Jeff Fusco, Mayor

2015 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 1, 2014

Executive Director

DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Akron for its annual budget for the fiscal year beginning January 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Introduction

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PICTURES ON FRONT COVER

Clockwise from top – City of Akron Landscape; Goodyear Headquarters; Mustard Seed Market; Center; Bridgestone-Firestone Headquarters; King Community Learning Center; Canal Park Stadium.

CITY OF AKRON, OHIO
ELECTED AND APPOINTED OFFICIALS

MAYOR

Jeff Fusco

CABINET MEMBERS

John O. Moore – Director of Public Service
Patricia Ambrose Rubright – Director of Law
Diane L. Miller-Dawson – Director of Finance
Richard A. Merolla – Deputy Mayor for Administration
Marco S. Sommerville – Director of Planning and Urban Development
Samuel D. DeShazior – Deputy Mayor of Economic Development
Robert C. Ross – Deputy Mayor for Public Safety
John W. Valle – Director of Neighborhood Assistance
Philip J. Montgomery – Deputy Director of Public Service
Stephanie H. York – Communications – Assistant Director of Law
Adele Dorfner Roth – Deputy Director of Planning
Richard A. Schmahl – Chief Information Officer
Randy D. Briggs – Deputy Mayor of Labor Relations
Dr. Teresa H. Albanese – Assistant to the Mayor for Education, Health and Families

WARD COUNCIL MEMBERS

Rich Swirsky – First Ward
James P. Hurley III – Second Ward
Margo M. Sommerville – Third Ward
Russel C. Neal, Jr. – Fourth Ward
Tara Mosley-Samples – Fifth Ward
Bob Hoch – Sixth Ward
Donnie Kammer – Seventh Ward
Marilyn Keith – Eighth Ward
Michael N. Freeman – Ninth Ward
Jack Hefner – Tenth Ward

COUNCILMEN-AT-LARGE

Linda F. R. Omobien
Michael D. Williams
Vacant

PRESIDENT OF CITY COUNCIL

Mike Freeman

MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

Margo Sommerville
Bob Hoch
James P. Hurley III
Linda F. R. Omobien

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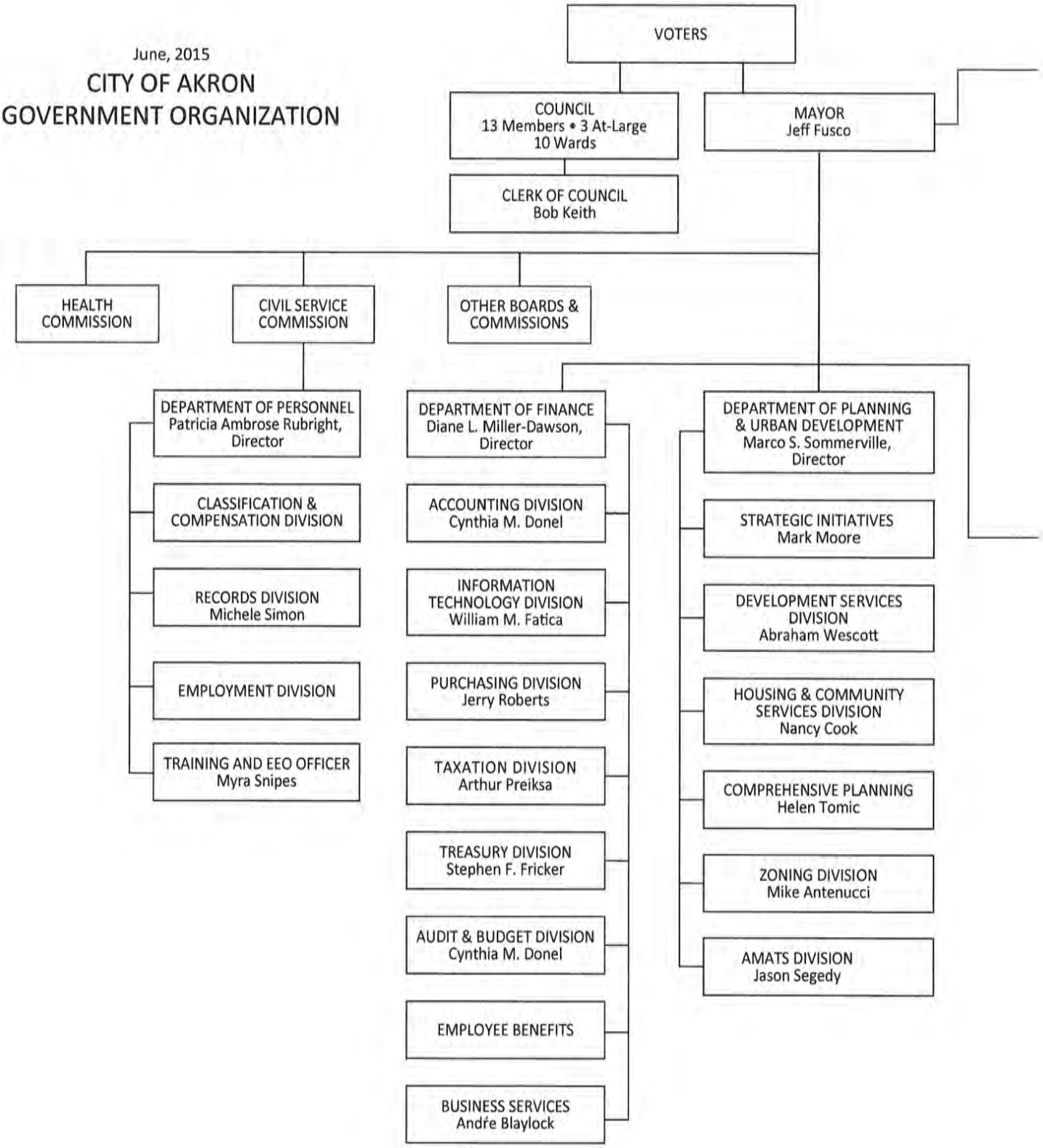
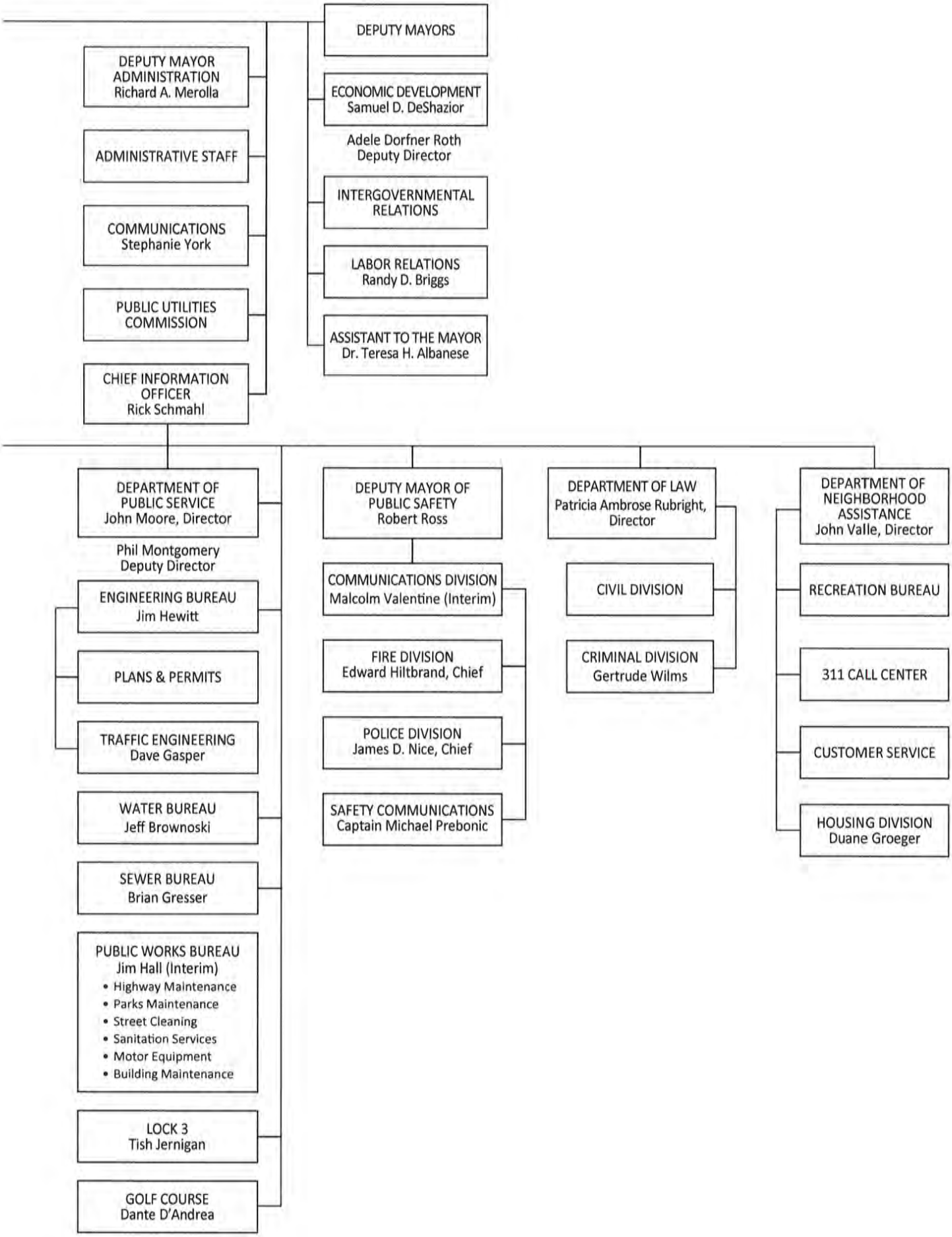
June, 2015

CITY OF AKRON GOVERNMENT ORGANIZATION




DEPUTY MAYORS
DEPUTY MAYOR ADMINISTRATION Richard A. Merolla
ADMINISTRATIVE STAFF
COMMUNICATIONS Stephanie York
PUBLIC UTILITIES COMMISSION
CHIEF INFORMATION OFFICER Rick Schmahl
ECONOMIC DEVELOPMENT Samuel D. DeShazior
Adele Dorfner Roth Deputy Director
INTERGOVERNMENTAL RELATIONS
LABOR RELATIONS Randy D. Briggs
ASSISTANT TO THE MAYOR Dr. Teresa H. Albanese
DEPARTMENT OF PUBLIC SERVICE John Moore, Director
Phil Montgomery Deputy Director
ENGINEERING BUREAU Jim Hewitt
PLANS & PERMITS
TRAFFIC ENGINEERING Dave Gasper
WATER BUREAU Jeff Brownoski
SEWER BUREAU Brian Gresser
PUBLIC WORKS BUREAU Jim Hall (Interim)
• Highway Maintenance
• Parks Maintenance
• Street Cleaning
• Sanitation Services
• Motor Equipment
• Building Maintenance
LOCK 3 Tish Jernigan
GOLF COURSE Dante D'Andrea
DEPUTY MAYOR OF PUBLIC SAFETY Robert Ross
COMMUNICATIONS DIVISION Malcolm Valentine (Interim)
FIRE DIVISION Edward Hiltbrand, Chief
POLICE DIVISION James D. Nice, Chief
SAFETY COMMUNICATIONS Captain Michael Prebonic
DEPARTMENT OF LAW Patricia Ambrose Rubright, Director
CIVIL DIVISION
CRIMINAL DIVISION Gertrude Wilms
DEPARTMENT OF NEIGHBORHOOD ASSISTANCE John Valle, Director
RECREATION BUREAU
311 CALL CENTER
CUSTOMER SERVICE
HOUSING DIVISION Duane Groeger

City of Akron, Ohio

JEFF FUSCO, MAYOR

June 15, 2015

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

I am pleased to present the 2015 Operating Budget to you and to thank those who have worked hard to keep the City of Akron fiscally sound.

The 2015 net budget for operations and capital improvements totals more than $443 million. It reflects our continued commitment to the retention and attraction of new jobs, to the preservation and growth of Akron's neighborhoods and to public safety - the most important service that any city provides to its residents.

The global economy is still plagued by uncertainty. It has led to the federal and state governments reducing – and in some cases eliminating – the historical partnerships we have enjoyed for decades. Not only has the reduction in employment in the private sector since the end of 2007 impacted the way Akron is able to deliver services to our residents, but these cutbacks in federal and state programs have continued to create uncertainty for the 2015 outlook and future years.

Akron's income tax collection, our largest source of revenue, has improved. In 2007, the year before the recession, we collected $119 million in city income taxes. For the second time in seven years, income tax revenue exceeds the pre-recession number. In 2013, we collected approximately $124.56 million, and in 2014, collections were $124.66 million (which exceeded the 2013 collections by $103,588). For 2015 and the near future, we are projecting income tax revenue to continue to increase at a pace of 2% annually.

In spite of the worldwide economic turbulence, Akron's performance has been recognized by a number of national organizations. The Kiplinger Letter said that Akron was one of three U.S. cities "best positioned" to succeed when the national recovery occurs. We are seeing signs of that now.

Recently, a national expert on cities said the word "rustbelt" should be dead, that older industrial cities that used to be described as America's Heartland are today, "Legacy Cities," mature cities that provided arms to America in World War II, and whose names once defined America's strength - cities like Akron.

Some 30 years ago, Akron had 3,400 city employees. With retirements and attrition, the city's workforce, as of the date of this letter, is 1,812 full-time employees, 139 less employees from as recent as January of 2011.

That number includes consolidations Akron has made to make city and county government more efficient and cost-effective. For the last several years, we have seen the impact of the consolidation of our city and county health departments – over $1 million in overall savings, annually.

The cut in the Local Government Fund, (LGF), announced by Governor John Kasich in 2011, continues to have a large impact on city operations. The Local Government Fund is a 79-year-old pact between the state and Ohio communities. Unlike other "discretionary" funds, the Local Government Fund was created in 1935 as a commitment by the state to its cities. In exchange for local officials' support of the state sales tax, the state promised cities a share of the revenue and cities cut property taxes during the Great Depression to keep people in their homes. This historic commitment had been kept by Democrat and Republican governors alike for eight decades.

In Akron, 100% of the LGF money goes to pay for public safety, both the police and fire departments' salaries, which is the biggest part of our general fund budget. Akron received $12.5 million in LGF distributions from the state in 2010 and we are budgeting only $6.1 million for 2015. Reduced by $6 million annually, it remains our fourth largest source of revenue in the city's general fund. It is uncertain what the future distributions from LGF will be. For now, the budget assumption for future years anticipates no further reductions.

Priorities and Initiatives for 2015

The City's top five priorities for 2015 and future years are as follows: Promoting Job Growth, Energizing our Neighborhoods, Using Smart Policing and Modern Firefighting Techniques, Engaging the Community and Creating Sustainable Practices.

Promoting Job Growth

Akron has been rated one of "America's successful cities" by the Brookings Institute, which has placed Akron in the country's top third of metro areas in terms of manufacturing exports. Ohio is in the top ten nationally when it comes to the number of PhD's in science. Additionally, Akron has the highest concentration of new patents of any region in the state.

The City and the Akron Global Business Accelerator (AGBA) have pursued global strategic alliances with high-tech companies that are looking to expand or enter into the U.S. market, a direct result of the Technology Bridge Initiative. AGBA has developed relationships in partnership with The University of Akron and The Austen BioInnovation Institute. The AGBA is becoming the catalyst around which other local technology development and deployment activities revolve.

The Bit Factory, funded in part with a $150,000 grant from the Burton D. Morgan Foundation, opened in the AGBA in 2014 and offers free office space and mentoring programs for technology entrepreneurs. The Bit Factory will be part of the planned Bits and Atoms Innovation Center which plans to open in 2016.

As a part of our international economic development, the City has been successful in attracting over 30 companies to Akron from Europe, Asia and Israel. We believe that bringing over 5,000 jobs to the City and the region will lead to long-term job stability as well as job growth. Through the forward thinking of a group of City employees, the City created Akron Global Water Alliance (AGWA). The City recognizes that water is an important asset and recently hosted a two-day event welcoming over five Israeli companies to the event.

The City was very successful in working to retain two important businesses – Goodyear Tire and Rubber as well as Bridgestone-Firestone. We look forward to helping other local businesses stay and grow in this community.

Energizing our Neighborhoods

As we right-size city government, it is necessary for us to identify priorities while providing services to residents. There is nothing more important than dealing with neighborhood nuisances such as high weeds, junk cars and housing violations. These items relate directly to safety and the sense of well-being and feeling secure.

Last year, we demolished 458 blighted houses and other dilapidated structures which created buildable lots for new houses. In the last few years, the City has removed over 3,500 housing structures that were abandoned or dilapidated. In 2015, we anticipate removing 400 more structures.

Last year, over 146,491 calls were made to our 3-1-1 service center for all types of highway/street and neighborhood concerns. In 2015, the City upgraded the software and hardware for this service. We are in the process of implementing a "paperless system" that will improve our response time to the residents.

Construction was completed in May of 2015 on the new Mustard Seed Market, a grocery store, located in the Highland Square area. This area has been without a grocery store for the last several years and we have worked non-stop to help this grocery store become a reality.

The City received over $7.2 million in federal funds to address the housing needs of low-income families, homeless families and others with special needs that require supportive services. In addition, the City received $3 million in federal funds to address and remediate lead from 200 housing units. This program is a collaboration among eight partner agencies operating within the City.

The road resurfacing budget was adjusted twice this year already to repair roads that were badly damaged as a consequence of a prolonged winter. Initially, only $3.3 million was budgeted. The budget was adjusted to add an additional $500,000. We anticipate continuing to invest the same amount in future years.

Using Smart Policing and Modern Firefighting Techniques

In 2011, James Nice returned to Akron after a 26-year career with the FBI and became Chief of Akron's Police Department. In his first nine months he evaluated our department's strengths and its weaknesses. He is on a mission to use the latest techniques in intelligence-led policing to make sure that we are working smarter and managing the department with techniques that have been proven successful across the country.

The Planning and Research Division, within the Akron Police Department, has been working with Kent State University to create an Offender Decision Making Project that will provide a new prospective in Intelligence Led Policing. The rise in heroin related deaths, nationwide and locally, prompted the department to create a specialized team of officers who respond to all suspected heroin overdoses or related calls. A grant aimed at curbing overdoses helps provide more quality information to investigators and helps to determine who is responsible for selling the deadly drugs.

The City continues to re-evaluate its policy on use of force. Meetings are currently being held with stakeholders to ensure our policy meets the needs of everyone.

The Akron Fire Department (AFD) will be using its newly completed Fire Scenario Lab to advance skills and knowledge of its members. The simulation center uses state of the art software to reproduce real life training scenarios in a danger-free environment. As recent as June of this year, the AFD was awarded a federal grant for $1.2 million to purchase automatic chest compression devices for each medic unit. These devices are proven to help save lives when someone has suffered cardiac arrest. The grant will also fund the replacement of our self-contained breathing apparatus (air masks). This will allow AFD to have the most current generation of masks that incorporate safety upgrades our existing units do not have.

Engaging the Community

Much has been written and discussed in the community regarding the younger generation in leadership roles. Former Mayor Plusquellic asked that the Akron Torchbearers, an affiliate of Leadership Akron, update the original Imagine.Akron:2025 report, first completed in 2000, that laid out a vision for the next 25 years. This group will review and update the current issues. It is our hope that they will undergo a thorough, thoughtful process to develop a plan with goals and objectives and be more prepared for future leadership.

In 2011, the City of Hampton, Virginia started an I-Value campaign to seek input from its citizens in order to determine the best use of its budget. The City of Akron has followed that program throughout the years and decided to launch the concept in 2014. The City's goals were

twofold: 1) to help the City in determining the best use of its budget and 2) determine how the citizens valued the community. The results were that the majority of Akron residents think positively about the investment in downtown and are satisfied with the level of services we provide.

Since 2007, there have been 29 new Community Learning Centers (CLC) built and opened. There are currently two in the construction phase (Harris Elementary and the Firestone/Litchfield combined site) and two in the design phase (Ellet High and Case Elementary). Akron is the only place in the U. S. where every public school building is being constructed as a CLC. A community learning center provides students and Akron area residents with places to learn, gather and connect both during the day and in the evening. This is an unprecedented partnership by the state, the city and the school district to rebuild or renovate all of Akron's public schools over 15 years.

Akron's After-School Program is supported by the City at a funding level of $190,000 a year, which in turn is leveraged into $2 million in federal grants. Over 4,100 of our most at-risk kids participate. The program has received national attention because it works - kids are getting better proficiency scores.

Creating Sustainable Practices

Before the EPA mandated us to make improvements, the City spent millions of dollars on a sewer treatment plant to deal with water quality issues and to hire scientists to start the process of evaluating the amount of effluent discharging into the Cuyahoga River.

The City has been working since 1991 to find an acceptable and cost effective way to deal with combined sewer overflows (CSO). This project is currently slated to cost $1.4 billion. The City has its consultants and engineers focusing on reducing costs as the project develops.

In December of 2013, former Mayor Plusquellic announced that the City was withdrawing the "Long-Term Control Plan" so the City could take advantage of the new U.S. EPA policies that allow cities to develop an "Integrated Plan". These plans allow options, such as "green infrastructure solutions" that make CSO remediation more sustainable, and in some cases, more affordable. For example, catching falling rainwater at its source, community gardens and development of wetlands are environmentally-friendly solutions and less expensive to construct.

The City believes that innovative plan design and construction techniques will minimize project costs. Innovative approaches such as green infrastructure will be sustainable and can reduce the overall cost of complying with EPA mandates.

The City launched an initiative to create a "Greenprint" for Akron. This Greenprint included a two-part local sustainability and climate action plan developed in partnership with Keep Akron Beautiful, a non-profit that operates with City support. Our Greenprint targets the most cost-effective initiatives to help the City and community reduce greenhouse gas emissions, save on energy and operational costs and utilize those savings as a springboard to help revitalize an

economy hit hard by the recession. Our department managers, along with Keep Akron Beautiful, have been working hard to make our plan a reality. As the Greenprint is a living document, and as we learn more about our environment, we will continue to fine-tune our plan to keep Akron in the forefront of the "green" initiative. Together we will continue to show the nation that Akron is a leader in protecting the environment.

Conclusion

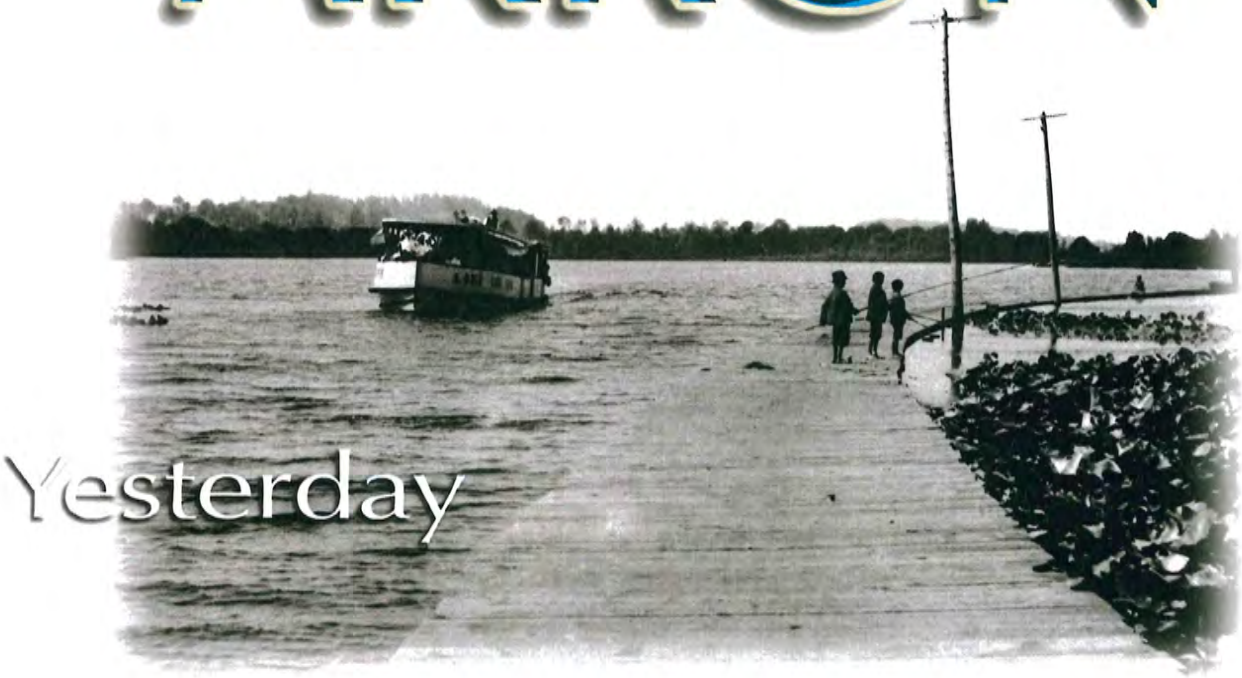
The City must do what it can to prosper in this ever-changing world - - entering into the great unknown called the future. Although it may be filled with uncertainty, it surely will be filled with opportunity, if we prepare for it and continue to make the tough decisions. Most of all, we must work even more closely together to keep Akron the strong, innovative leader amongst communities of the world, as we are seen today.

The City of Akron will continue to provide quality services at a reasonable cost, relying on the professionalism and dedication of our employees. We will continue our sound, conservative budget practices to ensure we have the resources to provide the economic incentives necessary for us to continue to grow and retain jobs, to protect our neighborhoods and see them develop. We are proud of our City and the city employees who are committed to providing excellent levels of services our residents deserve. We are pleased that outside organizations, like Brookings Institute, have recognized that we stand head and shoulders above cities also struggling in this difficult economic time. We have our share of challenges, as do all cities, but we are meeting them every day and turning them into opportunities.

Sincerely,

JEFF FUSCO
Mayor

AKRON



Summit Lake Floating Towpath

CITY OF AKRON, OHIO
HISTORICAL DATA

Akron was founded by Simon Perkins in 1825 and developed into a canal town on the Ohio and Erie Canal. The City of Akron was incorporated in 1836. As railroads replaced the canal system, the rubber industry grew under the entrepreneurship of Dr. Benjamin Franklin Goodrich, F.A. Seiberling, and Harvey Firestone. The presence of B.F. Goodrich Tire, Goodyear Tire and Rubber Company, Firestone Tire, and General Tire led Akron to become the Rubber Capital of the World. The rubber industry attracted people from all over the world. From 1910 to 1920, Akron's population went from 69,000 to 210,000. Great cereal mills, such as the Quaker Oats Company, were also located in Akron.

Now, Akron is a world-renowned center of polymer research and development. The Polymer Science Institute of the University of Akron has made Akron an international leader in education in the polymer field. The University of Akron's College of Polymer Science and Polymer Engineering is the largest single center for polymer education in the United States. Akron is home to approximately 400 polymer-related companies and many small manufacturing firms, and has a large variety of retail establishments.

Akron is also home to the Akron International Soap Box Derby, Alcoholics Anonymous, the Road Runner Akron Marathon, the WGC-Bridgestone Invitational, Stan Hywet Hall (one of the finest examples of Tudor Revival Architecture in America) and the Akron Art Museum.

The City of Akron is privileged to be home to three nationally recognized hospital systems: Akron General Medical Center (AGMC), Summa, and Akron Children's Hospital. Both AGMC and Summa are widely known for their heart/vascular and cancer care services. Akron Children's Hospital is a large pediatric medical center for children from birth to adolescence, as well as burn victims of all ages. They perform more pediatric surgeries than any other hospital in Northeast Ohio. Innovative programs and state-of-the-art facilities are combined to provide quality health care to children and families in Northeast Ohio.

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. Akron is home to the Akron Rubber Ducks, the Cleveland Indians affiliate AA baseball team. Canal Park 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, as well as an entertainment area known as "Lock 3 Park." Also at this location is the Akron History Museum, where over 100,000 visitors have re-discovered Akron's rich history.

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 pastoral beauty. The park system includes a 34-mile bike and hike trail.

The City of Akron is a home-rule municipal corporation under the laws of the State of Ohio. Akron is the county seat of Summit County. The City operates under a Strong Mayor/Council form of government and provides the following services as authorized by its Charter: public safety, public service, public health, recreation and development.

CITY OF AKRON, OHIO
DEMOGRAPHICS

POPULATION

Year	City	County	PMSA *
1940	244,791	339,405	386,065
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

*PMSA - Primary Metropolitan Statistical Area
Source: U.S. Bureau of Census

ESTIMATED EFFECTIVE BUYING INCOME PER HOUSEHOLD PERCENT OF HOUSEHOLDS BY INCOME GROUP, JANUARY 1, 2009 AKRON METROPOLITAN STATISTICAL AREA

Income Group	Percent
$-0- - $19,999	20.3
$20,000 - $34,999	22.3
$35,000 - $49,999	20.0
$50,000 - and over	37.4

Median Household Effective Buying Income (EBI) $40,536
Source: Survey of Buying Power, *Sales and Marketing Management*, 2009

PER CAPITA MONEY INCOME AND MEDIAN HOUSEHOLD INCOME

County/ Reporting Area	2010 Per Capita Income	2010 Median Household Income
Summit	$26,676	$47,926
Stark	24,015	44,941
Hamilton	28,799	48,234
Cuyahoga	26,263	43,603
Franklin	26,909	49,087
Montgomery	24,828	43,965
Lucas	23,981	42,072
Mahoning	22,824	40,123
State of Ohio	25,113	47,358
United States	27,334	51,914

Source: U. S. Bureau of Census, American Community Survey

CITY OF AKRON, OHIO
PROFILE

City:	Seat of Summit County Became a township on December 6, 1825 Incorporated as a town on March 12, 1836	
Population:	199,110 (2010 Census)	
Square Miles:	Approximately 62	
Form of Government:	Strong Mayor/Council	
Land Use:	Residential	35.4%
	Commercial	5.9%
	Industrial	6.9%
	Agriculture	1.0%
	Public/Unusable	18.3%
	Usable Open Land	15.7%
	Transportation Facilities	16.8%
Major Employers:	Summa Health System (Hospital – 8,100*) First Merit Corporation (Banking – 4,392) Akron General Health System (Hospital – 5,928) Akron Children's Hospital (Hospital – 3,697) Goodyear Tire & Rubber Company (Rubber Products – 3,000)	
Hospitals:	Akron General Medical Center Akron City-SUMMA Health System St. Thomas-SUMMA Health System Akron Children's Medical Center	
Number of Banking Firms:	15 (not including credit unions)	
Fire Protection:	Number of Stations	13
	Number of Firefighters and Officers	349
	Number of calls for Fire Service	7,833
	Number of calls for EMS Service	35,789
Police Protection:	Number of Stations	1
	Number of Uniformed Police and Officers	450
	Number of calls for Police Service	143,684

Number of Recreation/Fitness Centers:	13
Educational Facilities:	**Public Schools** 49 Schools (21,200 students) **Charter Schools** 19 Schools (approximately 5,700 students) **Private Schools** 27 Schools (approximately 5,200 students) **Higher Education** University of Akron Number of Students: Approximately 25,800
Hotel Rooms:	Over 5,300 in 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** Ohio Edison Company, a regulated subsidiary of FirstEnergy Corp. **Gas** Dominion East Ohio FirstEnergy Solutions, an unregulated subsidiary of FirstEnergy Corp. **Water** City of Akron

Utilities: (continued)	**Sewer** City of Akron	
	Telephone AT&T	
	Cable TV Time Warner Cable AT&T	
2014 Water System:	Average Daily Consumption	33.54 MGD
	Annual Pumpage	12,243 MG
	Maximum Capacity	67 MGD
	Communities Served	12
	Number of Accounts	82,621
	Miles of Water Lines	1,226
2014 Sewer System:	Average Daily Demand	74.30 MGD
	Annual Wastewater Flow	27,120 MG
	Plant Capacity	130 MGD
	Communities Served	13
	Number of Accounts	76,706
	Miles of Sewer Lines	1,349

*Employees include satellite facilities not located in Akron and subcontractors.

3/16/15
Offered by FREEMAN

RESOLUTION NO. 85 - 2014, a resolution adopting an annual operating budget for the fiscal year 2015; and declaring an emergency.

WHEREAS, the Mayor of the City of Akron has prepared and submitted to Council an operating budget; and

WHEREAS, it is necessary that Council adopt a budget that an annual appropriation ordinance based on the budget as adopted may be enacted.

NOW, THEREFORE, 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 "2015 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 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 30, 2015

Robert E. Keith
Clerk of Council

Garry Moneypenny
President of Council

Approved March 31, 2015

DONALD L. PLUSQUELLIC
MAYOR

3/16/15
Offered by FREEMAN

ORDINANCE NO. 86 - 2015 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, 2015; 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, 2015, 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 2015 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	Outlay	Total
01	Civil Service	$ 738,800	$ 87,250	$ 0	$ 826,050
02	Finance	2,386,660	4,982,000	0	7,368,660
03	Law	3,041,200	1,056,850	0	4,098,050
04	Legislative	1,071,090	209,370	0	1,280,460
05	Municipal Court – Clerk	3,357,490	319,820	0	3,677,310
06	Municipal Court – Judges	4,031,900	192,000	0	4,223,900
07	Office of the Mayor	1,716,630	295,950	0	2,012,580
08	Planning	1,056,740	110,630	15,000	1,182,370
09	Public Health	21,600	4,237,000	0	4,258,600
10	Public Safety	5,340,500	8,429,870	0	13,770,370
11	Public Service	8,905,660	15,779,710	0	24,685,370
12	Fire	25,755,630	2,897,000	0	28,652,630
13	Police	46,706,000	3,799,800	0	50,505,800
16	Neighborhood Assistance	5,210,140	1,733,960	0	6,944,100
Total		$109,340,040	$ 44,131,210	$ 15,000	$153,486,250

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	Outlay	Total
02	Finance	$ 1,663,500	$ 3,513,690	$ 0	$ 5,177,190
Total		$ 1,663,500	$ 3,513,690	$ 0	$ 5,177,190

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	Outlay	Total
12	Fire	$ 7,736,700	$ 1,148,050	$ 0	$ 8,884,750
Total		$ 7,736,700	$ 1,148,050	$ 0	$ 8,884,750

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	Outlay	Total
02	Finance	$ 369,900	$ 2,461,800	$ 0	$ 2,831,700
08	Planning	0	700,000	0	700,000
11	Public Service	4,009,070	20,340,170	0	24,349,240
16	Neighborhood Assistance	214,070	461,900	99,500	775,470
Total		$ 4,593,040	$ 23,963,870	$ 99,500	$ 28,656,410

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	Outlay	Total
13	Police	$ 455,000	$ 360,000	$ 0	$ 815,000
Total		$ 455,000	$ 360,000	$ 0	$ 815,000

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	Outlay	Total
12	Fire	$ 455,000	$ 360,000	$ 0	$ 815,000
Total		$ 455,000	$ 360,000	$ 0	$ 815,000

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	Outlay	Total
01-16	Department Wide	$ 571,240	$ 35,892,140	$ 1,000,000	$ 37,463,380
Total		$ 571,240	$ 35,892,140	$ 1,000,000	$ 37,463,380

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	Outlay	Total
11	Public Service	$ 6,150,110	$ 3,627,790	$ 0	$ 9,777,900
Total		$ 6,150,110	$ 3,627,790	$ 0	$ 9,777,900

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	Outlay	Total
01-16	Department Wide	$ 2,029,490	$ 4,600,950	$ 30,000	$ 6,660,440
Total		$ 2,029,490	$ 4,600,950	$ 30,000	$ 6,660,440

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	Outlay	Total
01-16	Department Wide	$ 28,080	$ 380,000	$ 0	$ 408,080
Total		$ 28,080	$ 380,000	$ 0	$ 408,080

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	Outlay	Total
08	Planning	$ 1,363,860	$ 296,250	$ 0	$ 1,660,110
Total		$ 1,363,860	$ 296,250	$ 0	$ 1,660,110

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	Outlay	Total
01-16	Department Wide	$ 0	$ 1,850,000	$ 0	$ 1,850,000
Total		$ 0	$ 1,850,000	$ 0	$ 1,850,000

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	Outlay	Total
01-16	Department Wide	$ 0	$ 9,965,000	$ 0	$ 9,965,000
Total		$ 0	$ 9,965,000	$ 0	$ 9,965,000

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	Outlay	Total
07	Office of the Mayor	$ 0	$ 70,000	$ 0	$ 70,000
Total		$ 0	$ 70,000	$ 0	$ 70,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-16	Department Wide	$ 308,000	$ 13,452,750	$ 0	$ 13,760,750
Total		$ 308,000	$ 13,452,750	$ 0	$ 13,760,750

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	Outlay	Total
05	Municipal Court – Clerk	$ 0	$ 250,000	$ 0	$ 250,000
06	Municipal Court – Judges	0	158,000	0	158,000
Total		$ 0	$ 408,000	$ 0	$ 408,000

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	Outlay	Total
13	Police	$ 1,865,020	$ 77,200	$ 0	$ 1,942,220
Total		$ 1,865,020	$ 77,200	$ 0	$ 1,942,220

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	Outlay	Total
10	Public Safety	$ 339,450	$ 610,100	$ 650,000	$ 1,599,550
12	Fire	561,800	1,420,000	0	1,981,800
13	Police	968,220	255,240	200,000	1,423,460
Total		$ 1,869,470	$ 2,285,340	$ 850,000	$ 5,004,810

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	Outlay	Total
01-16	Department Wide	$ 0	$ 5,300,500	$ 0	$ 5,300,500
Total		$ 0	$ 5,300,500	$ 0	$ 5,300,500

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	Outlay	Total
01-16	Department Wide	$ 29,250	$ 769,800	$ 0	$ 799,050
Total		$ 29,250	$ 769,800	$ 0	$ 799,050

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	Outlay	Total
02	Finance	$ 0	$ 687,000	$ 0	$ 687,000
Total		$ 0	$ 687,000	$ 0	$ 687,000

Section 24. That there shall be and hereby are appropriated from the unappropriated balance of the Community Learning Centers Fund (2355) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-16	Department Wide	$ 0	$ 17,138,000	$ 0	$ 17,138,000
Total		$ 0	$ 17,138,000	$ 0	$ 17,138,000

Section 25. 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	Outlay	Total
02	Finance	$ 472,700	$ 748,100	$ 0	$ 1,220,800
Total		$ 472,700	$ 748,100	$ 0	$ 1,220,800

Section 26. 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	Outlay	Total
01-16	Department Wide	$ 196,420	$ 3,198,580	$ 7,105,000	$ 10,500,000
Total		$ 196,420	$ 3,198,580	$ 7,105,000	$ 10,500,000

Section 27. That there shall be and hereby are appropriated from the unappropriated balance of the Information and Technology Improvements Fund (4150) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-16	Department Wide	$ 0	$ 50,000	$ 0	$ 50,000
Total		$ 0	$ 50,000	$ 0	$ 50,000

Section 28. 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	Outlay	Total
01-16	Department Wide	$ 0	$ 410,000	$ 800,000	$ 1,210,000
Total		$ 0	$ 410,000	$ 800,000	$ 1,210,000

Section 29. 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	Outlay	Total
01-16	Department Wide	$ 0	$ 1,385,000	$ 2,060,000	$ 3,445,000
Total		$ 0	$ 1,385,000	$ 2,060,000	$ 3,445,000

Section 30. 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	Outlay	Total
01-16	Department Wide	$ 0	$ 660,000	$ 500,000	$ 1,160,000
Total		$ 0	$ 660,000	$ 500,000	$ 1,160,000

Section 31. 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	Outlay	Total
01-16	Department Wide	$ 0	$ 9,400,000	$ 2,000,000	$ 11,400,000
Total		$ 0	$ 9,400,000	$ 2,000,000	$ 11,400,000

Section 32. 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	Outlay	Total
02	Finance	$ 2,195,150	$ 9,617,450	$ 0	$ 11,812,600
11	Public Service	10,516,010	12,410,640	2,343,450	25,270,100
Total		$ 12,711,160	$ 22,028,090	$ 2,343,450	$ 37,082,700

Section 33. 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	Outlay	Total
11	Public Service	$ 8,636,580	$ 82,076,070	$ 4,105,000	$ 94,817,650
Total		$ 8,636,580	$ 82,076,070	$ 4,105,000	$ 94,817,650

Section 34. 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	Outlay	Total
11	Public Service	$ 137,520	$ 212,850	$ 0	$ 350,370
Total		$ 137,520	$ 212,850	$ 0	$ 350,370

Section 35. 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	Outlay	Total
11	Public Service	$ 675,920	$ 420,200	$ 0	$ 1,096,120
Total		$ 675,920	$ 420,200	$ 0	$ 1,096,120

Section 36. 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	Outlay	Total
11	Public Service	$ 0	$ 658,700	$ 0	$ 658,700
Total		$ 0	$ 658,700	$ 0	$ 658,700

Section 37. 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	Outlay	Total
11	Public Service	$ 0	$ 4,700,000	$ 0	$ 4,700,000
Total		$ 0	$ 4,700,000	$ 0	$ 4,700,000

Section 38. 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	Outlay	Total
11	Public Service	$ 2,530,110	$ 6,907,700	$ 0	$ 9,437,810
Total		$ 2,530,110	$ 6,907,700	$ 0	$ 9,437,810

Section 39. 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	Outlay	Total
02	Finance	$ 0	$ 37,700,000	$ 0	$ 37,700,000
Total		$ 0	$ 37,700,000	$ 0	$ 37,700,000

Section 40. 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	Outlay	Total
02	Finance	$ 0	$ 3,000,000	$ 0	$ 3,000,000
Total		$ 0	$ 3,000,000	$ 0	$ 3,000,000

Section 41. 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	Outlay	Total
02	Finance	$ 0	$ 100,000	$ 0	$ 100,000
Total		$ 0	$ 100,000	$ 0	$ 100,000

Section 42. 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	Outlay	Total
10	Public Safety	$ 0	$ 635,000	$ 0	$ 635,000
Total		$ 0	$ 635,000	$ 0	$ 635,000

Section 43. 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	Outlay	Total
11	Public Service	$ 3,864,400	$ 851,550	$ 0	$ 4,715,950
Total		$ 3,864,400	$ 851,550	$ 0	$ 4,715,950

Section 44. 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	Outlay	Total
02	Finance	$ 1,102,600	$ 1,287,400	$ 0	$ 2,390,000
Total		$ 1,102,600	$ 1,287,400	$ 0	$ 2,390,000

Section 45. That there shall be and hereby are appropriated from the unappropriated balance of the Claire Merrix Tennis Trust Fund (7000) the following amounts:

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

Section 46. That there shall be and hereby are appropriated from the unappropriated balance of the Holocaust Memorial Fund (7003) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
07	Office of the Mayor	$ 0	$ 13,500	$ 0	$ 13,500
Total		$ 0	$ 13,500	$ 0	$ 13,500

Section 47. 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	Outlay	Total
02	Finance	$ 0	$ 36,000	$ 0	$ 36,000
Total		$ 0	$ 36,000	$ 0	$ 36,000

Section 48. 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	Outlay	Total
12	Fire	$ 0	$ 1,000	$ 0	$ 1,000
13	Police	0	1,000	0	1,000
Total		$ 0	$ 2,000	$ 0	$ 2,000

Section 49. 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	Outlay	Total
13	Police	$ 0	$ 15,000	$ 0	$ 15,000
Total		$ 0	$ 15,000	$ 0	$ 15,000

	Wages/ Benefits	Other	Outlay	Total
Total All Funds	$168,785,210	$346,773,780	$20,907,950	$536,466,940

Section 50. 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 2015 Operating Budget and/or the 2015 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 51. 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 52. That any encumbered amount in a year prior to fiscal year 2015 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2015 or thereafter.

Section 53. That all funds not individually listed in this ordinance but included in the 2015 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2015 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 54. 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 55. That the Mayor, as Safety Director or Chief Administrator, the Director of Finance, the Director of Law, the Director of Planning and Urban Development, the Director of Public Service, and the Director of Neighborhood Assistance are hereby authorized to contract for Personal Services,

including special and consulting services; Other and Outlay are to be expended in the manner provided by Charter and the General Law in accordance with the account codes of the 2015 Operating Budget and the 2015 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 an Outstanding Employee Recognition Program; and that the Director of Finance is hereby authorized to make payment against the appropriation hereinbefore set forth, upon her 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 2015 Operating Budget and the 2015 Capital Budget.

Section 56. 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 57. 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 30, 2015

Robert E. Keith
Clerk of Council

Garry Moneypenny
President of Council

Approved March 31, 2015

DONALD L. PLUSQUELLIC
MAYOR

EXHIBIT A

From	To	Amount
10000	20100	$3,000,000
10000	20700	3,000,000
10000	22710	200,000
10000	24817	150,000
10000	24830	150,000
10000	25434	200,000
10000	25551	3,600,000
10000	25584	300,000
10000	26000	1,500,000
10000	27000	1,500,000
10000	54001	300,000
10000	55001	300,000
10000	56003	300,000
10000	60000	300,000
10000	64000	300,000
10000	67001	300,000
20010	20011	2,500,000
20500	4060	6,000,000
20500	4150	1,000,000
20500	4160	1,000,000
20500	4165	1,000,000
20500	4175	2,000,000
20500	23000	400,000
20500	23300	200,000
20500	23709	200,000
20500	25202	300,000
20500	25401	100,000
20500	25536	100,000
20500	25539	100,000
20500	25566	250,000
20500	25578	100,000
20500	25582	200,000
20500	25587	100,000
20500	26000	1,500,000
20500	27000	1,500,000

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 differ 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 for each fund of balance sheets, statements of revenues and expenditures, and statements showing changes in fund balances.

The City's budget process typically begins in July with the preparation of the budget forms and instruction packets to be released during October to the individual division managers. The packets provide division managers with a listing of the budgets for which they are responsible, a current employee roster, a payroll projection report, and expenditure history. The forms contain a request for information regarding staffing levels, personnel changes, detail of vehicle replacements, and capital outlay requests. Adequate time is allowed for the completion of all necessary information and the completed packets are then returned to the Finance Department.

The Finance Department thoroughly reviews all budget requests and incorporates the revenue projection into the "tentative" Finance recommendations. Each division manager then receives the "tentative" Finance recommended budget and is allowed an opportunity to meet with Finance, if necessary, to discuss the "tentative" budget. These departmental meetings with Finance provide the divisions the opportunity to address new issues that have arisen since the budget was initially turned in.

The Finance Department finalizes the revenue assumptions and the recommended budget based on the departmental meetings and any new information, as it becomes available. The budget is then presented to the Mayor for his review and approval. The Mayor's approved budget is finalized and presented to City Council. City Council holds public hearings with each division manager and the Finance Department. At the conclusion of the hearings, City Council requests that changes be made to the budget based on the information presented during the hearings. The Finance Department 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 type level, i.e., wages/benefits, other and outlay. The Finance Director 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 individually 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 a few times during the year.

The Department of Planning prepares a separate capital investment program for the City. The process is similar to the process for the operating budget except it is an annual/five-year budget. The capital budget serves as a statement by the Administration and City Council of the direction the City will take in the future. Akron residents have an opportunity to react to the City's priorities in advance of the start of the projects. 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 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. In some instances, the additional operating expenses are offset by the reduction in maintenance.

The City prepares a budget for each fund. 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 are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories – operating and non-operating in nature. The City of Akron appropriates all funds. An appropriated fund is one that has legislative control over the level of expenditure. The ordinance printed in the front of the document (page 24) is the action of the legislative body to control the level of expenditure in this group of funds.

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.

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

FUND	PURPOSE	REVENUE
Community Learning Centers	Collection of dedicated City income tax to fund local share of Akron Public Schools/City of Akron Community Learning Centers.	0.25% City income tax
Joint Economic Development Districts (JEDDs)	Extend water and sewer lines to four contiguous townships for development purposes in exchange for each district levying an income tax.	2.25% District income tax
Street Assessment	Street lighting and cleaning	Special Assessments
Community Development	Upgrade and maintain homes in City development areas and provide services to designated service areas.	Community Development Block Grant (CDBG) funds
Health Grants	Provide health care services.	Federal and state grants
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 infra-structure of the City.	Federal and state funds, Capital Improvement Fund, special assessment revenue, and CDBG funds
Proprietary Fund Types		
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).
INTERNAL SERVICE	Self-insurance, management information systems, storeroom, engineering, and motor equipment services.	Charges to other City divisions

FUND	PURPOSE	REVENUE
Fiduciary Funds		
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

2015 BUDGET CALENDAR

2014	Activity
September	The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and the cost of services. The administration reviews the objectives of the 2014 fiscal year. There is a general budget overview of the items the City wants to specifically address.
November	Budget forms and instructions are released to the departments. The documents are hand-delivered.
December	Budget forms and computer spreadsheets are due to the Finance Department.
2015	
January	City Council agrees to a schedule and the Mayor's budget is introduced to the Budget and Finance Committee of City Council.
February	Meetings are held with the Finance Department. The departments are given the target budget amounts and have the opportunity to ask for adjustments. The Finance Department reviews the requested changes and revisions on the proposed budgets based on more current information. The Finance Department has the opportunity to revise revenue and expenditure numbers for the current and next fiscal year. A meeting is held with the Mayor to review the proposed budget. Changes are made according to priorities set at that meeting. A proposed budget hearing schedule is sent to City Council.
March	Public budget hearings with the various operating departments and City Council began March 10th. City Council has the opportunity to ask questions regarding the operations of the departments. The ordinance and resolution both passed on March 30, 2015.

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Goals

DESCRIPTION OF GOALS FOR THE CITY OF AKRON

The City of Akron's operating departments annually prepare lists of their goals for the coming year and reports on their prior year's goals. The 2015 Budget Plan includes the individual departmental goals for 2015 and the status of their 2014 goals. The reader will find the goals listed in the budget material for each department contained in this document. While the Mayor and 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. Administration goals can be found in the Mayor's budget section. The reader can also see a further description of the administration's goals in the Mayor's 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 as a great place to live, work and raise a family. This theme is incorporated throughout the Mayor's 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 Finance Director will provide information to the 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 review 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. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen input prior to final passage.

- The City's accounting system will maintain records on a basis consistent with accepted municipal accounting standards.

- The Finance Director will prepare as required quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.

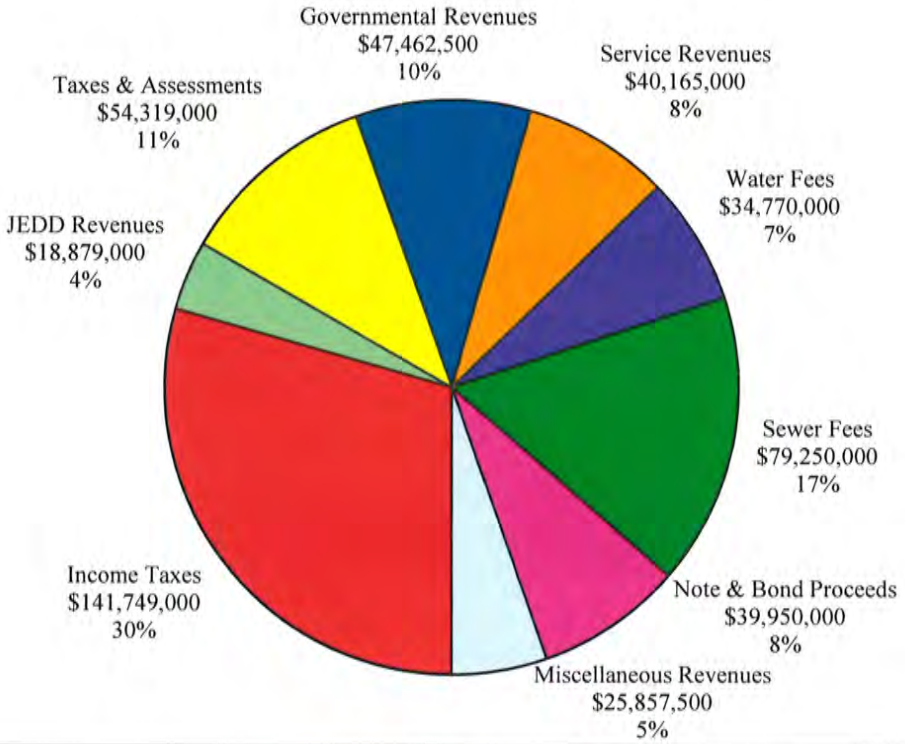
- The City will employ an independent public audit firm to perform an annual audit and will make the annual audit available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit shall be completed and submitted to the City within 180 days of 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.

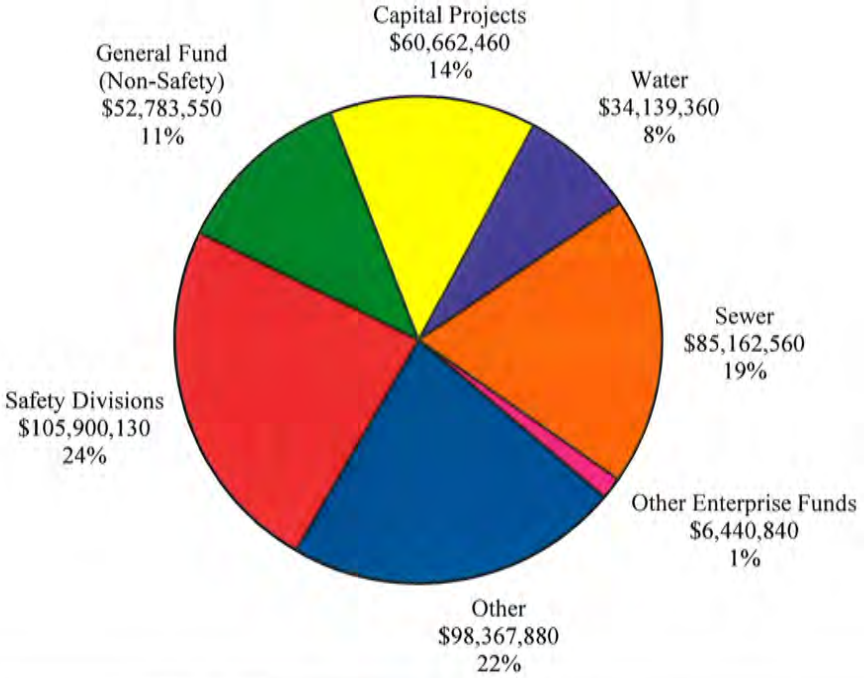
- The City's Operating Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.

