

2018 Budget Plan

City of Akron, Ohio



DANIEL HORRIGAN, MAYOR





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Akron
Ohio**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morrill

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, 2017.

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.

Introduction

TABLE OF CONTENTS

PAGE NUMBERS

INTRODUCTION:

Table of Contents	1
Elected and Appointed Officials	6
Government Organization	7
Mayor's Budget Message	8
Strategy Map	14
Picture: Akron – Yesterday and Today	15
Historical Data	16
Demographics	18
Profile of City of Akron	19
Budget Resolution	22
Ordinance to Appropriate	23
Section 86 of the Charter of The City of Akron	39
Operating Budget Process	40
Financial Structure and Primary Operations	42
2018 Budget Calendar	45

GOALS:

Description of Goals for the City of Akron	46
Fiscal Performance Goals	47

CHARTS AND TABLES:

2018 Net Revenue Categories	50
2018 Net Expenditure Categories	50
General Fund Gross Revenues by Source	51
General Fund Gross Expenditures by Type	51
Sewer Fund - Gross Revenues	52
Sewer Fund - Gross Expenditures	52
Water Fund - Gross Revenues	53
Water Fund - Gross Expenditures by Type	53
Analysis of 2018 Budgeted Gross Revenues	54
Analysis of 2018 Budgeted Net Revenues	55
Analysis of 2018 Budgeted Gross Expenditures	56
Analysis of 2018 Budgeted Net Expenditures	57
Summary of Funds	58
Comparative Statement of Transactions and Balances	59
Comparative Fund Balances	73
Summary of Estimated Financial Sources & Uses – by Fund Type	74
Discussion of Material Changes of Fund Balances	78
Departmental Budget by Fund	79
Long-Range Financial Planning - All Funds	80

DEBT SERVICE:

Description of Debt Service	81
Table 1 - Debt	84
Table 2 - General Obligation Bonds	86
Table 3 - Special Assessment Bonds and Notes	87
Table 4 - Waterworks Bonds and Loans	88
Table 5 - Sewer Bonds and Loans	89
Table 6 - OPWC Loans	91
Table 7 - ODOD Loan Agreements	92
Table 8 - Other Special Obligations	93
Table 9 - Non Tax Revenue Economic Development Bonds	94

TABLE OF CONTENTS

	<u>PAGE NUMBERS</u>
<u>DEBT SERVICE</u> (continued):	
Table 10 - Income Tax Revenue Bonds	95
Table 11 - Special Revenue (JEDD) Bonds	96
Table 12 - General Bond Retirement Fund - Comparative and Estimated Receipts, Expenditures and Balances	97
Table 13 - Special Assessment Bond Retirement Fund - Comparative and Estimated Receipts, Expenditures and Balances	99
Table 14 - 2018 Debt Service	100
Table 15 - Future Debt Service Requirements	101
<u>CAPITAL BUDGET:</u>	
Introduction of Capital Investment and Community Development Program	103
CHART: Expenditures by Category	105
Description of Capital Investment and Community Development Program	106
CHART: Revenues by Source	118
2018 Revenues by Source	119
<u>REVENUE SUMMARY:</u>	
Revenue Assumptions for 2018 Operating Budget Plan	122
Comparative Summary of General Fund Gross Revenues	123
Property Tax Rate-Collection Year 2018	124
Property Tax Levied in Mills	125
Major Revenue Sources:	
Community Development Block Grant	126
Community Learning Center (CLC) Income Tax	127
Curbservice and Recycling Fees	128
Engineering Bureau Charges	129
Income Tax	130
Joint Economic Development District (JEDD) Revenue	131
Motor Equipment Charges	132
Motor Vehicle Fuel Taxes	133
Motor Vehicle License Tax	134
Off-Street Parking Fees	135
Property Taxes	136
Public Safety Protection Income Tax	137
Sewer Service Charges	138
Special Assessments	139
Water Service Charges	140
<u>EXPENDITURE SUMMARY:</u>	
Expenditure Assumptions for 2018 Operating Budget Plan	141
Summary of Full-Time Employees	142
CHART: Budgeted Full-Time Employees by Fund Type	143
Staffing Explanations	144

TABLE OF CONTENTS

PAGE NUMBERS

EXPENDITURE SUMMARY: (continued)

Comparative Summary of General Fund Gross
Expenditures

145

FINANCE:

Description of the Department
Administration
Audit and Budget
City-Wide Administration
General Accounting
Information Technology (IT)
Purchasing
Taxation
Treasury
Employee Benefits
Business Services

146
147
148
149
149
150
150
151
152
153
153

FIRE:

Description of the Department
Fire
E.M.S.
CHART: Fire and E.M.S. Alarms

160
160
161
167

HUMAN RESOURCES:

Description of the Department

168

LAW:

Description of the Department
Administration
Civil
Criminal
Indigent Defense

173
174
174
175
175

LEGISLATIVE:

Description of the Department
Clerk of Council
City Council
CHART: Ordinances Passed

180
181
181
186

MUNICIPAL COURT - CLERK'S OFFICE:

Description of the Department
Clerk of Courts

187
187

MUNICIPAL COURT - JUDGES:

Description of the Department
Judges

191
191

TABLE OF CONTENTS

PAGE NUMBERS

NEIGHBORHOOD ASSISTANCE:

Description of the Department	196
Administration	197
Nuisance Compliance	197
311 Call Center	198
Housing Division	199
Recreation Bureau	200
Housing and Community Services	200

OFFICE OF THE MAYOR:

Description of the Department	207
Administration	208
Deputy Mayor for Safety	208
Economic Development	209
Information Technology (IT)	210
Labor Relations	211
Police Auditor	212
Public Communications	212
Lock 3 Operations	213

PLANNING AND URBAN DEVELOPMENT:

Description of the Department	219
Administration	220
AMATS	220
Capital Planning	221
Comprehensive Planning	222
Development Services	223
Housing and Community Services	224
Tax Receipts and Expenditures	225
Zoning	225
Planning Non-Operating	226

POLICE:

Description of the Department	231
Subdivisions	231
CHART: Police Calls for Service	237

PUBLIC HEALTH:

Description of the Department	238
-------------------------------	-----

PUBLIC SAFETY:

Description of the Department	242
Building Inspection	243
Communications	243
Corrections	244
Disaster Services	244
Police-Fire Safety Communications	245
Weights and Measures	245
Public Safety Non-Operating Division	245

TABLE OF CONTENTS

PAGE NUMBERS

PUBLIC SERVICE:

Description of the Department	250
Airport	251
Building Maintenance	251
Engineering Bureau	251
Engineering Services	252
Golf Course	253
Highway Maintenance	253
Landfill	254
Motor Equipment	254
Off-Street Parking	255
Oil and Gas	256
Parks Maintenance	256
Plans and Permits	257
Public Works Administration	257
Recycling Division	258
Sanitation Division	259
Service Director's Office	259
Water Reclamation Services	260
Sewer Maintenance	260
Water Reclamation Facilities	261
Street and Highway Lighting	262
Street Cleaning	263
Water Bureau	263
Water Distribution	264
Water Plant	265
Traffic Engineering	265
Downtown District Heating System	266
CHART: Golf Course Attendance and Revenues	279
CHART: Sewer Accounts and Billing	280
CHART: Water Accounts and Billing	281

GLOSSARY OF TERMS

Acronyms	282
Definitions	286

CITY OF AKRON LOCATION MAP

290

PICTURES ON FRONT COVER

Clockwise from top – Fire Station #2; John C. Ritzman Community Learning Center; Fireworks at Canal Park Stadium; The Bowery; “Rosie” Tunnel Boring Machine; Concert at Lock 3 Park; Lock 4 Park.

