

2025

Operating Budget Plan

Executive Summary and Overview
March 3rd, 2025



What does this budget do?

Focuses on Mayor Malik's main priorities with an emphasis on four things :

1. Public safety as this administration's highest priority, including maintaining the current, high level of police and fire staffing
2. Continuing to deliver core city services
3. Targeted investment in innovative programs around gun violence prevention, youth opportunity, education, etc.
4. Fiscal responsibility



What does this budget do?

Public Safety

- Promotes Public Safety as the top priority – Maintaining the current, high level of Police and Fire Staffing
 - 488 Police Officers
 - 402 Firefighter/Medics
 - Filling a role to manage Public Safety
 - The purchase and implementation of case management software that utilizes metrics to improve the effectiveness of the Citizens' Police Oversight Board's operations.



What does this budget do?

Core City Services

- 71% of the operating budget for the General Fund is for staffing costs
- Leasing 26 new sanitation trucks and selling the aging sanitation fleet to improve long-term cost savings on maintenance and to increase our reliability of our service delivery
- Upgrading the Automated Vehicle Location (AVL) to Samsara in all public service vehicles. This will enhance our mapping capabilities, provide more accurate real-time data, and improve our internal and public facing dashboards for public service
- Adding two roles in Plans and Permits to expedite the city permitting process



What does this budget do?

Targeted Investments in Strategic Initiatives

- Budgeting \$125,000 to pilot an expanded pre-k and child care initiative
- Allocating \$73,000 for a Hospital Linked Violence Intervention coordinator
- Continuing to invest in Youth Success Summit with \$125,000 to provide out of school time opportunities for Akron's young people
- Allocating \$100,000 in new funding around sports and wellness programming



What does this budget do?

Fiscal Responsibility

- Maintains a balanced General Fund cash balance of \$29 million
- Utilizes \$8 million in accrued interest from ARPA funds
- \$5 million additional safety staffing covered by the Police, Fire, and Roads Fund; commonly referred to as the “Issue 4 Fund”
- Recognizes the loss of one-time stimulus funds from the CARES act and ARPA utilizing \$49 million over the past five years to keep the budget balanced



2025 Budget Assumptions - Revenue

- Income Tax Revenues to increase by 2.5%
- Local Government Fund revenues to remain stable
- Property Tax Revenues to remain stable
- General Fund will utilize accrued interest from the ARPA funds to balance



2025 Budget Assumptions - Expenditure

- Includes a forecasted 2% cost-of-living estimate, which has not been finalized
- General Fund assumes staffing costs for safety personnel previously funded by grants
- The charge for health care costs to remain stable
- The City will utilize \$25 million in ARPA funds in 2025



2025 Budget - Uncertainties

- Marijuana Revenue – The City expects to receive revenue, but to date has not received a distribution from the state
- Federal Funding – This budget incorporated \$8 million in federal funds for HOME and CDBG for the preparation of this budget
- Construction of the Enhanced High-Rate Treatment Facility (EHRT)
– Will the City construct a more than \$200 million treatment facility
- Negotiations with the Unions (Police, Fire, and CSPA)



2025 Budget Categories

Budget Categories in the Ordinance to Workday Ledger Accounts:

- Wages/Benefits
- Other
 - Discretionary Accounts
 - Non-Discretionary Accounts



2025 Budget Categories

Wages/Benefits

61 – Salaries and Wages: Includes wages for full-time and part-time staff, overtime, longevity payments, purchase of leave, uniform allowance and separation pay

62 – Benefits: Includes health benefits, unemployment, worker's compensation, pension, and Medicare payments



2025 Budget Categories

Other – Discretionary Accounts

71 – Supplies: Goods needed for daily operations including; building supplies, chemicals, salt, medical supplies, office supplies, fuel and oil, and postage.

72 – Training, Education, and Travel: Costs related to employee development and training. This category also includes dues, memberships, and subscriptions.

73 – Equipment: Includes larger dollar purchase of goods needed for daily operations. Includes building furnishings, recreation equipment, safety equipment, and computers.



2025 Budget Categories

Other – Non-Discretionary Accounts

80 – Service Contracts: Contractual services provided to City Departments including professional services, consulting services, engineering services and demolition.

81 – Rentals and Leases: Includes rental of office space, equipment, and subscription-based software services.

82- Utilities: Utility costs for City facilities including gas, electric, steam, phone, and tipping fees.

83 – Debt Service: Annual payments to service the City's outstanding bonds, notes, loans, and leases.