Charts & Tables

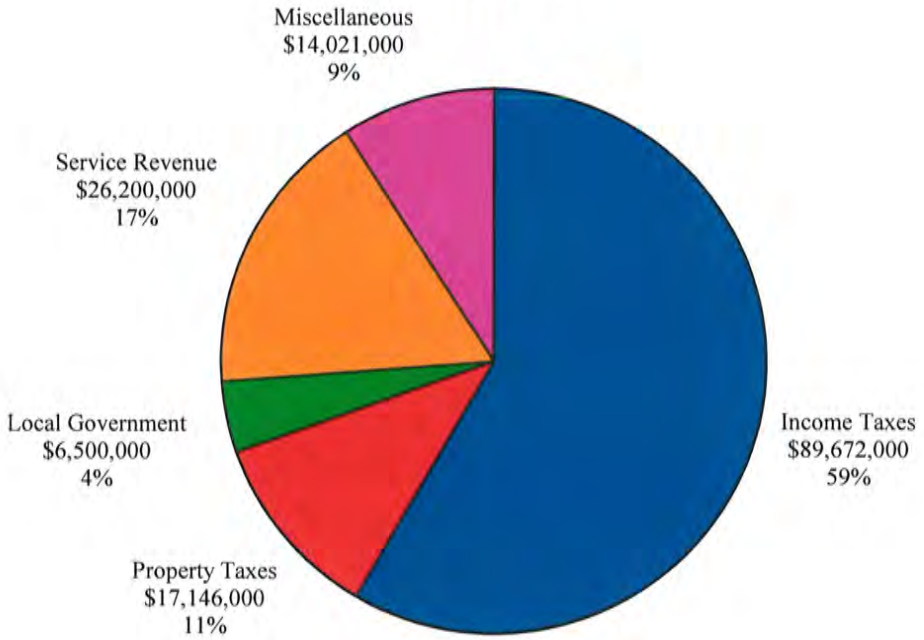
CITY OF AKRON
2015 BUDGET
NET REVENUES
TOTAL $482,402,000



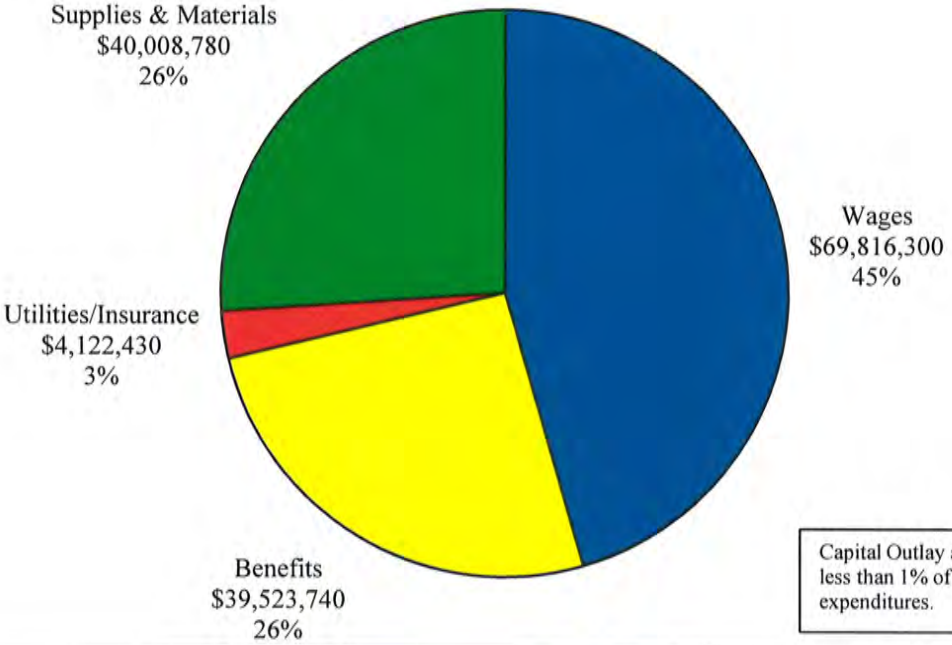
CITY OF AKRON
2015 BUDGET
NET EXPENDITURES
TOTAL $443,456,780



CITY OF AKRON
2015 OPERATING BUDGET
GENERAL FUND - GROSS REVENUES
TOTAL $153,539,000

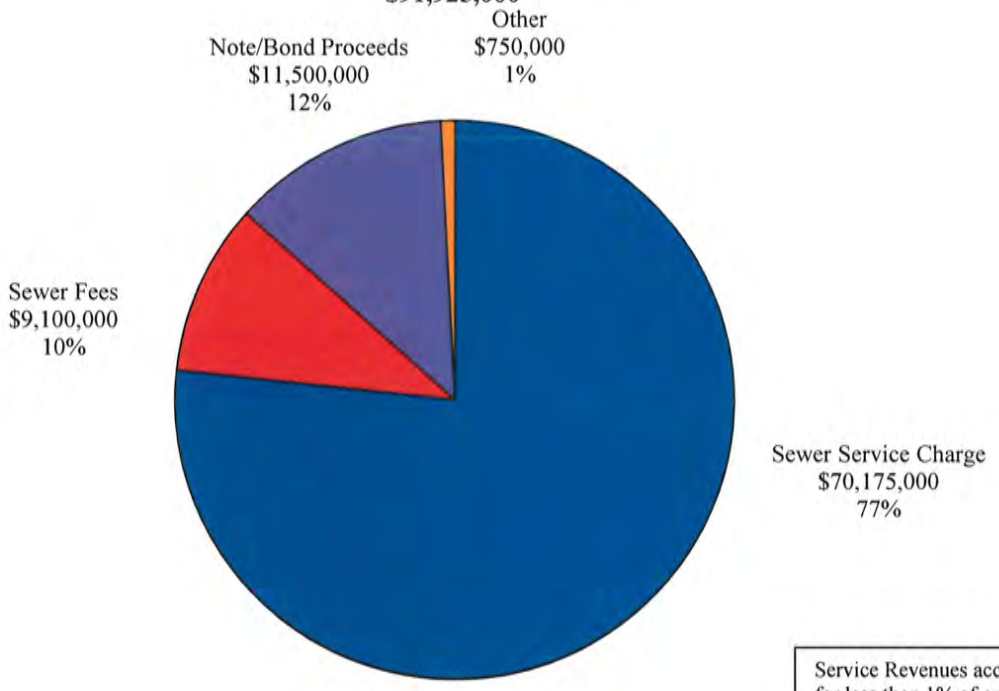


CITY OF AKRON
2015 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES
TOTAL $153,486,250



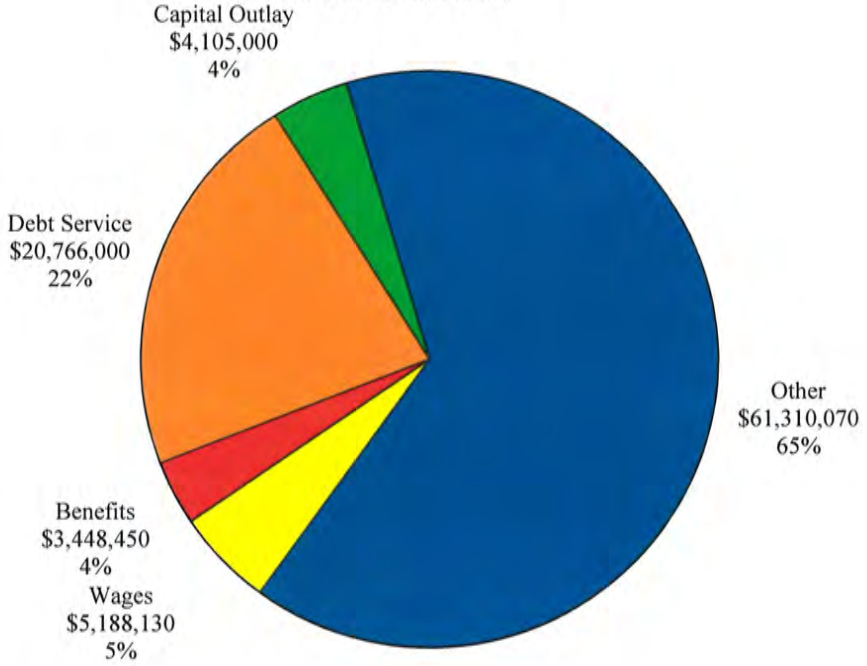
Capital Outlay accounts for less than 1% of gross expenditures.

CITY OF AKRON
2015 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
$91,925,000

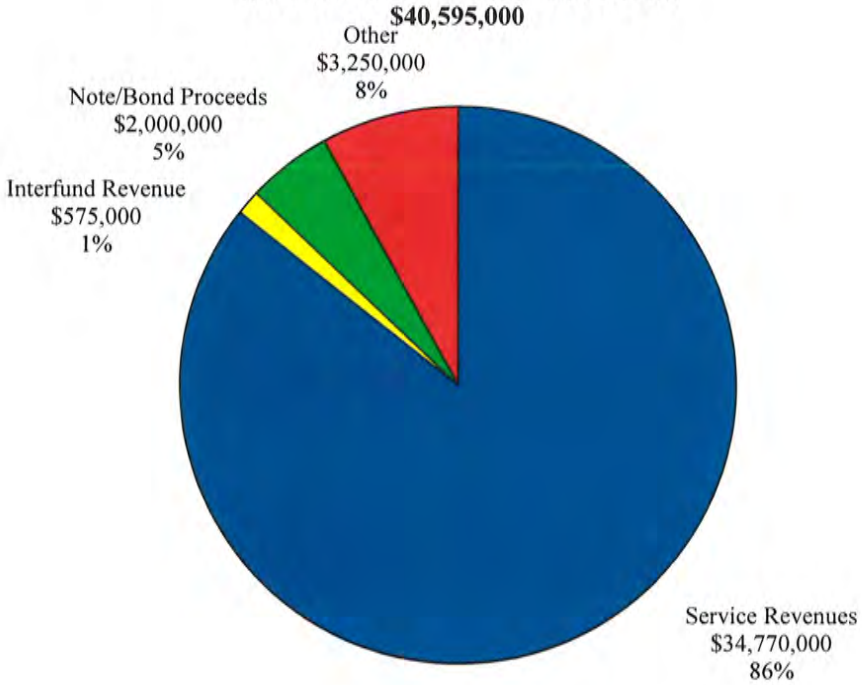


Service Revenues account for less than 1% of gross revenues.

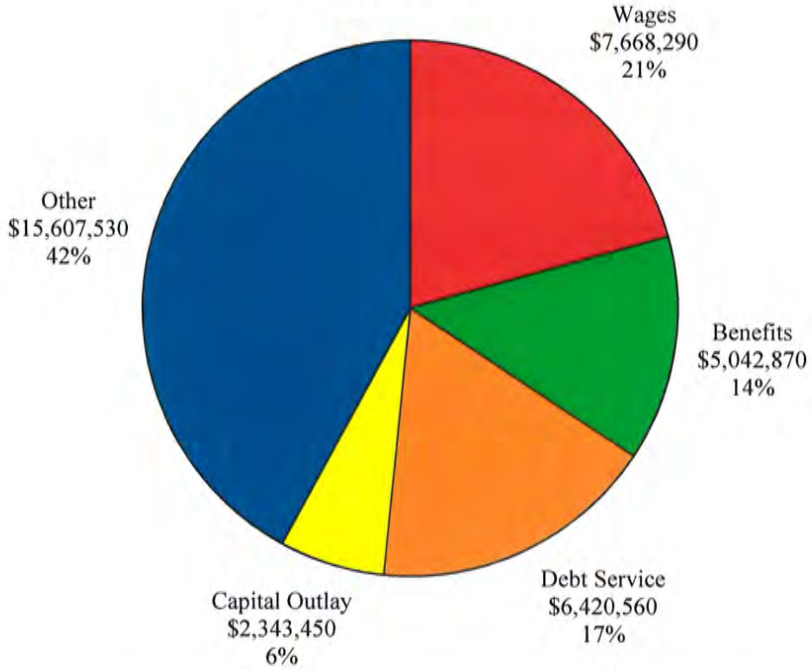
CITY OF AKRON
2015 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL $94,817,650



CITY OF AKRON
2015 OPERATING BUDGET
WATER FUND - GROSS REVENUES
$40,595,000



CITY OF AKRON
2015 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES
TOTAL $37,082,700



CITY OF AKRON, OHIO
ANALYSIS OF 2015 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2012, 2013 AND 2014
BY FUND AND SOURCE

By Fund Type:

	Actual 2012	Actual 2013	Actual 2014	Budget 2015
General Fund	$143,046,403	$158,259,428	$151,947,777	$153,539,000
Special Revenue Fund	161,446,522	173,858,963	171,568,366	164,113,500
Debt Service Fund	1,157,290	1,187,776	1,181,282	1,180,000
Capital Projects Fund	20,828,544	28,217,747	25,085,856	23,838,000
Enterprise Fund	117,216,867	126,825,905	131,704,504	139,570,000
Internal Service Fund	54,263,953	52,681,897	59,296,981	58,781,000
Trust & Agency	12,439	116,847	24,375	25,500
TOTAL	$497,972,018	$541,148,563	$540,809,141	$541,047,000

By Source:

	Actual 2012	Actual 2013	Actual 2014	Budget 2015
Income Taxes	$132,439,409	$139,509,367	$139,747,930	$141,749,000
JEDD Revenues	21,074,095	17,196,786	18,510,831	18,879,000
Taxes & Assessments	49,004,995	54,176,029	56,276,897	54,319,000
Governmental Revenues	52,512,635	53,259,325	49,791,416	47,462,500
Service Revenues	123,616,688	129,515,632	143,079,222	154,185,000
Note & Bond Proceeds	24,344,918	53,183,696	42,493,518	39,950,000
Miscellaneous Revenues	39,756,741	38,306,210	30,291,023	25,857,500
Interfund Service Revenues	52,752,537	50,763,158	57,425,304	56,700,000
General Fund Subsidy	2,470,000	5,238,360	3,193,000	1,945,000
TOTAL	$497,972,018	$541,148,563	$540,809,141	$541,047,000

CITY OF AKRON, OHIO
ANALYSIS OF 2015 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2012, 2013 AND 2014
BY FUND AND SOURCE

By Fund Type:

	Actual 2012	Actual 2013	Actual 2014	Budget 2015
General Fund	$143,046,403	$158,259,428	$151,947,777	$153,539,000
Special Revenue Fund	159,266,522	169,108,963	168,841,366	162,613,500
Debt Service Fund	1,157,290	1,187,776	1,181,282	1,180,000
Capital Projects Fund	20,828,544	28,217,747	25,085,856	23,838,000
Enterprise Fund	116,135,387	125,843,916	130,691,789	138,525,000
Internal Service Fund	2,302,896	2,412,368	2,418,392	2,681,000
Trust & Agency	12,439	116,847	24,375	25,500
TOTAL	$442,749,481	$485,147,045	$480,190,837	$482,402,000

By Source:

	Actual 2012	Actual 2013	Actual 2014	Budget 2015
Income Taxes	$132,439,409	$139,509,367	$139,747,930	$141,749,000
JEDD Revenues	21,074,095	17,196,786	18,510,831	18,879,000
Taxes & Assessments	49,004,995	54,176,029	56,276,897	54,319,000
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Service Revenues	123,616,688	129,515,632	143,079,222	154,185,000
Note & Bond Proceeds	24,344,918	53,183,696	42,493,518	39,950,000
Miscellaneous Revenues	39,756,741	38,306,210	30,291,023	25,857,500
TOTAL	$442,749,481	$485,147,045	$480,190,837	$482,402,000

CITY OF AKRON, OHIO
ANALYSIS OF 2015 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2012, 2013 AND 2014
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2012	Actual 2013	Actual 2014	Budget 2015
General Fund	$143,134,931	$158,006,391	$152,083,114	$153,486,250
Special Revenue Fund	157,791,509	159,265,789	171,380,577	157,243,590
Debt Service fund	1,309,704	1,426,387	1,522,551	1,220,800
Capital Projects Fund	21,151,127	20,444,363	26,789,817	27,765,000
Enterprise Fund	113,657,196	120,834,832	127,940,001	138,705,540
Internal Service Fund	51,356,712	51,640,045	57,563,145	57,978,760
Trust & Agency	10,708	38,622	46,670	67,000
GRAND TOTAL	$488,411,887	$511,656,429	$537,325,875	$536,466,940

By Expenditure Category:

	Actual 2012	Actual 2013	Actual 2014	Budget 2015
Wages and Benefits:				
Salaries and Wages	$105,987,153	$107,853,527	$112,123,373	$106,796,650
Employee Benefits	56,732,596	56,613,496	66,216,104	61,988,560
Total Wages & Benefits	162,719,749	164,467,023	178,339,477	168,785,210
Operations and Maintenance				
Discretionary	221,414,210	226,745,123	226,304,367	236,258,870
Non-Discretionary	86,761,540	96,935,083	111,190,922	110,514,910
Total Operations and Maintenance	308,175,750	323,680,206	337,495,289	346,773,780
Capital Outlay	17,516,388	23,509,200	21,491,109	20,907,950
Grand Total	$488,411,887	$511,656,429	$537,325,875	$536,466,940

CITY OF AKRON, OHIO
ANALYSIS OF 2015 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2012, 2013 AND 2014
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2012	Actual 2013	Actual 2014	Budget 2015
General Fund	$127,989,241	$141,160,056	$141,385,388	$141,483,100
Special Revenue Fund	145,302,998	150,886,418	162,360,687	150,221,750
Debt Service fund	1,300,736	1,418,670	1,514,404	1,211,850
Capital Projects Fund	11,665,069	17,392,798	22,399,691	24,731,520
Enterprise Fund	100,042,310	111,252,141	117,485,032	125,742,760
Internal Service Fund	0	0	0	0
Trust & Agency	9,748	37,159	46,152	65,800
GRAND TOTAL	$386,310,102	$422,147,242	$445,191,354	$443,456,780

By Expenditure Category:

	Actual 2012	Actual 2013	Actual 2014	Budget 2015
Wages and Benefits:				
Salaries and Wages	$100,601,015	$102,496,312	$107,296,042	$102,137,350
Employee Benefits	53,882,084	54,010,955	63,401,004	59,150,750
Total Wages & Benefits	154,483,099	156,507,267	170,697,046	161,288,100
Operations and Maintenance				
Discretionary	130,045,925	147,563,582	144,798,412	153,566,720
Non-Discretionary	84,264,690	94,567,193	108,374,835	107,694,010
Total Operations and Maintenance	214,310,615	242,130,775	253,173,247	261,260,730
Capital Outlay	17,516,388	23,509,200	21,321,061	20,907,950
Grand Total	$386,310,102	$422,147,242	$445,191,354	$443,456,780

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 funds 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 (Page 24). The ordinance printed in the front of this document in the introductory section is the action of the legislative body to control the level of expenditures. 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. In order to change the expenditure pattern from that authorized by ordinance, City Council must pass a revised appropriation. This occurs three or four 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: account type; i.e., wages/benefits, other operations and maintenance, and capital outlay.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

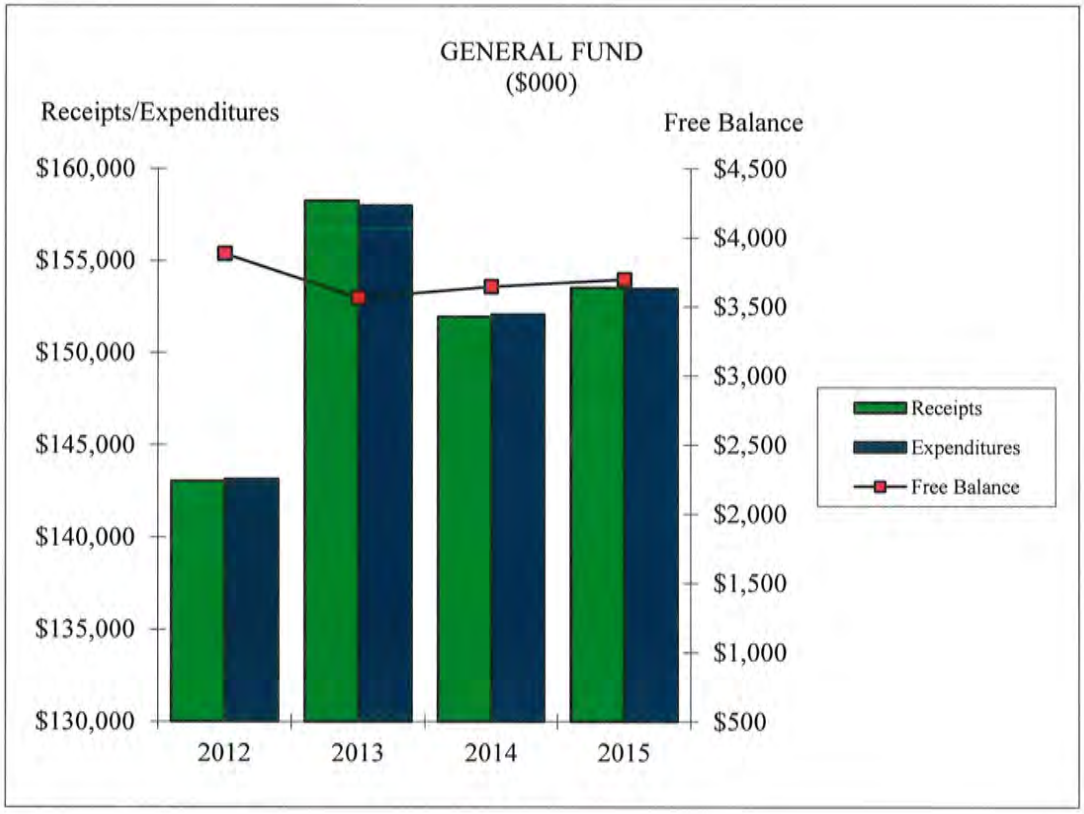
GENERAL FUND (1000)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$5,210,190	$5,121,662	$5,374,699	$5,239,362
Receipts - 01/01-12/31	143,046,403	158,259,428	151,947,777	153,539,000
Available Resources	$148,256,593	$163,381,090	$157,322,476	$158,778,362
Less Expenditures - 01/01 - 12/31	143,134,931	158,006,391	152,083,114	153,486,250
Cash on Hand as of December 31	$5,121,662	$5,374,699	$5,239,362	$5,292,112
Less: End of -Year Encumbrances	1,236,966	1,809,776	1,593,954	1,595,000
Unencumbered Balance as of December 31	$3,884,696	$3,564,923	$3,645,408	$3,697,112

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Income Taxes	$81,106,650	$86,140,944	$87,913,900	$89,672,000
Property Taxes	16,566,693	17,147,361	16,810,051	17,146,000
JEDD Revenues	4,200,000	4,107,500	4,074,900	4,156,000
Inheritance	4,454,446	4,855,477	655,451	0
Local Government	8,668,934	6,640,387	6,500,339	6,500,000
Ohio Casino Revenue	705,873	3,059,893	3,252,129	3,252,000
Service Revenues	21,521,704	23,942,996	23,585,341	26,200,000
Miscellaneous Revenues	5,822,103	12,364,870	9,155,666	6,613,000
TOTAL RECEIPTS	**$143,046,403**	**$158,259,428**	**$151,947,777**	**$153,539,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$100,430,084	$102,588,699	$107,774,045	$109,340,040
Other Operations & Maintenance	42,704,847	49,180,024	44,273,797	44,131,210
Capital Outlay	0	6,237,668	35,272	15,000
TOTAL EXPENDITURES	**$143,134,931**	**$158,006,391**	**$152,083,114**	**$153,486,250**


GENERAL FUND
($000)
Receipts/Expenditures
Free Balance
$160,000
$155,000
$150,000
$145,000
$140,000
$135,000
$130,000
$4,500
$4,000
$3,500
$3,000
$2,500
$2,000
$1,500
$1,000
$500
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

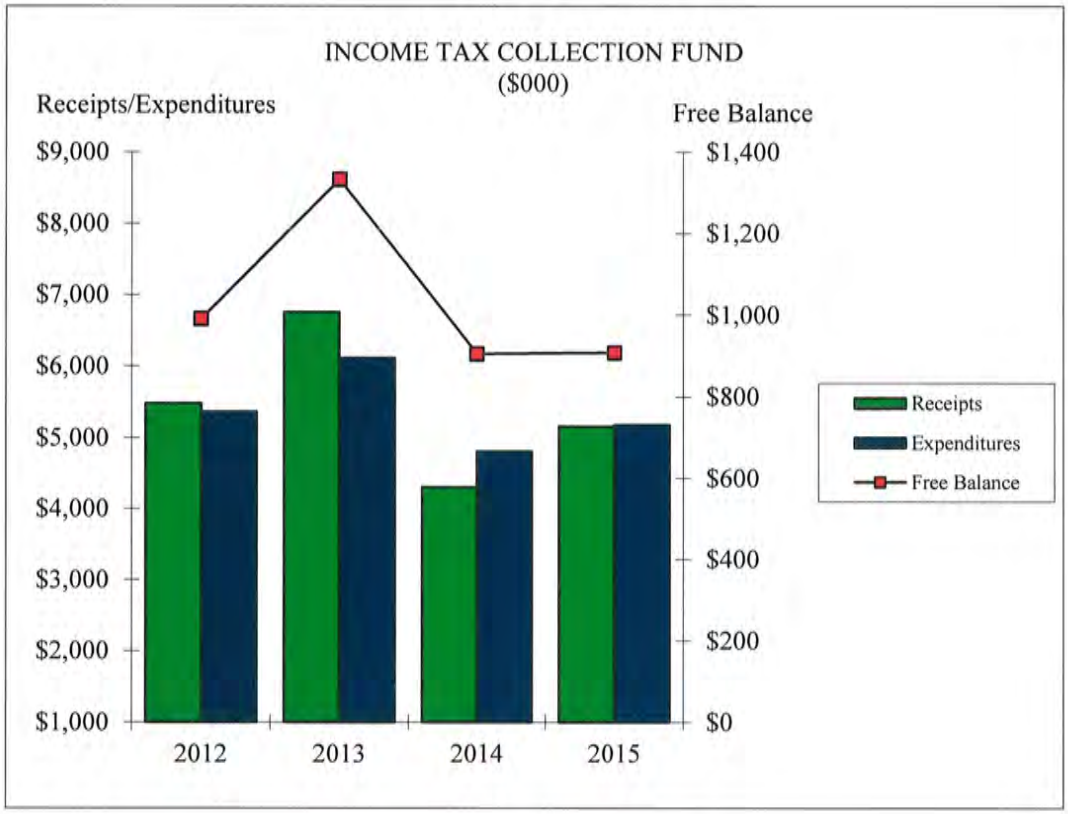
INCOME TAX COLLECTION FUND (2000)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$1,013,105	$1,130,068	$1,776,255	$1,271,934
Receipts - 01/01-12/31	5,480,186	6,757,870	4,302,467	5,157,000
Available Resources	$6,493,291	$7,887,938	$6,078,722	$6,428,934
Less Expenditures - 01/01 - 12/31	5,363,223	6,111,683	4,806,788	5,177,190
Cash on Hand as of December 31	$1,130,068	$1,776,255	$1,271,934	$1,251,744
Less: End of -Year Encumbrances	139,418	443,172	366,145	343,000
Unencumbered Balance as of December 31	$990,650	$1,333,083	$905,789	$908,744

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Income Taxes	$5,317,575	$6,577,233	$4,119,845	$4,952,000
Miscellaneous Revenues	162,611	180,637	182,622	205,000
TOTAL RECEIPTS	**$5,480,186**	**$6,757,870**	**$4,302,467**	**$5,157,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$1,774,104	$1,655,891	$1,661,028	$1,663,500
Other Operations & Maintenance	3,589,119	4,320,792	3,145,760	3,513,690
Capital Outlay	0	135,000	0	0
TOTAL EXPENDITURES	**$5,363,223**	**$6,111,683**	**$4,806,788**	**$5,177,190**


INCOME TAX COLLECTION FUND
($000)
Receipts/Expenditures
Free Balance
$9,000
$8,000
$7,000
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$1,400
$1,200
$1,000
$800
$600
$400
$200
$0
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

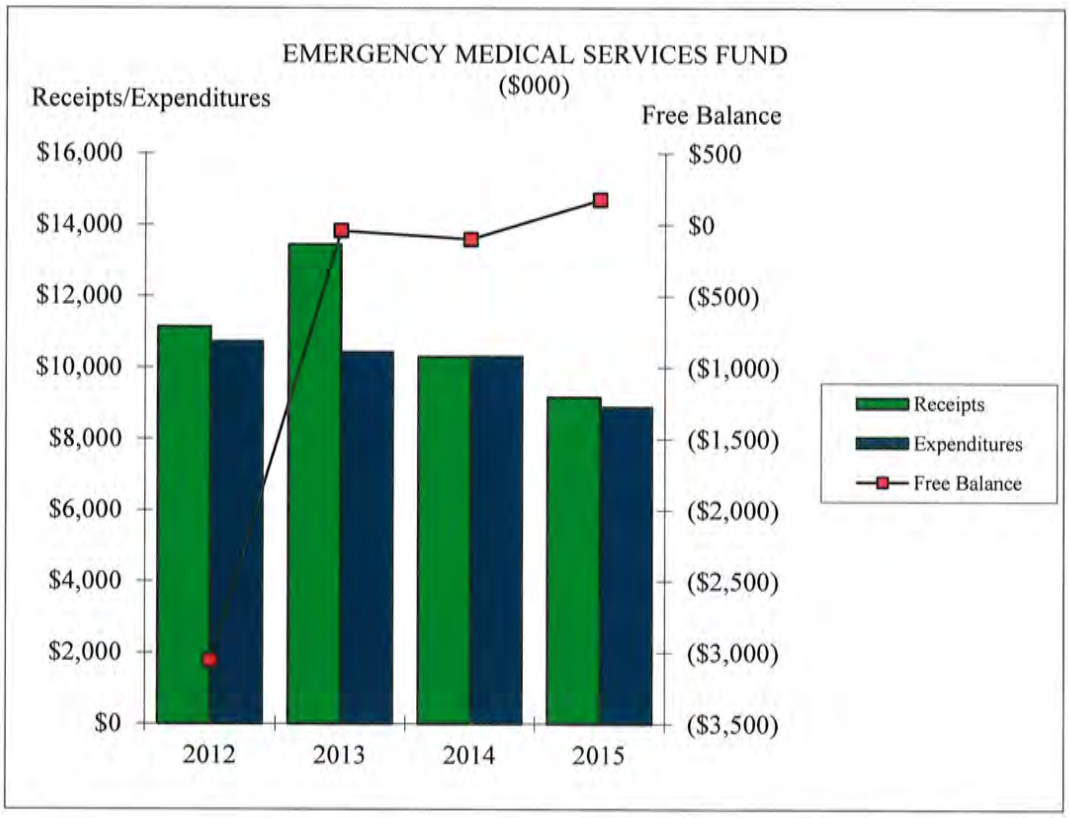
EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	($3,398,837)	($2,987,034)	$36,678	$20,618
Receipts - 01/01-12/31	11,131,772	13,446,693	10,295,501	9,163,000
Available Resources	$7,732,935	$10,459,659	$10,332,179	$9,183,618
Less Expenditures - 01/01 - 12/31	10,719,969	10,422,981	10,311,561	8,884,750
Cash on Hand as of December 31	($2,987,034)	$36,678	$20,618	$298,868
Less: End of -Year Encumbrances	70,361	79,124	123,424	123,000
Unencumbered Balance as of December 31	($3,057,395)	($42,446)	($102,806)	$175,868

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Property Taxes	$7,154,763	$7,340,701	$7,263,602	$7,288,000
Transport Billing	1,786,968	1,802,363	1,817,158	1,825,000
General Fund Subsidy	2,180,000	4,225,000	1,150,000	0
Other Revenue	10,041	78,629	64,741	50,000
TOTAL RECEIPTS	**$11,131,772**	**$13,446,693**	**$10,295,501**	**$9,163,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$9,506,241	$9,124,990	$9,131,695	$7,736,700
Other Operations & Maintenance	1,213,728	1,297,991	1,179,866	1,148,050
Capital Outlay	0	0	0	0
TOTAL EXPENDITURES	**$10,719,969**	**$10,422,981**	**$10,311,561**	**$8,884,750**


EMERGENCY MEDICAL SERVICES FUND
($000)
Receipts/Expenditures
Free Balance
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
$500
$0
($500)
($1,000)
($1,500)
($2,000)
($2,500)
($3,000)
($3,500)
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

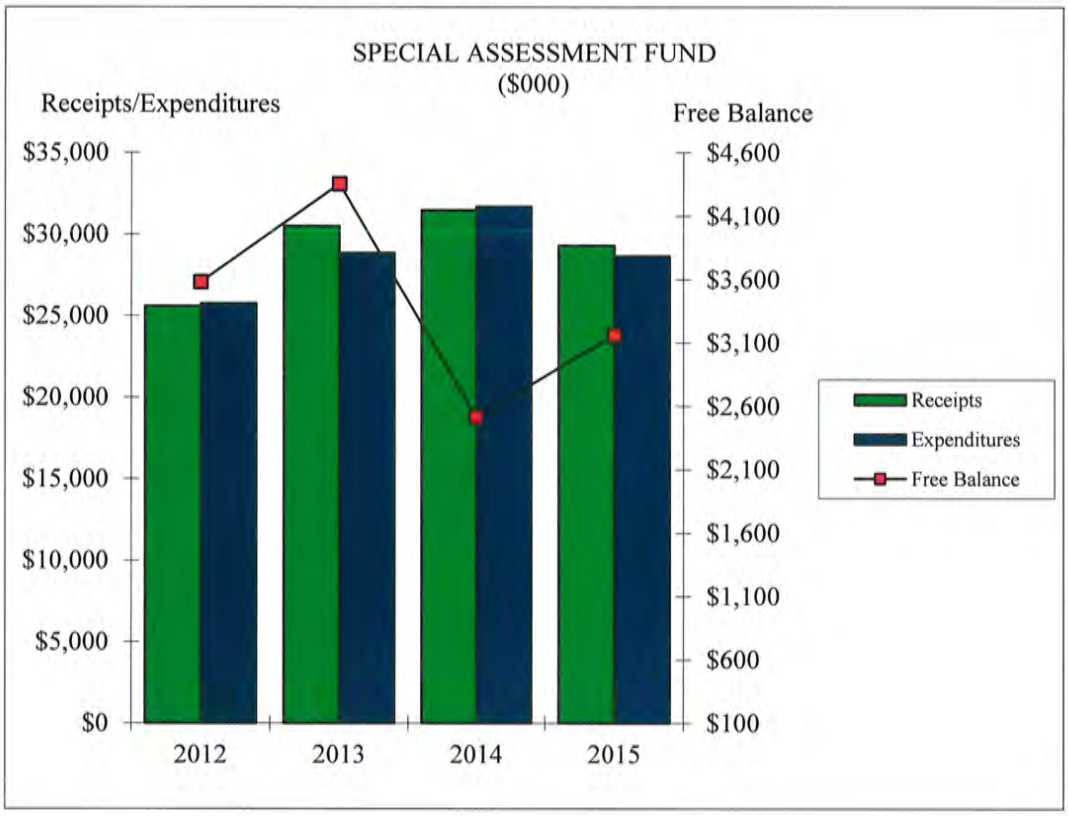
SPECIAL ASSESSMENT FUND (2010)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$3,924,917	$3,773,479	$5,419,776	$5,193,580
Receipts - 01/01-12/31	25,604,152	30,506,665	31,463,750	29,305,000
Available Resources	$29,529,069	$34,280,144	$36,883,526	$34,498,580
Less Expenditures - 01/01 - 12/31	25,755,590	28,860,368	31,689,946	28,656,410
Cash on Hand as of December 31	$3,773,479	$5,419,776	$5,193,580	$5,842,170
Less: End of -Year Encumbrances	191,335	1,065,169	2,681,990	2,682,000
Unencumbered Balance as of December 31	$3,582,144	$4,354,607	$2,511,590	$3,160,170

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Special Assessments	$14,211,636	$16,394,373	$18,152,323	$16,500,000
Note/Bond Proceeds	11,250,900	12,966,750	13,000,000	12,500,000
Service Revenues	84,830	138,324	107,163	150,000
Miscellaneous Revenues	56,786	1,007,218	204,264	155,000
TOTAL RECEIPTS	**$25,604,152**	**$30,506,665**	**$31,463,750**	**$29,305,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$3,924,021	$3,983,933	$5,705,422	$4,593,040
Other Operations & Maintenance	21,831,569	24,204,293	25,659,552	23,963,870
Capital Outlay	0	672,142	324,972	99,500
TOTAL EXPENDITURES	**$25,755,590**	**$28,860,368**	**$31,689,946**	**$28,656,410**


SPECIAL ASSESSMENT FUND
($000)
Receipts/Expenditures
Free Balance
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$0
$4,600
$4,100
$3,600
$3,100
$2,600
$2,100
$1,600
$1,100
$600
$100
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

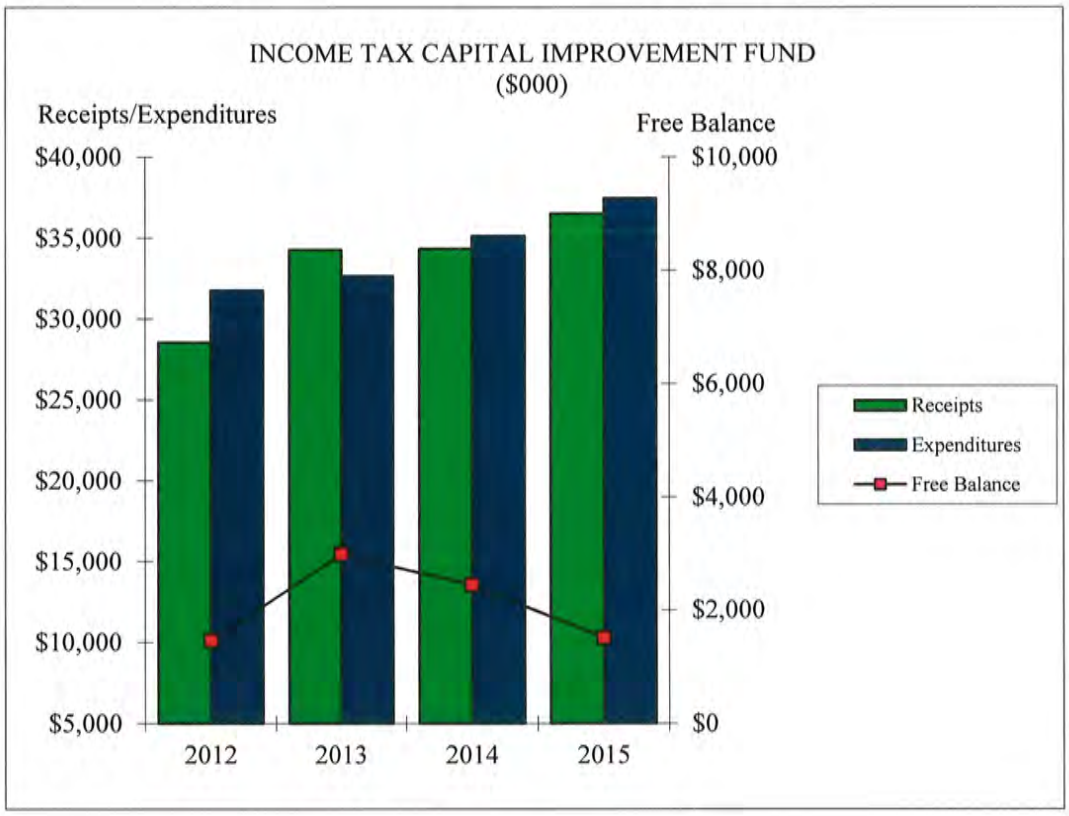
INCOME TAX CAPITAL IMPROVEMENT FUND (2025)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$5,489,285	$2,264,376	$3,881,363	$3,093,151
Receipts - 01/01-12/31	28,529,399	34,270,035	34,339,892	36,513,000
Available Resources	$34,018,684	$36,534,411	$38,221,255	$39,606,151
Less Expenditures - 01/01 - 12/31	31,754,308	32,653,048	35,128,104	37,463,380
Cash on Hand as of December 31	$2,264,376	$3,881,363	$3,093,151	$2,142,771
Less: End of -Year Encumbrances	808,830	897,642	651,170	632,000
Unencumbered Balance as of December 31	$1,455,546	$2,983,721	$2,441,981	$1,510,771

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Income Taxes	$24,912,096	$30,038,928	$29,509,488	$30,100,000
JEDD Revenues	1,675,000	2,342,500	2,125,100	2,168,000
Governmental Revenues	717,719	661,713	758,660	750,000
Gasoline Tax	24,719	21,577	16,930	20,000
Note/Bond Proceeds	0	224,490	1,000,000	2,500,000
Miscellaneous Revenues	1,199,865	980,827	929,714	975,000
TOTAL RECEIPTS	**$28,529,399**	**$34,270,035**	**$34,339,892**	**$36,513,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$613,193	$593,008	$710,062	$571,240
Other Operations & Maintenance	30,285,330	31,293,473	32,905,827	35,892,140
Capital Outlay	855,785	766,567	1,512,215	1,000,000
TOTAL EXPENDITURES	**$31,754,308**	**$32,653,048**	**$35,128,104**	**$37,463,380**


INCOME TAX CAPITAL IMPROVEMENT FUND
($000)
Receipts/Expenditures
Free Balance
$40,000
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

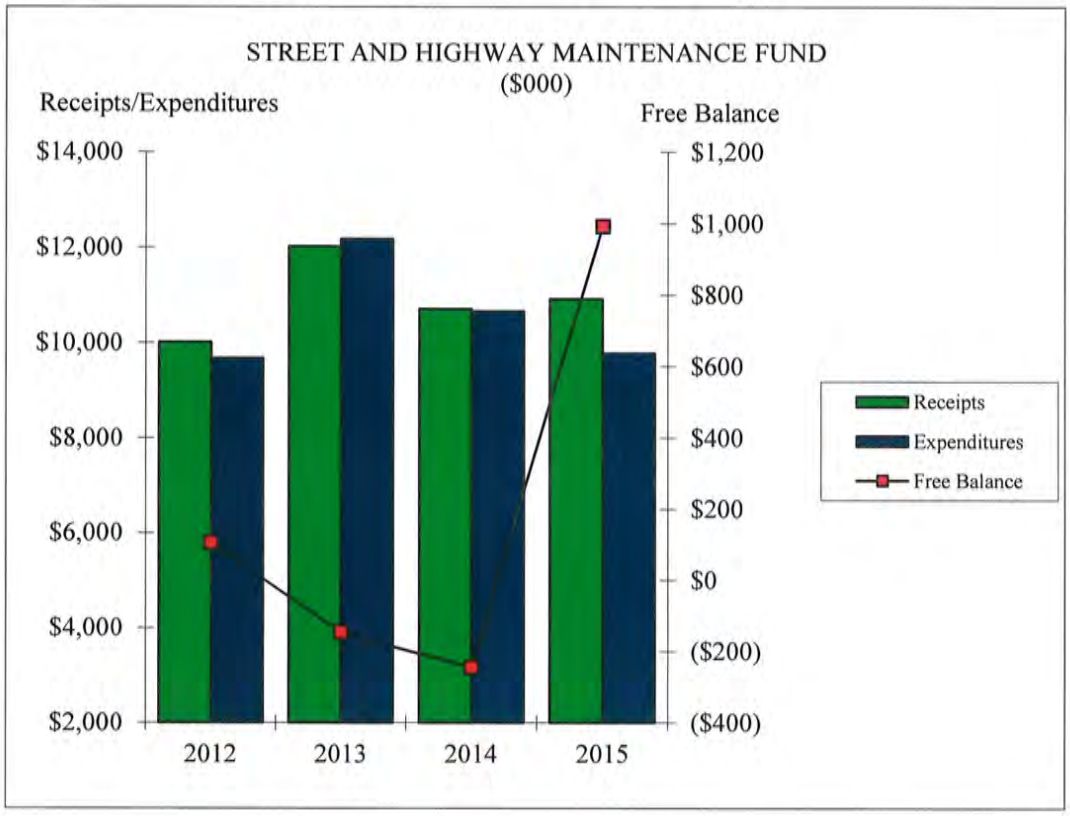
STREET AND HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	($183,201)	$156,515	$5,392	$48,071
Receipts - 01/01-12/31	10,016,602	12,023,211	10,705,268	10,915,000
Available Resources	$9,833,401	$12,179,726	$10,710,660	$10,963,071
Less Expenditures - 01/01 - 12/31	9,676,886	12,174,334	10,662,589	9,777,900
Cash on Hand as of December 31	$156,515	$5,392	$48,071	$1,185,171
Less: End of -Year Encumbrances	52,273	153,036	292,732	193,000
Unencumbered Balance as of December 31	$104,242	($147,644)	($244,661)	$992,171

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Gasoline Tax	$5,059,013	$5,072,018	$5,142,766	$5,145,000
Motor Vehicle License Tax	2,635,783	3,250,271	3,177,503	3,250,000
General Fund Subsidy	0	525,000	0	0
Service Revenues	299,066	112,768	269,765	115,000
State of Ohio Reimbursement	1,484,946	1,470,985	1,929,474	1,950,000
Miscellaneous Revenues	537,794	1,592,169	185,760	455,000
TOTAL RECEIPTS	**$10,016,602**	**$12,023,211**	**$10,705,268**	**$10,915,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$5,760,677	$5,891,663	$6,314,962	$6,150,110
Other Operations & Maintenance	3,907,527	4,935,026	4,347,627	3,627,790
Capital Outlay	8,682	1,347,645	0	0
TOTAL EXPENDITURES	**$9,676,886**	**$12,174,334**	**$10,662,589**	**$9,777,900**


STREET AND HIGHWAY MAINTENANCE FUND
($000)
Receipts/Expenditures
Free Balance
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$1,200
$1,000
$800
$600
$400
$200
$0
($200)
($400)
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

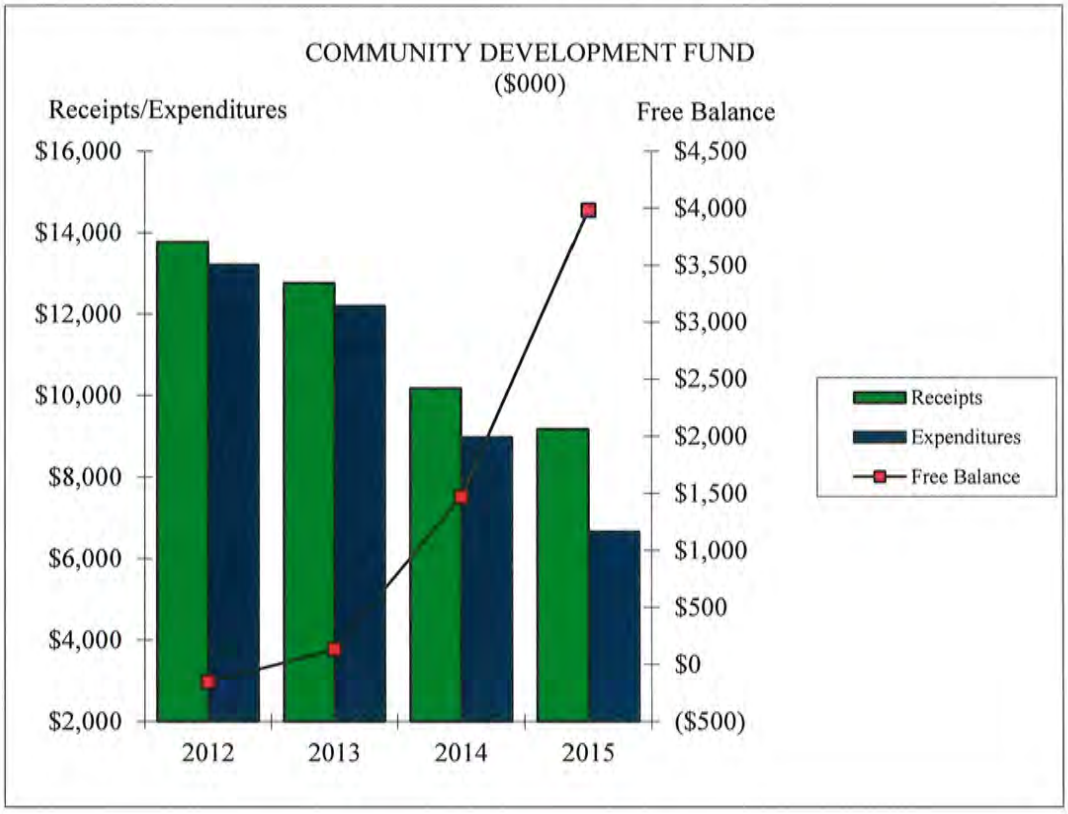
COMMUNITY DEVELOPMENT FUND (2080)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	($500,174)	$59,334	$625,860	$1,821,966
Receipts - 01/01-12/31	13,771,340	12,766,171	10,174,499	9,175,000
Available Resources	$13,271,166	$12,825,505	$10,800,359	$10,996,966
Less Expenditures - 01/01 - 12/31	13,211,832	12,199,645	8,978,393	6,660,440
Cash on Hand as of December 31	$59,334	$625,860	$1,821,966	$4,336,526
Less: End of -Year Encumbrances	214,079	493,808	352,285	353,000
Unencumbered Balance as of December 31	($154,745)	$132,052	$1,469,681	$3,983,526

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Governmental Revenues	$11,526,709	$11,173,452	$8,899,158	$8,900,000
Income Taxes	205,000	0	0	0
Service Revenues	358,872	331,072	46,354	75,000
Miscellaneous Revenues	1,680,759	1,261,647	1,228,987	200,000
TOTAL RECEIPTS	**$13,771,340**	**$12,766,171**	**$10,174,499**	**$9,175,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$2,077,198	$1,868,053	$1,859,720	$2,029,490
Other Operations & Maintenance	10,666,251	10,331,592	7,118,673	4,600,950
Capital Outlay	468,383	0	0	30,000
TOTAL EXPENDITURES	**$13,211,832**	**$12,199,645**	**$8,978,393**	**$6,660,440**


COMMUNITY DEVELOPMENT FUND
($000)
Receipts/Expenditures
Free Balance
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$4,500
$4,000
$3,500
$3,000
$2,500
$2,000
$1,500
$1,000
$500
$0
($500)
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

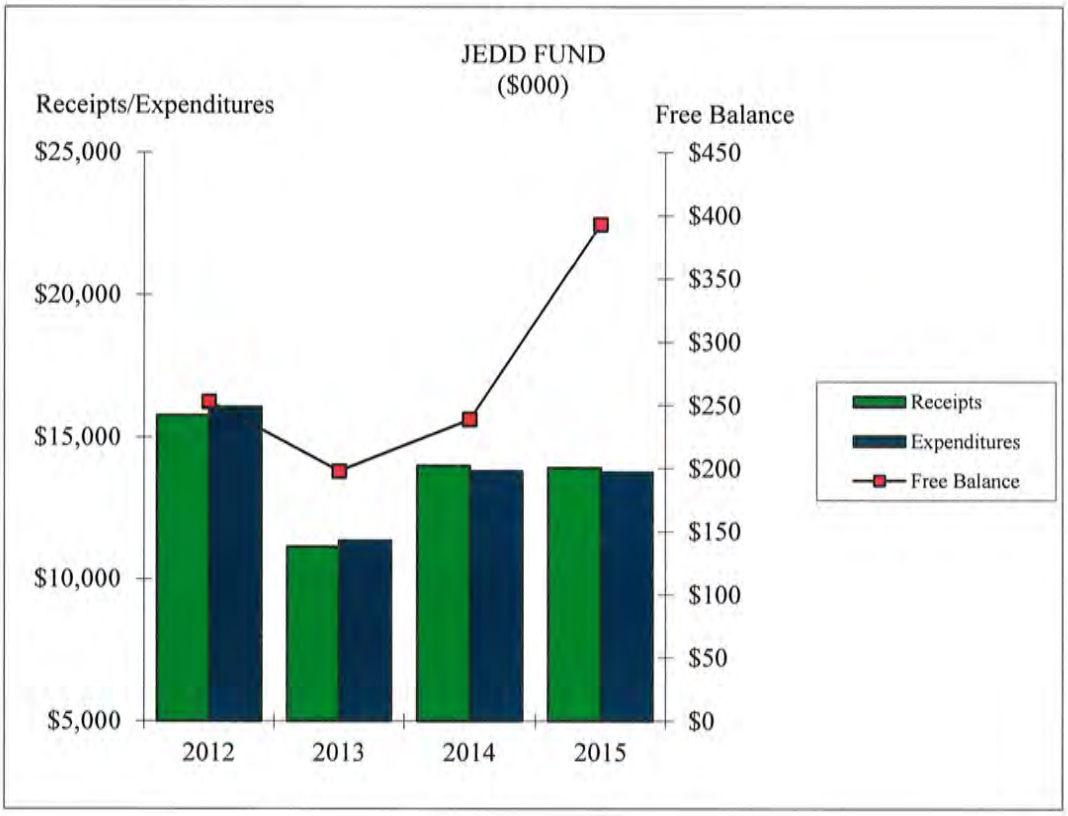
JEDD FUND (2240)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$799,085	$503,910	$285,554	$473,352
Receipts - 01/01-12/31	15,764,336	11,129,528	13,994,317	13,915,000
Available Resources	$16,563,421	$11,633,438	$14,279,871	$14,388,352
Less Expenditures - 01/01 - 12/31	16,059,511	11,347,884	13,806,519	13,760,750
Cash on Hand as of December 31	$503,910	$285,554	$473,352	$627,602
Less: End of -Year Encumbrances	249,879	86,874	233,929	234,000
Unencumbered Balance as of December 31	$254,031	$198,680	$239,423	$393,602

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
JEDD Revenues	$15,199,095	$10,396,786	$12,210,831	$12,455,000
Income Taxes	62,589	0	0	0
Service Revenues	320,272	448,620	953,736	975,000
Miscellaneous Revenues	182,380	284,122	829,750	485,000
TOTAL RECEIPTS	**$15,764,336**	**$11,129,528**	**$13,994,317**	**$13,915,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$212,805	$220,066	$293,610	$308,000
Other Operations & Maintenance	15,686,192	11,127,818	13,512,909	13,452,750
Capital Outlay	160,514	0	0	0
TOTAL EXPENDITURES	**$16,059,511**	**$11,347,884**	**$13,806,519**	**$13,760,750**


JEDD FUND
($000)
Receipts/Expenditures
Free Balance
$25,000
$20,000
$15,000
$10,000
$5,000
$450
$400
$350
$300
$250
$200
$150
$100
$50
$0
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

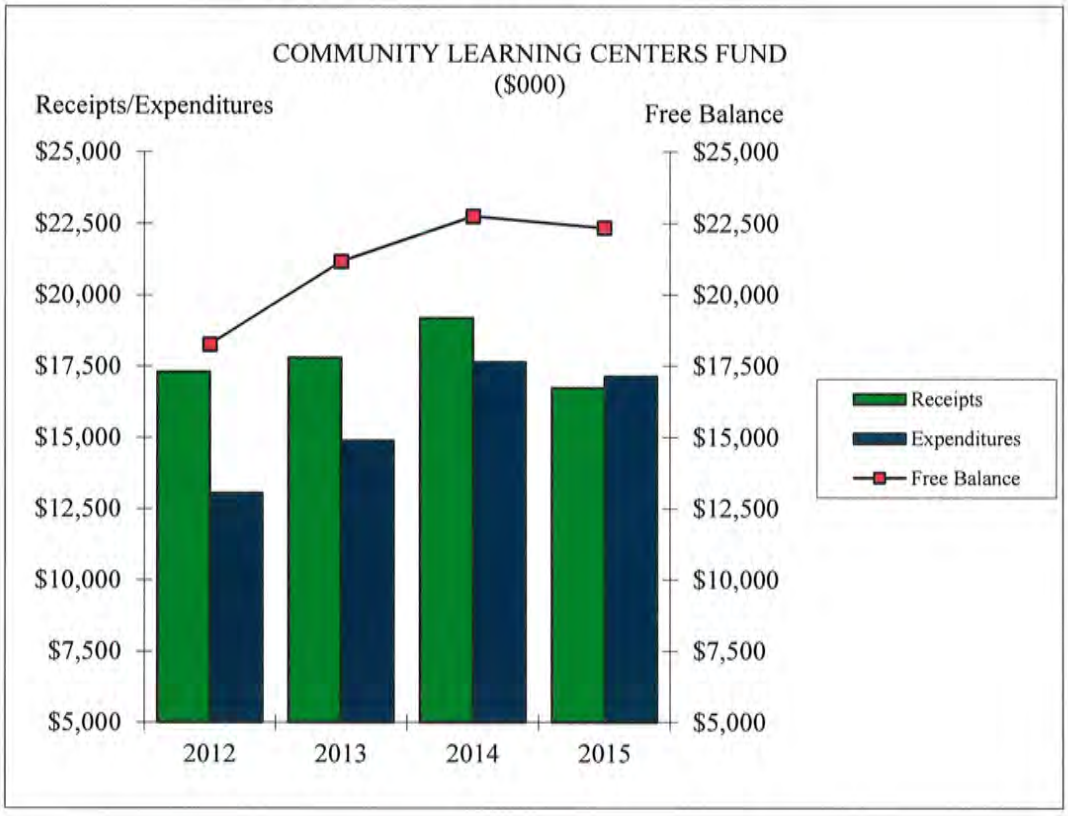
COMMUNITY LEARNING CENTERS (CLC) FUND (2355)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$14,041,145	$18,299,149	$21,207,313	$22,755,202
Receipts - 01/01-12/31	17,304,354	17,800,255	19,187,701	16,730,000
Available Resources	$31,345,499	$36,099,404	$40,395,014	$39,485,202
Less Expenditures - 01/01 - 12/31	13,046,350	14,892,091	17,639,812	17,138,000
Cash on Hand as of December 31	$18,299,149	$21,207,313	$22,755,202	$22,347,202
Less: End of -Year Encumbrances	34,127	34,127	0	0
Unencumbered Balance as of December 31	$18,265,022	$21,173,186	$22,755,202	$22,347,202