CITY OF AKRON, OHIO
ELECTED AND APPOINTED OFFICIALS

MAYOR

Daniel Horrigan

CABINET MEMBERS

Diane L. Miller-Dawson – Director of Finance
Steve Fricker – Deputy Director of Finance
James Hardy – Chief of Staff and Deputy Mayor for Office of Integrated Development
Annie McFadden – Deputy Mayor for Administration and Deputy Chief of Staff
Eve V. Belfance – Director of Law
John O. Moore – Director of Public Service
Chris D. Ludle – Deputy Director of Public Service
Jason Segedy – Director of Planning and Urban Development
Adele Dorfner Roth – Deputy Director of Planning and Urban Development
Donald Rice – Director of Human Resources
Marco S. Sommerville – Deputy Mayor for Intergovernmental Affairs and Senior Advisor
Samuel D. DeShazior – Deputy Mayor for Economic Development
Charles A. Brown – Deputy Mayor for Public Safety
John W. Valle – Director of Neighborhood Assistance
Randy D. Briggs – Deputy Mayor for Labor Relations

WARD COUNCIL MEMBERS

Rich Swirsky – First Ward
Bruce Kilby – 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
Zack Milkovich – Tenth Ward

COUNCILMEN-AT-LARGE

Jeff Fusco
Linda F. R. Omobien
Veronica Sims

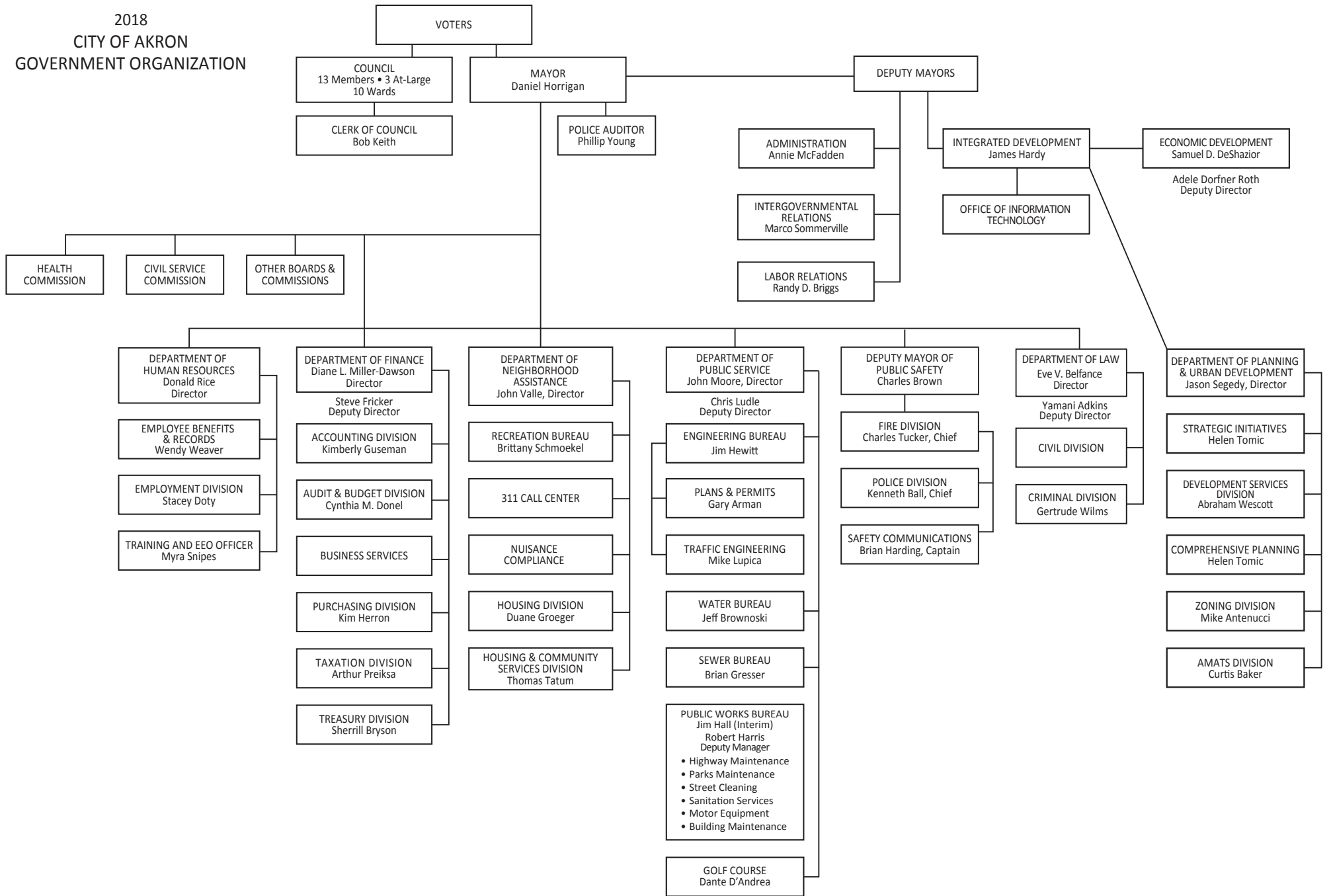
PRESIDENT OF CITY COUNCIL

Margo Sommerville

MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

Mike Freeman, Ward 9, Chair
Marilyn Keith, Ward 8, Vice Chair
Bob Hoch, Ward 6
Zack Milkovich, Ward 10
Linda F. R. Omobien, At Large

2018
CITY OF AKRON
GOVERNMENT ORGANIZATION





City of Akron, Ohio

DANIEL HORRIGAN, MAYOR

July 2018

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

I am pleased to present the 2018 Operating Budget and I want to thank those who have worked hard to keep the City of Akron fiscally sound.

The 2018 net budget for operations and capital improvements totals approximately \$507 million. It reflects our commitment to creating and maintaining an environment of equity as it relates to education, income and health within the City of Akron (City).

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 2018 outlook and future years.

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 1,810 full-time employees. The 2018 budgeted full-time staff is 1,913 which includes replacement for some retirements and additional staff where necessary.

Akron's income tax collection, our largest source of revenue, continues to improve. The 2% income tax collections increased 4.06% during 2016, yielding approximately \$131.39 million. In 2017, income tax collections decreased 2.25% to \$128.43 million. For 2018, we are projecting a conservative increase of 2% to approximately \$131 million. While the increase in tax revenue is a positive sign, the small gains do not offset the major cuts in funding we have received elsewhere. Akron levies a 2.5% income tax; however, .25% is designated exclusively for Police, Fire and Road Activity and an additional .25% for Community Learning Centers (CLC) projects.

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 an 82 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 over eight decades.

In Akron, 100% of the LGF money goes to pay for public safety, both the Police and Fire Departments' salaries, the biggest part of our general fund budget. For a historical comparison, the City received \$12.5 million in LGF distributions from the state in 2010 and we are budgeting only \$6.3 million for 2018. Reduced by \$6.2 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, but for now, the budget assumption for future years anticipates no further reductions.

Priorities and Initiatives for 2018

The City's top priorities for 2018 and future years are as follows: Increased Economic Opportunity, Improved Public Life and Stronger Neighborhoods for our Residents. The City will also continue to focus on operational efficiencies internally. Additionally, the City will effect positive change and growth in other areas as a result of addressing the issue of equity within our three target areas.

Increased Economic Opportunities

The City of Akron, by working with various community partners, is increasing economic opportunities by prioritizing: **the strategic alignment of economic development duties in the region, entrepreneurship and innovation, the financial empowerment of its citizens and educational attainment.**

The City has been part of a facilitated conversation looking at how the City of Akron, Summit County, and the Greater Akron Chamber can work more closely together around economic development, to better coordinate resources and align strategies to make Akron more competitive regionally, nationally, and globally. This process has so far been fruitful, and all entities are completing a joint strategic plan in 2018 around how best to reconstruct the way we pursue economic development in the region.