84 – Insurance: Annual costs related to the City's self-insured medical claims, liability insurance, property coverage, and vehicle insurance.



2025 Budget Categories

Other – Non-Discretionary Accounts

85 – Intergovernmental obligations: Payments made to other governmental entities. Includes Property Taxes and fees paid to the State of Ohio.

86 – Equipment, Construction, and Property: Capital project expenditures for land, building improvements, and vehicles

87 – Interfund Expenses: Expenditures made between various City funds.

88 – Contractual Obligations: Includes contractual uniform purchases and remittance of taxes and assessments.

89 – Other Expenses: Includes other miscellaneous expenses including grant disbursements, fees and licenses, and refunds.

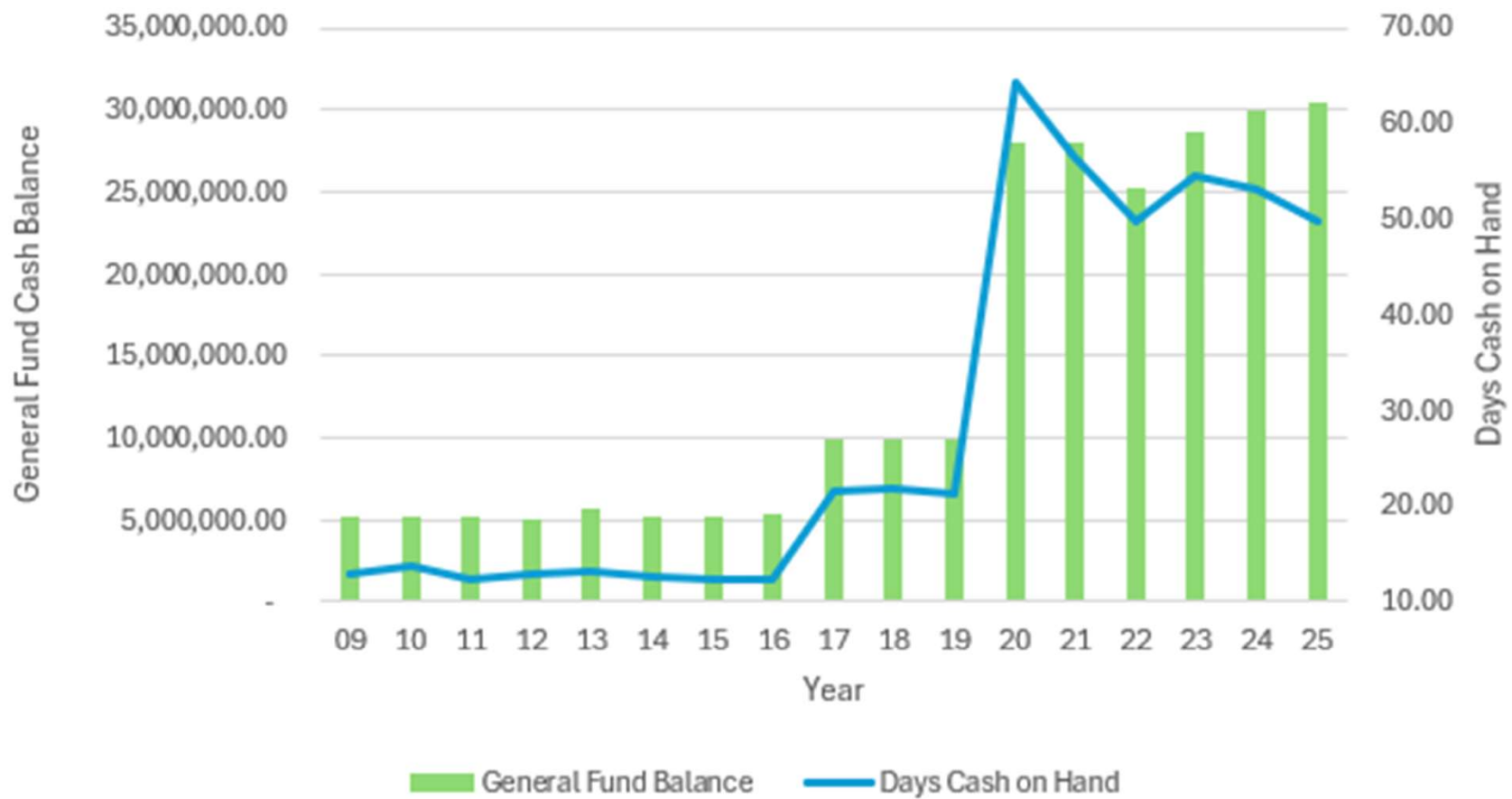


General Fund Cash: Cash Balance Revenue, and Expense (2023-2024 Actuals and 2025 Budget)