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Income Taxes	$16,016,834	$14,923,090	$15,198,084	$15,500,000
Governmental Revenues	1,079,676	993,841	1,001,399	1,005,000
Miscellaneous Revenues	207,844	1,883,324	2,988,218	225,000
TOTAL RECEIPTS	**$17,304,354**	**$17,800,255**	**$19,187,701**	**$16,730,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$0	$0	$0	$0
Other Operations & Maintenance	13,046,350	14,892,091	17,639,812	17,138,000
Capital Outlay	0	0	0	0
TOTAL EXPENDITURES	**$13,046,350**	**$14,892,091**	**$17,639,812**	**$17,138,000**


COMMUNITY LEARNING CENTERS FUND
($000)
Receipts/Expenditures
Free Balance
$25,000
$22,500
$20,000
$17,500
$15,000
$12,500
$10,000
$7,500
$5,000
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

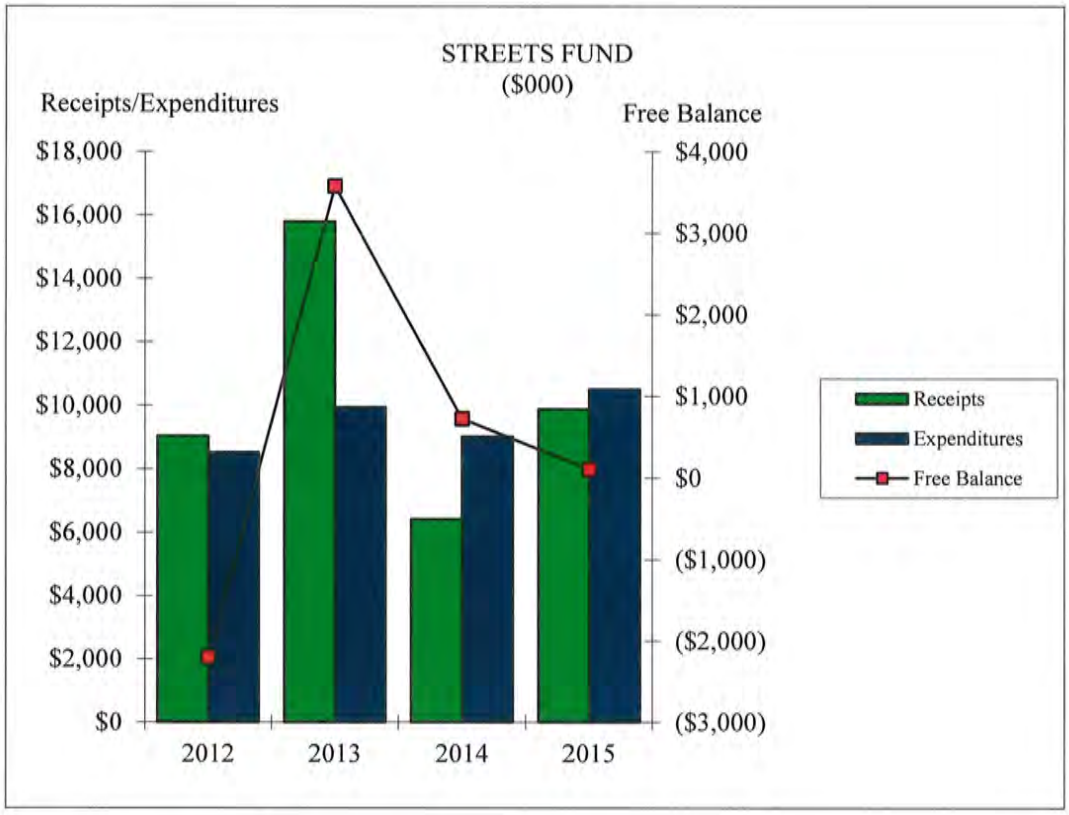
STREETS FUND (4060)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	($2,474,267)	($1,963,154)	$3,897,445	$1,297,237
Receipts - 01/01-12/31	9,039,148	15,800,020	6,417,430	9,880,000
Available Resources	$6,564,881	$13,836,866	$10,314,875	$11,177,237
Less Expenditures - 01/01 - 12/31	8,528,035	9,939,421	9,017,638	10,500,000
Cash on Hand as of December 31	($1,963,154)	$3,897,445	$1,297,237	$677,237
Less: End of -Year Encumbrances	239,173	318,903	570,704	572,000
Unencumbered Balance as of December 31	($2,202,327)	$3,578,542	$726,533	$105,237

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Income Taxes	$499,581	$1,361,754	$422,222	$1,425,000
Taxes and Assessments	561,588	303,563	324,501	525,000
Governmental Revenues	1,623,595	1,041,540	1,197,514	1,555,000
Note/Bond Proceeds	22,885	10,645,030	3,752,588	5,125,000
Miscellaneous Revenues	6,331,499	2,448,133	720,605	1,250,000
TOTAL RECEIPTS	**$9,039,148**	**$15,800,020**	**$6,417,430**	**$9,880,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$149,422	$167,392	$193,849	$196,420
Other Operations & Maintenance	5,545,675	2,612,331	2,781,570	3,198,580
Capital Outlay	2,832,938	7,159,698	6,042,219	7,105,000
TOTAL EXPENDITURES	**$8,528,035**	**$9,939,421**	**$9,017,638**	**$10,500,000**


STREETS FUND
($000)
Receipts/Expenditures
Free Balance
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
$4,000
$3,000
$2,000
$1,000
$0
($1,000)
($2,000)
($3,000)
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

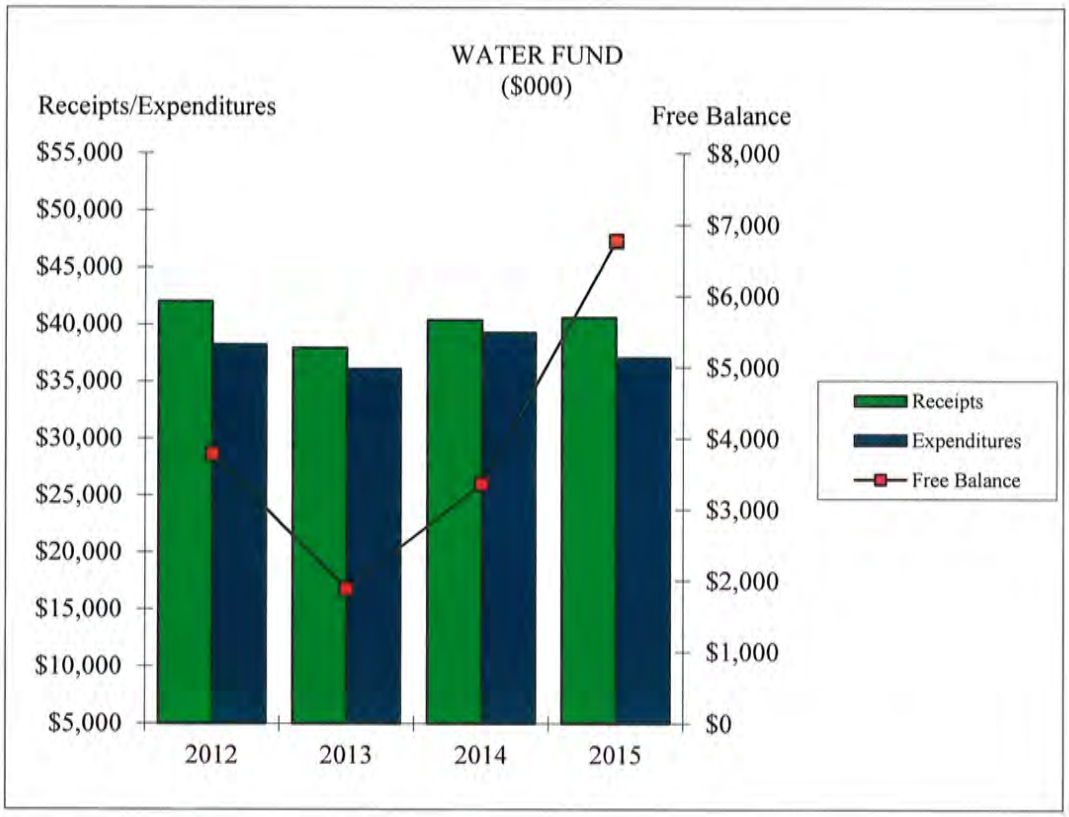
WATER FUND (5000)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$2,374,737	$6,145,073	$7,996,034	$9,114,151
Receipts - 01/01-12/31	42,003,949	37,948,510	40,394,264	40,595,000
Available Resources	$44,378,686	$44,093,583	$48,390,298	$49,709,151
Less Expenditures - 01/01 - 12/31	38,233,613	36,097,549	39,276,147	37,082,700
Cash on Hand as of December 31	$6,145,073	$7,996,034	$9,114,151	$12,626,451
Less: End of -Year Encumbrances	2,366,753	6,116,133	5,754,928	5,855,000
Unencumbered Balance as of December 31	$3,778,320	$1,879,901	$3,359,223	$6,771,451

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Water Utility Fee	$33,402,423	$33,239,875	$33,653,786	$34,070,000
Service Revenues	500,152	341,466	689,899	700,000
Note/Bond Proceeds	1,997,720	508,290	2,534,961	2,000,000
Other	5,326,758	3,242,594	2,990,330	3,250,000
Interfund Services	776,896	616,285	525,288	575,000
TOTAL RECEIPTS	**$42,003,949**	**$37,948,510**	**$40,394,264**	**$40,595,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$11,956,511	$11,635,091	$12,550,202	$12,711,160
Other Operations & Maintenance	22,674,807	22,691,007	23,476,851	22,028,090
Capital Outlay	3,602,295	1,771,451	3,249,094	2,343,450
TOTAL EXPENDITURES	**$38,233,613**	**$36,097,549**	**$39,276,147**	**$37,082,700**


WATER FUND
($000)
Receipts/Expenditures
Free Balance
$55,000
$50,000
$45,000
$40,000
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$8,000
$7,000
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$0
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

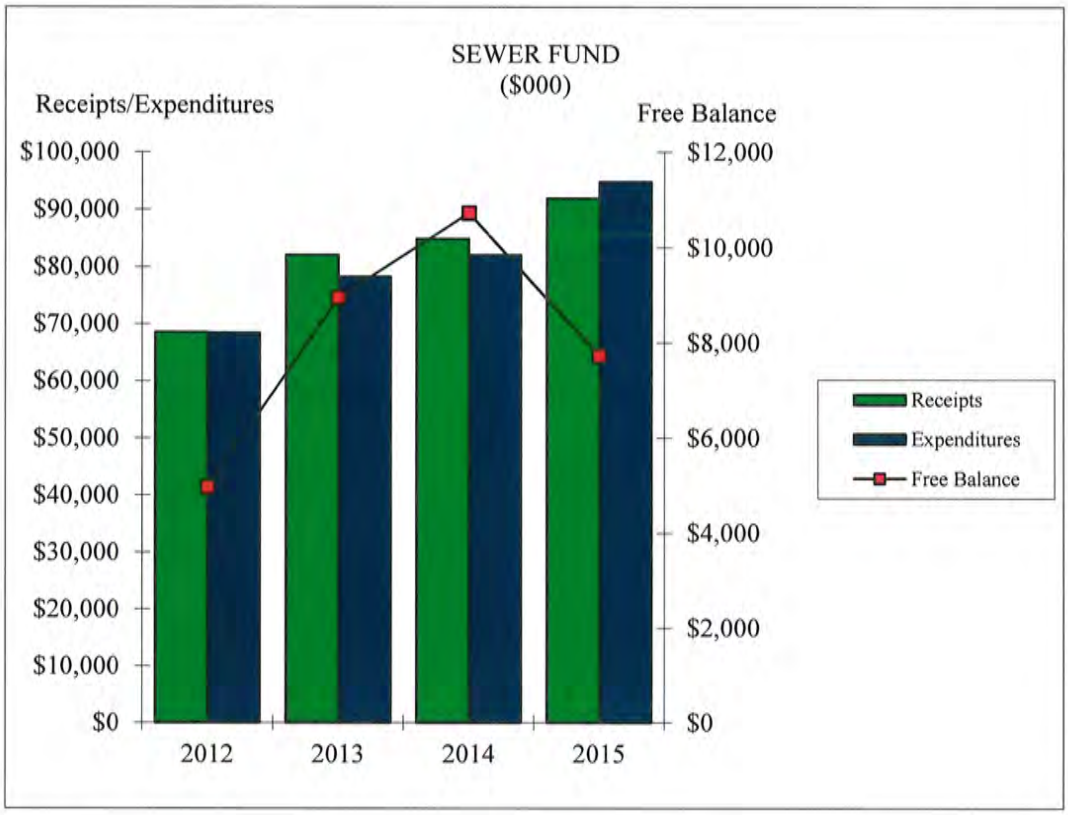
SEWER FUND (5005)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$6,324,151	$6,447,811	$10,245,832	$13,100,618
Receipts - 01/01-12/31	68,537,205	82,048,204	84,884,196	91,925,000
Available Resources	$74,861,356	$88,496,015	$95,130,028	$105,025,618
Less Expenditures - 01/01 - 12/31	68,413,545	78,250,183	82,029,410	94,817,650
Cash on Hand as of December 31	$6,447,811	$10,245,832	$13,100,618	$10,207,968
Less: End of -Year Encumbrances	1,488,531	1,295,527	2,374,724	2,485,000
Unencumbered Balance as of December 31	$4,959,280	$8,950,305	$10,725,894	$7,722,968

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Sewer Service Charge	$47,034,045	$50,016,311	$60,981,990	$70,150,000
Fees (Out of Town)	8,670,825	8,596,467	8,811,583	9,100,000
Service Revenues	390,740	455,935	2,306,144	400,000
Note/Bond Proceeds	10,927,027	22,604,444	11,939,369	11,500,000
Other	1,499,984	347,703	823,683	750,000
Interfund Services	14,584	27,344	21,427	25,000
TOTAL RECEIPTS	**$68,537,205**	**$82,048,204**	**$84,884,196**	**$91,925,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$7,622,374	$7,883,079	$8,377,054	$8,636,580
Other Operations & Maintenance	56,380,804	69,327,133	69,183,805	82,076,070
Capital Outlay	4,410,367	1,039,971	4,468,551	4,105,000
TOTAL EXPENDITURES	**$68,413,545**	**$78,250,183**	**$82,029,410**	**$94,817,650**


SEWER FUND
($000)
Receipts/Expenditures
Free Balance
$100,000
$90,000
$80,000
$70,000
$60,000
$50,000
$40,000
$30,000
$20,000
$10,000
$0
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

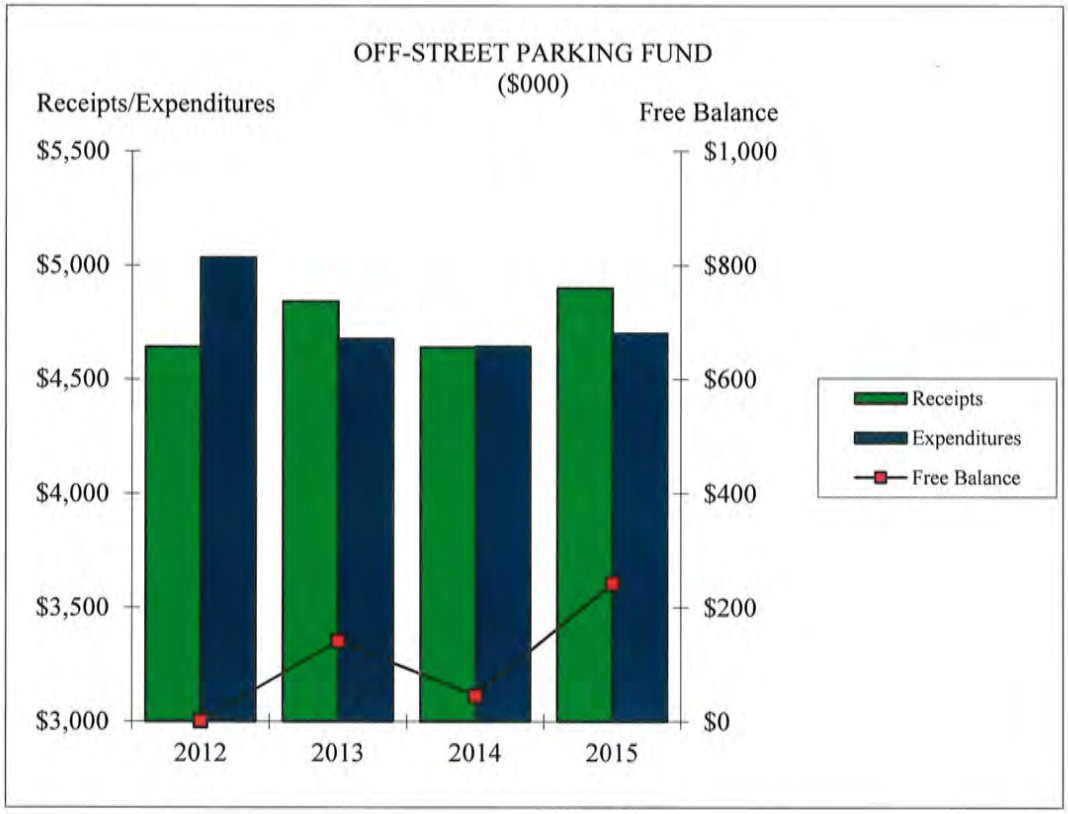
OFF-STREET PARKING FUND (5030)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$409,622	$17,611	$182,161	$177,346
Receipts - 01/01-12/31	4,640,953	4,841,301	4,637,748	4,900,000
Available Resources	$5,050,575	$4,858,912	$4,819,909	$5,077,346
Less Expenditures - 01/01 - 12/31	5,032,964	4,676,751	4,642,563	4,700,000
Cash on Hand as of December 31	$17,611	$182,161	$177,346	$377,346
Less: End of -Year Encumbrances	17,436	41,151	132,073	135,000
Unencumbered Balance as of December 31	$175	$141,010	$45,273	$242,346

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cascade Deck	$1,360,539	$1,310,434	$1,212,307	$1,325,000
Morley Deck	0	0	367,802	375,000
Opportunity Park Deck	298,512	363,458	335,138	375,000
O'Neil's Deck	277,193	340,815	236,549	250,000
Superblock Decks I & II	1,620,992	1,680,848	1,185,155	1,285,000
Citicenter Deck	108,278	110,086	111,799	115,000
Broadway Deck	215,478	220,233	209,256	215,000
High-Market Deck	314,033	303,278	282,812	315,000
General Fund Subsidy	0	0	25,000	0
Other	445,928	512,149	671,930	645,000
TOTAL RECEIPTS	**$4,640,953**	**$4,841,301**	**$4,637,748**	**$4,900,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$87,066	$0	$0	$0
Other Operations & Maintenance	4,945,898	4,676,751	4,642,563	4,700,000
Capital Outlay	0	0	0	0
TOTAL EXPENDITURES	**$5,032,964**	**$4,676,751**	**$4,642,563**	**$4,700,000**


OFF-STREET PARKING FUND
($000)
Receipts/Expenditures
Free Balance
$5,500
$5,000
$4,500
$4,000
$3,500
$3,000
$1,000
$800
$600
$400
$200
$0
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

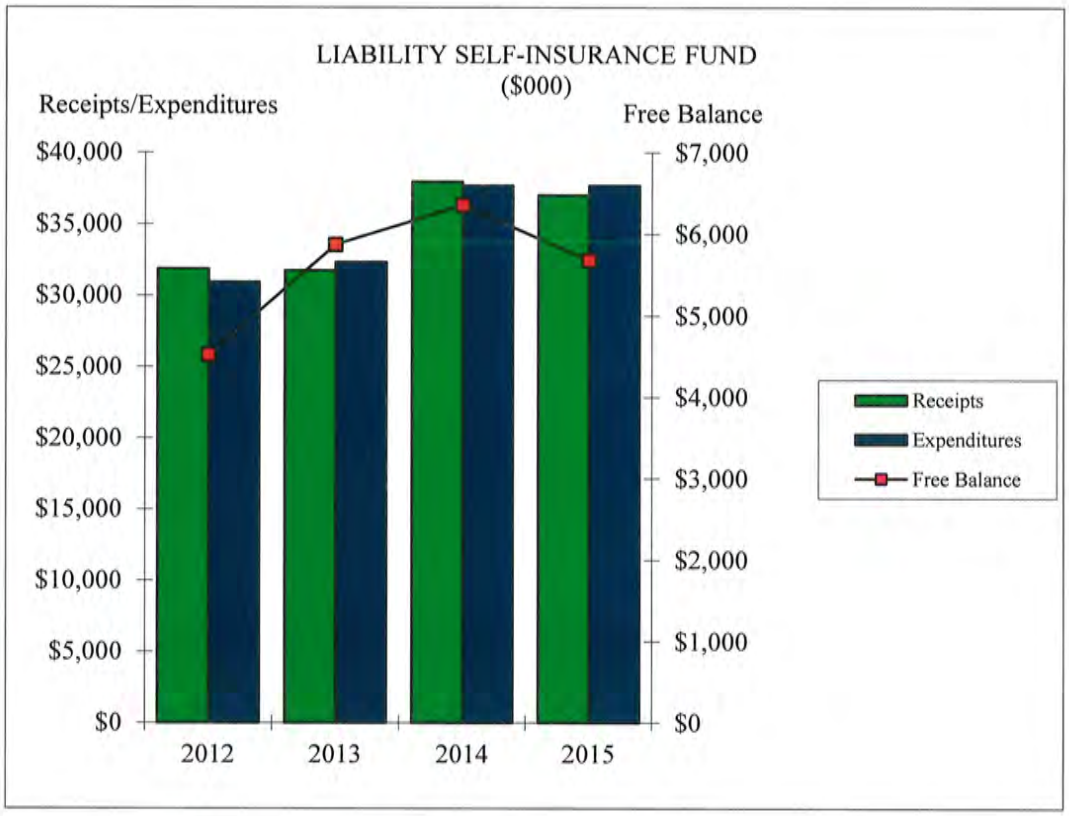
LIABILITY SELF-INSURANCE FUND (6005)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Cash Balance January 1	$5,880,207	$6,801,295	$6,218,227	$6,479,430
Receipts - 01/01-12/31	31,861,133	31,743,602	37,953,703	37,025,000
Available Resources	$37,741,340	$38,544,897	$44,171,930	$43,504,430
Less Expenditures - 01/01 - 12/31	30,940,045	32,326,670	37,692,500	37,700,000
Cash on Hand as of December 31	$6,801,295	$6,218,227	$6,479,430	$5,804,430
Less: End of -Year Encumbrances	2,280,990	345,422	123,208	125,000
Unencumbered Balance as of December 31	$4,520,305	$5,872,805	$6,356,222	$5,679,430

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Other	$700,133	$969,202	$878,403	$975,000
Interfund Services	31,161,000	30,774,400	37,075,300	36,050,000
TOTAL RECEIPTS	**$31,861,133**	**$31,743,602**	**$37,953,703**	**$37,025,000**

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Wages and Benefits	$0	$0	$0	$0
Other Operations & Maintenance	30,940,045	32,326,670	37,692,500	37,700,000
Capital Outlay	0	0	0	0
TOTAL EXPENDITURES	**$30,940,045**	**$32,326,670**	**$37,692,500**	**$37,700,000**


LIABILITY SELF-INSURANCE FUND
($000)
Receipts/Expenditures
Free Balance
$40,000
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$0
$7,000
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$0
2012
2013
2014
2015
Receipts
Expenditures
Free Balance

COMPARATIVE FUND BALANCES

For the 2015 budget document, the City has chosen to include detailed comparative statements for the funds with significant revenue and/or expenditures. All other funds, and the unencumbered fund balances, are listed below.

Fund	Fund Title	Actual 2012	Actual 2013	Actual 2014	Budgeted 2015
2015	Police Pension Employer's Liability Fund	$ 31,004	$ 1,587	$ 30,715	$ 35,715
2020	Fire Pension Employer's Liability Fund	31,004	1,587	30,715	35,715
2095	Community Environment Grants Fund	278,805	348,993	387,627	729,547
2127	AMATS Fund	(416)	311	(2,008)	92,706
2146	H.O.M.E. Program Fund	548,442	824,811	843,283	318,283
2195	Tax Equivalency Fund	1,256,750	2,657,352	4,011,492	3,801,492
2200	Special Revenue Loans Fund	40,361	37,519	54,139	4,639
2255	AMCIS Fund	928,601	971,225	1,081,014	927,561
2290	Public Health Fund	6,229	-	-	-
2295	Police Grants Fund	243,141	652,237	165,814	248,009
2305	Safety Programs Fund	2,478,032	3,082,588	1,093,378	3,438,411
2315	Health Grants	281,027	280,739	-	-
2320	Equipment and Facilities Operating Fund	(394,425)	1,093,682	362,827	616,599
2330	Various Purpose Fund	4,735,226	5,192,602	5,807,230	7,492,886
2340	Deposits Fund	1,035,198	928,998	882,809	520,809
3000	General Bond Payment Fund	713,396	456,952	122,093	80,577
4150	Information and Technology Improvements Fund	-	12,633	45,963	45,963
4160	Parks and Recreation Fund	757	336,036	81,525	19,525
4165	Public Facilities and Improvements Fund	524,205	2,714	2,009,827	1,114,827
4170	Public Parking Fund	2,135,627	2,238,254	1,963,618	853,618
4175	Economic Development Fund	1,348,563	3,574,025	2,924,130	1,723,531
5010	Oil and Gas Fund	193,849	276,437	158,527	112,429
5015	Golf Course Fund	(364)	(20,236)	(36,374)	27,414
5020	Airport Fund	8,805	93,521	1,359	12,660
6000	Motor Equipment Fund	25,051	(309,930)	(350,339)	133,286
6007	Workers Compensation Reserve Fund	3,275,017	3,860,060	4,767,632	5,002,427
6009	Self-Insurance Settlement Fund	17,942	17,942	17,942	17,942
6010	Storeroom Fund	(10,502)	-	-	-
6015	Telephone System Fund	(4,389)	(34,107)	69,241	153,467
6025	Engineering Bureau Fund	(7,376)	671,836	1,127,838	1,710,923
6030	Information Technology Fund	(300,612)	12,659	2,379	85,464
7000	Claire Merrix Tennis Trust Fund	810	810	810	310
7003	Holocaust Memorial Fund	6,886	12,021	9,685	5,700
7010	Unclaimed Monies Fund	70,925	143,515	122,641	101,641
7020	Police/Fire Beneficiary Fund	4,660	5,160	5,560	4,060
7025	Police Property Monetary Evidence Fund	15,000	15,000	15,000	-

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

	GENERAL FUND			SPECIAL REVENUE FUNDS		
SOURCE	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**
Income Taxes	$ 86,140,944	$ 87,913,900	$ 89,672,000	$ 51,659,251	$ 51,365,179	$ 50,602,000
JEDD Revenues	4,107,500	4,074,900	4,156,000	13,089,286	14,435,931	14,723,000
Taxes & Assessments	17,147,361	16,810,051	17,146,000	35,540,071	37,968,878	35,473,000
Inheritance	4,855,477	655,451	-	-	-	-
Local Government	6,640,387	6,500,339	6,500,000	34,421,470	34,447,913	32,850,000
Ohio Casino Revenue	3,059,893	3,252,129	3,252,000	-	-	-
Service Revenues	23,942,996	23,585,341	26,200,000	5,540,993	6,093,192	6,015,000
Note/Bond Proceeds	-	-	-	13,191,240	14,000,000	15,000,000
Miscellaneous Revenues	12,364,870	9,155,666	6,613,000	15,666,652	10,530,273	7,950,500
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	4,750,000	2,727,000	1,500,000
TOTAL RECEIPTS	**$ 158,259,428**	**$ 151,947,777**	**$ 153,539,000**	**$ 173,858,963**	**$ 171,568,366**	**$ 164,113,500**

USE	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**
Wages and Benefits	$ 102,588,699	$ 107,774,045	$ 109,340,040	$ 32,948,922	$ 40,524,742	$ 29,117,760
Operations & Maintenance	49,180,024	44,273,797	44,131,210	123,042,942	128,151,193	126,146,330
Capital Outlay	6,237,668	35,272	15,000	3,273,925	2,704,642	1,979,500
TOTAL EXPENDITURES	**$ 158,006,391**	**$ 152,083,114**	**$ 153,486,250**	**$ 159,265,789**	**$ 171,380,577**	**$ 157,243,590**
Net increase (decrease) in Cash Balance	253,037	(135,337)	52,750	14,593,174	187,789	6,869,910
Cash Balance as of January 1	5,121,662	5,374,699	5,239,362	35,367,055	49,960,229	50,148,018
Cash Balance as of December 31	**$ 5,374,699**	**$ 5,239,362**	**$ 5,292,112**	**$ 49,960,229**	**$ 50,148,018**	**$ 57,017,928**

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
SOURCE	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**
Income Taxes	$ -	$ -	$ -	$ 1,709,172	$ 468,851	$ 1,475,000
JEDD Revenues	-	-	-	-	-	-
Taxes & Assessments	1,185,034	1,173,467	1,175,000	303,563	324,501	525,000
Inheritance	-	-	-	-	-	-
Local Government	-	-	-	4,108,974	4,922,534	4,705,500
Ohio Casino Revenue	-	-	-	-	-	-
Service Revenues	-	-	-	-	-	-
Note/Bond Proceeds	-	4,399	-	16,879,722	14,014,789	11,450,000
Miscellaneous Revenues	2,742	3,416	5,000	5,216,316	5,355,181	5,682,500
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	-	-	-
TOTAL RECEIPTS	**$ 1,187,776**	**$ 1,181,282**	**$ 1,180,000**	**$ 28,217,747**	**$ 25,085,856**	**$ 23,838,000**

USE	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**
Wages and Benefits	$ 460,756	$ 462,895	$ 472,700	$ 167,392	$ 193,849	$ 196,420
Operations & Maintenance	965,631	1,059,656	748,100	9,090,786	15,732,466	15,103,580
Capital Outlay	-	-	-	11,186,185	10,863,502	12,465,000
TOTAL EXPENDITURES	**$ 1,426,387**	**$ 1,522,551**	**$ 1,220,800**	**$ 20,444,363**	**$ 26,789,817**	**$ 27,765,000**
Net increase (decrease) in Cash Balance	(238,611)	(341,269)	(40,800)	7,773,384	(1,703,961)	(3,927,000)
Cash Balance as of January 1	715,257	476,646	135,377	2,346,279	10,119,663	8,415,702
Cash Balance as of December 31	**$ 476,646**	**$ 135,377**	**$ 94,577**	**$ 10,119,663**	**$ 8,415,702**	**$ 4,488,702**

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
SOURCE	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**
Income Taxes	$ -	$ -	$ -	$ -	$ -	$ -
JEDD Revenues	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
Inheritance	-	-	-	-	-	-
Local Government	173,124	13,050	155,000	-	-	-
Ohio Casino Revenue	-	-	-	-	-	-
Service Revenues	98,857,185	112,307,050	120,770,000	1,174,458	1,093,639	1,200,000
Note/Bond Proceeds	23,112,734	14,474,330	13,500,000	-	-	-
Miscellaneous Revenues	3,700,873	3,897,359	4,100,000	1,237,910	1,324,753	1,481,000
Interfund Service Revenue	643,629	546,715	600,000	50,119,529	56,878,589	56,100,000
General Fund Subsidy	338,360	466,000	445,000	150,000	-	-
TOTAL RECEIPTS	**$ 126,825,905**	**$ 131,704,504**	**$ 139,570,000**	**$ 52,681,897**	**$ 59,296,981**	**$ 58,781,000**

USE	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**
Wages and Benefits	$ 20,341,497	$ 21,741,514	$ 22,161,180	$ 7,959,756	$ 7,642,432	$ 7,497,110
Operations & Maintenance	97,681,913	98,480,842	110,095,910	43,680,289	49,750,665	50,481,650
Capital Outlay	2,811,422	7,717,645	6,448,450	-	170,048	-
TOTAL EXPENDITURES	**$ 120,834,832**	**$ 127,940,001**	**$ 138,705,540**	**$ 51,640,045**	**$ 57,563,145**	**$ 57,978,760**
Net increase (decrease) in Cash Balance	5,991,073	3,764,503	864,460	1,041,852	1,733,836	802,240
Cash Balance as of January 1	12,844,232	18,835,305	22,599,808	9,964,011	11,005,863	12,739,699
Cash Balance as of December 31	**$ 18,835,305**	**$ 22,599,808**	**$ 23,464,268**	**$ 11,005,863**	**$ 12,739,699**	**$ 13,541,939**

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

	TRUST & AGENCY FUNDS			TOTAL ALL FUNDS		
SOURCE	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**
Income Taxes	$ -	$ -	$ -	$ 139,509,367	$ 139,747,930	$ 141,749,000
JEDD Revenues	-	-	-	17,196,786	18,510,831	18,879,000
Taxes & Assessments	-	-	-	54,176,029	56,276,897	54,319,000
Inheritance	-	-	-	4,855,477	655,451	-
Local Government	-	-	-	45,343,955	45,883,836	44,210,500
Ohio Casino Revenue	-	-	-	3,059,893	3,252,129	3,252,000
Service Revenues	-	-	-	129,515,632	143,079,222	154,185,000
Note/Bond Proceeds	-	-	-	53,183,696	42,493,518	39,950,000
Miscellaneous Revenues	116,847	24,375	25,500	38,306,210	30,291,023	25,857,500
Interfund Service Revenue	-	-	-	50,763,158	57,425,304	56,700,000
General Fund Subsidy	-	-	-	5,238,360	3,193,000	1,945,000
TOTAL RECEIPTS	**$ 116,847**	**$ 24,375**	**$ 25,500**	**$ 541,148,563**	**$ 540,809,141**	**$ 541,047,000**

USE	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**
Wages and Benefits	$ -	$ -	$ -	$ 164,467,022	$ 178,339,477	$ 168,785,210
Operations & Maintenance	38,622	46,670	67,000	323,680,207	337,495,289	346,773,780
Capital Outlay	-	-	-	23,509,200	21,491,109	20,907,950
TOTAL EXPENDITURES	**$ 38,622**	**$ 46,670**	**$ 67,000**	**$ 511,656,429**	**$ 537,325,875**	**$ 536,466,940**
Net increase (decrease) in Cash Balance	78,225	(22,295)	(41,500)	29,492,134	3,483,266	4,580,060
Cash Balance as of January 1	98,281	176,506	154,211	66,456,777	95,948,911	99,432,177
Cash Balance as of December 31	**$ 176,506**	**$ 154,211**	**$ 112,711**	**$ 95,948,911**	**$ 99,432,177**	**$ 104,012,237**

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 2014	Budgeted 2015	Amount Change	Percent Change	Explanation
2030	Street & Highway Maintenance	(244,661)	992,171	$1,236,832	505.53%	The increase in fund balance is due to an anticipated increase in receipts and reductions in expenditures and encumbrances.
2080	Community Development	1,469,681	3,983,526	$2,513,845	171.05%	This fund is a reimbursable grant fund. The projected increase in fund balance is related to a decrease in expenditures.
2146	H.O.M.E. Program	843,283	318,283	($525,000)	-62.26%	The decrease in fund balance is attributed to an increase in budgeted expenditures.
2305	Safety Programs	1,093,378	3,438,411	$2,345,033	214.48%	The increase in fund balance is attributed to a reduction in expenditures.
4060	Streets	726,533	105,237	($621,296)	-85.52%	The decrease in fund balance is a direct result of expenditures relating to timing for specific capital projects.
4170	Public Parking	1,963,618	853,618	($1,110,000)	-56.53%	The decrease in fund balance is attributed to an increase in budgeted expenditures.
5000	Water	3,359,223	6,771,451	$3,412,228	101.58%	The increase in fund balance is attributed to decreased expenditures for operating activities and capital.
6025	Engineering Bureau	1,127,838	1,710,923	$583,085	51.70%	The increase in fund balance is related to holding expenditure levels below anticipated revenues.

DEPARTMENTAL BUDGET BY FUND

	Civil Service	Finance	Fire	Law	Legislative	Municipal Court Clerk	Municipal Court Judges
Governmental Funds:							
General Fund	☑	☑	☑	☑	☑	☑	☑
Income Tax Collection		☑					
Emergency Medical Services			☑				
Special Assessment		☑					
Income Tax Capital Improvement							
Street and Highway Maintenance							
Community Development							
JEDD							
Community Learning Centers		☑					
Streets							
Other Governmental Funds		☑	☑		☑	☑	☑
Enterprise Funds:							
Water		☑					
Sewer							
Off-Street Parking							
Other Enterprise Funds							
Internal Service Funds:							
Liability Self-Insurance		☑					
Other Internal Service Funds		☑					

	Neighborhood Assistance	Office of the Mayor	Planning	Police	Public Health	Public Safety	Public Service
Governmental Funds:							
General Fund	☑	☑	☑	☑	☑	☑	☑
Income Tax Collection							
Emergency Medical Services							
Special Assessment	☑		☑				☑
Income Tax Capital Improvement			☑				☑
Street and Highway Maintenance							☑
Community Development	☑		☑				☑
JEDD							☑
Community Learning Centers							☑
Streets							☑
Other Governmental Funds	☑	☑	☑	☑	☑	☑	☑
Enterprise Funds:							
Water							☑
Sewer							☑
Off-Street Parking							☑
Other Enterprise Funds							☑
Internal Service Funds:							
Liability Self-Insurance							
Other Internal Service Funds			☑			☑	☑

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

Revenues:	Actual 2014	Budget 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019
General Fund Subsidy	$ 3.2	$ 1.9	$ 1.9	$ 1.9	$ 1.9	$ 1.9
Governmental Revenues	46.5	44.2	44.2	44.2	44.2	44.2
Income Taxes	139.7	141.7	144.5	147.4	150.4	153.4
Interfund Services	57.4	56.7	56.7	56.7	56.7	56.7
JEDD Revenues	18.5	18.9	19.3	19.7	20.1	20.5
Miscellaneous Revenues	30.3	25.9	26.2	26.4	26.7	27.0
Note & Bond Proceeds	42.5	40.0	80.0	120.0	120.0	120.0
Ohio Casino Revenue	3.3	3.3	3.3	3.3	3.3	3.3
Service Revenues	143.1	154.2	161.9	170.0	178.5	187.4
Taxes & Assessments	56.3	54.3	52.4	50.5	48.7	47.0
Total Revenues	$ 540.8	$ 541.1	$ 590.4	$ 640.1	$ 650.4	$ 661.3
Expenditures:						
Wages & Benefits	$ 178.3	$ 168.8	$ 172.2	$ 175.6	$ 179.1	$ 182.7
Operations & Maintenance	337.5	346.8	353.4	360.1	366.9	373.9
Capital Outlay	21.5	20.9	61.3	101.7	102.2	102.6
Total Expenditures	$ 537.3	$ 536.5	$ 586.9	$ 637.4	$ 648.3	$ 659.2
Net Increase	$ 3.5	$ 4.6	$ 3.5	$ 2.7	$ 2.2	$ 2.1
Beginning Cash Balance	95.9	99.4	104.0	107.5	110.2	112.3
Ending Cash Balance	$ 99.4	$ 104.0	$ 107.5	$ 110.2	$ 112.3	$ 114.4

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Debt

DEBT SERVICE

The debt policy of the City is to limit long-term debt to only those 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 City of Akron 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. Indeed, Akron has not defaulted on any of its obligations since 1936.

Akron has six types of debt instruments: (1) general obligations of the City - 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 and sewer mortgage revenue bonds outstanding; (4) loans - the City has borrowed funds from the Ohio Water Development Authority, the Ohio Public Works Commission, and the Ohio Department of 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, State infrastructure bank loans (SIB), non-tax revenue bonds, income tax revenue bonds, and special revenue (JEDD) bonds.

The basic security for unvoted City 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 City general obligation debt is the authorization by the electors for the City to levy to pay the debt service on those bonds. The tax is outside the Charter tax limitation, and is to be sufficient amount to pay as it comes due (subject to other provisions).

The Revised Code 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 Revised Code 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, 2014 were:

Debt Limitation	Outstanding Debt	Additional Borrowing Capacity Within Limitation
10-1/2% - $271,203,065	$137,009,121	$134,193,944
5-1/2% - $142,058,748	$137,009,121	$ 5,049,627

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).

Akron has $835,703,800 in outstanding obligations as of December 31, 2014. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2014, and the remaining balances. The table shows $192,231,439 was spent on debt retirement in 2014 (including the refunding of existing debt). Projected debt retirement in 2015 (including the retirement of G.O. BANs) is approximately $86,979,838.

Tables 2 through 11 identify the 2015 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2014 there was $201,995,433 outstanding.

Table 3 summarizes Special Assessment Bonds and Notes.

Table 4 summarizes the Water Obligations.

Table 5 summarizes the Sewer Obligations.

Table 6 summarizes the OPWC loans outstanding.

Table 7 summarizes the Ohio Department of Development loans.

Table 8 identifies Other Special Obligations, such as Certificates of Participation (COPs) and the State Infrastructure Bank Loans.

Table 9 summarizes the City's Nontax Revenue Economic Development Bonds. Currently, there are four issues outstanding. The Nontax Revenue Bonds are a special obligation of the City payable from Nontax Revenue (including fees for licenses, fines, interest earnings) and they are not general obligations of the City. Table 10 summarizes the Income Tax Revenue Bonds. Table 11 summarizes the Special Revenue (JEDD) Bonds, of which there is one issue outstanding.

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

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

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

Table 1

DEBT
CITY OF AKRON, OHIO
12/31/2014

Description	Type	Total Outstanding 12/31/2013	New Issues in 2014	Redeemed in 2014	Total Outstanding 12/31/2014
GENERAL DEBT					
Ascot Park Improvement	Bonds	$ 49,331	$ -	$ -	$ 49,331
CitiCenter Building	Bonds	232,562	-	-	232,562
Community Centers	Bonds	1,139,073	136,370	1,045,274	230,169
Convention Center	Bonds	686,776	-	686,776	-
Economic Development	Bonds	3,270,800	2,999,280	3,229,000	3,041,080
Final Judgment	Bonds	2,463,537	1,260,530	1,467,330	2,256,737
Fire Dept. Facilities	Bonds	857,212	145,380	203,414	799,178
Furnace/Howard Renewal Area	Bonds	2,890,000	2,550,395	2,638,535	2,801,860
High St. Renewal Area	Bonds	1,124,782	694,205	787,395	1,031,592
Industrial Incubator	Bonds	2,855,000	-	145,000	2,710,000
Inventors Hall of Fame	Bonds	345,960	-	-	345,960
Justice Center Plaza	Bonds	303,982	158,905	194,681	268,206
Motor Equipment	Bonds	9,175,170	2,636,630	4,000,290	7,811,510
Municipal Facilities	Bonds	20,390,689	8,151,469	9,050,010	19,492,148
Off Street Parking	Bonds	21,297,827	-	1,720,702	19,577,125
Public Improvement	Bonds	1,961,920	-	141,488	1,820,432
Real Estate Acquisition	Bonds	4,767,655	4,134,730	4,294,992	4,607,393
Recreational Facilities	Bonds	49,782,525	12,263,945	14,768,280	47,278,190
Storm Sewer Improvement	Bonds	1,153,548	996,240	1,139,648	1,010,140
Street Improvement	Bonds	91,022,960	28,836,921	33,228,061	86,631,820
TOTAL GENERAL DEBT	Bonds	$ 215,771,309	$ 64,965,000	$ 78,740,876	$ 201,995,433
	Notes	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	$ 5,658,611	$0	$ 1,658,611	$ 4,000,000
Street Resurfacing	Bonds	562,147	-	482,620	79,527
Street Improvement	Notes	-	-	-	-
TOTAL S.A. DEBT	Bonds	$ 6,220,758	$ -	$ 2,141,231	$ 4,079,527
	Notes	$ -	$ -	$ -	$ -
TOTAL G.O. DEBT		$ 221,992,067	$ 64,965,000	$ 80,882,107	$ 206,074,960

Table 1

DEBT
CITY OF AKRON, OHIO
12/31/2014

Description	Type	Total Outstanding 12/31/2013	New Issues in 2014	Redeemed in 2014	Total Outstanding 12/31/2014
PUBLIC UTILITY DEBT (G.O.)					
Water	Bonds	$ -	$ -	$ -	$ -
Sewer	Bonds	-	-	-	-
P.U. SPECIAL REV. (OWDA)					
Water	Loans	7,964,359	11,414,738	1,016,176	18,362,921
Sewer	Loans	65,531,236	25,297,063	13,890,637	76,937,662
P.U. SPECIAL REV. (OPWC)					
Water	Loans	799,497	-	95,958	703,539
Sewer	Loans	743,265	-	105,556	637,709
P.U. DEBT (REVENUE)					
Water	Bonds	33,835,000	-	3,475,000	30,360,000
Sewer	Bonds	15,385,000	-	4,310,000	11,075,000
TOTAL P.U. DEBT	Bonds	$ 49,220,000	$ -	$ 7,785,000	$ 41,435,000
	Loans	$ 75,038,357	$ 36,711,801	$ 15,108,327	$ 96,641,831
SPECIAL OBLIGATIONS					
CLC Income Tax Revenue	Bonds	$ 207,385,000	$ 50,000,000	$ 7,455,000	$ 249,930,000
Income Tax Revenue	Bonds	38,717,135	33,178,000	1,914,048	69,981,087
JEDD Revenue	Bonds	27,165,000	-	1,920,000	25,245,000
Non-Tax Revenue	Bonds	48,475,000	28,230,000	23,140,000	53,565,000
Canal Park Stadium	COPs	17,275,000	-	1,970,000	15,305,000
Off-Street Parking	COPs	34,135,000	-	2,725,000	31,410,000
Steam System	COPs	12,305,000	-	465,000	11,840,000
Capital Projects - OPWC	Loans	9,241,963	446,000	603,799	9,084,164
Capital Projects - SIB	Loans	1,742,279	-	1,429,074	313,205
Capital Projects - ODOD	Loans	5,482,636	-	104,083	5,378,553
Income Tax Revenue	Notes	24,730,000	-	24,730,000	-
SA Street Lighting-Cleaning	Notes	13,000,000	13,000,000	13,000,000	13,000,000
Income Tax Medical Benefit	Notes	9,000,000	6,500,000	9,000,000	6,500,000
GRAND TOTAL		$ 794,904,437	$ 233,030,801	$ 192,231,439	$ 835,703,800

Table 2

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
		Issued after January 20, 1920 Not Voted - 10.50 Mill Limit					
Feb. 21, 1991	2,500,000	Urban Renewal Imp. 1990	8.000%	Dec. 1, 2015-20	$ 594,432	$ 80,496	$ 47,555
Dec. 10, 1991	1,500,000	Urban Renewal Imp. 1991	8.000%	Dec. 1, 2015-21	1,226,000	100,000	98,080
Sept. 14, 2005	80,640,000	Var. Pur. Imp. & Ref. 2005	4.284%	Dec. 1, 2015-26	4,215,001	4,215,001	168,600
Dec. 21, 2006	22,440,000	Various Purpose Imp. 2006	4.266%	Dec. 1, 2015-27	14,895,000	1,255,000	661,388
Dec. 3, 2007	20,735,000	Various Purpose Imp. 2007	4.458%	Dec. 1, 2015-28	14,490,000	1,180,000	655,263
Nov. 30, 2009	12,920,000	Various Purpose Ref. 2009	4.521%	Dec. 1, 2015-28	10,570,000	-	486,173
Nov. 30, 2010	24,045,000	Various Purpose Ref. 2010 A	3.501%	Dec. 1, 2015-23	20,930,000	3,055,000	1,006,000
Nov. 30, 2010	21,350,000	Various Purpose Imp. 2010 B	4.367%	Dec. 1, 2015-29	18,810,000	995,000	761,069
Dec. 8, 2010	7,375,000	Various Purpose Imp. 2010 D	6.255%	Dec. 1, 2015-29	7,315,000	20,000	448,613
Dec. 21, 2011	44,094,434	Various Purpose Ref. 2011	2.864%	Dec. 1, 2015-23	37,315,000	2,050,000	1,159,075
Nov. 29, 2012	8,540,000	Various Purpose Ref. 2012	2.758%	Dec. 1, 2015-24	7,655,000	1,875,000	299,150
Mar. 20, 2014	19,080,000	Various Purpose Ref. 2014 A	2.768%	Dec. 1, 2015-26	18,630,000	265,000	493,725
Mar. 20, 2014	20,685,000	Various Purpose Ref. 2014 B	2.425%	Dec. 1, 2015-26	20,150,000	365,000	502,869
Dec. 2, 2014	25,200,000	Various Purpose Ref. 2014 C	3.316%	Dec. 1, 2015-31	25,200,000	1,365,000	847,234
		TOTAL INSIDE BONDS			$ 201,995,433	$ 16,820,497	$ 7,634,794

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
		Issued after January 20, 1920 Not Voted - 10.50 Mill Limit					
Sept. 29, 2005	2,375,000	Street Imp. Ser. 2005	3.707%	Dec. 1, 2015	280,000	280,000	11,200
Mar. 1, 2006	587,875	St. Resurf., Series 2006	4.000%	Dec. 1, 2015	7,545	7,545	302
Sept. 14, 2006	1,310,000	Street Imp. Ser. 2006	4.018%	Dec. 1, 2015-16	305,000	150,000	12,394
Mar. 1, 2007	909,945	St. Resurf., Series 2007	4.000%	Dec. 1, 2015-16	5,074	2,488	203
Sept. 5, 2007	885,000	Street Imp. Ser. 2007	4.100%	Dec. 1, 2015-17	315,000	100,000	12,915
Mar. 1, 2008	639,785	St. Resurf., Series 2008	4.000%	Dec. 1, 2015-17	13,405	4,295	536
Jun. 1, 2010	2,195,840	St. Resurf., Series 2010	4.000%	Dec. 1, 2015-19	53,503	9,878	2,140
Nov. 22, 2011	5,015,000	Street Imp. Ser. 2011	2.450%	Dec. 1, 2015-21	3,100,000	665,000	75,950
		TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)			$ 4,079,527	$ 1,219,206	$ 115,640
		SPECIAL ASSESSMENT NOTES					
Dec. 15, 2014	13,000,000	Street Cleaning-Lighting Note	0.949%	Dec. 14, 2015	$ 13,000,000	$ 13,000,000	$ 123,027
					$ 13,000,000	$ 13,000,000	$ 123,027

Table 4

WATERWORKS BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
		Mortgage Revenue Bonds - Series 2006					
Aug. 10, 2006	13,340,000	Water Mortgage Revenue	4.00-4.50%	Mar. 1, 2015-26	$ 9,300,000	$ 605,000	$ 392,195
		Mortgage Revenue Bonds - Series 2009					
Sep. 17, 2009	22,100,000	Water Mortgage Revenue	2.50-5.00%	Mar. 1, 2015-34	$ 21,060,000	$ 3,020,000	$ 930,175
		Ohio Water Development Authority Loan Agreements					
Sept. 28, 1999	1,142,942	OWDA #3246	4.020%	Jan. & July 1, 2015-20	$ 416,556	$ 62,705	$ 16,122
May 2, 2000	8,127,549	OWDA #3326	4.640%	Jan. & July 1, 2015-20	3,248,930	481,343	145,231
Oct. 30, 2008	1,547,061	OWDA #4997 (50%Water, 50% Sewer)	3.520%	Jan. & July 1, 2015-20	917,133	153,932	30,940
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2015-33	1,822,344	93,863	62,045
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2015-32	437,019	17,706	15,358
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2015-33	1,042,648	45,814	20,720
Jul. 28, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2015-34	2,502,785	119,772	57,665
Jul. 24, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2015-34	685,229	31,329	15,084
Aug. 28, 2013	831,285	OWDA #6507	2.000%	Jan. & July 1, 2015-34	11,255	11,255	16,459
Oct. 9, 2013	306,056	OWDA #6550	4.240%	Jan. & July 1, 2015-23	150,366	26,235	11,635
Dec. 12, 2013	782,159	OWDA #6613	3.620%	Jan. & July 1, 2015-35	322,058	13,516	14,183
Jan. 30, 2014	699,374	OWDA #6665	3.660%	Jan. & July 1, 2015-24	482,207	24,243	25,377
Feb. 27, 2014	2,630,871	OWDA #6686	3.650%	Jan. & July 1, 2015-35	1,499,988	45,537	48,336
Feb. 27, 2014	10,002,958	OWDA #6688	4.150%	Jan. & July 1, 2016-35	4,824,402	-	-
					$ 18,362,920	$ 1,127,249	$ 479,155
		Ohio Public Works Commission Loan Agreements					
July 17, 1995	1,024,156	OPWC #CH903	0.000%	Jan. & July 1, 2015-19	$ 256,039	$ 51,208	$ -
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2015-24	447,500	44,750	-
					$ 703,539	$ 95,958	$ -

