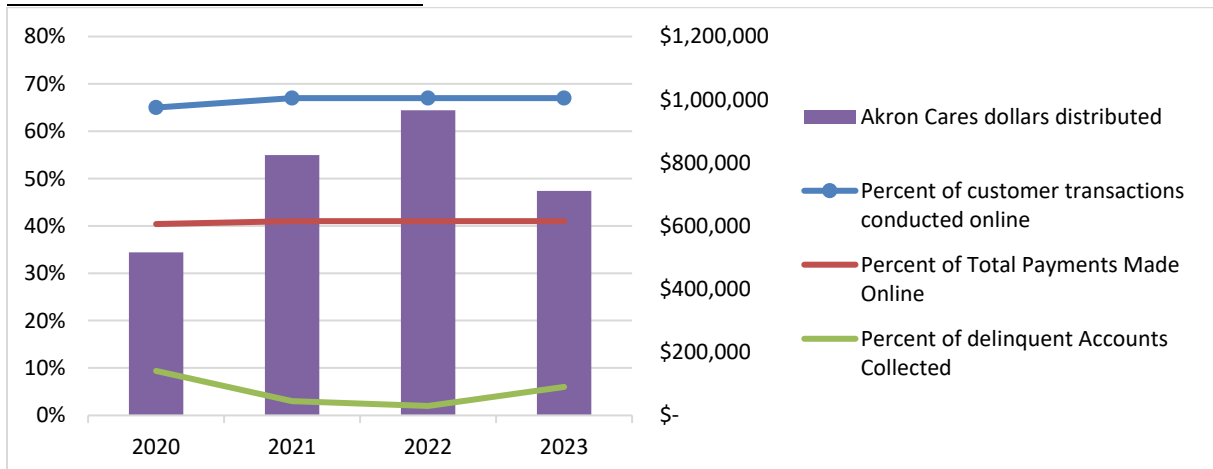
STRATEGIC GOALS & OBJECTIVES

- Implement new water rate structure and continue to promote e-billing
- Continue to work on implementation of new CIS & creation of a team focused on its implementation.
- Develop, change and update changes to workflows and practices in response to the new meter reading and CIS projects.
- Create a new cross training program because of the new meter reading & CIS systems.
- Monitor length of time spent on CSR calls to assist customers with their needs.
- Script training for new employees so all new employees have the same training on the new CIS.

SERVICE LEVELS

In 2023, the UBO created seven additional summary master bill accounts. E-bill accounts increased by 748. They implemented the process for HEAP assistance for water and sewer balances, and processed 1,356 Summit County Cares, CAA Cares & HEAP assistance pledges. Received and processed 1,203 pledge payments. UBO continued to work with UMS on upcoming new CIS, and in the process of cross training to provide the necessary back up for process runs. The UBO Division assisted 2,208 accounts in the amount of \$703,855 through the year with Akron Cares, averaging \$319 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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
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	0.00	1.00	0.00
Total Administration	4.00	3.00	4.00	3.00
<i>Audit & Budget:</i>				
Accounts Analyst	4.00	4.00	5.00	5.00
Audit & Budget Manager	1.00	0.00	0.00	0.00
Audit & Budget Supervisor	1.00	1.00	1.00	1.00
Total Audit & Budget	6.00	5.00	6.00	6.00
<i>General Accounting:</i>				
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician	3.00	2.00	2.00	2.00
Accounts Analyst	1.00	1.00	1.00	2.00
Administrative Assistant	3.00	3.00	2.00	3.00
Payroll Processing Supervisor	0.00	1.00	1.00	1.00
Total General Accounting	8.00	8.00	7.00	9.00

By Department:	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
<i>Information Technology:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Applications Analyst	2.00	2.00	2.00	2.00
Applications Manager	1.00	0.00	1.00	1.00
Applications Programmer	1.00	1.00	1.00	2.00
Chief Technology Manager	0.00	1.00	1.00	1.00
Communications and Collaboration Specialist	1.00	1.00	1.00	1.00
Computer Programmer Analyst	0.00	0.00	0.00	0.00
Data Analyst	1.00	2.00	2.00	2.00
Database Administrator	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	0.00	1.00
GIS Coordinator	1.00	0.00	1.00	0.00
Information Security Specialist	0.00	0.00	1.00	0.00
Network Administrator	1.00	1.00	1.00	1.00
Security Specialist	0.00	1.00	0.00	1.00
Service Desk Manager	1.00	1.00	1.00	1.00
Service Desk Technician	3.00	3.00	3.00	3.00
Server Administrator	1.00	1.00	0.00	1.00
Systems and Infrastructure Manager	1.00	1.00	1.00	1.00
Total Information Technology	17.00	18.00	18.00	20.00
<i>Purchasing:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Buyer	3.00	2.00	3.00	3.00
Compliance and Supplier Diversity Officer	1.00	1.00	0.00	0.00
Purchasing Agent	1.00	1.00	1.00	1.00
Total Purchasing	6.00	5.00	5.00	5.00
<i>Taxation:</i>				
Administrative Assistant	4.00	4.00	5.00	5.00
Assistant Law Director	1.00	1.00	0.00	0.00
Tax Auditor	12.00	12.00	13.00	13.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Deputy Commissioner	0.00	0.00	0.00	1.00
Tax Coordinator	1.00	1.00	1.00	1.00
Total Taxation	19.00	19.00	20.00	21.00

By Department:	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
<i>Treasury:</i>				
Accounting Technician	2.00	2.00	0.00	1.00
Accounts Analyst	0.00	0.00	1.00	2.00
Assessor	1.00	0.00	1.00	0.00
Assessment and License Supervisor	0.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00
Economist	1.00	1.00	0.00	0.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	6.00	6.00	5.00	6.00
<i>Utilities Business Office:</i>				
Accounting Technician	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.00	1.00
Consumer Services Clerk	19.00	15.00	15.00	17.00
Consumer Services Lead Clerk	0.00	3.00	3.00	3.00
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	2.00	2.00	2.00	2.00
Total Utilities Business Office	27.00	26.00	25.00	28.00
TOTAL FINANCE	93.00	90.00	90.00	98.00

Finance

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
ADMINISTRATION	754,740	1,386,693	624,233	550,432
AUDIT & BUDGET	858,317	986,813	787,444	900,168
CITY-WIDE ADMINISTRATION*	52,526,015	41,631,635	30,751,522	44,690,960
GENERAL ACCOUNTING	1,652,821	481,167	835,960	1,836,199
INFORMATION TECHNOLOGY	5,598,996	4,721,659	4,339,728	4,777,581
PURCHASING	840,339	664,368	790,347	804,794
TAXATION	4,864,919	12,268,346	6,235,161	7,068,800
TREASURY	5,083,026	5,210,757	4,948,218	7,834,315
JOINT ECONOMIC DEVELOPMENT DISTRICTS	9,185,257	10,969,710	11,001,768	10,405,910
UTILITIES BUSINESS OFFICE	9,676,031	8,719,769	9,933,775	12,409,397
Total for Department	91,040,461	87,040,917	70,248,156	91,278,556

*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	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	9,396,099	6,354,390	5,984,533	6,745,383
Benefits	3,474,295	2,724,772	2,668,830	3,261,826
Total Wages & Benefits	12,870,394	9,079,162	8,653,363	10,007,209
<u>Other Operations & Maintenance</u>				
Supplies	673,781	649,374	864,094	903,240
Training, Education and Travel	179,988	167,903	159,673	209,732
Equipment Expense	377,349	30,035	125,789	239,780
Service Contracts	7,601,431	6,153,399	4,058,322	5,831,030
Rentals and Leases	727,262	831,157	815,943	927,220
Utilities	61,348	2,230,268	2,715,847	1,551,280
Debt Service	35,073,351	29,971,886	28,171,284	31,252,402
Insurance	268,735	91,863	104,442	109,820
Intergovernmental Obligations	9,144,599	11,147,922	9,112,721	10,998,622
Equipment, Construction and Property	3,251	4,000	1,606,631	4,000
Interfund Expenses	7,321,105	2,757,667	2,921,818	8,463,601
Contractual Obligations	10,287,505	11,523,843	10,162,949	12,621,000
Other Expenses	6,450,364	12,402,436	775,280	8,159,620
Total Other Operations & Maintenance	78,170,067	77,961,755	61,594,793	81,271,347
Total for Department:	91,040,461	87,040,917	70,248,156	91,278,556

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	2,587,763	11,605,393	14,193,156
Special Revenue Fund	2,140,471	55,292,721	57,433,192
Debt Service Fund	519,020	1,906,210	2,425,230
Enterprise Fund	2,531,724	9,877,673	12,409,397
Internal Service Fund	2,228,231	2,564,350	4,792,581
Trust and Agency Fund	-	25,000	25,000
Total for Department:	10,007,209	81,271,347	91,278,556

Finance

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	8,251,081	9,687,361	7,168,524	14,193,156
Special Revenue Fund	65,831,175	62,158,104	47,501,628	57,433,192
Debt Service	1,653,244	1,753,107	1,255,086	2,425,230
Enterprise Fund	9,676,031	8,719,769	9,933,775	12,409,397
Internal Service Fund	5,598,996	4,721,659	4,339,728	4,792,581
Trust and Agency Fund	29,934	917	49,415	25,000
Total for Department	91,040,461	87,040,917	70,248,156	91,278,556

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	24.00	21.00	22.00	23.00
Special Revenue Fund	21.00	20.00	22.00	23.00
Debt Service Fund	4.00	5.00	3.00	4.00
Enterprise Fund	27.00	26.00	25.00	28.00
Internal Service Fund	17.00	18.00	18.00	20.00
Total for Department	93.00	90.00	90.00	98.00

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FIRE DEPARTMENT
Leon Henderson, 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

Scott Pascu, District Chief (A Shift)

Scott Duber, 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.

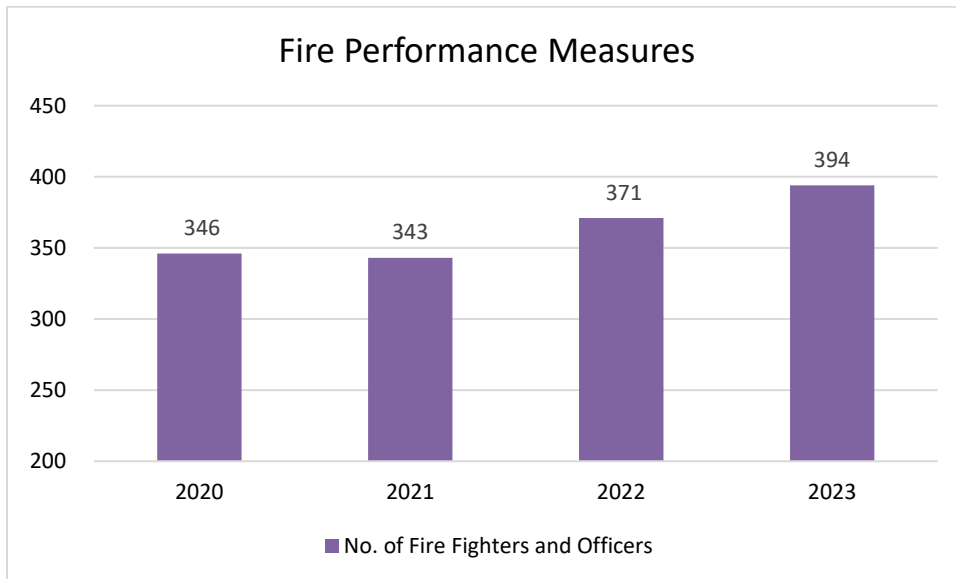
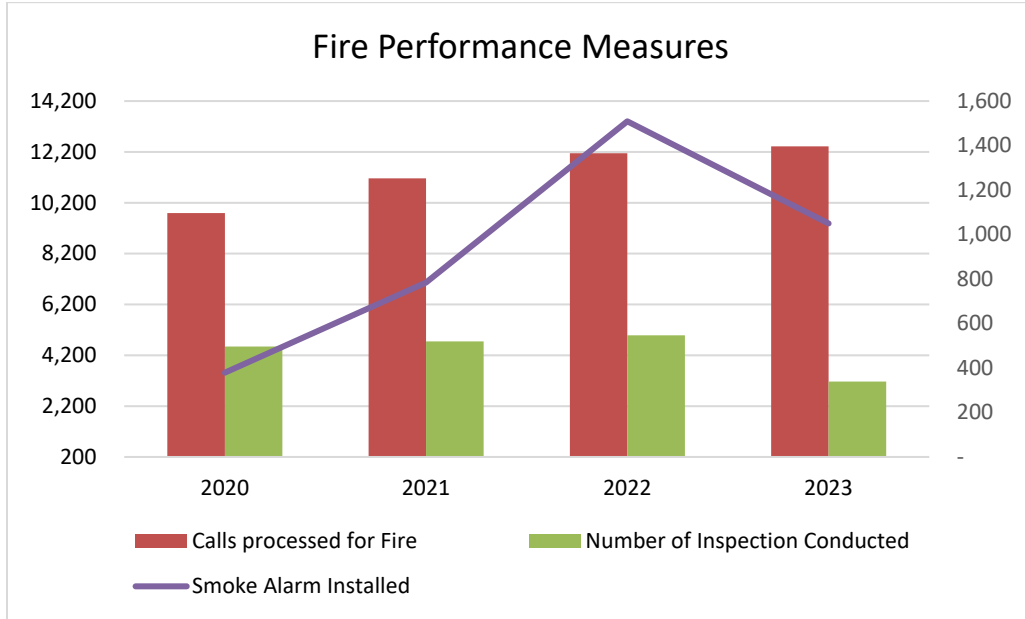
STRATEGIC GOALS & OBJECTIVES

- 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.
- Plan to place into service Mobile Crisis Unit (MCU) in collaboration with Akron Police and the Summit County Alcohol, Drug, and Mental Health Board.
- 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 utilize cost reduction practices within AFD and to analyze and improve current processes, increase cost-effectiveness, reduce waste, and increase customer satisfaction.
- To continue our Vehicle Replacement & Refurbishment Program.
- To hire and promote to fill critical positions as funding permits. To hire a class by fall of 2024 to maximize approved budgeted staffing. To prepare for a hiring test by end of 2024 or early 2025 to maintain hiring capabilities to meet staffing needs.
- 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.

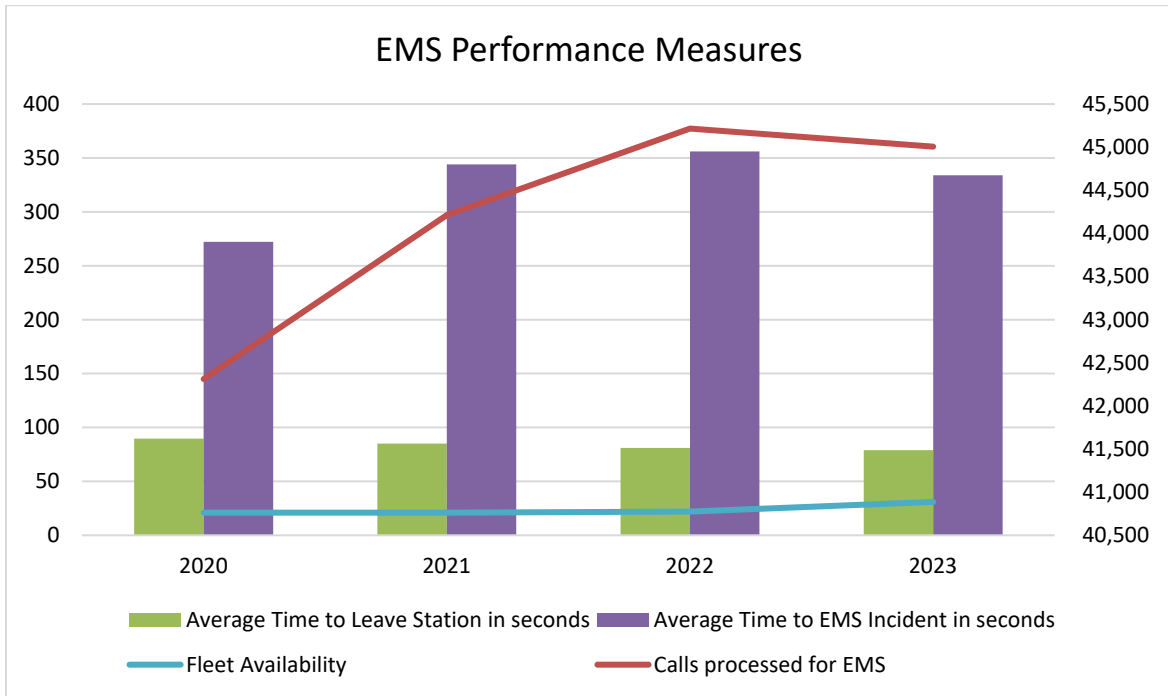
SERVICE LEVELS

In 2023, the Akron Fire Department (AFD) responded to 12,418 calls for services requiring a fire response (a 2% increase from the previous year). To ensure safety, the Department completed 3,167 inspections. The Department also installed 1,050 smoke alarms throughout the City of Akron. These proactive measures helped to lower both fire-related injuries and casualties by more than half since 2022.

PERFORMANCE MEASURES



In 2023, the AFD responded to 45,006 calls requiring an EMS response as compared to 45,216 such calls in 2022. The Fire Department also reduced their response time (5 minutes and 34 seconds) to the incident to the lowest average time since 2020, as well as again hitting a record-low amount of time to leave the station (79 seconds).



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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
FIRE/EMS:				
<i>E.M.S.:</i>				
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	2.00	1.00	0.00	2.00
Fire Lieutenant	29.00	28.00	19.00	29.00
Firefighter/Medic	117.00	103.00	92.00	126.00
Total E.M.S.	149.00	133.00	112.00	158.00
<i>FIRE:</i>				
Administrative Assistant	8.00	8.00	7.00	8.00
Data Analyst	1.00	1.00	1.00	1.00
Fire Captain	14.00	15.00	17.00	15.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	2.00	3.00	3.00	3.00
Fire District Chief	10.00	8.00	10.00	10.00
Fire Equipment Mechanic	5.00	7.00	7.00	7.00
Fire Hydrant Maintenance Worker	2.00	0.00	0.00	0.00
Fire Hydrant Repair Supervisor	1.00	0.00	0.00	0.00
Fire Lieutenant	52.00	53.00	62.00	53.00
Firefighter/Medic	116.00	154.00	191.00	163.00
Master Fire Equipment Foreman	1.00	1.00	1.00	1.00
Master Fire Equipment Mechanic	1.00	1.00	1.00	1.00
Master Fire Equipment Supervisor	1.00	1.00	1.00	1.00
Recruitment and Retention Specialist	0.00	0.00	0.00	0.50
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Total Fire	217.00	255.00	304.00	266.50
TOTAL FIRE/EMS	366.00	388.00	416.00	424.50

Fire

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
FIRE	48,095,818	43,647,402	53,784,666	57,377,763
EMS	21,643,868	19,988,366	21,945,408	26,348,089
NON-OPERATING (CAPITAL)	-	4,977,647	6,972,324	8,458,950
Total for Department	69,739,686	68,613,415	82,702,398	92,184,802

Fire

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	33,814,669	32,785,233	40,845,503	46,652,628
Benefits	15,507,044	16,871,751	18,032,084	19,545,329
Total Wages & Benefits	49,321,713	49,656,984	58,877,587	66,197,957
<i>Other Operations & Maintenance</i>				
Supplies	617,787	754,245	792,449	818,430
Training, Education and Travel	44,054	97,362	81,622	112,225
Equipment Expense	656,736	918,916	850,131	710,400
Service Contracts	871,419	878,150	1,334,711	1,384,460
Rentals and Leases	172,138	93,502	293,139	400,810
Utilities	252,468	175,814	170,922	178,870
Debt Service	867,564	792,184	1,740,650	1,377,950
Insurance	153,626	150,261	214,749	212,500
Intergovernmental Obligations	169,110	233,566	238,420	235,000
Equipment, Construction and Property	2,322,382	1,750,980	2,562,592	4,596,000
Interfund Expenses	14,021,331	12,529,082	14,990,852	15,627,950
Contractual Obligations	251,971	330,967	257,785	325,000
Other Expenses	17,388	251,401	296,789	7,250
Total Other Operations & Maintenance	20,417,973	18,956,431	23,824,811	25,986,845
Total for Department:	69,739,686	68,613,415	82,702,398	92,184,802

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	30,384,699	14,960,335	45,345,034
Special Revenue Fund	35,813,258	11,025,510	46,838,768
Trust and Agency Fund	-	1,000	1,000
Total for Department:	66,197,957	25,986,845	92,184,802

Fire

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	40,796,974	40,413,255	43,935,837	45,345,034
Special Revenue	28,942,712	28,200,159	38,766,561	46,838,768
Trust and Agency Fund	-	-	-	1,000
Total for Department	69,739,686	68,613,415	82,702,398	92,184,802

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	217.00	255.00	304.00	216.50
Special Revenue Fund	149.00	133.00	112.00	208.00
Total for Department	366.00	388.00	416.00	424.50

DEPARTMENT OF HUMAN RESOURCES
Montrella Jackson, Director of Human Resources

DESCRIPTION

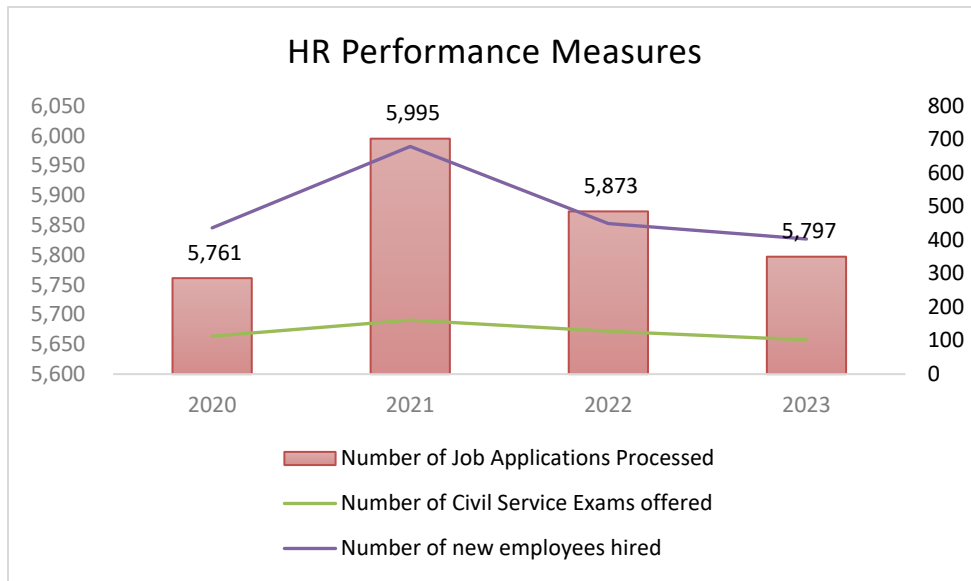
In March 2016, the Charter of the City was amended to consolidate all matters of personnel, employee relations, and employee health and welfare through the creation of the Department of Human Resources. The Department serves as the administrative agency of the Civil Service Commission. The three-member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

- Launch new leadership development program of 4 training and development series.
 - Meet 80% or greater completion rate of Safety and Compliance Curriculum (SSC) Modules by December 31, 2024.
 - Deliver 7 different courses in the Employee Development Series (EDS) and have a total attendance of 700 by December 31, 2024.
 - Deliver all 7 courses in the Supervisor Development Series. Achieve 50% total curriculum completion rate for all supervisors/managers by December 31, 2024.
 - Hold 3 different Manager Development Series (MDS) workshops with total attendance of 100 by December 31, 2024.
- Streamline the Police Officer hiring process to attract candidates, maintain their engagement; identify/eliminate unnecessary extra steps/barriers in the hiring process.
- Develop and launch an Employee Engagement Survey.
- Increase efficiency and security and sustainability by digitizing employee records and benefit records
- Continue community outreach to various organizations and develop new connections to provide information about City of Akron employment opportunities.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
HUMAN RESOURCES:				
Administrative Assistant	0.00	1.00	2.00	3.00
Assistant Director of Human Resources	0.00	1.00	1.00	1.00
Deputy Director of Human Resources	1.00	0.00	0.00	0.00
Deputy Mayor/Administration	0.00	1.00	0.00	0.00
Director of Human Resources	1.00	0.00	0.00	1.00
Diversity and Training Manager	1.00	1.00	0.00	0.00
Employee Benefits Admin	0.00	1.00	0.00	0.00
Employee Benefits Manager	0.00	0.00	1.00	1.00
Employee Benefits Specialist	1.00	1.00	2.00	1.00
Employee Development Specialist	0.00	0.00	1.00	1.00
Employment Records Supervisor	0.00	1.00	1.00	1.00
Employment and Selection Manager	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Human Resource Officer	1.00	1.00	0.00	0.00
Leadership Development Administrator	0.00	0.00	1.00	1.00
Personnel Aide	1.00	2.00	1.00	1.00
Personnel Analyst	2.00	3.00	3.00	3.00
Personnel Records Supervisor	1.00	0.00	0.00	0.00
Personnel Technician	3.00	3.00	1.00	2.00
Recruitment and Retention Specialist	0.00	1.00	2.00	1.00
Safety Supervisor	1.00	1.00	1.00	1.00
Worker's Compensation & Leave Specialist	1.00	0.00	0.00	0.00
TOTAL HUMAN RESOURCES	15.00	19.00	19.00	20.00

Human Resources

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
HUMAN RESOURCES	47,535,473	46,004,242	47,960,573	52,009,909
Total for Department	47,535,473	46,004,242	47,960,573	52,009,909

Human Resources

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	1,267,748	1,281,802	1,488,056	1,542,443
Benefits	514,192	567,326	599,607	697,226
Total Wages & Benefits	1,781,940	1,849,128	2,087,663	2,239,669
<i>Other Operations & Maintenance</i>				
Supplies	61,788	70,861	53,455	97,550
Training, Education and Travel	3,029	8,522	8,947	59,930
Equipment Expense	29,023	-	6,574	19,420
Service Contracts	4,290,676	3,595,441	3,694,296	5,107,330
Rentals and Leases	30,477	145,338	142,668	202,590
Utilities	5,541	4,972	3,901	5,410
Debt Service	-	100,000	-	-
Insurance	41,255,295	40,133,933	41,804,879	44,169,530
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	75,395	85,504	94,790	98,480
Contractual Obligations	-	-	-	-
Other Expenses	2,311	10,543	63,400	10,000
Total Other Operations & Maintenance	45,753,534	44,155,114	45,872,910	49,770,240
Total for Department:	47,535,473	46,004,242	47,960,573	52,009,909

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	1,455,983	402,520	1,858,503
Special Revenue Fund	-	43,760	43,760
Internal Service Fund	783,686	49,323,960	50,107,646
Total for Department:	2,239,669	49,770,240	52,009,909

Human Resources

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	1,312,706	1,497,676	1,619,922	1,858,503
Special Revenue	46,187,083	33,384	16,252	43,760
Trust and Agency Fund	35,684	44,473,182	46,324,399	50,107,646
Total for Department	47,535,473	46,004,242	47,960,573	52,009,909

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	14.00	12.00	13.00	12.25
Internal Service Funds	1.00	7.00	6.00	7.75
Total for Department	15.00	19.00	19.00	20.00

DEPARTMENT OF INTEGRATED DEVELOPMENT
Suzanne Graham-Moore, Director of Economic Development
Sean Vollman, Deputy Director of Economic 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 2024 Operating Budget provides funding for the staffing of 56.25 full-time positions for the divisions of the Department of Integrated Development. The operating budget provides adequate funding for the operations of the Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

ADMINISTRATION

Suzanne Graham, Director of Economic Development

Sean Vollman, Deputy Director of Economic Development

DESCRIPTION

The Administration Division is responsible for overseeing economic development efforts, including fostering growth and sustainability of the downtown core and neighborhood business districts, and their integration with mid-range and long-range planning, engineering, and community engagement for the benefit of the citizens of Akron.

STRATEGIC GOALS & OBJECTIVES

- Establish framework to guide City incentives for business and project development.
- Support the development of the Equity Framework overlay to the Downtown Akron Vision and Redevelopment Plan.
- Develop a collaborative partnership and provide funding to advance prosperity for minority and Black-owned businesses in Akron.
- Collaboratively support neighborhood business districts with neighborhood community development corporations and neighborhood organizations.

DEVELOPMENT DIVISION

David Messner, Development Manager

DESCRIPTION

The Development Division interacts and works extensively with private investors, governmental entities, economic development agencies, and other city departments to market city-owned properties, retain businesses, and expand city development. They focus on the valuation, acquisition, and disposition of land for community benefit; support Joint Economic Development Districts activity; manage housing and commercial development projects; ensure compliance with regulatory guidelines; and support economic development through economic and financial analysis, data collection and research. They also serve as a public/private liaison to the development community providing support for logistics and capital resource creation to facilitate rehabilitation, reuse and development projects.