As a compliment to this work, in June 2017, following an assessment of our innovation ecosystem, I announced the transformation of the Akron Global Business Accelerator into a new open-innovation hub called Bounce. The sole mission of Bounce is to support innovation, entrepreneurship and investment in Akron's start-up, corporate research and development, and academic communities. It will serve as Akron's "front door" for anyone who is or wants to advance entrepreneurship.

To further augment the transformation taking place at Bounce, I also hired the City's first Innovation and Entrepreneurship Advocate, a position devoted to ensuring Akron's small businesses have a voice at City Hall and a resource to ensure they get what they need.

The future of our community's economic and social wellbeing depends not only on our economic development efforts, but also on the ability of working people to access the next level

of financial stability for themselves and their families. In 2017, the United Way of Ohio sought to fill a gap in the research around local economic conditions, by shining a light on the “ALICE” population in Akron and Summit County. ALICE stands for “Asset Limited, Income Constrained, but Employed”. According to the ALICE report, 57% of Akron households struggle to afford life's basic necessities. 34% are making just enough to miss out on support programs, but not nearly enough to get ahead.

With this enlightening data, I believe we must work to make financial empowerment and access to affordable financial services a public right. The City of Akron has formed an unprecedented partnership with the United Way of Summit County, to offer free financial empowerment services to Akron area residents enabling them to access opportunities for economic advancement. In May 2018, we opened our first Financial Empowerment Center (FEC) in Akron. At the FEC, professionally trained counselors help individuals and families manage their finances, pay down debt, increase savings, establish and build credit, and access safe and affordable mainstream banking products.

Additionally, through our Bank On Rubber City initiative, the City is seeking to address another critical hurdle to financial stability – the lack of a healthy banking relationship. The purpose of this work is to encourage our local financial institutions to develop products to better serve this population.

Finally, Stark State College Akron, the city’s first, state-supported, independent community college focused solely on providing affordable, quality educational opportunities for both Akron and Summit County residents, is now open for business. We, along with our partners, believe Stark State’s unique academic programming is helping to prepare students of all ages to succeed in our rapidly shifting economy, while connecting employers to an able and ready workforce, aligned specifically to their needs. We are consistently working with Stark State to provide training and degrees that help fill employer demands in Akron.

Improved Public Life

The City of Akron, by working with various community partners, is improving public life by prioritizing: **the importance of vibrant public spaces, open dialogue with Akron residents, and inclusive mobility.**

My administration continues to invest in a thriving urban core, safe and reliable city infrastructure and vibrant public spaces as a way to attract and retain talent here in our City. In 2016, 2017 and 2018, Akron secured three nationally competitive grants totaling more than 18 million dollars to rejuvenate downtown, where 30,000 workers commute to every day. Reimagining the Civic Commons is investing in public spaces, such as Summit Lake, that haven’t seen significant engagement in years. And two TIGER (Transportation Investment Generating Economic Recovery) grants from the U.S. Department of Transportation will remake our Main Street from building face to building face, using people-centered design. The end result will be a new, walkable, bikable, safe and vibrant Main Street that welcomes and serves all.

As Mayor, I continue to engage in open dialogue with residents. Beginning in 2017, I began the Mayor’s Citizens’ Institute, which is a hands-on, 10-week course that educates participants about

the interworkings of City government. It enables citizens to become more involved in their City and empowers them to promote positive change.

In addition, for the third consecutive year, I have hosted high school town halls, where I meet with every senior student in the Akron Public School system. In order to keep informed of what our young residents need and want in order to remain invested in our community, I take time to listen to and address their concerns.

Proper mobility in and around Akron is an important component to our City's growth. I have charged both our Planning and Integrated Development departments to focus on a mobility plan for not only vehicles, but for pedestrians and bicyclists as well. These departments are working in exploring and piloting "Complete Streets" projects, which takes into account all modes of transportation. Innovative ideas - like dockless bikeshares - are also being piloted, to best discover how Akronites can better move around our City. Additionally, this year, the City received a \$127,000 grant from the John S. and James L. Knight Foundation to support the development of a consistent and connected bicycle grid across the City of Akron. Through the grant, we have engaged the consultant [Copenhagenize Design Co.](#), to help us integrate simplicity, logic and human nature into our transportation networks.

Stronger Neighborhoods

The City of Akron, by working with various community partners, is boosting the strength of its neighborhoods by prioritizing: **the rehabilitation and new construction of housing, targeted investments in neighborhood business districts and health equity.**

Bottom line: Akron needs more people, and I believe we achieve this by making a great place even better. In February of last year, we released the Planning to Grow Akron report; a data-driven analysis that sought to determine the current state of Akron's housing market, and how we can change our housing supply to create more demand. In partnership with the Greater Ohio Policy Council and the Reinvestment Fund of Philadelphia, we established seven recommendations aimed at altering the housing dynamic in the city.

A recommendation from this report centers on our neighborhoods, and the need to create nodes of commercial and social activity. Recently, a new string of citizen-led CDCs has been created, including ones in Kenmore, Middlebury, and my home of North Hill, all with support from the Knight Foundation. Through the Better Block events, town halls, and community conversations that the City has hosted, I decided that we needed to do more to support our neighborhood business districts. This led to a new initiative called Great Streets Akron.

Great Streets is a vetted national program that makes use of existing city resources and partnerships, and better targets them to lift up neighborhood business districts. Our business districts serve as the geographic hub in our neighborhoods. As we work with these communities to breathe new life into these corridors, we expect to see a positive ripple effect throughout the neighborhoods. We will concentrate appropriate planning and economic resources on an initial cohort of ten districts located throughout the city, in an effort to achieve maximum impact with limited city resources.

Like many urban centers in the United States today, Akron faces significant challenges in the area of health and health equity. I have promised my constituents that my administration will look long and hard at three major areas of concern within our community: infant mortality, gun violence and opiate addiction.

Within certain parts of our city, the disparity within rates of infant mortality between African-Americans and Caucasians is among the highest in the State of Ohio. In Central and West Akron, 14 out of every 1,000 African-American babies born, die before their first birthday, as compared to a rate of 5.7 out of every 1,000 for Caucasians. Akron zip codes 44307, 44320 and 44306 were identified as “hot spots” by the Ohio Department of Medicaid and the Ohio Department of Health as having some of the highest infant mortality rates in the State of Ohio.

To reduce these numbers, the City continues to work across sectors to implement interventions that will identify those mothers most at-risk, and support them with coordinated, culturally competent services. Leading these efforts is our Health Equity Ambassador, Tamiyka Rose. Since 2017, Ms. Rose has been coordinating our efforts under the City’s Full Term First Birthday Initiative, with a strong focus on reducing racial disparities in premature birth and infant mortality.

In 2017, Full Term First Birthday and Summit County Public Health, acting as the fiscal agent and administrator, submitted a coordinated grant application to the Ohio Department of Medicaid to reduce black infant mortality in Akron and Summit County. Eight community organizations were awarded over \$1.7 million to fund Centering, Home Visiting and Community Health Workers. With these community partners, the goals for 2018 center around increasing awareness, further addressing implicit bias and structural racism, a housing pilot for pregnant homeless women and the enhancement of transportation options. Additionally, in spring of 2018, the City increased the age for tobacco sales from 18-21, in order to improve health outcomes, particularly pregnant women and infants.

Internal Operational Efficiencies

The City of Akron continues to work on internal operational efficiencies by: **growing revenue, controlling expenses and improving internal workflow.**

Maintaining our infrastructure is more difficult today without the federal and state governments as strong financial partners. But we have been creative in our approaches to funding projects, and I’m proud of partnerships we are making to ensure progress in rebuilding the city.