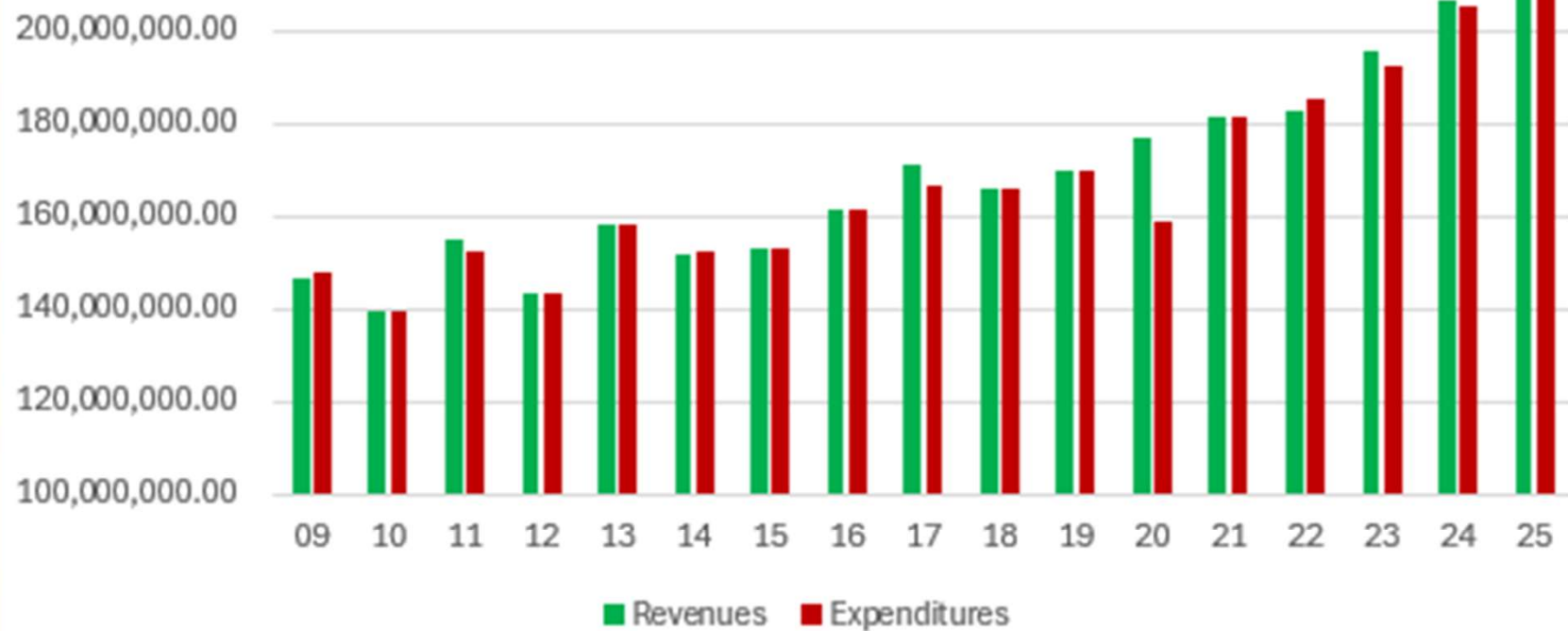
	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<u>Cash Balance, January 1</u>	\$25,210,073	\$28,742,636	\$29,913,894
<u>Revenue</u>			
Taxes, Assessments and JEDD	\$137,318,358	\$147,135,939	\$149,445,231
Intergovernmental Revenue	12,297,976	12,317,466	13,993,296
Charges for Services	17,808,752	18,287,024	18,862,730
License and Fees	5,360,199	5,758,060	5,759,050
Miscellaneous Revenues	22,873,433	23,238,038	35,147,070
Total Revenue	<u>\$195,658,718</u>	<u>\$206,736,527</u>	<u>\$223,207,377</u>
<u>Expense</u>			
Wages/Benefits	\$134,414,342	\$141,881,998	\$158,307,804
Other - Discretionary	3,085,022	3,977,883	4,446,629
Other - Non-Discretionary	54,626,792	59,705,387	60,455,395
Total Expense	<u>\$192,126,155</u>	<u>\$205,565,269</u>	<u>\$223,209,828</u>
<u>Cash Balance, December 31</u>	<u><u>\$28,742,636</u></u>	<u><u>\$29,913,894</u></u>	<u><u>\$29,911,443</u></u>