STRATEGIC GOALS & OBJECTIVES

- Establish rules and standards for valuation of City land and City incentives for development projects.
- Improve process for managing City land inventory and tracking transactions.

- Negotiate extension of agreements in JEDD’s (Joint Economic Development Districts).
- Update neighborhood Business District market research.
- Promote and align capital resources for key downtown developments to include residential conversions, hospitality development and reuse projects.
- Complete development agreements for challenging properties to include CitiCenter building and Guinther School site.
- Evaluate the Community Reinvestment Areas (CRA) tax abatement incentive for modifications.
- Design and implement request for proposal (RFP) for East Akron residential infill projects.

SERVICE LEVELS

The Development Division disposed of 15 lots in the Land Reutilization Program in 2023. The Division entered into development agreements for the Blinn and Harris sites. The Division standardized the RFP process for City land and issued and awarded RFP’s for the CitiCenter building and to infill a house in Sherbondy Hill.

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 retain businesses within the City and its corresponding Joint Economic Development Districts. The Division works closely with partners in Elevate Greater Akron for an efficient, effective approach to supporting business growth. It is structured to support businesses at all phases from entrepreneurship through maturation with particular attention to growth through innovation, technology, and expansion into new markets.

STRATEGIC GOALS & OBJECTIVES

- Support Akron businesses through leadership and assistance on a minimum of 300 business visits with Elevate Greater Akron BRE effort.
- Collaborate with the University of Akron and Greater Akron Chamber to grow existing and attract new sustainable polymer businesses to Akron through its federal designation as a national hub for sustainable polymers technology.
- Provide technical assistance to a minimum of 50 key employers in Akron.

- Maintain an inventory of potential sites for development and underutilized properties in Akron and assist in site searches for prospective business expansion.
- Support the establishment of a dense retail district in downtown Akron as advised through the Downtown Vision and Redevelopment Plan.
- Conduct searches and provide technical assistance for Team NEO for prospective technology and manufacturing companies to Akron.

SERVICE LEVELS

In 2023, the Business Retention and Expansion Division utilized and committed \$350,000 of business retention grant funding to help grow City businesses. They provided 297 BRE visits through Elevate Akron, including small, medium, and large businesses in the greater Akron area. Over 35 searches for Team NEO and Job Ohio were performed by this division, which included high-tech companies and new operations for the Akron area.

The Division marketed 60 acres of development property in Coventry for an industrial park and sold 30 acres of industrial property at Munroe Road. 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 serves a critical liaison function between Economic Development, Planning, and the Engineering Bureau. The Division contributes technical knowledge throughout the planning and development process and supports the implementation of projects for community benefit.

STRATEGIC GOALS & OBJECTIVES

- Construct Reservoir Park Pool and Community Center.
- Bid Summit Lake Vision Plan North Shore Activity Area Building Package in 1Q 2024. This is a partnership project with Ohio and Erie Canalway Coalition.
- Complete Lock 3 Vision Plan. This is a partnership project with Ohio and Erie Canalway Coalition.
- Complete Ed Davis Community Center and Patterson Park Community Center.

SERVICE LEVELS

The Division partnered with the Ohio and Erie Canalway Coalition for Lock 3 construction which began in the 3rd quarter of 2023 and also the Ohio and Erie Canal Summit Lake Trail that was completed in the 4th quarter of 2023. Perkins Pool opened in the summer of 2023. Ed Davis and Patterson Park Community centers started construction in 2023. The Division participated in Safe Streets and implemented the 2023 Traffic Calming program.

DOWNTOWN OPERATIONS DIVISION

Chris Griffith, Downtown Operations Manager

DESCRIPTION

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

STRATEGIC GOALS & OBJECTIVES

- Continue to grow our audiences to exceed 350,000 visitors to downtown through diverse summer programming in Lock 3 Backyard and winter programming in the renovated Lock 3.
- Increase partnerships to test new events. Support or host a minimum of 14 large scale community events or festivals including 2024 Solar Eclipse programming and a Bicentennial Celebration event.
- Work alongside the Akron Civic Commons Communications Team to effectively communicate with Akron neighborhood residents and businesses our construction schedule and minimize any interferences.
- Establish programming, development, operating and maintenance program for the renovated Lock 3 Park.

SERVICE LEVELS

In 2023, Downtown Operations hosted 36 community events, 51 concerts comprised of 105 bands, 12 free movie nights, 11 charity runs or walks, and held the finishers' festival for the Akron Marathon. In total, Lock 3 Park welcomed an estimated 248,000 people between May and September in 2023. Winter Blast proved to be a success, with an estimated 45,000 people attending an activity at Lock 3. Lock 3 had over 12,000 skaters at the temporary ice rink location, 36 field trips, 12 birthday parties, and 15 private rentals for corporate and organization team building. Lock 3 partnered with Recreation and Parks to merge two traditional holiday events into one; Welcome Santa Parade and Holiday Tree Lighting at Lock 3 Park. Over 4,000 people attended the illuminated holiday parade.

LONG RANGE PLANNING DIVISION
Helen Tomic, Capital Planning Manager

DESCRIPTION

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

STRATEGIC GOALS & OBJECTIVES

- Secure funding to advance redevelopment in the City of Akron.
- Oversee expenditures and monitor reporting of activities to assure the expeditious drawdown of funds and compliance with federal regulations
- Develop neighborhood plans, including Comprehensive Plans, Renewal Plans and Economic Development Plans to strengthen neighborhoods and facilitate new development.
- Observe trends and undertake research to assess changing housing needs and opportunities for new development.
- Administer programs to enhance community life and neighborhoods.

SERVICE LEVELS

The division budgeted and monitored \$364,866,478 in federal, state, regional, and local funds for the 2023 Capital Investment and Community Development Program. Sources include American Rescue Plan Act (52.1 million), Income Tax (\$45.8 million); Federal & State Transportation Programs (\$8.6 million); Community Development (\$8 million); Water & Sewer Capital Funds (\$25.4 million); Water Pollution Control Fund (\$91.4 million); and Special Assessments (\$6 million). They also presented a Capital Investment Program for 2023 through 2027 with a total budget of \$1.32 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.

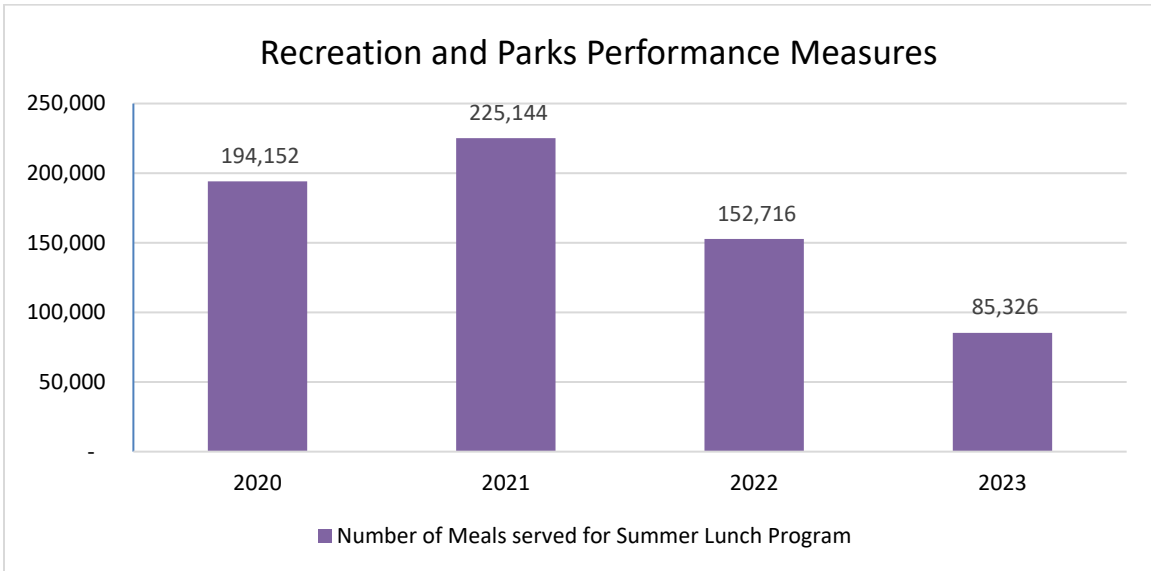
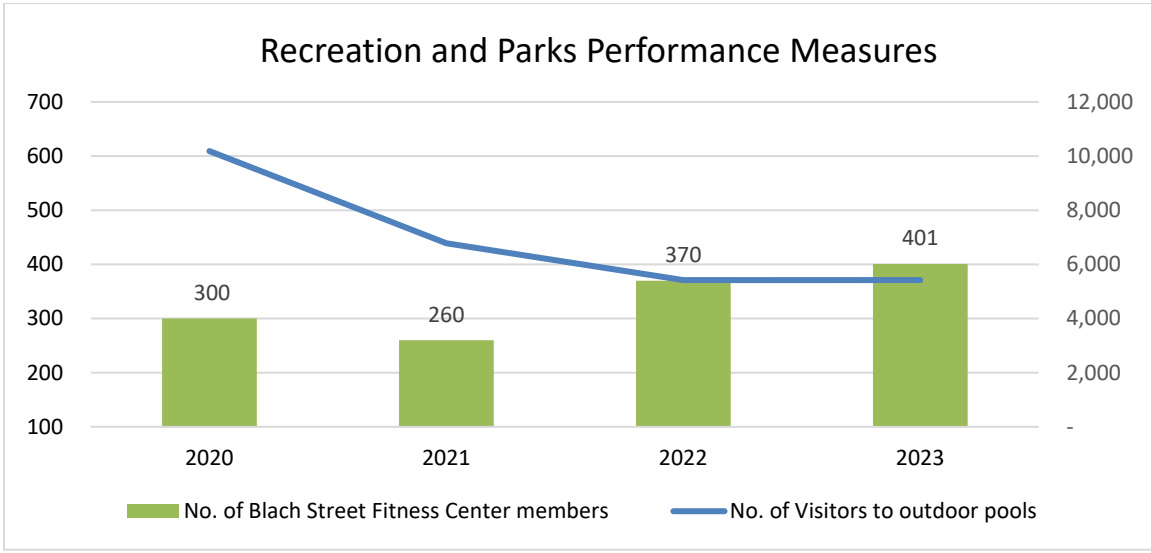
STRATEGIC GOALS & OBJECTIVES

- Open a newly renovated Ed Davis Community Center. Welcome back community groups and offer new programming for the community. Offer Chromebooks for community members use at the facility.
- Operate a full season at Perkins Pool including access to the water slide and concession stand. Continue to hire lifeguards for our facilities.
- Utilize RecDesk for athletic field, youth sports and tournament scheduling.
- Continue construction on Patterson Park Community Center and begin construction for Reservoir Pool and Reservoir Park Community Center.
- Increase awareness, funding and distribution of YES scholarships for the community.
- Expand the Park Ambassador program to additional sites throughout the summer season including safety checks at the community centers.

SERVICE LEVELS

In 2023, Recreation and Parks opened the newly renovated Perkins Pool to the public with 5,422 free open swim memberships. The Division opened the newly remodeled Firestone Stadium for MAC, GMAC and OHSAA state tournaments in 2023. The Division had full seasons of games and tournaments at Copley Road Soccer Complex and Patterson Park Field Complex. In 2023, \$18,800 was distributed for Youth Empowerment Scholarships, over 600 children attended summer camps, 175 children attended dance classes, 430 children participated in youth basketball and 500 youth and adults participated in art programming. During 2023, community center fitness passes doubled and 25-32 fitness classes are offered each month.

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.

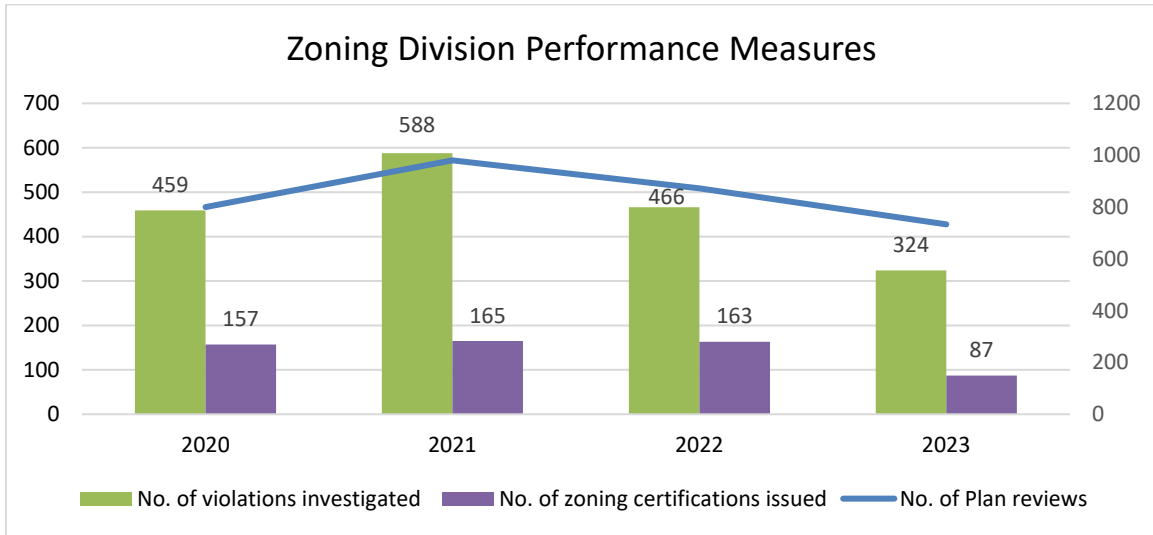
STRATEGIC GOALS & OBJECTIVES

- 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.
- Continue to revise the existing Zoning Code to address changing conditions, both locally and nationwide, with contemporary standards, including adoption of form-based Zoning districts in Great Streets areas and select neighborhoods including Downtown.

SERVICE LEVELS

In 2023, the Zoning Division investigated and processed 324 service requests for violations, mailed; 131 “courtesy” letters, 38 order to comply letters, 6 administrative fine letters, 38 order to comply letters, 87 zoning certifications, and approximately 733 plan reviews in cooperation with the Plans and Permits Center. This graph shows these numbers. 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, including housing inventory.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
OFFICE OF INTEGRATED DEVELOPMENT:				
<i>Integrated Development Administration:</i>				
Acquisition Officer	1.00	0.00	0.00	0.00
Assistant to the Mayor	1.00	1.00	0.00	0.00
City Planner	1.00	1.00	1.00	0.00
Deputy Director of Integrated Development	0.00	0.00	0.00	1.00
Director of Integrated Development	1.00	1.00	1.00	1.00
Executive Assistant	0.00	0.00	0.00	1.00
Total Integrated Development Administration	4.00	3.00	2.00	3.00
<i>Development:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	1.00	1.00	0.00
City Planner	2.00	0.00	0.00	1.00
Development Manager	1.00	1.00	1.00	1.00
Economic Development Technician	1.00	1.00	1.00	1.00
Economist	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	0.00
Innovation & Entrepreneurship Advocate	1.00	0.00	0.00	0.00
IT Service Desk Technician	1.00	0.00	0.00	0.00
Land Marketing Officer	0.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	
Total Development	8.00	8.00	8.00	6.00
<i>Business Retention & Expansion:</i>				
Business Retention and Expansion Manager	1.00	1.00	1.00	0.75
Deputy Mayor for Economic Development	1.00	1.00	1.00	0.00
Economist	1.00	0.00	0.00	1.00
Total Business Retention & Expansion	3.00	2.00	2.00	1.75
<i>Development Engineering:</i>				
Development Engineering Manager	1.00	1.00	1.00	1.00
Total Development Engineering	1.00	1.00	1.00	1.00

By Department:	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
OFFICE OF INTEGRATED DEVELOPMENT:				
<i>Integrated Development Administration:</i>				
Acquisition Officer	1.00	0.00	0.00	0.00
Assistant to the Mayor	1.00	1.00	0.00	0.00
City Planner	1.00	1.00	1.00	0.00
Deputy Director of Integrated Development	0.00	0.00	0.00	1.00
Director of Integrated Development	1.00	1.00	1.00	1.00
Executive Assistant	0.00	0.00	0.00	1.00
Total Integrated Development Administration	4.00	3.00	2.00	3.00
<i>Development:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	1.00	1.00	0.00
City Planner	2.00	0.00	0.00	1.00
Development Manager	1.00	1.00	1.00	1.00
Economic Development Technician	1.00	1.00	1.00	1.00
Economist	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	0.00
Innovation & Entrepreneurship Advocate	1.00	0.00	0.00	0.00
IT Service Desk Technician	1.00	0.00	0.00	0.00
Land Marketing Officer	0.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	
Total Development	8.00	8.00	8.00	6.00
<i>Business Retention & Expansion:</i>				
Business Retention and Expansion Manager	1.00	1.00	1.00	0.75
Deputy Mayor for Economic Development	1.00	1.00	1.00	0.00
Economist	1.00	0.00	0.00	1.00
Total Business Retention & Expansion	3.00	2.00	2.00	1.75
<i>Development Engineering:</i>				
Development Engineering Manager	1.00	1.00	1.00	1.00
Total Development Engineering	1.00	1.00	1.00	1.00

By Department:	As of 12/31/21	As of 12/13/22	As of 12/13/23	Budget 2024
<i>Downtown Operations:</i>				
Assistant to the Mayor	1.00	1.00	1.00	0.50
Downtown Operations Manager	1.00	1.00	1.00	1.00
Lead Landscaper	0.00	0.00	0.00	2.00
Lock 3 Manager	0.00	1.00	0.00	
Recreation Supervisor	3.00	1.00	3.00	3.00
Total Downtown Operations	5.00	4.00	5.00	6.50
<i>Long Range Planning:</i>				
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.00	0.00	0.00
Assistant to the Mayor	0.00	1.00	0.00	1.00
City Planner	5.00	4.00	4.00	3.50
Economist	1.00	0.00	1.00	2.00
Executive Assistant	0.00	1.00	1.00	0.50
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	10.00	9.00	9.00	10.00
<i>Recreation and Parks:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	0.00	0.00	0.50
Community Center Safety Liaison	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	13.00	14.00	14.00	15.00
Sports and Athletics Coordinator	1.00	1.00	1.00	1.00
Wellness Program Coordinator	1.00	1.00	1.00	1.00
Total OID Recreation and Parks	20.00	20.00	20.00	21.50
<i>Zoning:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
City Planner	3.00	4.00	4.00	4.50
Zoning Manager	1.00	1.00	1.00	1.00
Total Zoning	5.00	6.00	6.00	6.50
TOTAL OFFICE OF INTEGRATED DEVELOPMENT	56.00	53.00	53.00	56.25

Integrated Development

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
ADMINISTRATION	479,670	310,987	307,836	556,371
DEVELOPMENT	2,431,161	5,128,171	4,263,616	4,668,781
BUSINESS RETENTION AND EXPANSION	3,620,253	2,777,481	2,632,769	2,644,712
DEVELOPMENT ENGINEERING	192,820	181,249	180,793	194,275
DOWNTOWN OPERATIONS	-	-	3,210,704	3,150,464
LONG RANGE PLANNING	-	-	39,995,651	60,962,904
PUBLIC LIFE	6,604,403	8,719,327	-	-
PLANNING AND URBAN DEVELOPMENT	9,575,316	39,157,400	-	-
RECREATION AND PARKS	42,480,245	40,692,268	5,418,522	5,815,725
ZONING	-	-	781,053	913,535
NON-OPERATING (CAPITAL)	42,480,245	40,692,268	43,806,506	43,992,619
Total for Department	107,864,113	137,659,151	100,597,450	122,899,386

Integrated Development

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	5,712,058	21,169,898	8,373,151	6,748,451
Benefits	1,926,229	1,980,260	2,061,223	2,264,009
Total Wages & Benefits	7,638,287	23,150,158	10,434,374	9,012,460
<i>Other Operations & Maintenance</i>				
Supplies	349,052	502,571	485,296	542,150
Training, Education and Travel	37,487	113,506	111,705	196,190
Equipment Expense	65,564	102,650	263,529	379,810
Service Contracts	10,498,658	21,346,598	20,351,479	22,063,360
Rentals and Leases	5,403,282	3,350,937	6,751,954	4,945,315
Utilities	581,161	156,387	-	51,980
Debt Service	39,600,173	37,380,100	56,912	34,446,321
Insurance	110,278	112,993	35,091,733	79,780
Intergovernmental Obligations	77,505	773,338	141,091	401,950
Equipment, Construction and Property	99,979	4,612,611	360,504	38,384,690
Interfund Expenses	659,330	4,096,989	17,504,303	5,898,900
Contractual Obligations	-	-	5,130,933	-
Other Expenses	263,112	1,268,046	3,913,637	6,496,480
Total Other Operations & Maintenance	57,745,581	73,816,725	90,163,076	113,886,926

Total for Department:	65,383,868	96,966,883	100,597,450	122,899,386
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DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	6,490,698	1,045,820	7,536,518
Special Revenue Fund	2,521,762	112,841,106	115,362,868
Total for Department:	9,012,460	113,886,926	122,899,386

Integrated Development

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	6,916,457	7,532,190	7,024,142	7,536,518
Special Revenue	58,467,411	89,434,694	93,573,308	115,362,868
Total for Department	65,383,868	96,966,883	100,597,450	122,899,386

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	44.00	42.00	41.00	40.50
Special Revenue Fund	12.00	12.00	12.00	15.75
Total for Department	56.00	54.00	53.00	56.25

LAW DEPARTMENT

Deborah Matz, 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

- Continue diligently carrying out the duties and responsibilities of the Department of Law
- Provide timely, responsive, high-quality legal services to al branches of the City government and al City departments including but not limited to:
 - Reviewing and drafting contracts and agreements
 - Advising the City's boards and commissions
 - Initiating, defending, prosecuting, managing, and conducting civil litigation matters; alternate dispute resolution matters including mediation, conciliations, and arbitrations; and administrative hearings and appeals
 - Prosecuting misdemeanor cases for the jurisdictions of Akron, Fairlawn, Bath, Richfield, Springfield, Lakemore, and Mogadore
 - Managing and answering workers' compensation claims, unemployment claims, and EEO/OCRC claims

ADMINISTRATION

Deborah Matz, 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

Deborah Matz, 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 2023, 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

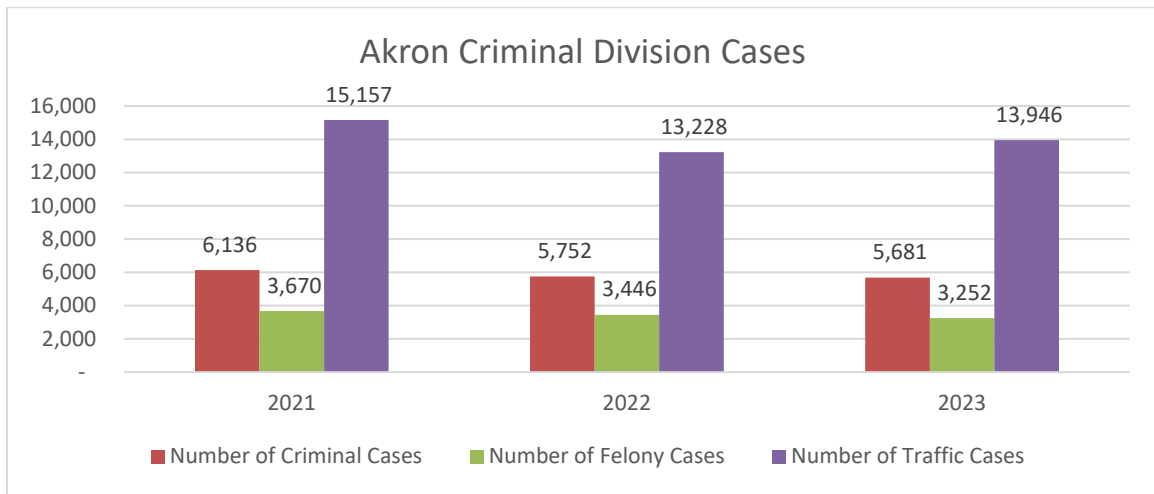
DESCRIPTION

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

SERVICE LEVELS

In 2023, the Criminal Division prosecuted a total of 22,879 cases. This includes 3,252 Felony cases and 5,681 criminal misdemeanors for a total of 8,933 criminal filings. Our criminal filings included 591 Domestic Violence cases and our Domestic Violence Unit assisted with outreach, referrals and services for 784 victims of those Domestic violence and related cases. Additionally, there was a total of 13,946 traffic fillings, which includes 721 OVI cases with the remainder of the traffic filings being non-OVI traffic related misdemeanors.

PERFORMANCE MEASURES



INDIGENT DEFENSE
Deborah Matz, 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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
LAW:				
<i>Administration:</i>				
Assistant Law Director	0.00	0.00	2.00	0.00
Deputy Law Director	1.00	1.00	0.00	2.00
Executive Assistant	1.00	0.00	0.00	1.00
Law Director	1.00	1.00	1.00	1.00
Law Department Office Supervisor	0.00	1.00	1.00	0.00
Total Administration	3.00	3.00	4.00	4.00
<i>Civil:</i>				
Administrative Assistant	2.00	5.00	4.00	4.00
Assistant Law Director	9.00	9.00	6.00	10.00
Deputy Law Director	0.00	0.00	1.00	0.00
Paralegal	0.00	0.00	0.00	2.00
Public Information Tech	0.00	1.00	1.00	1.00
Senior Strategic Council and Press Secretary	1.00	0.00	0.00	0.00
Total Civil	12.00	15.00	12.00	17.00
<i>Criminal:</i>				
Administrative Assistant	2.00	2.00	2.00	2.00
Assistant Law Director	7.00	8.00	9.00	9.00
Chief City Prosecutor	1.00	1.00	1.00	1.00
Total Criminal	10.00	11.00	12.00	12.00
TOTAL LAW	25.00	29.00	28.00	33.00

Law

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
ADMINISTRATION	1,483,765	1,974,884	1,947,924	1,979,095
CIVIL	1,801,205	1,827,867	1,462,533	2,189,555
CRIMINAL	1,273,225	1,322,261	1,878,472	1,576,765
Total for Department	4,558,195	5,125,012	5,288,929	5,745,415

Law

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	2,278,702	2,312,130	2,497,030	2,822,770
Benefits	880,283	876,949	928,335	1,167,577
Total Wages & Benefits	3,158,985	3,189,079	3,425,365	3,990,347
<i>Other Operations & Maintenance</i>				
Supplies	94,810	18,432	22,836	13,510
Training, Education and Travel	47,873	66,651	83,276	133,200
Equipment Expense	522	3,126	2,740	10,420
Service Contracts	895,203	1,239,833	1,271,885	1,092,708
Rentals and Leases	237,050	240,745	368,376	394,020
Utilities	14,348	14,509	14,015	15,200
Debt Service	2,030	262,063	1,514	-
Insurance	2,810	2,777	1,910	1,900
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	73,859	74,889	81,418	85,120
Contractual Obligations	-	-	-	-
Other Expenses	30,704	12,907	15,594	8,990
Total Other Operations & Maintenance	1,399,209	1,935,934	1,863,564	1,755,068
Total for Department:	4,558,195	5,125,012	5,288,929	5,745,415

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	3,990,347	1,755,068	5,745,415
Total for Department:	3,990,347	1,755,068	5,745,415

Law

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	4,521,444	5,086,921	5,288,929	5,745,415
Special Revenue	36,750	38,091	-	-
Total for Department	4,558,194	5,125,012	5,288,929	5,745,415

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	25.00	29.00	28.00	33.00
Total for Department	25.00	29.00	28.00	33.00

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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
- Eric Garrett

Ward Council Members

- Ward 1 – Samuel DeShazor
- Ward 2 – Phil Lombardo
- Ward 3 – Margo M. Sommerville (President of Council)
- Ward 4 – Jan Davis
- Ward 5 – Johnnie Hannah
- Ward 6 – Brad McKitrick
- Ward 7 – Donnie J. Kammer
- Ward 8 – Bruce Bolden
- Ward 9 – Tina Boyes (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

- Continue to utilize existing software to digitize older records.
- Continue to assist with Council initiatives.

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 diligently within the past years to modernize their office operations, as well as assisting with Council initiatives, including the Council Chambers technology updates, the Ring Doorbell distribution, and the weekly legislative spotlight.

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.