SEWER BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
		Revenue Bonds - Series 2005					
Dec. 1, 2005	33,855,000	Sewer System Imp.	3.50-5.00%	Dec. 1, 2015-17	$ 11,075,000	$ 4,525,000	$ 553,750
		Ohio Water Development Authority Loan Agreements					
Jan. 26, 1995	15,328,600	OWDA #2658	4.560%	Jan. & July 1, 2015	$ 1,137,856	$ 1,137,856	$ 39,045
Mar. 30, 1995	17,873,932	OWDA #2659	4.560%	Jan. & July 1, 2015	1,326,260	1,326,260	45,529
Sept. 30, 2004	8,109,648	OWDA #4160	3.810%	Jan. & July 1, 2015	969,844	969,844	27,800
Oct. 30, 2008	1,547,061	OWDA #4997 (50%Water, 50% Sewer)	3.520%	Jan. & July 1, 2015-20	917,133	153,932	30,940
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2015-30	818,768	41,384	26,276
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2015-30	136,015	6,602	4,367
Dec. 10, 2009	98,870	OWDA #5581	3.250%	Jan. & July 1, 2015	9,602	9,602	156
Dec. 10, 2009	413,711	OWDA #5582	3.250%	Jan. & July 1, 2015-20	235,807	36,203	7,372
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2015-30	71,786	3,628	2,304
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2015-32	732,321	29,448	36,397
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2015-32	1,971,058	93,637	96,213
Feb. 24, 2011	1,470	OWDA #5851	4.140%	Jan. & July 1, 2015-32	377,517	15,120	15,536
Jun. 1, 2012	78,750	OWDA #5994	2.600%	Jan. & July 1, 2015-17	2,211	2,211	954
Jun. 1, 2012	78,750	OWDA #5995	2.600%	Jan. & July 1, 2015-17	(7,352)	(7,352)	954
Jun. 1, 2012	1,680,000	OWDA #6078	2.550%	Jan. & July 1, 2015-17	2,211,566	856,848	69,976
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2015-32	2,523,817	119,699	76,378
Dec. 8, 2011	4,743,846	OWDA #6080 (50%Water, 50% Sewer)	2.800%	Jan. & July 1, 2015-33	1,822,344	93,863	62,045
Jun. 1, 2012	903,132	OWDA #6081	2.800%	Jan. & July 1, 2015-32	815,734	36,696	22,585
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2015-33	19,540,267	934,859	633,888
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2015-33	1,170,557	50,123	33,885
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2015-32	904,886	39,101	25,513
May. 31, 2012	7,361,226	OWDA #6202	2.690%	Jan. & July 1, 2015-18	17,405,022	4,659,102	562,193
May. 31, 2012	2,100,947	OWDA #6203	2.690%	Jan. & July 1, 2015-19	1,347,207	410,465	49,353
Dec. 31, 2012	754,551	OWDA #6316	2.540%	Jan. & July 1, 2015-18	535,651	147,175	14,608
Dec. 13, 2012	315,000	OWDA #6319	2.480%	Jan. & July 1, 2015-18	81,055	60,302	7,488
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2015-34	1,936,355	190,410	119,396
Apr. 4, 2013	6,032,632	OWDA #6417	2.440%	Jan. & July 1, 2015-18	4,299,012	1,191,283	97,673
Apr. 4, 2013	383,985	OWDA #6419	2.440%	Jan. & July 1, 2015-18	252,977	74,913	7,131
Jul. 9, 2013	5,162,579	OWDA #6473	2.670%	Jan. & July 1, 2015-18	1,201,430	1,004,783	105,053
Jul. 18, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2015-33	1,833,437	102,315	65,917
Aug. 30, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2015-35	3,879,277	113,184	94,166
Oct. 31, 2013	334,170	OWDA #6578	3.590%	Jan. & July 1, 2015-19	178,209	62,164	11,444
Oct. 31, 2013	1,523,988	OWDA #6579	3.590%	Jan. & July 1, 2015-20	213,407	140,490	27,356
Jan. 30, 2014	1,881,680	OWDA #6664	3.660%	Jan. & July 1, 2015-34	787,681	65,226	68,278
Jan. 30, 2014	1,063,037	OWDA #6692	3.380%	Jan. & July 1, 2015-19	1,001,336	198,599	34,267
Jan. 30, 2014	781,309	OWDA #6693	3.380%	Jan. & July 1, 2015-19	724,284	145,966	25,185
Apr. 24, 2014	3,413,207	OWDA #6722	3.950%	Jan. & July 1, 2016-36	327,704	-	-
Apr. 24, 2014	1,500,016	OWDA #6723	3.450%	Jan. & July 1, 2015-34	873,395	53,152	51,295
Jun. 26, 2014	11,022,605	OWDA #6776	3.090%	Jan. & July 1, 2016-36	629,020	-	-
Jun. 26, 2014	17,917,041	OWDA #6790	3.010%	Jan. & July 1, 2017-36	1,719,209	-	-
Aug. 28, 2014	6,824,879	OWDA #6817	3.340%	Jan. & July 1, 2016-35	23,999	-	-
					$ 76,937,662	$ 14,569,093	$ 2,598,917
		Ohio Public Works Commission Loan Agreement					
July 1, 1994	690,000	OPWC #CH804	0.000%	Jan. & July 1, 2015-18	$ 85,238	$ 21,310	$ -
July 1, 1996	907,265	OPWC #CH006	0.000%	Jan. & July 1, 2015-20	249,498	45,363	-
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 2015-21	193,375	29,750	-
July 1, 2005	275,000	OPWC #CH10I	0.000%	Jan. & July 1, 2015-26	109,598	9,133	-
					$ 637,709	$ 105,556	$ -

OPWC LOANS
Ohio Public Works Commission Loan Agreement

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
		Various Capital Projects					
July 1, 1997	760,000	OPWC #CH10A(CIP)	0.000%	Jan. & July 1, 2015-18	$ 152,000	$ 38,000	$ -
July 1, 1997	1,014,000	OPWC #CH08B(CIP)	0.000%	Jan. & July 1, 2015-20	304,200	50,700	-
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2015-22	91,799	12,240	-
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2015-21	102,375	14,625	-
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2015-22	48,800	6,100	-
June 10, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2015-24	316,782	33,345	-
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2015-22	224,438	29,925	-
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2015-22	132,604	16,576	-
July 1, 2001	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2015-23	194,620	21,624	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2015-24	391,300	41,189	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2015-26	498,353	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	0.000%	Jan. & July 1, 2015-29	39,150	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2015-27	1,173,750	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2015-28	509,379	37,732	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2015-29	741,000	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2015-27	119,860	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2015-29	625,500	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2015-39	1,299,000	43,300	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2015-41	167,521	6,204	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2015-41	340,256	12,840	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2015-42	546,278	19,510	-
Jul. 1, 2010	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2015-41	619,200	22,933	-
Aug. 4, 2010	446,000	OPWC #CH05N(CIP)	0.000%	Jan. & July 1, 2015-42	446,000	14,867	-
		TOTAL OPWC LOANS			$ 9,084,164	$ 661,966	$ -

Table 7

ODOD
Ohio Department of Development Loan Agreements

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
Mar. 28, 2003	1,000,000	University Technology Park	4.00%	Jan. 1, 2015-2018	$ 378,553	$ 108,324	$ 13,171
Mar. 31, 2011	5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2016-2030	5,000,000	-	-
		TOTAL ODOD LOANS			$ 5,378,553	$ 108,324	$ 13,171

OTHER SPECIAL OBLIGATIONS

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
		Certificates of Participation (COPS)					
July 27, 2005	32,065,000	Canal Park Stadium	5.000%	Dec. 1, 2015-16	$ -	$ -	$ -
Sept. 14, 2005	31,940,000	Off-Street Parking Facilities	3.50-5.00%	Dec. 1, 2015-26	16,150,000	1,980,000	696,744
Dec. 20, 2007	19,610,000	Off-Street Parking Facilities	4.00-4.375%	Dec. 1, 2015-28	15,260,000	830,000	638,694
Nov. 3, 2010	13,200,000	Steam System Utility	2.75-5.00%	Dec. 1, 2015-30	11,840,000	480,000	570,063
Dec. 5, 2013	2,365,000	Canal Park Stadium	0.60-4.5%	Dec. 1, 2015-23	2,150,000	215,000	66,995
Nov. 27, 2013	14,910,000	Canal Park Stadium	0.58-3.75%	Dec. 1, 2015-21	13,155,000	1,770,000	341,303
		TOTAL CERTIFICATES OF PARTICIPATION			$ 58,555,000	$ 5,275,000	$ 2,313,798
		State Infrastructure Bank (SIB) Loans					
July 21, 2005	2,197,000	Cascade Locks Bikeway	3.00%	Dec. 9, 2015	$ 313,205	$ 313,205	$ 7,065
		TOTAL SIB LOANS			$ 313,205	$ 313,205	$ 7,065

Table 9

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
Dec. 15, 2006	19,500,000	Economic Development	5.549%	Dec. 1. 2015-26	$ 14,580,000	$ 895,000	$ 802,558
Sep. 18, 2008	20,150,000	Economic Development	7.375%	Dec. 1. 2015-28	-	-	-
Dec. 15, 2011	14,035,000	Economic Development	2.280%	Dec. 1. 2015-18	10,755,000	2,605,000	228,538
Nov. 25, 2014	28,230,000	Economic Development	3.080%	Dec. 1, 2015-34	28,230,000	1,595,000	917,496
		TOTAL NON-TAX REVENUE BONDS			$ 53,565,000	$ 5,095,000	$ 1,948,591

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
Dec. 15, 2011	6,405,000	Pension Refunding	2.950%	Dec. 1. 2015-23	$ 5,510,000	$ 560,000	$ 143,375
Mar. 6, 2014	6,500,000	Health Benefit Claims	1.150%	Mar. 12, 2015	$ 6,500,000	$ 6,500,000	$ 75,996
Aug. 15, 2013	2,493,570	OAQDA Series A	2.031%	Dec. 1, 2015-21	$ 2,126,170	$ 285,737	$ 43,183
Aug. 15, 2013	2,355,914	OAQDA Series B	4.200%	Dec. 1, 2022-28	$ 2,355,914	$ -	$ 99,494
Aug. 7, 2014	838,000	OAQDA Series A	2.031%	Dec. 1, 2015-21	$ 804,004	$ 108,047	$ 16,329
Nov. 14, 2012	28,870,000	Various Purpose Bonds	3.149%	Dec. 1, 2015-32	$ 26,845,000	$ 1,080,000	$ 957,050
Nov. 25, 2014	32,340,000	Various Purpose Bonds	5.097%	Dec. 1, 2015-34	$ 32,340,000	$ 1,145,000	$ 1,499,736
Jul. 28, 2010	17,880,000	Community Learning Ctrs., 2010A	4.440%	Dec. 1. 2015-33	$ 17,880,000	$ 175,000	$ 771,650
Jul. 28, 2010	12,060,000	Community Learning Ctrs., 2010B	6.450%	Dec. 1. 2020-33	12,060,000	-	765,548
Jul. 28, 2010	15,060,000	Community Learning Ctrs., 2010C	5.940%	Dec. 1. 2021-26	15,060,000	-	884,624
Jun.27, 2012	155,360,000	Community Learning Ctrs., 2012A	4.974%	Dec. 1. 2015-33	155,360,000	4,600,000	7,647,400
Jun.27, 2012	7,025,000	Community Learning Ctrs., 2012B	3.176%	Dec. 1. 2015	925,000	925,000	37,000
May 7, 2014	50,000,000	Community Learning Ctrs., 2014	3.456%	Dec. 1, 2015-33	48,645,000	1,845,000	1,935,719
				Total Community Learning Centers	$ 249,930,000	$ 7,545,000	$ 12,041,941
		TOTAL INCOME TAX REVENUE BONDS			$ 326,411,088	$ 17,223,784	$ 14,877,104

Table 11

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2014	2015 PRINCIPAL	2015 INTEREST
Dec. 21. 2011	27,165,000	JEDD Rev. Refunding, Ser 2011	2.940%	Dec. 1. 2015-22	$ 25,245,000	$ 3,215,000	$ 1,072,463
		TOTAL SPECIAL REVENUE (JEDD) BONDS			$ 25,245,000	$ 3,215,000	$ 1,072,463

Table 12

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

Purpose	Actual 2012	Actual 2013	Actual 2014	Estimate 2015
General Bond Retirement: January 1	$ 133,255.22	$ 117,018.28	$ 112,898.91	$ 108,056.05
Receipts:				
General Property Tax	780,743.39	352,206.35	939,852.12	700,000.00
Special Assessment Collections	-	-	-	-
Investments Matured	-	1,030,566.76	976,100.00	-
Interest on Investments	-	-	-	-
Bond Sale	-	-	-	-
Note Sale	40,093,584.39	-	-	-
Bond & Note Sale, Premium, A/I	-	-	909.83	-
BNY Escrow	31,015,760.87	24,984,668.78	-	-
Miscellaneous Receipts	40,928.32	260,655.54	1,021,535.58	35,000.00
University Polymer Research Park	-	-	-	-
Akron Dev. Corp Incubator	5,387.88	-	-	-
Akron Municipal Courts	-	-	-	-
EMS Operating	12,360.75	13,966.50	13,844.62	13,982.62
JEDD - Econ. Dev. & Township	506,467.99	644,171.76	429,432.40	437,201.55
Motor Equipment Operating	24,059.23	23,479.54	23,730.91	67,889.04
Municipal Utilities	7,530,570.57	9,950,368.57	17,354,634.73	14,299,638.92
Off-Street Parking	339,659.26	-	682.26	500,000.00
Capital Imp. Fund	18,185,709.74	21,861,113.63	18,631,529.35	19,675,799.10
Gas Tax	1,800,000.00	750,000.00	-	1,000,000.00
Tag Tax	1,000,000.00	-	903,532.00	1,000,000.00
Ascot Park Public Imp.	-	-	-	-
Community Development Fund	195,148.05	113,276.78	56,638.39	221,482.90
In-Lieu-Of-Taxes	397,222.28	98,099.43	4,026,893.61	3,700,000.00
General Fund	82,148.54	78,222.40	69,217.53	66,187.60
U. S. Bank Escrow	1,074,450.00	1,048,750.00	2,852,462.50	1,027,725.00
Eaton Estate Tax Equivalency	-	-	-	-
Bond Payment Fund - Various	318,489.03	733,633.45	273,517.16	1,468,772.58
Total Receipts and Balance	$ 103,535,945.51	$ 62,060,197.77	$ 47,687,411.90	$ 44,321,735.36

Table 12

CITY OF AKRON, OHIO

Comparative and Estimated Receipts, Expenditures and Balances

(Continued)

Expendiures:				
Bonds & Notes: Within 10M	$ 80,835,000.00	38,326,388.41	16,834,388.98	$ 16,640,001.00
Bonds & Notes Int. Within 10M	12,843,666.64	11,220,801.26	10,212,741.01	7,489,156.74
Bonds & Notes: Outside 10M	-	-	-	-
Bonds & Notes Int. Outside 10M	-	-	-	-
O.W.D.A. Loans	7,329,056.83	9,748,855.36	17,153,120.99	18,774,414.00
O.P.W.C. Loans	785,802.92	805,312.86	805,312.86	863,480.00
O.D.O.D. Loans	133,857.53	122,837.08	122,582.46	121,495.00
S.I.B. Loans	1,470,704.32	1,470,704.32	1,470,704.32	320,270.00
Other Expense	20,838.99	31,219.01	4,405.23	5,000.00
Investment Purchases	-	-	976,100.00	-
Bond Payment Fund - Various	-	221,180.56	-	-
Total Expenditures	$ 103,418,927.23	$ 61,947,298.86	$ 47,579,355.85	$ 44,213,816.74
Balance December 31	$ 117,018.28	$ 112,898.91	$ 108,056.05	$ 107,918.62

Table 13

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

Purpose	Actual 2012	Actual 2013	Actual 2014	Estimate 2015
Special Assessment Bond Retirement Fund: January 1	$ 736,462.02	$ 231,321.97	$ 2,000.43	$ 1,861.68
Receipts:				
Assessments Coll. by County	$ 11,712,477.73	$ 14,070,953.80	$ 15,460,010.95	$ 14,457,873.15
Assessments Coll. by City	-	-	-	-
Interest on Investments	-	-	-	-
Investments Matured	-	81,692.91	-	-
Premiums	-	-	-	-
Accrued Interest Bonds Sold	-	-	-	-
Sale of Bonds & Notes	-	33,250.00	-	-
Street Cleaning Assessments	-	-	-	-
Balance from Improvement	-	-	-	-
Funds & Miscellaneous	1,039,111.28	221,180.56	-	-
Total Receipts and Balance	$ 13,488,051.03	$ 14,638,399.24	$ 15,462,011.38	$ 14,459,734.83
Expendiures:				
Redemption of Improvement Bonds	$ 2,613,943.00	$ 2,332,890.21	$ 2,118,575.79	$ 1,219,206.00
Interest on Improvement Bonds	370,568.45	274,089.69	190,299.37	115,640.00
Redemption of Notes	10,102,700.00	11,796,000.00	13,000,000.00	13,000,000.00
Interest on Notes	169,481.61	159,503.61	127,683.11	123,027.00
Bank of NY Trustee	-	40,613.80	23,561.43	-
Legal Services	-	31,250.00	-	-
Investments Purchased	-	-	-	-
Close-Out Various S.A. Accounts	-	-	-	-
Refunds - S.A. Collections	-	-	-	-
Misc. & Dist. of S.A. Coll.	$ 36.00	$ 2,051.50	$ 30.00	$ -
Total Expenditures	$ 13,256,729.06	$ 14,636,398.81	$ 15,460,149.70	$ 14,457,873.00
Balance December 31	$ 231,321.97	$ 2,000.43	$ 1,861.68	$ 1,861.83

Table 14

2015 DEBT SERVICE

	Principal	Interest	Total
Major Governmental Funds			
General Fund	$ 60,599	$ 5,589	$ 66,188
Income Tax Capital Improvement Fund	28,528,603	13,643,525	42,172,128
Community Learning Centers Income Tax Fund	7,545,000	12,041,941	19,586,941
Special Assessments Bond Payment Fund	14,219,206	238,667	14,457,873
Major Proprietary Funds			
Water Fund	4,848,207	1,801,525	6,649,732
Sewer Fund	19,199,649	3,152,667	22,352,316
Off-Street Parking Fund	-	500,000	500,000
Non-Major Governmental Funds (1)	6,026,044	1,584,574	7,610,618
Non-Major Proprietary Funds (2)	6,552,530	91,355	6,643,885
Total	$ 86,979,838	$ 33,059,843	$ 120,039,681

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

Future Debt Service Requirements

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	General Obligation Bonds		OPWC Loan		Ohio Department of Development Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$ 16,748	$ 7,608	$ 662	$ -	$ 108	$ 26
2016	17,329	7,006	662	-	243	72
2017	17,747	6,457	662	-	417	112
2018	17,331	5,880	662	-	345	101
2019	17,099	5,348	624	-	310.00	94
2020-2024	74,239	17,424	2,664	-	1,675	362
2025-2029	33,320	5,483	1,525	-	1,875	164
2030-2034	7,566	520	598	-	405	7
2035-2039	-	-	598	-	-	-
2040-2044	-	-	427	-	-	-
2044-2048	-	-	-	-	-	-
	$ 201,379	$ 55,726	$ 9,084	$ -	$ 5,378	$ 938

Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue		Special Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$ 5,095	$ 1,949	$ 10,724	$ 14,801	$ 3,215	$ 1,072
2016	5,230	1,812	11,156	14,456	3,325	944
2017	5,355	1,688	11,640	14,081	3,485	778
2018	5,480	1,555	12,238	13,600	3,665	603
2019	2,800	1,400	12,937	13,060	3,835	420
2020-2024	15,775	5,254	76,506	55,582	7,720	404
2025-2029	12,155	1,660	92,070	35,688	-	-
2030-2034	1,675	246	92,640	11,600	-	-
2035-2039	-	-	-	-	-	-
2040-2044	-	-	-	-	-	-
2044-2048	-	-	-	-	-	-
	$ 53,565	$ 15,564	$ 319,911	$ 172,868	$ 25,245	$ 4,221

Fiscal Year Ending December 31 (in thousands)	Special Assessment Bonds		State Infrastructure Bank Loans		Income Tax Revenue Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$ 1,219	$ 116	$ 313	$ 7	$ 6,500	$ 75
2016	962	77	-	-	-	-
2017	461	49	-	-	-	-
2018	351	35	-	-	-	-
2019	362	27	-	-	-	-
2020-2024	725	27	-	-	-	-
2025-2029	-	-	-	-	-	-
2030-2034	-	-	-	-	-	-
2035-2039	-	-	-	-	-	-
2040-2044	-	-	-	-	-	-
2044-2048	-	-	-	-	-	-
	$ 4,080	$ 331	$ 313	$ 7	$ 6,500	$ 75

Future Debt Service Requirements

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	General Obligation Notes		Special Assessment Notes		Certificates of Participation	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$ -	$ -	$ 13,000	$ 123	$ 5,275	$ 2,314
2016	-	-	-	-	5,390	2,162
2017	-	-	-	-	5,865	1,978
2018	-	-	-	-	6,195	1,752
2019	-	-	-	-	4,910	1,526
2020-2024	-	-	-	-	18,660	4,860
2025-2029	-	-	-	-	10,365	1,764
2030-2034	-	-	-	-	1,895	94
2035-2039	-	-	-	-	-	-
2040-2044	-	-	-	-	-	-
2044-2048	-	-	-	-	-	-
	$ -	$ -	$ 13,000	$ 123	$ 58,555	$ 16,450

Fiscal Year Ending December 31 (in thousands)	Business-type Activities					
	General Obligation Bonds		Mortgage Revenue		Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$ 72	$ 27	$ 3,625	$ 1,322	$ 4,525	$ 554
2016	76	24	3,805	1,143	$ 4,750	328
2017	79	20	3,990	954	$ 1,800	90
2018	83	16	4,195	754	-	-
2019	87	12	1,080	630	-	-
2020-2024	220	13	6,125	2,422	-	-
2025-2029	-	-	4,400	1,147	-	-
2030-2034	-	-	3,140	409	-	-
2035-2039	-	-	-	-	-	-
2040-2044	-	-	-	-	-	-
2044-2048	-	-	-	-	-	-
	$ 617	$ 112	$ 30,360	$ 8,781	$ 11,075	$ 972

Fiscal Year Ending December 31 (in thousands)	OWDA Loans		OPWC Loans		Grand Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$ 15,696	$ 3,069	$ 201	$ -	$ 86,978	$ 33,063
2016	12,315	3,484	202	-	$ 65,445	$ 31,508
2017	13,025	3,713	201	-	$ 64,727	$ 29,920
2018	9,302	3,158	202	-	$ 60,049	$ 27,454
2019	4,991	2,555	180	-	$ 49,215	$ 25,072
2020-2024	18,458	7,991	337	-	$ 223,104	$ 94,339
2025-2029	16,788	4,114	18	-	$ 172,516	$ 50,020
2030-2034	4,726	447	-	-	$ 112,645	$ 13,323
2035-2039	-	-	-	-	$ 598	$ -
2040-2044	-	-	-	-	$ 427	$ -
2044-2048	-	-	-	-	$ -	$ -
	$ 95,301	$ 28,531	$ 1,341	$ -	$ 835,704	$ 304,699

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Capital Budget

2015 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 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. Akron 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 budget, the budgets 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 all of the capital improvements that will be made in the City during 2015. These projects are funded from a variety of funding sources. The largest source is the City income tax. Akron's 2% tax (Akron's tax rate is 2.25% but .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 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 the City's infrastructure. Akron has been able to keep pace with an aging infrastructure due to the reliability of the revenues from the City's income tax.

OBJECTIVES

The 2015 Capital Budget is a key element in the City's overall financial plan. Akron is dedicated to the goal of maintaining its reputation as a financially sound community, and the Capital Plan and Operating Budget Plan are integrated to reach that goal.

Specifically, the Capital Budget is prepared in order to meet the following objectives:

a. Maintain the facilities vital to both Akron residents and businesses, such as water and sewer lines, parks, streets, bridges and expressways.

b. Reduce long-term operating costs by making permanent improvements in areas that otherwise need constant maintenance dollars.

c. Encourage the economic expansion of 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 Akron's true strength – its neighborhoods.

The City has consistently met these objectives over the years, and the projects identified in the 2015 plan will continue that tradition.

FUNDING

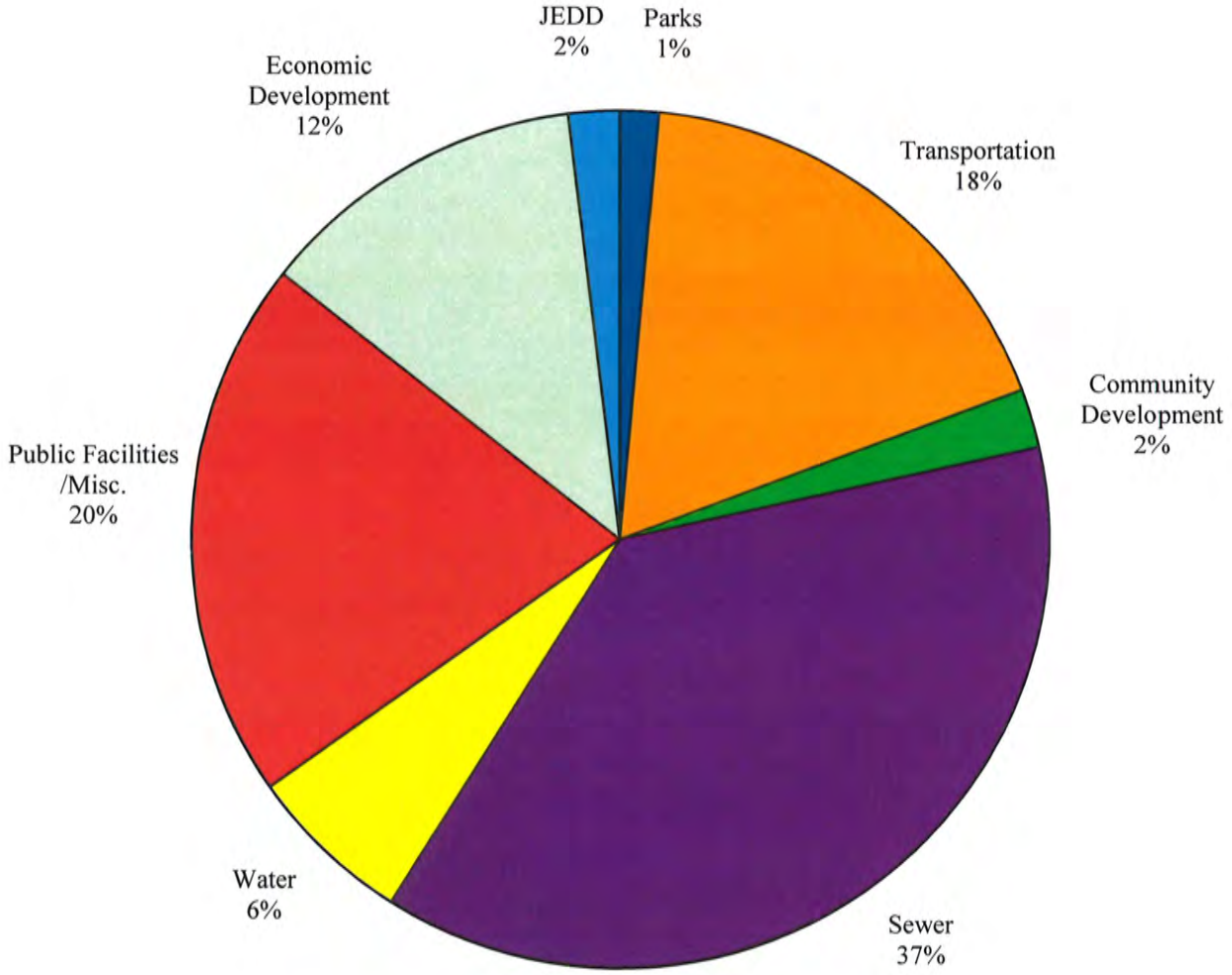
The changes in federal and state budget policies have reduced the amount of funds Akron receives for capital investments as well as operating expenses. The reduction of these funds has limited our ability to meet the capital needs of the City on a timely basis.

While the City's income tax is the largest single source of revenue in the budget, other sources of revenue contribute to the sizable Capital Budget for 2015. At the end of this section is a listing of all the revenues used in the 2015 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 2015 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.

CITY OF AKRON
2015 CAPITAL BUDGET
EXPENDITURES BY PROGRAM
TOTAL $244,143,226



2015 EXPENDITURES BY PROGRAM

PROJECT	DESCRIPTION		FUNDING
TRANSPORTATION PROGRAM			
Arterial/Collectors	Miscellaneous improvements to Akron's arterial street system to increase safety and move traffic more efficiently. Includes lane widening, traffic controllers, turn lanes, consulting services, etc.	$ 1,406,205	General Obligation Debt
		1,153,800	Highway Safety Funds
		157,000	Water Capital Fund
		325,000	Private
		208,000	Discretionary Project
		$ 3,250,005	Total
Bridges	Annual maintenance on City-owned bridges including bridge replacements and reconstruction.	$ 100,000	Gas Tax
		1,230,600	Bridge Replacement
		250,400	General Obligation Debt
		208,650	Ohio Department Of Transportation
		300,000	Discretionary Project
		$ 2,089,650	Total
Community Development Public Improvements	Public improvements in Community Development neighborhoods to complement home improvements performed by property owners. All but the lowest income property owners are assessed a portion of the cost of the improvements which include walk and curb repair, new paving, street trees, water and sewer line repair, and street resurfacing.	$ 270,000	Community Development
Concrete Street Repair	Restoration of concrete streets using slab replacement, joint repairs, and asphalt overlays.	$ 11,000	Special Assessments
		39,000	General Obligation Debt
		$ 50,000	Total
Expressways	Major reconstruction of expressways throughout Akron.	$ 30,470,050	Ohio Department Of Transportation
		20,000	Gas Tax
		371,028	General Obligation Debt
		400,000	Discretionary Project
		764,535	Sewer Capital Fund
		196,650	Water Capital Fund
		$ 32,222,263	Total
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.	$ 125,000	General Obligation Debt
		25,000	Special Assessments
		50,000	Ohio Public Works Commission
		$ 200,000	Total
Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.	$ 922,048	Special Assessments
		2,046,500	General Obligation Debt
		350,000	Gas Tax
		$ 3,318,548	Total
Sidewalk Program	The reconstruction of damaged sidewalks throughout the City on various streets, including new ADA curb ramps at locations having either no ramps or deficient ramps.	$ 1,591,000	General Obligation Debt
		155,000	Special Assessments
		176,000	Transportation Alternatives Program
		240,000	Surface Transportation Program
		$ 2,162,000	Total
TOTAL TRANSPORTATION PROGRAM		$ 43,562,466	

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
PARKS PROGRAM				
Akron Bicycle Plan	Implementation of Akron Bicycle Plan including signage, striping, racks, educational and promotional materials.	$	10,000	General Obligation Debt
Copley Road Diet Phase 2	Erase existing markings and install new road diet markings.	$	15,000	General Obligation Debt
Balch St. Com. Center Gym & Auditorium Roofs	Repair of gymnasium & auditorium roofs.	$	500,000	General Obligation Debt
Ed Davis Tennis Courts	Design of new tennis facility.	$	50,000	General Obligation Debt
Golf Course Misc. Improvements	Miscellaneous improvements to the Good Park and Mud Run Golf Courses. Includes trench drainage system and cart path replacement.	$	125,000	Golf Course
Misc. Parks and Community Centers	Small capital improvements at various city parks and community centers.	$	170,000	Income Tax
			30,000	Community Development
			500,000	General Obligation Debt
		$	700,000	Total
Park Closeouts	Closeout charges for previous year's projects.	$	15,000	Income Tax
Skateboard Park Concrete Repairs	Repair deteriorated concrete and seal concrete joints.	$	10,000	General Obligation Debt
Tot Lot Rehab	Rehab of parks for ages 5 and under.	$	50,000	Income Tax
Wilbeth Road Wetlands	To preserve wetland and cleanup area in conjunction with Towpath Trail. Includes acquisition of 7+/- acres of green space.	$	359,000	Clean Ohio Program
			1,750,000	Water Resource Restoration Sponsorship Program
		$	2,109,000	Total
	TOTAL PARKS PROGRAM	$	3,584,000	

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

PROJECT	DESCRIPTION		FUNDING	
PUBLIC FACILITIES PROGRAM				
Canal Park Stadium Upgrade	Miscellaneous improvements to Canal Park stadium.	$	350,000	General Obligation Debt
Cascade Parking Deck Concrete Repairs	Repairs to deck including concrete repairs, waterproofing, and possible parking configurations.	$	1,500,000	Certificate Of Participation
Citi Center Fire Alarm System	Replacement of existing fire alarm system.	$	325,000	General Obligation Debt
Fire Administration Secured Lobby	New secure lobby area for Fire Administration.	$	50,000	General Obligation Debt
Fire Station #2	Completion of design plan of new 3-bay facility at Fire Station #2 (952 E. Exchange St.).	$	50,000	General Obligation Debt
Fire Station #12	Design of new 4-bay facility at Fire Station #12 (1852 W. Market St.)	$	250,000	General Obligation Debt
Fire Station #13 Roof Repair	Repairs to roof, gutters, downspouts at Fire Station #13 (1544 Brown Street).	$	125,000	General Obligation Debt
Fire Station Flooring Replacement	Replace flooring at various fire stations.	$	25,000	Income Tax
Fire Station Parking Lots	Repair and reconstruction of various Fire Station parking lots and driveways.	$	50,000	Income Tax
Fire Training Facility HVAC	To conduct a study to determine needs related to upgrading the HVAC system at the former Woodford Army Center.	$	10,000	Income Tax
High & Market Parking Deck Repair	Design of capital repairs to High & Market Parking Deck. A penetrating sealer and minor repairs to mechanical and electrical systems.	$	25,000	Certificate Of Participation
Municipal Service Center Building #3 Roof	Design of new roof on Building #3.	$	25,000	General Obligation Debt
Municipal Building Elevator Rehab	Upgrade and modernize municipal building elevators.	$	50,000	General Obligation Debt
Municipal Service Center Miscellaneous Improvements	Miscellaneous improvements at the Municipal Service Center. Includes upgrades to existing fire alarm system.	$	150,000	General Obligation Debt
Stubbs Justice Center Misc. Improvements	Miscellaneous improvements at the Stubbs Justice Center including Safety Communications Center floor.	$	250,000	General Obligation Debt
West Side Depot Roof Replacement	Replacement of roof at the West Side Depot. Includes Copley Road Salt Dome roof.	$	177,000	General Obligation Debt
	TOTAL PUBLIC FACILITIES	$	3,412,000	

Impact on Operations:
The above improvements will have a minimal effect on operations of the City, but will reduce the need for outside maintenance on the various items.

PROJECT	DESCRIPTION			FUNDING
MISCELLANEOUS EXPENSES				
Administration (Capital)	Annual salaries, benefits, supplies and overhead for the Capital Planning Administration and Strategic Initiatives Divisions.	$	800,000	Income Tax
Bridge Rail, Fence, and Guardrail Replacement	Bridge Rail, Fence, and Guardrail Replacement at various locations. Annual program.	$	5,000	Income Tax
Citywide Fiber Optic Cable	Connection of City-owned buildings with fiber optic cable to accommodate high speed data transmissions.	$	50,000	Income Tax
Debt Service	Annual service on general obligation debt for capital projects.	$	32,812,000	Income Tax
			1,000,000	Tag Tax
			1,000,000	Gas Tax
			3,700,000	Tax Increment Financing
			500,000	General Fund
			500,000	Parking Lot Revenue
			500,000	Development Activity Fund
			600,000	Property Taxes
			188,000	Federal Interest Subsidy
			1,200,000	Bond Payment Fund (ITR)
			1,500,000	Joint Economic Development District
		$	43,500,000	Total
Downtown Beautification	Annual program request. Planting and maintaining the flowering window boxes on the Municipal Building, Civic mall, and the CitiCenter Building. Also includes plant beds.	$	10,000	Income Tax
Equipment Replacement	Annual replacement of obsolete or otherwise unusable rolling stock.	$	970,000	General Obligation Debt
			30,000	Equipment Auction
		$	1,000,000	Total
Fire Vehicle Refurbishment Program	Annual program to refurbish vehicle bodies on mechanically sound Fire and EMS vehicles.	$	100,000	Income Tax
Fire Stations Misc. Equipment	Miscellaneous equipment purchases at various fire stations.	$	75,000	Income Tax
Fire Stations Radio Equipment	Replacement of radio equipment that is outdated.	$	75,000	Income Tax
Fire Structural Turn-Out Gear Replacement	Annual Program to replace Structural Fire Protective Clothing equipment that has expired due to new NFPA standard. Will help sustain an ongoing replacement program for 360 sets of equipment.	$	50,000	Income Tax
Fire SCBA Replacement Program	Provide replacement and upgrade of 172 Self Contained Breathing Apparatus.	$	50,000	General Obligation Debt
LED Traffic Light Replacement	Replace LED lights as they reach the end of their useful life.	$	10,000	Income Tax
Microwave Detector Replacement	Replace existing non-functioning microwave detectors with video detection equipment.	$	10,000	Income Tax
Mobile Mapping Data Collection & Mapping	Provide high level accuracy mobile mapping data collection of all streets in Akron.	$	10,000	General Obligation Debt
Neighborhood Partnerships	Matching grants of up to $7,500 for neighborhood organizations for small, competitive projects that build neighbor collaboration.	$	60,000	Income Tax
			100,000	Akron Community Foundation
			60,000	Community Development
		$	220,000	Total

PROJECT	DESCRIPTION			FUNDING
MISCELLANEOUS EXPENSES (continued)				
Oil & Gas Well Modifications & Improvements	Three year program to repair replacement of City owned well equipment damaged by May 2014	$	15,000	Income Tax
Police Alternate Forensic Light Source	Replace obsolete light source used by the Crime Scene.	$	18,000	Income Tax
Police Body Worn Cameras	Assistance on grant for purchase of body worn cameras for officers and detectives.	$	25,000	Income Tax
Police Property Room	Design of new Police property room to centralize evidence.	$	50,000	Income Tax
Police Workout Room Improvement	Renovate 5th floor workout room. Includes ceiling tiles, lighting, painting, kick guard, and asbestos abatement.	$	19,400	Income Tax
Railroad Crossing Removal	Annual program to remove railroad crossings from roadway.	$	20,000	Income Tax
School Flashing Lights Remote Access	Purchase new school flashing light controllers that provide cell phone technology for the purpose of updating and monitoring flashing light functioning.	$	25,000	General Obligation Debt
Street Lighting Maintenance	Maintenance and miscellaneous installations of street lights.	$	200,000	Street Lighting Assessments
Street Trees	Annual replacement of street trees removed because of age, disease, or accident. Includes Emeral Ash Borer mitigation.	$	125,000	Income Tax
Trash Receptacles - Residential	Pilot program to purchase 96-gallon yard waste containers to provide for our curb service customers and to keep yard waste materials out of our landfills.	$	25,000	Income Tax
Trash Receptacles & Newspaper Corrals	Trash receptacle and newspaper corral installation in the Downtown Business District and/or the Community Entertainment District	$	15,000	Income Tax
	TOTAL MISCELLANEOUS EXPENSES	$	46,502,400	

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

PROJECT	DESCRIPTION	FUNDING	
ECONOMIC DEVELOPMENT			
Brownfields	Cleanup and revitalization of various Brownfield areas throughout the City in support of current economic development initiatives.	$ 50,000	Joint Economic Development District
		200,000	JOBS Ohio Program
		200,000	Environmental Protection Agency
		$ 450,000	Total
Bridgestone - Firestone Development	Plans for streetscape improvements including street resurfacing, sidewalks, curbs, inlets, decorative brick wall and street lighting.	$ 451,000	Special Assessments
		852,000	General Obligation Debt
		3,087,000	Ohio Public Works Commission
		$ 4,390,000	Total
Goodyear - Eastgate Development	Roadway, signal and utility improvements along East Market Street. Improvements include asphalt resurfacing, widening and reconstruction and/or replacing curb ramps, street lights, water main, landscape islands and median. Reconstruction of roadway adjacent and parallel to I-76 from Wigley Ave to Massillon Rd. Reconstruction of Massilon Road (Penthley Ave. - Triplett Blvd.) including two precast bridges, utilities, roadway, curbs and sidewalk. Rehabilitation of Goodyear CSO retention tank. Construction and realignment of 3700 feet of 24" sanitary sewer and abandoned and fill selected portions of obsolete sanitary sewer.	$ 4,711,682	Ohio Department of Transportation
		14,292,003	Ohio Public Works Commission
		1,729,200	Ohio Water Development Authority
		271,675	General Obligation Debt
		300,000	Ohio Department of Development
		571,000	Special Assessments
		531,000	Sewer Capital Fund
		$ 22,406,560	Total
Commercial / Industrial Development	Construction of a new roadway and utilities to serve the remainder of the Massillon Road Industrial Park. Design of new roadway from White Pond Drive into the West Side Office Park.	$ 583,215	Joint Economic Development District
		60,000	General Obligation Debt
		240,000	Discretionary Project
		505,785	Ohio Public Works Commission
		$ 1,389,000	Total
Commercial / Industrial Support	Opportunity purchases, business studies, and marketing activities to encourage biomedical businesses to locate within the Children's/General/Summa Hospitals corridor. Infrastructure improvements to support development of industrial and commercial parcels. Partnership with Akron Development Corporation for advice on attracting international business to Akron. Public improvements in support of industrial development. Construction of new roadway providing access to developable lot. Acquisition of vacant land and buildings in designated areas.	$ 100,000	Economic Development Bond
		55,000	Tax Increment Financing
		75,000	Joint Economic Development District
		50,000	Land Sales
		310,000	General Obligation Debt
		200,000	Income Tax
		$ 790,000	Total
Neighborhood Business Districts	Matching facade grants, loans, and other assistance to support businesses in designated areas. Construction to provide additional street parking.	$ 15,500	General Obligation Debt
		200,000	Community Development
		$ 215,500	Total
Small Business and Neighborhood Districts Support	Provision of operational support to the SBDC (aka Summit Medina Business Alliance) to provide free business consulting and training to entrepreneurs and small businesses. Annual contract with Greater Akron Chamber (formerly ARDB) for services that improve the economic well being of the city. Financial assistance programs in the Central Business District and business assistance based on job creation. Study of business corridors for future redevelopment. Reconstruction of concrete patio area in order to reroute surface water away from 11 South Main Street building.	$ 20,000	Income Tax
		26,700	Ohio Department of Development
		25,000	Knight Estate
		51,686	Summit County
		11,814	Portage County
		430,755	Joint Economic Development District
		143,216	Small Business Administration
		63,685	City of Kent
		$ 772,856	Total
TOTAL ECONOMIC DEVELOPMENT PROGRAM		$ 30,413,916	

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
PUBLIC UTILITIES				
Combined Sewer Overflows (CSO)				
CSO Long Term Control Plan (Federal Mandate)	Design of instrumentation and odor control storage tunnel and Mud Run Pumping Station to eliminate combined sewer overflows from Rack per Consent Decree in the Ohio Canal Service Area. Design of CSO Rack 30 Separation Project. Design and construction of CSO Rack 5, 7, 22, & 36 Storage Basins. Construction of CSO Rack 13 & 21 Separation Projects.	$	56,413,044	Water Pollution Control Loan Fund
CSO Program Management Team (Federal Mandate)	CSO Program management team.		7,700,000	Sewer Capital Fund
Operation/ Maintenance PMT (Federal Mandate)	Design, construction, and inspection of cleaning approx. 20 miles of large diameter pipe, using sonar technology, per Consent Decree. Ongoing rain gauge and flow monitoring program. Development and implementation of the CMOM Program.		1,000,000	Sewer Capital Fund
Sewer Inspection & Cleaning	Cleaning and inspection of sanitary and combination sewers for Consent Decree.		1,600,000	Sewer Capital Fund
	Total Combined Sewer Overflows (CSO)	$	66,713,044	
Joint Economic Districts (Sewer & Water)				
Extension Studies	Studies to develop project limits for sanitary sewer and water extension requests.	$	100,000	Joint Economic Development District
Service Area Extensions	Design and construction of sanitary and water service area extensions.		400,000	Joint Economic Development District
Bath Township	Construction of water main on Medina Road from Crystal Lake to Springside Drive.		683,000	Joint Economic Development District
Copley Township	Design and construction of water and sanitary sewers on Copley Road, North Plainview Road and Misty Lane. Construction of water main on Ridgewood Road.		2,465,000	Joint Economic Development District
Coventry Township	Construction of water main on Vaughn Road from South Main Street to approx. 600 feet west and on S. Main from Mallard Point Drive to Vaughn Road.		260,000	Joint Economic Development District
Springfield Township	Design and construction of water and sewer.		780,000	Joint Economic Development District
	Total Joint Economic Districts (Sewer & Water)	$	4,688,000	

PROJECT	DESCRIPTION		FUNDING
Sanitary Sewers			
Backwater Valve Prevention Program	Installation of sewage backwater valves throughout the City to prevent diluted sewage from entering homes during large rain events.	$ 250,000	Sewer Capital Fund
Commercial Sewer Lateral Replacement	Financial assistance to commercial property owners for the replacement of sewer laterals to their property.	50,000	Sewer Capital Fund
Falor Sewer Separation	Study of Falor Drainage Area.	100,000	Sewer Capital Fund
Logan Sanitary Sewer Extension	Extension of sanitary sewer off Logan Parkway.	123,000	Joint Economic Development District
Memorial Parkway Retention Tank	Study and design for the removal of what remains of the abandoned influent channel, meter building, and other sewer pipeline modifications.	50,000	Sewer Capital Fund
Misc. Pump Stations Improvements	Miscellaneous improvements to buildings and sewage pumping stations such as repair and/or replacement of pumps, motors, electric controls and building improvements such as roofs, windows and spouting.	100,000	Sewer Capital Fund
Sanitary Sewer Reconstruction	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly. Includes emergency repairs.	678,036 9,446,964 $ 10,125,000	Ohio Public Works Commission Water Pollution Control Loan Fund Total
Septic Tank Elimination Studies	Studies of non-sewered areas to determine needed sewer extensions.	50,000	Sewer Capital Fund
Sevilla Trunk Sewer Reconstruction	Rehabilitation of the Sevilla Trunk Sewer.	2,400,000	Water Pollution Control Loan Fund
Sewer System I/I Correction Studies/ Remediation	Determine sources of inflow/infiltration and rehabilitate sewer.	250,000	Water Pollution Control Loan Fund
Shullo Drive Pump Station	Rehabilitation of the Shullo Drive pump station.	550,000	Water Pollution Control Loan Fund
Sourek Road Pump Station	Rehabilitation of the Sourek Road pump station.	600,000	Water Pollution Control Loan Fund
Sewer Maintenance Yard Relocation	Construct new Sewer Maintenance Yard to relocate Sewer maintenance to WRF.	2,500,000	Water Pollution Control Loan Fund
Tallmadge Avenue Sanitary Sewer Lining	Lining of existing combined sewer.	2,440,000	Water Pollution Control Loan Fund
Vehicle & Equipment Replacement	Replacement of motor vehicles, machinery and miscellaneous equipment.	325,000	Sewer Capital Fund
Weathervane Lane Pump Station	Rehabilitation of the Weathervane Lane Pump Station.	550,000	Water Pollution Control Loan Fund
White Pond Drive Pump Station	Rehabilitation of the White Pond Drive Pump Station.	600,000	Water Pollution Control Loan Fund
Morningview Ditch Sanitary Sewer	Slope repair to protect sanitary sewer/manhole behind #1066 Eastland.	250,000	Sewer Capital Fund
	Total Sanitary Sewers	$ 21,313,000	

PROJECT	DESCRIPTION		FUNDING
Storm Water Systems			
Bath Road Erosion Control	Bank stabilization between the Cuyahoga River and the North side of Bath Road (east of Riverview Road).	$ 210,700	General Obligation Debt
		431,300	Army Corps of Engineers
		$ 642,000.00	Total
Brewster Creek Restoration	Design of natural channel improvements on Brewster Creek (Arlington - Waterloo) to stabilize creek and reduce erosion.	450,000	Clean Ohio Program
Little Cuyahoga River Ecosystem Restoration	Ecosystem restoration improvements to the little Cuyahoga River from East Market Street to North Street.	50,000	Sewer Capital Fund
		255,000	Clean Ohio Program
		400,000	Army Corps of Engineers
		$ 705,000	Total
Firestone Parkway Storm Sewer Lining	Lining of existing 72" sewer in poor condition.	600,000	General Obligation Debt
Miscellaneous Storm Sewers	Miscellaneous construction and reconstruction of storm sewers and outlets throughout the City. Annual Program.	200,000	General Obligation Debt
Storm Water Utility Program	Consultant for implemenation of a storm water utility program.	10,000	General Obligation Debt
Roosevelt Ditch Improvements	Design and construction of improvements to Roosevelt Ditch (Gilchrist - Eastwood).	500,000	General Obligation Debt
Run-off Control at Oneida and Sunnyside	Installation of inlet and swale to drain run-off from Oneida Avenue and alleviate runoff at 857 Sunnyside.	15,000	Sewer Capital Fund
	Total Storm Water Systems	$ 3,122,000	

PROJECT	DESCRIPTION			FUNDING
Water Distribution				
Archwood Avenue Pump Station Rehabilitation	Update pump station and increase capacity.	$	400,000	Water Capital Fund
Brittain Road Reservoir Replacement	Design of replacement of main water main reservoir to increase the service pressure and volume of emergency storage in the distribution system. Carryover.		1,100,000	Water Capital Fund
Copley Square Curb Meter Pit	Meter pit installations in unmetered service area. Carryover.		100,000	Joint Economic Development District
			120,000	Sewer Capital Fund
			120,000	Water Capital Fund
		$	340,000	Total
Force Main Valve Replacements	Replacement of original gate valves at valve station 81+00.		100,000	Water Capital Fund
Misc. Pump Station Improv.	Electrical/mechanical improvements to water distribution pump stations.		250,000	Water Capital Fund
North Summit Supply Main	Improvements to existing water main and construction of new water main to create redundancy, improve water quality, and allow for future expansion of the system.		1,700,000	Water Capital Fund
North Summit Supply Line Bolt Replacement	Replacement of deteriorating bolts on water main in Hudson to improve service and reliability.		1,000,000	Water Capital Fund
Tank Painting	Repainting of two low boy ground storage reservoirs. Includes lead abatement.		1,900,000	Water Capital Fund
Vehicle & Equipment Replacement	Purchase replacement motor vehicles, machinery and equipment as necessary.		250,000	Water Capital Fund
Water Main New and Replacement	Contract to supply labor, equipment, and materials for constructing new and replacement water mains.		1,000,000	Water Capital Fund
			1,000,000	Ohio Public Works Commission
		$	2,000,000	Total
	Total Water Distribution	$	9,040,000	
Water Pollution Control Station				
Misc. Plant Improvements	Improvements to the wastewater plant and laboratory that can be accomplished over a short period of time and generally cost < $50,000 each.	$	250,000	Sewer Capital Fund
	Total Water Pollution Control Station	$	250,000	

PROJECT	DESCRIPTION		FUNDING
Water Supply Facilities			
AWS Vehicle Replacement	Replace three multi-purpose vehicles.	$ 175,000	Water Capital Fund
Backwash Water Supply Upgrade	Upgrade water plant water line to provide the necessary flow to perform filter backwashes.	943,200	Water Capital Fund
Caustic & Fluoride Building Rehabilitation	Convert abadnoned caustic & flouride building into a storage and maintenance facility.	450,000	Water Capital Fund
Flat Roof Replacement Program	Repair of various roofs at water plant.	517,000	Water Capital Fund
Filter Building Renovations	Replacement of pitched roofs and upgrade the existing ventilation system. Includes ventilation system study.	582,200	Water Capital Fund
Liquid Permanganate Feed System Improvements	Install a liquid permanganate feed system and improve the existing permanganate mixing, pumping, and feeding system.	215,000	Water Capital Fund
Misc. Plant Improvements	Design and construction of improvements as needed to support Water Supply operations. Includes windows, valves, and HVAC improvements.	385,000	Water Capital Fund
Misc. Safety Improvements (Water Facilities)	Correct safety issues at various locations and buildings.	100,000	Water Capital Fund
Misc. Spillway Improvements	Design and construction of improvements at various dam locations to maintain structural integrity per Master Plan.	330,000	Water Capital Fund
North Generator and Substation Improvements	Connect North Generator directly to the substation north bus through automatic transfer switchgear. Convert North generator to natural gas.	1,100,000	Water Capital Fund
PAC Facility Improvements	Upgrade existing powered activated carbon mixing, pumping, and feeding system.	200,000	Water Capital Fund
Sedimentation Basin 1 & 2 Chain Flight System	Improvements to Sedimentation Basin 1 & 2 Chain Flight System.	400,000	Water Capital Fund
Water Campus Research Facility	Create a Water Campus Research Facility to promote international innovative technologies.	750,000	Water Capital Fund
	Total Water Supply Facilities	$ 6,147,400	
	TOTAL PUBLIC UTILITIES PROGRAM	$ 111,273,444	

Impact on Operations:
The public utilities program, which includes the Water and Sewer Divisions, adheres to an initiative of continuous improvement in order to provide the best possible service while also reducing expenses.

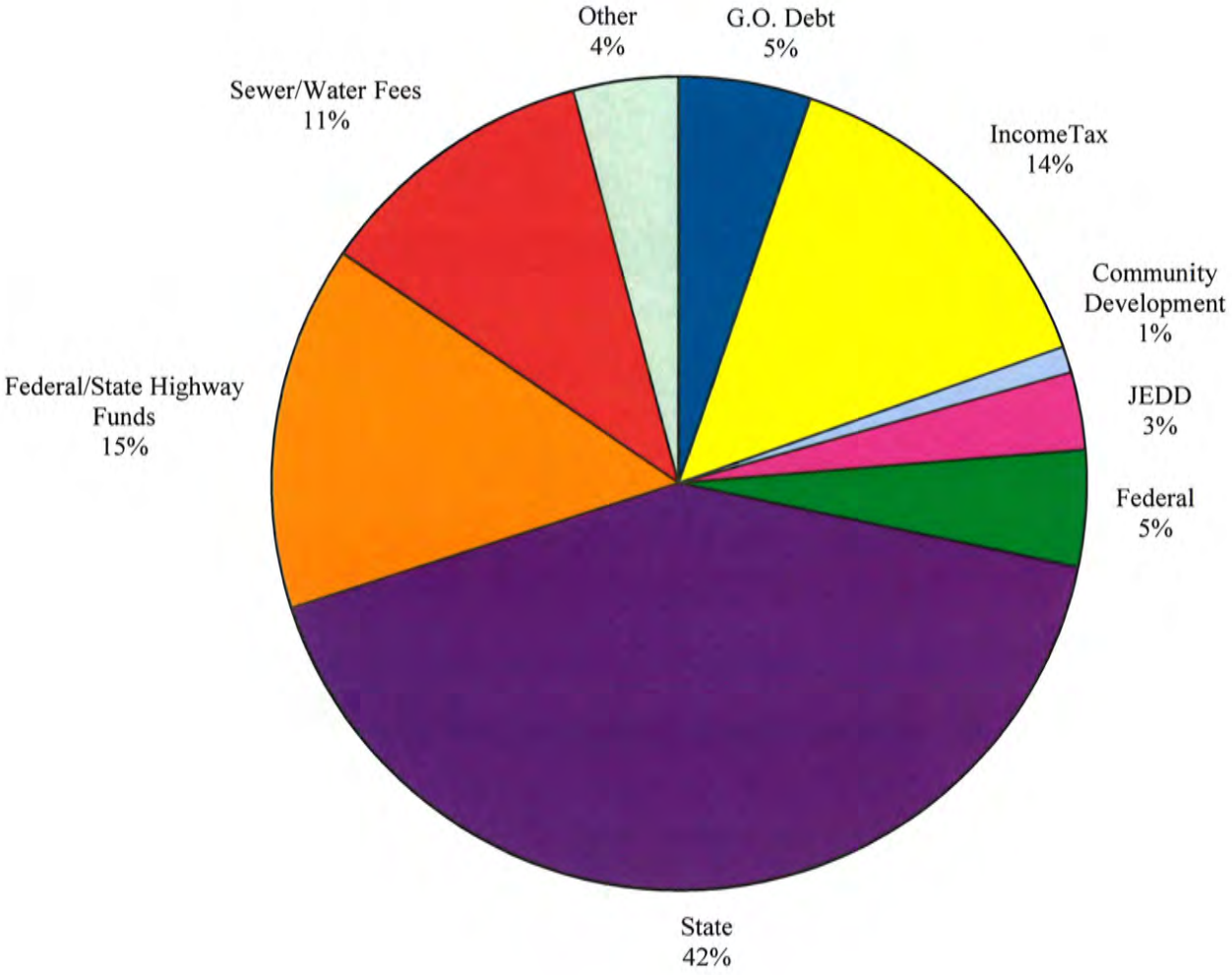
PROJECT	DESCRIPTION		FUNDING
HOUSING AND COMMUNITY SERVICES			
Clearance, Land Assembly, Housing Development			
Acquisition/ Relocation/ Clearance	Acquisition, relocation, and clearance of dilapidated structures or vacant lots in neighborhood development and redevelopment areas, land assembly to assist non-profits, and neighborhood blight removal.	$ 500,000	Community Development
CHDO/CDC Housing	Matching funds for non-profit community housing development organizations.	650,000	Community Development
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	1,150,000	Community Development
Program Implementation & Administration (CD)	Annual salaries, benefits, supplies, and overhead for planning, implementation, and evaluation of projects funded with Community Development Block Grant funds.	265,000	Community Development
UNDC	Support for new housing construction in older neighborhoods by the Urban Neighborhood Development Corporation (UNDC).	200,000	Community Development
	Total Clearance, Land Assembly, Housing Development	$ 2,765,000	
Other Housing			
Disability Modifications	Provision of housing modifications for people with disabilities.	$ 25,000	Community Development
Emergency and Transitional Housing	Emergency Shelter Grant Program provides funding for sheltering the homeless. Funding awarded on a request for proposal basis to eligible, non-profit providers for emergency shelter housing and for intermediate term housing and homeless prevention services for homeless individuals and families.	20,000 500,000 $ 520,000	Community Development Emergency Shelter Grant Total
Homeless Prevention	Provide financial assistance for homeless prevention or rapid re-housing to clients at risk of becoming homeless or currently in a homeless shelter.	150,000	Community Development
Minor Home Repair	Emergency home repair for low income, elderly, and handicapped homeowners.	400,000	Community Development
Paint Program	Reimbursement for neighborhood non-profit organizations to operate a paint program for low income homeowners.	25,000	Community Development
	Total Other Housing	$ 1,120,000	

PROJECT	DESCRIPTION			FUNDING
Public Services				
Community Gardens	Support of community gardens throughout the City.	$	50,000	Community Development
Community Services	Public Services to primarily serve CD area residents, including youth, seniors, and families. Programs include education, neighborhood security, and recreation.		350,000	Community Development
Fair Housing	Services that further fair housing activities in Akron including housing discrimination, complaint processing, tenant/landlord services, homeownership counseling, and public education.		70,000	Community Development
	Total Public Services	$	470,000	
Neighborhood Revitalization & Sustainability				
	Grants and loans for housing rehabilitation and lead paint abatement to owners of property.	$	1,040,000	Community Development
	Total Neighborhood Revitalization & Sustainability	$	1,040,000	
	TOTAL HOUSING AND COMMUNITY SERVICES	$	5,395,000	

Impact on Operations:
The housing and community services program increases operations while also adding to property tax revenue. First, it increases operations via expenditures for housing development and various expenses to revitalize neighborhoods, as well as grants given to low income and elderly individuals for home-repair assistance. And secondly, it adds to property tax revenue by upholding or increasing property values.