General Fund Cash Balance and Days Cash on Hand



Revenues vs Expenses by Year



General Fund Coverage

- \$8 million in accrued interest earnings from ARPA funds
- \$5 million additional safety staffing covered by the Police, Fire, and Roads Fund; commonly referred to as the “Issue 4 Fund”
- Total coverage revenues: \$13 million



ARPA – General Fund Substitution

Program	Amount
Akron Home Repair Program	580,000.00
Child Care Equipment Upgrades	25,000.00
Child Development Associate (CDA) Program	50,000.00
General Administration	1,000,000.00
Medical Debt Relief	525,000.00
Parks and Public Places - Patterson Park	2,629,500.00
Parks and Public Places - Reservoir Park	815,000.00
Sports and Wellness Fund	100,000.00
South Akron Campus Camera Program	110,000.00
Summit Lake Vision Plan	500,000.00
Violence Intervention Programming	133,000.00
Total	6,467,500.00



ARPA – Direct Funded

Program	Amount
CDC and Housing Acquisition and Grant Repair Programs	1,383,000.00
Parks and Public Spaces	13,184,460.00
Public Utilities Programs	2,232,250.00
Rea and Associates (Annual Audit Expense)	313,200.00
Revize - City Website	16,500.00
Sasaki - City Match	240,000.00
Summit County Corrections Contract	2,464,349.00
Summit County Public Health Contract	4,038,344.00
Tyler Technologies Court Modernization	1,616,110.00
Victim Assistance Program	150,000.00
Zencity	50,000.00
Total	25,688,213.00



20-Year Staffing Comparison



Appendix



	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>
<u>Cash Balance, January 1</u>	\$25,210,073	\$28,742,636	\$29,913,894
<u>Revenue</u>			
Taxes, Assessments and JEDD	\$137,318,358	\$147,135,939	\$149,445,231
Intergovernmental Revenue	12,297,976	12,317,466	13,993,296
Charges for Services	17,808,752	18,287,024	18,862,730
License and Fees	5,360,199	5,758,060	5,759,050
Miscellaneous Revenues	22,873,433	23,238,038	35,147,070
Total Revenue	\$195,658,718	\$206,736,527	\$223,207,377
<u>Expense</u>			
Labor	\$91,799,476	\$96,340,994	\$110,159,577
Benefits	42,614,866	45,541,005	48,148,227
Supplies	2,065,207	2,495,623	2,494,638
Training, Education, Travel	619,995	733,502	1,162,280
Equipment Expense	399,820	748,758	789,711
Service Contracts	19,782,070	21,495,334	20,545,353
Rentals and Leases	1,717,323	1,965,938	4,699,738
Utilities	4,371,218	4,760,991	4,799,558
Debt Service	277,187	229,500	233,109
Insurance	942,725	1,039,585	1,155,760
Intergovernmental Obligations	2,263,245	2,198,058	2,545,434
Equipment, Construction, Property	279,336	304,154	323,481
Interfund Expenses	23,768,460	23,525,102	22,894,323
Contractual Obligations	476,227	644,543	668,845
Other Expenses	749,002	3,542,183	2,589,794
Total Expense	\$192,126,155	\$205,565,269	\$223,209,828
<u>Cash Balance, December 31</u>	<u>\$28,742,636</u>	<u>\$29,913,894</u>	<u>\$29,911,443</u>

General Fund: Cash Balance,
Revenue, Expense and
Ending Cash
(2023 Actual, 2024 Actual,
and 2025 Budget)