In November 2017, with about 70% of the vote, the City was successful in passing a ¼% income tax increase for the purpose of further funding capital and operational expenses for police, fire, emergency medical services and roads. This increased funding will go towards overdue major capital and infrastructure expenses such as an increased repaving schedule for dilapidated roads, new fire trucks, police cruisers and fire stations, all which were in critical need of replacement.

Our biggest Public Works project is the reconstruction of our sewer system to meet federal EPA mandates. Since 2016, the total cost of the project has continued to decrease, with \$65 million in savings so far, and we continue to do everything within our power and negotiate with the EPA in

good faith to achieve even more savings. In 2017, we christened our Tunnel Boring Machine, Rosie, and sent her on her journey under downtown Akron, to excavate a 25 million gallon tunnel; the biggest part of our project to end combined sewer overflows. We expect to celebrate Rosie once more, as she emerges from her mile-long tunnel later this summer.

In order to see the prosperous, inclusive economy we all wish to see in Akron, I believe development activities at the City must work more seamlessly together. We can no longer silo community development from economic development, from the practical engineering that makes projects work, as we tended to do.

To address the integration of these essential functions, we have created a new city Office of Integrated Development. It brings together the departments of Planning, Economic Development, and elements of the Engineering Bureau. In coming together, the City can better focus its human and financial capital to generate greater community impact. These changes will allow us to become more intentional with our efforts and more strategic in our investments. Through the Office of Integrated Development, our plan is to be more transparent, more accessible, more coordinated, and better prepared to work alongside our community in building a better Akron.

Even with all these efforts, the City requires a long-term commitment to fiscal responsibility and improving how we operate to achieve a better financial footing. Every year, with every budget, we must move the city towards a stronger balance sheet, including exploring additional options to responsibly monetize City assets. We must also be willing to reexamine what services our citizens need and how best to provide them.

Conclusion

The City of Akron will continue to provide quality services at a reasonable cost, relying on the professionalism and dedication of our staff. We are proud of these City employees, who are committed to providing the excellent levels of service our residents deserve. We will continue our sound, conservative budget practices to ensure we have the proper resources to grow and retain jobs, improve our infrastructure, protect our neighborhoods and help them develop.

In Akron, we have our share of challenges, as do all cities; however, we continue to face them directly each and every day. By continuing to focus on increased economic opportunity, improved public life, stronger neighborhoods, and operational efficiency, we will accomplish our goals of growing our population and enhancing the quality of life for all our residents.

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel Horrigan", with a horizontal line extending to the right.

Daniel Horrigan
Mayor



City of Akron : 2018 Strategy Map

DANIEL HARRIGAN
MAYOR



Strengthen & Grow Our Population Through...

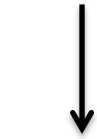
Strategic
Priorities

1. Increased Economic
Opportunity

2. Improved Public Life

3. Stronger Neighborhoods

4. Operational Efficiency



Enterprise
Goals

<ul style="list-style-type: none"> 1.1 Implement recommendations of Akron Growth Council 1.2 Continue City/County/Chamber strategic planning 1.3 Prioritize financial empowerment 1.4 Continue IoT/Smart City work 1.5 Prioritize entrepreneurship and innovation 1.6 Continue to support efforts to improve educational attainment 	<ul style="list-style-type: none"> 2.1 Improve city-owned public spaces 2.2 Continue to engage directly with Akron residents 2.3 Continue to support public art and seek partnerships that support Akron-based arts and culture 2.4 Prioritize inclusive mobility 	<ul style="list-style-type: none"> 3.1 Improve road conditions 3.2 Improve public safety infrastructure 3.3 Continue to prioritize housing 3.4 Implement Downtown Vision and Development Plan 3.5 Prioritize neighborhood business districts (NBDs) 3.6 Continue to promote health equity 	<ul style="list-style-type: none"> 4.1 Enhance and grow revenue 4.2 Control expenses 4.3 Technology, Leverage assets, Consolidation (T.L.C.) 4.4 Appropriately monetize assets 4.5 Reduce overall costs of CSOs
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Enterprise
Progress
Indicators/
Metrics

<ul style="list-style-type: none"> 1.1.1 Integrate city development functions 1.2.1 Provide project leadership to complete Phase II of City/County/Chamber strategic planning 1.3.1 Launch Kenmore Center in partnership with United Way of Summit County. 1.3.2 Launch BankOn Rubber City in partnership with United Way of Summit County 1.4.1 Continue Year 2 of Knight IoT grant; explore potential IoT pilots 1.5.1 Launch Bounce (complete first floor renovations, hire CEO, secure presenting partnerships) 1.5.2 Seek partnerships that support Akron entrepreneurs and small businesses 1.6.1 Support opening of Stark State College Akron 1.6.2 Support APS College and Career Academies 	<ul style="list-style-type: none"> 2.1.1 Continue to implement Reimagining Civic Commons 2.1.2 Leverage the Planning Dept's recent Parks Inventory to explore community partnerships to improve city parks 2.2.1 Coordinate Class 2 of Citizens Institute 2.2.2 Continue Town Halls (in-person or on social) 2.2.3 Lead Gov't & Social Service Task Force surrounding Welcoming Work 2.3.1 Continue to partner on public art projects 2.4.1 Begin construction on downtown TIGER project 2.4.2 Continue to explore community-based "Complete Streets" demonstration projects 2.4.3 Appoint Complete Streets Advisory Board; launch Complete Streets planning 	<ul style="list-style-type: none"> 3.1.1 Pave 2.5x more roads this year 3.2.1 Begin design and construction of new fire stations 3.2.2 Begin to implement Issue 4 commitments related to needed public safety equipment 3.2.3 Maintain public safety staffing levels 3.3.1 Continue to implement Planning to Grow Akron recommendations 3.4.1 Partner with Downtown Akron Partnership on implementation activities 3.4.2 Continue to support downtown redevelopment projects including The Bowery, CitiCenter Hotel, Akron Children's Hospital expansion, and others 3.5.1 Develop integrated approach to identify and support NBDs 3.6.1 Implement Full Term, First Birthday Akron 3.6.2 Complete Youth Violence Prevention plan 	<ul style="list-style-type: none"> 4.1.1 Continue to ask departments to appropriately grow revenues 4.2.1 Continue to reduce expenses department by department 4.3.1 Create internal capacity for performance management and data analytics 4.3.2 Continue to collaborate with Summit County OIT on a shared services model 4.4.1 Continue to evaluate assets for potential monetization process 4.5.1 Submit a 2nd consent decree amendment to federal court for approval 4.5.2 Continue to keep projects on time and on budget
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AKRON

Yesterday



Summit Lake Floating Towpath

Today



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 four nationally recognized hospital systems: Cleveland Clinic Akron General (CCAG), Summa, Akron Children's Hospital, and Select Specialty Hospital. Both CCAG 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. Select Specialty Hospital provides comprehensive, specialized care for patients with acute or chronic respiratory disorders.

Akron is also home to the Akron Symphony Orchestra and E.J. Thomas Performing Arts Hall, which brings Broadway plays and many world-famous entertainers to the City. Akron is home to the Akron Racers, a women's softball team and member of National Pro Fastpitch (NPF), and 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 Children's Museum, where families can explore interactive exhibits designed to inspire imagination.