GRAND TOTAL:	$	244,143,226

CITY OF AKRON
2015 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL $244,143,226



2015 REVENUE BY SOURCE

SOURCE		AMOUNT	COMMENTS
LOCAL			
Certificates of Partcipation	$	1,525,000	Debt-like instrument representing a series of lease payments
Economic Development Bond		100,000	Taxable bond secured with non-tax revenues
Development Activity Fund		500,000	Revenues generated by ground leases etc.
Equipment Auction		30,000	Auction of City's old rolling stock
Golf Course Revenue		125,000	Green fees and other golf course revenue
General Fund		500,000	City's General Fund and other operating revenues
General Obligation Debt		12,801,008	Debt secured by City's full faith and credit
Bond Payment Fund (ITR)		1,200,000	Bond payment excess monies
Income Tax		34,909,400	27% of City's 2% Income Tax (doesn't include CLC)
Knight Estate		25,000	Estate tax used for economic development projects
Land Sales		50,000	Proceeds from sale of City-owned land
Parking Lot Revenue		500,000	Revenue from City's off-street parking facilities
Property Taxes		600,000	Property tax revenue .41 millage
Sewer Capital Fund		13,205,535	Sanitary sewer user fees used for capital projects
Street Lighting Assessments		200,000	Annual assessments levied for provision of street lighting
Tax Increment Financing		3,755,000	Payments in lieu of property taxes on new development
Tag Tax		1,000,000	Permissive vehicle license tax
Water Capital Fund		14,321,050	Water user fees used for capital projects
Subtotal	$	85,346,993	
REGIONAL			
Joint Economic Development	$	7,549,970	Income tax in JEDD areas
Kent		63,685	Funds from City of Kent
Portage County		11,814	Funds from Portage County
Summit County		51,686	Funds from Summit County
Subtotal	$	7,677,155	

SOURCE		AMOUNT	COMMENTS
STATE			
Clean Ohio Program	$	1,064,000	Funding to preserve land, clean up environment
Gas Tax		1,470,000	Additional 6 cents of gas tax returned to the City
JOBS Ohio Program		200,000	Funding to preserve land, clean up environment
Water Resource Restoration Sponsorship Program		1,750,000	State water resource restoration funding
Ohio Department of Development		326,700	State development agency
Ohio Department of Transportation		35,390,382	State transportation agency
Ohio Public Works Commission		19,612,824	State bond issue and 1 cent gas tax for infrastructure
Subtotal	$	59,813,906	
FEDERAL			
Army Corps of Engineers	$	831,300	Agency involved with waterway improvements
Bridge Replacement		1,230,600	FHWA funds for bridges
Community Development		5,455,000	Community Development Block Grant, HOME funds from HUD
Discretionary Project		1,148,000	FHWA funds for discretionary road projects
Environmental Protection Agency		200,000	Funding for environmental improvements
Emergency Shelter Grant		500,000	HUD funding to support homeless shelters
Federal Interest Subsidy		188,000	Federal Grant to assist on Debt service
Highway Safety Funds		1,153,800	Highway Safety Program
Small Business Administration		143,216	Agency promoting small business development
Transportation Alternatives Program		176,000	Transportation Alternatives Program
Surface Transport Program		240,000	FHWA funds for roads
Subtotal	$	11,265,916	
STATE & FEDERAL LOANS			
Ohio Water Development Authority	$	1,729,200	Financial assistance for environmental infrastructure
Water Pollution Control Loan Fund		75,750,008	Funds for wastewater treatment works projects
Subtotal	$	77,479,208	

SOURCE	AMOUNT	COMMENTS
PRIVATE		
Akron Community Foundation	$ 100,000	Philanthropic foundation to support community activites
Private	325,000	Various funding from private sector
Special Assessments	2,135,048	Assessments levied for improvements adjacent to property
Subtotal	$ 2,560,048	
GRAND TOTAL	**$ 244,143,226**	

Revenue Summaries

REVENUE ASSUMPTIONS
2015 OPERATING BUDGET PLAN
ALL FUNDS

1. Income tax revenues to increase by 2%.

2. Local Government revenues to remain flat.

3. Property tax revenues to remain stable.

4. Effective January 1, 2015, sewer rates increased 12% to 27% for retail customers based on the type of account. EPA mandates represent 83% of the total bill.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

SOURCE AND CATEGORY	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PERCENTAGE OF TOTAL
Local Taxes					
Income Tax	$81,106,650	$86,140,944	$87,913,900	$89,672,000	58.40 %
Property Taxes	16,566,693	17,147,361	16,810,051	17,146,000	11.17
JEDD Revenues	4,200,000	4,107,500	4,074,900	4,156,000	2.71
State Taxes					
Inheritance	4,454,446	4,855,477	655,451	0	0.00
Local Government	8,668,934	6,640,387	6,500,339	6,500,000	4.23
Ohio Casino Revenue	705,873	3,059,893	3,252,129	3,252,000	2.12
Other Receipts					
Service Revenues	21,521,704	23,942,996	23,585,341	26,200,000	17.06
Miscellaneous Revenues	5,822,103	12,364,870	9,155,666	6,613,000	4.31
TOTAL GENERAL FUND GROSS REVENUE	$143,046,403	$158,259,428	$151,947,777	$153,539,000	100.00 %

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2015
USING DUPLICATE OF 2014
BY GOVERNMENTAL UNIT AND PURPOSE

Assessed Valuation. . . $2,582,886,330

	Inside 10m	Outside 10m	Millage	Percent of Total
School Operating	4.20	71.80	76.00	
School Building Fund	0	3.56	3.56	
Total School	4.20	75.36	79.56	74.97%
City Operating	6.48	0	6.48	
Emergency Medical Operating Levy	2.80	0	2.80	
City Debt	.42	0	.42	
Police Pension	.30	0	.30	
Fire Pension	.30	0	.30	
Total City	10.30	0	10.30	9.70%
Zoo Operating	0	.80	.80	
Library	0	2.11	2.10	
County Operating	1.61	0	1.61	
County Debt	.59	0	.59	
Child Welfare	0	2.25	2.25	
Mental Health Operating	0	2.95	2.95	
Weaver School Operating	0	4.50	4.50	
County Metropolitan Park	0	1.46	1.46	
Total County	2.20	14.07	16.26	15.33%
TOTAL	16.70	89.43	106.12	100.00%

CITY OF AKRON, OHIO
PROPERTY TAX LEVIED IN MILLS
BY POLITICAL SUBDIVISION

Collection Year	County	School	City	Total
2005	15.21	63.76	10.30	89.27
2006	15.11	63.76	10.30	89.17
2007	16.60	71.66	10.30	98.56
2008	16.33	71.66	10.30	98.29
2009	16.24	71.66	10.30	98.20
2010	16.26	71.66	10.30	98.22
2011	16.26	71.66	10.30	98.22
2012	16.26	71.66	10.30	98.22
2013	16.30	79.56	10.30	106.16
2014	16.27	79.56	10.30	106.13
2015	16.26	79.56	10.30	106.12

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. The funds are also used to help finance public improvements in the housing areas.

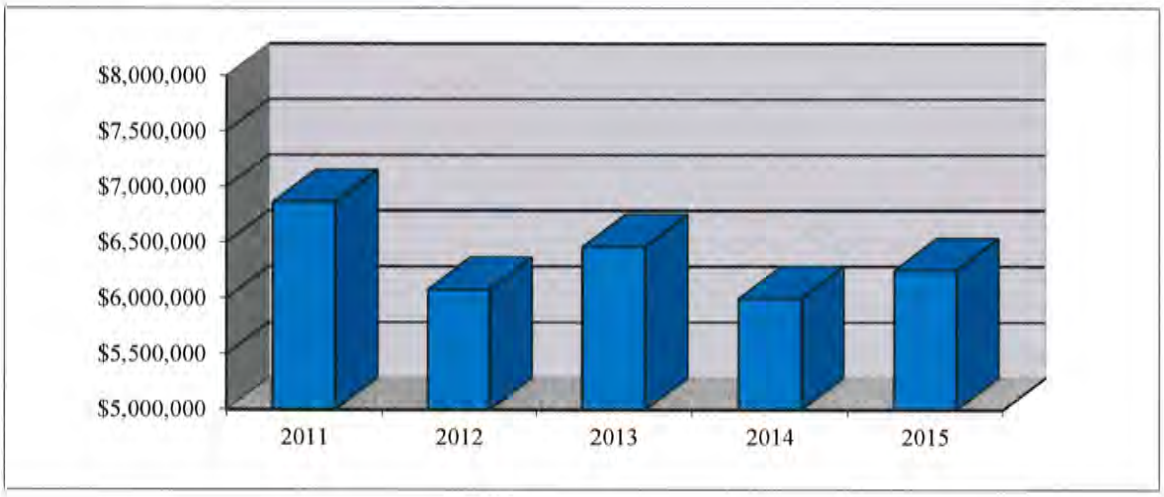
Analysis:

The amount the City has received has varied from approximately $6 million to almost $7 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 2015 calendar year show an increase over 2014.

Fiscal Year	Amount	% Increase (Decrease)
2011	$ 6,863,719	(27.91)
2012	6,078,812	(11.44)
2013	6,463,735	6.33
2014	6,000,605	(7.17)
2015 Budgeted	6,250,000	4.16



SOURCE: Community Learning Center (CLC) Income Tax

Summary:

Pursuant to voter approval in May 2003, the City increased its municipal income tax rate by an additional .25% effective January 1, 2004. The revenues generated by the CLC income tax are to be used solely to fund community learning centers (which are enhanced schools), including payment of debt service on bonds issued for that purpose.

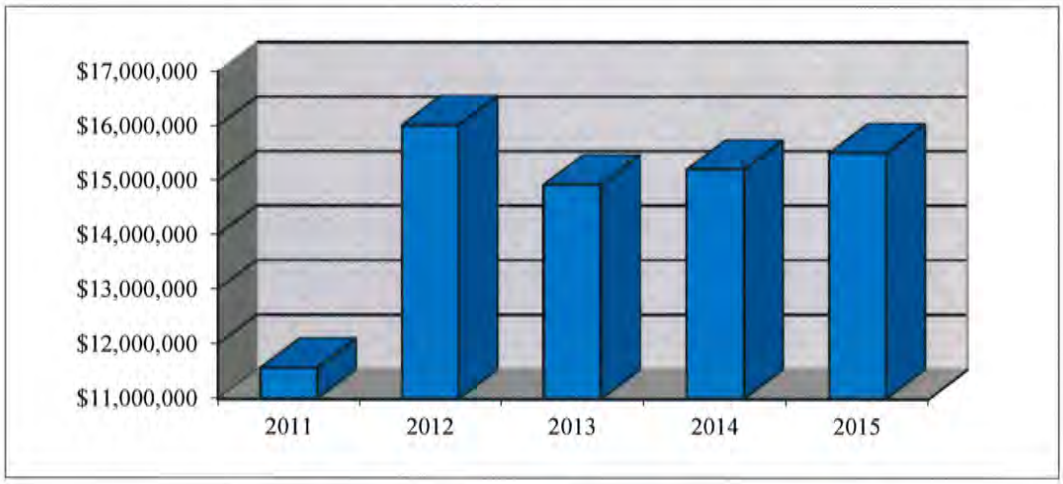
Analysis:

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 2015, revenue is estimated to increase by 2.0%.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 11,569,358	(9.42)
2012		16,016,834	38.44
2013		14,923,090	(6.83)
2014		15,198,084	1.84
2015	Budgeted	15,500,000	1.99



SOURCE: Curbservice and Recycling Fees

Summary:

The City of Akron charges each sanitation customer for the weekly collection of household refuse. City residents can choose to have a private hauler pick up their refuse, but they must have the contract with the private hauler on file with the City. This ensures that every Akron resident is having their refuse properly disposed. The amount charged by the City is sufficient to pay for the operations of the Sanitation Division. Currently, the fees are $19.00 for combined curbservice and recycling and $21.50 if there is no recycling. This is less than the amount charged by private haulers and surrounding cities. The bill is included as part of the monthly water and sewer bill.

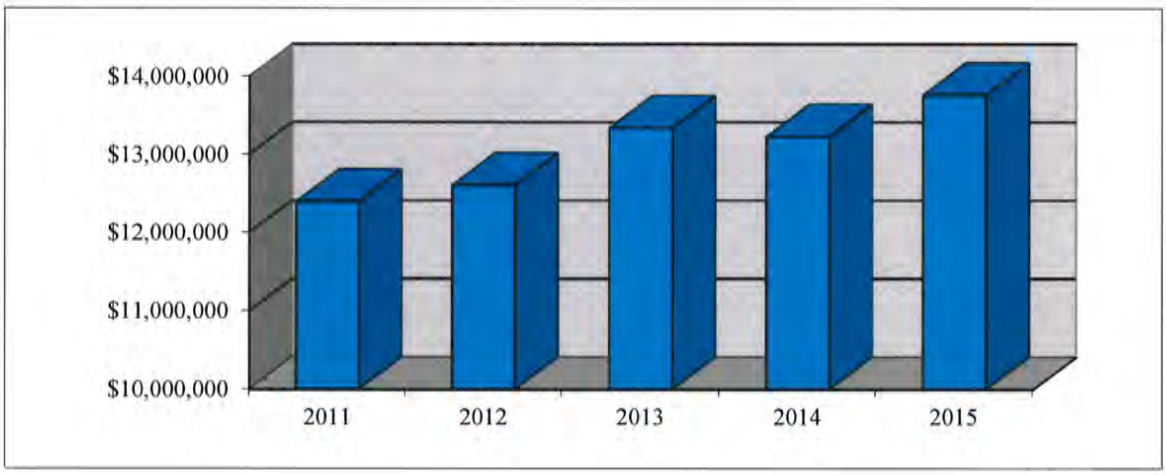
Analysis:

The City maintains an efficient sanitation collection operation. About 75% of the City's sanitation customers are serviced by City crews and 25% are serviced by a private contractor, under contract to the City. Each year the rates charged by private haulers are compared with the City's cost of sanitation collection; the City's costs are in line with those of private haulers.

Projection:

The City is projecting an increase of 4% for 2015.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 12,396,527	0.46
2012		12,606,760	1.70
2013		13,337,220	5.79
2014		13,228,399	(0.82)
2015	Budgeted	13,757,000	4.00



SOURCE: Engineering Bureau Charges

Summary:

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

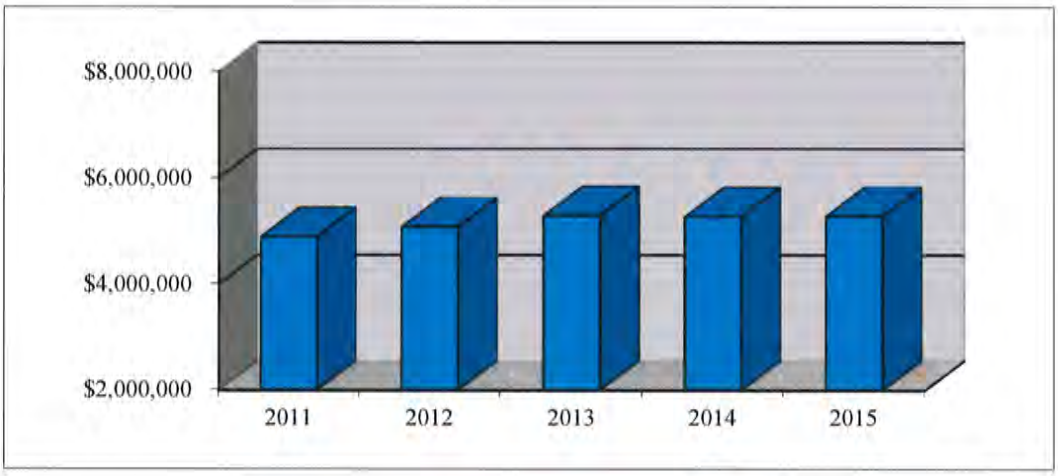
Analysis:

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

Projection:

Generally, revenues from this source increase incrementally by the amount of wages and salaries. In 2015, revenue is projected to increase slightly due to the timing of revenues from projects billed.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 4,890,128	6.64
2012		5,077,752	3.84
2013		5,289,440	4.17
2014		5,267,918	(0.41)
2015	Budgeted	5,275,000	0.13



SOURCE: Income Tax

Summary:

The City of Akron levies a 2.25% 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% to 2.25% in 2003. However, the additional .25% increase is designated exclusively 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, and, therefore, 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 City Charter into both operations and capital improvements.

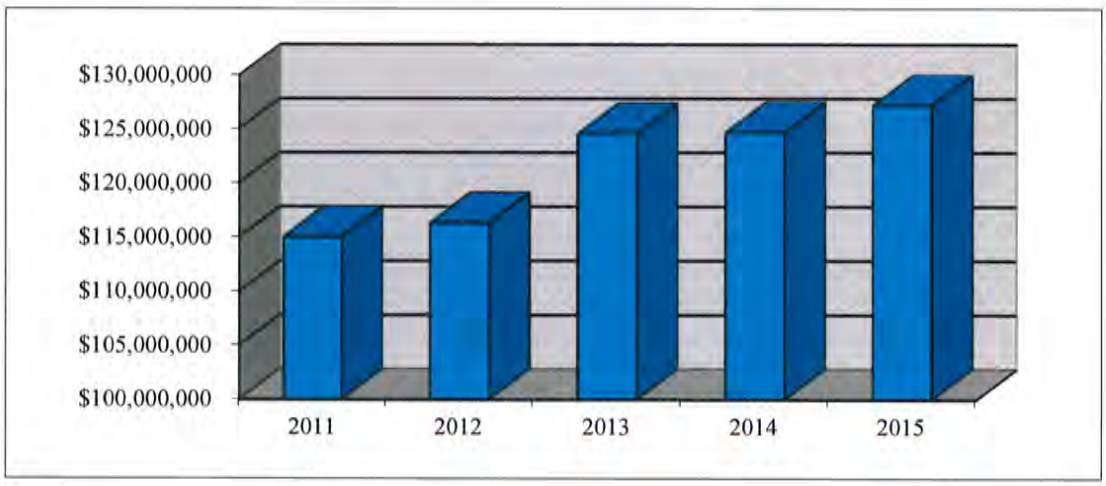
Analysis:

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:

Due to the economic downturn, the City experienced three years (2008, 2009, 2010) of negative growth. For 2015, the City is projecting revenues to increase by about 2.0%. These figures do not include revenue from the .25% tax rate increase or the JEDDs.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 115,015,813	7.31
2012		116,295,016	1.11
2013		124,560,193	7.11
2014		124,663,781	0.08
2015	Budgeted	127,157,057	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.

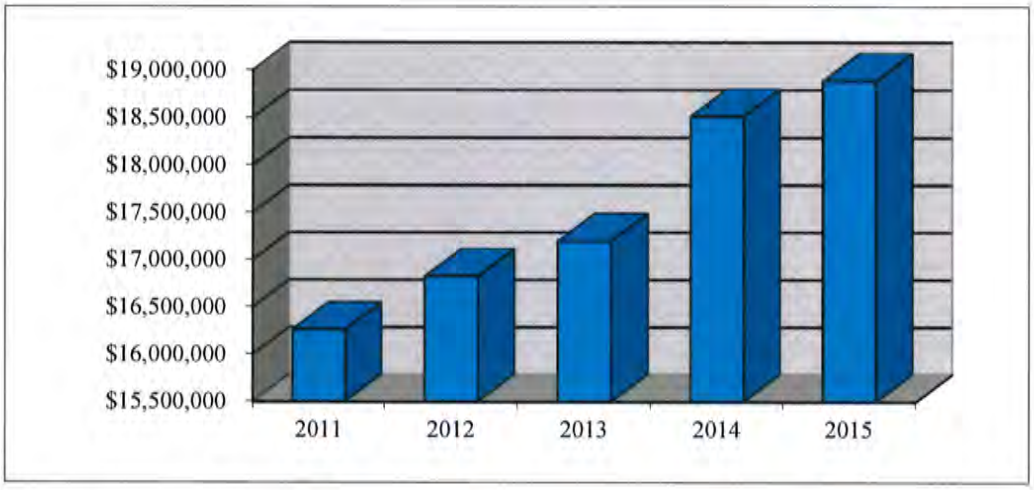
Analysis:

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 JEDD contract was executed in 1998. Collection of the income tax began in January of the following year. Approximately 95% of the contracted water and sewer projects have been completed in all the districts.

Projection:

Collection of the JEDD revenue has been volatile, partly due to the economy and compliance. An increase of 2.0% budgeted for 2015.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 16,261,086	6.17
2012		16,824,096	3.46
2013		17,196,786	2.22
2014		18,510,831	7.64
2015	Budgeted	18,881,050	2.00



SOURCE: Local Government Fund

Summary:

The local government fund is Ohio's version of Revenue Sharing. The State of Ohio distributes 4.8% of the State's income tax, corporate franchise tax, and state sales tax to local governments. The cities within each county may use the state generated allocation formula, or work out an alternative formula. In Summit County where Akron is located, the communities have agreed to an alternative formula.

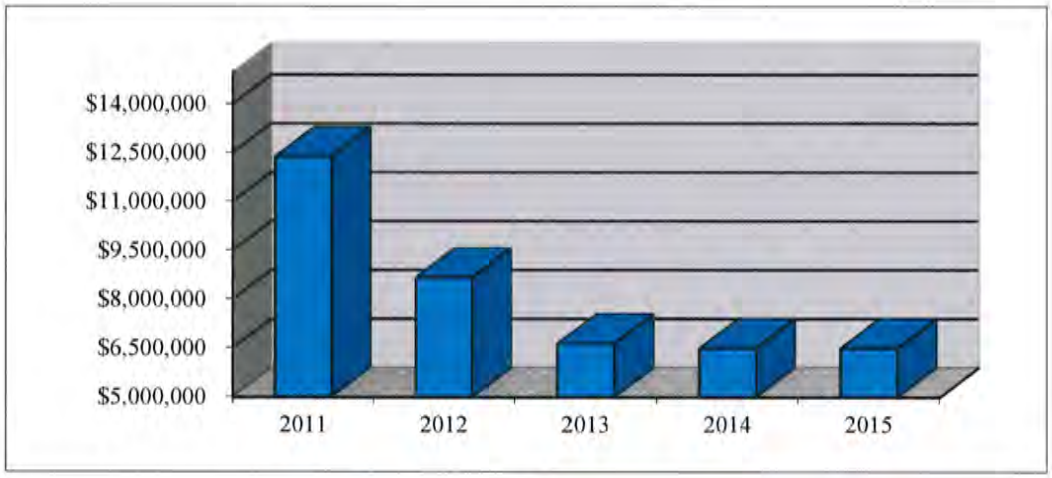
Analysis:

This revenue source has been a major source of revenue for the City of Akron. The State sets the percentage of the three taxes to be distributed on a biennial basis as part of the State biennial budget bill. The State then tells each county the amount of funds to allocate among their jurisdictions. In Akron, the amount budgeted is based on the County's projection using the alternative formula.

Projection:

The City is anticipating the local government fund (LGF) to remain flat for 2015, due to the State of Ohio's 2012 biennial budget which reduced the amount of funding to all local governments effective July 1, 2011. The LGF was reduced by 25% for the months of July 2011 to June 2012. In July 2012, the LGF was reduced an additional 25%, bringing the total reduction to 50% from 2011 state fiscal year LGF receipts.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 12,378,170	(1.10)
2012		8,668,934	(29.97)
2013		6,640,387	(23.40)
2014		6,500,339	(2.11)
2015	Budgeted	6,500,000	(0.01)



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. The cost of services is the actual cost for labor (including benefits and indirect costs), parts, including a 25% markup and a $0.15 fee per gallon on fuel.

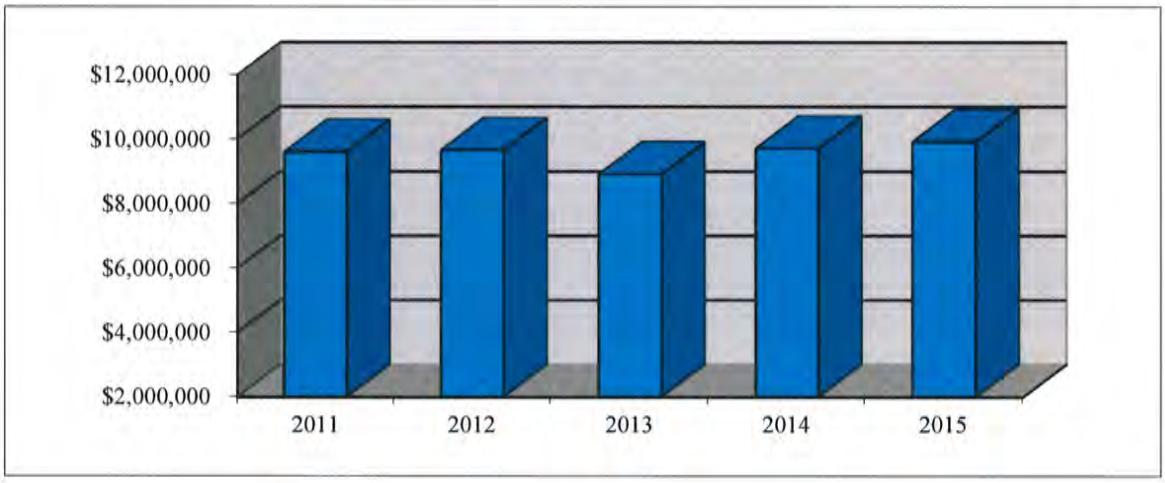
Analysis:

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 2015, the City is projecting an increase of 2% in revenues due to timing .

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 9,608,590	11.87
2012		9,665,542	0.59
2013		8,914,179	(7.77)
2014		9,720,046	9.04
2015	Budgeted	9,925,000	2.11



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. The rate is currently 28 cents per gallon. After the state sets aside monies for refunds and other specified obligations, the balance is then distributed as follows: 70.2% goes to the State, 12.7% to municipalities, 11.1% to counties, and 6% to townships.

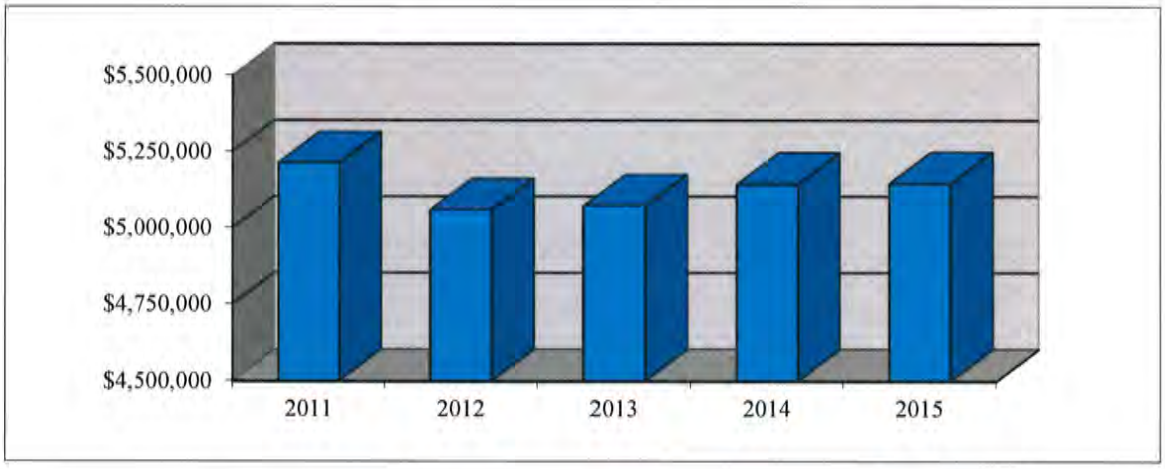
Analysis:

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

Projection:

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

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 5,212,580	(3.86)
2012		5,059,013	(2.95)
2013		5,072,018	0.26
2014		5,142,766	1.39
2015	Budgeted	5,145,000	0.04



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 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 motorcyles, and rates for trucks vary depending on size.

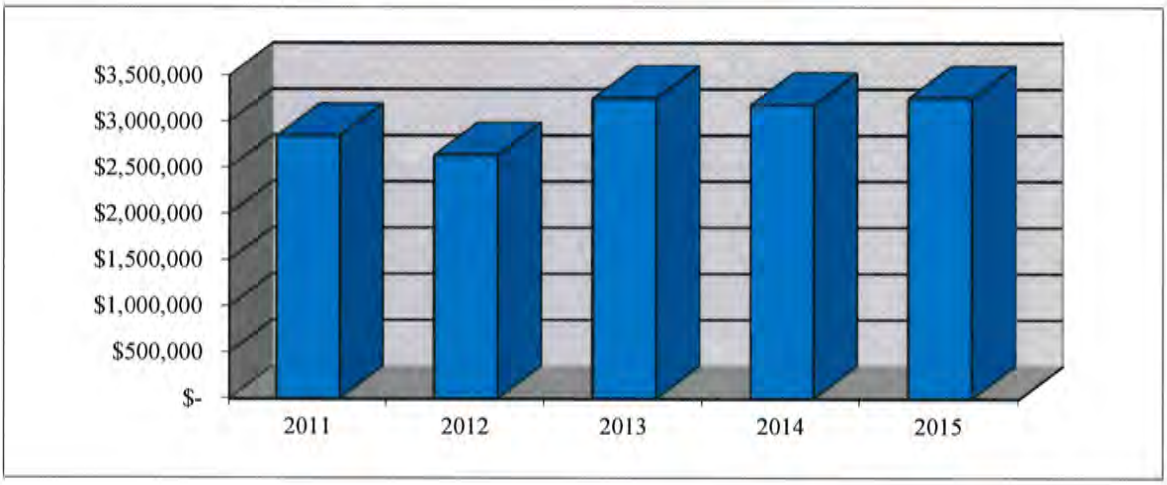
Analysis:

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 $15 per vehicle which is returned to Akron based on registered vehicles. The City of Akron has also enacted a $5 permissive tax. These permissive funds are used for highway construction and major reconstruction projects.

Projection:

Akron forecasts these revenues on historical averages. The City has budgeted an increase of over 2.2% for 2015.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 2,840,996	(4.24)
2012		2,635,783	(7.22)
2013		3,250,271	23.31
2014		3,177,503	(2.24)
2015	Budgeted	3,250,000	2.28



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.

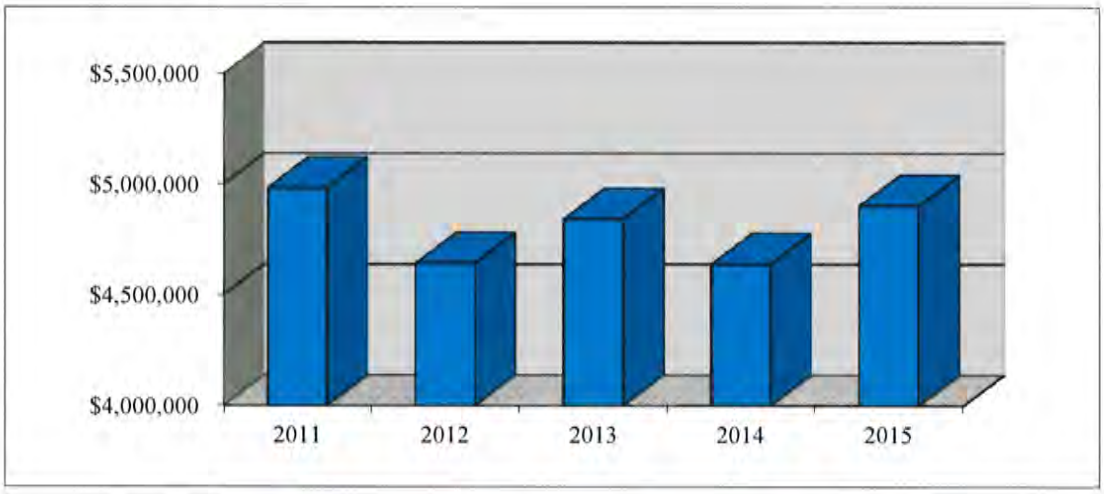
Analysis:

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 by over 5.6% for 2015.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 4,982,141	2.82
2012		4,640,953	(6.85)
2013		4,841,301	4.32
2014		4,637,748	(4.20)
2015	Budgeted	4,900,000	5.65



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 2013 will be collected in 2014. Akron currently levies 10.3 mills of property taxes. This represents about 11.5% 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, .42 mills is used for debt retirement, and the remainder is used for General Fund operations.

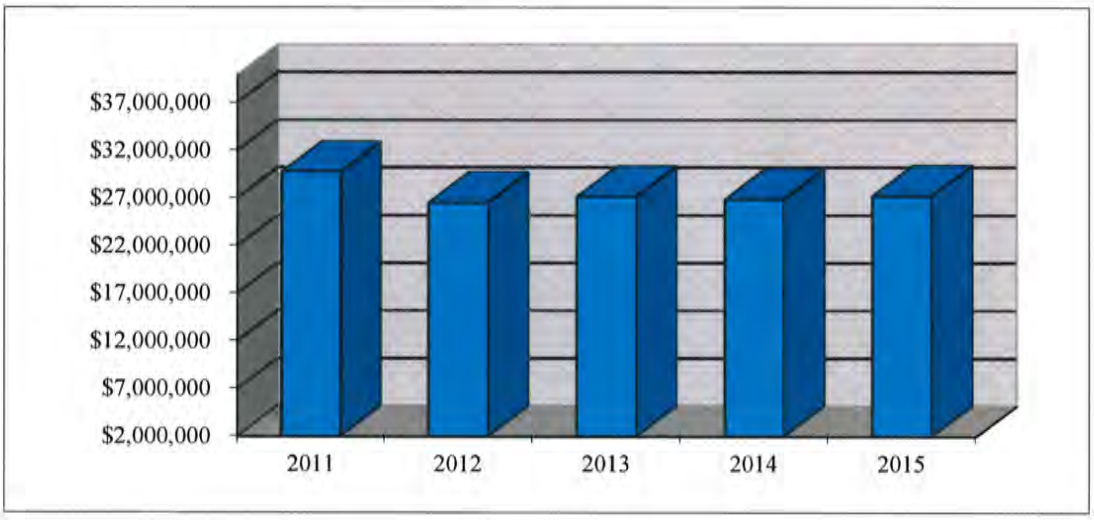
Analysis:

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 2008 and a triennial appraisal was performed in 2011. The triennial appraisal resulted in a decrease in assessed valuations for 2012. For 2015, revenues are projected to increase by over 1.3%.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 29,718,125	(9.68)
2012		26,508,600	(10.80)
2013		27,139,901	2.38
2014		26,856,291	(1.04)
2015	Budgeted	27,215,000	1.34



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.

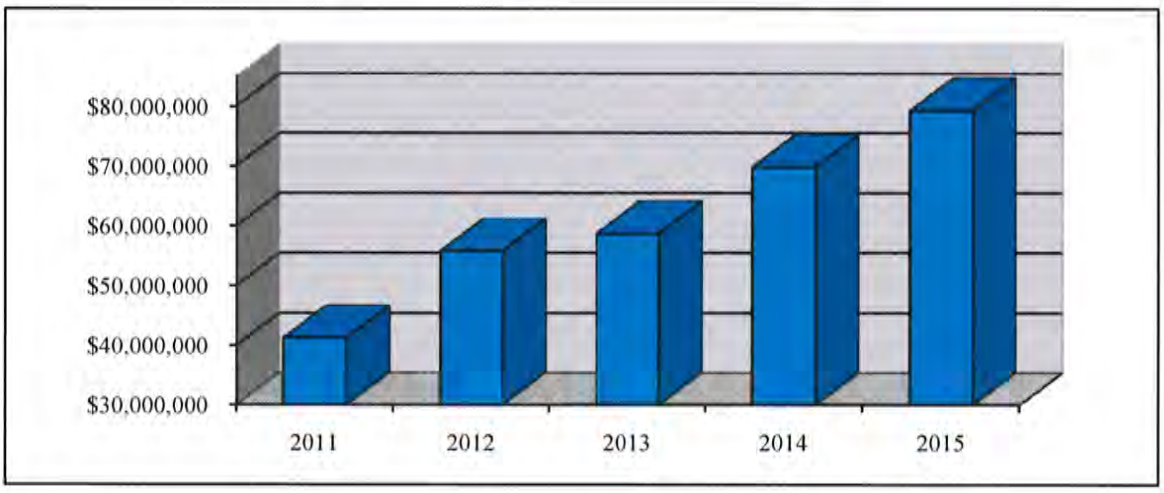
Analysis:

Sewer improvements made over the last several years have been mandated by the USEPA. Major improvements include new settling basins at the Water Pollution Control Station, relief sewers, and the computerized electronic monitoring system.

Projection:

The City established discount plans for those least able to afford the increases: HEAP-Since 2010, the city has offered a lower sewer rate for Akron homeowners who qualify for the state's Home Energy Assistance Program; Homestead Exemption. In 2015, the City froze sewer rates at the 2014 level for Akron homeowners approved for Homestead Exemption. Akron Cares-This is a voluntary donation program introduced in 2015 to all Akron residents, including renters where customers can volunteer to donate an amount on their monthly utility statement that will help Akron residents struggling to pay their water, sewer and curb service bill. The city provides annual seed money and matches donations dollar-for-dollar. Customers can receive assistance once a year, contingent on available funds from donations or the City's match.. 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.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 41,209,140	0.84
2012		55,704,870	35.18
2013		58,612,778	5.22
2014		69,793,573	19.08
2015	Budgeted	79,250,000	13.55



SOURCE: Special Assessments

Summary:

The City has an aggressive program of special assessments for street and sidewalk construction. Property owners pay a fixed front foot 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 assessments are levied over a 10 year period. 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.

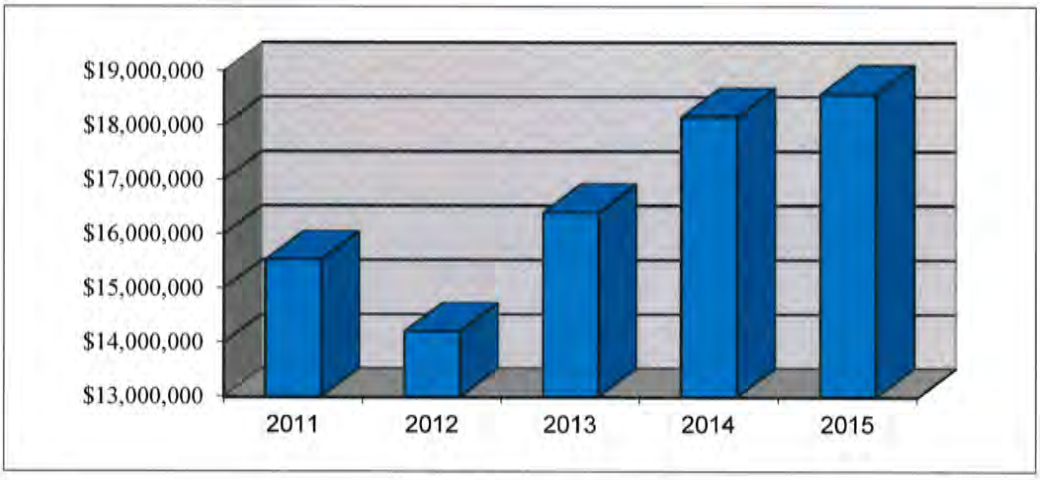
Analysis:

The special assessment program has been instrumental in paving streets throughout the City. The City determines which streets to pave each year by the petitions and requests received from property owners. 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 2015, the revenue is projected to increase by over 2.3%.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 15,527,831	16.77
2012		14,211,636	(8.48)
2013		16,394,373	15.36
2014		18,152,323	10.72
2015	Budgeted	18,575,000	2.33



SOURCE: Street Assessments

Summary:

The City of Akron carries out an extensive street cleaning and lighting program, including snow removal. The program is 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.

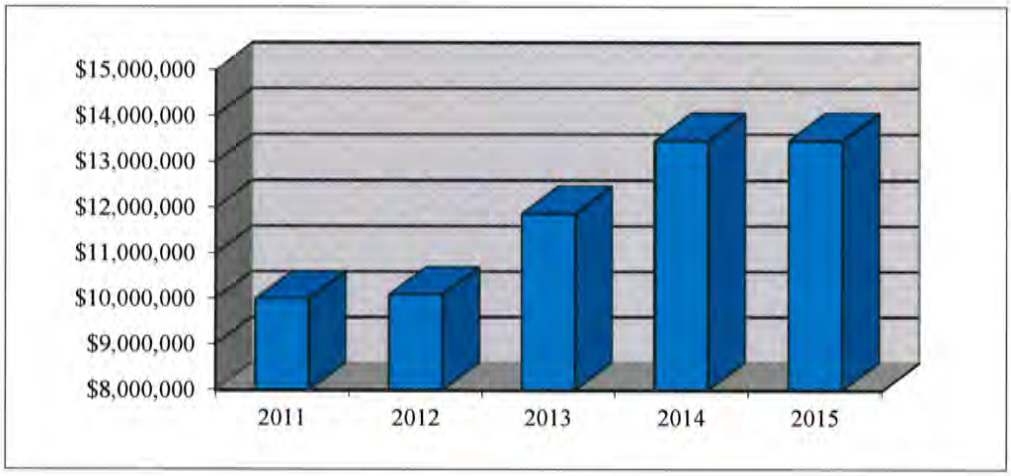
Analysis:

Street Assessment expenses are funded with assessments to the benefitting property owners. The costs to operate the lighting system are incurred by the Ohio Edison Company and billed to the City on a monthly basis.

Projection:

For the past few years, street assessment revenues increased. This is due to the combining of many assessed projects into one assessment fund. Revenue is anticipated to remain stable in 2015.

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 9,995,681	8.89
2012		10,090,890	0.95
2013		11,864,575	17.58
2014		13,456,859	13.42
2015	Budgeted	13,460,000	0.02



SOURCE: Water Service Charges

Summary:

The City's water system, part of the Public Utilities Bureau, is a self supported utility that has over 91,000 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.

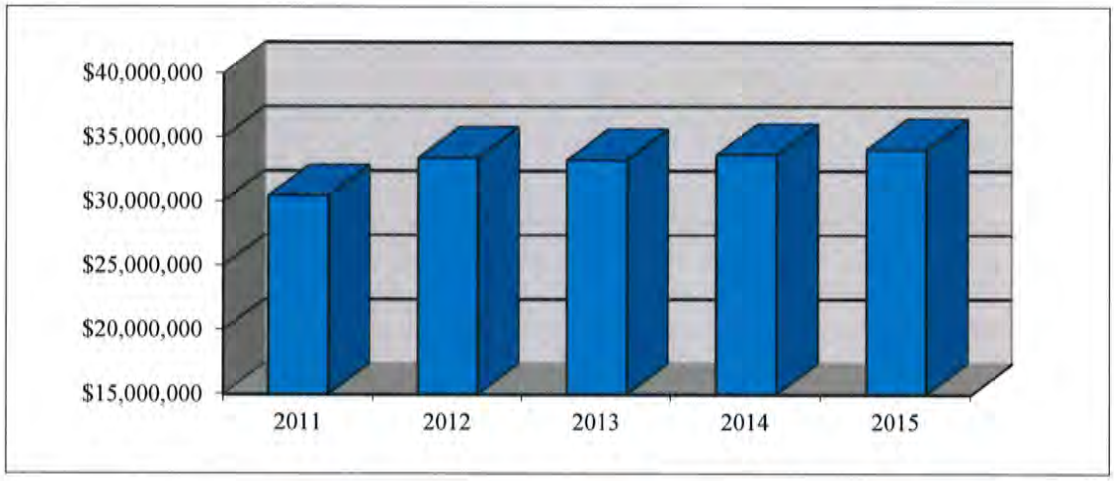
Analysis:

The Public Utilities Bureau has for the last 15 years made substantial investment in the water supply and distribution systems. Most of the improvements were the result of EPA regulations. Improvements include a new filter rehabilitation system, service line installations, and a water quality laboratory.

Projection:

The Service Director last approved a rate increase of 8.7%, effective May 1, 2012. For 2015, the City is forecasting a slight increase over 2014 .

Fiscal Year		Amount	% Increase (Decrease)
2011		$ 30,451,182	4.28
2012		33,402,423	9.69
2013		33,239,875	(0.49)
2014		33,653,786	1.25
2015	Budgeted	34,070,000	1.24



Expenditure Summaries

EXPENDITURE ASSUMPTIONS
2015 OPERATING BUDGET PLAN
ALL FUNDS

1. A 1% wage increase for all bargaining unions and non-bargaining was effective January 4, 2015.

2. Health benefits to increase.

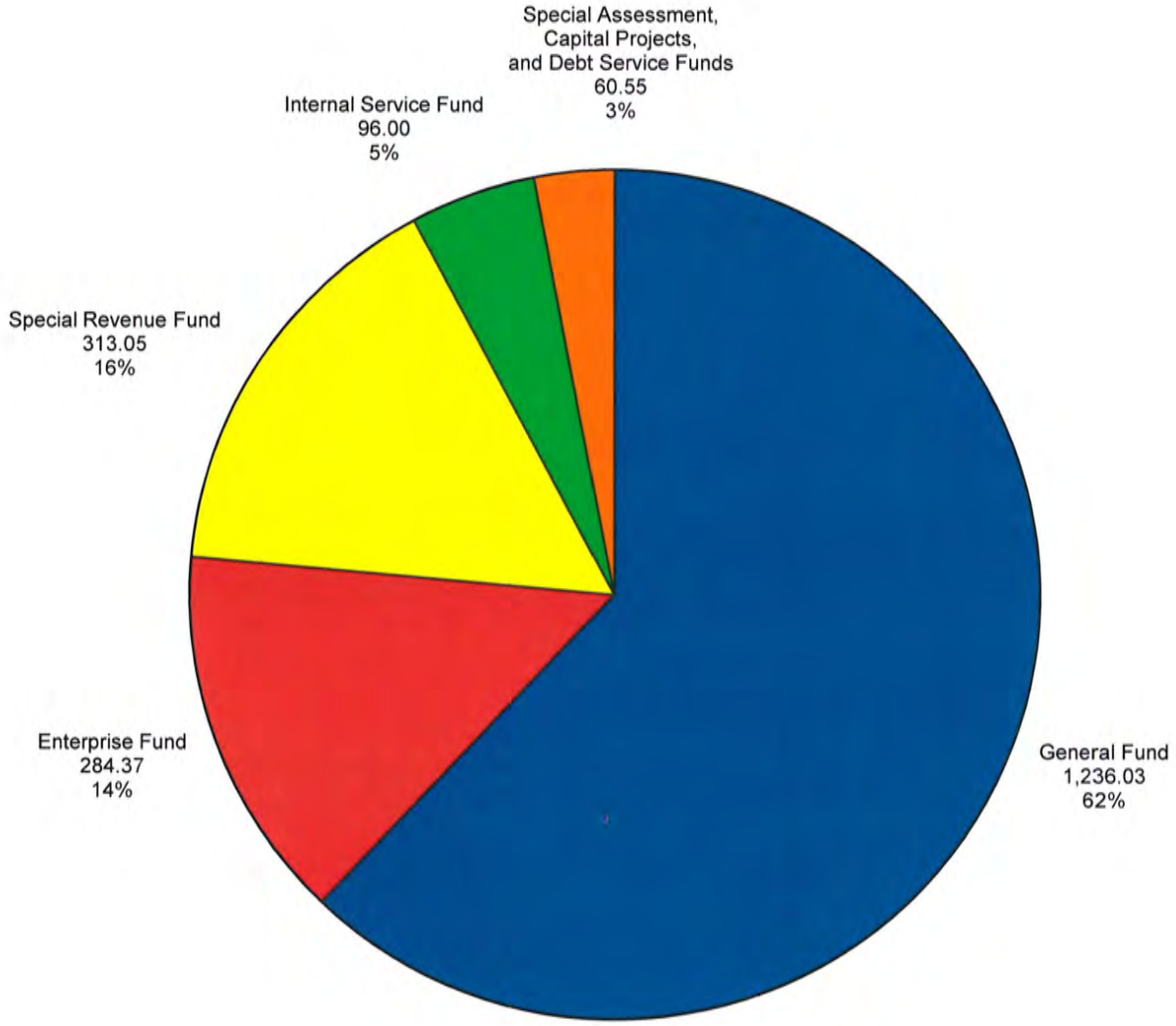
3. The City will be hiring additional Police Officers and Firefighter/medics as funding becomes available.

CITY OF AKRON, OHIO
2015 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2012
DECEMBER 31, 2013 & DECEMBER 31, 2014

By Funding Sources:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
General Fund	1,087.43	1,076.53	1,127.03	1,236.03
Internal Service Fund	96.50	88.00	77.00	96.00
Enterprise Fund	251.70	261.37	265.37	284.37
Special Revenue Fund	238.37	322.30	296.05	313.05
Special Assessment Fund	44.50	47.05	51.80	53.80
Capital Projects Fund	1.50	1.75	1.75	1.75
Debt Service Fund	5.00	5.00	5.00	5.00
TOTAL	1,725.00	1,802.00	1,824.00	1,990.00

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Civil Service	9.00	9.00	8.00	10.00
Finance	101.00	100.00	102.00	115.00
Fire/EMS	337.00	372.00	368.00	387.00
Law	28.00	28.00	26.00	37.00
Legislative	16.00	16.00	16.00	17.00
Municipal Court Clerk	42.00	44.00	43.00	45.00
Municipal Court Judges	48.00	46.00	49.00	51.00
Neighborhood Assistance	53.00	54.00	51.00	59.00
Office of the Mayor	12.00	13.00	12.00	16.00
Planning	51.00	53.50	50.50	56.50
Police	454.00	454.00	493.00	517.00
Public Safety	73.00	73.00	71.00	88.00
Public Service	501.00	539.50	534.50	591.50
TOTAL	1,725.00	1,802.00	1,824.00	1,990.00

CITY OF AKRON
OPERATING BUDGET 2015
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE



STAFFING EXPLANATIONS

The City of Akron had a total of 1,824 full-time employees at the end of 2014. This was an increase of 22 full-time employees overall compared to year end 2013.

In 2014, the Police Department hired 53 new police officers, bringing the department to an overall increase of 39 full-time employees compared to 2013. The budget includes hiring 24 additional employees in 2015. Of these, 23 are to be uniformed officers and 1 non-uniformed position.

The Fire Department showed a slight decrease of 4 filled positions from 2013 to 2014. The 2015 budget includes the addition of 17 uniformed and 2 non-uniformed positions, for a total of 19 employees.

The remaining departments experienced routine employee turnover. Account Clerk and Secretarial titles were reclassified to Administrative Assistants during the year without impacting the total employee count. The City will review grant awards and staffing levels of uniformed positions throughout the year. The 2015 budgeted employee count affords the City the opportunity to fill vacancies as needed.

2015 GENERAL FUND GROSS EXPENDITURES

DEPARTMENTAL UNIT	BUDGETED EXPENDITURES	PERCENTAGE OF TOTAL
Police	$ 50,505,800	32.91 %
Fire	28,652,630	18.67
Public Service	24,685,370	16.08
Public Safety	13,770,370	8.97
Neighborhood Assistance	6,944,100	4.52
Public Health	4,258,600	2.77
Judges	4,223,900	2.75
Law	4,098,050	2.67
Clerk of Court	3,677,310	2.40
City-Wide Administration *	3,737,800	2.44
Finance	3,630,860	2.37
Mayor's Office	2,012,580	1.31
Legislative	1,280,460	0.83
Planning	1,182,370	0.77
Civil Service	826,050	0.54
TOTAL GENERAL FUND GROSS EXPENDITURES	**$ 153,486,250**	**100.00 %**

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

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

DEPARTMENT	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015
Police	$ 47,312,080	$ 48,933,273	$ 51,424,851	$ 50,505,800
Fire	28,547,705	29,960,948	28,690,134	28,652,630
Public Service	23,793,250	30,586,502	23,470,956	24,685,370
Public Safety	13,533,107	14,377,521	12,427,851	13,770,370
Neighborhood Assistance	2,951,779	6,398,682	6,919,232	6,944,100
Public Health	3,062,045	3,869,447	4,540,071	4,258,600
Judges	3,828,176	4,030,160	4,323,541	4,223,900
Law	4,009,771	3,838,120	4,036,308	4,098,050
Clerk of Court	3,328,740	3,354,196	3,567,676	3,677,310
City-Wide Administration *	5,196,457	4,330,515	3,691,126	3,737,800
Finance	2,352,091	3,147,054	3,535,162	3,630,860
Mayor's Office	2,243,915	2,068,468	2,096,285	2,012,580
Legislative	1,212,433	1,292,064	1,240,503	1,280,460
Planning	1,001,364	1,041,761	1,239,004	1,182,370
Civil Service	762,018	777,680	880,414	826,050
TOTAL GENERAL FUND GROSS EXPENDITURES	**$ 143,134,931**	**$ 158,006,391**	**$ 152,083,114**	**$ 153,486,250**

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

Civil Service Commission

CIVIL SERVICE DEPARTMENT
Patricia Ambrose-Rubright, Director of Personnel

DESCRIPTION

The Civil Service (Personnel) Department is 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 commissioners serve in six-year staggered terms, and no more than two members can be from the same political party. The Civil Service Commission meets monthly and is responsible under the Charter of the City for maintaining a merit system for classified employees of the City.