2025 Beginning Cash, Revenues, Expenditures, and Ending Cash by Fund

Fund	Beginning 2025 Cash Balance	2025 Operating Budget Revenues	2025 Operating Budget Expenditures	Projected Ending 2025 Cash Balance
1000 General Fund	29,913,893.89	223,207,377.00	223,209,827.83	29,911,443.06
2000 Income Tax Collection	6,488,282.66	7,507,865.00	7,062,284.03	6,933,863.63
2005 Emergency Medical Service	1,350,688.41	28,120,650.00	28,962,985.11	508,353.30
2010 Special Assessment	2,289,296.40	33,398,167.00	35,076,310.03	611,153.37
2015 Police Pension-Liability	105,199.53	1,150,000.00	1,125,000.00	130,199.53
2020 Fire Pension-Liability	105,201.36	1,150,000.00	1,125,000.00	130,201.36
2025 Income Tax Capital Improvement (DW)	10,403,412.35	51,178,576.00	46,745,770.00	14,836,218.35
2030 Street & Highway Maintenance	1,482,575.65	11,716,025.00	12,524,712.07	673,888.58
2080 Community Development (DW)	1,596,721.92	6,289,303.94	7,013,372.02	872,653.84
2095 Community Environment Grants (DW)	222,707.33	705,500.00	525,770.00	402,437.33
2127 A.M.A.T.S.	176,213.63	2,130,195.00	1,989,155.00	317,253.63
2146 HOME Program (DW)	917,248.67	2,950,600.00	2,943,100.00	924,748.67
2195 Tax Equivalency (DW)	22,916,836.38	17,683,614.68	20,400,916.00	20,199,535.06
2200 Special Revenue Loans	12,570.16	275.00	-	12,845.16
2240 Joint Economic Development District (DW)	4,190,348.10	17,114,849.66	17,958,022.00	3,347,175.76
2255 Akron Municipal Court Information System	286,361.28	725,000.00	411,728.00	599,633.28
2295 Police Grants	45,640.15	2,256,500.00	2,180,855.00	121,285.15
2305 Safety Programs	5,744,679.24	5,746,074.00	8,715,840.00	2,774,913.24
2320 Equipment & Facilities Operating (DW)	20,782.05	1,833,350.37	1,816,668.00	37,464.42
2330 Various Purpose Funding (DW)	42,489,583.98	11,194,997.00	43,375,820.00	10,308,760.98
2340 Deposits (DW)	9,925,250.99	632,500.00	735,000.00	9,822,750.99
2355 Community Learning Center (DW)	18,546,664.90	20,623,454.00	17,607,250.00	21,562,868.90
2360 Police, Fire and Road Activity (DW)	25,943,166.72	19,791,713.00	23,695,000.00	22,039,879.72
2365 General Grant (DW)	182,622.91	1,827,600.00	1,720,462.99	289,759.92
3000 General Bond Payment	2,228,212.07	2,400,000.00	2,423,933.76	2,204,278.31
4060 Streets (DW)	1,031,307.85	15,059,374.01	15,682,892.00	407,789.86



2025 Beginning Cash, Revenues, Expenditures, and Ending Cash by Fund

Fund	Beginning 2025 Cash Balance	2025 Operating Budget Revenues	2025 Operating Budget Expenditures	Projected Ending 2025 Cash Balance
4150 Information Technology and Improvement (DW)	-	-	-	-
4160 Parks and Recreation (DW)	387,599.22	5,023,789.81	5,106,286.00	305,103.03
4165 Public Facilities and Improvements (DW)	13,159.07	6,873,932.09	6,849,853.00	37,238.16
4170 Public Parking (DW)	4,941.67	-	-	4,941.67
4175 Economic Development (DW)	456,132.09	11,980,000.00	12,132,300.00	303,832.09
5000 Water	426,612.55	64,145,703.92	59,535,322.14	5,036,994.33
5005 Sewer	76,604,070.94	104,117,107.78	108,567,189.07	72,153,989.65
5010 Oil & Gas	293,696.24	75,000.00	153,900.00	214,796.24
5015 Golf Course	25,460.64	2,228,500.00	2,170,008.53	83,952.11
5020 Airport	73,606.03	2,004,309.00	1,969,184.00	108,731.03
5030 Off-Street Parking	296,616.07	3,101,100.00	2,791,350.00	606,366.07
6000 Motor Equipment	2,247,261.27	10,706,550.00	10,181,960.03	2,771,851.24
6005 Liability Self-Insurance	4,470,128.91	49,629,000.00	49,476,818.01	4,622,310.90
6007 Workers' Compensation Reserve	4,642,972.18	3,407,900.00	3,040,750.00	5,010,122.18
6009 Self-Insurance Settlement	95,907.69	-	15,000.00	80,907.69
6015 Telephone System Rotary	1,226,717.08	964,745.00	1,240,092.00	951,370.08
6025 Engineering	34,934.98	4,208,210.00	4,160,139.03	83,005.95
6030 Information Technology	521.03	5,553,100.00	5,499,400.00	54,221.03
7000 Claire Merrix Tennis	1,059.67	-	-	1,059.67
7010 Unclaimed Monies	319,772.10	80,000.00	50,000.00	349,772.10
7015 Marshals TF Fiduciary	38,520.79	50,000.00	60,000.00	28,520.79
7020 Police / Fire Beneficiary Scholarship	8,765.00	-	2,000.00	6,765.00
7025 Police Property Monetary Evidence	1,710,373.01	600,000.00	600,000.00	1,710,373.01
Totals	281,994,296.81	761,142,508.26	798,629,225.64	244,507,579.43