Akron has easy access to a network of superhighways and is a major trucking hub. A market potential of 111 million people live within a day's drive of Akron. High-quality, affordable housing makes Akron an attractive place to live. The availability of green space provided by 6,600 acres of Metropolitan Parks, just moments from residential areas, makes Akron a pleasing combination of urban convenience and 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 *
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
2016 Est.	197,633	540,300	702,221

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

ESTIMATED HOUSEHOLD INCOME AND BENEFITS AS OF 2016
AKRON METROPOLITAN STATISTICAL AREA

Income Group	Percent
\$-0- - \$14,999	21.7
\$15,000 - \$34,999	28.1
\$35,000 - \$49,999	14.8
\$50,000 - and over	35.4

Median Household Income \$35,240
Source: U. S. Bureau of Census, 2012-2016 American Community Survey 5-Year Estimates

PER CAPITA MONEY INCOME AND
MEDIAN HOUSEHOLD INCOME

County/ Reporting Area	2016 Per Capita Income	2016 Median Household Income
Summit	\$29,643	\$51,562
Stark	26,442	48,714
Hamilton	31,303	50,399
Cuyahoga	29,143	45,289
Franklin	30,098	54,037
Montgomery	26,392	45,394
Lucas	25,977	42,917
Mahoning	24,651	41,872
State of Ohio	27,800	50,674
United States	29,829	55,322

Source: U. S. Bureau of Census, 2012-2016 American Community Survey 5-Year Estimates

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 – 5,956)
- Cleveland Clinic Akron General (Hospital – 3,840)
- Akron Children’s Hospital (Hospital – 3,719)
- Goodyear Tire & Rubber Company
(Rubber Products – 3,000)
- County of Summit (2,874)
- Signet Jewelers (2,870)
- Akron Public Schools (2,755)
- First Energy (2,468)
- University of Akron (2,342)
- Spectrum (2,095)

Hospitals:

- Cleveland Clinic Akron General
- Akron City-SUMMA Health System
- St. Thomas-SUMMA Health System
- Akron Children’s Medical Center
- Select Specialty Hospital

Number of Banking Firms: 18 (not including credit unions)

Fire Protection:

Number of Stations	13
Number of Firefighters and Officers	353
Number of calls for Fire Service	9,786
Number of calls for EMS Service	40,387

Police Protection: Number of Stations 1
Number of Uniformed Police and Officers 435
Number of calls for Police Service 210,277

Number of Recreation/Fitness Centers: 13

Educational Facilities:

Public Schools

38 Schools (21,400 students)

Charter Schools

18 Schools (approximately 2,560 students)

Private Schools

31 Schools (approximately 5,700 students)

Higher Education

University of Akron

Number of Students: Approximately 22,100

Hotel Rooms: Over 5,575 in the area

Transportation:

Interstates in Akron

I-76 and I-77

Interstates Surrounding Akron

I-71, I-271, I-80

Public Transportation

Metro Regional Transit Authority

Airports

Akron-Fulton Municipal Airport

Akron-Canton Regional Airport

Cleveland Hopkins International Airport

Utilities:

Electric

Ohio Edison Company, a regulated subsidiary of FirstEnergy Corp.

Gas

Dominion East Ohio

FirstEnergy Solutions, an unregulated subsidiary of FirstEnergy Corp.

Utilities: (continued)

Water
City of Akron

Sewer
City of Akron

Telephone
AT&T

Cable TV
Spectrum
AT&T

2017 Water System:

Average Daily Consumption	34.65 MGD
Annual Pumpage	12,648 MG
Maximum Capacity	67 MGD
Communities Served	12
Number of Accounts	80,834
Miles of Water Lines	1,231

2017 Sewer System:

Average Daily Demand	72.27 MGD
Annual Wastewater Flow	26,380 MG
Plant Capacity	130 MGD
Communities Served	13
Number of Accounts	75,557
Miles of Sewer Lines	1,354

Budget and Finance

1
REFER
SJT

EVB/ELN/BTA

March 12, 2018

11 - 1
(NEAL) (KEITH ABSENT)

Offered by: MAYOR HARRIGAN

RESOLUTION NO. 81 - 2018, adopting an annual operating budget for the fiscal year 2018; and declaring an emergency.

BE IT RESOLVED by the Council of the City of Akron:

Section 1. That there is hereby adopted an annual operating budget identified as the "2018 Operating Budget," classified as to department and division accounts, and made a part of this resolution.

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

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

Passed: March 19, 2018

[Signature]
Clerk of Council

[Signature]
President of Council

Approved: 3/21, 2018

[Signature]
MAYOR

RECEIVED
2018 MAR 12 AM 8:51
AKRON CITY COUNCIL

Budget and Finance

Requested by Department of Finance

3/12/2018

11-0
(NEAL ABSTAINED)
(KEITH ABSENT)
2

OFFERED BY: MAYOR HORRIGAN

ORDINANCE NO. 82 -2018 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, 2018; 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, 2018, 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 2018 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	Human Resources	\$ 1,013,320	\$ 141,400	\$ 0	\$ 1,154,720
02	Finance	2,420,070	3,687,600	0	6,107,670
03	Law	3,157,780	1,359,570	0	4,517,350
04	Legislative	1,137,240	250,620	0	1,387,860
05	Municipal Court - Clerk	3,645,850	383,550	0	4,029,400
06	Municipal Court - Judges	4,936,300	211,400	0	5,147,700
07	Office of the Mayor	2,599,700	312,970	0	2,912,670
08	Planning	947,280	89,240	0	1,036,520
09	Public Health	51,290	4,153,470	0	4,204,760
10	Public Safety	5,906,030	8,656,700	0	14,562,730
11	Public Service	9,653,160	11,725,050	0	21,378,210
12	Fire	24,394,000	12,164,340	0	36,558,340
13	Police	53,298,520	4,426,570	75,000	57,800,090
16	Neighborhood Assistance	5,549,410	1,477,880	0	7,027,290
Total		\$ 118,709,950	\$ 49,040,360	\$ 75,000	\$ 167,825,310

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	\$ 1,818,330	\$ 4,755,680	\$ 0	\$ 6,574,010
Total		\$ 1,818,330	\$ 4,755,680	\$ 0	\$ 6,574,010

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	\$ 18,545,640	\$ 1,318,300	\$ 0	\$ 19,863,940
Total		\$ 18,545,640	\$ 1,318,300	\$ 0	\$ 19,863,940

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	\$ 188,620	\$ 1,850,890	\$ 0	\$ 2,039,510
08	Planning	0	250,000	0	250,000
11	Public Service	4,909,200	19,996,710	1,000,000	25,905,910
16	Neighborhood Assistance	363,270	1,149,320	0	1,512,590
Total		\$ 5,461,090	\$ 23,246,920	\$ 1,000,000	\$ 29,708,010

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	\$ 437,000	\$ 383,000	\$ 0	\$ 820,000
Total		\$ 437,000	\$ 383,000	\$ 0	\$ 820,000

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	\$ 437,000	\$ 383,000	\$ 0	\$ 820,000
Total		\$ 437,000	\$ 383,000	\$ 0	\$ 820,000

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
All	Department Wide	\$ 551,240	\$ 40,402,540	\$ 2,360,000	\$ 43,313,780
Total		\$ 551,240	\$ 40,402,540	\$ 2,360,000	\$ 43,313,780

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	\$ 7,229,960	\$ 2,739,330	\$ 0	\$ 9,969,290
Total		\$ 7,229,960	\$ 2,739,330	\$ 0	\$ 9,969,290

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
All	Department Wide	\$ 1,942,400	\$ 4,858,740	\$ 0	\$ 6,801,140
Total		\$ 1,942,400	\$ 4,858,740	\$ 0	\$ 6,801,140

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
All	Department Wide	\$ 11,720	\$ 1,165,500	\$ 0	\$ 1,177,220
Total		\$ 11,720	\$ 1,165,500	\$ 0	\$ 1,177,220

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	\$ 1,182,700	\$ 376,420	\$ 0	\$ 1,559,120
Total		\$ 1,182,700	\$ 376,420	\$ 0	\$ 1,559,120

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
All	Department Wide	\$ 0	\$ 1,800,000	\$ 0	\$ 1,800,000
Total		\$ 0	\$ 1,800,000	\$ 0	\$ 1,800,000