The commission appoints a personnel director for a term of three years, subject to reappointment. Through the Civil Service process, the director hires all employees of the Personnel Department. The Personnel Director and staff are responsible for carrying out the executive and administrative responsibilities of the department as defined by the Charter of the City. The Personnel Department is comprised of five sections including Administration, Classification and Compensation, Employee Records, Employment and Training & EEO.

GOALS & OBJECTIVES

- Update the Personnel Department's policies and procedures. Automate probationary performance evaluations.
- Complete revisions of Essential Functions for classified positions, update Employee Leave Form 493 and the City's Equal Employment Opportunity Plan.
- Implement a new NEOGOV component to efficiently process new and rehired employees.
- Complete entry level testing for the Police Officer and Police and Fire Division promotional testing for all ranks.
- Develop new online/computer based training with the assistance of the City Information Technology (IT) Division.
- Explore and coordinate LEAN Government activities city-wide.

SERVICE LEVELS

In 2014, the Personnel Department completed the selection process to hire 17 new firefighters and medics and 53 police officers. The Department converted Civil Service examinations to a computerized NEOGOV system and streamlined clerical and accounting functions into an administrative assistant series of classifications.

Personnel coordinated CDL Training of City residents and hiring for the Combined Sewer Overflow project mandated by the Ohio Environmental Protection Agency. The Department also implemented the City's modified conviction records policy and procedure.

Throughout the year Personnel collaborated with the Akron Public Library and Summit County to train over 200 City employees. The Department offered free online/computer based training courses for City employees including Microsoft Office Software Training and Business Writing. Over 1,500 City employees received Personnel Department training in 2014.

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 12/31/12**	**As of 12/31/13**	**As of 12/31/14**	**Budget 2015**
CIVIL SERVICE:				
Administrative Assistant	0.00	0.00	0.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00
Personnel Analyst	2.00	2.00	2.00	2.00
Personnel Officer	1.00	1.00	1.00	1.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	2.00	2.00	2.00	3.00
Secretary	2.00	1.00	0.00	0.00
Training and EEO Officer	1.00	1.00	1.00	1.00
TOTAL CIVIL SERVICE	9.00	9.00	8.00	10.00

Personnel

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
PERSONNEL	762,018	777,680	880,414	826,050
Total for Department:	***762,018***	***777,680***	***880,414***	***826,050***

Personnel

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	430,937	456,287	481,338	467,000
Fringe Benefits	253,689	239,462	312,962	271,800
Total: Personal Services	***684,626***	***695,750***	***794,300***	***738,800***
Other				
Current Expenditures - Other	52,838	55,053	59,093	59,150
Utilities	258	254	114	200
Insurance	544	593	600	600
Interfund Service Charges	23,751	26,030	26,307	27,300
Total: Other	***77,391***	***81,930***	***86,114***	***87,250***
Total for Department:	***762,018***	***777,680***	***880,414***	***826,050***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	738,800	87,250		826,050
Total for Department:	***738,800***	***87,250***		***826,050***

Personnel

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	762,018	777,680	880,414	826,050
Total for Department:	***762,018***	***777,680***	***880,414***	***826,050***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	9.000	9.000	8.000	10.000
Total for Department:	***9.000***	***9.000***	***8.000***	***10.000***

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Finance

FINANCE DEPARTMENT
Diane L. Miller-Dawson, Director of Finance

DESCRIPTION

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

The Department of Finance and the Administration Division are 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 (including financial reporting, internal audits, payroll, accounts payable, accounts receivable, financial oversight and administration of all City funds and accounts). Other departmental responsibilities are to ensure legal compliance with all grant programs and coordinate the annual audit of the City of Akron.

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

Finance

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
ADMINISTRATION	15,951,366	17,683,644	20,185,444	20,515,130
AUDIT & BUDGET	359,939	477,694	518,091	576,980
CITY-WIDE ADMINISTRATION	5,217,569	4,397,138	3,759,596	3,737,800
GENERAL ACCOUNTING	532,869	775,419	680,335	930,250
INFORMATION TECHNOLOGY	2,164,023	2,211,744	2,371,297	2,390,000
PURCHASING	1,759,991	1,606,427	1,760,631	1,841,550
TAXATION	5,363,381	6,111,683	4,806,789	5,177,190
TREASURY	15,437,600	6,644,818	6,159,211	4,483,050
EMPLOYEE BENEFITS	31,178,817	32,565,539	38,012,559	37,997,400
UTILITIES BUSINESS OFFICE	5,865,374	11,692,448	11,837,636	11,812,600
FINANCE - NON OPERATING				
Total for Department:	***83,830,928***	***84,166,553***	***90,091,590***	***89,461,950***

Finance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	4,599,896	4,895,429	5,049,439	5,086,550
Fringe Benefits	2,617,395	2,888,464	3,133,654	3,103,960
Total: Personal Services	***7,217,291***	***7,783,892***	***8,183,093***	***8,190,510***
Other				
Current Expenditures - Other	9,210,099	9,360,248	11,090,925	12,454,280
Income Tax Refunds/Tax Share	2,851,413	3,505,356	2,345,483	2,692,650
Utilities	20,804	28,292	32,794	33,570
Debt Service	30,994,594	25,248,089	27,174,295	26,225,000
Insurance	27,531,075	30,193,235	33,649,559	33,346,690
State/County Charges	2,428,466	2,381,647	1,903,587	1,748,900
Rentals and Leases	353,082	250,947	286,856	274,500
Interfund Service Charges	3,224,105	5,279,847	5,424,996	4,495,850
Total: Other	***76,613,637***	***76,247,661***	***81,908,496***	***81,271,440***
Capital Outlay				
Capital Outlay		135,000		
Total: Capital Outlay		***135,000***		
Total for Department:	***83,830,928***	***84,166,553***	***90,091,590***	***89,461,950***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	2,386,660	4,982,000		7,368,660
Special Revenue Fund	2,033,400	23,800,490		25,833,890
Debt Service	472,700	748,100		1,220,800
Enterprise Fund	2,195,150	9,617,450		11,812,600
Internal Service Fund	1,102,600	42,087,400		43,190,000
Trust and Agency Fund		36,000		36,000
Total for Department:	***8,190,510***	***81,271,440***		***89,461,950***

Finance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Debt Service	1,309,704	1,426,387	1,522,551	1,220,800
Enterprise Fund	5,865,374	11,692,448	11,837,636	11,812,600
General Fund	7,548,548	7,477,569	7,226,288	7,368,660
Internal Service Fund	36,670,593	37,169,391	42,451,933	43,190,000
Special Revenue Fund	32,433,272	26,367,996	27,017,804	25,833,890
Trust and Agency Fund	3,438	32,763	35,378	36,000
Total for Department:	***83,830,928***	***84,166,553***	***90,091,590***	***89,461,950***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	24.000	27.000	28.000	32.000
Special Revenue Fund	31.000	30.000	27.000	34.000
Debt Service	5.000	5.000	5.000	5.000
Enterprise Fund	29.000	27.000	32.000	32.000
Internal Service Fund	12.000	11.000	10.000	12.000
Total for Department:	***101.000***	***100.000***	***102.000***	***115.000***

ADMINISTRATION DIVISION
Diane L. Miller-Dawson, Director of Finance

DESCRIPTION

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

GOALS & OBJECTIVES

- Continue to work with other departments to help control expenditures.
- Search for new ways to partner with other governmental entities to provide cost savings to the citizens of Akron.
- Establish a "rainy day" fund.
- Explore various ways to increase revenues.
- Explore creation of an incentive plan to encourage and reward employees for helping the City to save money.

SERVICE LEVELS

The City issued and submitted the Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association and received the Certification of Financial Achievement for Excellence in Financial Reporting award. It was our 30th consecutive year of winning the award.

The Operating Budget Plan was submitted within 90 days after passage of the appropriation ordinance. The City has once again received the Distinguished Budget Presentation Award from the Government Finance Officers Association. It was our 30th consecutive year of winning this award.

The Finance Department upgraded various computer systems including: Our Financial System - Banner, the Income Tax Computer System, Enquesta (Water, Sewer and Curbservice Billing System), IVR – for Public Utilities and Income Tax, assessment software, and implementation of a new paperless Report of Receipt System.

The Department also created Akron Cares, where customers can pledge an amount on their monthly utility bill to help less fortunate residents pay a portion of their utility bill.

The Department reduced the number of emergency confirming purchase orders.

AUDIT AND BUDGET DIVISION
Cynthia M. Donel, Accounting Manager
Kimberly M. Guseman, Audit & Budget Supervisor

DESCRIPTION

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

GOALS & OBJECTIVES

- Prepare the Comprehensive Annual Financial Report (CAFR) for issuance in June and submit the CAFR to the Government Finance Officers Association (GFOA) in order to be considered for the Certificate of Achievement for Excellence in Financial Reporting award.

- Issue the Operating Budget Plan within 90 days after passage of the appropriation ordinance by City Council to serve as a policy document, as an operations guide, as a financial plan and as a communications device. The Audit and Budget staff will work with the Director of Finance's office to publish a document and submit it to the GFOA for consideration of the Distinguished Budget Presentation Award.

- A significant amount of time will be spent researching and implementing various Governmental Accounting Standards Board (GASB) Statements. There are two separate GASB Statements that the Division will research and implement:

    1) GASB No. 68 – Accounting and Financial Reporting for Pensions (implementation scheduled for summer of 2016)
    2) GASB No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment of GASB No. 68 (implementation scheduled for summer of 2016)

SERVICE LEVELS

The Audit and Budget Division is pleased to report that the 2013 Comprehensive Annual Financial Report (CAFR) was issued and submitted to the GFOA. The City received the Certificate of Achievement for Excellence in Financial Reporting award.

The Operating Budget Plan was completed within 90 days after the passage of the appropriation ordinance. The City of Akron has once again received the Distinguished Budget Presentation Award from the GFOA. The upgrade of the Banner financial software was completed on August 1, 2014. The Division also implemented the two GASB Statements scheduled for 2014.

CITY-WIDE ADMINISTRATION
Diane L. Miller-Dawson, Director of Finance

DESCRIPTION

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

GENERAL ACCOUNTING DIVISION
Cynthia M. Donel, 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 and verifies employment.

GOALS & OBJECTIVES

- The Accounting Division will continue to provide excellent service to both City employees and outside vendors.
- The Division along with the Director of Finance, Information Technology and Personnel will begin working with Oracle to upgrade the PeopleSoft (payroll and human resources) software.
- The Division will review the new Ohio Police & Fire Pension Fund's policy regarding Benchmark Salary calculations and refunds.
- The Division is responsible for both vendor payments (payments on contracts, purchase orders and direct payments) along with weekly payments to employees. The employees will work on an instruction manual documenting the activities necessary to process each activity.

SERVICE LEVELS

In 2014, the Accounting Division provided excellent service to both City employees and outside agencies/vendors relating to accounting and payroll functions.

The Division has met the mandated reporting requirements from OPERS relating to non-contributing individuals. The Information Technology staff provided assistance in creating the electronic file. An upgrade of the Banner financial software was completed on August 1, 2014.

INFORMATION TECHNOLOGY
William M. Fatica, Information Technology Manager

DESCRIPTION

The Information Technology (IT) Division oversees training, computer applications and computing systems.

GOALS & OBJECTIVES

- Assist the IT Steering Committee with implementing recommendations from technology related projects, identifying critical applications and developing an IT Disaster Recovery and Business Continuity of Operations Plan.

- Continue to work with divisions to implement their document management needs into OnBase. Implement new filter appliance for web browsing and reporting web usage. Continue to replace older PC equipment to meet city application needs.

- Upgrade various applications including PeopleSoft, OnBase, and a CityWorks 311/CSR replacement. Research implementation of Office 365 citywide and a new helpdesk system. Complete rollout of a new anti-virus software.

- Perform infrastructure upgrades including increases to storage capacity for citywide backup, disk capacity for Storage Area Network (SAN), and separate our firewall cluster and move a firewall to our co-location site. Implement wireless network connectivity in the Division, City Council chambers and Mayor's office. Retire the current mainframe via new application replacements.

SERVICE LEVELS

In 2014, IT continued to work with the IT Steering Committee on the recommendations presented in the "Information Technology Needs Assessment and Strategic Plan" report and other technology related projects. The Division implemented upgrades to Banner, Enquesta, and a tax application. Assessments for an upgrade to Exchange 2013 and the new email archiving application Mimosa were also completed. IT installed a new citywide IVR system for Income Tax and the Utilities Business Office, assisted with new program development for Assessments, implemented OnBase for the Engineering Bureau, and implemented voice over IP (VoIP) for the Communications Division. IT also began working on the design and upgrade of the CSR/311 application.

Information Technology also installed and configured additional hardware to host the backup virtual environment at its co-location site. The hardware will be used to test redundancy for city software applications. IT completed a new core network switch upgrade and all servers, buildings and users were migrated. Various networking equipment in buildings was upgraded for increased capacity and to allow for VoIP.

PURCHASING DIVISION
Jerry G. Roberts, Purchasing Agent

DESCRIPTION

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

GOALS & OBJECTIVES

- Establish a source to recycle our used toner/printer cartridges and an electronic surplus that is willing to purchase these items.
- Participate in continuing-education webinars to improve employee skills.
- Continue stressing the importance and benefit of competitive purchasing to departments.
- Strive to obtain 100% pricing structure on open standing orders.
- Continue efforts to reduce paper costs and streamline processes by helping implement process to access copies of purchase orders within the City's financial system.

SERVICE LEVELS

The Purchasing Division worked with the Police Department to categorize the items on the Police Uniform & Equipment contract allowing us to obtain more competitive bids and improve the identification and selection of items when ordering for officers.

The usage of Green Products in the Fire Stations continues to be a success and the Division is working to increase the number of Green Products used in those locations and throughout the City. Electronically diluting chemicals has reduced the amount of chemicals used and released into the sewer systems.

The Purchasing Division reduced "Verbal Confirming Emergency" orders. Improvement to this process helps to save the City valuable resources.

TAXATION DIVISION
Arthur P. Preiksa, Tax Commissioner

DESCRIPTION

The Taxation Division's duties are to collect City income taxes and enforce the City of Akron's tax rules and regulations.

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 supplying the necessary income tax forms and instructions to taxpayers liable for City income tax, processing the returns submitted, depositing payments received, issuing refunds, maintaining systems for tax registration of all business accounts liable for tax, delinquent control and tax collections.

GOALS & OBJECTIVES

- Complete revision of Income Tax Ordinance and Rules & Regulation to comply with the Ohio Revised Code Section changes. The revisions will be needed as a result of Ohio House Bill 5 signed into law at the end of December 2014.

- Continue to improve collection of delinquent taxes through coordination with the Law Department. Continue into the third year of work with Central Collection Agency effort. The access of federal data through an association with Central Collection Agency will allow identification, collection and pursuit of non-compliant taxpayers.

- Utilize Income Tax Database (ITD) software installed in December 2014 to systematically follow up on balance due and delinquent accounts.

- Plan conversion to existing city-wide imaging system from current Income Tax Division imaging system.

SERVICE LEVELS

In 2014 the Taxation Division accomplished the conversion from the mainframe based ITD software to server based software.

The previous Interactive Voice Response (IVR) system was replaced through a streamlined city-wide system. Tax payments are made by telephone using this system.

The Taxation Division continued coordination with the City's Law Department for a 15% increase in compliance processing. A complete re-write of the e-File system for the 2014 filing season was completed. The number of e-Filed returns increased along with an increase in customer satisfaction as a result of the new system.

The revision of the Income Tax Ordinance and Rules & Regulations was not possible to complete in 2014 since Municipal Income Tax Law changes were not passed until late December 2014 per House Bill 5.

TREASURY DIVISION
Stephen F. Fricker, 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.

GOALS & OBJECTIVES

- Complete the core functions of the Treasury Division, including the preparation of the Annual Information Statement (AIS), payment of debt service and certification of Special Assessment collections in a timely manner.
- Complete rollout of distributed card portion of procurement card purchasing program to all City departments.
- Complete implementation of new cash management/cash reconciliation software.
- Develop a contract database for the tracking of all City contracts.
- Upgrade WebFocus report writing software from version 7 to 8.

SERVICE LEVELS

In September 2014, the Treasury Division published the AIS. Treasury executed seven major bond and note issues during 2014. The Division certified $20.1 million in Special Assessment collection to Summit County.

The Treasury Division received rewards of over $108,000 as a result of invoice payments through an accounts payable credit card program.

Upgrades to the mainframe based assessments software were completed in December 2014. Treasury also began implementation of new cash management/cash reconciliation software in fall of 2014 and completed implementation of OnBase, a paperless report of receipt project.

EMPLOYEE BENEFITS
Diane L. Miller-Dawson, Director of Finance

DESCRIPTION

The City of Akron offers a comprehensive employee benefits package to its employees, retirees, survivors and eligible dependents. The Employee Benefits section administers group health insurance plans, workers' compensation, unemployment compensation and retirement and disability leave programs.

GOALS & OBJECTIVES

- Continue to provide support to the Department of Public Service and the safety consultant to improve the City's workplace safety programs and control workers' compensation costs.
- Review, revise and/or draft new internal procedures for benefit and leave programs. Revise and update Americans with Disabilities Act policy and upgrade PeopleSoft (payroll and human resource software). Assist Labor Relations in revising leave related policies (i.e. Attendance Control Policy) and developing transitional work policies for Police and Fire.
- Coordinate and host Ohio Public Employees Retirement System (OPERS) retirement seminars to educate employees of changes in new pension legislation.
- Prepare and present Family Medical Leave Act (FMLA) training program to managers and supervisors. Continue to support administration of the new FMLA policy.
- Continue to implement the required changes to the City's health insurance plans to comply with Health Care Reform (HCR). Engage and encourage employees to participate in the City's wellness efforts to improve personal health and lower long-term health insurance costs.

SERVICE LEVELS

In 2014 Employee Benefits continued to participate on the City's Safety Committee as Secretary. The Division assisted Water Pollution Control in receiving the Bureau of Workers' Compensation (BWC) Safety Grant of $25,941 to purchase a valve turner as part of their valve exercise program. The City also received a premium surplus rebate check from the BWC in the amount of $1,079,310.65 and a Safety Council Participation check of $18,472. Based on effective claims management, the City remains merit rated (for the last 13 years) with an experienced modifier for 2014 of .79 and 2015 of .80 by the BWC's retrospective rating program.

In December 2014 FMLA policy and forms were revised to include language regarding the Military Family Leave Entitlements and substitution of paid leave while on FMLA

leave and were distributed to management. The Division also assisted in the coordination of the City's employee wellness initiative. Two employee health screenings were attended by 213 City employees and six flu shot clinics were held with 681 shots administered. A flu shot voucher program was introduced in 2014 for employees who could not attend a clinic. The Division also coordinated on-site audiogram testing and respiratory medical clearance examinations for employees in the Public Works Division, the Golf Course Division, and Water Plant.

The Division worked with ease@work, the City's Employee Assistance Program (EAP), in preparing and presenting Drugs and Alcohol in the Workplace training to managers and supervisors and also training on using the EAP as a management tool. Ease@work conducted employee orientation and web demo training for employees in Water Pollution Control, Sanitation Services, and during Open Enrollment meetings.

A Summary of Benefits was developed and provided to all employees and dependents that enroll or re-enroll through the open enrollment period. Internal procedures were developed by the division to process the required payment fees to fund two new programs established by the Patient Protection and Affordable Care Act (PPACA), Patient Centered Outcomes Research Institute Fee (PCORI Fee) and the reinsurance fee. A new health plan enrollment and life event change forms were also developed and implemented. Procedures regarding the processing of work injuries were reviewed and updated.

UTILITIES BUSINESS OFFICE DIVISION
André Blaylock, Business Services Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Implement at least two initiatives by July 1, 2015 to reduce bill print, mailing and postage costs including offering a one-time $5.00 credit to customers to sign up for e-bill only.
- Meet or exceed the water industry averages of a 58 second hold time and a 5.8% abandonment rate by December 31, 2015.

SERVICE LEVELS

In 2014 the Utilities Business Office converted Cascade Village accounts from approximately 90 monthly bills to 3 summary bills. The Division saved $7,600 on annual

bill print and mailing contract by converting bill print style from color laser to color ink jet. The division also created *Akron Cares* where customers can pledge an amount on their monthly utility bill to help Akron residents who are struggling to pay their water, sewer and curb service bill.

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 12/31/12**	**As of 12/31/13**	**As of 12/31/14**	**Budget 2015**
FINANCE:				
Administration:				
Executive Assistant	0.00	1.00	1.00	1.00
Finance Deputy Director	0.00	0.00	0.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Total Administration	1.00	2.00	2.00	3.00
Audit & Budget:				
Accounting Manager	0.50	0.50	0.50	0.50
Accounts Analyst	2.00	4.00	4.00	5.00
Administrative Assistant	0.00	0.00	0.50	0.50
Audit & Budget Supervisor	1.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.00	0.00
Total Audit & Budget	4.00	6.00	6.00	7.00
General Accounting:				
Account Clerk	3.00	3.00	0.00	0.00
Accounting Manager	0.50	0.50	0.50	0.50
Accounting Technician	3.00	3.00	2.00	2.00
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	4.50	4.50
Secretary	0.50	0.50	0.00	0.00
Total General Accounting	8.00	8.00	8.00	8.00

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Information Technology:				
Applications Analyst	1.00	1.00	2.00	2.00
Applications Programmer	2.00	2.00	1.00	1.00
CIO / Assistant to the Mayor	1.00	1.00	1.00	1.00
Computer Programmer Analyst	3.00	3.00	2.00	2.00
Computer Technician	1.00	1.00	1.00	3.00
Database Administrator	1.00	1.00	1.00	1.00
Information Technology Manager	1.00	1.00	1.00	1.00
Network/LAN Administrator	1.00	1.00	1.00	1.00
Web Analyst	1.00	0.00	0.00	0.00
Total Information Technology	12.00	11.00	10.00	12.00
Purchasing:				
Administrative Assistant	0.00	0.00	2.00	2.00
Buyer	1.00	1.00	1.00	1.00
Buyer Technician	0.00	1.00	1.00	1.00
Data Entry Operator	1.00	0.00	0.00	0.00
Document Reproduction Operator	0.00	0.00	1.00	1.00
Graphic Artist	1.00	1.00	1.00	1.00
Messenger	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00
Purchasing Aide	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	0.00	0.00
Total Purchasing	8.00	8.00	9.00	9.00
Taxation:				
Account Clerk	5.00	6.00	0.00	0.00
Administrative Assistant	0.00	0.00	5.00	8.00
Assistant Law Director	0.00	0.00	1.00	1.00
Secretary	2.00	2.00	0.00	0.00
Tax Agent	1.00	1.00	1.00	1.00
Tax Auditor	15.00	13.00	12.00	15.00
Tax Commissioner	0.00	1.00	1.00	1.00
Tax Coordinator	2.00	2.00	2.00	2.00
Total Taxation	25.00	25.00	22.00	28.00

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Treasury:				
Accounting Technician	1.00	1.00	1.00	1.00
Accounts Analyst	1.00	0.00	1.00	1.00
Administrative Assistant	0.00	0.00	2.00	2.00
Assessment & License Agent	2.00	1.00	1.00	2.00
Assessment & License Supervisor	1.00	1.00	1.00	1.00
Assessor	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	0.00	0.00
Tax Coordinator	0.00	1.00	0.00	0.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	11.00	10.00	10.00	11.00
Employee Benefits:				
Administrative Assistant	0.00	0.00	1.00	1.00
Employee Benefits Specialist	1.00	1.00	0.00	1.00
Employee Benefits And Leave Coordinator	0.00	0.00	2.00	2.00
Personnel Aide	1.00	1.00	0.00	1.00
Personnel Analyst	1.00	1.00	0.00	0.00
Total Employee Benefits	3.00	3.00	3.00	5.00
Utilities Business Office:				
Account Clerk	2.00	1.00	0.00	0.00
Accounts Analyst	1.00	1.00	0.00	1.00
Administrative Assistant	0.00	0.00	3.00	3.00
APUB Trainer	1.00	1.00	1.00	1.00
Assistant Law Director	0.00	0.00	1.00	0.00
Business Services Administrator	1.00	1.00	1.00	1.00
Consumer Services Clerk	17.00	17.00	21.00	21.00
Secretary	3.00	2.00	0.00	0.00
Utilities Accounting Supervisor	1.00	1.00	1.00	1.00
Utilities Analyst	0.00	0.00	1.00	1.00
Utilities Office Supervisor	3.00	3.00	3.00	3.00
Total Employee Benefits	29.00	27.00	32.00	32.00
TOTAL FINANCE	101.00	100.00	102.00	115.00

Fire

FIRE DEPARTMENT DIVISION
Edward C. Hiltbrand, 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 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 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
Dale Evans II, 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
Mike Scott, District Chief (A Shift)
Dave Hull, District Chief (B Shift)
Mark Oziomek, 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 has approximately 107 personnel assigned and approximately 1/3 of the personnel are paramedics. Each shift is assigned a Shift Commander.

SPECIAL OPERATIONS SUBDIVISION

Dennis Stoneman, 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.

GOALS & OBJECTIVES

- To provide, to the best of our abilities and resources, effective fire suppression that ensures both the safety of fire personnel and civilian population.

- To reduce fire deaths, fire injuries and property loss from fire through effective code enforcement, site inspections and effective "Life Safety" education.

- To continue to provide effective Emergency Medical Services (EMS) through continuing education, new training and updating necessary equipment.

- To enhance readiness to respond to incidents beyond the scope of normal firefighting, such as extrications, hazardous materials mitigation and technical rescue situations, through rigorous training and the updating of the Department's equipment.

- To continue to seek the replacement of Fire Station 2 located at 952 E. Exchange Street and Fire Station 12 located at 1852 W. Market Street. Also, continue to maintain Fire facilities to keep the City's investments in them secure, including continuation of the roof replacement program.

- To continue the apparatus replacement and refurbishment program. Also, to continue updating the information technology infrastructure to allow compliance with required guidelines and to more efficiently and effectively interface with other City divisions, including replacement of old, deteriorated network and telephone connections, with modern, high-speed, fiber-optic connections.

- Utilize the Fire Scenario Lab Simulation Center to train staff in the most current firefighting techniques in a danger free environment.

- To equip each medic unit with a new automated chest compression device and replace the air masks with the most current masks by seeking grant funding.

- To hire and promote to fill critical positions as funding permits.

SERVICE LEVELS

In 2014, the Akron Fire Department responded to 7,883 EMS-related calls for services requiring a fire response. This is an increase of 622 calls from 2013. In 2014, there were 23 civilian fire-related injuries, and 3 fire-related civilian fatalities.

Akron Fire/Medics suffered 62 lost-time injuries in 2014 compared to 57 in 2013. This represents an increase of five job-related injuries. And thankfully the Department suffered no firefighter fatalities this past year.

The Department was awarded an Assistance to Firefighters Grant to install 3,432 smoke detectors and perform safety inspections in 520 homes throughout the community.

In 2014, The Akron Fire Department responded to 35,789 calls requiring an EMS response as compared to 34,294 such calls in 2013, an increase of 1,495 responses.

The Akron Fire Department has continued its policy of rigorous inspections of buildings in the City, utilizing both the Code Enforcement Bureau personnel and fire companies. In 2014, the Department conducted 2,562 inspections and performed 613 plan and site reviews.

The Department continued its program of remounting medical unit boxes on new chassis to save $40,000 compared to a new unit, and received two additional "remounts" in 2014. There is continuous effort to offer education and outside training opportunities to ensure that paramedics remain current with trends and proficient in their skills.

Akron's Fire Department will continue to train for incidents involving hazardous materials and those requiring specialty rescue expertise. The Department has taught HazMat Awareness, Operations, and Incident Command classes for safety forces in Akron and Summit County to help meet the standards and goals of the Akron Fire Department and the Summit County Emergency Management Agency. The Department has integrated the National Incident Management System (NIMS) into operations as mandated by the Department of Homeland Security, including mandatory training courses to meet compliance standards for 2014. The Information Technology Division participated in a full scale Mass Casualty drill with Summit County EMA.

The Fire Department completed the generator repair at Station 10, the addition of a new parking lot at Station 8, a new roof on Station 3, roof and gutter repair at Station 11 and a Capital Budget request for 2015 roof replacements. The division continued repair of a fire apparatus frame and re-chassis of an ambulance, and put the new Tower 10 in service. Laser printers were also installed in all Fire Stations to replace outdated Dot-Matrix printers and upgrades to computer network and user equipment were completed as necessary. Fiber optic connections were added to Fire Stations 4 and 6.

The Department was able to hire 15 Fire/Medics in 2014. A total of 19 uniformed members left the Fire Division due to retirement.

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 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
FIRE/EMS:				
E.M.S.:				
Administrative Assistant	0.00	0.00	2.00	3.00
Computer Programmer Analyst	1.00	1.00	1.00	1.00
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	6.00	3.00	3.00	3.00
Fire District Chief	0.00	1.00	0.00	0.00
Fire Lieutenant	21.00	24.00	22.00	22.00
Firefighter/Medic	54.00	50.00	48.00	53.00
Secretary	3.00	3.00	0.00	0.00
Total E.M.S.	86.00	83.00	77.00	83.00
FIRE:				
Administrative Assistant	0.00	0.00	6.00	6.00
Fire Captain	14.00	9.00	5.00	8.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	2.00	2.00	2.00	2.00
Fire District Chief	2.00	8.00	9.00	9.00
Fire Equipment Foreman	0.00	0.00	1.00	1.00
Fire Equipment Mechanic	0.00	0.00	3.00	3.00
Fire Lieutenant	47.00	49.00	42.00	42.00
Firefighter/Medic	178.00	213.00	217.00	226.00
Master Fire Equipment Mechanic	0.00	0.00	3.00	4.00
Secretary	5.00	5.00	0.00	0.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Total Fire	251.00	289.00	291.00	304.00
TOTAL FIRE/EMS	337.00	372.00	368.00	387.00

Fire

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
FIRE	32,202,424	35,910,397	38,192,419	31,250,430
EMS	10,722,287	10,429,492	10,311,560	9,084,750
Total for Department:	***42,924,712***	***46,339,889***	***48,503,980***	***40,335,180***

Fire

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	23,959,762	24,687,984	25,600,077	21,722,130
Fringe Benefits	12,755,182	13,259,786	16,343,443	12,787,000
Total: Personal Services	***36,714,943***	***37,947,770***	***41,943,520***	***34,509,130***
Other				
Current Expenditures - Other	1,532,439	2,115,862	2,481,971	2,733,250
Utilities	72,384	84,671	131,403	377,000
Debt Service	91,423	268,604	367,682	375,000
Insurance	89,880	71,770	72,675	75,500
State/County Charges	230,202	418,824	223,406	196,000
Rentals and Leases	83	83	83	100
Interfund Service Charges	4,193,357	5,432,305	2,615,437	2,069,200
Total: Other	***6,209,768***	***8,392,118***	***5,892,657***	***5,826,050***
Capital Outlay				
Capital Outlay			667,803	
Total: Capital Outlay			***667,803***	
Total for Department:	***42,924,712***	***46,339,889***	***48,503,980***	***40,335,180***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	25,755,630	2,897,000		28,652,630
Special Revenue Fund	8,753,500	2,928,050		11,681,550
Trust and Agency Fund		1,000		1,000
Total for Department:	***34,509,130***	***5,826,050***		***40,335,180***

Fire

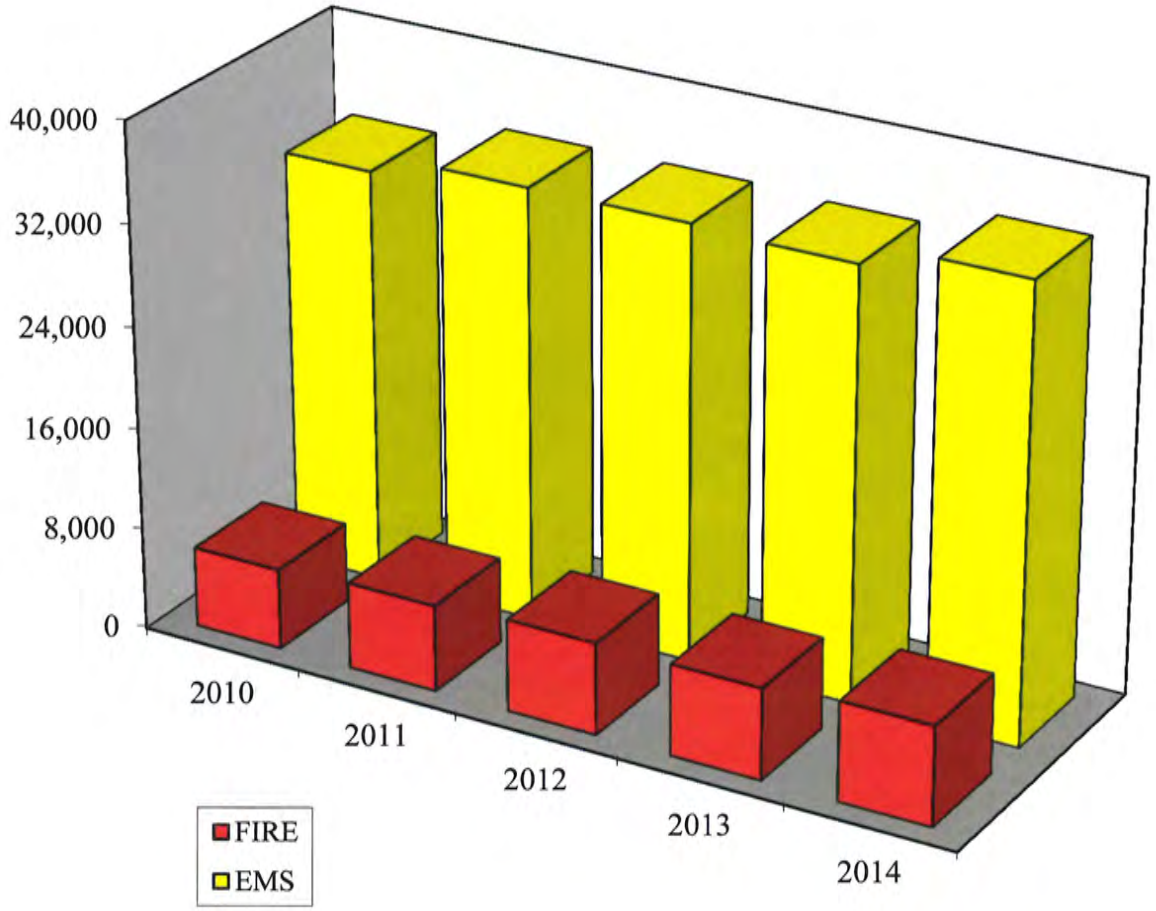
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	28,547,705	29,960,948	28,690,134	28,652,630
Special Revenue Fund	14,377,007	16,378,941	19,813,845	11,681,550
Trust and Agency Fund				1,000
Total for Department:	***42,924,712***	***46,339,889***	***48,503,980***	***40,335,180***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	251.000	215.000	253.000	266.000
Special Revenue Fund	86.000	157.000	115.000	121.000
Total for Department:	***337.000***	***372.000***	***368.000***	***387.000***

FIRE DEPARTMENT
2010 - 2014
FIRE & EMS RESPONSES



Law

LAW DEPARTMENT
Patricia Ambrose Rubright, Director of Law

DESCRIPTION

The Department of Law is made up of a director 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 officers and departments of the City.

The Department is composed of two 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.

Law

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
ADMINISTRATION	482,811	492,666	681,458	555,800
CIVIL	2,042,225	2,077,063	1,894,577	2,018,150
CRIMINAL	1,114,928	923,852	1,035,971	1,099,100
INDIGENT DEFENSE	369,807	344,538	424,301	425,000
Total for Department:	***4,009,771***	***3,838,120***	***4,036,308***	***4,098,050***

Law

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	2,061,852	2,041,467	1,935,215	2,143,300
Fringe Benefits	1,054,496	899,389	982,487	897,900
Total: Personal Services	***3,116,348***	***2,940,856***	***2,917,702***	***3,041,200***
Other				
Current Expenditures - Other	697,663	731,274	844,003	858,600
Utilities	3,125	3,919	3,338	3,450
Debt Service	502	374	162	200
Insurance	1,590	2,264	1,780	1,800
Rentals and Leases	109,435	82,894	195,146	111,000
Interfund Service Charges	81,108	76,539	74,177	81,800
Total: Other	***893,423***	***897,264***	***1,118,606***	***1,056,850***
Total for Department:	***4,009,771***	***3,838,120***	***4,036,308***	***4,098,050***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	3,041,200	1,056,850		4,098,050
Total for Department:	***3,041,200***	***1,056,850***		***4,098,050***

Law

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	4,009,771	3,838,120	4,036,308	4,098,050
Total for Department:	***4,009,771***	***3,838,120***	***4,036,308***	***4,098,050***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	28.000	28.000	26.000	37.000
Total for Department:	***28.000***	***28.000***	***26.000***	***37.000***

ADMINISTRATION
Patricia Ambrose Rubright, 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 various departments of the City.

CIVIL DIVISION
Patricia Ambrose Rubright, 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 of Akron.

GOALS & OBJECTIVES

- Continue to improve the quality of legal advice and services provided to the Administration and Council.
- Continue to represent the City zealously in litigation before state and federal courts as well as before various boards and commissions.
- Continue to draft contracts for various departments.
- Continue to research and draft legislation for Council.
- Continue to increase the collection amounts of income due to the city and from people who owe the City money and have failed to pay.
- Continue to administer and process claims filed against the City.
- Continue to provide for legal counsel to indigent defendants through contract with the Legal Defenders Office.

SERVICE LEVELS

During 2014, the Civil Division continued to improve the quality of legal advice and services to the Administration and Council and represented the City zealously in litigation. It drafted contracts for various departments and researched and drafted

legislation for council. The Civil Division continued to increase the collection of money due to the city, as well as continuing to administer and process claims filed against the city. The Civil Division also continued to provide for legal counsel to indigent defendants through contract with the Legal Defenders Office.

CRIMINAL DIVISION
Gertrude Wilms, Chief City Prosecutor

DESCRIPTION

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

GOALS & OBJECTIVES

- Assist in training for the Police Academy.
- Continue to respond to police and community requests for help in crime prevention.
- Continue to prosecute misdemeanor cases for jurisdictions of Akron, Fairlawn, Bath, Richfield, Springfield, Lakemore and Mogadore (in Summit County).
- Continue to provide legal advice to all police agencies, Metro Parks, Humane Society, dog wardens and fire/arson investigators.

SERVICE LEVELS

In 2014, the Criminal Division assisted in training with the police department and continued to respond to police and community requests for help in crime prevention. It also continued to prosecute misdemeanor cases in its jurisdiction and provide legal advice to all police agencies, Metro Parks, Humane Society, dog wardens and fire/arson investigators.

INDIGENT DEFENSE
Patricia Ambrose Rubright, 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 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
LAW:				
Administration:				
Assistant Law Director	0.00	0.00	0.00	1.00
Executive Assistant	1.00	1.00	0.00	1.00
Law Director	1.00	1.00	1.00	1.00
Total Administration	2.00	2.00	1.00	3.00
Civil:				
Account Clerk	0.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.00	5.00	7.00
Assistant Law Director	12.00	11.00	8.00	12.00
Secretary	5.00	4.00	0.00	0.00
Total Civil	17.00	16.00	13.00	19.00
Criminal:				
Administrative Assistant	0.00	0.00	2.00	3.00
Assistant Law Director	6.00	7.00	9.00	10.00
Assistant Chief City Prosecutor	0.00	0.00	0.00	1.00
Chief City Prosecutor	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	0.00	0.00
Total Criminal	9.00	10.00	12.00	15.00
TOTAL LAW	28.00	28.00	26.00	37.00

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Legislative

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

- Linda F. R. Omobien
- Michael D. Williams
- Vacant

Ward Council Members

- Ward 1 – Rich Swirsky
- Ward 2 – James P. Hurley, III
- Ward 3 – Margo M. Sommerville (Vice President of Council)
- Ward 4 – Russel C. Neal, Jr.
- Ward 5 – Tara Mosley-Samples
- Ward 6 – Robert E. Hoch
- Ward 7 – Donnie J. Kammer (President Pro-Tem of Council)
- Ward 8 – Marilyn L. Keith
- Ward 9 – Michael N. Freeman (President of Council)
- Ward 10 – Jack Hefner

Legislative

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
CLERK OF COUNCIL	300,280	364,653	310,472	312,300
CITY COUNCIL	924,239	937,147	963,044	1,001,160
Total for Department:	***1,224,519***	***1,301,800***	***1,273,516***	***1,313,460***

Legislative

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	598,716	615,351	626,188	625,060
Fringe Benefits	401,035	393,150	439,378	446,030
Total: Personal Services	***999,751***	***1,008,502***	***1,065,566***	***1,071,090***
Other				
Current Expenditures - Other	162,592	154,122	139,786	170,870
Utilities	13,686	11,300	13,333	13,400
Insurance	544	593	1,200	1,200
Interfund Service Charges	47,946	127,283	53,632	56,900
Total: Other	***224,768***	***293,298***	***207,951***	***242,370***
Total for Department:	***1,224,519***	***1,301,800***	***1,273,516***	***1,313,460***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	1,071,090	209,370		1,280,460
Special Revenue Fund		33,000		33,000
Total for Department:	***1,071,090***	***242,370***		***1,313,460***

Legislative

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	1,212,433	1,292,064	1,240,503	1,280,460
Special Revenue Fund	12,086	9,736	33,013	33,000
Total for Department:	***1,224,519***	***1,301,800***	***1,273,516***	***1,313,460***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	16.000	16.000	16.000	17.000
Total for Department:	***16.000***	***16.000***	***16.000***	***17.000***

CLERK OF COUNCIL
Bob Keith, 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.

GOALS & OBJECTIVES

- Assist Council with their endeavors and needs to communicate to their constituents and continue to have high quality support staff in the front office.

SERVICE LEVELS

Clerk of Council secured the Council lobby door with a keyless entry and painted the front office and hallway. Clerk of Council continued working with the Information Technology Division to make legislation available to the public on the City's web page, as well as in purchasing wireless management equipment access points for Council offices and chambers. The use of tablets is being researched to assist Council in converting to a more paperless division.

CITY COUNCIL
Michael N. Freeman, President of Council

DESCRIPTION

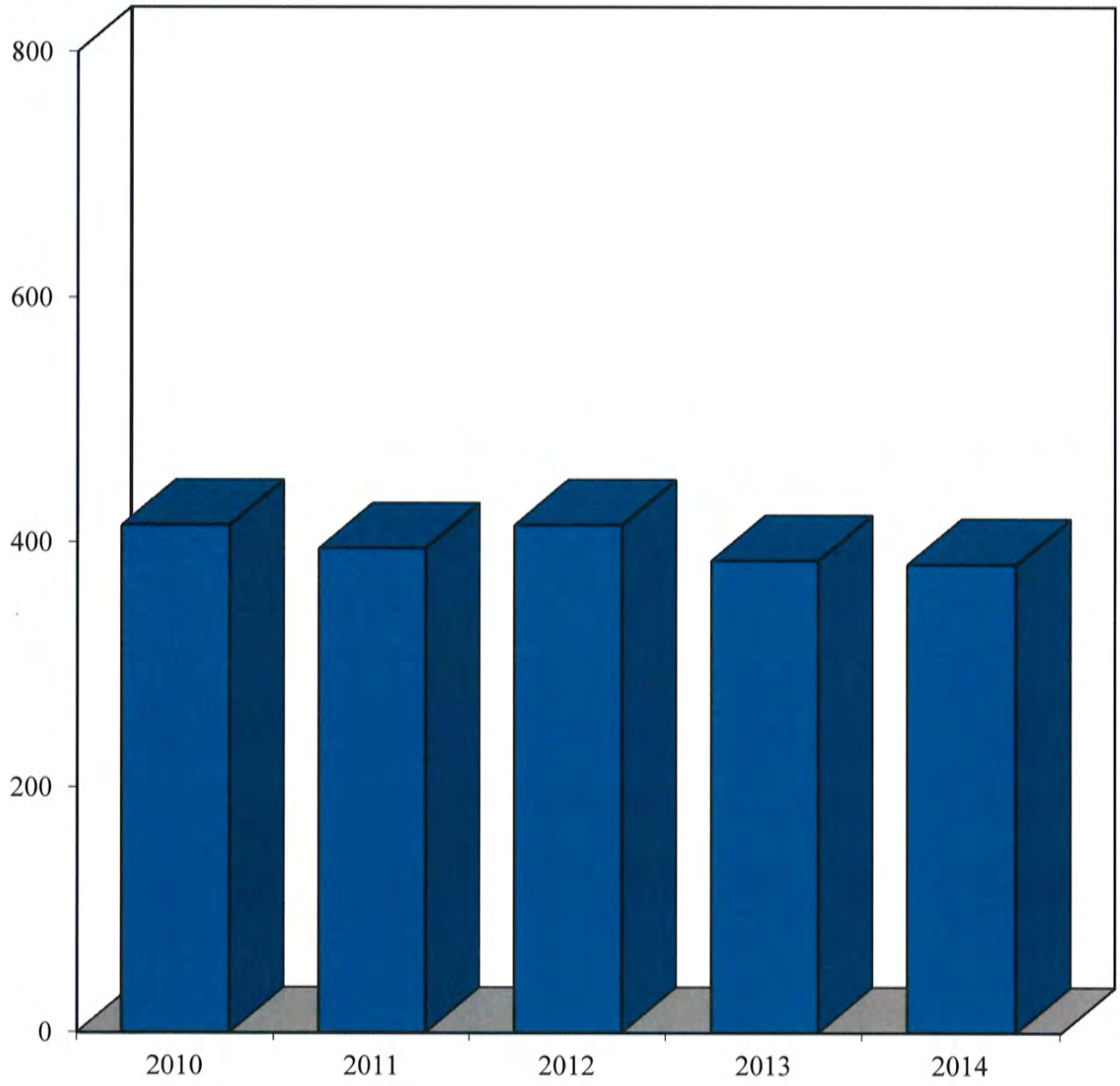
City Council creates ordinances and resolutions through the legislative process and approves the major policies for the City to follow. City Council is empowered to render advice and consent with respect to the mayor's appointments and policy programs.

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 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
LEGISLATIVE:				
City Council:				
Councilmembers	13.00	13.00	13.00	13.00
Total City Council	13.00	13.00	13.00	13.00
Clerk of Council:				
Administrative Assistant	0.00	0.00	0.00	1.00
Clerk of Council	1.00	1.00	1.00	1.00
Council Aide	1.00	1.00	1.00	1.00
Deputy Clerk of Council	1.00	1.00	1.00	1.00
Total Clerk of Council	3.00	3.00	3.00	4.00
TOTAL LEGISLATIVE	16.00	16.00	16.00	17.00

CITY COUNCIL
2010 - 2014
ORDINANCES AND RESOLUTIONS PASSED



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Municipal Court
Clerk's Office

CLERK OF COURTS OFFICE
Jim Laria, Clerk of Courts

DESCRIPTION

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

GOALS & OBJECTIVES

- Increase what can be electronically sent to Summit County Jail (i.e. releases). Scan sealings in a separate secure drive to open up storage room for older case files.
- Increase technological functionality by converting "dumb" terminals connectivity to a complete line of IBM System iCertified Thin Clients for AS/400 connectivity.
- Continue to improve information flow efficiency between AMC and reporting practices used by the Bureau of Motor Vehicles (BMV) via electronic transfers.

SERVICE LEVELS

In 2014 the Clerk's Office improved Summit County Jail communications by electronically sending all commitments and bonds. Parking revenue was increased by automating Deter Holds, while Traffic and Criminal Divisions revenue was increased by contracting with a collection agency. The Fugitive Safe Surrender program was a success with multiple agencies, departments, and courts working together to service over 1,500 people. Case files were audited and several hundred files were able to be closed out.

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 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Chief Financial Officer	0.00	1.00	1.00	1.00
Deputy Clerks	40.00	41.00	40.00	42.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	42.00	44.00	43.00	45.00

Municipal Court Clerk

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
CLERK OF COURTS	3,424,586	3,430,230	3,656,038	3,952,310
Total for Department:	***3,424,586***	***3,430,230***	***3,656,038***	***3,952,310***

Municipal Court Clerk

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	1,848,741	1,949,773	2,003,585	2,068,490
Fringe Benefits	1,158,385	1,166,774	1,269,575	1,289,000
Total: Personal Services	***3,007,126***	***3,116,547***	***3,273,161***	***3,357,490***
Other				
Current Expenditures - Other	293,564	186,510	253,775	475,300
Utilities				
Insurance	544	5,404	600	1,100
Rentals and Leases	3,735	21,846	26,509	29,500
Interfund Service Charges	119,618	99,922	101,994	88,920
Total: Other	***417,461***	***313,682***	***382,878***	***594,820***
Total for Department:	***3,424,586***	***3,430,230***	***3,656,038***	***3,952,310***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	3,357,490	319,820		3,677,310
Special Revenue Fund		275,000		275,000
Total for Department:	***3,357,490***	***594,820***		***3,952,310***

Municipal Court Clerk

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	3,328,740	3,354,196	3,567,676	3,677,310
Special Revenue Fund	95,846	76,033	88,362	275,000
Total for Department:	***3,424,586***	***3,430,230***	***3,656,038***	***3,952,310***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	42.000	44.000	44.000	45.000
Total for Department:	***42.000***	***44.000***	***44.000***	***45.000***

Municipal Court Judges

AKRON MUNICIPAL COURT – JUDICIAL DIVISION
Judge Joy Malek Oldfield, 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, one full-time magistrate and two part-time magistrates 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.

GOALS & OBJECTIVES

- Continue to work with the Mayor's Office and City Council in the design and plan for a new Municipal Court Building in Akron. Explore new funding methods to upgrade specialty courts, training opportunities, and maintain the court facilities.

- Continue to work with the Service Department, Clerk of Courts and Police Department in order to ensure the highest level of safety and security in court.

- Remain current in changes in law and in administration through attendance at continuing workshops, and identify training that is consistent with the needs of the court and to meet mandated licensure requirements.

- Develop new computer applications, upgrade computer technology and streamline court protocols as well as a disaster recovery plan to better serve the court and community.

- Keep the number of overage cases as defined by Ohio Rules of Superintendence to an absolute minimum.

SERVICE LEVELS

The City successfully obtained initial Supreme Court Certification for all five specialized court programs: Drug Court, OVI Court, Family Intervention Court, Mental Health Court, and Valor Court. The City continued utilization of court programs and other innovative programs that directly impact those individuals being served by the court. These courts continue to receive recognition from within the community that they serve and on the

state and national levels. The City was awarded a Specialized Docket payroll subsidy which brought in over $200,000 of additional revenue.

Case filings for 2014 included: 12,552 criminal; 21,863 traffic; and 10,140 civil. The Court continued to work with the United States Marshall's Service on the Fugitive Safe Surrender program. The court worked in collaboration with the County of Summit Alcohol, Drug Addiction, & Mental Health Board (ADAMH) and Community Support services to continue the grant-funded Forensic Assertive Community Treatment (FACT) probation officer program. It also implemented a new electronic ticket format established by the Ohio Highway Patrol, and a new goal to reduce the overall cost and utilization of resources associated with turnover in certain court positions.

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 12/31/12**	**As of 12/31/13**	**As of 12/31/14**	**Budget 2015**
MUNICIPAL COURT JUDGES:				
Bailiff	16.00	15.00	16.00	16.00
Clerk	1.00	2.00	2.00	2.00
Community Service Coordinator	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Data Processing Manager	1.00	1.00	1.00	1.00
Deputy Clerks	3.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	0.00	0.00
Judge	6.00	6.00	6.00	6.00
Judicial Associate	2.00	2.00	2.00	2.00
Judicial Attorney	0.00	0.00	4.00	6.00
Probation Aide	1.00	1.00	2.00	2.00
Probation Officer	9.00	10.00	9.00	9.00
Secretary	1.00	1.00	1.00	1.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	2.00	2.00	2.00	2.00
System Programmer/Analyst	1.00	1.00	1.00	1.00
Traffic Court Magistrate	1.00	1.00	0.00	0.00
TOTAL MUNICIPAL COURT JUDGES	48.00	46.00	49.00	51.00

Municipal Court

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
JUDGES	3,925,694	4,166,946	4,432,507	4,532,250
Total for Department:	***3,925,694***	***4,166,946***	***4,432,507***	***4,532,250***

Municipal Court

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	2,354,050	2,555,686	2,584,007	2,569,700
Fringe Benefits	1,274,186	1,286,534	1,552,437	1,462,200
Total: Personal Services	***3,628,237***	***3,842,220***	***4,136,444***	***4,031,900***
Other				
Current Expenditures - Other	156,760	182,551	162,583	306,450
Utilities	1,190	632	809	800
Insurance	3,808	4,151	4,221	4,500
Rentals and Leases	6,815	8,315	7,565	15,100
Interfund Service Charges	128,884	129,076	120,885	173,500
Total: Other	***297,458***	***324,726***	***296,063***	***500,350***
Total for Department:	***3,925,694***	***4,166,946***	***4,432,507***	***4,532,250***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	4,031,900	192,000		4,223,900
Special Revenue Fund		308,350		308,350
Total for Department:	***4,031,900***	***500,350***		***4,532,250***

Municipal Court

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	3,828,176	4,030,160	4,323,541	4,223,900
Special Revenue Fund	97,518	136,786	108,966	308,350
Total for Department:	***3,925,694***	***4,166,946***	***4,432,507***	***4,532,250***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	48.000	46.000	49.000	51.000
Total for Department:	***48.000***	***46.000***	***49.000***	***51.000***

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Neighborhood Assistance

DEPARTMENT OF NEIGHBORHOOD ASSISTANCE
John Valle, Director of Neighborhood Assistance

DESCRIPTION

The Department of Neighborhood Assistance is made up of the following divisions: Administration, Nuisance Compliance, 311 Call Center, Housing and Recreation. These divisions were re-assigned from the Department of Public Service during 2012.

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

Neighborhood Assistance

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION	26,945	248,472	267,381	267,770
NUISANCE COMPLIANCE	731,628	1,394,663	1,605,052	1,521,790
311 CALL CENTER	270,251	542,677	584,432	582,800
HOUSING	468,284	1,033,401	1,252,613	1,457,850
RECREATION	2,219,633	5,235,418	5,511,619	4,264,200
Total for Department:	***3,716,741***	***8,454,631***	***9,221,097***	***8,094,410***

Neighborhood Assistance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	1,693,630	3,599,193	3,710,459	3,580,260
Fringe Benefits	795,837	1,673,219	1,933,114	1,903,740
Total: Personal Services	***2,489,466***	***5,272,411***	***5,643,572***	***5,484,000***
Other				
Current Expenditures - Other	936,642	2,619,577	2,852,224	1,873,190
Utilities	14,392	207,211	30,946	296,000
Debt Service	100,000			
Insurance	14,761	38,686	41,655	40,800
Rentals and Leases	14,432	17,356	6,588	16,420
GAAP Accounts				
Interfund Service Charges	147,048	289,538	636,612	284,500
Total: Other	***1,227,275***	***3,172,367***	***3,568,024***	***2,510,910***
Capital Outlay				
Capital Outlay		9,852	9,500	99,500
Total: Capital Outlay		***9,852***	***9,500***	***99,500***
Total for Department:	***3,716,741***	***8,454,631***	***9,221,097***	***8,094,410***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	5,210,140	1,733,960		6,944,100
Special Revenue Fund	273,860	776,950	99,500	1,150,310
Total for Department:	***5,484,000***	***2,510,910***	***99,500***	***8,094,410***

Neighborhood Assistance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	2,811,779	6,398,682	6,919,232	6,944,100
Special Revenue Fund	904,961	2,055,949	2,301,864	1,150,310
Total for Department:	***3,716,741***	***8,454,631***	***9,221,097***	***8,094,410***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	46.500	50.500	48.000	56.000
Special Revenue Fund	5.000	3.500	3.000	3.000
Total for Department:	***51.500***	***54.000***	***51.000***	***59.000***

ADMINISTRATION
John Valle, Director of Neighborhood Assistance

DESCRIPTION

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

GOALS & OBJECTIVES

- Further the "My Neighborhood, Our Akron" (MNOA) Initiative by working in conjunction with greater Akron churches and Medina Connection Church to start a grass root effort to do more projects, the University of Akron on Make A Difference Day, United Way on Day of Caring, and the Summit Lake Clean-up Project. Proceed with monthly meetings at six community centers with MNOA initiative and then revisit for new projects.