Fund Revenues by Year

Fund	2023 Actual Revenues	2024 Actual Revenues	2025 Budgeted Revenues
1000 General Fund	195,658,717.58	206,736,526.63	223,207,377.00
2000 Income Tax Collection	6,623,359.09	7,333,234.68	7,507,865.00
2005 Emergency Medical Service	22,650,742.83	27,196,638.25	28,120,650.00
2010 Special Assessment	31,596,419.98	35,672,940.89	33,398,167.00
2015 Police Pension-Liability	918,717.19	1,153,577.14	1,150,000.00
2020 Fire Pension-Liability	918,717.19	1,153,577.14	1,150,000.00
2025 Income Tax Capital Improvement (DW)	47,414,793.39	52,804,521.45	51,178,576.00
2030 Street & Highway Maintenance	13,838,819.82	11,231,851.69	11,716,025.00
2080 Community Development (DW)	8,417,146.26	8,730,478.92	6,289,303.94
2095 Community Environment Grants (DW)	1,330,021.14	945,554.65	705,500.00
2127 A.M.A.T.S.	1,739,074.66	2,124,131.95	2,130,195.00
2146 HOME Program (DW)	745,678.41	2,387,867.38	2,950,600.00
2195 Tax Equivalency (DW)	17,381,003.61	18,091,215.44	17,683,614.68
2200 Special Revenue Loans	262.29	290.25	275.00
2240 Joint Economic Development District (DW)	18,815,899.96	17,105,934.64	17,114,849.66
2255 Akron Municipal Court Information System	398,394.83	471,402.36	725,000.00
2295 Police Grants	3,782,232.94	5,945,622.14	2,256,500.00
2305 Safety Programs	7,151,183.54	11,232,841.32	5,746,074.00
2320 Equipment & Facilities Operating (DW)	2,834,772.19	2,318,429.67	1,833,350.37
2330 Various Purpose Funding (DW)	4,542,975.35	10,586,147.79	11,194,997.00
2340 Deposits (DW)	1,620,270.69	1,688,813.34	632,500.00
2355 Community Learning Center (DW)	17,953,469.85	20,043,607.59	20,623,454.00
2360 Police, Fire and Road Activity (DW)	18,007,825.70	19,308,988.11	19,791,713.00
2365 General Grant (DW)	549,023.86	978,749.44	1,827,600.00
3000 General Bond Payment	1,927,910.12	2,397,164.08	2,400,000.00
4060 Streets (DW)	21,485,242.34	14,103,364.56	15,059,374.01



Fund Revenues by Year

Fund	2023 Actual Revenues	2024 Actual Revenues	2025 Budgeted Revenues
4150 Information Technology and Improvement (DW)	100,000.00	62,677.41	-
4160 Parks and Recreation (DW)	3,433,925.40	4,814,550.96	5,023,789.81
4165 Public Facilities and Improvements (DW)	10,408,456.23	11,571,579.76	6,873,932.09
4170 Public Parking (DW)	-	-	-
4175 Economic Development (DW)	465,170.67	2,623,742.09	11,980,000.00
5000 Water	41,713,849.20	59,179,794.83	64,145,703.92
5005 Sewer	95,280,225.92	102,355,818.21	104,117,107.78
5010 Oil & Gas	93,923.76	67,874.22	75,000.00
5015 Golf Course	2,610,684.24	2,190,116.36	2,228,500.00
5020 Airport	1,842,430.96	924,536.19	2,004,309.00
5030 Off-Street Parking	2,882,528.47	4,697,042.24	3,101,100.00
6000 Motor Equipment	11,133,599.44	10,868,565.79	10,706,550.00
6005 Liability Self-Insurance	42,462,396.24	47,190,910.56	49,629,000.00
6007 Workers' Compensation Reserve	3,338,396.39	3,512,143.93	3,407,900.00
6009 Self-Insurance Settlement	-	77,965.88	-
6015 Telephone System Rotary	774,905.80	1,050,852.59	964,745.00
6025 Engineering	6,501,184.58	5,242,356.52	4,208,210.00
6030 Information Technology	4,348,932.51	4,603,686.00	5,553,100.00
7000 Claire Merrix Tennis	-	-	-
7010 Unclaimed Monies	-	-	80,000.00
7015 Marshals TF Fiduciary	-	63,019.27	50,000.00
7020 Police / Fire Beneficiary Scholarship	300.00	100.00	-
7025 Police Property Monetary Evidence	267,891.47	383,514.83	600,000.00
Totals	675,961,476.09	743,224,319.14	761,142,508.26