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
All	Department Wide	\$ 0	\$ 16,021,000	\$ 0	\$ 16,021,000
Total		\$ 0	\$ 16,021,000	\$ 0	\$ 16,021,000

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	\$ 25,000	\$ 0	\$ 25,000
Total		\$ 0	\$ 25,000	\$ 0	\$ 25,000

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
All	Department Wide	\$ 569,700	\$ 16,375,580	\$ 0	\$ 16,945,280
Total		\$ 569,700	\$ 16,375,580	\$ 0	\$ 16,945,280

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	\$ 256,500	\$ 0	\$ 256,500
06	Municipal Court - Judges	0	369,000	0	369,000
Total		\$ 0	\$ 625,500	\$ 0	\$ 625,500

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	\$ 168,360	\$ 755,140	\$ 0	\$ 923,500
Total		\$ 168,360	\$ 755,140	\$ 0	\$ 923,500

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	\$ 493,160	\$ 61,900	\$ 90,000	\$ 645,060
12	Fire	2,327,440	1,309,750	0	3,637,190
13	Police	1,287,280	910,260	0	2,197,540
Total		\$ 4,107,880	\$ 2,281,910	\$ 90,000	\$ 6,479,790

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
All	Department Wide	\$ 0	\$ 3,670,010	\$ 0	\$ 3,670,010
Total		\$ 0	\$ 3,670,010	\$ 0	\$ 3,670,010

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
All	Department Wide	\$ 34,500	\$ 4,142,500	\$ 0	\$ 4,177,000
Total		\$ 34,500	\$ 4,142,500	\$ 0	\$ 4,177,000

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
All	Department Wide	\$ 0	\$ 900,000	\$ 0	\$ 900,000
Total		\$ 0	\$ 900,000	\$ 0	\$ 900,000

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
All	Department Wide	\$ 0	\$ 19,200,000	\$ 0	\$ 19,200,000
Total		\$ 0	\$ 19,200,000	\$ 0	\$ 19,200,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 0	\$ 4,400,000	\$ 4,400,000
12	Fire	0	1,918,000	2,500,000	4,418,000
13	Police	0	2,625,000	1,650,000	4,275,000
Total		\$ 0	\$ 4,543,000	\$ 8,550,000	\$ 13,093,000

Section 26. 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	\$ 319,960	\$ 858,650	\$ 0	\$ 1,178,610
Total		\$ 319,960	\$ 858,650	\$ 0	\$ 1,178,610

Section 27. 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
All	Department Wide	\$ 171,310	\$ 4,216,600	\$ 6,180,000	\$ 10,567,910
Total		\$ 171,310	\$ 4,216,600	\$ 6,180,000	\$ 10,567,910

Section 28. 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
All	Department Wide	\$ 0	\$ 50,000	\$ 0	\$ 50,000
Total		\$ 0	\$ 50,000	\$ 0	\$ 50,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 0	\$ 425,100	\$ 800,000	\$ 1,225,100
Total		\$ 0	\$ 425,100	\$ 800,000	\$ 1,225,100

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 0	\$ 666,000	\$ 720,000	\$ 1,386,000
Total		\$ 0	\$ 666,000	\$ 720,000	\$ 1,386,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 0	\$ 100,000	\$ 1,000,000	\$ 1,100,000
Total		\$ 0	\$ 100,000	\$ 1,000,000	\$ 1,100,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 0	\$ 2,349,600	\$ 2,000,000	\$ 4,349,600
Total		\$ 0	\$ 2,349,600	\$ 2,000,000	\$ 4,349,600

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 2,640,520	\$ 11,113,400	\$ 0	\$ 13,753,920
11	Public Service	11,709,900	16,826,500	3,165,000	31,701,400
Total		\$ 14,350,420	\$ 27,939,900	\$ 3,165,000	\$ 45,455,320

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 10,368,250	\$ 90,437,060	\$ 9,734,000	\$ 110,539,310
Total		\$ 10,368,250	\$ 90,437,060	\$ 9,734,000	\$ 110,539,310

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 71,020	\$ 0	\$ 71,020
Total		\$ 0	\$ 71,020	\$ 0	\$ 71,020

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 652,430	\$ 684,200	\$ 40,000	\$ 1,376,630
Total		\$ 652,430	\$ 684,200	\$ 40,000	\$ 1,376,630

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 945,870	\$ 0	\$ 945,870
Total		\$ 0	\$ 945,870	\$ 0	\$ 945,870

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 3,614,890	\$ 0	\$ 3,614,890
Total		\$ 0	\$ 3,614,890	\$ 0	\$ 3,614,890

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 2,812,110	\$ 5,021,190	\$ 0	\$ 7,833,300
Total		\$ 2,812,110	\$ 5,021,190	\$ 0	\$ 7,833,300

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 642,460	\$ 38,739,570	\$ 0	\$ 39,382,030
Total		\$ 642,460	\$ 38,739,570	\$ 0	\$ 39,382,030

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
All	Department Wide	\$ 0	\$ 3,484,400	\$ 0	\$ 3,484,400
Total		\$ 0	\$ 3,484,400	\$ 0	\$ 3,484,400

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 100,000	\$ 0	\$ 100,000
Total		\$ 0	\$ 100,000	\$ 0	\$ 100,000

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
10	Public Safety	\$ 350,000	\$ 933,390	\$ 42,000	\$ 1,325,390
Total		\$ 350,000	\$ 933,390	\$ 42,000	\$ 1,325,390

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 5,213,500	\$ 886,090	\$ 0	\$ 6,099,590
Total		\$ 5,213,500	\$ 886,090	\$ 0	\$ 6,099,590

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
07	Office of the Mayor	\$ 922,780	\$ 1,668,610	\$ 0	\$ 2,591,390
Total		\$ 922,780	\$ 1,668,610	\$ 0	\$ 2,591,390

Section 46. 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 47. 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	\$ 6,550	\$ 0	\$ 6,550
Total		\$ 0	\$ 6,550	\$ 0	\$ 6,550

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 50,000	\$ 0	\$ 50,000
Total		\$ 0	\$ 50,000	\$ 0	\$ 50,000

Section 49. That there shall be and hereby are appropriated from the unappropriated balance of the Police/Fire Beneficiary Fund (7020) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	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 50. That there shall be and hereby are appropriated from the unappropriated balance of the Police Property Monetary Evidence Fund (7025) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
13	Police	\$ 0	\$ 350,000	\$ 0	\$ 350,000
Total		\$ 0	\$ 350,000	\$ 0	\$ 350,000

	Wages/ Benefits	Other	Outlay	Total
Total All Funds	\$ 197,010,690	\$ 382,610,620	\$ 35,756,000	\$ 615,377,310

Section 51. That all expenditures other than Wages/Benefits hereinbefore authorized and to the amount authorized, shall be made in accordance with the account codes according to the classifications as set forth in the 2018 Operating Budget and/or the 2018 Capital Budget as amended and adopted by the Council of the City of Akron, and made a part hereof, that the detail of which is set forth under various classes of disbursements are not severally appropriated as such, but are set forth only for the purpose of explaining how the aggregate of the class was reached, and that any disbursements for any item of a class, whether or not said item is specifically set forth in the Operating Budget and/or the Capital Budget, may be paid out of the appropriation made herein for the class as detailed in the budget herein referred to.

Section 52. That all expenditures for capital improvements shall be funded whenever possible, as determined by the Director of Finance, with tax-exempt debt. Expenditures for such capital improvements made from other funds shall be reimbursed from the proceeds of such tax-exempt debt as appropriate in accordance with procedures established by the Director of Finance.

Section 53. That any encumbered amount in a year prior to fiscal year 2018 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2018 or thereafter.