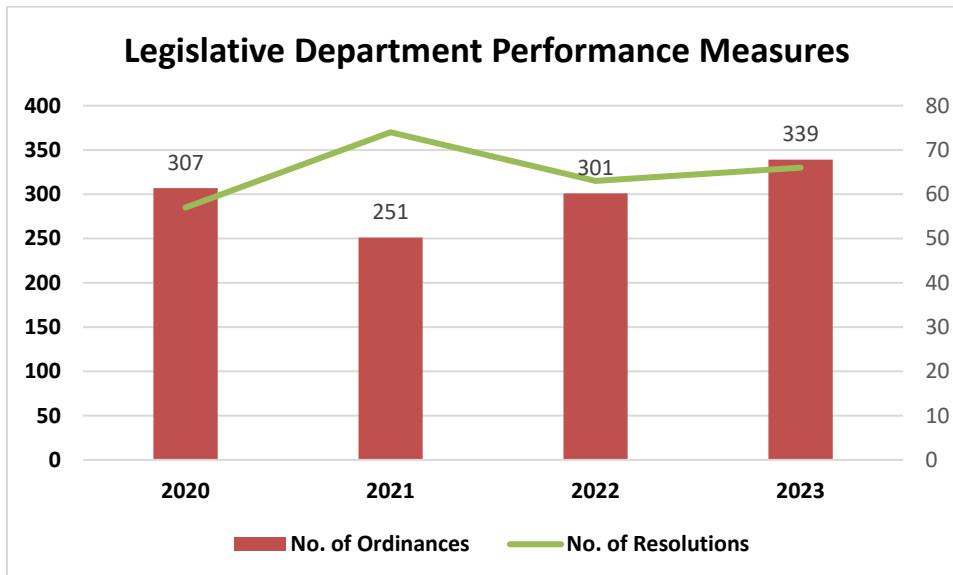
STRATEGIC GOALS & OBJECTIVES

- Citywide Ring Doorbell Distribution – launch by June 30, 2024
- Increase Neighborhood partnership Program grant allotment
- Increase utilization of technology to facilitate better communication with residents and increase community engagement
- Hold 4 quarterly caucuses

SERVICE LEVELS

City Council passed 339 ordinances and 66 resolutions in 2023 for a total of 405 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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
LEGISLATIVE:				
<i>City Council:</i>				
Assistant Law Director	0.00	0.00	0.00	0.00
City Council Chief of Staff	1.00	1.00	1.00	1.00
Councilmembers	12.00	12.00	12.00	12.00
Council Community Liaison	0.00	0.00	1.00	1.00
Legislative and Public Affairs Coordinator	0.00	0.00	0.00	1.00
President of Council	1.00	1.00	1.00	1.00
Total City Council	14.00	14.00	15.00	16.00
<i>Clerk of Council:</i>				
Administrative Assistant	0.00	1.00	1.00	1.00
Clerk of Council	1.00	1.00	1.00	1.00
Council Aide	1.00	0.00	0.00	0.00
Deputy Clerk of Council	0.00	1.00	1.00	1.00
Total Clerk of Council	2.00	3.00	3.00	3.00
TOTAL LEGISLATIVE	16.00	17.00	18.00	19.00

Legislative

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
CLERK OF COUNCIL	397,535	362,796	1,351,201	1,649,035
CITY COUNCIL	951,155	1,146,045	318,409	358,418
Total for Department	1,348,690	1,508,841	1,669,610	2,007,453

Legislative

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	816,114	796,375	875,745	1,036,481
Benefits	440,083	438,471	478,339	583,232
Total Wages & Benefits	1,256,197	1,234,846	1,354,084	1,619,713
<i>Other Operations & Maintenance</i>				
Supplies	12,866	3,968	4,030	9,500
Training, Education and Travel	4,686	21,787	26,520	46,410
Equipment Expense	2,982	5	6,285	80
Service Contracts	17,963	110,913	25,823	20,080
Rentals and Leases	76	4,186	5,135	6,730
Utilities	9,337	10,401	9,281	10,740
Debt Service	-	-	-	-
Insurance	2,352	721	202	-
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	60,000	70,024	-
Interfund Expenses	41,046	46,472	45,812	44,200
Contractual Obligations	-	-	-	-
Other Expenses	1,185	15,543	122,414	250,000
Total Other Operations & Maintenance	92,493	273,995	315,526	387,740
Total for Department:	1,348,690	1,508,841	1,669,610	2,007,453

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	1,619,713	287,740	1,907,453
Special Revenue Fund	-	100,000	100,000
Total for Department:	1,619,713	387,740	2,007,453

Legislative

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	1,348,560	1,446,260	1,614,410	1,907,453
Special Revenue	130	62,581	55,200	100,000
Total for Department	1,348,690	1,508,841	1,669,610	2,007,453

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	16.00	17.00	18.00	19.00
Total for Department	16.00	17.00	18.00	19.00

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CLERK OF COURTS OFFICE
Sandra Kurt, 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

- Contract with Huntington Bank to deposit checks remotely and cash electronically through a cash vault to eliminate time consuming daily bank drops and streamline the daily deposits method safely and efficiently.
- Eliminate fax machines by using current fax kits in Konica Minolta Bizhub photocopy machines.
- Continue to develop Tyler Odyssey case management system by requiring supervisors and management to dedicate a portion of their work week as "subject matter experts" to ensure progress and deadlines are met in the test environment.
- Hire an independent auditor to perform financial and operational audit of all operations to identify gaps in performance and opportunities for increased accountability.

SERVICE LEVELS

The Clerk of Courts relocated from the Stubbs Building to the Ocasek Building in 2023. The Clerk of Courts continues to work with the AMC Judges, Court Administrator, Project Managers, Municipal Court IT and City IT to implement the Tyler Odyssey case management system. During 2023, the Clerk of Courts filed 8,499 civil cases, 13,952 traffic cases and 9,037 criminal cases along with filing 14,857 parking cases.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	0.00	1.00
Deputy Clerks	39.00	39.00	39.00	42.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	41.00	41.00	40.00	44.00

Municipal Court- Clerk

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
CLERK OF COURTS	4,256,229	4,505,359	5,020,020	4,881,644
Total for Department	4,256,229	4,505,359	5,020,020	4,881,644

Municipal Court- Clerk

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	2,555,312	2,647,118	2,472,657	2,693,498
Benefits	1,217,111	1,196,809	1,197,263	1,412,516
Total Wages & Benefits	3,772,423	3,843,927	3,669,920	4,106,014
<i>Other Operations & Maintenance</i>				
Supplies	199,391	60,547	193,005	172,000
Training, Education and Travel	3,749	5,016	3,261	11,580
Equipment Expense	20	-	-	6,260
Service Contracts	130,584	345,971	318,471	205,080
Rentals and Leases	20,164	30,850	25,657	221,990
Utilities	-	352	529	2,200
Debt Service	-	70,000	-	-
Insurance	1,071	2,343	4,693	270
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	127,159	130,983	803,399	145,100
Contractual Obligations	-	-	-	-
Other Expenses	1,670	15,370	1,085	11,150
Total Other Operations & Maintenance	483,806	661,433	1,350,100	775,630
Total for Department:	4,256,229	4,505,359	5,020,020	4,881,644

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	4,106,014	572,000	4,678,014
Special Revenue Fund	-	203,630	203,630
Total for Department:	4,106,014	775,630	4,881,644

Municipal Court- Clerk

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	4,046,769	4,095,981	4,699,352	4,678,014
Special Revenue	209,460	409,378	320,668	203,630
Total for Department	4,256,229	4,505,359	5,020,020	4,881,644

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	41.00	41.00	40.00	44.00
Total for Department	41.00	41.00	40.00	44.00

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AKRON MUNICIPAL COURT – JUDICIAL DIVISION
Judge Annalisa Williams, Administrative/Presiding Judge

DESCRIPTION

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

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

STRATEGIC GOALS & OBJECTIVES

- Continue to pursue grant opportunities, to share and pool resources with justice partners and to explore methods to fund / upgrade court operations, programs, trainings and facilities.
- Continue to implement housing program proposal with community to address high eviction rates and expand mediation program.
- Finalize the VISTA Navigator program structure and secure grant funding to assist self-represented litigants.
- Complete installation of the 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 and City Council for staffing to meet the demands of the public in the new court facility.
- Finalize additional Court Security Committee recommendations and implement Cybersecurity assessment recommendations from the National Center of State Courts.

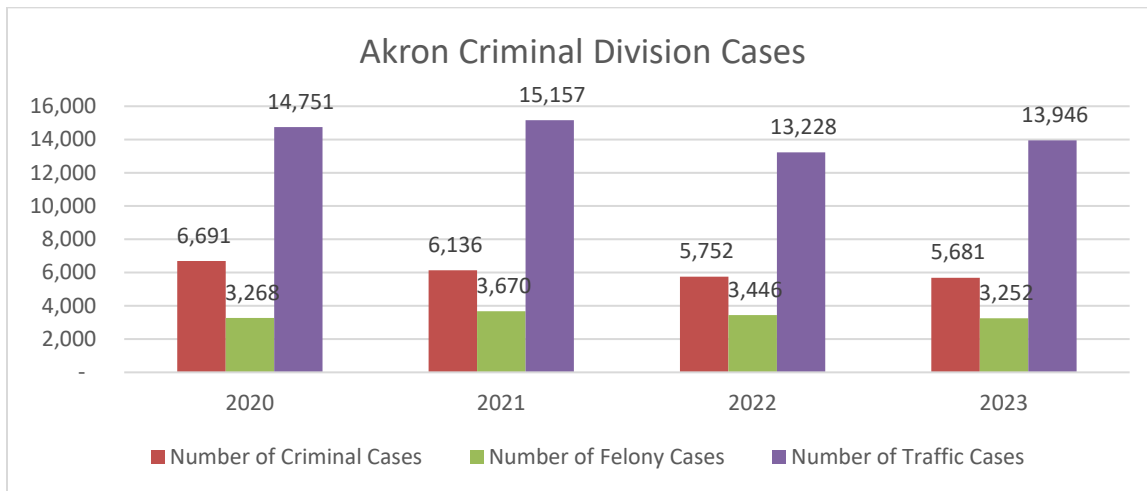
SERVICE LEVELS

The Division maximized financial resources with specialized docket payroll subsidies totaling \$310,000 from the state and \$240,000 in grants for the National Center of State Court for Eviction Diversion/Housing. The Division also received \$425,000 in ARPA grant funds from the Supreme Court for Case Management System, IT staff and mediation staff. The Division

participated in legal and probation training to meet mandated licensure for over 35 personnel. The Judicial Division continued the six 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.

The Judicial Division 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. The division installed and expanded courtroom technology for eight courtrooms and two hearing rooms in the new court facility in conjunction with the virtual courtroom project to connect all courtrooms to the Summit County Jail.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
MUNICIPAL COURT JUDGES:				
Applications Support Specialist	0.00	0.00	1.00	1.00
Assistant IT Manager	1.00	1.00	1.00	1.00
Bailiff	14.00	6.00	6.00	6.00
Chief Executive Assistant	1.00	0.00	0.00	0.00
Chief Probation Officer	1.00	1.00	1.00	1.00
Chief Service Bailiff	1.00	2.00	1.00	1.00
Clerk	2.00	1.00	0.00	0.00
Community Outreach Coordinator	2.00	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
Court Executive Assistant	0.00	0.00	1.00	1.00
Court Navigator/Bailiff	0.00	0.00	1.00	1.00
Courtroom Clerk	0.00	0.00	2.00	2.00
Deputy Chief Bailiff	1.00	1.00	1.00	1.00
Deputy Chief Probation Officer	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	0.00	0.00
Grant Writer	0.00	0.00	0.00	1.00
Housing Specialist	0.00	0.00	1.00	1.00
IT Operations Supervisor	1.00	1.00	1.00	1.00
Judge	6.00	6.00	6.00	6.00
Judicial Associate	2.00	2.00	1.00	2.00
Judicial Attorney	6.00	6.00	6.00	6.00
Mediator	0.00	0.00	1.00	1.00
Probation Admin Services Coordinator	1.00	1.00	1.00	1.00
Probation Aide	1.00	1.00	1.00	1.00
Probation Officer	8.00	6.00	6.00	6.00
Rise Coordinator	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Service Bailiff	0.00	6.00	7.00	7.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	1.00	1.00	2.00	2.00
Technical Support Analyst	0.00	0.00	1.00	1.00
Traffic Court Bailiff	0.00	1.00	1.00	1.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
Traffic Safety Officer	0.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	56.00	54.00	60.00	62.00

Municipal Court - Judges

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
JUDGES	5,864,165	19,661,261	8,173,807	10,055,074
Total for Department	5,864,165	19,661,261	8,173,807	10,055,074

Municipal Court - Judges

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	3,395,883	3,508,814	3,801,811	4,220,505
Benefits	1,646,002	1,629,941	1,738,600	2,027,849
Total Wages & Benefits	5,041,885	5,138,755	5,540,411	6,248,354
<i>Other Operations & Maintenance</i>				
Supplies	70,557	123,430	236,457	94,420
Training, Education and Travel	88,913	157,445	137,284	139,990
Equipment Expense	86,650	22,573	75,480	74,600
Service Contracts	378,942	517,983	461,565	784,900
Rentals and Leases	4,672	2,765,906	1,292,502	2,115,200
Utilities	11,234	11,981	13,627	10,000
Debt Service	-	10,728,117	-	-
Insurance	16,346	21,150	14,562	19,050
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	164,773	159,966	401,649	568,460
Contractual Obligations	-	-	-	-
Other Expenses	194	13,954	270	100
Total Other Operations & Maintenance	822,280	14,522,506	2,633,396	3,806,720
Total for Department:	5,864,165	19,661,261	8,173,807	10,055,074

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	5,742,914	403,480	6,146,394
Special Revenue Fund	505,440	3,403,240	3,908,680
Total for Department:	6,248,354	3,806,720	10,055,074

Municipal Court- Judges

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	5,410,062	5,700,516	5,828,530	6,146,394
Special Revenue	454,103	13,960,744	2,345,277	3,908,680
Total for Department	5,864,165	19,661,261	8,173,807	10,055,074

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	56.00	54.00	55.00	57.00
Special Revenue	-	-	5.00	5.00
Total for Department	56.00	54.00	60.00	62.00

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, and 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 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 to coordinate monthly meetings of General Code Enforcement to address more difficult code compliance issues against Akron properties.

NUISANCE COMPLIANCE

Greg Kalail, Code Compliance Supervisor

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 dedicated to serving the citizens of Akron to improve the overall quality of life issues in neighborhoods throughout the City of Akron. Our goal is to provide courteous, friendly contact and to provide solutions to problems and complaints brought to the attention of this office.

STRATEGIC GOALS & OBJECTIVES

- Implement a mobile computing program on tablets for all Nuisance Compliance Inspectors to improve services.
- Implement a de-escalation training program for all Dog Wardens and Nuisance Inspectors to improve safety and service.
- Focus on critical business solutions including equipment leasing, as well as technology solutions that support services for inspectors.

SERVICE LEVELS

In 2023, the Division partnered with the Summit County Animal Control to manage the challenges of pet population control. The Division successfully implemented the new junk vehicle towing process. The Division created a new position for a Zoning Inspector to assist with code violations and complaints.

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.

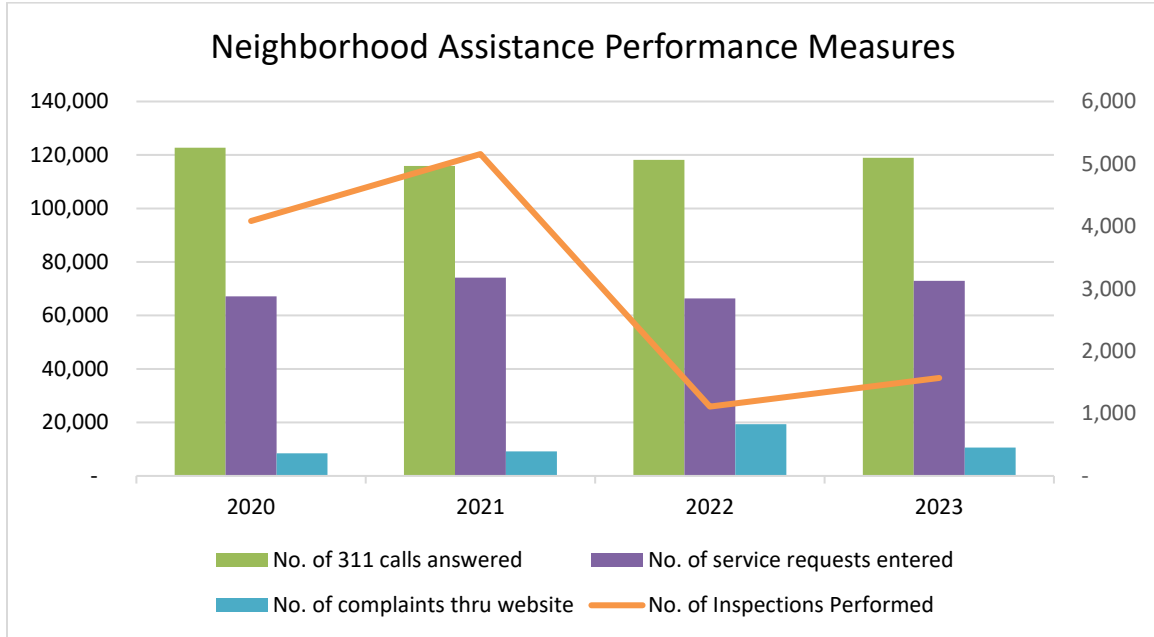
STRATEGIC GOALS & OBJECTIVES

- Follow all COA COVID-19 office/staffing protocols.
- Continue to provide excellent customer service and increase productivity by decreasing hold time.
- 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.
- Participate in a minimum of two outreach events representing the 311 Contact Center.

SERVICE LEVELS

During 2023, the 311 Call Center handled 118,923 calls and 72,959 service requests were processed based on Cityworks reports. The 311 Call Center continued to provide courteous and professional assistance regarding services and events within the city. The Division participated in these three outreach events: the Akron Corporate Challenge, Hugs & Goves Christmas Donation Drive and the Allenside Community Meeting in 2023.

PERFORMANCE MEASURES



HOUSING DIVISION

Duane Groeger, Housing Administrator

DESCRIPTION

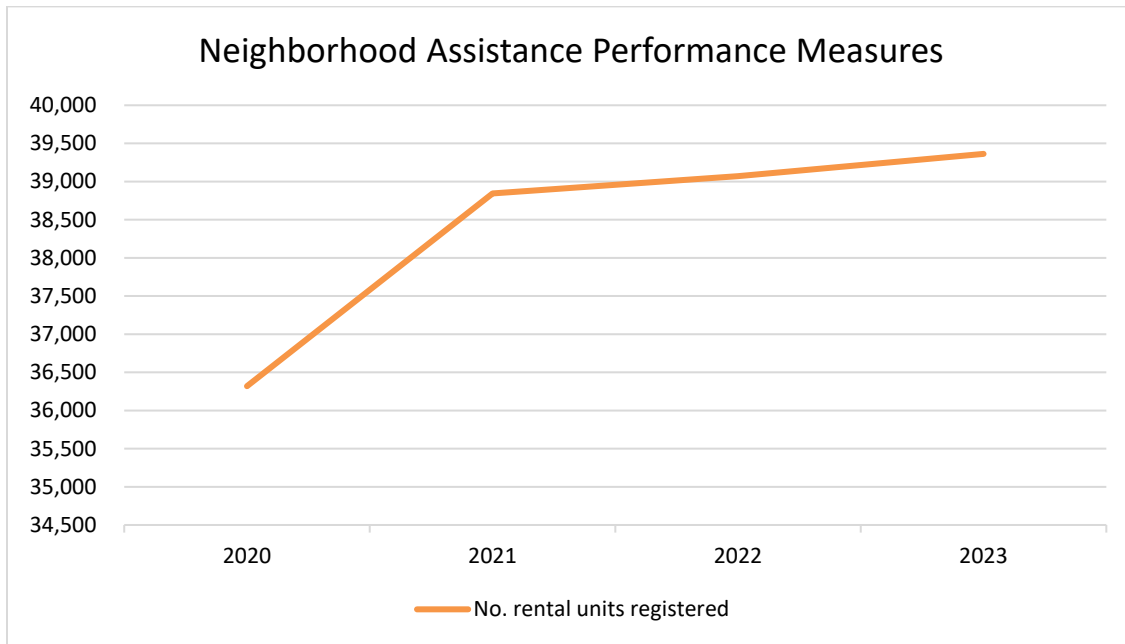
The Housing Division inspects housing for compliance with the City of Akron’s Environmental Health and Housing Code. The Division responds to complaints about dilapidated structures and works with the Housing Appeals Board to repair or raze these unsafe, unsanitary structures in the City of Akron. The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

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.
- Work to deploy technology necessary to enable paperless housing inspections to increase code enforcement efficiency.
- Add a minimum of five historically recalcitrant multi-unit developments for additional or ongoing targeted inspections and enforcement.

SERVICE LEVELS

The Housing Division added one eligible landlord to the Mandatory Inspection Program in 2023. The Division will continue to build an online short-term registration platform. In 2023, the Rental Registration Program registered 39,363 units which continues to increase every year.



HOUSING AND COMMUNITY SERVICES DIVISION **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

- Close out 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.
- Implement the \$1.8 million Lead Safe Akron, Ohio Grant program and the American Rescue Plan Act funding regarding rehabilitation efforts.

- 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.
- Process and complete 50 to 75 roofs with the Emergency Roofing Program.

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 50 very low-income, primarily elderly, or disabled occupants city-wide, with grants for emergency or minor home repair through a contract with Rebuilding Together Northeast Ohio. The Division provided lead abatement training to 22 individuals, contractors, and staff. The Division inspected and did risk assessment for 81 lead cases.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
NEIGHBORHOOD ASSISTANCE:				
<i>Administration:</i>				
Deputy Service Director	0.00	1.00	1.00	1.00
Fire District Chief	0.00	1.00	0.00	
Total Administration	0.00	2.00	1.00	1.00
<i>Nuisance Compliance:</i>				
Animal Control Warden	2.00	2.00	2.00	2.00
Code Compliance Inspector	4.00	5.00	6.00	6.00
Code Compliance Supervisor	1.00	1.00	2.00	2.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Lead Animal Control Warden	1.00	1.00	1.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Total Nuisance Compliance	11.00	12.00	14.00	14.00
<i>311 Call Center:</i>				
Customer Service Request Agent	5.00	1.00	4.00	7.00
Customer Service Request Coordinator	0.00	5.00	1.00	1.00
Customer Service Request Supervisor	1.00	1.00	1.00	1.00
Total 311 Call Center	6.00	7.00	6.00	9.00

By Funding Sources:	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
<i>Housing:</i>				
Administrative Assistant	1.00	2.00	2.00	2.00
Code Compliance Inspector	2.00	6.00	6.00	8.00
Code Compliance Supervisor	0.00	1.00	1.00	1.00
Community Development Specialist	1.00	0.00	0.00	
Community Development Supervisor	1.00	0.00	0.00	
Demolition Site Improvement Inspector	1.00	0.00	0.00	
Housing Administrator	1.00	1.00	1.00	1.00
Sanitarian	3.00	1.00	0.00	
Sanitarian Supervisor	2.00	2.00	2.00	2.00
Total Housing	12.00	13.00	12.00	14.00
<i>Housing and Community Services:</i>				
Accounts Analyst	0.00	1.00	0.00	
Administrative Assistant	1.00	1.00	1.00	1.00
Community Development Supervisor	0.00	1.00	1.00	1.00
Community Development Specialist	0.00	1.00	1.00	1.00
Demolition Site Improvement Inspector	0.00	1.00	1.00	1.00
Housing Rehabilitation Administrator	1.00	1.00	1.00	1.00
Housing Rehabilitation Loan Specialist	1.00	2.00	3.00	3.00
Housing Rehabilitation Manager	1.00	1.00	0.00	1.00
Housing Rehabilitation Specialist	3.00	3.00	4.00	4.00
Housing Rehabilitation Supervisor	0.00	0.00	0.00	1.00
Total Housing and Community Services	7.00	12.00	12.00	14.00
TOTAL NEIGHBORHOOD ASSISTANCE	36.00	46.00	45.00	52.00

Neighborhood Assistance

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION	454,868	319,657	244,071	263,751
NUISANCE COMPLIANCE	1,849,170	1,982,462	2,213,434	2,733,071
311 CALL CENTER	850,506	565,130	641,004	810,143
HOUSING	2,052,040	1,437,484	1,553,818	2,259,151
HOUSING AND COMMUNITY SERVICES	4,261,940	3,986,788	3,615,704	4,322,445
Total for Department	9,468,524	8,291,522	8,268,031	10,388,561

Neighborhood Assistance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	2,898,265	2,279,227	2,705,736	3,469,629
Benefits	1,198,708	1,131,808	1,293,858	1,672,982
Total Wages & Benefits	4,096,973	3,411,035	3,999,594	5,142,611
<i>Other Operations & Maintenance</i>				
Supplies	17,816	30,881	30,725	42,950
Training, Education and Travel	5,212	6,173	12,109	12,600
Equipment Expense	5,870	1,020	-	18,970
Service Contracts	4,817,454	4,477,688	3,781,319	4,523,400
Rentals and Leases	26,401	68,598	110,805	150,750
Utilities	33,124	31,658	27,998	27,450
Debt Service	-	-	-	-
Insurance	29,269	30,830	8,856	19,200
Intergovernmental Obligations	190	16,198	8,110	14,040
Equipment, Construction and Property	-	-	45,628	200,000
Interfund Expenses	378,300	204,178	216,440	211,830
Contractual Obligations	770	1,760	144	1,000
Other Expenses	57,145	11,503	26,303	23,760
Total Other Operations & Maintenance	5,371,551	4,880,487	4,268,437	5,245,950
Total for Department:	9,468,524	8,291,522	8,268,031	10,388,561

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	3,357,143	1,043,520	4,400,663
Special Revenue Fund	1,785,468	4,202,430	5,987,898
Total for Department:	5,142,611	5,245,950	10,388,561

Neighborhood Assistance

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	3,380,199	3,084,023	3,522,401	4,400,663
Special Revenue	6,088,325	5,207,499	4,745,630	5,987,898
Total for Department	9,468,524	8,291,522	8,268,031	10,388,561

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	24.00	33.00	32.00	36.00
Special Revenue Fund	12.00	13.00	13.00	16.00
Total for Department	36.00	46.00	45.00	52.00

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OFFICE OF THE MAYOR
Shammas Malik, 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 2024 Operating Budget provides funding for the staffing of 21 full-time positions for the divisions of the Office of the Mayor. The 2024 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

Shammas Malik, Mayor

Brittany Zaehring, 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

- Prepare for upcoming Contract negotiations with FOP, Local 330, and CSPA
- Assist with retention and recruitment
- Lateral transfers for Police and Fire
- Build relationship with Police Auditor and Oversight Committee
- Initiate more offsite visits
- Assist with better community relations and appearances

DEPUTY MAYOR FOR PUBLIC SAFETY

Brittany Zaehring, 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.

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

- Prepare for upcoming Contract negotiations with FOP, Local 330, and CSPA
- Assist with retention and recruitment
- Lateral transfers for Police and Fire
- Build relationship with Police Auditor and Oversight Committee
- Initiate more offsite visits
- Assist with better community relations and appearances

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 2023 Labor Relations finalized the collective bargaining agreement with AFSCME, Local 1360. Labor Relations maintained order and harmonious relationships with all four unions. Their Division also played a large role in preparing for the new administration, as well as moving into new offices.

PUBLIC COMMUNICATIONS

Stephanie Marsh, Chief Communications Officer

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.

OFFICE OF DIVERSITY, EQUITY, AND INCLUSION

Esther L. Thomas, Director of Diversity, Equity, and Inclusion

DESCRIPTION

The Office of Diversity, Equity, and Inclusion was established in 2024, with the intent of raising awareness about DEI principles, as well as achieving a more diverse workforce for the city.

STRATEGIC GOALS & OBJECTIVES

- Raise awareness about DEI principles and practices among City of Akron employees, officials, and the community.

- Hold city and prime contractors accountable for meeting inclusion goals and established contracting targets.
- Engage with City of Akron residents to understand their needs and concerns related to DEI.
- Engage City of Akron Residents in diverse art initiatives through Akron Arts Council
- Work collaboratively with other organizations and agencies to advance DEI.

OFFICE OF SUSTAINABILITY AND RESILIENCY
Casey Shevlin, Director of Sustainability and Resiliency

DESCRIPTION

The Office of Sustainability and Resiliency was established to improve the environmental sustainability of city operations/activities.

- Build out the foundational governance structures, processes, and practices for the Office of Sustainability and Resiliency.
- Define Sustainability and Resiliency focus areas and objectives in partnership with city departments and community organizations/members.
- Lay the foundation for climate change related work, such as GHG reduction and adaptation/resilience building, by beginning development of a Climate Action Plan and GHG Inventory.
- Pursue grant funding for initiatives in sustainability areas such as GHG reduction, pollution reduction, and EV charging infrastructure buildout.
- Work towards relocation of the waste transfer station in Middlebury and identify opportunities for waste reduction and recycling improvement more broadly.
- Build collaborative regional partnerships with sustainability-interested entities at the local, state, and national levels.