Fund Expenditures by Year

Fund	2023 Actual Expenditures	2024 Actual Expenditures	2025 Budgeted Expenditures
1000 General Fund	192,126,155.20	205,565,268.25	223,209,827.83
2000 Income Tax Collection	6,235,160.86	6,232,911.30	7,062,284.03
2005 Emergency Medical Service	21,945,408.18	26,621,665.96	28,962,985.11
2010 Special Assessment	31,632,994.55	37,992,674.35	35,076,310.03
2015 Police Pension-Liability	906,274.76	1,070,000.00	1,125,000.00
2020 Fire Pension-Liability	906,272.93	1,070,000.00	1,125,000.00
2025 Income Tax Capital Improvement (DW)	45,119,757.56	48,714,539.61	46,745,770.00
2030 Street & Highway Maintenance	12,987,751.88	12,925,983.04	12,524,712.07
2080 Community Development (DW)	10,532,475.93	7,363,911.95	7,013,372.02
2095 Community Environment Grants (DW)	1,844,686.88	740,394.50	525,770.00
2127 A.M.A.T.S.	1,777,304.06	2,047,946.91	1,989,155.00
2146 HOME Program (DW)	1,119,683.88	2,317,107.33	2,943,100.00
2195 Tax Equivalency (DW)	13,581,084.54	9,679,989.47	20,400,916.00
2200 Special Revenue Loans	-	-	-
2240 Joint Economic Development District (DW)	18,443,747.46	16,081,659.89	17,958,022.00
2255 Akron Municipal Court Information System	589,843.40	284,073.93	411,728.00
2295 Police Grants	3,481,633.78	6,029,443.11	2,180,855.00
2305 Safety Programs	7,050,383.80	7,623,647.13	8,715,840.00
2320 Equipment & Facilities Operating (DW)	2,889,342.07	2,331,932.41	1,816,668.00
2330 Various Purpose Funding (DW)	40,127,268.36	54,347,668.90	43,375,820.00
2340 Deposits (DW)	(5,282,187.01)	2,003,061.96	735,000.00
2355 Community Learning Center (DW)	18,018,568.05	17,843,650.97	17,607,250.00
2360 Police, Fire and Road Activity (DW)	18,087,261.87	15,143,860.10	23,695,000.00
2365 General Grant (DW)	265,599.61	1,080,601.69	1,720,462.99
3000 General Bond Payment	1,255,085.50	1,271,839.11	2,423,933.76
4060 Streets (DW)	19,236,474.15	15,375,021.25	15,682,892.00