- Further block watch initiatives by expanding Highland Park Block Watch, working with the Church of Our Saviour and West Hill Neighborhood Organization to expand their block watches and community gardens, and continue to attend meetings and provide support for neighborhood association groups.

- Supporting the administration in efforts to Engage the Community, the programming in the Community Learning Centers affords citizens the opportunity to participate in many venues.

SERVICE LEVELS

Block watches were established in the Findley cluster neighborhood and the Summit Lake Neighborhood Associations. The "My Neighborhood, Our Akron" initiatives in 2014 included the Big Day of Serving in the spring and fall which featured vehicle washing and Fire Station and training facility clean-ups, as well as planting and mulching at Lock 3 and numerous parks, and painting at community centers. The initiative also worked with the International Institute, on painting a cross at North Hill Church, cleaning up Hyre Park Trail and baseball fields, and painting Lock 3 to prepare for the holiday season.

Five community centers also incorporated working with block watches, community groups, and sports organizations to initiate projects and cleanups in neighborhoods. 92,500 inserts were sent to Akron households as part of "The Brighter The Better" initiative to report faulty streetlights, in addition to distributing palm cards and educating residents at block watch and neighborhood meetings.

NUISANCE COMPLIANCE
John Valle, Director of Neighborhood Assistance

DESCRIPTION

The Nuisance Compliance Division provides the City's animal control services, supervises the court-ordered community service program participants, coordinates special projects and enforces the nuisance control ordinances to include weed control, junk vehicles, zoning, graffiti and right-of-way obstructions. The Nuisance Compliance Division is the key for success in "energizing our neighborhoods", one of the City's top priorities. The Division is dedicated to serving the citizens of Akron by improving the life in their neighborhood.

GOALS & OBJECTIVES

- To serve our residents by demolishing 400 dilapidated structures to help ensure they feel safe and secure in their neighborhood.

- Integrate mobile computing technology into Code Compliance Inspectors' array of tools to increase efficiency in the inspection processes, enable inspectors to remain in the field for longer periods, and lead towards the ultimate goal of going paperless.

SERVICE LEVELS

In 2014 the Nuisance Compliance Division worked on the design phase of a new mobile computing program system which is close to completion and will be implemented in phases. The Division also had postings of 4,406 high grass and weeds, 470 environmental trash cleanups, and 233 junk motor vehicles.

311 CALL CENTER
Sheryl Maslanka, Supervisor

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 division's computer resources can also be utilized as a historical database and work management tool.

GOALS & OBJECTIVES

- Implement the first major upgrade to the 311 Call Center system to decrease hold time on citizen complaints, reduce duplicative efforts of agents, improve report

capabilities, and better assign staff to ensure more complete coverage of peak calling hours. Utilize additional free upgrades to ensure long-term viability.

- Expand cell/smart phone capabilities to allow dialing 311 to report non-emergency issues in Akron via agreements with various cell tower providers.

- Explore additional future technological upgrades including various smart phone applications, improvements to the Mayor's Action Center and a citizen's ability to enter their own service request.

SERVICE LEVELS

In 2014, the 311 Call Center utilized leasing to acquire state of the art desktop systems at reduced costs. These systems included service agreements which come with repair or replacement at no additional cost. Throughout the year 69,027 total service requests were created and 311 staff accepted 146,451 requests for service. The Mayor's Action Center received 905 service request reports and 1,100 service requests were created for Ohio Edison's street light repair through "The Brighter The Better" Council initiative.

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 raze or repair these unsafe, unsanitary structures in the City of Akron. The Division also conducts the Lead Poisoning Prevention Program. The Rental Registration Program, Mandatory Rental Inspection Program and other mandated programs are also handled by the Housing Division.

GOALS & OBJECTIVES

- Increase the number of registered rental units in the Rental Registration Program by 5% by December 1, 2015.

- Integrate mobile computing technology to increase overall efficiency and lead to the ultimate goal in green initiatives of going paperless.

SERVICE LEVELS

In 2014, the Rental Registration Program registered 33,298 units and 3,740 owners, which was an increase of 128 owners compared to prior year. Housing staff referred 350

previously unregistered landlords to the program and increased enforcement efforts by staff lead to a revenue increase of nearly $14,000 compared to 2013. One additional eligible owner was established in the Mandatory Inspection Program, representing seven additional rental units for mandatory inspections.

RECREATION BUREAU
Dawn Stiggers, Interim Manager

DESCRIPTION

The Recreation Bureau provides a wide variety of recreational activities such as City-wide sports and athletic programs, special events, performing and creative arts, and senior citizen activities. The Bureau 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" is established.

GOALS & OBJECTIVES

- Host several events including the Ohio High School Girls Softball Regional and State Championship, 10th Annual Taste of Akron, 3rd Annual Square Fest, Akron Arts Expo at Hardesty Park, Summer Concert Series 9th Annual Neighbors Day, and the Gravity Racing Challenge STEM Team Competitions.

- Work with close to 100 organizations to host events in neighborhoods throughout the City of Akron.

- Manage 29 community learning centers, continue to provide meeting space and activities for seniors and youth through 11 community centers and create a new Mason Park Senior Group.

SERVICE LEVELS

In 2014, the Recreation Bureau served over 50,000 meals in the Akron Summer Food Service program at 57 new sites throughout the City. Community Events worked with over 100 different organizations to host events throughout Akron neighborhoods. The Summer Concert Series, Akron Arts Expo weekend and the Square Fest had record attendances. Over 50 block parties took place during summer months to create and promote safer neighborhoods. Social media skyrocketed from 342 fans to over 1,700 for the Community Events Facebook page.

Throughout the year, dance, summer camps, exercise and community outreach programs flourished at community centers for all ages. A donation refurbished the Patterson Park basketball courts and included a commercial shoot featuring LeBron James. The Reach

Opportunity Center opened and is working in conjunction with Summit Lake Community Center, where a new senior group was also added. The Recreation Bureau hosted the Ohio High School Athletic Association Girls Softball and assisted with King James Shooting Stars. CitiCenter Fitness Club made various improvements to the club and increased membership from 150 to over 300 and partnered with Summit County employees for memberships. The Bureau also worked with the Mayor's Office for a successful "Neighbors Day" involving 38 neighborhoods.

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 12/31/12**	**As of 12/31/13**	**As of 12/31/14**	**Budget 2015**
NEIGHBORHOOD ASSISSTANCE:				
Administration:				
Director of Neighborhood Assistance	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	1.00	1.00	1.00
Secretary	1.00	0.00	0.00	0.00
Total Administration	2.00	2.00	2.00	2.00
Nuisance Compliance:				
Animal Control Warden	2.00	2.00	2.00	3.00
Building Permits Supervisor	1.00	1.00	1.00	1.00
Code Compliance Inspector	4.00	4.00	2.00	4.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Customer Services Administrator	0.00	1.00	0.00	0.00
Customer Services Coordinator	1.00	1.00	2.00	2.00
Equipment Operator	0.00	1.00	0.00	0.00
Public Projects Crew Leader	3.00	3.00	2.00	2.00
Semi-Skilled Laborer	0.00	0.00	0.00	1.00
Total Nuisance Compliance	12.00	14.00	10.00	14.00
311 Call Center:				
Customer Service Request Agent	8.00	7.00	7.00	7.00
Customer Service Request Supervisor	0.00	1.00	1.00	1.00
Total 311 Call Center	8.00	8.00	8.00	8.00

By Funding Sources:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Recreation Bureau:				
Community Events Coordinator	1.00	1.00	1.00	1.00
Consumer Services Clerk	0.00	0.00	1.00	1.00
Health Education Specialist	1.00	0.00	0.00	0.00
Heating & Air Conditioning Repairer	0.00	1.00	1.00	1.00
Maintenance Repairer	0.00	0.50	0.50	0.50
Recreation Manager	1.00	0.00	0.00	0.00
Recreation Supervisor	16.50	15.00	15.00	19.00
Secretary	1.00	1.00	0.00	0.00
Senior Program Coordinator	1.00	1.00	1.00	1.00
Total Recreation Bureau	21.50	19.50	19.50	23.50
Housing:				
Account Clerk	0.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.00	3.00	3.00
Code Compliance Inspector	0.00	0.00	2.00	2.00
Code Compliance Supervisor	0.00	1.00	1.00	1.00
Housing Administrator	1.00	1.00	1.00	1.00
Sanitarian	4.00	4.00	3.00	3.00
Sanitarian Supervisor	2.00	1.50	1.50	1.50
Secretary	1.00	2.00	0.00	0.00
Total Housing	8.00	10.50	11.50	11.50
TOTAL NEIGHBORHOOD ASSISTANCE	51.50	54.00	51.00	59.00

Office of the Mayor

OFFICE OF THE MAYOR
Jeff Fusco, Mayor

DESCRIPTION

The Mayor is recognized as the official head of the City of Akron by the court system. 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.

The responsibilities of the Office of the Mayor are expansive and include Deputy Mayors for Administration, Intergovernmental Relations, Economic Development, Public Safety, and Labor Relations. A Police Auditor serves as an Assistant to the Mayor.

BUDGET COMMENTS

The 2015 Operating Budget provides funding for the staffing of 16 full-time positions for the divisions of the Office of the Mayor. The 2015 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.

Mayor's Office

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
ADMINISTRATION	1,081,153	939,258	866,335	791,500
DEPUTY MAYOR FOR PUBLIC SAFETY	1,556	589	-152	149,600
ECONOMIC DEVELOPMENT	1,191,414	1,037,475	1,053,087	944,860
LABOR RELATIONS	120	88,208	152,770	160,830
POLICE AUDITOR	65,734	64,709	70,026	70,690
Total for Department:	***2,339,978***	***2,130,239***	***2,142,066***	***2,117,480***

Mayor's Office

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	1,264,718	1,194,869	1,102,997	1,213,900
Fringe Benefits	730,192	554,846	739,468	502,730
Total: Personal Services	***1,994,911***	***1,749,715***	***1,842,466***	***1,716,630***
Other				
Current Expenditures - Other	234,644	251,423	186,729	293,600
Utilities	25,701	37,988	31,770	33,600
Insurance	18,690	19,246	20,727	4,600
Rentals and Leases	409	1,684	250	300
Interfund Service Charges	65,623	70,184	60,124	68,750
Total: Other	***345,067***	***380,524***	***299,600***	***400,850***
Total for Department:	***2,339,978***	***2,130,239***	***2,142,066***	***2,117,480***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	1,716,630	295,950		2,012,580
Special Revenue Fund		91,400		91,400
Trust and Agency Fund		13,500		13,500
Total for Department:	***1,716,630***	***400,850***		***2,117,480***

Mayor's Office

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	2,243,915	2,068,468	2,096,285	2,012,580
Special Revenue Fund	88,793	55,911	34,488	91,400
Trust and Agency Fund	7,270	5,859	11,292	13,500
Total for Department:	***2,339,978***	***2,130,239***	***2,142,066***	***2,117,480***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	12.000	13.000	12.000	16.000
Total for Department:	***12.000***	***13.000***	***12.000***	***16.000***

ADMINISTRATION
Jeff Fusco, Mayor

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 Public Safety Department.

GOALS & OBJECTIVES

- Improve operating efficiencies. The Personnel Coordinating Committee will continue to meet on a regular basis to find ways to manage personnel costs within the City's general budget fund.

- Pursue additional funding especially for arts and cultural programs.

- Continue to improve the City's website and social media, and provide additional communications to residents.

- The City and County will continue to improve a cooperative Employee Wellness Program. The County and City will share wellness incentives and continue to develop first rate programs for employees and dependents to reduce overall medical costs.

DEPUTY MAYOR FOR PUBLIC SAFETY
Robert Ross, Deputy Mayor of 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 Deputy Mayor for Public Safety primarily oversees the divisions of Police, Fire, Communications, Police/Fire Communications, Corrections and Disaster Services within the department.

GOALS & OBJECTIVES

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

- Provide administrative assistance to the Police Chief to support the efforts to ensure the department has access to training to utilize smart policing within the Department.

- Ensure that the City is represented on the various committees, boards, task forces, and other groups that have an impact on the safety and well-being of our citizens and employees.

- Work with Fire Administration to apply for grants to defray the cost of providing members with the most current firefighting techniques through training and equipment.

- Encourage division managers and their personnel to seek out innovative methods to serve citizens, look for alternative funding sources, and continue the long history of excellent service.

SERVICE LEVELS

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

ECONOMIC DEVELOPMENT
Samuel D. DeShazior, Deputy Mayor of Economic Development

DESCRIPTION

The Mayor's Office of Economic 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 technology-related projects and international marketing activities. In conjunction with the City's priorities, the division goal is to create attractive opportunities for existing Akron companies to successfully grow their businesses and to assist companies and entrepreneurs looking to startup or relocate new business operations in the Akron area.

GOALS & OBJECTIVES

- To promote job growth/sustainability, coordinate with the Greater Akron Chamber, Summit County, Summit Medina Business Alliance, the SCORE Association, Development Finance Authority, University of Akron and University Park Alliance (UPA) to monitor and assist Akron area businesses.

- Provide staff resources and technical support services to the Akron Global Business Accelerator and its tenants.

- Support local institutions directed at new business start-ups, commercialization of new technologies and access to capital.

- Continue the revitalization of downtown Akron as the largest employment center in the region and assist private developers and other governmental agencies implementing special urban economic development projects.

- Continue to market Akron and the region through targeted domestic and foreign trade missions and trade shows to attract investment and development opportunities to promote job growth.

SERVICE LEVELS

In 2014, the Akron Global Business Accelerator (AGBA) reached new highs for annual performance with five graduates, $6.48 million grant monies, 48 clients, and $734,600 rent revenues. The program assisted in raising $12.75 million in investment, generated $28.75million sales, and produced $20 million in payroll for 446 jobs of which 106 were newly created in 2014.

The department continues to implement Akron's international marketing strategy with technology incubators and relationships in Israel, Germany, India, Finland and China. It supports those efforts through targeted trade shows and other marketing venues and coordinated services which included the China Rubber Industry Association Expo and Investment Fair and Conference in Quingdao, ACS Rubber Show, Hannover Messe 2014, Medica 2014 Fair, Water Environment Federation water quality event, Water Technology and Environment Control Exhibition and Conference, and Aquatech Conferences. It also partnered with the National Tooling and Machining Association in pursuit of European investment. It launched the Akron Global Water Alliance's Water Initiative in October of 2014, which saw 140 national and international attendees.

In 2014 the City of Akron received an award from the International Economic Development Council for revitalizing the local economy through international business investment.

LABOR RELATIONS
Randy D. Briggs, Deputy Mayor of 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.

GOALS & OBJECTIVES

- Negotiate new Collective Bargaining Agreements with all City employee Unions. Track and compile issues that need to be addressed during the next bargaining session. Continue to build trust with various Union leaders and department heads.

- Work with the Firefighters Union to develop a promotional system based primarily on education, training and experience.

SERVICE LEVELS

In 2014, the Division continued to build relationships with various Union leaders and department heads. Training sessions held throughout the year had high attendance. Much time was spent with the Unions, administration and insurance experts in an attempt to find a solution to become compliant to the Affordable Health Care Act without penalties.

Throughout 2014 information was collected and organized about issues from various departments and meetings have begun. The Division has shown improvement in developing better inter office policies and procedures to promote timeliness and has started reviewing and revising various attendance policies. It also successfully negotiated a Memorandum of Agreement with the Firefighters Union for promotions.

POLICE AUDITOR
Phillip L. Young, Assistant to the Mayor

DESCRIPTION

The Office of 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 Office monitors and audits the Akron Police Department (APD) complaint investigations to ensure they are thorough, objective and fair. The Division also makes recommendations to enhance and improve policies and procedures of the APD. Finally, it responds to crime scenes and reviews officer-involved shootings and/or fatal investigations.

GOALS & OBJECTIVES

- Develop ways for police officers and the community to partner proactively to solve community problems and to build respect, cooperation and trust. Plan and organize more community events and increase ride-a-long participation.

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

SERVICE LEVELS

In 2014, the Independent Police Auditor (IPA) attended various ward meetings, City Council meetings, block club meetings and the "National Night Out Against Crime". APD Use of Force incidents totaled 187 in 2014, down from 241 in 2013. Complaints filed against APD officers totaled 139 in 2014, up from 130 in 2013.

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 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
OFFICE OF THE MAYOR:				
Administration:				
Assistant to the Mayor	2.00	3.00	3.00	3.00
Deputy Mayor for Administration	1.00	0.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	5.00	5.00	5.00	5.00
Deputy Mayor for Public Safety:				
Deputy Mayor for Public Safety	0.00	0.00	0.00	1.00
Total Deputy Mayor for Public Safety	0.00	0.00	0.00	1.00
Economic Development:				
Administrative Assistant	0.00	0.00	1.00	1.00
Communications Director	0.00	0.00	0.00	1.00
Deputy Mayor of Economic Development	1.00	1.00	1.00	1.00
Development Engineering Manager	1.00	1.00	1.00	1.00
Development Manager	1.00	1.00	0.00	1.00
Economic Development Specialist	1.00	0.00	0.00	1.00
Manpower Program Analyst	1.00	1.00	1.00	1.00
Planning & Development Deputy Director	1.00	1.00	1.00	1.00
Secretary	0.00	1.00	0.00	0.00
Total Economic Development	6.00	6.00	5.00	8.00
Labor Relations:				
Deputy Mayor for Labor Relations	0.00	1.00	1.00	1.00
Total Labor Relations	0.00	1.00	1.00	1.00
Police Auditor:				
Assistant to the Mayor	1.00	1.00	1.00	1.00
Total Police Auditor	1.00	1.00	1.00	1.00
TOTAL OFFICE OF THE MAYOR	12.00	13.00	12.00	16.00

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Planning & Urban Development

DEPARTMENT OF PLANNING & URBAN DEVELOPMENT
Marco Sommerville, Director

DESCRIPTION

The Department of Planning and Urban Development has the following areas of responsibility: provide plans for landscape work to be done by the City in parks and streets; study and investigate the general plan of the City; formulate zoning plans; investigate the need and suggest plans for the extension of water supply and sewage disposal; coordinate transportation, relief of traffic congestion and the extension and distribution of public utilities; advise City Council on locations for public buildings, structures, bridges, approaches, or other structures; provide the Planning Commission and Board of Zoning Appeals with technical advice and assistance; and annually prepare a five-year Capital Investment Program. The department carries out these duties with eight divisions: Administration, Akron Metropolitan Area Transportation Study (AMATS), Strategic Initiatives, Comprehensive Planning, Design, Development Services, Housing and Community Services and Zoning.

BUDGET COMMENTS

The 2015 Operating Budget provides funding for the staffing of 56.5 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.

Planning

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
ADMINISTRATION	70,268	88,319	74,180	74,520
A.M.A.T.S.	1,629,832	1,668,982	1,797,892	1,660,110
STRATEGIC INITIATIVES	29,136,229	30,747,325	32,492,170	34,963,380
COMPREHENSIVE PLANNING	360,086	364,151	267,424	324,330
DESIGN	5,108			
DEVELOPMENT SERVICES	2,320,227	3,367,678	4,146,460	3,174,930
HOUSING AND COMMUNITY SERVICES	2,075,530	1,347,065	1,250,824	1,279,560
TAX RECEIPTS AND EXPENDITURES	884,260	225,500	101,000	2,500,000
ZONING	692,833	663,436	823,157	717,110
PLANNING - NON-OPERATING	11,562,769	11,137,521	7,032,269	5,399,900
Total for Department:	***48,737,142***	***49,609,977***	***47,985,376***	***50,093,840***

Planning

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	3,119,204	3,094,053	3,125,680	3,252,910
Fringe Benefits	1,541,316	1,561,210	1,744,166	1,765,960
Total: Personal Services	***4,660,520***	***4,655,263***	***4,869,847***	***5,018,870***
Other				
Current Expenditures - Other	13,523,569	13,570,507	10,352,683	7,718,500
Utilities	49,314	44,351	44,477	41,550
Debt Service	20,785,840	24,554,534	24,458,309	26,606,000
Insurance	13,230	39,547	12,738	13,050
State/County Charges	163,428	132,769	99,449	55,500
Rentals and Leases	7,504,000	5,465,095	7,418,383	7,883,000
GAAP Accounts				
Interfund Service Charges	1,553,363	1,147,911	729,491	1,712,370
Total: Other	***43,592,744***	***44,954,714***	***43,115,529***	***44,029,970***
Capital Outlay				
Capital Outlay	483,878			1,045,000
Total: Capital Outlay	***483,878***			***1,045,000***
Total for Department:	***48,737,142***	***49,609,977***	***47,985,376***	***50,093,840***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	1,056,740	110,630	15,000	1,182,370
Special Revenue Fund	3,962,130	43,919,340	1,030,000	48,911,470
Total for Department:	***5,018,870***	***44,029,970***	***1,045,000***	***50,093,840***

Planning

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	1,001,364	1,041,761	1,239,004	1,182,370
Special Revenue Fund	47,735,777	48,568,216	46,746,372	48,911,470
Total for Department:	***48,737,142***	***49,609,977***	***47,985,376***	***50,093,840***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	9.330	10.030	10.030	11.030
Special Revenue Fund	41.670	42.600	39.600	44.600
Total for Department:	***51.000***	***52.630***	***49.630***	***55.630***

ADMINISTRATION
Marco Sommerville, Director

DESCRIPTION

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

AKRON METROPOLITAN AREA TRANSPORTATION STUDY DIVISION
Jason Segedy, Transportation Planning Regional 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.

GOALS & OBJECTIVES

- Work with the John S. Knight Foundation, the City of Akron and Team Better Block to develop a "Better Block" in North Hill to facilitate the rebuilding (temporarily) of the area on N. Main Street between Frances Ave. and Cuyahoga Falls Ave., transforming it into a fully occupied revitalized, bustling, and vibrant district. The project is scheduled for May 15 and 16, 2015.

- Complete the Transportation Improvement Program (TIP) for fiscal years 2016-2019 in May. The TIP contains a list of all transportation infrastructure projects that have federal funds attributed to them.

- Complete a number of reports including a Planning Data Forecast, Public Participation Plan, Bicycle Plan and Pedestrian Plan as part of the process to update the Long Range Regional Transportation Plan (Transportation Outlook 2040), scheduled to be completed in 2017.

- Complete a round of funding for over $20 million of federal transportation funds this fall, to be available for the years 2020 and 2021.

- Work together with the City of Akron to program another Jane's Walk event in early May, and host other planned neighborhood walks for downtown Akron and other city neighborhoods.

- Work with the City of Akron to explore opportunities for an open street initiative which temporarily close streets to automobiles so that people may use them for healthy and fun physical activities such as walking, jogging, biking and dancing

- Continue the traffic counting program in the spring and summer, and complete over 200 counts in the greater Akron area.

- Complete first "road diet" analysis to identify corridors where four lane roads could be reduced to two lane roads with a center turn lane and additional multimodal improvements such as bike lanes, sidewalks or bus pull offs.

SERVICE LEVELS

In 2014, AMATS completed two Connecting Communities Planning Grants with plans developed by Barberton to connect its downtown to the Towpath Trail and with Bath and Copley to make the Montrose area more pedestrian friendly. AMATS also completed the crash report for years 2011-2013 and identified all high crash locations in the region. On June 26 the Division hosted its Switching-Gears conference which focused on improving bike and pedestrian activity and had over 130 attendees.

The Ohio Statewide Congestion Mitigation/Air Quality Discretionary Fund program awarded $10 million to the AMATS areas of Metro Regional Transit Authority, Portage Area Regional Transit Authority, Portage County Engineer's Office and Streetsboro. Northeast Ohio Sustainable Communities Consortium completed its sustainability plan for the 12 county region of northeast Ohio to become more sustainable by the year 2040. AMATS and Downtown Akron Partnership (DAP) teamed up to hold the first Jane's Walk in the City of Akron where three walks allowed more than 50 participants to explore different facets of the downtown neighborhood.

In January, the Ohio Department of Transportation awarded the City of Akron $5 million toward the reconfiguration of the Akron Innerbelt from Exchange Street to Howard Street. The project will address one of the highest crash locations in the greater Akron area and provide economic growth opportunities for businesses. AMATS partnered with the City of Akron in preparing the city's application to the Bicycle Friendly Community (BFC) Program, and in May 2014 the City earned a Bronze BFC award from the League of American Bicyclists in recognition of Akron's commitment to improving bicycling conditions. AMATS traffic counting program also continued through the summer and counters completed over 200 counts in the region.

STRATEGIC INITIATIVES DIVISION
Mark Moore, Capital Planning Manager

DESCRIPTION

The Strategic Initiatives 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.

GOALS & OBJECTIVES

- Develop an annual Capital Investment Program to provide improvements during 2016 for City streets, sidewalks, sewers, water lines, parks, public facilities, and economic development projects for presentation to the Planning Commission on December 11, 2015. Develop and publish a five-year Capital Investment Plan for 2015-2019.

- Prepare applications to the Summit County Infrastructure Committee (District 8) for Ohio Public Works Commission funding of infrastructure projects. Also assist in analyzing and evaluating applications received from throughout Summit County.

- Encourage and promote the improvement of the visual and physical quality of Downtown and Neighborhood Business districts and housing, with a focus on local significance, attracting outside funding, and increasing revenues collected.

SERVICE LEVELS

The Division budgeted and monitored $223,850,940 in federal, state, regional, and local funds for the 2014 Capital Investment Plan and Community Development Program. Sources include Income Tax ($35.1 million); Federal & State Transportation Program ($22.2 million); Community Development ($4.6 million); Water & Sewer Capital Funds ($31.4 million); Joint Economic Development District ($7.6 million); Water Pollution Control Fund ($61.9 million); and Special Assessments ($2.6 million). The Division also reviewed over 400 requests for 2015 capital improvement projects, presented the 2015 plan to the Planning Commission, and published the 2014-2018 Capital Investment Plan with a total budget of $1.6 billion.

Strategic Initiatives submitted seven Ohio Public Works Commission applications totaling $15.4 million in requested funds under Ordinance 190-2014. As a result, Akron will receive $7.1 million for three projects. The Division reviewed eight project applications submitted by five communities within Summit County.

Strategic Initiatives represented the City of Akron in the partnership with Akron Public Schools to rebuild or renovate all schools as Community Learning Centers (CLC) and provided concept drawings, technical advice, and design guidance to encourage aesthetic, cost effective, and functionally desirable solutions for other development projects. The

Division also worked with the LeBron James Foundation and Sprite to secure $39,492 from the National Recreation & Park association for improvements to basketball courts at Patterson Park and Mason CLC.

Strategic Initiatives served on the Downtown & Neighborhood Sign Committee and represented the City of Akron on the Ohio & Erie National Heritage Canalway, Scenic Byway, Summit County Trail & Greenway Plan, Ohio Department of Natural Resources Task Force, the National Resources Assistance Council, and Cascade Locks Park Association. The Division also represented the City of Akron on the Northeast Ohio Sustainable Communities Consortium, assisted in coordinating $69,000 of capital improvements at various recreational venues in support of the 2014 Gay Games, acted as project manager for improvements at the Summit Lake Community Center totaling approximately $162,000, and collected $96,054 under the deferred loan rehabilitation program.

COMPREHENSIVE PLANNING DIVISION
Helen Tomic, Comprehensive Planning Administrator

DESCRIPTION

The Comprehensive Planning Division formulates long-range strategies for land use, housing and socio-economic activities within the City of Akron.

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 community plans, including Renewal Plans and Economic Development Plans, to strengthen neighborhoods and facilitate new development.
- Observe trends and undertake research to assess housing needs and opportunities for new development.
- Administer programs to enhance community life.

SERVICE LEVELS

In 2014, Comprehensive Planning successfully secured funding to advance redevelopment. The Division received $7.3 million in federal funds for the implementation of the 2014 Consolidated Plan and prepared a 2015 Consolidated Plan

Application for $6 million in federal funds and a five year Consolidated Plan for 2015-2019 which is required once every five years.

The Division prepared urban renewal and development plans for various City projects. It prepared blight studies, eligibility reports and ordinances associated with the Cole/Emerling Renewal Area to support investment in these areas. It prepared the Downtown Area Redevelopment Plan to support development of downtown and surrounding areas.

Comprehensive Planning conducted land use planning by reviewing and making recommendations on land use proposals and continuing land research and studies. The Division coordinated community housing planning by assisting and collaborating with development and housing projects. It also conducted historic preservation planning to facilitate development and meet federal requirements and conducted research to monitor and assess housing changes and opportunities.

The Division administered and assisted on a variety of programs to improve quality of life for Akron residents, facilitate new development and assure compliance to regulations. It established budgets and oversaw the disbursement of federal funding including CDBG funds, HOME funds, ESG funds, HCRP funds, TANF/PRC funds, Continuum of Care Program funds and Neighborhood Stabilization Rounds 1 and 3 funds.

DEVELOPMENT SERVICES DIVISION
Abraham L. Wescott, Jr., Development Manager

DESCRIPTION

The Development Services Division implements programs and activities under Community Development and other funding sources through land acquisition, site improvements, relocation and land marketing. The Division provides engineering technical assistance to various divisions in the Department of Planning and Urban Development, Mayor's Office of Economic Development and the Public Utilities Bureau and also provides real estate services for various City departments.

GOALS & OBJECTIVES

- Acquire real estate for improvements to streets, highways, bikeways, sidewalks, water, sewer, parks, airports, neighborhood renewal, economic development projects and the Neighborhood Stabilization program and provide relocation services to households and businesses.

- Contract, inspect and generally oversee the clearance of 500 vacant, deteriorated houses, garages and commercial buildings and provide management services for

over eight City of Akron owned buildings for the Neighborhood Stabilization Program.

- Contract and oversee the sales and marketing of three rehabilitated homes through the Neighborhood Stabilization Program. Anticipated properties will be priced from $55,000 to $90,000. Sell 30 vacant City-owned lots to release the property from City liability and care and return the property to the tax rolls.

- Provide staff services and assistance in support of Economic Development activities and assist various City departments with appraisals, titles, site selections and comparable sites. Review allotment submittals, potential developments, and various capital project plans.

SERVICE LEVELS

The Development Services Division acquired 121 real estate parcels needed for nine projects to proceed in Neighborhood Development Areas, Business Districts, Renewal Areas and highways. Projects included Hickory Avenue, Englewood Avenue, Wilbeth Road, the Combined Sewer Overflow (CSO) Ohio Canal Interceptor Tunnel, and various CSO Racks.

The Division marketed ten new and rehabilitated homes, sold eight homes, donated seven homes and acquired nine real estate parcels through the Neighborhood Stabilization Program. Private developers and non-profits purchased 25 lots for new housing, business expansion and parking expansion in the City.

Development Services provided relocation assistance and management to ten residences and businesses, razed 458 structures, and oversaw maintenance of 207 land sites in various Land Banking, Renewal, Petition Areas and Neighborhood Stabilization programs. It also provided staff services and assistance in support of various projects including Joint Economic Development Districts, Edgewood Avenue, Hickory Street, Akron Biomedical Corridor, Dollar Homes, Neighborhood Stabilization Program, Summit Lake, Dudley and Laird Streets, Community Land Banking, and CSO Projects.

HOUSING AND COMMUNITY SERVICES DIVISION
Thomas A. Tatum, Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Finalize the close-out report for the $1.8 million Healthy Homes Grant from the Department of Housing & Urban Development (HUD).

- Assist 90 very low-income, primarily elderly or disabled occupants city-wide, with grants for emergency or minor home repair through a contract with Rebuilding Together of Summit County.

- Provide funding and administrative support to Community Development Corporations and/or Community Housing Development Organizations to construct new affordable housing units for rent or sale and to purchase, rehabilitate, and sell homes to lower income buyers.

- Implement the third year of a three year $3 million Lead Hazard Reduction Demonstration Grant II Program and complete over 200 units by June 15, 2015.

- Prepare competitive Lead Hazard Reduction Demonstration Program Grant application when Notice of Funding Assistance (NOFA) is made available by H.U.D. Seek additional federal funding.

- Provide grants to service organizations to deliver home security, accessibility, and house painting services to low-income residents through agencies including Greater West Side Council of Block Clubs, West Side Neighborhood Development Corporation, and others.

- Assist five participating owners of units in the designated Neighborhood Business Districts and assist in the continuation of the Neighborhood Stabilization Program 3 (NSP3).

- Implement any additional grants related to housing that may become available and secure additional funding from philanthropic groups to use in conjunction with the Healthy Homes programs.

- Provide representation on boards and committees as appropriate or requested, and training for staff and contractors regarding residential rehabilitation issues.

- Produce home maintenance education documents and materials such as the Council News Letter, YouTube videos, pamphlets and brochures for the general population.

SERVICE LEVELS

In 2014 Housing and Community Services implemented the second year of a $3 million Lead Hazard Reduction Demonstration Grant Program in conjunction with Akron's partner agencies, and submitted a competitive $3.9 million grant application to the Federal Department of Housing and Urban Development. It also provided ten original inspections and blight assessments and five construction specifications through the Neighborhood Stabilization Program (NSP). The Division concluded the $1.8 million Healthy Homes Grant which assisted over 240 homes through its duration.

The Division provided funding and administrative support to Community Development Corporations and/or Community Housing Development Organizations to construct new affordable housing units for rent or sale and to purchase, rehabilitate, and sell homes to lower income first-time buyers. It provided grants for emergency or minor home repair to 90 very low income, elderly, or disabled occupants city wide and to service organizations for security, accessibility and house painting to 15 low-income residents.

The Division provided City representation on boards and committees for Rebuilding Together, Akron Lead Safe Coalition, United Way of Summit County, and various other organizations. It also provided technical assistance and support for the development of new housing in Akron, and monitored CDC/CHDO related cases.

TAX RECEIPTS AND EXPENDITURES DIVISION
Marco Sommerville, Director

DESCRIPTION

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

ZONING DIVISION
Michael Antenucci, Zoning Manager

DESCRIPTION

The Zoning Division administers the Zoning Code, subdivision regulations, street vacations and dedications and assists in formulating long-range strategies for zoning, land use, housing and socio-economic activities within the City of Akron.

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 incorporate into a Geographic Information System (GIS).

- Develop a web-based portrayal of GIS data to be utilized for decision making within the Planning Department and update the socio-economic profile of Akron's neighborhoods for the 2010 census and American Community Survey.

- Prepare land use plans and development controls for special study areas and zoning amendments to the zoning map to conform with changing land use and the Land Use and Development Guide Plan.

- Revise the existing Zoning Code and subdivision regulations to address changing conditions with contemporary standards and to encourage "Green" land use practices in conjunction with the overall CSO plan.

- Prioritize and expedite Zoning Code compliance activities, violations, development plans, and certification letters through the use of monthly computerized tracking.

- Revise the existing Allotment and Subdivision Regulations to conform with changing conditions, both locally and nationwide, and contemporary standards.

- Create new databases for recording and tracking plats and annexations and boundary line adjustments. Update and improve procedures and new systems for the review of plans and issuance of zoning permits. Continue to develop the GIS database entry of capital improvements for web-based portrayal.

- Schedule the Planning Department's public records for retention and dispose of obsolete records, provide Plans and Permits and Building Division's vault documents for to the public, and provide reference and research services to city departments and the public.

SERVICE LEVELS

The Zoning Division prepared comments and recommendations on 81 Planning Commission items and 20 Board of Zoning Appeals items. The Zoning Map was updated and amended to reflect rezoning of property within urban renewal and community development areas. Databases were also upgraded throughout the year to reflect the most recent zoning information.

The Division also prepared over 54 pieces of legislation for Council, making recommendations on all legislative items and presenting testimony at public hearings. It produced 200 special topic maps for City Council and other members of City Administration, including Consolidated Plan renewal areas and other City grant applications.

During the year the Zoning Division assisted various city departments. It continued to update the Planning Department's website to the new server, prepared to develop a records retention schedule and dispose of obsolete records for the department, and assisted the Department of Public Service in preparation of license agreements. The Division also worked with City CSR personnel and consultants to convert zoning violation intakes from CSR to Cityworks software. It worked in cooperation with the Plans and Permits Center to investigate and process 257 violations, 107 zoning certifications, 66 Ohio Department of Liquor Control Verification letters, eight performance bonds, 671 plan reviews, and 19 former Building Department vault searches.

PLANNING NON-OPERATING DIVISION
Marco Sommerville, Director

DESCRIPTION

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

STAFFING

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

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
PLANNING:				
Administration:				
Planning Director	0.00	0.40	0.40	0.40
Total Administration	0.00	0.40	0.40	0.40
AMATS:				
Account Clerk	1.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	2.00
City Planner	6.00	7.00	5.00	6.00
Public Information Specialist	1.00	1.00	1.00	1.00
Secretary	0.00	1.00	0.00	0.00
Transportation Designer	2.00	2.00	2.00	2.00
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Planner	2.00	2.00	2.00	2.00
Transportation Planning Administrator	0.00	0.00	1.00	1.00
Transportation Planning Regional Manager	1.00	1.00	1.00	1.00
Total AMATS	14.00	16.00	14.00	16.00
Strategic Initiatives:				
Administrative Assistant	0.00	0.00	1.00	1.00
Capital Planning Manager	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Economist	1.00	1.00	1.00	1.00
Landscape Architect	1.00	1.00	0.00	0.00
Land Marketing Officer	0.00	0.00	0.50	0.50
Planning Director	0.00	0.60	0.60	0.60
Secretary	1.00	1.00	0.00	0.00
Total Strategic Initiatives	5.00	5.60	5.10	5.10
Comprehensive Planning:				
Administrative Assistant	0.00	0.00	0.75	0.75
City Planner	2.00	1.25	1.25	1.25
Community Resource Specialist	1.00	0.00	0.00	0.00
Comprehensive Planning Adm.	1.00	1.00	1.00	1.00
Secretary	1.00	0.75	0.00	0.00
Total Comprehensive Planning	5.00	3.00	3.00	3.00

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Development Services:				
Acquisition Officer	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Community Development Technician	2.00	2.00	2.00	2.00
Community Resource Specialist	0.00	1.00	1.00	1.00
Demolition Site Improvement Inspector	2.00	2.00	2.00	2.00
Development Manager	1.00	1.00	1.00	1.00
Real Estate Negotiator	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	0.00	0.00
Total Development Services	9.00	10.00	10.00	10.00
Housing and Community Services:				
Administrative Assistant	0.00	0.00	0.25	2.25
City Planner	0.00	0.75	0.75	0.75
Housing Rehab. Administrator	0.00	0.00	1.00	1.00
Housing Rehab. Loan Specialist	2.00	2.00	2.00	2.00
Housing Rehab. Manager	1.00	1.00	1.00	1.00
Housing Rehab. Specialist	4.00	3.00	4.00	4.00
Housing Rehab. Supervisor	1.00	1.00	0.00	0.00
Human Resources Administrator	1.00	1.00	1.00	1.00
Land Marketing Officer	1.00	1.00	0.50	0.50
Planning Aide	0.00	0.00	0.00	1.00
Sanitarian Supervisor	0.00	0.50	0.50	0.50
Secretary	1.00	1.25	0.00	0.00
Total Housing and Community Services	11.00	11.50	11.00	14.00
Zoning:				
Administrative Assistant	0.00	0.00	1.00	1.00
Assistant Librarian	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
City Planner	3.00	3.00	3.00	3.00
Librarian	1.00	1.00	0.00	1.00
Zoning Manager	1.00	1.00	1.00	1.00
Total Zoning	7.00	7.00	7.00	8.00
TOTAL PLANNING	51.00	53.50	50.50	56.50

Police

POLICE DEPARTMENT
James Nice, 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.

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.

The Investigative Subdivision has the responsibility of investigating unsolved crimes, apprehending offenders, processing crime scenes and recovering stolen property.

The Services Subdivision is responsible for preparing and managing the Police Department's annual operating budget, capital budget and various grants.

UNIFORM SUBDIVISION
Paul Calvaruso, Police Major

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
Kenneth Ball, Police Major

This 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
Daniel Zampelli, Police Captain

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.

GOALS & OBJECTIVES

- Continue training opportunities including special training, re-training and cross-training for current officers. Address changing trends in policing and assess current training effectiveness to reinforce or make necessary changes as needed.

- Increase staff levels to meet the needs of the Subdivision.

- Move forward with various improvements including digitizing police reports, deploying upgraded mobile data browsers in all Police and Fire vehicles and implementing the Raids Online regional initiative.

SERVICE LEVELS

The Akron Police Training Bureau ran various training programs including a seven week program to orient, review and evaluates the skills of recent academy graduates and prior service new hires and provides additional necessary skills. The Bureau also conducted in-service training for all the department and reserve officers.

In 2014 the Anti-Violence Bureau investigated 441 cases, arrested 388 individuals and recovered 53 guns. Officers and Narcotics Detectives continued to aggressively locate and shut down and clean up 94 meth labs and dump sites. The Bureau also dismantled a large dog fighting network and created a Heroin Overdose/Death Investigation team.

Total citizen-generated calls for service in 2014 were 143,684. The Department also upgraded various software and hardware throughout the year.

STAFFING

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

By Funding Sources:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
POLICE:				
Accounts Analyst	1.00	1.00	1.00	1.00
Account Clerk	3.00	3.00	0.00	0.00
Administrative Assistant	0.00	0.00	31.00	32.00
Assistant Police Chief	0.00	1.00	1.00	1.00
Crime Analyst	2.00	3.00	4.00	4.00
Health Education Specialist	1.00	1.00	1.00	1.00
Law Enforcement Planner	1.00	1.00	1.00	1.00
Police Captain	9.00	9.00	8.00	9.00
Police Chief	1.00	1.00	1.00	1.00
Police Deputy Chief	0.00	0.00	0.00	1.00
Police Lieutenant	16.00	15.00	14.00	16.00
Police Officer	325.00	325.00	370.00	385.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	61.00	61.00	57.00	61.00
Safety Communications Supervisor	1.00	1.00	0.00	0.00
Safety Communication Tech	1.00	1.00	3.00	2.00
Secretary	31.00	30.00	0.00	0.00
Stores Clerk	0.00	0.00	0.00	1.00
TOTAL POLICE	454.00	454.00	493.00	517.00

BUDGET COMMENTS

The budget provides for a base level of 517 positions charged to the General Fund 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.

Police

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
ADMINISTRATION	52,026,490	52,404,795	56,971,197	54,702,480
Total for Department:	***52,026,490***	***52,404,795***	***56,971,197***	***54,702,480***

Police

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	30,756,383	31,202,695	32,682,283	31,949,480
Fringe Benefits	15,487,554	15,418,269	18,158,042	18,044,760
Total: Personal Services	***46,243,937***	***46,620,964***	***50,840,325***	***49,994,240***
Other				
Current Expenditures - Other	2,200,958	2,275,222	2,428,836	1,555,640
Utilities	62,072	73,572	75,266	104,000
Debt Service	77,502	254,638	353,838	360,000
Insurance	166,003	171,945	162,167	171,000
State/County Charges	22,278	40,531	21,620	
Rentals and Leases	62,025	101,500	75	100
Interfund Service Charges	3,079,851	2,678,410	2,923,835	2,317,500
Total: Other	***5,670,689***	***5,595,819***	***5,965,637***	***4,508,240***
Capital Outlay				
Capital Outlay	111,863	188,013	165,235	200,000
Total: Capital Outlay	***111,863***	***188,013***	***165,235***	***200,000***
Total for Department:	***52,026,490***	***52,404,795***	***56,971,197***	***54,702,480***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	46,706,000	3,799,800		50,505,800
Special Revenue Fund	3,288,240	692,440	200,000	4,180,680
Trust and Agency Fund		16,000		16,000
Total for Department:	***49,994,240***	***4,508,240***	***200,000***	***54,702,480***

Police

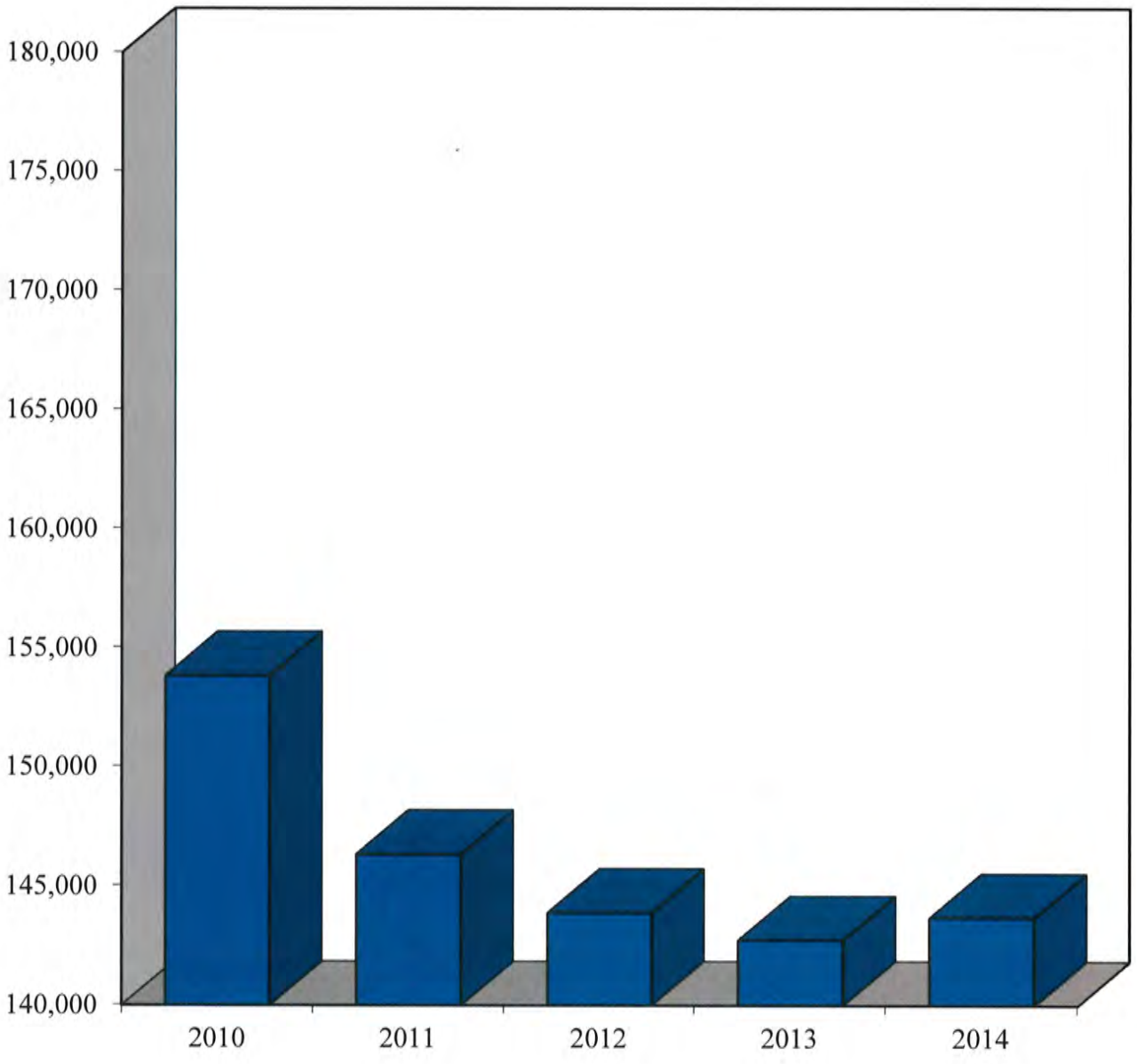
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	47,312,080	48,933,274	51,424,851	50,505,800
Special Revenue Fund	4,714,410	3,471,522	5,546,346	4,180,680
Trust and Agency Fund				16,000
Total for Department:	***52,026,490***	***52,404,795***	***56,971,197***	***54,702,480***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	439.000	436.000	454.000	495.000
Special Revenue Fund	15.000	18.000	39.000	22.000
Total for Department:	***454.000***	***454.000***	***493.000***	***517.000***

POLICE
2010 - 2014
CALLS FOR SERVICE



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Public Health

DEPARTMENT OF PUBLIC HEALTH

DESCRIPTION

Effective January 1, 2011, the City of Akron Department of Public Health consolidated with the Summit County Health District.

Health

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
CONSOLIDATED HEALTH	3,732,425	4,144,316	4,820,810	4,258,600
Total for Department:	***3,732,425***	***4,144,316***	***4,820,810***	***4,258,600***

Health

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	15,767	16,139	16,303	16,500
Fringe Benefits	509,887	285,490	126,502	5,100
Total: Personal Services	***525,654***	***301,629***	***142,806***	***21,600***
Other				
Current Expenditures - Other	3,186,694	3,822,008	4,641,313	4,200,000
Insurance	6,740	4,930	5,896	6,000
Rentals and Leases	13,337	13,337	30,050	30,000
Interfund Service Charges		2,412	745	1,000
Total: Other	***3,206,771***	***3,842,687***	***4,678,004***	***4,237,000***
Total for Department:	***3,732,425***	***4,144,316***	***4,820,810***	***4,258,600***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	21,600	4,237,000		4,258,600
Special Revenue Fund				
Total for Department:	***21,600***	***4,237,000***		***4,258,600***

Health

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	3,062,045	3,869,447	4,540,071	4,258,600
Special Revenue Fund	670,380	274,870	280,739	
Total for Department:	***3,732,425***	***4,144,316***	***4,820,810***	***4,258,600***

Public Safety

DEPARTMENT OF PUBLIC SAFETY
Robert C. Ross, Deputy Mayor of Public Safety

DESCRIPTION

By Charter, the Mayor serves as the Director of the Department of Public Safety. The responsibility for daily supervision of these divisions is split between the Deputy Mayor for Public Safety and the Director of Public Service. The following divisions are included in the Department of Public Safety: Building Inspection, Communications, Corrections, Disaster Services, Police/Fire Communications, Traffic Engineering and Weights and Measures. In 2007, the Weights and Measures Division's functions began to be enforced by Summit County. In 2009, the Building Inspection Division was combined with the Summit County Department of Building Standards. 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 2015 Operating Budget provides funding for the staffing of 88 full-time positions for the divisions of the Department of Public Safety. The 2015 Operating Budget also provides adequate funding for the operations of the various divisions within the Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibilities.

Safety

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
BUILDING INSPECTION	83,139	87,647	67,588	70,500
COMMUNICATIONS	1,614,469	1,812,111	2,005,899	2,029,720
CORRECTIONS	8,142,583	8,721,509	8,125,479	7,975,000
DISASTER SERVICES	63	464	560	1,000
POLICE/FIRE COMMUNICATIONS	4,957,326	4,946,039	5,128,373	5,873,700
WEIGHTS AND MEASURES	58,250	54,744	52,166	55,000
Total for Department:	***14,855,830***	***15,622,514***	***15,380,067***	***16,004,920***

Safety

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	3,538,564	3,688,027	3,784,906	3,543,600
Fringe Benefits	2,103,283	2,106,383	2,229,953	2,136,350
Total: Personal Services	***5,641,848***	***5,794,410***	***6,014,860***	***5,679,950***
Other				
Current Expenditures - Other	8,902,940	9,522,296	9,143,022	9,435,620
Utilities	156,968	152,614	85,634	94,000
Insurance	17,360	17,419	18,272	19,100
Rentals and Leases	4,419	4,419	4,419	4,500
Interfund Service Charges	132,295	131,355	113,859	121,750
Total: Other	***9,213,982***	***9,828,104***	***9,365,207***	***9,674,970***
Capital Outlay				
Capital Outlay				650,000
Total: Capital Outlay				***650,000***
Total for Department:	***14,855,830***	***15,622,514***	***15,380,067***	***16,004,920***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	5,340,500	8,429,870		13,770,370
Special Revenue Fund	339,450	610,100	650,000	1,599,550
Internal Service Fund		635,000		635,000
Total for Department:	***5,679,950***	***9,674,970***	***650,000***	***16,004,920***

Safety

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
General Fund	13,533,107	14,377,521	12,427,851	13,770,370
Internal Service Fund	991,524	873,956	611,698	635,000
Special Revenue Fund	331,198	371,037	2,340,517	1,599,550
Total for Department:	***14,855,830***	***15,622,514***	***15,380,067***	***16,004,920***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	61.500	69.000	67.000	83.000
Special Revenue Fund	4.000	4.000	4.000	5.000
Internal Service Fund	7.500			
Total for Department:	***73.000***	***73.000***	***71.000***	***88.000***

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 reviews.

COMMUNICATIONS DIVISION
Malcolm Valentine, Interim Communications Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Provide timely and efficient services for all radio, telecommunications, video surveillance systems, voice processing and local area networks for the City.
- Install fiber optic cables throughout the City to meet the growing need for additional bandwidth and reduce maintenance costs.
- Pursue additional agencies to join the Regional Radio System to further develop interoperability throughout Summit County and reduce costs for all users.

SERVICE LEVELS

In 2014, the Communications Division responded to over 2,752 requests for service. Overall telecommunications costs have been lowered by monitoring usage and making adjustments where necessary. The Division installed two Automatic Vehicle Location (AVL) units in 2014 (213 units overall) to pooled data plans resulting in cost savings.

Daily maintenance and fault monitoring was performed on the radio system, 911 dispatch center, main telephone system, voice processing and call accounting systems to identify potential problems and monitor activity. The Division conducted monthly testing of the outside cable plant to prevent service-affecting problems. Quarterly fire alarm tests and preventive maintenance, weekly transmitter site checks, alarm monitoring, and antenna maintenance took place throughout the year to avoid downtime and ensure the systems

and equipment are functioning properly. The Division also migrated to a new voice processing/voice mail system which 12 divisions are currently utilizing 126 mailboxes.

In 2014 six new areas started using the Regional Radio System and a grant was acquired to upgrade the existing radio system. The Communications Division provided cellular air cards for mobile laptop computing, video surveillance, heart monitors, utility monitoring, traffic light controls, SCADA modems and AVL modems. One new camera was added to the existing IP Video System. There are 1145 wireless devices currently in use throughout the City of Akron.

CORRECTIONS

DESCRIPTION

In 1994, the City entered into a contract with Summit County to provide for the detention of persons arrested in Akron on misdemeanor charges. The City also contracts with the 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
Michael Prebonick, Police Captain

DESCRIPTION

Police/Fire Safety Communications serves as the City's emergency 911 dispatch center, which provides dispatch service to both the Police and Fire Departments.

GOALS & OBJECTIVES

- Upgrade the HVAC and/or electrical system in the center to ensure safe operations.
- Increase staff numbers to a respectable level to decrease overtime and provide current staff with more free time.
- Purchase Priority Dispatch software for Police and Fire calls.