POLICE AUDITOR

DESCRIPTION

The passage of Issue 10 during the November 2022 election created a permanent Citizens' Police Oversight Board in the City of Akron. Per the charter change, the Board is responsible for oversight of the Office of the Independent Police Auditor (OIPA) and therefore the Auditor's Office has been reorganized to the Department of Citizens' Police Oversight Board as of 2023.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	4.00	9.00	6.00	2.00
Communications Assistant	1.00	1.00	1.00	0.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	2.00	3.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	9.00	14.00	11.00	7.00
<i>Office of Strategy:</i>				
Deputy Mayor	0.00	0.00	0.00	1.00
Education and Health Strategist	0.00	0.00	0.00	1.00
Grants Manager	0.00	0.00	0.00	1.00
Policy and Grants Strategist	0.00	0.00	0.00	1.00
Public Safety Strategist	0.00	0.00	0.00	1.00
Youth Oportunity Strategist	0.00	0.00	0.00	1.00
Total Office of Strategy	0.00	0.00	0.00	6.00
<i>Office of Communications</i>				
Chief Communications Officer	0.00	0.00	0.00	1.00
Digital Media Assistant	0.00	0.00	0.00	1.00
Digital Media Manager	0.00	0.00	0.00	1.00
Total Office of Communicaions	0.00	0.00	0.00	3.00
<i>Office of Diversity, Equity, and Inclusion</i>				
Cultural Engagement Cordinator	0.00	0.00	0.00	1.00
Director of Diversity, Equity, and Inclusion	0.00	0.00	0.00	1.00
Supplier Diversity Officer	0.00	0.00	0.00	1.00
Total Office of Diversity, Equity, and Inclusion	0.00	0.00	0.00	3.00
<i>Office of Sustainability:</i>				
Director of Sustainability and Resiliency	0.00	0.00	0.00	1.00
Total Labor Relations	0.00	0.00	0.00	1.00
<i>Labor Relations:</i>				
Assistant to the Mayor for Labor Relations	1.00	0.00	0.00	0.00
Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Total Labor Relations	2.00	1.00	1.00	1.00
<i>Police Auditor:</i>				
Administrative Assistant	0.00	1.00	0.00	0.00
Assistant to the Mayor	1.00	1.00	0.00	0.00
Total Police Auditor	1.00	2.00	0.00	0.00
TOTAL OFFICE OF THE MAYOR	12.00	17.00	12.00	21.00

Office of the Mayor

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
ADMINISTRATION	1,226,773	1,769,987	2,225,869	1,172,764
LABOR RELATIONS	481,194	366,048	363,553	452,508
COMMUNICATIONS	-	-	-	378,925
DIVERSITY, EQUITY, AND INCLUSION	-	-	-	472,872
STRATEGY	-	-	-	952,964
SUSTAINABILITY	-	-	-	233,523
POLICE AUDITOR	110,572	136,643	-	-
Total for Department	1,818,539	2,272,678	2,589,422	3,663,556

Office of the Mayor

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	1,195,849	1,579,584	1,762,031	2,338,414
Benefits	416,701	493,129	544,776	835,102
Total Wages & Benefits	1,612,549	2,072,713	2,306,807	3,173,516
<i>Other Operations & Maintenance</i>				
Supplies	5,790	14,725	6,835	22,800
Training, Education and Travel	7,905	25,545	13,214	132,340
Equipment Expense	25	850	3,624	19,400
Service Contracts	109,832	70,966	141,846	176,900
Rentals and Leases	35,887	31,770	58,243	39,730
Utilities	6,702	7,659	7,339	14,910
Debt Service	-	-	-	-
Insurance	4,708	3,605	1,905	3,550
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	35,111	44,845	48,652	79,410
Contractual Obligations	-	-	-	-
Other Expenses	30	-	957	1,000
Total Other Operations & Maintenance	205,990	199,964	282,615	490,040
Total for Department:	1,818,539	2,272,678	2,589,422	3,663,556

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	3,173,516	490,040	3,663,556
Total for Department:	3,173,516	490,040	3,663,556

Office of the Mayor

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	1,818,539	2,272,678	2,589,422	3,663,556
Total for Department	1,818,539	2,272,678	2,589,422	3,663,556

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	12.00	17.00	12.00	21.00
Total for Department	12.00	17.00	12.00	21.00

DEPARTMENT OF PLANNING & URBAN DEVELOPMENT
Kyle Julien, Planning 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 2024 Operating Budget provides funding for the staffing of 12.5 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

Julien Kyle, Planning Director

DESCRIPTION

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

AKRON METROPOLITAN AREA TRANSPORTATION STUDY DIVISION

Curtis Baker, Manager

DESCRIPTION

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

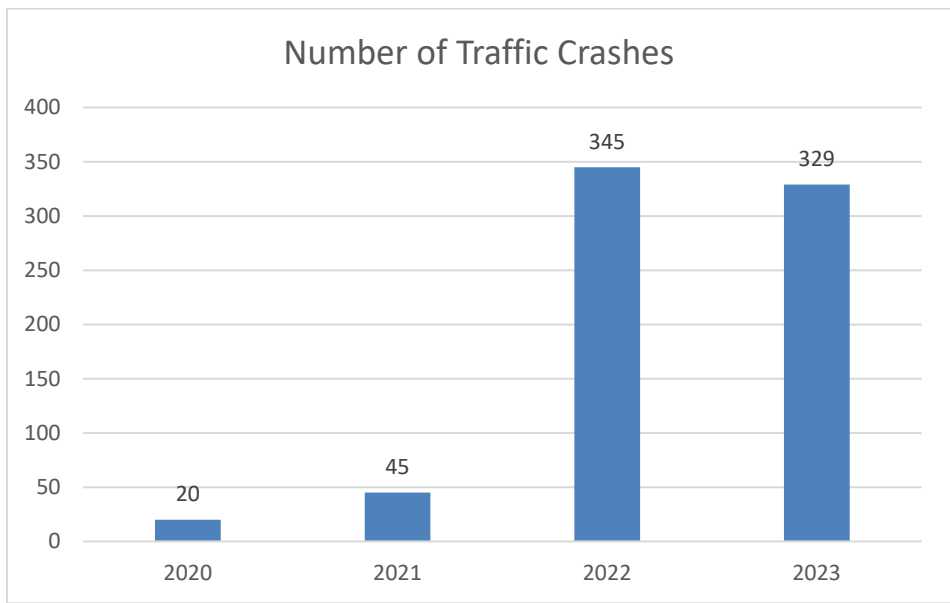
STRATEGIC GOALS & OBJECTIVES

- AMATS will finalize the new FY 2026-2029 Transportation Improvement Program.
- AMATS will oversee the Ohio Statewide Congestion Mitigation and Air Quality (CMAQ) program, providing \$14 million over 2 years.
- AMATS will continue to gather traffic statistics this summer with its traffic counting program and bicycle counting program. A minimum of 200 roadway sites will be measured.
- 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 2021-2023 Traffic Crashes Report. This report will include evaluations 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 2023, AMATS completed its FY 2024 through FY 2027 Transportation Improvement Program, that includes all federally funded projects for the next four years. The division assisted in administering \$14 million over two years on four new projects. AMATS was able to finish their work on a new Traffic Crashes Report, covering crashes from 2020 through 2022. Public participation was increased by AMATS by using podcasts and other internet resources, as well as engaging with the Middlebury neighborhood Bike-N-Brainstorm event in September 2023.

PERFORMANCE MEASURES



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

TAX RECEIPTS AND EXPENDITURES DIVISION

Julien Kyle, 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

Julien Kyle, 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 is now part of 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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
PLANNING:				
<i>Administration:</i>				
Executive Assistant	0.00	0.00	0.00	0.50
Planning Director	1.00	1.00	1.00	1.00
Total Administration	1.00	1.00	1.00	1.50
<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	5.00	5.00	4.00	4.00
Communications Specialist	1.00	1.00	1.00	1.00
Land Marketing Officer	1.00	0.00	0.00	0.00
Transportation Designer	1.00	1.00	0.00	0.00
Transportation Engineer	2.00	2.00	1.00	1.00
Transportation Planner	1.00	1.00	1.00	2.00
Transportation Planner Administrator	0.00	1.00	1.00	1.00
Total AMATS	13.00	13.00	10.00	11.00
TOTAL PLANNING	14.00	14.00	11.00	12.50

Planning

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
ADMINISTRATION	213,209	217,209	300,746	2,118,365
A.M.A.T.S	1,778,677	1,709,114	1,777,304	273,906
Total for Department	1,991,886	1,926,323	2,078,050	2,392,271

Planning

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	1,113,154	1,123,715	1,282,957	1,164,072
Benefits	467,305	448,309	413,959	469,799
Total Wages & Benefits	1,580,458	1,572,024	1,696,916	1,633,871
<i>Other Operations & Maintenance</i>				
Supplies	37,665	16,187	19,350	26,000
Training, Education and Travel	4,012	10,189	11,630	15,250
Equipment Expense	3,744	-	11,514	20,130
Service Contracts	132,886	188,036	185,977	537,500
Rentals and Leases	188,951	95,406	77,532	108,190
Utilities	1,390	1,489	1,745	1,950
Insurance	1,571	1,442	567	1,600
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	38,199	-
Interfund Expenses	41,210	40,153	34,620	47,780
Other Expenses	-	1,395	-	-
Total Other Operations & Maintenance	411,428	354,299	381,134	758,400
Total for Department:	1,991,886	1,926,323	2,078,050	2,392,271

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	262,016	11,890	273,906
Special Revenue Fund	1,371,855	746,510	2,118,365
Total for Department:	1,633,871	758,400	2,392,271

Planning

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	40,405	68,165	80,983	273,906
Special Revenue	1,951,482	1,858,158	1,997,067	2,118,365
Total for Department	1,991,887	1,926,323	2,078,050	2,392,271

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	1.00	1.00	1.00	1.50
Special Revenue Fund	13.00	13.00	10.00	11.00
Total for Department	14.00	14.00	11.00	12.50

POLICE DEPARTMENT
Brian J. Harding, 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

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

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

INVESTIGATIVE SUBDIVISION

Jesse Leeser, Police Deputy Chief

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

SERVICES SUBDIVISION

Agostino Micozzi, Police Captain

The Services Subdivision is responsible for preparing and managing the Police Department's annual operating budget, capital budget and various grants. This Subdivision encompasses the Training Bureau, Community Relations, Planning, Research and Development Unit, Records Room, Safety Communications, Civil Liabilities, Information Systems and Benefits. The Planning, Research and Development Unit maintains an interactive website, which allows information to be exchanged freely with the community.

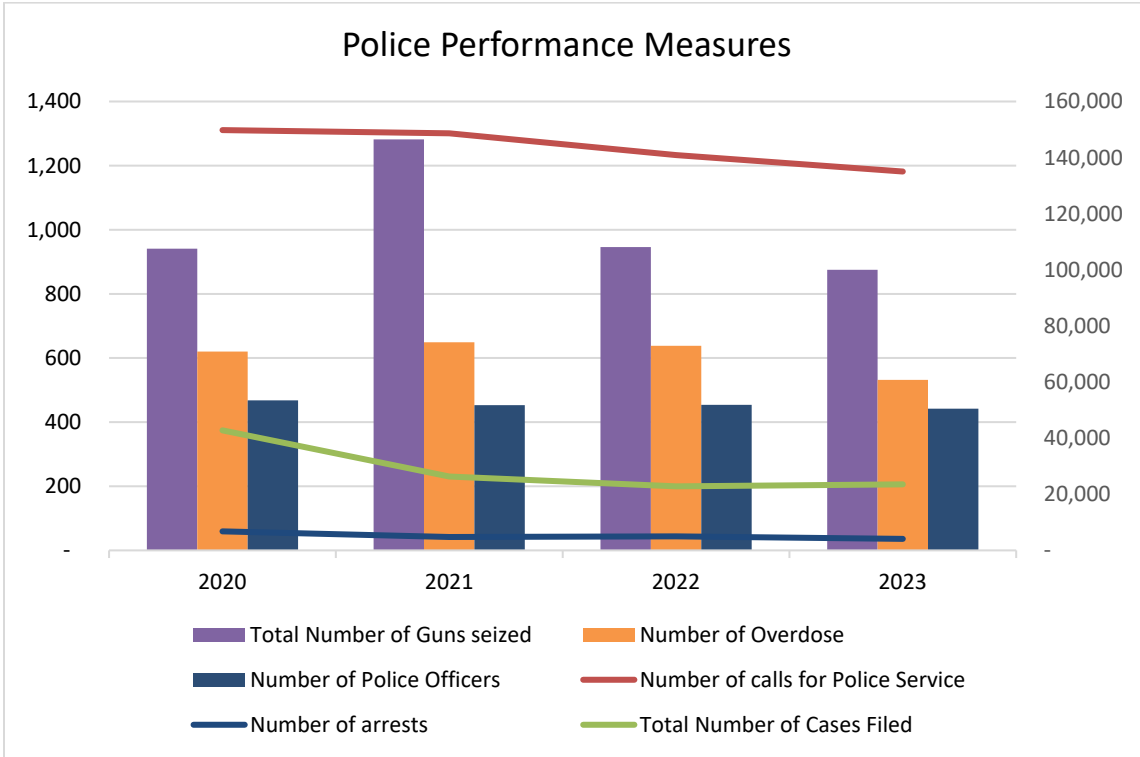
STRATEGIC GOALS & OBJECTIVES

- Expand on previous Community Engagement efforts to place emphasis on relationship building through participation at City of Akron events, neighborhood gatherings, and proactive day-to-day contacts.
- Increase Citizens Academy to at least two iterations to provide more opportunities for citizens to interact with officers and develop understanding of how their police officers do their work and the role of the police in the community.
- Continue to increase Park & Walks across all units in the department to build relationships and understanding of community issues. We are currently up 129% over last year.
- Continue to integrate technology to improve response to incidents and improve investigative outcomes.
- Continue to seek out and utilize grant funds to analyze data and deploy resources to the areas hardest hit by violent crime.
- Partner with the community through Ward meetings, community outreach and other engagement events to improve information sharing and deliver crime prevention programming.

SERVICE LEVELS

Overall, there was a 4% drop in calls for service in 2023. The murder rate went down 40%, as property crimes also dropped. There was a slight increase in overall violent crimes against persons. To address these trends, the Anti-Violence Bureau investigated 309 cases, recovered 257 guns, and arrested 306 individuals. In total, 875 guns were recovered in 2023 and 24 individuals were prosecuted federally on gun-related offenses, taking violent offenders off Akron's streets.

PERFORMANCE MEASURES



The total citizen-generated calls for service to the APD in 2023 were 135,039 (this is a 4% decrease from 2022), averaging 370 calls per day. Use of Force incidents (250) were up 16%, with an incidence rate of 1 in every 540 calls. The majority of these incidents (67%) involved open hand tactics and no weapon was used.

Complaints (40) were down 11%, with an incidence rate of 00.03% (1 in 3,376 calls). Across those 40 Complaints there were 82 allegations addressed by investigating supervisors. There were 2 allegations substantiated.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
POLICE:				
Accounts Analyst	1.00	2.00	2.00	2.00
Administrative Assistant	24.00	23.00	22.00	23.00
Crime Analyst	2.00	4.00	5.00	5.00
Investigative Support Technician	0.00	0.00	0.00	1.00
Law Enforcement Planner	1.00	0.00	1.00	1.00
Police Captain	9.00	10.00	12.00	11.00
Police Chief	1.00	1.00	1.00	1.00
Police Deputy Chief	2.00	3.00	3.00	2.00
Police Lieutenant	21.00	21.00	20.00	20.00
Police Officer	351.00	347.00	344.00	388.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	69.00	67.00	67.00	66.00
Recruitment and Retention Specialist	0.00	0.00	0.00	0.50
TOTAL POLICE	482.00	479.00	478.00	521.50

Police

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
ADMINISTRATION	69,886,336	64,956,318	72,282,750	83,960,599
NON-OPERATING (CAPITAL)	-	5,578,524	5,953,709	8,134,000
Total for Department	69,886,336	70,534,842	78,236,459	92,094,599

Police

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	39,273,236	39,256,754	45,130,737	50,022,613
Benefits	17,518,041	18,317,409	18,875,726	20,749,306
Total Wages & Benefits	56,791,277	57,574,162	64,006,463	70,771,919
<u>Other Operations & Maintenance</u>				
Supplies	549,809	876,651	858,331	1,711,910
Training, Education and Travel	158,694	244,519	211,514	302,610
Equipment Expense	138,643	378,163	90,666	885,370
Service Contracts	2,536,864	2,501,591	3,681,121	5,653,460
Rentals and Leases	47,473	147,110	136,281	343,610
Utilities	219,307	184,062	198,107	197,700
Debt Service	343,943	96,604	1,033,478	200,000
Insurance	224,421	195,391	82,774	206,800
Intergovernmental Obligations	16,366	22,625	23,073	20,030
Equipment, Construction and Property	515,172	1,710,619	1,772,506	5,981,400
Interfund Expenses	7,604,708	5,756,812	4,818,467	4,735,660
Contractual Obligations	226,184	343,020	335,818	261,100
Other Expenses	513,477	503,513	987,860	823,030
Total Other Operations & Maintenance	13,095,059	12,960,680	14,229,996	21,322,680
Total for Department:	69,886,336	70,534,842	78,236,459	92,094,599

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	60,341,298	5,341,930	65,683,228
Special Revenue Fund	10,430,621	15,319,750	25,750,371
Trust and Agency Fund	-	661,000	661,000
Total for Department:	70,771,919	21,322,680	92,094,599

Police

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	59,099,049	58,724,900	62,495,373	65,683,228
Special Revenue	10,366,015	11,330,663	15,120,077	25,750,371
Trust and Agency Fund	421,272	479,280	621,009	661,000
Total for Department	69,886,336	70,534,842	78,236,459	92,094,599

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	477.00	474.00	476.00	484.50
Special Revenue Fund	6.00	5.00	2.00	37.00
Total for Department	483.00	479.00	478.00	521.50

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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 three full-time employees including an Independent Police Auditor, a Deputy Independent Police Auditor, and an administrative staff member.

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. The Police Auditor also responds to crime scenes and reviews officer-involved shootings and/or fatal investigations.

The Citizens' Police Oversight Board which oversees the OIPA is made up of nine Akron residents. Three board members are appointed by the Mayor with approval from City Council. The other six are appointed by a two-thirds majority of City Council. No more than two members can be from the same Ward.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
CITIZENS' POLICE OVERSIGHT BOARD				
Administrative Assistant	0.00	0.00	1.00	1.00
Deputy Police Auditor	0.00	0.00	0.00	1.00
Police Auditor	0.00	0.00	0.00	1.00
TOTAL CITIZENS' POLICE OVERSIGHT BOARD	0.00	0.00	1.00	3.00

CITIZENS' POLICE OVERSIGHT BOARD

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
CITIZENS' POLICE OVERSIGHT BOARD	-	-	195,840	414,479
Total for Department	-	-	195,840.00	414,479

CITIZENS' POLICE OVERSIGHT BOARD

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<u>Wages & Benefits</u>				
Salaries and Wages	-	-	120,336	208,717
Benefits	-	-	44,078	88,622
Total Wages & Benefits	-	-	164,414	297,339
<u>Other Operations & Maintenance</u>				
Supplies	-	-	3,760	8,650
Training, Education and Travel	-	-	500	51,500
Equipment Expense	-	-	1,671	3,500
Service Contracts	-	-	11,018	16,250
Rentals and Leases	-	-	6,105	23,490
Utilities	-	-	1,398	3,030
Debt Service	-	-	-	-
Insurance	-	-	196	800
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	-	-	6,478	9,920
Contractual Obligations	-	-	-	-
Other Expenses	-	-	300	-
Total Other Operations & Maintenance	-	-	31,426	117,140
Total for Department:	-	-	195,840	414,479

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	297,339	117,140	414,479
Total for Department:	297,339	117,140	414,479

CITIZENS' POLICE OVERSIGHT BOARD

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	-	-	195,840	414,479
Total for Department	-	-	195,840.00	414,479

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	-	-	1.00	3.00
Total for Department	-	-	1.00	3.00

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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

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
CONSOLIDATED HEALTH	4,139,794	4,320,632	4,142,794	4,170,400
Total for Department	4,139,794	4,320,632	4,142,794	4,170,400

Public Health

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	370	82,675	-	-
Benefits	-	6,449	1,654	-
Total Wages & Benefits	370	89,124	1,654	-
<i>Other Operations & Maintenance</i>				
Supplies	4,303	-	5,504	12,450
Training, Education and Travel	5,151	5,000	-	-
Equipment Expense	-	-	-	-
Service Contracts	4,117,569	4,212,592	4,108,070	4,142,450
Rentals and Leases	-	-	2,059	-
Utilities	-	-	-	-
Debt Service	-	-	-	-
Insurance	12,402	13,342	15,220	15,500
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	-	-	-
Interfund Expenses	-	575	287	-
Contractual Obligations	-	-	-	-
Other Expenses	-	-	10,000	-
Total Other Operations & Maintenance	4,139,424	4,231,509	4,141,140	4,170,400
Total for Department:	4,139,794	4,320,632	4,142,794	4,170,400

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	-	4,170,400	4,170,400
Total for Department:	-	4,170,400	4,170,400

Public Health

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	4,139,794	4,320,632	4,142,794	4,170,400
Total for Department	4,139,794	4,320,632	4,142,794	4,170,400

DEPARTMENT OF PUBLIC SAFETY
Brittany Zaehring, Mayor's Chief of Staff
Joseph Natko, Assistant to the Mayor for 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 2023 Operating Budget provides funding for the staffing of 89 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, smartphones, and data devices.

SERVICE LEVELS

In 2023, the Communications Division responded to over 2,067 requests for service. The Division performed 149 vehicle installations for new and existing vehicles in several departments and installed 24 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.

Communications performed 349 outside jobs, for 54 outside agencies, performing radio programming, repairs, installations and maintenance, generating a revenue stream of \$151,758.00 in 2023. They also performed data/fiber work for the Akron Zoo, generating revenue of \$6,516.

The Communications Division extended fiber optic cable to 11 new locations in 2023, including every floor of the Municipal building, 7 city owned parking garages, Hardesty Park, Perkins Pool, East Avenue and Vernon Odum traffic control. This Division also installed 94 new IP cameras to the IP Video System in 2024, in places like the Akron Airport, Lock 3, Kenmore senior center, and the Municipal Building.

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

David Laughlin, Police Captain

DESCRIPTION

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

STRATEGIC GOALS & OBJECTIVES

- Increase the call answer rates to exceed the State of Ohio standards to at least 95% and 97% respectively.
- Hire and train 10 technicians to fill the current vacancies to reach our budgeted strength.
- Train 8 technicians to be Training Officers for newly hired personnel.
- Achieve the designation of Accredited Center of Excellence.
- Modify the candidate testing and background process to be more efficient for quicker onboarding.
- Expand current recruiting to include outreach activities for a year-round initiative of community engagement.
- Expand the training curriculum to include wellness and diversity offerings.
- Increase supervisor leadership development: One supervisor complete CPE (Certified Public Safety Executive), one supervisor complete RPL, two supervisors attend leadership training, and supplement with continuing education conferences.

SERVICE LEVELS

In 2023, the Police/Fire Safety Communications Center handled 356,093 calls for service incidents, with 169,994 calls coming through 9-1-1. 94% of 911 calls were answered within 15 seconds, and 96% were answered within 20%; exceeding State of Ohio standards. The Center won the God Ribbon Award, Trainer of the Year Award, and several technicians were finalists for Gold Star Awards.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
PUBLIC SAFETY:				
<i>Administration:</i>				
Communication Specialist	1.00	0.00	0.00	0.00
Director of Public Safety	1.00	1.00	1.00	0.00
Emergency Management Director	0.00	0.00	0.00	1.00
Recruitment and Retention Specialist	0.00	0.00	0.00	1.00
Total Administration	2.00	1.00	1.00	2.00
<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	8.00	7.00	6.00	7.00
Engineering Technician	0.00	0.00	0.00	1.00
Radio Communications Supervisor	1.00	1.00	1.00	1.00
Radio Technician	5.00	3.00	3.00	4.00
Wireless Services Coordinator	0.00	1.00	1.00	1.00
Total Communications	16.00	14.00	13.00	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	1.00	1.00	1.00
Safety Communication Supervisor	4.00	4.00	4.00	4.00
Safety Communication Technician	57.00	57.00	49.00	63.00
Total Police-Fire Communications Center	64.00	65.00	57.00	71.00
TOTAL PUBLIC SAFETY	82.00	80.00	71.00	89.00

Public Safety

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
COMMUNICATIONS	1,921,695	1,832,437	7,401,140	2,507,568
CORRECTIONS	6,534,526	7,056,493	413,135	7,568,600
POLICE/FIRE COMMUNICATIONS	6,387,625	7,028,729	6,943,587	8,872,803
PUBLIC SAFETY ADMINISTRATION	228,407	230,754	1,795,183	225,689
Total for Department	15,072,253	16,148,413	16,553,045	19,174,660

Public Safety

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	5,190,123	5,549,633	5,790,610	7,085,654
Benefits	2,343,285	2,412,915	2,363,890	2,773,116
Total Wages & Benefits	7,533,408	7,962,548	8,154,500	9,858,770
<i>Other Operations & Maintenance</i>				
Supplies	233,324	334,241	344,245	307,100
Training, Education and Travel	15,581	20,256	33,339	25,950
Equipment Expense	-	680	-	87,000
Service Contracts	6,908,560	7,168,436	7,585,033	7,909,940
Rentals and Leases	-	12,743	13,601	104,680
Utilities	142,484	115,866	102,568	100,000
Debt Service	-	-	-	-
Insurance	26,829	24,331	23,087	16,300
Intergovernmental Obligations	-	-	-	-
Equipment, Construction and Property	-	277,700	73,638	501,500
Interfund Expenses	211,593	230,411	222,974	262,420
Contractual Obligations	474	1,199	-	1,000
Other Expenses	-	-	60	-
Total Other Operations & Maintenance	7,538,845	8,185,864	8,398,545	9,315,890
Total for Department:	15,072,253	16,148,413	16,553,045	19,174,660

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	8,674,828	8,108,550	16,783,378
Special Revenue Fund	1,183,942	306,610	1,490,552
Internal Service Fund	-	900,730	900,730
Total for Department:	9,858,770	9,315,890	19,174,660

Public Safety

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	13,940,464	14,981,326	14,560,189	16,783,378
Special Revenue	627,307	601,792	1,537,611	1,490,552
Internal Service Fund	504,482	565,295	455,245	900,730
Total for Department	15,072,253	16,148,413	16,553,045	19,174,660

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	81.00	79.00	70.00	88.00
Special Revenue Fund	1.00	1.00	1.00	1.00
Total for Department	82.00	80.00	71.00	89.00

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

DESCRIPTION

The Department of Public Service is the largest City of Akron department and is staffed with approximately 30% of the municipal workforce. The Department provides water and sewer utilities, maintains streets, parks, public facilities, the motorized equipment fleet, and pick-up of waste and recyclable materials. This Department also provides all building maintenance services and performs all engineering activities. In addition, both municipal golf courses and the city-owned airport are part of this department.

BUDGET COMMENTS

The 2023 Operating Budget funds 598.25 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

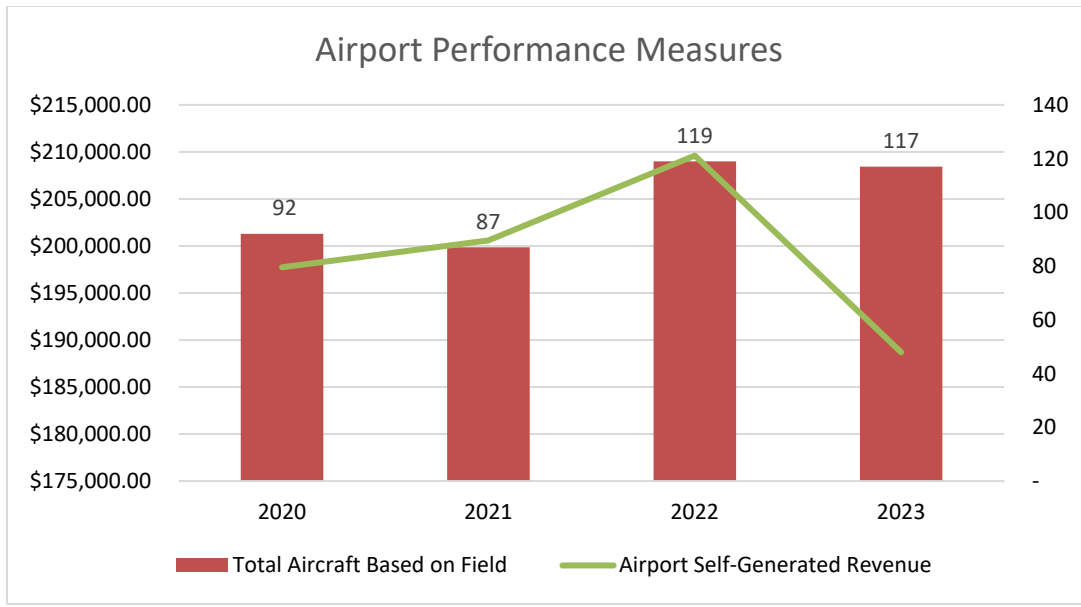
DESCRIPTION

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 2023, the Division completed Taxiway R Rehab and rehabilitation of the REILS. They also received ODOT funding for Concrete Panel Replacement. Construction in 2024.