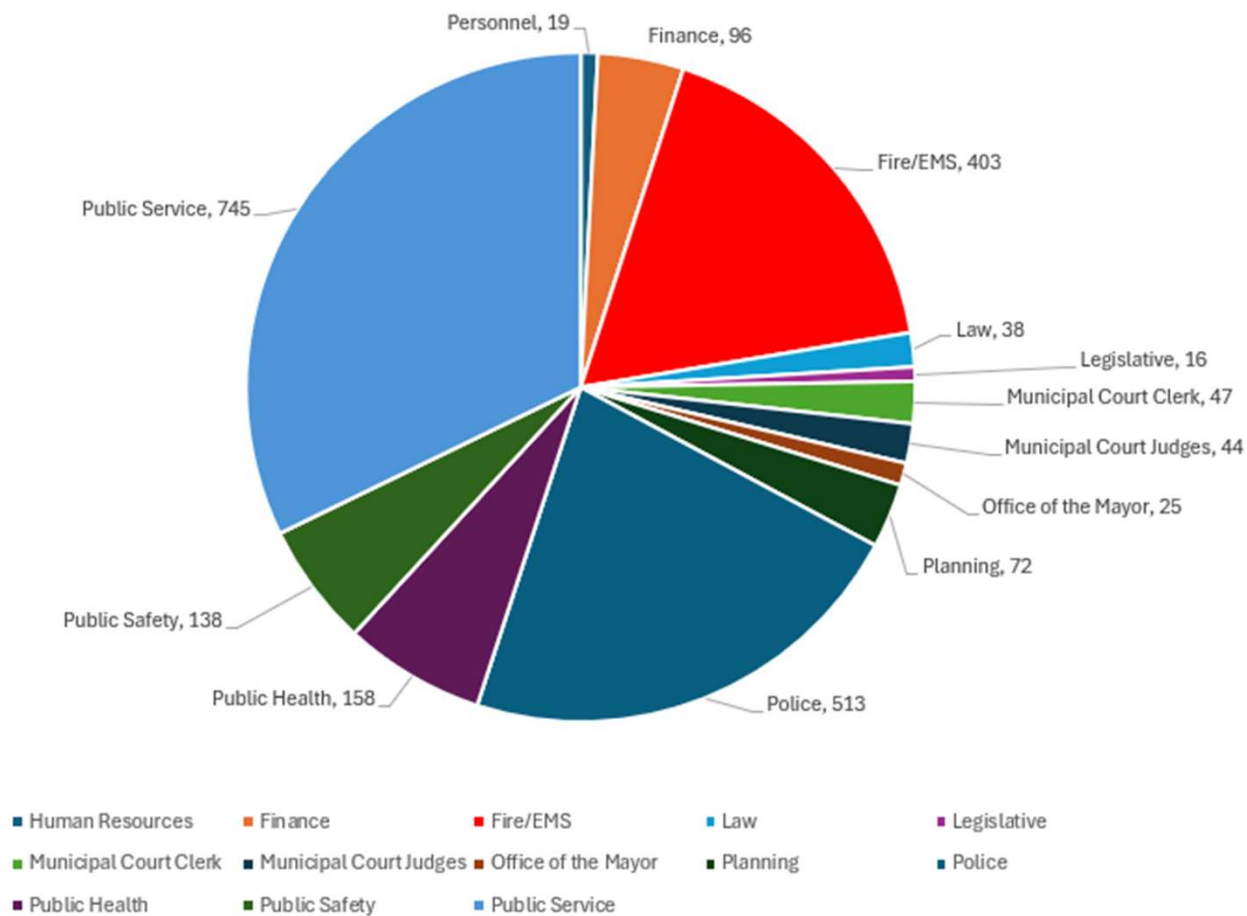
Fund Expenditures by Year

Fund	2023 Actual Expenditures	2024 Actual Expenditures	2025 Budgeted Expenditures
4150 Information Technology and Improvement (DW)	72,616.00	100,000.00	-
4160 Parks and Recreation (DW)	4,091,538.19	4,432,475.98	5,106,286.00
4165 Public Facilities and Improvements (DW)	9,954,277.85	13,901,164.46	6,849,853.00
4170 Public Parking (DW)	83,266.81	6,357.55	-
4175 Economic Development (DW)	1,829,478.39	2,201,863.76	12,132,300.00
5000 Water	50,653,322.83	60,920,886.98	59,535,322.14
5005 Sewer	107,077,083.61	108,114,918.59	108,567,189.07
5010 Oil & Gas	79,495.05	178,151.25	153,900.00
5015 Golf Course	2,586,071.27	2,206,406.56	2,170,008.53
5020 Airport	1,700,378.75	995,575.96	1,969,184.00
5030 Off-Street Parking	2,638,330.43	4,683,204.39	2,791,350.00
6000 Motor Equipment	10,132,866.19	9,629,520.80	10,181,960.03
6005 Liability Self-Insurance	43,732,064.99	45,704,077.50	49,476,818.01
6007 Workers' Compensation Reserve	2,592,333.95	2,819,243.15	3,040,750.00
6009 Self-Insurance Settlement	-	-	15,000.00
6015 Telephone System Rotary	455,245.08	736,759.19	1,240,092.00
6025 Engineering	3,694,085.24	5,188,266.13	4,160,139.03
6030 Information Technology	4,339,728.21	4,616,399.72	5,499,400.00
7000 Claire Merrix Tennis	-	-	-
7003 Holocaust Memorial	-	-	-
7010 Unclaimed Monies	49,414.53	-	50,000.00
7015 Marshals TF Fiduciary	-	24,498.48	60,000.00
7020 Police / Fire Beneficiary Scholarship	-	-	2,000.00
7025 Police Property Monetary Evidence	619,961.34	153,538.53	600,000.00
Totals	711,259,590.96	768,372,162.10	798,629,225.64



20-Year Staffing Comparison

2005 Employees By Department



20-Year Staffing Comparison

2025 Employees By Department