Section 54. That all funds not individually listed in this ordinance but included in the 2018 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2018 as issued by the County of Summit Budget Commission for Other Special Revenue, Debt Service, Capital Projects, Special Assessment, Proprietary Enterprise, Internal Service, and Fiduciary Trust and Agency Funds are hereby appropriated for the purpose of encumbrance and/or expenditure.

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

Section 56. That the Mayor, as Director of Public Safety or Chief Administrator, the Director of Finance, the Director of Law, the Director of Planning and Urban Development, the Director of Public Service, and the Director of Neighborhood Assistance 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 2018 Operating Budget and the 2018 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 2018 Operating Budget and the 2018 Capital Budget.

Section 57. That the Director of Finance is hereby authorized to transfer funds and to set up funds, consolidate funds, eliminate funds and other such accounts in the City accounting system or in outside financial institutions, from time to time, as needed for proper accounting of City of Akron revenues and expenditures. Council approves the transfers, reimbursements and closeouts identified in Exhibit A up to the amount shown. The transfer funds are attached hereto as Exhibit A and incorporated by reference into this ordinance.

Section 58. That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, for the reason that authority is required for the payment of operating, other and capital expenses of the City of Akron, and provided this ordinance receives the affirmative vote of two thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force at the earliest time allowed by law.

Passed March 19, 2018


Clerk of Council


President of Council

Approved 3/21, 2018


MAYOR

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AKRON CITY COUNCIL

EXHIBIT A

<u>From</u>	<u>To</u>	<u>Amount</u>
10000	20100	\$ 10,500,000
10000	20700	2,500,000
10000	21320	50,000
10000	21400	200,000
10000	22710	500,000
10000	24000	50,000
10000	24830	200,000
10000	25434	900,000
10000	25497	300,000
10000	25551	1,000,000
10000	25584	450,000
10000	25586	5,000
10000	25595	150,000
10000	25598	2,000,000
10000	26000	3,100,000
10000	27000	1,000,000
10000	51001	10,000
10000	52001	100,000
10000	54001	500,000
10000	54005	200,000
10000	55001	300,000
10000	55002	300,000
10000	56003	650,000
10000	60000	500,000
10000	64000	300,000
10000	67001	650,000
20010	20011	3,000,000
20500	4060	6,500,000
20500	4150	1,000,000
20500	4160	1,000,000
20500	4165	1,000,000
20500	4175	3,500,000
20500	22710	500,000
20500	23000	400,000
20500	23300	200,000
20500	23709	200,000
20500	25202	1,500,000
20500	25401	100,000
20500	25536	50,000
20500	25539	50,000
20500	25578	50,000
20500	25582	50,000
20500	25587	50,000
20500	25591	500,000
20500	25592	500,000
20500	25593	35,000
20500	25594	15,000
20500	25595	15,000
20500	25596	15,000
20500	25597	15,000
20500	25598	2,000,000
20500	26000	1,000,000
20500	27000	1,000,000
20500	55002	300,000

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.

Starting in September, the Department of Finance (Finance) and division managers begin meeting to review a listing of the budgets for which they are responsible, current employee rosters, payroll projection reports, and expenditure history. Based on this initial review they are able to identify and discuss ongoing and upcoming projects that impact the 2018 budget. The meetings create an open forum that allowed the Finance Department and division managers to review staffing levels, personnel changes, vehicle replacements, and capital outlay requests in a more interactive environment, to better understand and anticipate the needs of the division. During the meetings, the Finance staff compiles this information and creates the initial department and division request of the budget in cooperation with each division.

Finance works with the overall strategic plan to identify the long-term goals of the City and incorporate those goals into the budget. These goals typically span several years and are reviewed in addition to the department requests. The Finance staff thoroughly reviewed all budget requests in conjunction with revenue projections to develop the Finance recommended budget amount. Throughout the process, changes were communicated and divisions were given the opportunity to address any issues or concerns that have arisen since the budget was initially discussed.

The Department of Finance finalizes the revenue assumptions and the recommended budget based on the departmental meetings and any new information, as it becomes available. The budget is then presented to the Mayor for his review and approval. The Mayor's approved budget is finalized and presented to City Council. City Council holds public hearings with each division manager and the Finance Department. At the conclusion of the hearings, City Council requests that changes be made to the budget based on the information presented during the hearings. Finance will make the changes and submit the appropriation ordinance to City Council for approval. The final appropriation ordinance must be passed no later than March 31st of the budget year.

The City prepares and tracks expenditures at the line item account; however, appropriation control is at the account category, i.e., wages/benefits, other and outlay. The Director of Finance

is authorized by City Council to transfer funds already appropriated within the departments within any fund or category of expenditures; however, any revisions that alter the total appropriation of said department must be 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 and Urban Development prepares a separate Capital Investment and Community Development Program (CIP) for the City. The process is similar to the process for the operating budget except it is an annual/five-year budget. The five-year budget serves as a statement by the Administration and City Council of the direction the City will take in the future. 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 fund types are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories – operating and non-operating 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.

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

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

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

2018 BUDGET CALENDAR

<u>2017</u>	<u>Activity</u>
August	The Department of Finance (Finance) works closely with administration to review the long-term goals of the City. The impact of the goals on the budget for the current budget cycle will be part of the budget.
September	The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and the cost of services. Budget meetings between Finance and the individual departments begin. There is a detailed review of personnel and capital needs, as well as expenditure history. The departments assist in identifying and discussing ongoing and upcoming projects that impact the budget.
November	Budget change requests and any follow up meetings are due to the Finance Department. Finance reviews the requests and makes final adjustments including a final review of long-term goals.
 <u>2018</u>	
January	A meeting is held with the Mayor to review the proposed budget. The 2018 Finance recommended budget and Council schedules are distributed to departments.
February	Final budget meetings with departments take place as-needed. Finance reviews any final requests for adjustments. A proposed budget hearing schedule is sent to City Council.
March	The 2018 budget is introduced to City Council. Public budget hearings with the various operating departments and City Council began March 6th. City Council has the opportunity to ask questions regarding the operations of the departments. The ordinance and resolution both passed on March 19, 2018.

Goals

DESCRIPTION OF GOALS FOR THE CITY OF AKRON

The City of Akron's departments prepare a list of their goals for the coming year and reports on their prior year's goals. The 2018 Budget Plan includes the individual departmental goals for 2018 and the status of their 2017 goals. The reader will find the goals listed in the budget material for each department contained in this document. While the Mayor and City Council still set the priorities for the use of the City's resources, the departmental goals will give the reader the opportunity to see how the departments are responding to the goals set by the administration. Citywide goals can be found in the Mayor's budget section. The reader can also see a further description of the citywide goals in the Executive budget letter.

The remainder of this section contains the City's fiscal performance goals. These goals were adopted by City Council resolution in 1987 and have been the basis of fiscal decision-making since that time. While some of the Fiscal Performance Goals are specific and will limit certain types of financial activity, the goal statements are not intended to restrict the City's ability and responsibility to provide emergency or unusual service delivery needs above or beyond the limitations established by the Fiscal Performance Goals.

The City of Akron's primary focus is to promote Akron as a great place to live, work and raise a family. This theme is incorporated throughout the Executive budget letter and in the departments' goals.

FISCAL PERFORMANCE GOALS

PREFACE

These Fiscal Performance Goals represent an initial effort to establish written policies for guiding the City's financial management practices. While some of the performance goals are specific and will limit certain types of financial activity, the goal statements are not intended to restrict the City's ability and responsibility to respond to emergency or unusual service delivery needs above or beyond the limitations established by the Fiscal Performance Goals.