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.
- 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 energy efficiency initiatives at City facilities.
- Work with the Administration and Council on sustainability initiatives at our City facilities.

SERVICE LEVELS

In 2023, the Building Maintenance Division completed and continued working on safety and security upgrades at existing facilities, including the fire suppression system upgrades at the Municipal Service Center. This Division is continuing to work with Engineering and the Office of Integrated Development on improvements at the City's Community Centers, pools, and other City facility improvements, including HVAC systems and elevators. They responded to 100 requests for service, and completed improvements to Firestone Stadium.

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.

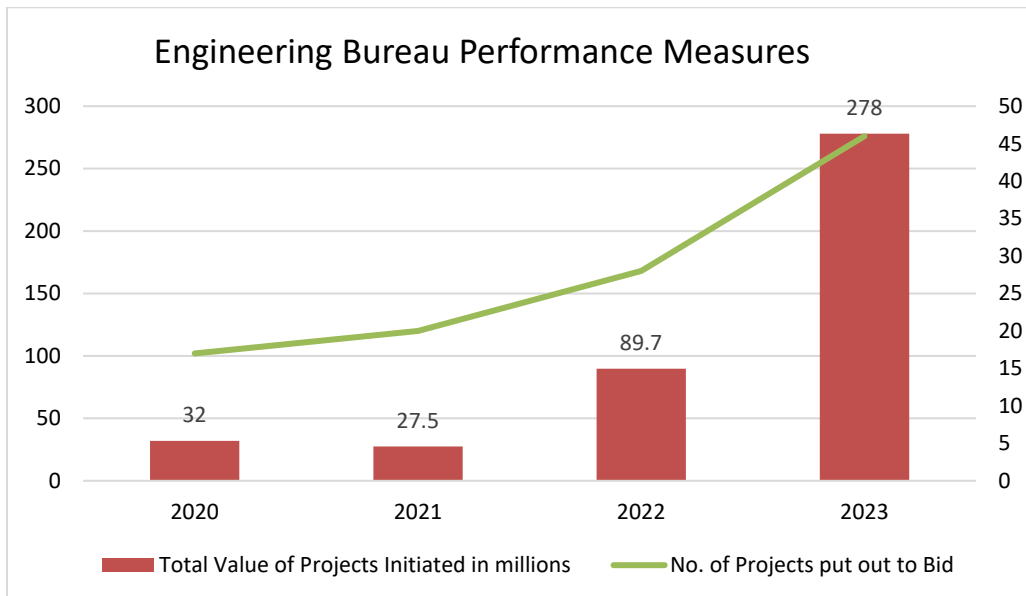
STRATEGIC GOALS & OBJECTIVES

- Complete replacement of HPS lights on SR 8, US 224, Dart Ave, Rand Ave, Annadale Ave, and Joy Park with new LED light fixtures.
- Establish an initial quiet zone on W&LE Railroad around Bastogne crossing.
- Obtain OSHA 30-Hour training for all Construction Personnel.
- Procure 3-4 safe vehicles for field personnel use on construction projects.
- Develop a traffic signal evaluation program that establishes the regular assessment of existing traffic signals for the purpose of optimization or removal.

SERVICE LEVEL

In 2023, the Engineering Bureau completed 258 bridge inspections, and 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.

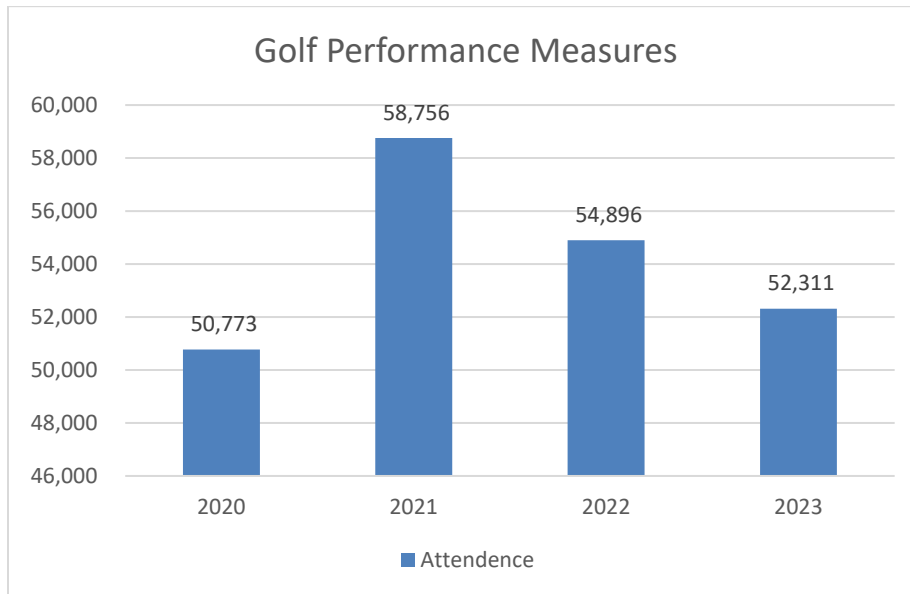
STRATEGIC GOALS & OBJECTIVES

- To reduce the costs of golf course operations by utilizing state contracts for chemical purchases and by fully staffing maintenance personnel, reducing overtime costs.
- Improve the conditions of the course by repairing and operation of watering system.
- To provide a first-class facility for the golfing community.

SERVICE LEVELS

During 2023 both Good Park and Mud Run Golf courses hosted numerous tournaments, golf outings and local high school matches. Although attendance did drop since 2022, revenue increased by 52% in the same timespan.

PERFORMANCE MEASURES



HIGHWAY MAINTENANCE

Anthony Dolly, Highway Maintenance Superintendent

DESCRIPTION

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

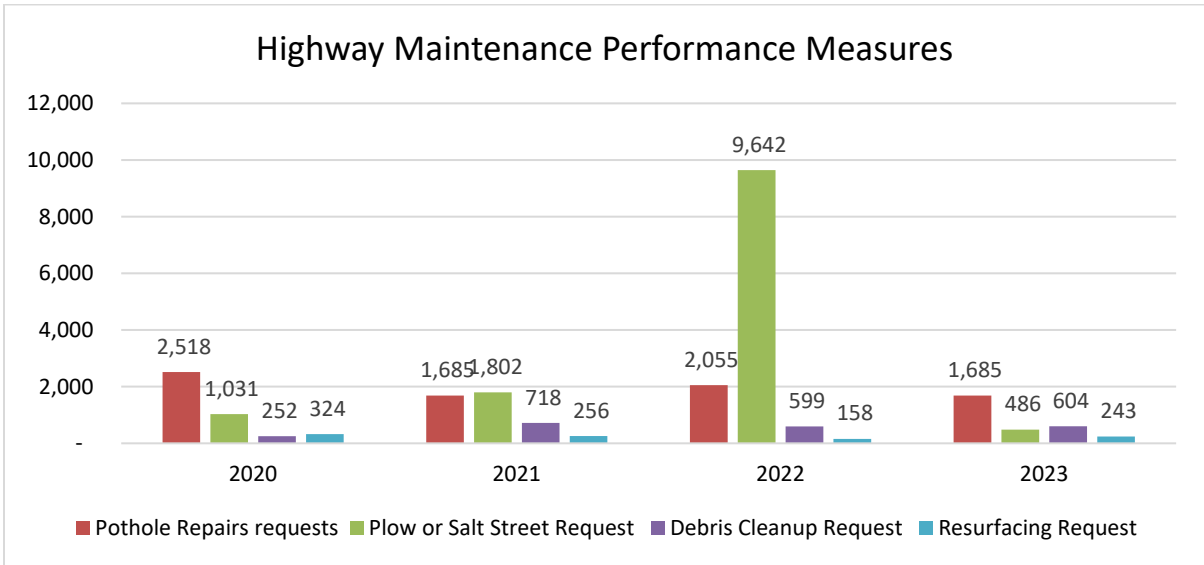
STRATEGIC GOALS & OBJECTIVES

- Bid, award and complete all 2024 resurfacing and pavement maintenance projects by Spring Continue energy efficiency initiatives at City facilities. Prepare and bid 2025 Resurfacing Program. Restore and repair 800 permanent pavement restoration items from Water and Sewer utility repairs.
- Complete at least 5 Rounds of SR8, SR59, SR224 sweeping and mowing, cleaning all inlets/scuppers.
- Continue to improve on the ELDT CDL Training Program.
- Pave various park and rec center parking lots in COA.

SERVICE LEVELS

In 2023, the Highway Maintenance Division completed the annual resurfacing and preventative maintenance program. The Division resurfaced 40 miles of roadways throughout the city. Furthermore, they restored and repaired 550 permanent restoration items from utility repair in addition to completing 3,290 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

- Enhance the precision of our salt spreaders. We will assess each spreader and adjust the parameters as necessary to ensure an accurate salt distribution.
- Complete the process of upgrading our antiquated shop heaters to modern radiant heating systems. This transition promises heightened efficiency and improved functionality, ensuring a more optimal working environment for our operations.
- As part of our ongoing commitment to enhancing welder safety, we are investing in powered air purifying respirators (PAPR). These respirators will enable welders to breathe clean, filtered air, particularly in confined spaces where air quality may be compromised. The decision to implement PAPRs is supported by recommendations from air quality testing conducted by the Ohio Bureau of Workers' Compensation (BWC).

SERVICE LEVELS

In 2023, the Motor Equipment Division collaborated with the Bureau of Workers Compensation to conduct air quality tests during welding and fabrication processes. As a result of these tests, we qualified for a safety grant covering eighty percent of the cost of a welding fume extractor. This extractor effectively removes nearly all harmful welding fumes during operation, significantly enhancing workplace safety.

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.

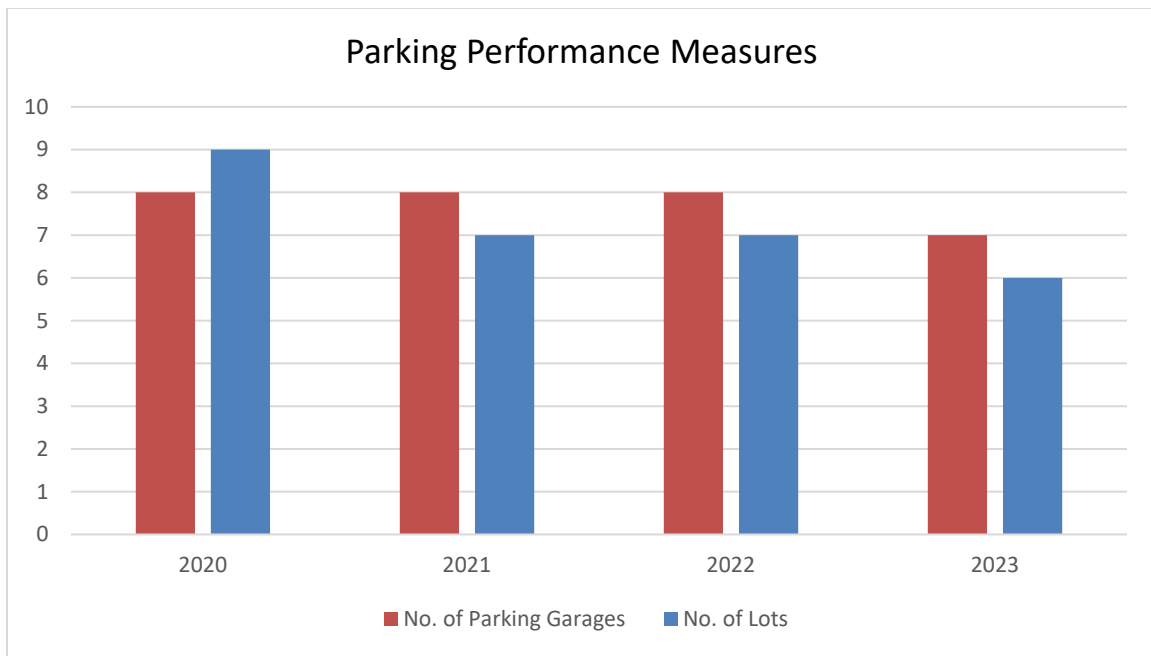
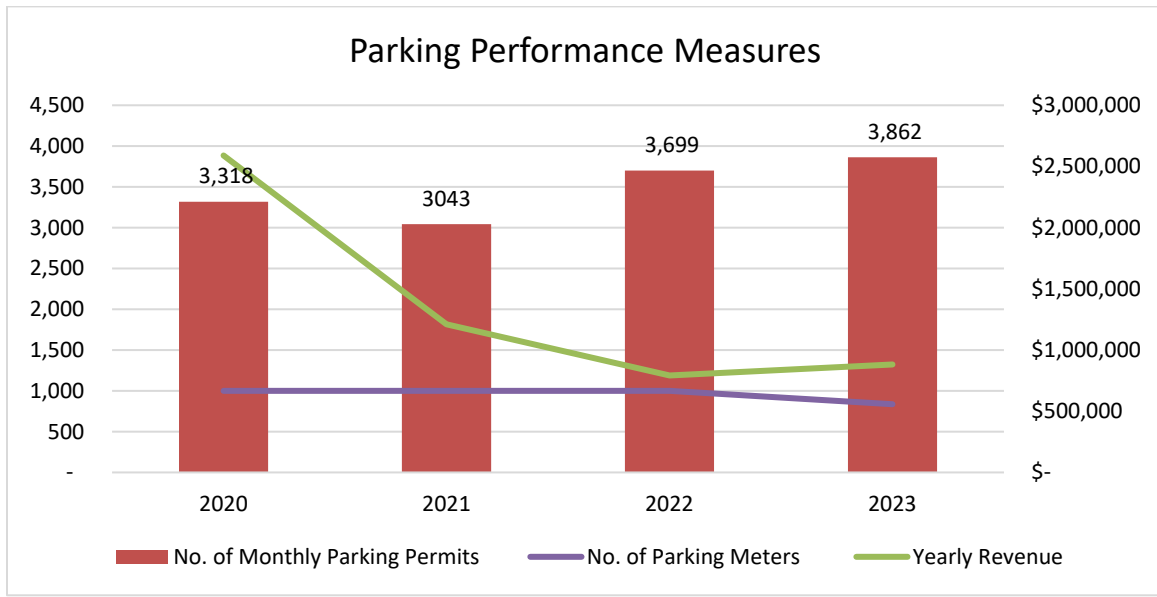
STRATEGIC GOALS & OBJECTIVES

- 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 2023, the Division saw an increase in monthly parking permits in addition to the yearly revenue.

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 9 well heads, seven tank batteries, and underground piping near the intersection of Akron Peninsula and Bath Road. In 2023, this division completed newly required 9B permit for all gas wells on National Park Service land and abandoned one of the five wells. Akron was the first permit issued by the NPS under their new monitoring program.

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.

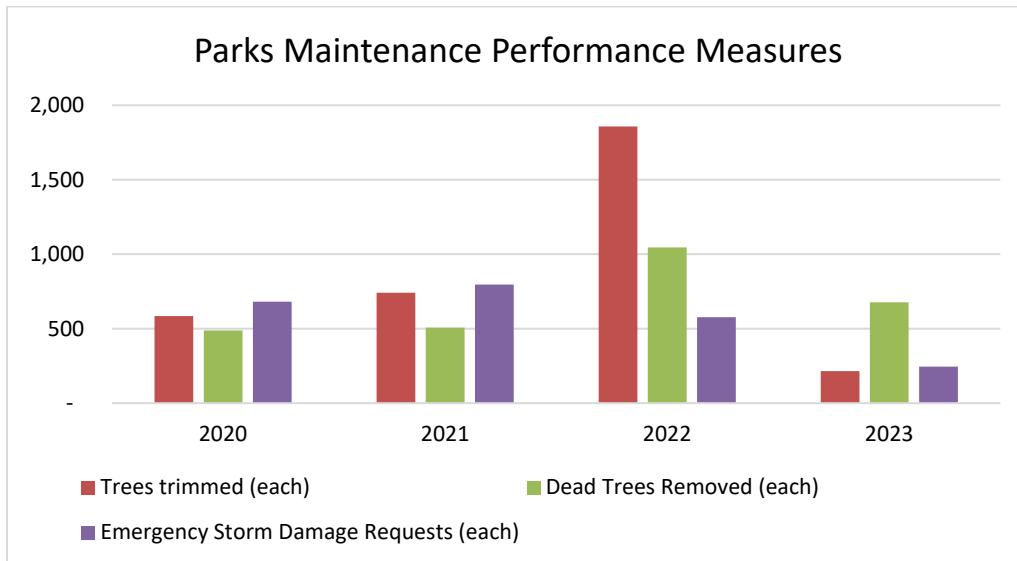
STRATEGIC GOALS & OBJECTIVES

- Deploy Cityworks Mobile to crews for daily work assignments, reducing paperwork and improving accuracy of tracking asset management costs.
- Perform all site prep for the City Nursery at Theiss Rd.
- Audit all snow and ice routes to improve efficiency using the technology available to Public Works using GIS.
- Provide training and certification opportunities for employee professional growth.

SERVICE LEVELS

In 2023, the Parks Maintenance Division Responded to 2,283 requests for services, completed 2,773 mowing, 215 tree trimming, and 677 tree removals. Parks Maintenance started and completed construction of walking pats at Schneider Park and Joy Park. This division also continued excavation, laser grading, and Diamond Pro incorporation of permitted ballfields to be in compliance with OHSAA Standards, as well as completing the planned Firestone Stadium upgrades, including turf fields and renovated restrooms.

PERFORMANCE MEASURES



PLANS AND PERMITS

Chad Kobelt, Plans & Permits Manager

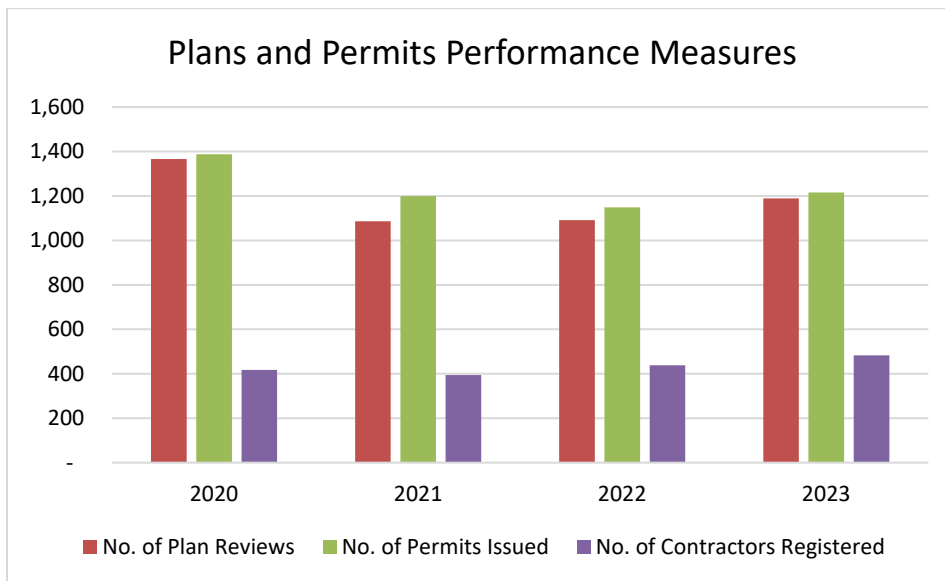
DESCRIPTION

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 2023, Plans and Permits processed 1,189 plan reviews and issued 1,216 permits. They also completed integration with CityWorks and OnBase to create a complete plan review and permitting program and upgraded the public access web portal to a more user-friendly format.

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

- Continue to help Sanitation identify under-billed accounts and make necessary changes to ensure accurate billing.
- Continue to expand our use of Cityworks Storeroom to provide an accurate account of materials and supplies.
- Increase communication and cross-training within our department

SERVICE LEVELS

In 2023, the Public Works Administration improved asset-based cost tracking for pavement repairs in Highway Maintenance

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.
- Lower the recycling contamination rate and increase participation in the recycling program. The Recycling Division will be able to perform a targeted “Feet on the Street” recycling audit of a portion of our collection area. This will be a grant funded campaign with funds from the CRAG grant issued by ReWorks, the Summit County Solid Waste District. This will also be a partnership with Keep Akron Beautiful. The goal is to get below 20% contamination.

SERVICE LEVELS

In 2023, The Division removed over 1,208 heavily contaminated recycle carts from the field in an effort to decrease the overall contamination rate. The contamination rate remained at 22.3%. The Recycling Services Division handled 4,800 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 fifth 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

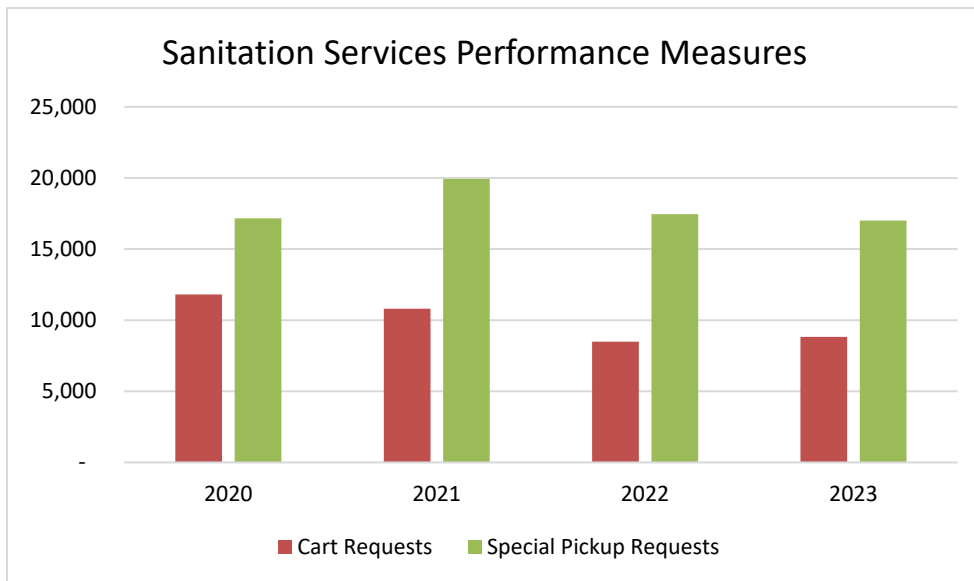
- Deliver the highest level of service possible to Akron’s curbside trash and recycling customers.
- Monitor glass drop off locations to determine long term viability.
- Continue to identify under billed and over billed accounts and make any necessary changes to ensure accurate billing.

- 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 2023, the Sanitation Division collected approximately 80,000 tons of solid waste. The Division collected 8,500 tires. The Sanitation and Recycling Services Divisions handled approximately 42,260 service requests in 2023. Approximately 56% of all service requests entered were for the Sanitation and Recycling Divisions.

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 2021, The Water Reclamation Services Bureau, through the Akron Waterways Renewed program, continued execution of its long-term control plan for combined sewer overflows, incorporating many cost-saving ideas, and building projects while meeting deadlines as required in the consent decree.

SEWER MAINTENANCE DIVISION

Robert Scarletelli, Utilities Technical Service Manager

DESCRIPTION

During 2023, 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.

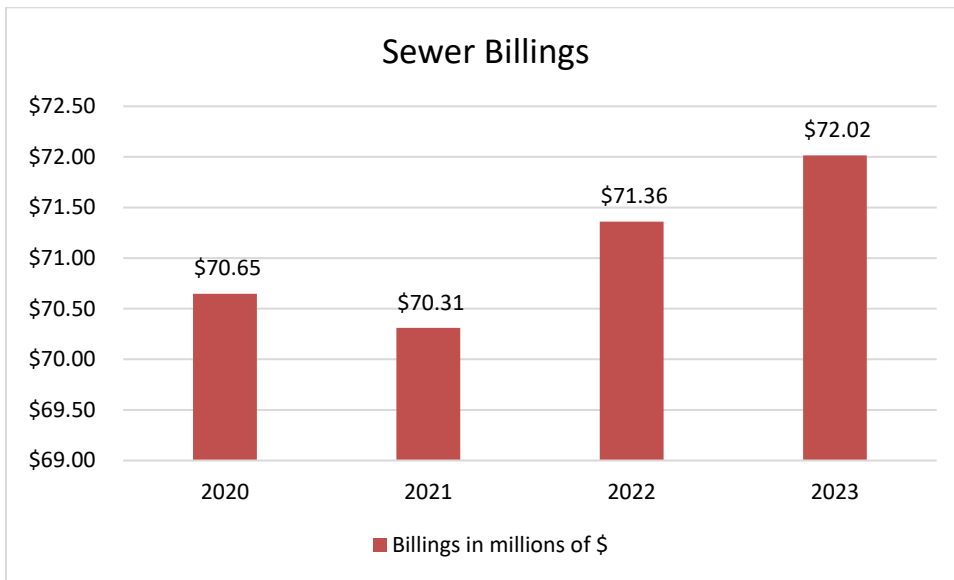
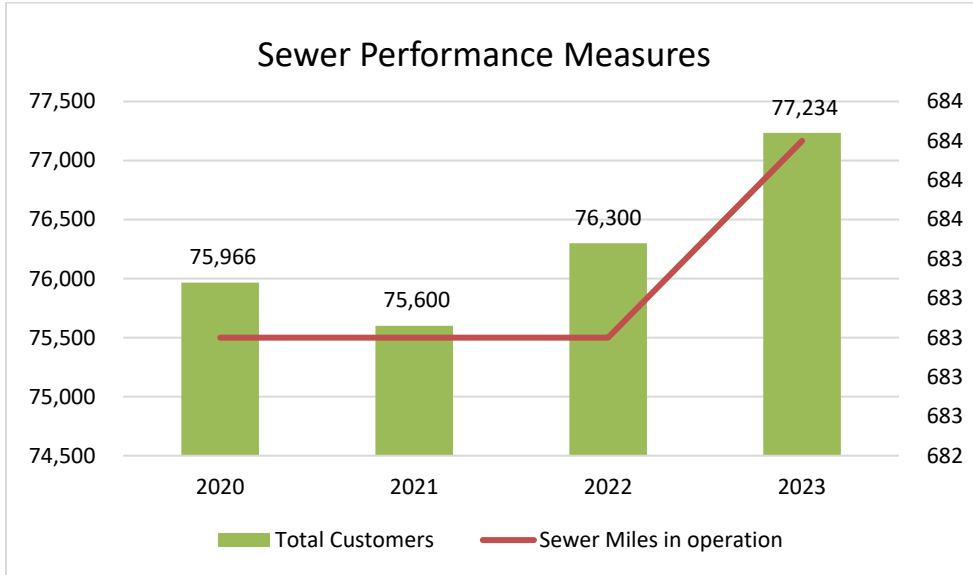
STRATEGIC GOALS & OBJECTIVES

- Complete year 5 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 2023, the Sewer Maintenance had approximately 72,387 customers with 683 miles of sewer in operation. Sewer Maintenance saw \$72.02 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 provided complete treatment of all wastewater that entered the plant. Through market utilization, this facility generated \$1.15 million in revenue by carefully accepting non-hazardous residential septage and sanitary landfill leachate.