SERVICE LEVELS

In 2014, the Safety Communications Center handled 284,663 calls for service (CFS) incidents. These incidents included both citizen-generated calls and officer/firefighter-generated calls. In addition, 163,054 calls came in through 9-1-1. The total for non 9-1-1 calls was 484,869. The total number of telephone calls answered by the Safety Communications Center for 2014 was 647,923.

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 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
PUBLIC SAFETY:				
Communications:				
Communications Supervisor	1.00	1.00	2.00	2.00
Communications Technician	4.00	5.00	4.00	4.00
Radio Communications Supervisor	1.00	1.00	1.00	1.00
Radio Technician	4.00	5.00	5.00	5.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Lineworker	3.00	2.00	2.00	2.00
Wireless Services Coordinator	1.00	1.00	1.00	1.00
Total Communications	15.00	16.00	16.00	16.00
Police-Fire Communications Center:				
Administrative Assistant	0.00	0.00	1.00	1.00
Applications Analyst	0.00	0.00	0.00	1.00
Database Administrator	3.00	3.00	3.00	3.00
Safety Communication Supervisor	2.00	2.00	2.00	2.00
Safety Communication Technician	52.00	51.00	49.00	65.00
Secretary	1.00	1.00	0.00	0.00
Total Police-Fire Communications Center	58.00	57.00	55.00	72.00
TOTAL PUBLIC SAFETY	73.00	73.00	71.00	88.00

Public Service

DEPARTMENT OF PUBLIC SERVICE
John Moore, Director of Public Service
Phil Montgomery, 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 recreational 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 2015 Operating Budget funds 591.50 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.

Service

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
AIRPORT	594,696	565,086	729,818	788,700
BUILDING MAINTENANCE	3,776,592	2,150,785	4,834,886	4,047,930
CUSTOMER SERVICE	597,751			
ENGINEERING BUREAU	4,672,628	4,576,383	4,779,110	4,715,950
ENGINEERING SERVICES	192,895	212,847	228,851	230,040
GOLF COURSE	1,439,479	1,348,629	1,353,447	1,346,120
HIGHWAY MAINTENANCE	8,215,774	11,123,793	8,669,209	9,802,470
LANDFILL	578,598	546,256	581,171	500,000
MOTOR EQUIPMENT	9,022,055	9,020,955	9,720,404	9,437,810
OFF-STREET PARKING	5,032,964	4,676,751	4,642,563	4,700,000
OIL AND GAS	250,899	235,018	349,639	350,370
PARKS MAINTENANCE	3,352,231	3,956,640	3,498,712	3,638,870
PLANS AND PERMITS	175,936	193,870	137,690	146,580
PUBLIC WORKS ADMINISTRATION	395,283	451,284	501,090	437,550
RECREATION	2,153,156	87,873	3,310	
RECYCLING	1,187,507	1,224,691	1,421,828	1,271,630
SANITATION	9,060,176	18,518,954	10,427,963	10,402,910
SERVICE DIRECTOR'S OFFICE	510,015	1,276,759	2,059,603	1,833,970
SEWER	39,685,961	40,219,792	47,694,659	72,194,500
STREET AND HIGHWAY LIGHTING	3,057,789	5,960,161	6,376,621	6,416,370
STREET CLEANING	6,990,020	16,473,878	19,230,148	18,123,720
WATER	28,178,376	21,602,589	24,063,669	25,270,100
CUSTOMER SERVICE REQUEST	268,858	284		
HOUSING	692,009			
TRAFFIC ENGINEERING	2,340,963	2,379,862	2,666,487	2,342,710
DOWNTOWN DISTRICT HEATING SYSTEM	9,330,213	3,573,375	3,150,098	4,185,000
PUBLIC SERVICE - NON-OPERATING	81,148,483	84,892,866	90,823,944	74,492,660
Total for Department:	***222,901,307***	***235,269,381***	***247,944,918***	***256,675,960***

Service

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Personal Services				
Labor	29,744,932	27,856,575	29,420,895	28,557,770
Fringe Benefits	16,050,156	14,880,519	17,250,920	17,372,030
Total: Personal Services	***45,795,088***	***42,737,094***	***46,671,816***	***45,929,800***
Other				
Current Expenditures - Other	77,671,122	90,515,060	88,977,816	101,353,740
Income Tax Refunds/Tax Share	3,666,750	3,945,977	4,288,439	4,100,000
Utilities	10,725,460	12,397,319	12,394,263	12,466,280
Debt Service	23,566,323	33,566,721	45,992,493	43,484,860
Insurance	1,011,380	940,608	960,920	1,027,040
State/County Charges	1,097,346	906,959	2,171,866	2,043,450
Rentals and Leases	3,683,961	4,015,943	3,466,008	3,142,380
Interfund Service Charges	38,763,231	23,067,366	22,372,726	24,214,960
Total: Other	***160,185,572***	***169,355,952***	***180,624,532***	***191,832,710***
Capital Outlay				
Capital Outlay	16,920,647	23,176,335	20,648,570	18,913,450
Total: Capital Outlay	***16,920,647***	***23,176,335***	***20,648,570***	***18,913,450***
Total for Department:	***222,901,307***	***235,269,381***	***247,944,918***	***256,675,960***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2015

	Personal Services	Other	Capital Outlay	Total
General Fund	8,905,660	15,779,710		24,685,370
Special Revenue Fund	10,467,180	52,711,210		63,178,390
Capital Projects	196,420	15,103,580	12,465,000	27,765,000
Enterprise Fund	19,966,030	100,478,460	6,448,450	126,892,940
Internal Service Fund	6,394,510	7,759,250		14,153,760
Trust and Agency Fund		500		500
Total for Department:	***45,929,800***	***191,832,710***	***18,913,450***	***256,675,960***

Service

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Original Budget
Capital Projects	21,151,125	20,444,364	26,789,818	27,765,000
Enterprise Fund	107,791,822	109,142,384	116,114,371	126,892,940
General Fund	23,933,264	30,586,502	23,470,954	24,685,370
Internal Service Fund	13,694,683	13,597,338	14,499,513	14,153,760
Special Revenue Fund	56,330,414	61,498,793	67,070,261	63,178,390
Trust and Agency Fund				500
Total for Department:	***222,901,307***	***235,269,381***	***247,944,918***	***256,675,960***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2012 Actual Employees	2013 Actual Employees	2014 Actual Employees	2015 Budgeted Employees
General Fund	101.100	113.000	113.000	116.000
Special Revenue Fund	100.200	114.250	120.250	126.250
Capital Projects	1.500	1.750	1.750	1.750
Enterprise Fund	222.700	234.370	233.370	264.370
Internal Service Fund	77.000	77.000	66.000	84.000
Total for Department:	***502.500***	***540.370***	***534.370***	***592.370***

AIRPORT DIVISION
Stephen A. Dubetz, P.E., P.S., Manager

DESCRIPTION

During 2012, the City of Akron entered into an agreement with Summit Airport Services, LLC DBA Summit Air to maintain and operate the Akron Fulton Municipal Airport. The amount budgeted here reflects payments made to Summit Airport Services.

BUILDING MAINTENANCE DIVISION
Gary Arman, Manager

DESCRIPTION

The Building Maintenance Division is responsible for the maintenance of all City-owned buildings, park buildings, recreation equipment and parking facilities.

GOALS & OBJECTIVES

- Develop a plan for enhancing downtown building entrances and common areas.
- Conduct quarterly inspections of City Parking facilities to address safety concerns and enhance appearances.
- Improve overall quality of the custodial performance at our downtown buildings.

SERVICE LEVELS

In 2014, the Building Maintenance Division completed various improvements and daily maintenance to the City's public facilities. The Division always strives to optimize man hour usage and supplies. The Building Maintenance Division successfully set-up various events throughout the City as part of the Gay Games 9, and was able to provide 20% energy savings for downtown buildings through the Energy Project with Honeywell.

CUSTOMER SERVICE DIVISION

DESCRIPTION

The Customer Service 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. During 2012, the Customer Service

Division was re-assigned from the Department of Public Service to the Department of Neighborhood Assistance.

ENGINEERING BUREAU
James Hewitt, Interim Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Establish a process using mapping and spreadsheet management to track and archive yearly pavement marking placements on Akron managed roadways and the 62 current active school zones.
- Research and implement new software to track, maintain and ensure compliance with local hiring and EDGE requirements.
- Increase communication between City plan reviewers and strengthen the relationship between the City and Summit County Department of Building Standards for an easier permitting process.
- Finalize the Integrated Planning process for Consent Decree projects including all sewer and water quality improvement projects with the commitment to greater environmental benefits while providing for local jobs and job training.
- Aligning with the priority of Creating and Sustaining Practices, the Division will research innovative plan design and construction techniques to keep the project costs down.

SERVICE LEVELS

In 2014, the Engineering Bureau implemented the drawing archiving scope of services that was developed in 2013. It created an Engineering Bureau position to serve as the main point of contact to oversee Water Pollution Control Loan Fund loans, and act as a resource to other engineers in the Bureau. The Bureau also upgraded services for the Citiworks computer application to replace the existing 311 application. It received federal and safety funds totaling nearly $10 million from various successful project applications.

ENGINEERING SERVICES DIVISION
Stephen A. Dubetz, P.E., P.S., Manager

DESCRIPTION

The Engineering Services Division includes the Civil Engineering, Landfill, Oil and Gas and Street and Highway Lighting divisions. The Division provides civil and electrical engineering for the operation and maintenance of City streets, expressways, parks and airport. It also provides administrative services for the City's natural gas well operations, oil and gas mineral rights leasing, and landfill operations.

GOALS & OBJECTIVES

- Continue to utilize mobile computing for field access to the City network to enable on-site checking of whether or not the appropriate permit has been issued for work observed.

- Continue to research available hardware, software and training to enable reviewing and marking comments on drawings viewed on large computer/TV screens.

SERVICE LEVELS

Engineering Services performed reviews of construction submittals from City Central Services, Zoning and the Bureau of Engineering.

GOLF COURSE DIVISION
Dante D'Andrea, Golf Operations Coordinator

DESCRIPTION

The Golf Course Division owns and operates the J. Edward Good Park Golf Course and the Mud Run Golf Course and Training Facility. The Good Park Golf Course 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 that is home to the First Tee of Akron program. 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.

GOALS & OBJECTIVES

- Continue to improve the website and Point of Sale systems to better market the facilities and be able to accommodate tee-times online by June 1, 2015.

- Increase green initiative research and use environmentally safe products on the greens at the golf courses by June 1, 2015.

SERVICE LEVELS

The Golf Course Division acquired more email addresses through its website and Point of Sale system and created a database to communicate with customers and ultimately increase revenues. During 2014, both Good Park and Mud Run Golf courses hosted numerous tournaments, golf outings and local high school matches.

HIGHWAY MAINTENANCE
Chris Ludle, Acting 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.

GOALS & OBJECTIVES

- Bid and complete all resurfacing and pavement maintenance projects by August 31, 2015. The projects include milling surfaces, resurfacing of streets, crack sealing, and road rejuvenation.

SERVICE LEVELS

The Highway Maintenance Division resurfaced 17.7 miles of roadways and strip patched 1.1 miles of roadways throughout the city in 2014. It performed 176,852 square yards of roadway preventive maintenance (sealing, patching, paving) and restored and repaired 1,094 permanent pavement restorations from Water and Sewer Utility repairs. Highway Maintenance patched and repaired 75,000 potholes and performed 8,255 customer service work requests for various jobs throughout the year. On the expressway system, 300 storm water inlets were cleaned before winter; all berms, medians, and ramps were swept as needed throughout the summer months. Highway Maintenance also trained all employees in high speed and low speed work zone safety, PPE (Personal Protective Equipment), lockout/tagout-control of hazardous energy, snow and ice control, crane and bucket truck operation (ACRT), utility line Ohio Utilities Protection Service procedures, and hazard communication.

MOTOR EQUIPMENT DIVISION
Jeffrey A. Walck, Motor Equipment Superintendant

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 miscellaneous organizations. The division participates in the acquisition of new City equipment by assessing needs, developing specifications, analyzing competitive bids and recommending purchases.

GOALS & OBJECTIVES

- Establish a plan to identify and remove all obsolete inventory parts from stock. Return items to vendors for credit where possible, and plan auction sales for non-refundable parts.

SERVICE LEVELS

The Motor Equipment Division provided preventive maintenance and mechanical repairs along with the Municipal Wash services.

In 2014 the Division completed development of a defined hydraulic oil maintenance program on the medium and heavy duty trucks. Hydraulic oil system flushing and filtering was done to save the City dollars in new oil costs and also improve components' longevity.

Motor Equipment's use of retreaded tires over new tires continues to increase. In 2014 the division saved $67,000 compared to the cost of new tires.

OFF-STREET PARKING DIVISION
Gary Arman, Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Conduct quarterly inspections of the City parking facilities to address safety concerns and enhance appearances.

SERVICE LEVELS

The Off-Street Parking Division operates and maintains (via contract) eight parking garages and several surface lots with more than 8,000 total parking spaces, as well as over 1,500 parking meters.

OIL AND GAS DIVISION
Stephen A. Dubetz, P.E., P.S., Manager

DESCRIPTION

The Oil and Gas Division is responsible for the operation, maintenance and regulatory compliance of the 13 city-owned oil and gas wells and the leasing of City oil and gas mineral rights.

GOALS & OBJECTIVES

- Continue to review proposed leases of city-owned oil and gas mineral rights and send suggested lease terms to the Director of Public Service within five business days of receipt.

SERVICE LEVELS

The City's oil and gas well system consists of 13 well heads, seven tank batteries, and underground piping near the intersection of Akron Peninsula and Bath Roads.

PARKS MAINTENANCE
John Nutter, 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 of Akron working closely with other departments to ensure success of events. In addition, Parks Maintenance is responsible for tree trimming and removal and assisting with snow and ice control activities on City property.

GOALS & OBJECTIVES

- To completely rebuild all five infields at Hyre Park.

SERVICE LEVELS

In 2014 Parks maintenance completed rebuilding the Colonial Salt ball field and the four ball fields at Vaughn Road complex in preparation of the Gay Games 9.

PLANS AND PERMITS

DESCRIPTION

The Plans and Permits Division is responsible for reviewing all plans and projects submitted by developers, consultants, contractors and the general public in the City of Akron. The Division is also responsible for the issuance of house numbers, grading and paving permits, in-ground and above ground pool permits, over-sized load permits, razing permits, right-of-way 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 responsibility for all City of Akron building permit inspections (HVAC, electrical, plumbing and structural), and performs simultaneous reviews of City projects.

SERVICE LEVELS

In 2014, Plans and Permits took in 1,130 plan reviews and issued 1,237 permits.

PUBLIC WORKS ADMINISTRATION
Jim Hall, Acting 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.

GOALS & OBJECTIVES

- Complete and implement the Route Optimization study and recommendations to improve efficiency and increase customer service with trash and recycling collection, street cleaning, snow and ice control, and leaf collection.

- Complete and implement the Citiworks asset management system for service requests, work orders, and cases in all divisions to improve customer service, efficiency and effectiveness of services.

- Increase revenues, reimbursements and outside funding participation in addition to reducing our operational costs to improve customer service in all divisions.

RECREATION BUREAU

DESCRIPTION

The Recreation Bureau provides a wide variety of recreational activities such as City-wide sports and athletic programs, special events, performing and creative arts, and senior citizen activities.

During 2012, the Recreation Bureau was re-assigned from the Department of Public Service to the Department of Neighborhood Assistance.

SANITATION – COLLECTION DIVISION
Robert L. Harris Jr., 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. This Division has entered into a new era, converting from a manual pickup service to an automated collection pickup system. The Division is also responsible for trash pickup and snow removal services for the elderly and disabled, white goods appliance service, tire pickup service, bulk item pickup service, miss/mess miscellaneous floater truck service and the litter container pickup service at selected Akron Metro bus stops and downtown bus shelter locations. 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/promotion of waste-reduction practices.

GOALS & OBJECTIVES

- Increase curbs monitoring and assessment fines on violators to make sure customers remove empty city carts from the curbs after collection day.

- Continue to decrease the amount of trash residue below 25% going to the Waste Management Recycle Center. Continued recycle education to customers will play an important part in reducing the trash residue rate.

SERVICE LEVELS

In 2014, the Division decreased the amount of trash residue from 30% to 25% going to the Waste Management Recycle Center. A digital weight tonnage scale was added to the recycle packer truck, allowing the Division to go from collecting 51.5 tons in 2013 to 97.3 tons in 2014 from the Downtown Business District recycle locations.

SANITATION – RECYCLING DIVISION
Robert L. Harris Jr., 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.

GOALS & OBJECTIVES

- Increase curbs monitoring and assessment fines on violators to make sure customers remove empty city carts from the curbs after collection day.

- Continue to decrease the amount of trash residue below 25% going to the Waste Management Recycle Center. Continued recycle education to customers will play an important part in reducing the trash residue rate.

SERVICE LEVELS

In 2014, the Division decreased the amount of trash residue from 30% to 25% going to the Waste Management Recycle Center. A digital weight tonnage scale was added to the recycle packer truck, allowing the Division to go from collecting 51.5 tons in 2013 to 97.3 tons in 2014 from the Downtown Business District recycle locations.

SERVICE DIRECTOR'S OFFICE
John Moore, Director
Phil Montgomery, Deputy Director

DESCRIPTION

The Director of Public Service is responsible for establishing policies and providing direction for all bureaus and divisions within the Department of Public Service.

GOALS & OBJECTIVES

- The Department of Public Service is heavily invested in incorporating the following three operating initiatives in 2015 in order to continue providing a high level of service to our citizens in the wake of the economic decline (lower revenues & budgets), a decline in staffing levels, and anticipated future cuts to state funding:
    1) Consolidation/Collaboration: internal and external
    2) Leveraging Assets: human and physical
    3) Technology Enhancements: mobile computing and software/hardware upgrades

SEWER BUREAU
Brian Gresser, Manager

DESCRIPTION

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

SERVICE LEVELS

Through its participation in the Akron Global Water Alliance (AGWA), the Sewer Bureau hopes to leverage installed assets and institutional knowledge to attract start-up companies in the water play to Akron. The long-term control plan for combined sewer overflows will dramatically expand the responsibilities of the Bureau, thus creating many new opportunities for optimization to help lessen the financial impact of this new infrastructure.

SEWER UTILITY FIELD OPERATIONS
Rob Scarlatelli, Sewer Maintenance Superintendent

DESCRIPTION

The Sewer Utility Field Operations Division operates and maintains the City of Akron's sewer collection system. The sewer collection system includes over 1,352 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 overflows, pump stations, force mains and two storm detention tanks. In addition to the aforementioned items, this division also maintains dedicated ditches that receive storm water from dedicated storm sewers.

GOALS & OBJECTIVES

- Complete sewer cleaning and inspection of at least 170 miles of the sewer collection system to meet or exceed requirements of the consent decree.

- Create a database of wastewater treatment and sewage collection educational materials to assist and support staff seeking certification from the State of Ohio.

SERVICE LEVELS

In 2014 the Sewer Utility Field Operations Division completed the first five year cleaning and inspection cycle of the 861-mile sanitary and combination sewer system that began in 2008. This effort resulted in only 21 sewer overflows caused by the mainline blockages in 2014, 40% below the "low" industry benchmark of 35, with the "high" benchmark being 61.

SEWER - WATER POLLUTION CONTROL (WPC)
Vince Zampelli, Wastewater Plant Superintendent

DESCRIPTION

Water Pollution Control is responsible for the proper treatment of wastewater and the reuse of biosolids 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.

GOALS & OBJECTIVES

- Operate and maintain the Water Reclamation Facility in such a manner to be eligible for a Gold Award (no effluent violations) from the National Association of Clean Water Agencies (NACWA).

- Install continuous, real-time nutrient monitors at the secondary treatment effluent to better control and adjust aeration to further save on electricity usage.

- Create a database of wastewater treatment and sewage collection educational materials to assist and support staff seeking certification from the State of Ohio.

SERVICE LEVELS

Water Pollution Control continues to outperform utilities of comparable size and operation. In 2014, the facility was awarded the Silver Award from NACWA for having just two effluent exceedances. A larger influent gate was added to the Cuyahoga Street Storage Facility to improve functionality. This new gate allows for better utilization of the available storage volume of the basin and maximization of wastewater treatment. The Utility Intern Program with the City of Akron and Akron Public Schools continues to be a success, with a recent graduate of the program receiving State certification and being promoted to Wastewater Plant Operator during the year.

STREET AND HIGHWAY LIGHTING DIVISION
James Hewitt, Engineering Bureau Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Review each repair invoice or maintenance activity and approve payment of appropriate costs within five business days of receiving the invoice.

- Issue each street lighting repair work order within two business days of receiving the problem report.

SERVICE LEVELS

Although most of the street lights in Akron are owned, operated and maintained by the Ohio Edison Company, the City of Akron is responsible to pay Ohio Edison for repairs of those lights per Ohio Edison's Energy Savings Incentive Program. The Street Lighting Division reviews the resulting Ohio Edison repair invoices. The Division also issues work orders to Ohio Edison to repair problems with Ohio Edison owned lighting reported to the City.

A growing number of street lights, primarily expressway and light emitting diode (LED) lights, are owned by the City of Akron because LED street lights are not included in the Energy Savings Incentive Program. The Street Lighting Division prepares bid documents to select private contractors to maintain and repair City owned street lights, and manages the resulting contracts. Contracts for assessed street lighting are separate from contracts for unassessed street lighting. City owned unassessed street lights are primarily expressway lighting and lighting on bridges.

STREET CLEANING DIVISION
Kevin Miller, Superintendent

DESCRIPTION

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

GOALS & OBJECTIVES

- To change the mapping and procedures for how and where the Division plows residential streets, as a part of route optimization to improve services.

SERVICE LEVELS

In 2014, the Street Cleaning Division eliminated the third shift during leaf removal to avoid disturbing citizens throughout the night. Leaf removal maps were also updated to reflect new ward boundaries.

WATER SUPPLY BUREAU
Jeff Bronowski, Water Supply Manager

DESCRIPTION

The Water Supply Bureau is broken down into four distinct divisions: Water Supply Administration, Water Distribution (formerly Water Utilities Field Operations), Water Plant (formerly Water Supply) and Water Shed. These four divisions work closely to provide the citizens of Akron and the metropolitan Akron area with an uninterrupted supply of high-quality drinking water and essential field operations, customer service and engineering.

SERVICE LEVELS

The Water Supply Bureau has been following recommendations of a blue ribbon committee, action plans and the continuous improvement initiative on an on-going basis in an effort to provide the best possible service while reducing expenses. The Bureau is re-engineering itself to become a world-class, cost-effective organization that rivals the best private-sector operators. Successful implementation of best practices relies on on-going cooperation between management and the bargaining units.

WATER ADMINISTRATION
Jeff Bronowski, Water Supply Manager

DESCRIPTION

Water Administration is the administrative staff under the direction of the Public Utilities Manager, who is responsible for the direction and oversight of the four water and two sewer divisions.

GOALS & OBJECTIVES

- Operate and maintain the Akron Water Supply Bureau throughout 2015 in a manner to insure we comply and do not exceed any EPA drinking water quality standards.

- Run a campaign including tours, educational opportunities and media events to promote the 100 year anniversary of Akron supplying water from the Lake Rockwell Water Treatment Plant.

- Continue to promote the Akron Global Water Alliance and utilize it further to establish Akron as a center for water excellence.

- Establish at least one collaborative agreement or consortium with another governmental entity or business to provide a source of revenue to lower water operating costs.

SERVICE LEVELS

The Ohio EPA has approved the Akron Water Plant to accept other water plants coagulant residuals for drying. During 2014, the Water Plant began accepting the residuals and generating revenue.

In 2014, the Watershed, Water Plant and Water Distribution improved the automated control systems to provide staff with an abundance of information to aid in managing the utilities. The City of Akron Department of Public Service and the Mayor's Office of Economic Development launched the Akron Global Water Alliance (AGWA) in October of 2014. AGWA is expected to bring new water technologies for operational improvements and generate new revenue and job sources for the City.

WATER DISTRIBUTION

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.

GOALS & OBJECTIVES

- Establish at least one collaborative agreement or consortium with another governmental entity or business to provide a source of revenue to lower water operating costs.

SERVICE LEVELS

In 2014 the Akron Water Distribution successfully relocated to its new location at the Triplett Municipal Center. It successfully improved its automated control systems to provide staff with an abundance of information to help manage the utilities.

WATER PLANT
Jeff Bronowski, Water Supply Manager

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.

GOALS & OBJECTIVES

- Operate and maintain the Akron Water Supply Bureau throughout 2015 in a manner to insure the City complies and does not exceed any EPA drinking water quality standards.

- Continue to establish consortium with another governmental entity for purchasing of water treatment chemicals to take advantage of economies of scale thus lowering water plant operating costs.

- Run a campaign including tours, educational opportunities and media events to promote the 100 year anniversary of Akron supplying water from the Lake Rockwell Water Treatment Plant.

SERVICE LEVELS

In 2014, the Water Plant Division did not exceed any drinking water quality standards set by the EPA. The Plant improved its automated control system to provide staff with an abundance of information for managing utilities.

HOUSING DIVISION

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 raze or repair these unsafe, unsanitary structures in the City of Akron. The division also conducts the Lead Poisoning Prevention program. The Rental Registration Program, Mandatory Rental Inspection Program and other mandated programs are also handled by the Housing Division. During 2012, this division was reassigned from the Department of Public Service to the Department of Neighborhood Assistance.

TRAFFIC ENGINEERING
David Gasper, Traffic 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 oversees the City's parking meter operations including revenue collections, ticket writing and meter repair and/or replacement.

GOALS & OBJECTIVES

- Establish a process, using mapping and spreadsheet management, to track and archive yearly pavement marking placements on Akron managed roads and the 62 current active school zones.

- Continue a four year cycle for review of all traffic signals for optimization. Benefits will include: improved efficiency and safety of intersections, removal of unwarranted signs, energy and cost savings, and increased grant funding.

- Continue with the Sign Inventory Program, which started in 2012 in order to increase efficiency and better utilize assets, meet new federal retro-reflectivity requirements, utilize technology and reduce unwarranted signage.

SERVICE LEVELS

Traffic Engineering completed the Akron Public Schools Safe Routes to School (SRTS) Travel Plan, with endorsements from the Mayor and City Council. The technology was tested with positive responses to Rectangular Rapid Flash beacons, pedestrian scramble and the first high-intensity activated crosswalk beacon on Brittain Road. The road diet on Copley Road was a successful pilot project, providing added pedestrian and vehicular safety. Applications were submitted to Ohio Department of Transportation for further SRTS funding.

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.

On November 5, 2013, the citizens of the City of Akron voted for Issue 4 giving the City authorization to donate the system to Akron Children's Hospital.

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 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
PUBLIC SERVICE:				
Building Maintenance:				
Building Electrician	1.00	1.00	1.00	1.00
Building Maintenance Foreman	1.00	1.00	1.00	1.00
Custodial Foreman	1.00	1.00	1.00	1.00
Custodian	11.00	13.00	13.00	13.00
Facilities & Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Manager	1.00	1.00	1.00	1.00
Heating & Air Conditioning Repairer	2.00	1.00	1.00	1.00
Maintenance Repairer	4.00	3.50	3.50	4.50
Recreation Supervisor	0.50	0.00	0.00	0.00
Semi-Skilled Laborer	2.00	2.00	2.00	2.00
Total Building Maintenance	24.50	24.50	24.50	25.50
Engineering Bureau:				
Account Clerk	1.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.00	4.00	4.00
Cartographer	1.00	1.00	1.00	1.00
City Engineer	0.00	0.00	1.00	1.00
Civil Engineer	4.00	5.00	5.00	8.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Drafter	1.00	1.00	1.00	1.00
Engineering Construction Manager	1.00	1.00	0.00	0.00
Engineering Design Manager	0.00	0.00	1.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	3.00	3.00	2.00	2.00
Engineering Technician	17.00	15.00	14.00	18.00
Equal Employment Officer	0.00	1.00	1.00	1.00
GIS Technician	0.00	0.00	0.00	2.00
Landscape Technician	1.00	1.00	1.00	1.00
Plans And Permits Manager	0.00	1.00	0.00	0.00
Secretary	3.00	3.00	0.00	0.00
Senior Engineer	5.00	4.00	3.00	3.00
Surveyor	0.00	1.00	1.00	1.00
Water & Sewers Systems Manager	1.00	1.00	0.00	0.00
Total Engineering Bureau	40.00	41.00	37.00	46.00

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Engineering Services:				
Engineering Technician	2.00	2.00	2.00	2.00
Total Engineering Services	2.00	2.00	2.00	2.00
Golf Course:				
Golf Course Maintenance Worker	0.00	0.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Golf Course Supervisor	0.00	0.00	1.00	1.00
Golf Operations Coordinator	1.00	1.00	1.00	1.00
Laborer	1.00	1.00	0.00	0.00
Total Golf Course	3.00	3.00	4.00	4.00
Housing:				
Deputy Service Director	0.25	0.00	0.00	0.00
Secretary	1.00	0.00	0.00	0.00
Total Housing	1.25	0.00	0.00	0.00
Highway Maintenance:				
Administrative Assistant	0.00	0.00	0.00	1.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	14.00	17.00	19.00	19.00
Highway Maintenance Emergency Worker	3.00	3.00	3.00	3.00
Highway Maintenance Foreman	3.00	3.00	1.00	1.00
Highway Maintenance Superintendent	1.00	1.00	0.00	0.00
Landscaper	4.00	5.00	5.00	5.00
Maintenance Repairer	1.00	1.00	0.00	0.00
Mason	4.00	4.00	5.00	5.00
Public Works Supervisor	3.00	5.75	7.00	7.00
Semi-Skilled Laborer	14.00	16.00	16.00	17.00
Sewer Maintenance Supervisor	0.00	0.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Tree Trimmer	1.00	1.00	1.00	1.00
Total Highway Maintenance	50.00	58.75	60.00	62.00

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Motor Equipment:				
Customer Service Request Agent	1.00	1.00	1.00	1.00
Equipment Mechanic	13.00	12.00	13.00	14.00
Equipment Mechanic Foreman	3.00	3.00	2.00	2.00
Equipment Serviceworker	1.00	1.00	1.00	1.00
Equipment Shop Supervisor	0.00	0.00	0.00	1.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Fire Equipment Foreman	1.00	1.00	0.00	0.00
Fire Equipment Mechanic	2.00	3.00	0.00	0.00
Master Equipment Mechanic	7.00	7.00	6.00	11.00
Master Equipment Mechanic Foreman	1.00	0.00	1.00	3.00
Master Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Master Fire Equipment Mechanic	3.00	3.00	0.00	0.00
Motor Equipment Superintendent	1.00	1.00	1.00	1.00
Welder	2.00	2.00	2.00	2.00
Total Motor Equipment	37.00	36.00	29.00	38.00
Oil & Gas:				
Permit Inspector	1.00	1.00	1.00	1.00
Public Works Engineering Services Manage	0.50	0.50	0.50	0.50
Secretary	1.00	0.00	0.00	0.00
Total Oil & Gas	2.50	1.50	1.50	1.50
Parks Maintenance:				
Administrative Assistant	0.00	0.00	1.00	1.00
Account Clerk	0.00	1.00	0.00	0.00
Equipment Operator	10.00	11.00	12.00	12.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Landscaper	3.00	4.00	4.00	4.00
Parks Maintenance Foreman	1.00	1.00	1.00	1.00
Parks Maintenance Superintendent	0.00	1.00	1.00	1.00
Public Works Supervisor	3.00	2.00	2.00	2.00
Semi-Skilled Laborer	4.00	5.00	5.00	4.00
Tree Trimmer	2.00	5.00	5.00	5.00
Total Parks Maintenance	24.00	31.00	32.00	31.00
Plans & Permits:				
Engineering Technician	0.00	0.00	1.00	1.00
Permit Clerk	0.00	1.00	1.00	1.00
Plans & Permits Manager	1.00	0.00	0.00	0.00
Total Plans & Permits	1.00	1.00	2.00	2.00

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Public Works Administration:				
Account Clerk	1.00	1.50	0.00	0.00
Administrative Assistant	0.00	0.00	2.00	2.00
Civil Engineer	0.00	0.00	0.70	0.70
Executive Assistant	1.00	1.00	1.00	1.00
Highway Maintenance Supervisor	0.00	0.00	1.00	1.00
Messenger	1.00	1.00	0.00	0.00
Operations Research Analyst	1.00	1.00	0.00	1.00
Public Works Manager	0.70	0.70	0.00	0.00
Secretary	0.50	0.50	0.00	0.00
Total Public Works Administration	5.20	5.70	4.70	5.70
Recycling Bureau:				
Collection Foreman	0.00	0.00	1.00	1.00
Equipment Operator	6.00	5.00	6.00	6.00
Public Works Supervisor	1.00	1.00	0.00	0.00
Sanitation Services Superintendent	0.25	0.25	0.00	0.00
Solid Waste And Recycling Manager	0.00	0.00	0.25	0.25
Total Recycling Bureau	7.25	6.25	7.25	7.25
Sanitation:				
Collection Foreman	3.00	3.00	2.00	2.00
Equipment Operator	17.00	21.00	20.00	21.00
Public Works Supervisor	0.00	0.00	1.00	1.00
Sanitation Services Superintendent	0.75	0.75	0.00	0.00
Sanitation Serviceworker	10.00	10.00	10.00	10.00
Solid Waste And Recycling Manager	0.00	0.00	0.75	0.75
Total Sanitation	30.75	34.75	33.75	34.75
Service Director's Office:				
Civil Engineer	1.00	0.00	0.00	0.00
Deputy Service Director	0.75	1.00	1.00	1.00
Downtown Operations Manager	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	1.00	3.00	3.00
Service Director	0.60	1.00	1.00	1.00
Total Service Director's Office	3.35	5.00	7.00	7.00

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Sewer Utility Field Operations:				
Administrative Assistant	0.00	0.00	0.00	2.00
Assistant Law Director	0.00	0.00	0.00	1.00
Civil Engineer	1.00	1.00	1.00	3.00
Engineering Project Coordinator	0.00	1.00	1.00	1.00
Engineering Technician	2.00	4.00	4.00	4.00
Equipment Mechanic	2.00	2.00	2.00	2.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	3.00	3.00	3.00	3.00
Laborer	1.00	0.00	1.00	1.00
Plant Electrician	0.00	1.00	1.00	1.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Pumping System Mechanic	4.00	5.00	5.00	5.00
Secretary	1.00	0.00	0.00	0.00
Service Director	0.10	0.00	0.00	0.00
Sewer Maintenance Dispatcher	4.00	4.00	4.00	4.00
Sewer Maintenance Foreman	1.00	2.00	2.00	2.00
Sewer Maintenance Superintendent	1.00	1.00	1.00	1.00
Sewer Maintenance Supervisor	2.00	2.00	1.00	1.00
Sewer Maintenance Worker	11.00	14.00	12.00	16.00
Sewer Serviceworker	15.00	15.00	15.00	15.00
Sewer Telemonitoring Technician	4.00	4.00	4.00	4.00
Total Sewer Utility Field Operations	54.10	61.00	59.00	68.00

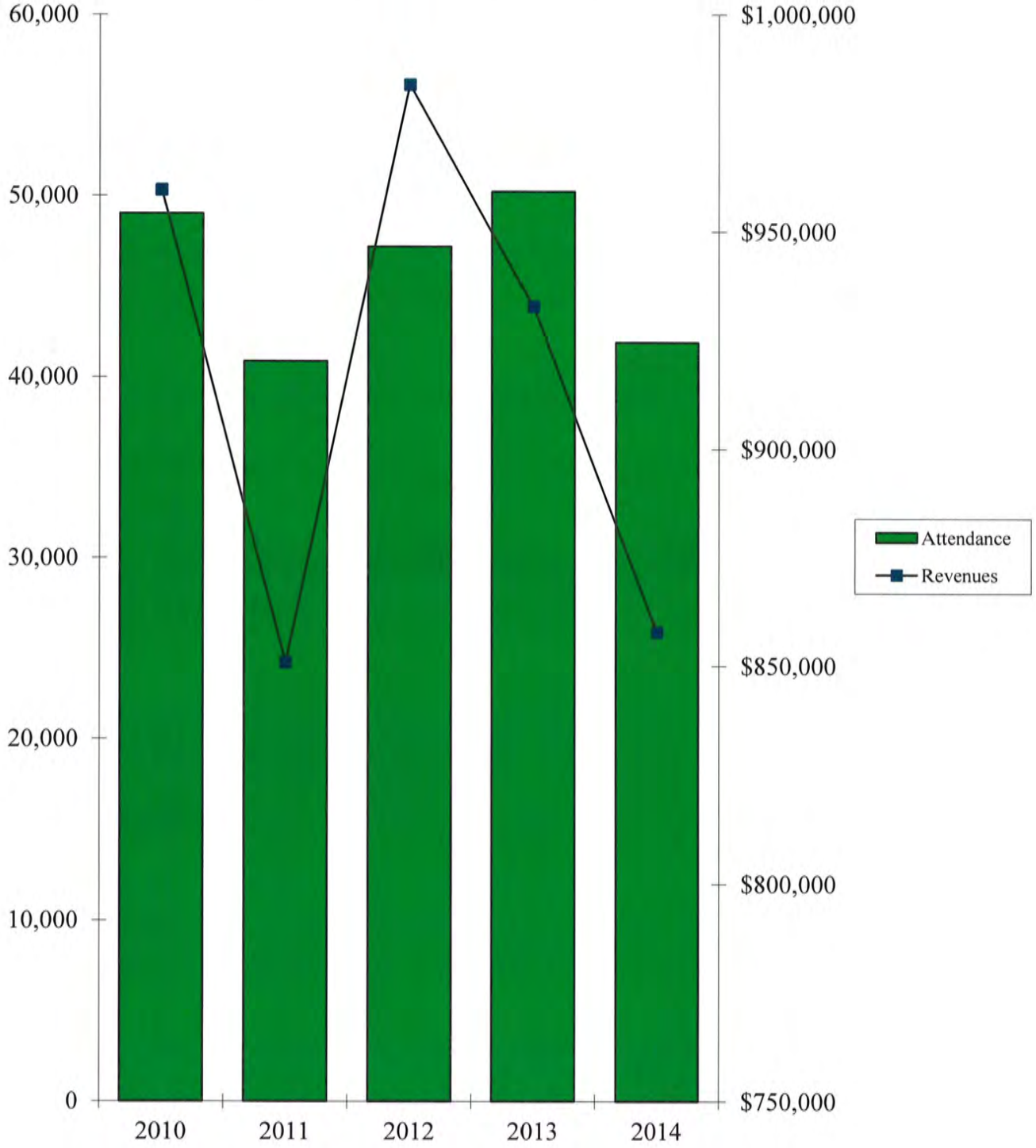
By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Sewer - WPC:				
Account Clerk	0.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.00	2.00	2.00
Applications Programmer	1.00	1.00	0.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
Environmental Services Aide	0.00	0.00	1.00	1.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst Wastewater	8.00	7.00	5.00	8.00
Planner/Scheduler-WPC	2.00	2.00	2.00	2.00
Plant Electrician	1.00	1.00	1.00	1.00
Public Utility Commissioner	0.00	0.00	1.00	1.00
Secretary	1.00	1.00	0.00	0.00
Senior Engineer	1.00	1.00	0.00	0.00
Sewer Bureau Manager	0.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Team Ldr.-Admin. & Tech-WPC	1.00	1.00	1.00	1.00
Team Ldr.-Environ. Compliance-WPC	0.00	1.00	1.00	1.00
Team Ldr.-Opns. & Maint.-WPC	2.00	2.00	1.00	1.00
Treatment Plant Mechanic	4.00	4.00	4.00	4.00
Treatment Plant Utilityworker	4.00	3.00	2.00	7.00
Treatment Process Controller	0.00	0.00	1.00	1.00
Wastewater Plant Lead Operator	9.00	6.00	6.00	6.00
Wastewater Plant Operations Foreman	2.00	0.00	0.00	0.00
Wastewater Plant Operator	2.00	4.00	3.00	6.00
Wastewater Plant Superintendent	0.00	1.00	1.00	1.00
Water Pollution Control Administrator	1.00	0.00	0.00	0.00
Total Sewer - WPC	43.00	41.00	37.00	49.00
Street & Highway Lighting:				
Administrative Assistant	0.00	0.00	0.50	0.50
Airport Supervisor	1.00	1.00	1.00	1.00
Civil Engineer	0.00	0.00	0.10	0.10
Public Works Engineering Services Manager	0.50	0.50	0.50	0.50
Public Works Manager	0.10	0.10	0.00	0.00
Secretary	0.50	0.50	0.00	0.00
Service Director	0.20	0.00	0.00	0.00
Total Street & Highway Lighting	2.30	2.10	2.10	2.10

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Street Cleaning:				
Account Clerk	1.00	0.50	0.00	0.00
Administrative Assistant	0.00	0.00	0.50	0.50
Broommaker-Equipment Operator	2.00	4.00	4.00	4.00
Civil Engineer	0.00	0.00	0.20	0.20
Equipment Operator	20.00	19.00	22.00	22.00
Landscaper	1.00	1.00	1.00	2.00
Public Works Manager	0.20	0.20	0.00	0.00
Public Works Supervisor	2.00	2.25	3.00	3.00
Semi-Skilled Laborer	7.00	9.00	10.00	10.00
Street Cleaning Superintendent	0.00	1.00	1.00	1.00
Total Street Cleaning	33.20	36.95	41.70	42.70
Traffic Engineering:				
Account Clerk	1.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00
Cable & Line Utilityworker	0.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00
Electronics Technician	4.00	4.00	4.00	5.00
Permit Clerk	1.00	0.00	0.00	0.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Lineworker	1.00	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00	1.00
Traffic Marker	4.00	5.00	5.00	5.00
Traffic Marking Foreman	1.00	1.00	1.00	1.00
Traffic Operations Supervisor	1.00	1.00	0.00	1.00
Traffic Sign Fabricator	0.00	1.00	1.00	1.00
Traffic Signal Supervisor	1.00	1.00	0.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic Technician	0.00	1.00	1.00	1.00
Total Traffic Engineering	18.00	21.00	19.00	22.00
Water Supply Bureau Administration:				
Assistant Law Director	1.00	1.00	1.00	1.00
Service Director	0.10	0.00	0.00	0.00
Total Water Supply Bureau Administration	1.10	1.00	1.00	1.00

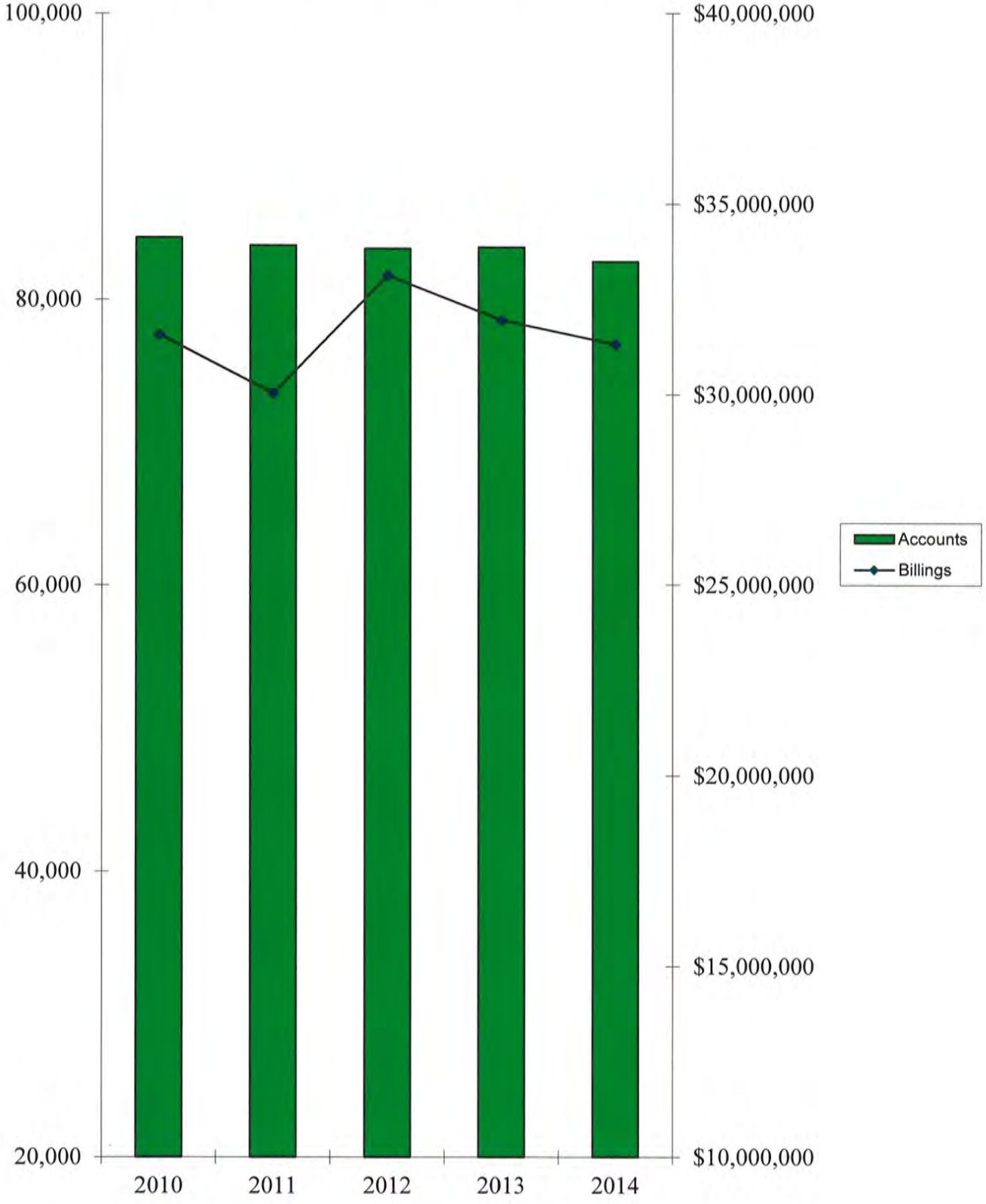
By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Water Distribution:				
Administrative Assistant	0.00	0.00	1.00	1.00
Civil Engineer	2.00	1.00	1.00	1.00
Consumer Services Clerk	0.00	3.00	3.00	3.00
Domestic Meter Reading Supervisor	0.00	1.00	1.00	1.00
Engineering Technician	14.00	13.00	13.00	15.00
Equipment Mechanic	2.00	2.00	2.00	2.00
Equipment Operator	4.00	5.00	5.00	5.00
Fire Hydrant Maintenance Worker	3.00	3.00	3.00	3.00
Industrial Meterworker	0.00	4.00	4.00	4.00
Maintenance Repairer	1.00	0.00	0.00	0.00
Master Equipment Operator	2.00	2.00	2.00	2.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Pumping System Mechanic	2.00	2.00	2.00	2.00
Regulatory Compliance Coordinator	0.00	1.00	1.00	1.00
Secretary	1.00	1.00	0.00	0.00
Senior Engineer	0.00	1.00	1.00	1.00
Sewer Maintenance Worker	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Treatment Plant Utilityworker	0.00	0.00	0.00	1.00
Water Customer Serviceworker	0.00	8.00	11.00	11.00
Water Distribution Crew Leader	2.00	5.00	5.00	5.00
Water Distribution Dispatcher	4.00	3.00	3.00	3.00
Water Distribution Foreman	3.00	3.00	3.00	3.00
Water Distribution Lead Dispatcher	0.00	1.00	1.00	1.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00
Water Maintenance Worker	20.00	20.00	20.00	21.00
Water Meter Supervisor	0.00	1.00	1.00	1.00
Water Supply Maintenance Foreman	0.00	1.00	1.00	1.00
Total Water Distribution	66.00	87.00	90.00	94.00

By Department:	As of 12/31/12	As of 12/31/13	As of 12/31/14	Budget 2015
Water Plant:				
Account Clerk	2.00	2.00	0.00	0.00
Administrative Assistant	0.00	0.00	2.00	2.00
Automated Control Technician	0.00	0.00	1.00	1.00
Civil Engineer	2.00	1.00	1.00	1.00
Drafter	1.00	1.00	0.00	0.00
Equipment Operator	1.00	1.00	1.00	1.00
Forestry Worker	1.00	1.00	1.00	1.00
Lab Analyst Water	5.00	5.00	5.00	5.00
Plant Electrician	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	1.00	1.00	1.00
Senior Engineer	0.00	1.00	1.00	1.00
Treatment Plant Utilityworker	3.00	4.00	4.00	6.00
Treatment Process Controller	0.00	0.00	1.00	1.00
Water Bureau Manager	0.00	1.00	1.00	1.00
Water Plant Lead Operator	4.00	8.00	7.00	7.00
Water Plant Maint. Supervisor	2.00	1.00	1.00	1.00
Water Plant Mechanic	2.00	2.00	2.00	2.00
Water Plant Operations Foreman	1.00	1.00	1.00	1.00
Water Plant Operator	6.00	5.00	6.00	10.00
Water Supply Manager	1.00	0.00	0.00	0.00
Water Supply Maintenance Foreman	0.00	1.00	1.00	1.00
Water Shed Assistant Superintendent	0.00	1.00	1.00	1.00
Watershed Ranger	1.00	1.00	1.00	1.00
Watershed Ranger Supervisor	3.00	0.00	0.00	0.00
Total Water Plant	36.00	39.00	40.00	46.00
Water Business Services:				
Consumer Services Clerk	2.00	0.00	0.00	0.00
Domestic Meter Reading Supervisor	1.00	0.00	0.00	0.00
Industrial Meterworker	5.00	0.00	0.00	0.00
Water Customer Serviceworker	8.00	0.00	0.00	0.00
Water Meter Supervisor	1.00	0.00	0.00	0.00
Total Water Business Services	17.00	0.00	0.00	0.00
TOTAL PUBLIC SERVICE	502.50	539.50	534.50	591.50

MUD RUN AND GOOD PARK GOLF COURSES
2010 - 2014
ATTENDANCE & REVENUES



WATER BUREAU
2010 - 2014 NUMBER OF WATER ACCOUNTS
AND TOTAL ANNUAL DOLLARS BILLED



Glossary

GLOSSARY OF TERMS

ABIA – Austen Bioinnovation Institute is a collaboration with the original founding members as follows: Summa Health System, Akron General Health System, Children's Hospital, NEOMED (the school of medicine and pharmacy), and The University of Akron to bringing innovative minds together to create economic and personal vitality by inspiring patient-centered discovery and invention.

ACCRUAL – The accrual basis of accounting recognizes revenues when they are earned and expenses are recorded when they are incurred.

AGBA – Akron Global Business Accelerator which provides entrepreneurial support to technology-based start-ups in diverse fields, including: biomedical, energy, advanced materials, IT, instruments, controls and electronics.

AKRON MUNICIPAL COURT INFORMATION SYSTEM (AMCIS) – Funds used to support technology upgrade for the Akron Municipal Court System.

AKRON METROPOLITAN HOUSING AUTHORITY (AMHA) – A public agency chartered by the state to provide subsidized housing for eligible citizens of Summit County.

AMATS – Akron Metropolitan Area Transportation Study (AMATS) is an association of various local political subdivisions in the Akron area whose purpose is to develop and implement a comprehensive and continuing transportation plan for Summit, Portage, and parts of Wayne counties.

ANNUAL INFORMATIONAL STATEMENT (AIS) – The Annual Informational Statement (AIS) is a report to provide, as of its date, financial and other information relating to the City.

APCO – Association of Public-Safety Communications Officials

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.

AVL – Automatic Vehicle Location

BALANCED BUDGET – The budgeted expenditure/expense amounts do not exceed the actual year-end accumulated fund balance plus current year estimated revenues.

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

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.

CAFR – The Comprehensive Annual Financial Report (CAFR) is a report prepared by the Department of Finance containing financial and operating information for the City's activities for the year.

CAPITAL IMPROVEMENT PROGRAM (CIP) – Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, economic development projects and other projects. These appropriations are supported by a five-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a five-year period and is produced as a separate document from the budget document.

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:

Category	Type	Description	Account Numbers
Personal Services	61	Salaries and Wages	61000 - 61999
	62	Fringe Benefits	62000 - 62999
Other	70	Direct Expenditures	70000 - 70999
	71	Income Tax Refunds	71000 - 71999
	72	Utilities	72000 - 72999
	73	Debt Service	73000 - 73999
	74	Insurance	74000 - 74999
	75	State/County Charges	75000 - 75999
	76	Rentals and Leases	76000 - 76999
	80	Interfund Charges	80000 - 80999
Capital Outlay	78	Capital Outlay	78000 - 78999

CFS – Calls for Service

CHART OF ACCOUNTS – A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

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.

CLEAN OHIO REVITALIZATION FUND – This fund provides assistance to designated brownfields with grant monies to fund various activities, including Asbestos Surveys, Phase II Environmental Assessments, demolition, removal of contaminate soil and groundwater and a host of other remediation strategies.

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.

CSO – Combined Sewer Overflow

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.

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.

D.E.T.E.R. – Drivers with Excessive Tickets Excluded from Registration.

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.

DOWNTOWN AKRON PARTNERSHIP (DAP) – A non-profit organization dedicated to bringing people, activity, business and a thriving civic life to the heart of Akron.

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.

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.

ESTATE TAXES – An Ohio estate tax is levied by the State of Ohio on the entire estate (including both probate and non-probate property) of a decedent who was a resident of Ohio at the time of death.

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.

FDA – United States Food and Drug Administration

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

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.

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.

GAAP – Generally Accepted Accounting Principles (GAAP) are the accounting standards as prescribed by the Governmental Accounting Standards Board (GASB).

GASB – Governmental Accounting Standards Board.

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.

GIS – Geographic Information System

GPS – Global Positioning System

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 2.25% 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 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.

IVR – Interactive Voice Response

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.

JOB READY SITES PROGRAM – A program in the State of Ohio that was created to increase the state's portfolio of commercial and industrial developable sites. Properties in this program are strategically chosen for their ability to provide optimal infrastructure capabilities and attract economy shifting investment.

LT2 – Long Term 2 refers to the EPA Enhanced Surface Water Treatment Rule. This rule increases the amount of disinfectants maintained in our water distribution system and decreases the amount of byproducts in the system from disinfection.

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

MANAGEMENT INFORMATION SYSTEM (MIS) – The City's Information Technology division; a part of the Finance Department.

MOU – Memorandum of Understanding

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.

NENA – National Emergency Number Association

NEOMED – Northeast Ohio Medical University

NEOSCC – Northeast Ohio Sustainable Communities Consortium

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

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

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

ODOT – Ohio Department of Transportation

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.

OPERS – Ohio Public Employees Retirement System

PGA – Pro Golfers Association

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.

ROLLING STOCK – Motor equipment that can be used on and off roads (e.g., passenger cars, pickup trucks, fire trucks, air compressors on trailers).

SDO – Service Director's Office

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.

STATE INFRASTRUCTURE BANK LOANS (SIB) – A direct loan and bond financing program for the purpose of developing transportation facilities.

STEM – Science, Technology, Engineering and Mathematics

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.

SUMMIT/AKRON SOLID WASTE MANAGEMENT AUTHORITY (SASMWA) – The Summit/Akron Solid Waste Management Authority provides solutions and leadership to empower our community, institutions and businesses to develop and utilize environmentally sound, cost-effective recycling and waste management strategies.

TAX DUPLICATE – List of property tax rate assessments by taxing districts within a county unit.

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.

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

UNIVERSITY PARK ALLIANCE – The mission of University Park Alliance (UPA) is to revitalize the diverse neighborhood in a 50-block area immediately surrounding The University of Akron, through engaging the community and catalyzing real estate and business investment.

USER FEES – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

WATECH – Entrepreneurship and Partnership Center for Water Technologies

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