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 2023, the Division issued 97 work orders to Ohio Edison to repair problems including 24 downed poles. The Division reviewed 1,564 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

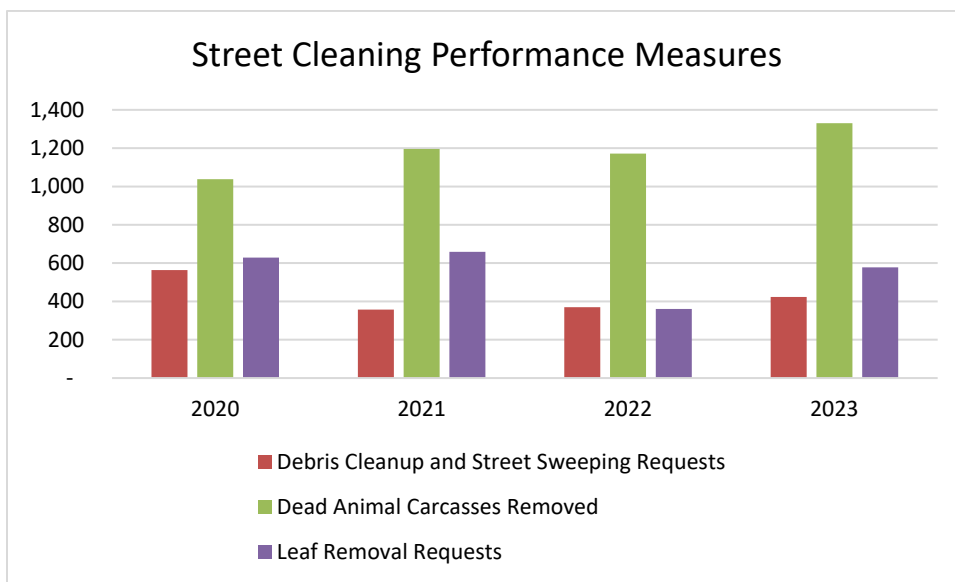
- Be responsive to all requests for services from customers and citizens.
- Increase operational effectiveness and efficiencies to help minimize operational costs with route and service area operations, in-truck technology with potential procurement and deployment in 2024

- Continue research and implementation of technology to enhance operations and improve public information and participation.
- Continue research and applications for grant and other funding to implement a City-wide composting operation including yard waste and other organics in addition to the leaf collection program.

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. The 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.

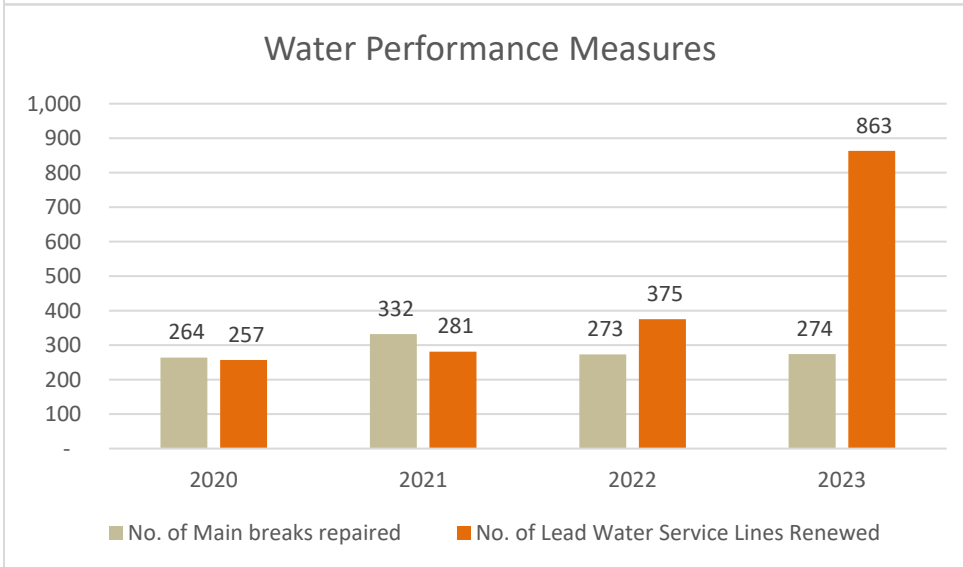
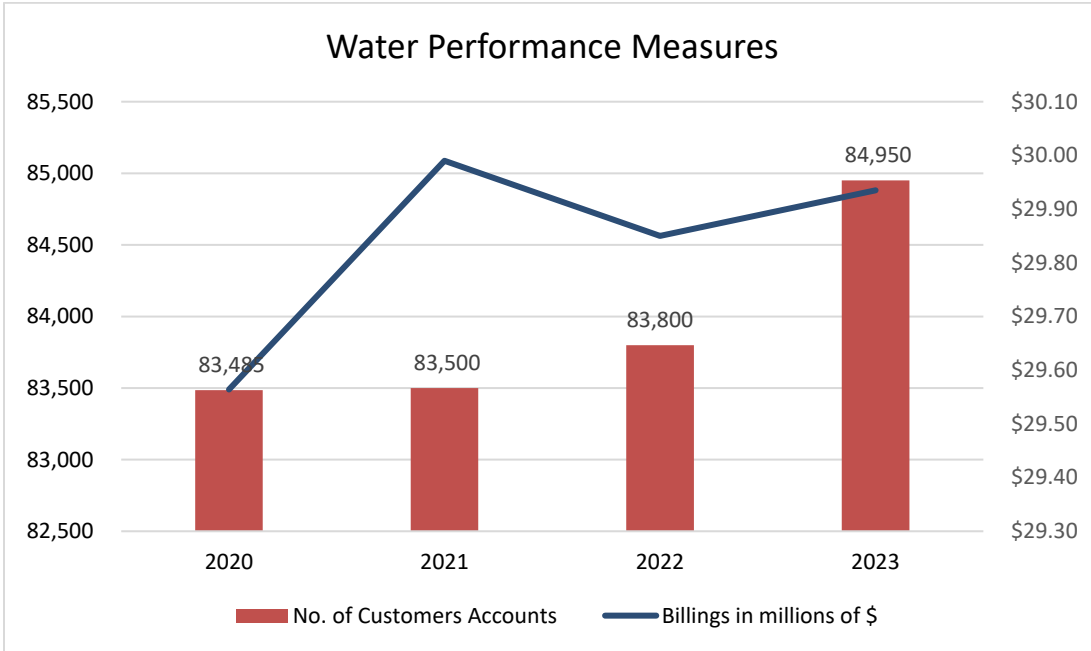
STRATEGIC GOALS & OBJECTIVES

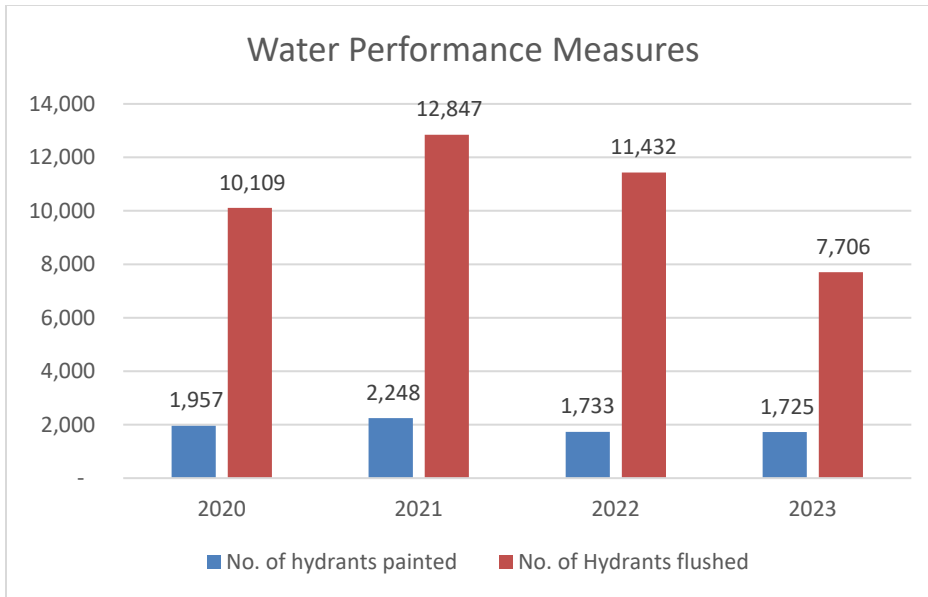
- Utilize the Supervisory Control and Data Acquisition (SCADA) automated control system to optimize water quality, performance, and system reliability.
- Identify and implement new technologies to improve Akron drinking water quality and address concerns with emerging water issues.
- Increase the number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

SERVICE LEVELS

In 2023, the Akron Water Plant, Watershed, and Distribution system to meet all EPA regulations and guidelines throughout 2023. Through the year 30,000 new advanced water meters were installed. The Division replaced 700 Lead Services and 621 Galvanized Houseline's, and in Akron there are approximately 1900 Lead services that will need to be complete. The Water Distribution repaired 273 main breaks. The division secured \$12,000,000 in funding for Lead projects. The Water Plant Operations are fully staffed and are prepared for an advanced operator training program. The goal for centralized customer complaints response time is same day for lab sample collections, and analysis, and follow-up actions with distribution crews. The resolution goal is three days. The stated goal of being a lead-free water system is by 2027. Throughout the year, the Division managed 84,950 customer accounts for a total of \$29.94 million in billings. The Division repaired 274 main breaks, painted 1,725 hydrants, flushed 7,706 hydrants, and renewed 863 Lead water services.

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
- Continual compliance and standards of EPA drinking water quality
- Implement a yearly leak survey program in the distribution system.
- Pursue additional grant funding to support Water capital projects including further lead service replacement.

SERVICE LEVELS

In 2023, Akron Water was able to continue a professional level of service without disruption maintaining EPA compliance. The Division leveraged technological advances to provide record setting water quality results while optimizing chemical treatment costs throughout the 2023 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.

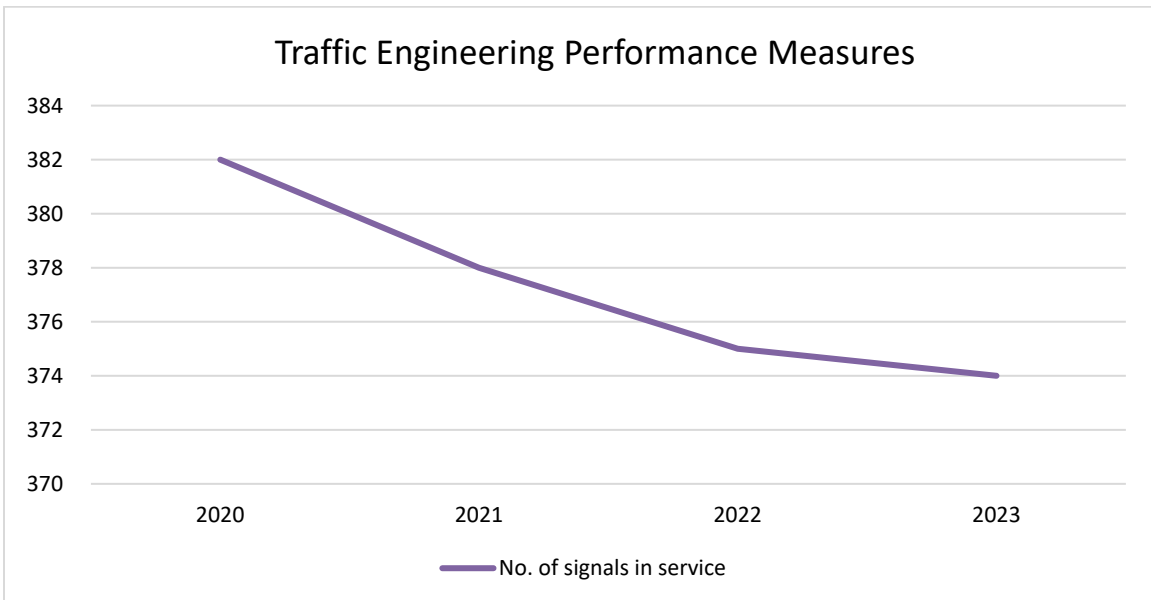
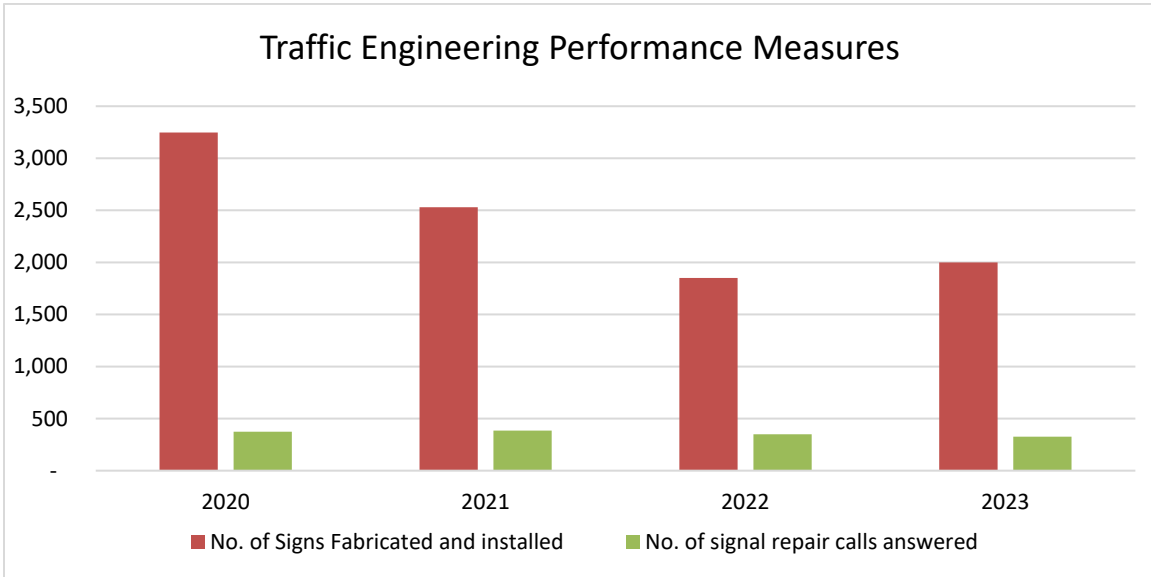
STRATEGIC GOALS & OBJECTIVES

- Develop a traffic signal evaluation program that establishes the regular assessment of existing traffic signals for the purpose of optimization or removal.
- 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 2023, 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 17,750 Ohio Utility Protection Service requests with 850 tickets requiring field marking of traffic engineering underground utilities. Traffic Engineering fabricated and installed 1,800 signs in 2023. The Division installed fiber optic cable connections which resulted in ten additional signalized intersections being added to the Centrac system.

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 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
<i>Building Maintenance:</i>				
Building Electrician	2.00	2.00	2.00	3.00
Custodian	9.00	7.00	6.00	6.00
Facilities and Maintenance Manager	0.00	1.00	1.00	1.00
Facilities and Maintenance Supervisor	2.00	2.00	3.00	3.00
Heating and Air Conditioning Repairer	2.00	2.00	2.00	2.00
Maintenance Repairer	8.00	6.00	7.00	7.00
Semi-Skilled Laborer	2.00	2.00	5.00	5.00
Traffic Engineer	1.00	0.00	0.00	0.00
Total Building Maintenance	26.00	22.00	26.00	27.00
<i>Engineering Bureau:</i>				
Accounting Technician	1.00	1.00	1.00	1.00
Acquisition Officer	0.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00
Akron Waterways Renewed Manager	1.00	0.00	0.00	0.00
City Engineer	0.00	1.00	1.00	1.00
Civil Engineer	5.00	5.00	5.00	6.00
Construction Materials Lab Supervisor	1.00	1.00	0.00	0.00
Drafter	1.00	1.00	1.00	1.00
Engineering Construction Manager	1.00	0.00	1.00	1.00
Engineering Design Manager	1.00	1.00	1.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	2.00	3.00	3.00	4.00
Engineering Technician	13.00	12.00	11.00	15.00
GIS Technician	1.00	1.00	1.00	1.00
Permit Inspector	0.00	1.00	1.00	1.00
Senior Engineer	2.00	2.00	2.00	3.00
Senior Engineering Projects Coordinator	1.00	1.00	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
Surveyor	0.00	0.00	0.00	1.00
Total Engineering Bureau	35.00	36.00	34.00	42.00

<i>Engineering Services:</i>	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
Engineering Technician	2.00	2.00	1.00	2.00
Total Engineering Services	2.00	2.00	1.00	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	0.00	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Total Golf Course	3.00	4.00	4.00	4.00
<i>Highway Maintenance:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Collection Supervisor	1.00	0.00	0.00	0.00
Equipment Operator	17.00	20.00	19.00	22.00
Highway Maintenance Emergency Worker	4.00	3.00	4.00	4.00
Highway Maintenance Superintendent	1.00	1.00	1.00	1.00
Landscaper	4.00	4.00	4.00	4.00
Mason	4.00	5.00	5.00	5.00
Public Works Supervisor	8.00	8.00	9.00	7.25
Semi-Skilled Laborer	15.00	13.00	15.00	15.00
Storekeeper	1.00	1.00	1.00	1.00
Total Highway Maintenance	56.00	56.00	59.00	60.25
<i>Motor Equipment:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Mechanic	17.00	18.00	16.00	20.00
Equipment Mechanic Foreman	0.00	1.00	1.00	1.00
Equipment Service worker	1.00	0.00	1.00	1.00
Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Equipment Storekeeper	1.00	0.00	1.00	1.00
Equipment Superintendent	0.00	1.00	1.00	1.00
Master Equipment Mechanic	3.00	2.00	1.00	1.00
Master Equipment Mechanic Foreman	3.00	3.00	3.00	3.00
Master Equipment Shop Supervisor	1.00	0.00	0.00	0.00
Welder	2.00	2.00	1.00	2.00
Total Motor Equipment	30.00	29.00	27.00	32.00
<i>Non-Operating (Capital)</i>				
Public Works Supervisor	0.00	1.00	0.00	0.00
Total Non-Operating (Capital)	0.00	1.00	0.00	0.00

<i>Parks Maintenance:</i>	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Operator	9.00	6.00	10.00	10.00
Golf Course Maintenance Worker	1.00	0.00	0.00	0.00
Landscape Technician	0.00	0.00	0.00	1.00
Landscaper	8.00	12.00	14.00	15.00
Lead Landscaper	0.00	0.00	0.00	2.00
Parks Maintenance Superintendent	1.00	1.00	1.00	1.00
Public Works Supervisor	4.00	4.00	4.00	4.00
Semi-Skilled Laborer	6.00	3.00	0.00	0.00
Tree Trimmer	5.00	4.00	4.00	4.00
Urban Forestry Specialist	0.00	1.00	1.00	1.00
Total Parks Maintenance	35.00	32.00	35.00	39.00
<i>Plans & Permits:</i>				
Engineering Project Coordinator	1.00	0.00	0.00	0.00
Engineering Technician	2.00	2.00	3.00	2.00
Facilities Maintenance Manager	1.00	1.00	0.00	1.00
Permit Clerk	1.00	1.00	2.00	1.00
Plans and Permits Manager	0.00	1.00	1.00	1.00
Total Plans & Permits	5.00	5.00	6.00	5.00
<i>Public Works Administration:</i>				
Administrative Assistant	3.00	3.00	3.00	2.50
Public Works Deputy Manager	0.00	1.00	1.00	1.00
Public Works Manager	0.00	0.00	0.00	1.00
Public Works Office Supervisor	1.00	0.00	1.00	2.75
Senior Engineer	1.00	0.00	0.00	0.00
Total Public Works Administration	5.00	4.00	5.00	7.25
<i>Recycling Bureau:</i>				
Equipment Operator	5.00	5.00	5.00	5.00
Public Works Supervisor	1.00	1.00	1.00	1.00
Sanitation and Recycle Operator	3.00	1.00	1.00	0.25
Solid Waste and Recycling Manager	0.00	0.00	0.00	3.00
Total Recycling Bureau	9.00	7.00	7.00	9.25
<i>Sanitation:</i>				
Equipment Operator	12.00	12.00	10.00	10.00
Public Works Supervisor	4.00	4.00	4.00	4.00
Sanitation and Recycling Operator	15.00	16.00	17.00	16.00
Sanitation Service worker	8.00	15.00	12.00	15.00
Solid Waste and Recycling Manager	1.00	1.00	1.00	0.75
Total Sanitation	40.00	48.00	44.00	45.75

<i>Service Director's Office:</i>	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
Business Retention & Expansion Manager	0.00	0.00	0.00	0.25
Deputy Service Director	2.00	1.00	1.00	1.00
Executive Assistant	1.00	0.00	1.00	1.00
Service Director	1.00	1.00	1.00	1.00
Total Service Director's Office	4.00	2.00	3.00	3.25
<i>Sewer Maintenance:</i>				
Administrative Assistant	0.00	0.00	0.00	0.00
Assistant Law Director	0.00	0.00	0.00	0.00
Civil Engineer	0.00	0.00	0.00	0.00
Development Manager	0.00	0.00	0.00	0.00
Engineering Project Coordinator	0.00	0.00	0.00	0.00
Engineering Technician	0.00	0.00	0.00	0.00
Equipment Mechanic	0.00	1.00	0.00	0.00
Equipment Operator	0.00	0.00	0.00	0.00
Executive Assistant	0.00	0.00	0.00	0.00
GIS Technician	0.00	0.00	0.00	0.00
Laborer	0.00	1.00	0.00	0.00
Plant Electrician	0.00	0.00	0.00	0.00
Pumping System Mechanic	0.00	0.00	0.00	0.00
Service Director	0.00	0.00	0.00	0.00
Sewer Maintenance Dispatcher	0.00	0.00	0.00	0.00
Sewer Maintenance Foreman	0.00	0.00	0.00	0.00
Sewer Maintenance Supervisor	0.00	0.00	0.00	0.00
Sewer Maintenance Worker	0.00	0.00	0.00	0.00
Sewer Service worker	0.00	1.00	0.00	0.00
Sewer Telemonitoring Technician	0.00	0.00	0.00	0.00
Stores Clerk	0.00	1.00	0.00	0.00
Utilities Maintenance Forman	0.00	0.00	0.00	0.00
Utilities Maintenance Mechanic	0.00	1.00	0.00	0.00
Utilities Technical Services Manager	0.00	0.00	0.00	0.00
Utilities Maintenance Worker	0.00	0.00	0.00	0.00
Wastewater Plant Maintenance Supervisor	0.00	1.00	0.00	0.00
Total Sewer Maintenance	0.00	6.00	0.00	0.00

<i>Water Reclamation Facility:</i>	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
Administrative Assistant	1.00	1.00	1.00	1.00
Applications Analyst	1.00	1.00	1.00	1.00
Asset Management Technician	1.00	1.00	3.00	3.00
Civil Engineer	1.00	0.00	0.00	0.00
Engineering Project Coordinator	2.00	2.00	0.00	0.00
Engineering Technician	2.00	2.00	0.00	0.00
Environmental Compliance Inspector	3.00	4.00	5.00	5.00
Equipment Mechanic	3.00	2.00	2.00	2.00
Equipment Mechanic Foreman	0.00	0.00	1.00	1.00
Equipment Operator	2.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00
Industrial Pretreatment Administrator	0.00	0.00	0.00	1.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Instrument Technician	0.00	0.00	0.00	1.00
Lab Analyst Wastewater	4.00	4.00	5.00	5.00
Maintenance Repairer	0.00	3.00	5.00	5.00
Operations Engineer	1.00	1.00	0.00	0.00
Plant Electrician	2.00	2.00	1.00	2.00
Public Utility Commissioner	1.00	1.00	1.00	1.00
Pumping System Mechanic	1.00	1.00	0.00	0.00
Safety and Training Coordinator	1.00	1.00	1.00	1.00
Senior Engineer	0.00	1.00	2.00	2.00
Sewer Bureau Manager	1.00	0.00	1.00	1.00
Sewer Maintenance Dispatcher	2.00	1.00	1.00	1.00
Sewer Maintenance Foreman	2.00	4.00	4.00	3.00
Sewer Maintenance Superintendent	0.00	0.00	1.00	1.00
Sewer Maintenance Supervisor	3.00	3.00	3.00	4.00
Sewer Maintenance Worker	3.00	1.00	1.00	1.00
Sewer Service worker	8.00	6.00	7.00	7.00
Sewer Telemonitoring Technician	3.00	2.00	3.00	3.00
Storekeeper	0.00	1.00	0.00	0.00
Stores Clerk	2.00	0.00	1.00	2.00

	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
Team Leader-Admin. & Technology	1.00	0.00	0.00	0.00
Team Leader-Environment Compliance	1.00	1.00	1.00	1.00
Team Leader-Operations and Maintenance	1.00	1.00	1.00	1.00
Utilities Maintenance Foreman	5.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	2.00	4.00	6.00	7.00
Utilities Maintenance Worker	18.00	15.00	14.00	17.00
Utilities Technical Services Manager	1.00	1.00	0.00	0.00
Wastewater Plant Lead Operator	2.00	0.00	1.00	1.00
Wastewater Plant Operations Foreman	1.00	1.00	1.00	1.00
Wastewater Plant Operations Supervisor	1.00	0.00	1.00	1.00
Wastewater Plant Operator	9.00	13.00	11.00	12.00
Wastewater Plant Maintenance Supervisor	0.00	0.00	1.00	1.00
Wastewater Plant Superintendent	1.00	1.00	1.00	1.00
Total Water Reclamation Facility	95.00	86.00	92.00	101.00
<i>Street & Highway Lighting:</i>				
Operations Support Manager	0.00	1.00	1.00	1.00
Total Street & Highway Lighting	0.00	1.00	1.00	1.00
<i>Street Cleaning:</i>				
Administrative Assistant	0.00	0.00	0.00	0.50
Broom maker-Equipment Operator	0.00	4.00	2.00	4.00
Equipment Operator	22.00	20.00	20.00	21.00
Landscaper	2.00	2.00	2.00	2.00
Public Works Supervisor	4.00	4.00	4.00	4.00
Semi-Skilled Laborer	9.00	9.00	10.00	10.00
Street Cleaning Superintendent	1.00	1.00	1.00	1.00
Total Street Cleaning	38.00	40.00	39.00	42.50

<i>Traffic Engineering:</i>	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
Administrative Assistant	1.00	1.00	1.00	1.00
Cable and Line Utility worker	2.00	0.00	0.00	1.00
Civil Engineer	1.00	1.00	1.00	2.00
Electronics Technician	3.00	0.00	0.00	0.00
Engineering Technician	1.00	1.00	1.00	1.00
Semi Skilled Laborer	0.00	0.00	0.00	2.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Line worker	1.00	0.00	0.00	0.00
Traffic Marker	5.00	6.00	6.00	6.00
Traffic Marking Foreman	1.00	1.00	1.00	1.00
Traffic Sign Fabricator	1.00	0.00	0.00	0.00
Traffic Signal Lead Lineworker	0.00	1.00	1.00	0.00
Traffic Signal Electronic Technician	0.00	2.00	1.00	3.00
Traffic Signal Supervisor	0.00	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	2.00
Total Traffic Engineering	20.00	17.00	16.00	23.00
<i>Water Bureau Administration:</i>				
Team Leader - Admin and Technology	0.00	0.00	1.00	0.00
Total Water Bureau Administration	0.00	0.00	1.00	0.00

Water Distribution:

	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
Administrative Assistant	1.00	1.00	0.00	0.00
Asset Management Technician	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	3.00	3.00
Consumer Services Clerk	3.00	4.00	4.00	5.00
Consumer Lead Clerk	0.00	0.00	1.00	0.00
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	10.00	11.00	9.00
Equipment Operator	7.00	5.00	5.00	7.00
Facilities and Maintenance Supervisor	1.00	0.00	0.00	0.00
Fire Hydrant Maintenance Worker	0.00	2.00	2.00	2.00
Fire Hydrant Repair Foreman	0.00	1.00	1.00	1.00
GIS Coordinator	0.00	1.00	1.00	1.00
Industrial Meter Foreman	1.00	0.00	1.00	1.00
Industrial Meter worker	4.00	5.00	3.00	6.00
IT Service Desk Technician	0.00	1.00	1.00	1.00
Master Equipment Operator	1.00	1.00	1.00	1.00
Pumping System Mechanic	3.00	2.00	0.00	0.00
Regulatory Compliance Coordinator	0.00	0.00	0.00	1.00
Safety and Training Coordinator	1.00	1.00	1.00	0.00
Senior Engineer	1.00	0.00	1.00	1.00
Storekeeper	0.00	1.00	1.00	1.00
Stores Clerk	0.00	0.00	1.00	1.00
Team Leader - Admin and Technology	0.00	0.00	1.00	2.00
Team Leader - Operations and Maintenance	4.00	2.00	2.00	2.00
Utilities Chief Operator	2.00	2.00	2.00	2.00
Utilities Field Coordinator	0.00	0.00	0.00	2.00
Utilities Operations Technician	0.00	0.00	0.00	1.00
Utilities Maintenance Mechanic	0.00	0.00	0.00	2.00
Utilities Maintenance Worker	8.00	6.00	8.00	6.00
Utilities Technical Services Manager	0.00	1.00	1.00	1.00
Water Customer Service worker	7.00	10.00	12.00	15.00
Water Distribution Crew Leader	6.00	5.00	3.00	3.00
Water Distribution Dispatcher	2.00	3.00	3.00	3.00
Water Distribution Lead Dispatcher	0.00	1.00	1.00	1.00
Water Distribution Foreman	4.00	4.00	6.00	6.00
Water Distribution Supervisor	1.00	2.00	1.00	1.00
Water Maintenance Worker	15.00	14.00	13.00	13.00
Water Meter Supervisor	0.00	0.00	1.00	1.00
Total Water Distribution	84.00	89.00	95.00	105.00

<i>Water Plant:</i>	As of 12/31/21	As of 12/31/22	As of 12/31/23	Budget 2024
Administrative Assistant	1.00	1.00	1.00	1.00
Civil Engineer	4.00	5.00	2.00	2.00
Engineering Technician	0.00	0.00	0.00	3.00
Environmental Services Aide	0.00	1.00	0.00	0.00
Equipment Operator	1.00	1.00	1.00	1.00
Lab Analyst Water	6.00	6.00	7.00	7.00
Maintenance Repairer	0.00	1.00	1.00	1.00
Plant Electrician	1.00	1.00	1.00	1.00
Senior Engineer	1.00	0.00	1.00	1.00
Team Leader-Admin and Technology	1.00	1.00	0.00	1.00
Team Leader-Operations and Maintenance	1.00	1.00	1.00	1.00
Treatment Process Controller	2.00	1.00	1.00	1.00
Utilities Chief Operator	1.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	0.00	0.00	2.00	2.00
Utilities Maintenance Worker	2.00	2.00	1.00	2.00
Utilities Technical Services Manager	0.00	0.00	1.00	1.00
Water Bureau Manager	1.00	1.00	1.00	1.00
Water Plant Lead Operator	5.00	5.00	4.00	4.00
Water Plant Maintenance Foreman	0.00	0.00	0.00	0.00
Water Plant Maintenance Supervisor	0.00	1.00	1.00	1.00
Water Plant Mechanic	0.00	2.00	0.00	0.00
Water Plant Operations Foreman	2.00	0.00	1.00	1.00
Water Plant Operations Supervisor	0.00	1.00	1.00	1.00
Water Plant Operator	6.00	6.00	6.00	8.00
Water Protection Specialist	5.00	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	42.00	45.00	42.00	49.00
TOTAL PUBLIC SERVICE	529.00	532.00	537.00	598.25

Public Service

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
AIRPORT	4,494,338	1,639,842	1,700,379	2,864,580
BUILDING MAINTENANCE	4,700,546	4,180,141	4,032,265	4,385,902
DOWNTON DISTRICT HEATING SYSTEM	-	145,185	165,630	170,000
ENGINEERING BUREAU	4,381,264	3,646,786	3,694,085	4,271,300
ENGINEERING SERVICES	492,906	295,363	241,655	359,403
GOLF COURSE	2,023,245	1,961,431	2,586,071	1,991,304
HIGHWAY MAINTENANCE	12,386,909	12,273,792	17,806,807	19,917,124
LANDFILL	595,452	582,256	574,233	600,000
MOTOR EQUIPMENT	8,111,902	10,511,648	10,132,866	10,343,110
OFF-STREET PARKING	3,173,486	2,609,320	2,638,330	5,075,780
OIL AND GAS	19,275	30,655	79,495	183,390
PARKS MAINTENANCE	3,917,083	4,062,613	4,154,721	4,773,079
PLANS AND PERMITS	359,600	880,301	938,886	629,336
PUBLIC WORKS ADMINISTRATION	713,098	572,118	449,478	718,892
RECYCLING	1,406,718	1,574,024	1,696,413	1,772,506
SANITATION	10,043,383	11,534,832	11,644,456	12,707,787
SERVICE DIRECTORS OFFICE	3,496,889	1,930,775	2,565,384	1,049,892
SEWER	79,281,378	31,040,724	55,389,062	56,400,369
STREET AND HIGHWAY LIGHTING	6,899,507	7,242,639	6,912,664	7,593,400
STREET CLEANING	17,884,352	20,954,950	20,138,329	20,756,708
TRAFFIC ENGINEERING	2,771,541	2,260,294	2,193,135	3,156,998
WATER	24,653,023	59,421,204	63,015,037	71,713,226
PUBLIC SERVICE - NON- OPERATING	46,752,882	83,926,121	64,785,625	70,202,121
Total for Department	238,558,777	263,277,014	277,535,006	301,636,207

Public Service

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

Category	2021 Expenses	2022 Expenses	2023 Expenses	2024 Budget
<i>Wages & Benefits</i>				
Salaries and Wages	37,236,386	38,262,821	38,295,005	41,400,067
Benefits	16,134,415	15,864,256	16,421,957	19,750,357
Total Wages & Benefits	53,370,801	54,127,077	54,716,962	61,150,424
<i>Other Operations & Maintenance</i>				
Supplies	13,482,273	19,240,254	19,973,946	20,575,700
Training, Education and Travel	185,744	172,270	256,473	285,140
Equipment Expense	1,159,730	1,560,943	1,500,692	1,642,830
Service Contracts	55,084,529	56,273,739	62,432,231	74,803,079
Rentals and Leases	1,454,858	1,587,821	1,960,091	2,675,790
Utilities	10,978,752	11,716,427	10,109,752	12,148,380
Debt Service	54,006,604	61,564,657	58,795,519	60,150,384
Insurance	1,341,542	1,440,083	1,723,992	1,773,090
Intergovernmental Obligations	421,675	2,148,170	2,320,829	2,651,100
Equipment, Construction and Property	22,087,153	27,191,444	30,569,207	36,308,946
Interfund Expenses	23,174,226	25,208,606	32,139,123	26,094,960
Contractual Obligations	560,845	489,307	225,113	749,510
Other Expenses	1,250,045	556,216	811,076	626,874
Total Other Operations & Maintenance	185,187,976	209,149,937	222,818,044	240,485,783
Total for Department:	238,558,777	263,277,014	277,535,006	301,636,207

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2024

Fund Type	Labor	Other	Total
General Fund	13,430,033	13,886,910	27,316,943
Special Revenue Fund	13,119,003	38,496,081	51,615,084
Capital Projects	1,062,034	43,566,433	44,628,467
Enterprise Fund	26,806,364	136,654,939	163,461,303
Internal Service Fund	6,732,990	7,881,420	14,614,410
Total for Department:	61,150,424	240,485,783	301,636,207

Public Service

DEPARTMENT SOURCES AND USES OF FUNDS- FUND

	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Original Budget
General Fund	26,279,469	26,366,113	27,359,507	27,316,943
Special Revenue Fund	39,631,008	42,335,459	46,279,990	51,615,084
Capital Projects	21,291,795	36,879,053	35,267,651	44,628,467
Enterprise Fund	138,863,339	143,537,955	154,800,907	163,461,303
Internal Service Fund	12,493,166	14,158,434	13,826,951	14,614,410
Total for Department	238,558,777	263,277,014	277,535,006	301,636,207

DEPARTMENT FULLTIME EMPLOYEES - BY FUND

	2021 Actual Employees	2022 Actual Employees	2023 Actual Employees	2024 Budgeted Employees
General Fund	134.00	129.00	134.00	141.55
Special Revenue Fund	105.00	107.00	108.00	121.95
Capital Projects	2.00	1.00	-	1.75
Enterprise Fund	224.00	230.00	234.00	259.00
Internal Service Fund	65.00	65.00	61.00	74.00
Total for Department	530.00	532.00	537.00	598.25

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
Capital Outlay	76	Rentals and Leases	76000 - 76999
	80	Interfund Charges	80000 - 80999
	78	Capital Outlay	78000 - 78999

DEBT SERVICE FUNDS – Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

DIRECT EXPENDITURES – Expenditures by an operating division in which the division has control over the level of expenditure. Examples are office supplies, travel, consulting contracts.

ENCUMBRANCES – Commitments related to unperformed contracts, purchase orders and

requisitions for goods or services.

ENTERPRISE FUNDS – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDABLE TRUST AND AGENCY FUNDS – Disbursements from Expendable Trust Funds are made in accordance with the applicable trust agreements. Agency Funds include assets held for other funds or governments, largely payroll taxes and other employee withholdings, which are consolidated into one agency fund for ease of payment.

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

FREE BALANCE – The accumulated cash balance less encumbrances. The term is used interchangeably with the encumbered balance.

FUND – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE – The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

FUND TYPE – In governmental accounting, all funds are classified into eight generic fund types: The following are the City's Governmental Fund Types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds. The following are the City's Proprietary Fund Types: Enterprise Funds and Internal Service Funds. The City also has Special Assessment Funds and Expendable Trust and Agency Funds.

GENERAL FUND – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.

GENERAL OBLIGATION DEBT – General obligation debt is backed by the full faith and credit of the City.

GOAL – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

GOVERNMENTAL FUNDS – Are used to account for operations that do not function in a manner similar to a business. They are further classified as either General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, or Permanent Funds (the City does not currently utilize permanent Funds).

INCOME TAX BONDS – A special obligation of the City payable from income tax revenues and are not general obligations of the City.

INCOME TAX RATE – The City of Akron, pursuant to Council action and vote authorization, currently levies the tax at a rate of 2.5% on both corporate income and employee wages and salaries. 2.0% is used for City services while .25% of the taxes collected is dedicated to City's Police, Fire, EMS, and Roadway/Public Services and .25% is dedicated to the Community Learning Centers.

INHERITANCE TAXES – A tax levied by the State of Ohio, collected by the county, and 80% is

distributed to the municipality, pro-rated by the amount of time the decedent lived in the municipality.

INTERFUND TRANSFERS – During the course of normal operations, the City records numerous transactions between funds including expenditures and transfers of resources to provide services, subsidize operations and service debt. The Governmental Fund Types and Enterprise Funds financial statements generally reflect such transactions as transfers. The Internal Service Funds record charges for service to City departments as operating revenue. All City funds record these payments to the Internal Service Funds as operating expenses. Transfers are appropriated as "Interfund Charges" (Type 80). The primary interfund transfer by dollar value and City importance is the transfer of income tax collected to the General Fund (73%) and to the Capital Improvements Fund (27%).

INTERNAL SERVICE FUNDS – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis.

MAJOR FUNDS – Funds that meet the criteria as identified in the City's ACFR. The test is a two prong where the fund must meet both criteria to be identified as a major fund.

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

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

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

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

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

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

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

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

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

RECEIPTS – Actual cash received.

RESOURCES – The revenue sources available to the City.

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

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

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

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

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

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

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

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

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

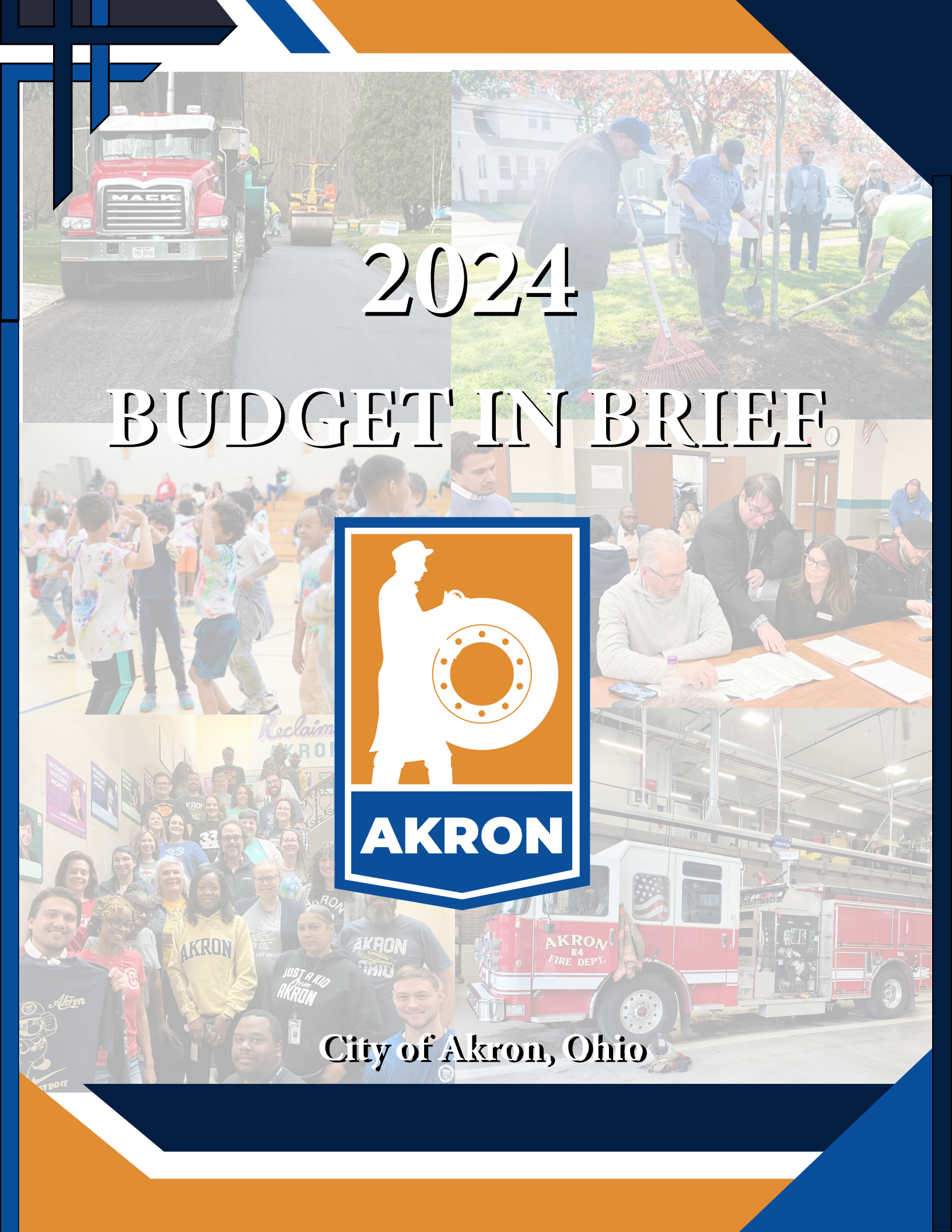
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2024

BUDGET IN BRIEF



City of Akron, Ohio



CITY OF AKRON - 2024 BUDGET IN BRIEF

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CITY OF AKRON - 2024 BUDGET IN BRIEF

City of Akron - Elected and Appointed Officials as of June 2024

MAYOR

Shammas Malik

CABINET MEMBERS:

Brittany Grimes Zaehring – Chief of Staff

Nanette Pitt – Chief of Strategy

Stephen F. Fricker – Director of Finance

Michael P. Wheeler – Deputy Director of Finance

Suzie Graham Moore – Director of Economic Development

Sean Vollman – Deputy Director of Economic Development

Deborah S. Matz – Director of Law

Brian T. Angeloni – Deputy Director of Law

Montrella S. Jackson – Director of Human Resources

Christopher D. Ludle – Director of Public Service

Eufrancia Lash – Deputy Director of Public Service

Kyle Julien – Director of Planning

Esther L. Thomas – Director of Diversity, Equity, and Inclusion

Stephanie Marsh – Director of Communications

Casey Shevlin – Director of Sustainability and Resiliency

Frank A. Williams – Director of Labor Relations

WARD COUNCIL MEMBERS:

Samuel D. DeShazior – First Ward

Phil Lombardo – Second Ward

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

Jan Davis – Fourth Ward

Johnnie Hannah – Fifth Ward

Brad McKittrick – Sixth Ward

Donnie J. Kammer – Seventh Ward

Bruce Bolden – Eighth Ward

Tina R. Boyes – Ninth Ward

Sharon L. Connor – Tenth Ward

COUNCIL MEMBERS AT LARGE:

Jeff Fusco

Linda F.R. Omobien

Eric D. Garrett, Sr.

CITY OF AKRON - 2024 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 2024 Operating Budget was adopted on March 25, 2024. Appropriation amounts listed in the ordinance are specifically defined on three levels; Fund, Department and Account.

Gross Expenditures appropriated for the 2024 Operating Budget total \$814,996,972

Description of Appropriation Levels	
Fund	There are 48 separate funds appropriated within the 2024 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 - 2024 BUDGET IN BRIEF

City of Akron - Operating Budget Overview (continued)

Listing of Departments

Human Resources
Finance
Economic Development
Law
Legislative
Municipal Court Clerk
Municipal Court Judges
Office of the Mayor
Planning
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 - 2024 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 increase by 24%.
4.	General Fund utilizes \$10.5 million of Revenue Replacement funds to balance.

Expenditure Assumptions

1.	The budget includes a 4% cost-of-living wage increase for 2024 for all CSPA and 1360 employees and a 3% increase for Police, Fire and non-bargaining employees.
2.	The charge for health care costs will remain stable.
3.	The City will hire classes of both Police Officers and Firefighters in 2024.
4.	The City will utilize \$61 million in ARPA funding in 2024.

CITY OF AKRON - 2024 BUDGET IN BRIEF

City of Akron - 2024 Appropriation Ordinance

FUND	Wages/Benefits	Other	Total Budget
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GENERAL FUND

1000-GENERAL FUND	\$ 145,914,304	\$ 64,202,736	\$ 210,117,040
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SPECIAL REVENUE FUNDS

2000-INCOME TAX COLLECTION	\$ 1,912,850	\$ 5,155,950	\$ 7,068,800
2005-EMERGENCY MEDICAL SERVICE	24,390,959	1,957,130	26,348,089
2010-SPECIAL ASSESSMENT	5,720,707	28,022,019	33,742,726
2015-POLICE PENSION-LIABILITY	1,100,000	20,000	1,120,000
2020-FIRE PENSION-LIABILITY	1,100,000	20,000	1,120,000
2025-INCOME TAX CAPITAL IMPROVEMENT	428,232	44,905,369	45,333,601
2030-STREET AND HIGHWAY MAINTENANCE	7,909,243	6,171,743	14,080,986
2080-COMMUNITY DEVELOPMENT	2,114,891	8,202,530	10,317,421
2095-COMMUNITY ENVIRONMENT GRANTS	5,000	523,890	528,890
2127-A.M.A.T.S.	1,371,855	746,510	2,118,365
2146-H.O.M.E. PROGRAM	16,000	3,835,000	3,851,000
2195-TAX EQUIVALENCY	-	14,963,420	14,963,420
2200-SPECIAL REVENUE LOANS	-	12,280	12,280
2240-JOINT ECONOMIC DEVELOPMENT DISTRICT	964,574	17,696,186	18,660,760
2255-AKRON MUNI. COURT INFORMATION SYSTEM	104,246	651,240	755,486
2295-POLICE GRANTS	3,126,271	2,927,220	6,053,491
2305-SAFETY PROGRAMS	7,210,591	5,134,570	12,345,161
2320-EQUIPMENT & FACILITIES OPERATING	-	2,851,931	2,851,931
2330-VARIOUS PURPOSE FUNDING	10,983,330	52,348,570	63,331,900
2340-DEPOSITS	-	2,691,910	2,691,910
2355-COMMUNITY LEARNING CENTERS	-	17,990,977	17,990,977
2360-POLICE, FIRE AND ROAD ACTIVITY	-	24,322,950	24,322,950
2365-GENERAL GRANTS	413,071	829,953	1,243,024
	\$ 68,871,820	\$ 241,981,348	\$ 310,853,168

DEBT SERVICE FUNDS

3000-GENERAL BOND PAYMENT	\$ 519,020	\$ 1,906,210	\$ 2,425,230
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CAPITAL PROJECT FUNDS

4060-STREETS	\$ 807,034	\$ 23,167,123	\$ 23,974,157
4150-INFORMATION TECH. AND IMPROVEMENTS	-	-	-
4160-PARKS AND RECREATION	105,000	4,304,100	4,409,100
4165-PUBLIC FACILITIES AND IMPROVEMENTS	95,000	10,198,650	10,293,650
4170-PUBLIC PARKING	-	3,765,200	3,765,200
4175-ECONOMIC DEVELOPMENT	55,000	2,131,360	2,186,360
	\$ 1,062,034	\$ 43,566,433	\$ 44,628,467

CITY OF AKRON - 2024 BUDGET IN BRIEF

City of Akron - 2024 Appropriation Ordinance (continued)

FUND	Wages/Benefits	Other	Total Budget
ENTERPRISE FUNDS			
5000-WATER	\$ 17,982,263	\$ 36,132,483	\$ 54,114,746
5005-SEWER	10,503,571	101,137,329	111,640,900
5010-OIL AND GAS	-	183,390	183,390
5015-GOLF COURSE	852,254	1,139,050	1,991,304
5020-AIRPORT	-	2,864,580	2,864,580
5030-OFF-STREET PARKING	-	5,075,780	5,075,780
	\$ 29,338,088	\$ 146,532,612	\$ 175,870,700

INTERNAL SERVICE FUNDS			
6000-MOTOR EQUIPMENT	\$ 3,288,590	\$ 7,054,520	\$ 10,343,110
6005-MEDICAL SELF-INSURANCE	783,686	46,369,300	47,152,986
6007-WORKERS' COMPENSATION RESERVE	-	2,954,660	2,954,660
6009-SELF-INSURANCE SETTLEMENT	-	15,000	15,000
6015-TELEPHONE SYSTEM	-	900,730	900,730
6025-ENGINEERING BUREAU	3,444,400	826,900	4,271,300
6030-INFORMATION TECHNOLOGY	2,228,231	2,549,350	4,777,581
	\$ 9,744,907	\$ 60,670,460	\$ 70,415,367

TRUST AND AGENCY FUNDS			
7000-CLAIRE MERRIX TENNIS TRUST	\$ -	\$ -	\$ -
7003-HOLOCAUST MEMORIAL	-	-	-
7010-UNCLAIMED MONEY	-	25,000	25,000
7020-POLICE/FIRE BENEFICIARY	-	2,000	2,000
7025-POLICE PROPERTY MONETARY EVIDENCE	-	660,000	660,000
	\$ -	\$ 687,000	\$ 687,000

TOTAL 2024 GROSS BUDGETED EXPENDITURES	\$ 255,450,173	\$ 559,546,799	\$ 814,996,972
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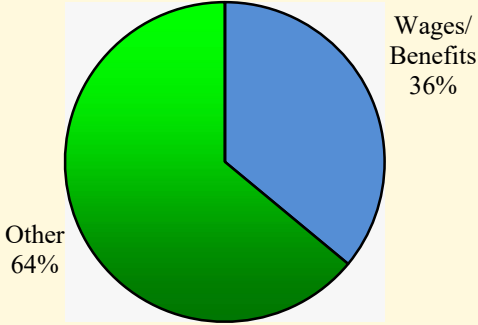
NET BUDGETED EXPENDITURES

	Wages/Benefits	Other	Total Budget
TOTAL 2024 GROSS BUDGETED EXPENDITURES	\$ 255,450,173	\$ 559,546,799	\$ 814,996,972
LESS: INTERFUND ACTIVITY	(9,744,907)	(122,373,541)	(132,118,448)
TOTAL 2024 NET BUDGETED EXPENDITURES	\$ 245,705,266	\$ 437,173,258	\$ 682,878,524

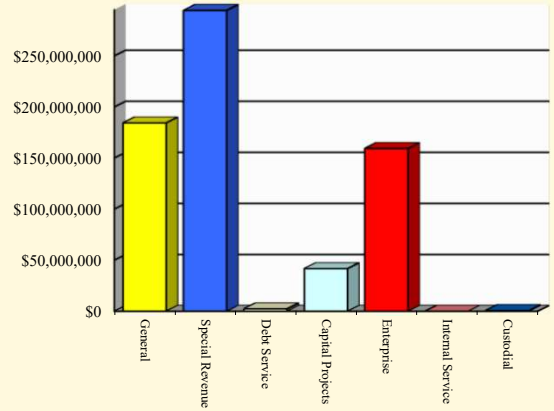
CITY OF AKRON - 2024 BUDGET IN BRIEF

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

Budgeted Net Expenditures - By Account Type



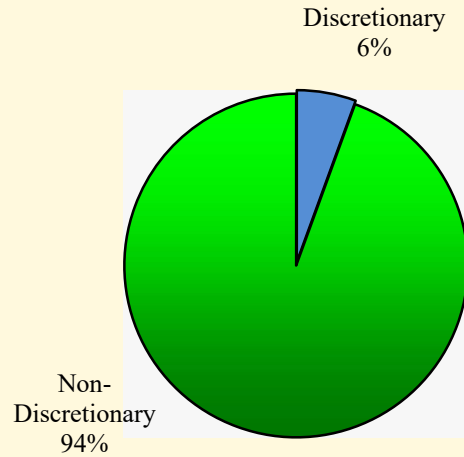
Budgeted Net Expenditures - By Fund Type



Fund Type	Wages/Benefits	Other	Total Budget	# of Funds
General	\$ 145,914,304	\$ 38,362,195	\$ 184,276,499	1
Special Revenue	68,871,820	225,570,738	294,442,558	23
Debt Service	519,020	1,893,810	2,412,830	1
Capital Projects	1,062,034	40,677,483	41,739,517	6
Enterprise	29,338,088	129,982,032	159,320,120	6
Internal Service	-	-	-	7
Custodial	-	687,000	687,000	4
	\$ 245,705,266	\$ 437,173,258	\$ 682,878,524	48

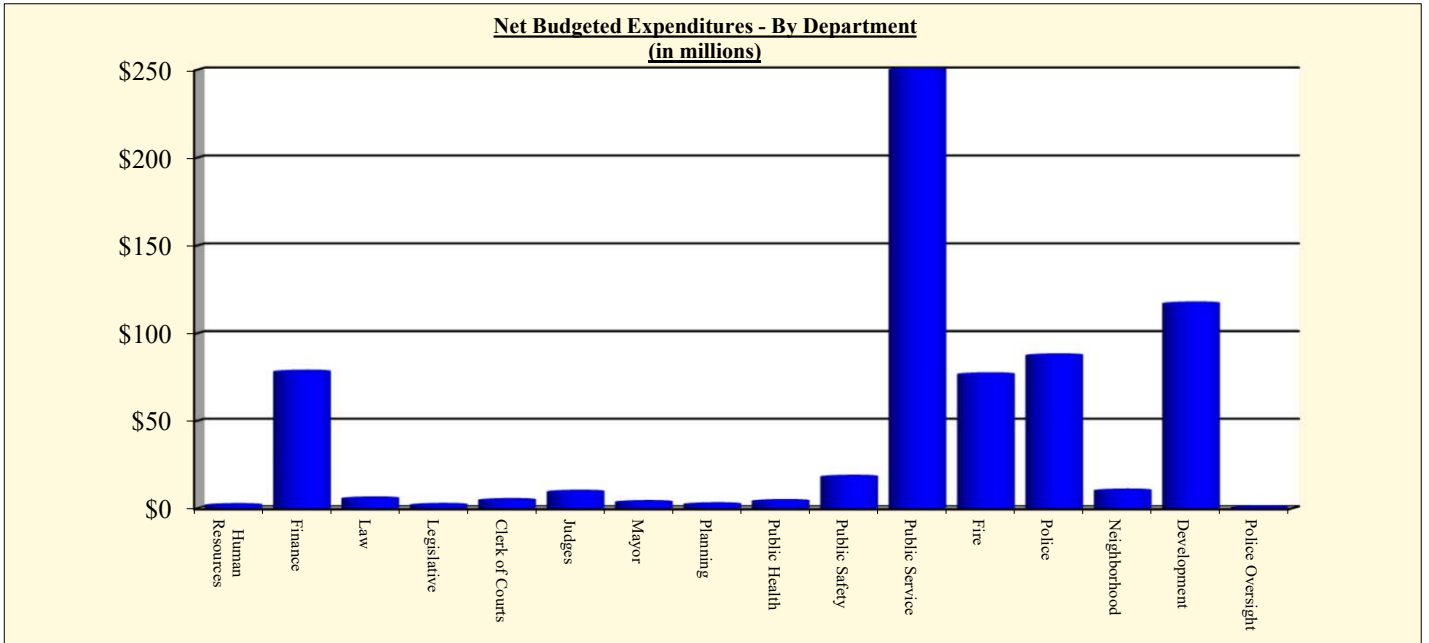
Other Category - Account Type	Budget
Discretionary	\$ 24,384,577
Non-Discretionary	412,788,681
	\$ 437,173,258

Detail of Net Expenditures - Other Category



CITY OF AKRON - 2024 BUDGET IN BRIEF

City of Akron - Net Expenditures (By Department)

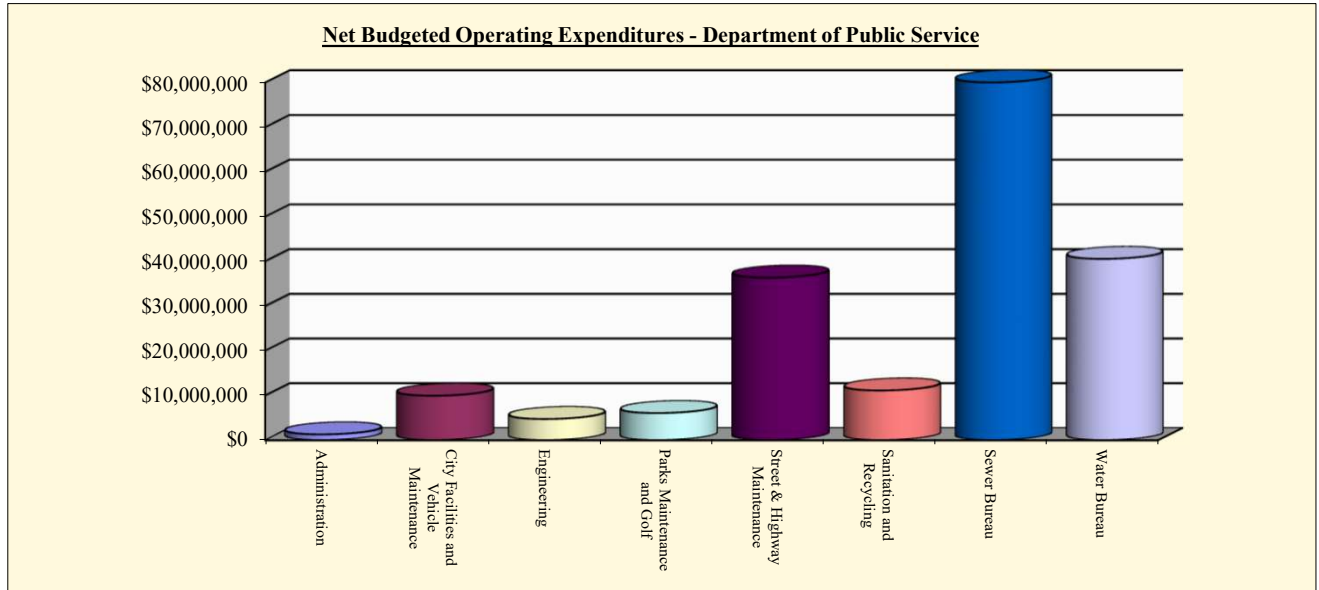


Department	Operating Expenditures	% of Total Operating Expenditures	Budgeted Full-Time Employees	Capital and Non-Operating Expenditures	Total Budget
Human Resources	\$ 1,812,483	0.37 %	20.00	\$ 43,760	\$ 1,856,243
Finance	58,744,207	12.02	98.00	19,322,077	78,066,284
Law	5,660,295	1.16	33.00	-	5,660,295
Legislative	1,863,253	0.38	19.00	100,000	1,963,253
Clerk of Courts	4,726,544	0.97	44.00	10,000	4,736,544
Judges	6,544,790	1.34	62.00	2,941,824	9,486,614
Mayor	3,584,146	0.73	21.00	-	3,584,146
Planning	2,344,491	0.48	12.50	-	2,344,491
Public Health	4,170,400	0.86	-	-	4,170,400
Public Safety	16,943,590	3.47	89.00	1,100,000	18,043,590
Public Service	210,645,580	43.11	598.25	50,823,517	261,469,097
Fire	64,277,902	13.16	424.50	12,278,950	76,556,852
Police	69,351,448	14.19	521.50	18,007,491	87,358,939
Neighborhood	10,176,731	2.08	52.00	-	10,176,731
Development	27,334,495	5.60	56.25	89,665,991	117,000,486
Police Oversight	404,559	0.08	3.00	-	404,559
\$	488,584,914	100.00 %	2,054.00	\$ 194,293,610	\$ 682,878,524

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 - 2024 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	\$ 1,278,394	0.61 %	10.50
City Facilities and Vehicle Maintenance	9,927,132	4.71	59.00
Engineering	4,721,937	2.24	72.00
Parks Maintenance and Golf	6,049,193	2.87	43.00
Street & Highway Maintenance	36,341,392	17.25	103.75
Sanitation and Recycling	11,100,503	5.27	55.00
Sewer Bureau	100,688,190	47.80	101.00
Water Bureau	40,538,839	19.25	154.00
	\$ 210,645,580	100.00 %	598.25

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 - 2024 BUDGET IN BRIEF

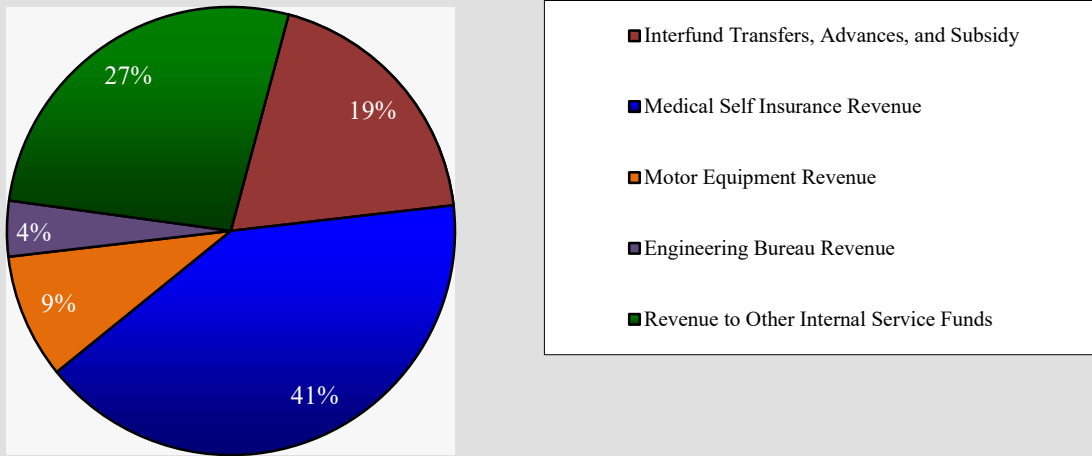
City of Akron - Gross Revenues vs. Net Revenues

Gross revenues of \$735,158,516 have been budgeted for 2024. 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 \$99,229,926, leaving net budgeted revenues of \$635,928,590.

Calculation of Net Budgeted Revenues

Gross Budgeted Revenues	\$	735,158,516
Less: Interfund Activity		(99,229,926)
= Net Budgeted Revenues	\$	635,928,590

Budgeted Interfund Revenues - By Category



Interfund Revenue Source	Interfund Activity
Interfund Transfers, Advances, and Subsidy	\$ 19,077,921
Medical Self Insurance Revenue	40,000,000
Motor Equipment Revenue	9,167,430
Engineering Bureau Revenue	4,183,000
Revenue to Other Internal Service Funds	26,801,575
	\$ 99,229,926

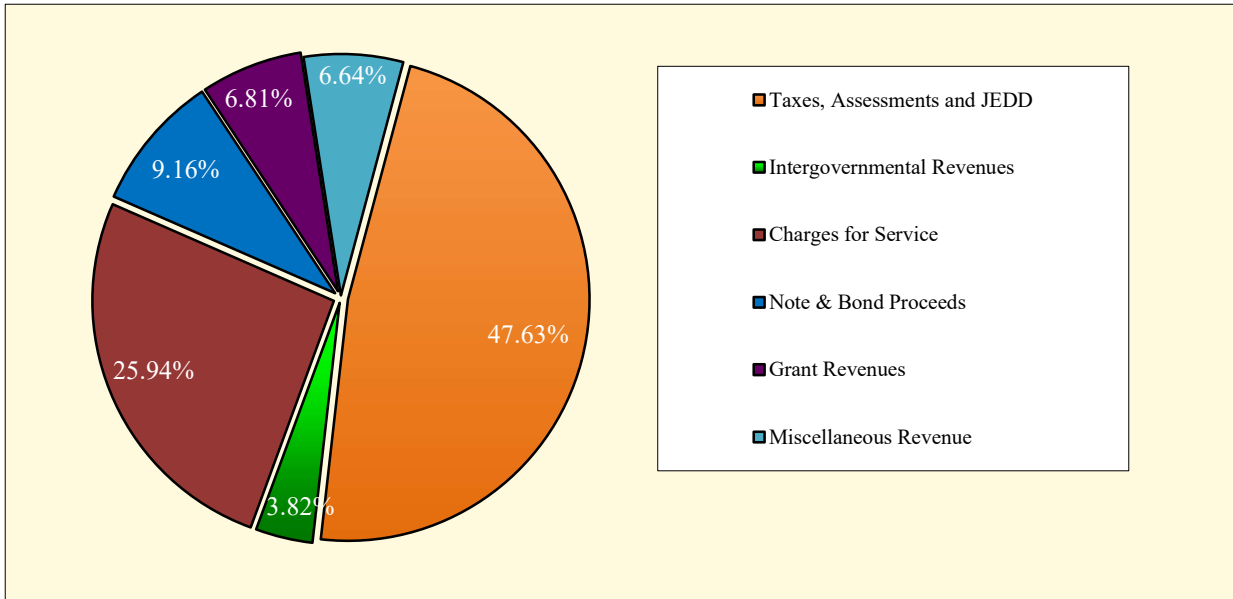
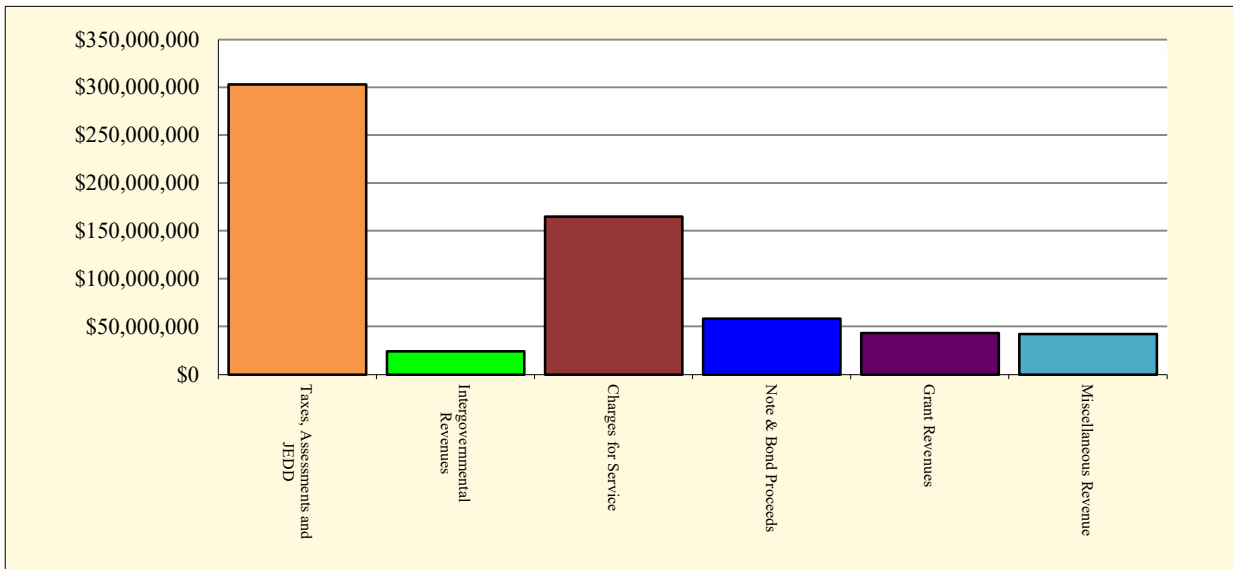
CITY OF AKRON - 2024 BUDGET IN BRIEF

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 - 2024 BUDGET IN BRIEF

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

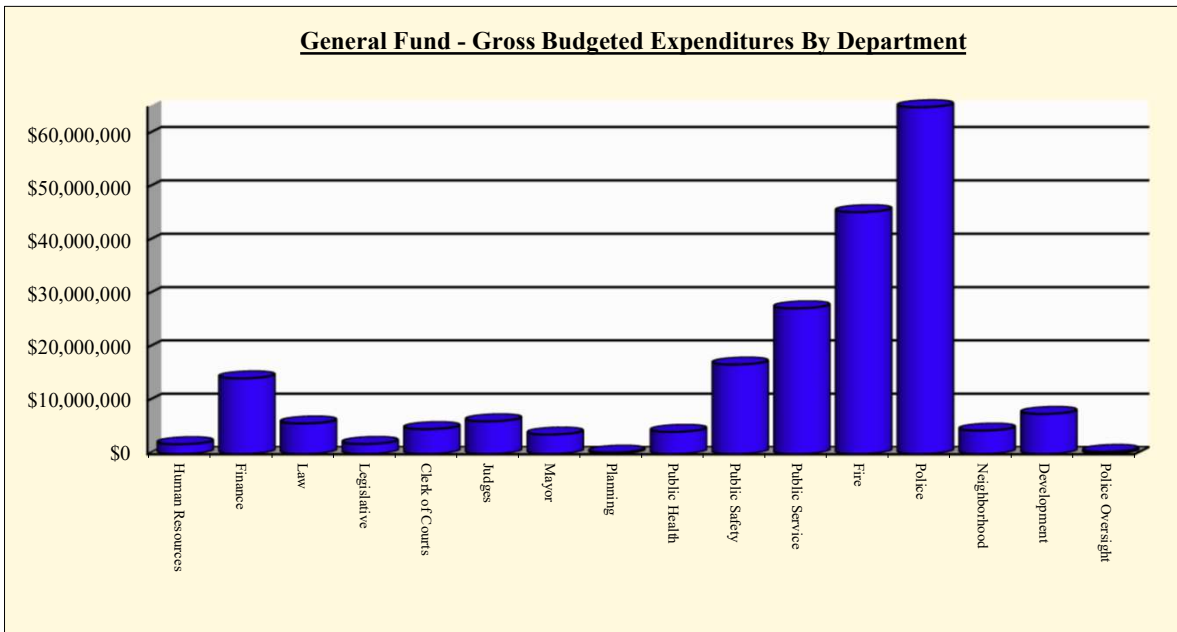


City-Wide Net Budgeted Revenues - By Source

Revenue Source	Budget	% of Total Budget
Taxes, Assessments and JEDD	\$ 302,901,061	47.63%
Intergovernmental Revenues	24,308,767	3.82%
Charges for Service	164,975,470	25.94%
Note & Bond Proceeds	58,218,667	9.16%
Grant Revenues	43,309,675	6.81%
Miscellaneous Revenue	42,214,950	6.64%
	\$ 635,928,590	100.00%

CITY OF AKRON - 2024 BUDGET IN BRIEF

City of Akron - General Fund Budgeted Expenditures

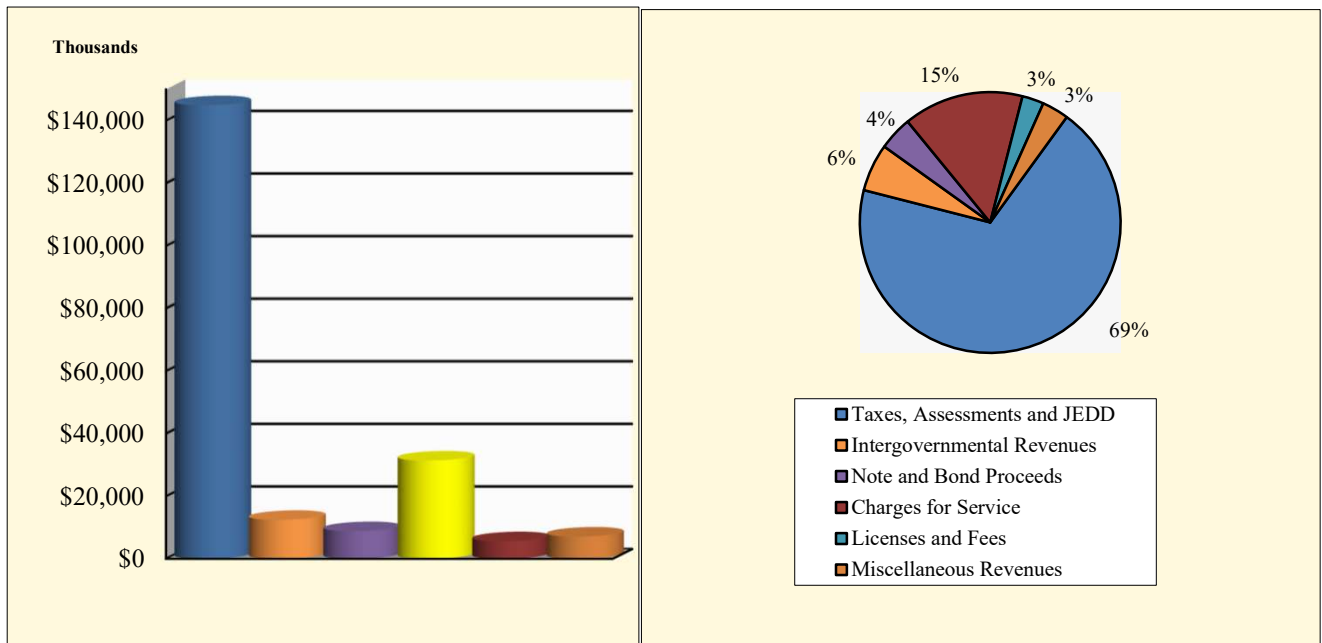


Department	Budget	% of Total Budget	Budgeted Full-Time Employees
Human Resources	\$ 1,858,503	0.90 %	12.25
Finance	14,193,156	6.80	23.00
Law	5,745,415	2.70	33.00
Legislative	1,907,453	1.00	19.00
Clerk of Courts	4,678,014	2.20	44.00
Judges	6,146,394	2.90	57.00
Mayor	3,663,556	1.70	21.00
Planning	273,906	0.10	1.50
Public Health	4,170,400	2.00	-
Public Safety	16,783,378	8.00	88.00
Public Service	27,316,943	13.00	141.55
Fire	45,345,034	21.70	216.50
Police	65,683,228	31.30	484.50
Neighborhood	4,400,663	2.10	36.00
Development	7,536,518	3.60	40.50
Police Oversight	414,479	0.20	3.00
	\$ 210,117,040	100.00 %	1,220.80

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 2,054 employees. Public Safety including Police, Fire, 911 Call Center, Corrections, and Police Oversight account for 61% of the total budget and approximately 65% 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 26% of the budget is allocated among ten separate departments with 287.25 full-time employees.

CITY OF AKRON - 2024 BUDGET IN BRIEF

City of Akron - General Fund Budgeted Revenues



General Fund - Gross Budgeted Revenues - By Source

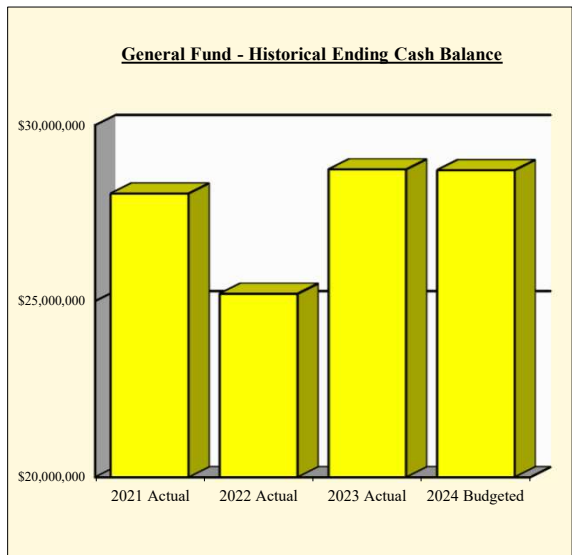
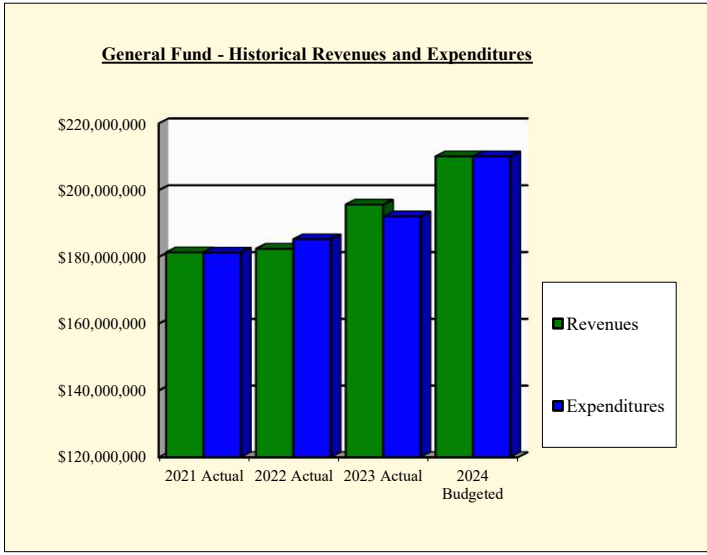
Revenue Source	Budget	% of Total Budget
Taxes, Assessments and JEDD	\$ 144,873,660	69.00 %
Intergovernmental Revenues	12,405,000	5.90
Note and Bond Proceeds	8,800,000	4.20
Charges for Service	31,370,350	14.90
Licenses and Fees	5,577,550	2.70
Miscellaneous Revenues	7,068,012	3.30
	\$ 210,094,572	100.00 %

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.

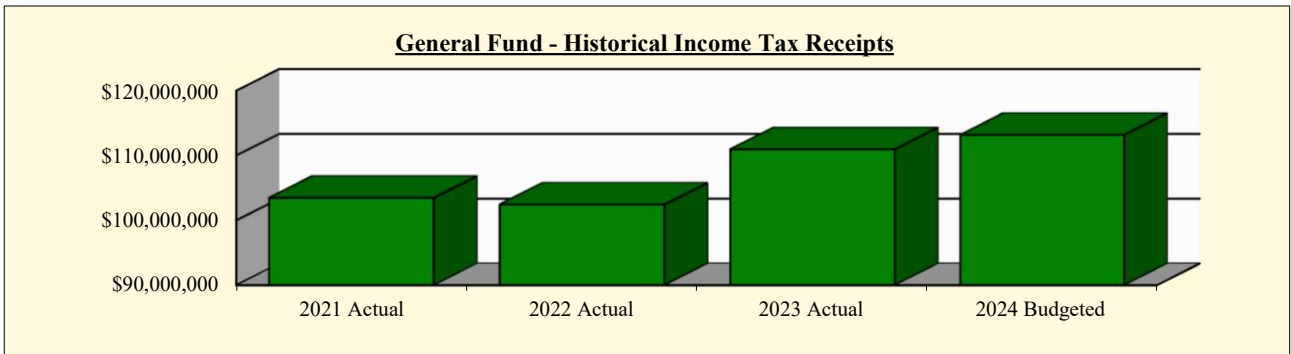
Service Revenues are composed primarily of Curbservice (Sanitation) collection fees. Property taxes and assessments are the third largest source of revenue for the General Fund. The county collects property taxes and distributes them to all political subdivisions.

CITY OF AKRON - 2024 BUDGET IN BRIEF

City of Akron - General Fund Historical Revenues and Expenditures



	2021 Actual	2022 Actual	2023 Actual	2024 Budgeted
Revenues	\$ 181,369,105	\$ 182,431,472	\$ 195,658,718	\$ 210,094,572
Expenditures	181,301,975	185,277,998	192,126,155	210,117,040
Ending Cash Balance	\$ 28,056,599	\$ 25,210,073	\$ 28,742,636	\$ 28,720,168



	2021 Actual	2022 Actual	2023 Actual	2024 Budgeted
Income Tax Receipts	\$ 103,467,266	\$ 102,432,492	\$ 110,957,510	\$ 113,176,660

The General Fund's cash position is heavily dependent on income tax receipts. For 2024, the City is forecasting Income Tax collections to increase by 2%. Expenditures in the General Fund are expected to increase by approximately 9.36%. The increase is attributed to supply chain increases city-wide and cost-of-living increase in Wages/Benefits.

CITY OF AKRON - 2024 BUDGET IN BRIEF

City of Akron - Department Summary

Human Resources Department

Net Budget: \$ 1,856,243 **Number of Full-Time Employees:** 20.00

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: \$ 78,066,284 **Number of Full-Time Employees:** 98.00

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: \$ 5,660,295 **Number of Full-Time Employees:** 33.00

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 - 2024 BUDGET IN BRIEF

City of Akron - Department Summary

Legislative Department

Net Budget: \$ 1,963,253 **Number of Full-Time Employees:** 19.00

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: \$ 4,736,544 **Number of Full-Time Employees:** 44.00

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: \$ 9,486,614 **Number of Full-Time Employees:** 62.00

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 - 2024 BUDGET IN BRIEF

City of Akron - Department Summary

Office of the Mayor

Net Budget: \$ 3,584,146 **Number of Full-Time Employees:** 21.00

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 Directors for Administration, Office of Strategy, Office of Communications, Labor Relations, Office of Diversity, Equity and Inclusion, Office of Sustainability and Assistants to the Mayor.

Department of Planning

Net Budget: \$ 2,344,491 **Number of Full-Time Employees:** 12.50

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: \$ 4,170,400 **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 - 2024 BUDGET IN BRIEF

City of Akron - Department Summary

Department of Public Safety

Net Budget: \$ 18,043,590 **Number of Full-Time Employees:** 89.00

By Charter, the Mayor serves as the Director of the Department of Public Safety. The responsibility for the daily supervision of these divisions is managed by 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: \$ 87,358,939 **Number of Full-Time Employees:** 521.50

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: \$ 404,559 **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 - 2024 BUDGET IN BRIEF

City of Akron - Department Summary

Department of Public Service

Net Budget: \$ 261,469,097 **Number of Full-Time Employees:** 598.25

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: \$ 76,556,852 **Number of Full-Time Employees:** 424.50

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: \$ 10,176,731 **Number of Full-Time Employees:** 52.00

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.

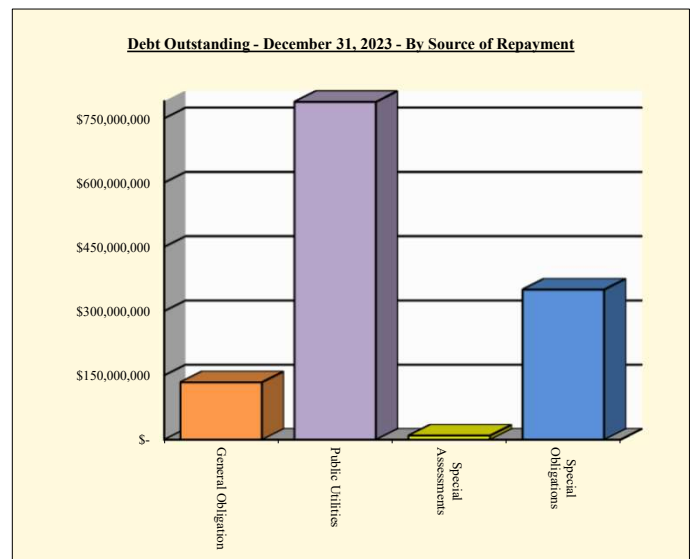
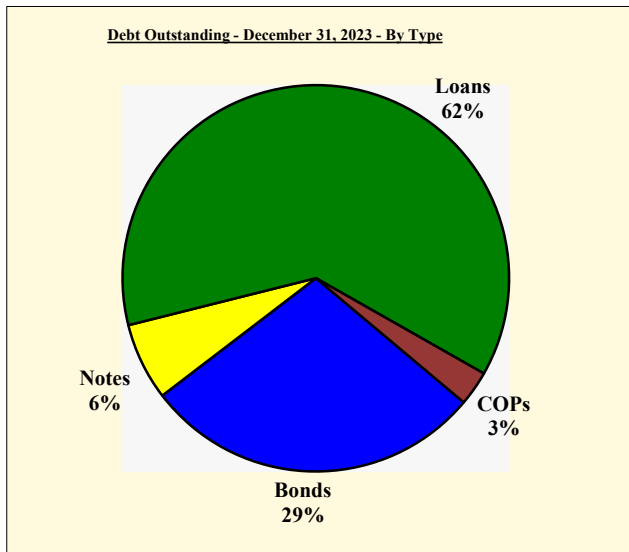
Department of Economic Development

Net Budget: \$ 117,000,486 **Number of Full-Time Employees:** 56.25

The Department of Economic 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 - 2024 BUDGET IN BRIEF

City of Akron - Debt



Debt Type	Bonds	Notes	Loans	COPs	Total
General Obligation	\$ 68,780,000	\$ 65,150,411	\$ -	\$ -	\$ 133,930,411
Public Utilities	2,710,000	-	785,534,565	-	788,244,565
Special Assessments	9,555,611	-	-	-	9,555,611
Special Obligations	284,260,043	18,163,706	10,535,385	37,335,000	350,294,134
	\$ 365,305,654	\$ 83,314,117	\$ 796,069,950	\$ 37,335,000	\$ 1,282,024,721

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 \$1,282,024,721. Of this total, \$68,780,000 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 13% is for Community Learning Centers (\$166,730,000) 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 - 2024 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: 19 (not including credit unions)

Education:	<u>Schools</u>	<u>Students</u>
	Public Schools	approximately 20,331
	Charter Schools	approximately 2,639
	Private Schools	approximately 5,170

Higher Education: University of Akron approximately 13,940
 Stark State College Akron approximately 1,200

Hotel Rooms: Over 5,074 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	9,226
	2) Summa Health System	Hospital/Medical	7,964
	3) University of Akron	Education	5,099
	4) Akron Children's Hospital	Hospital/Medical	4,426
	5) Summit County	Government	3,430