REVENUE PERFORMANCE GOALS

- The City will maintain a diversified and stable revenue system as protection from short-run fluctuations in any one revenue source.
- The City will estimate annual revenues on an objective and reasonable basis.
- The City will project revenues on a multi-year basis. For the next few years, the City is projecting a stabilization of income tax revenues, the City's largest revenue source.
- The City will use one-time or special purpose revenues (such as grants) for capital expenditures or for expenditures required by the revenue source and not to subsidize recurring personnel and operation and maintenance costs.
- The City will establish, and annually reevaluate, all user charges and service fees at a level related to the cost of providing the services. User charges and service fees will be reviewed and established so that those who directly benefit from a service help pay for it.
- The City will attempt to reduce reliance on the income tax and the property tax by:
 - a. seeking and developing additional revenue sources, and
 - b. attempting to expand and diversify the City tax base with commercial and industrial development.
- Each utility of the City will maintain revenues which will support the full direct and indirect costs of the utility.

RESERVE PERFORMANCE GOALS

- The City will establish a contingency reserve of general operating revenue to:
 - a. provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature,
 - b. permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies,
 - c. as local match for public or private grants, and
 - d. to meet unexpected increases in service delivery costs.

- The City will maintain a year-to-year carryover balance in an amount necessary to maintain adequate cash flow.
- The City will develop a cash flow analysis of all funds on a regular basis. Collection, deposit and disbursement of all funds will be scheduled to ensure maximum cash availability.
- The City will obtain the maximum possible return on all cash investments in accordance with the City Council's established investment policy.
- Where permitted by law, cash from several separate funds and sources will be pooled to maximize investment yields.
- The Director of Finance will provide information to City Council concerning (1) investment performance, (2) appropriation status, (3) revenue collection, and (4) encumbrance/expenditure activity.

CAPITAL IMPROVEMENT PERFORMANCE GOALS

- Capital improvements will be based on long-range projected needs to minimize future maintenance, replacement, and capital costs and to strengthen the City's long-term economic vitality and employment.
- All capital improvements will be made in accordance with the City's adopted capital improvements program. Major projects for the next few years will be related to combined sewer overflows, (CSO). The project is anticipated to cost over \$1.4 billion and is mandated by the US EPA.
- The development of the capital improvements program will be coordinated with the operating budget.
- The City will identify the estimated cost and potential funding sources for each capital project proposed before submission to reviewing bodies and the City Council. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.
- Federal, state, and other intergovernmental and private funding sources shall be sought out and used as available to assist in financing capital improvements.

DEBT PERFORMANCE GOALS

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

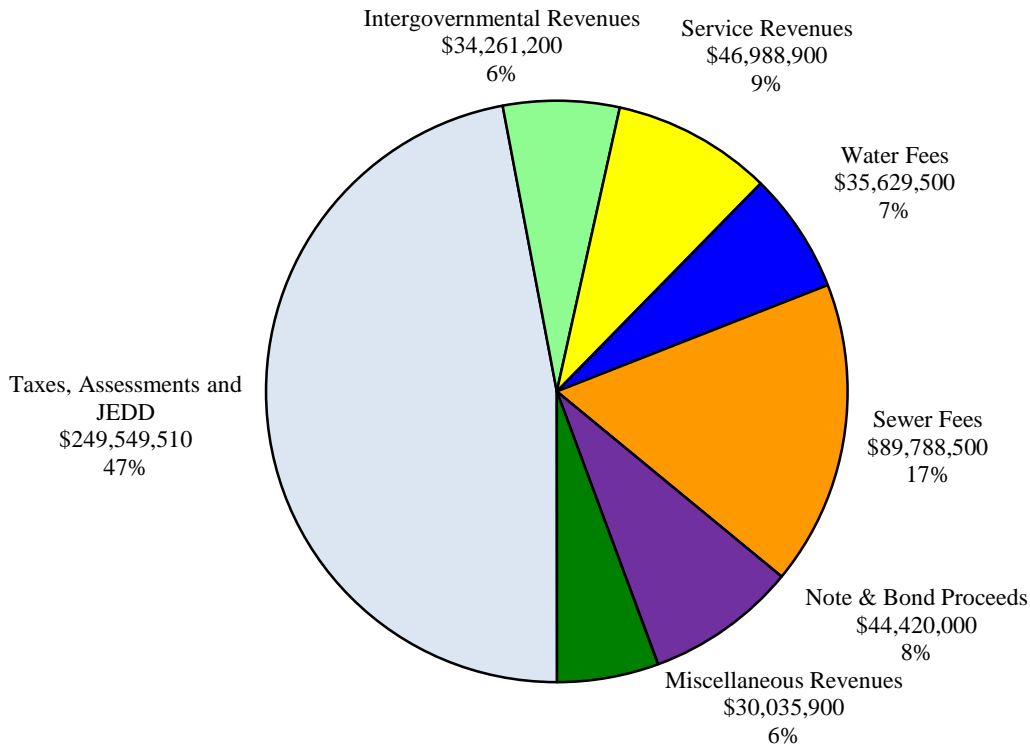
- As a means of further minimizing the impact of debt obligations on the City taxpayer:
 - a. long-term general obligation non-exempt debt shall not exceed \$750 per capita, and
 - b. debt will be issued so that debt service requirements will annually require less than 60% of all capital budget funds.
- The City will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where possible.
- The City shall encourage and maintain good relations with financial and bond rating agencies and will follow a policy of full and open disclosure on every financial report and bond prospectus.

FINANCIAL REPORTING PERFORMANCE GOALS

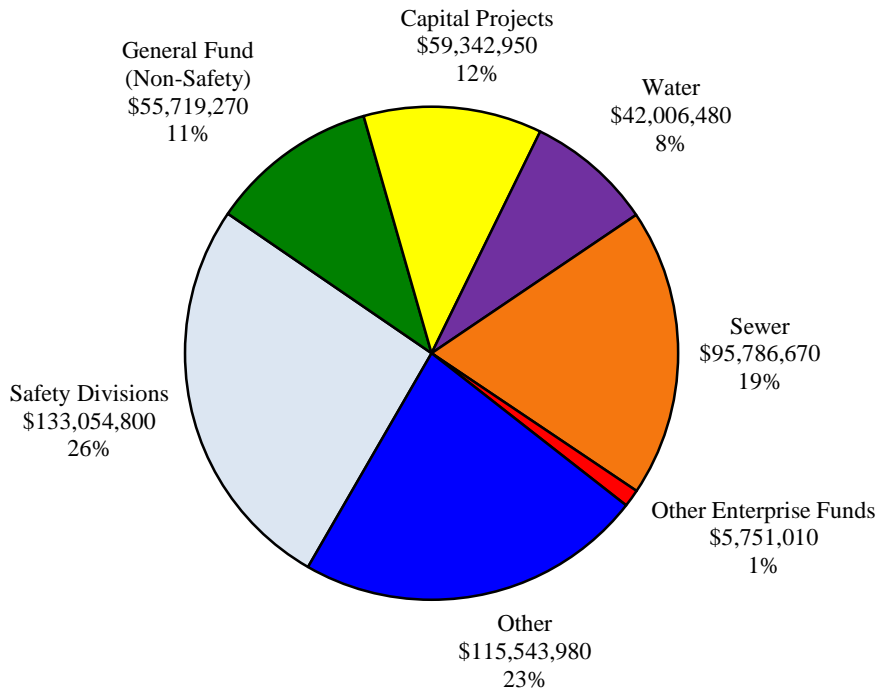
- The budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Opportunities will be provided for full citizen input prior to final passage and the financial documents will be made available to all interested parties.
- The City's accounting system will maintain records on a basis consistent with accepted municipal accounting standards.
- The Director of Finance will prepare, as required, quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.
- The City will employ an independent public audit firm to perform an annual audit and will make the annual audit available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit shall be completed and submitted to the City within 180 days of the close of the fiscal year.
- The City's Comprehensive Financial Annual Report (CAFR) will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
- The City's Operating Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.

Charts & Tables

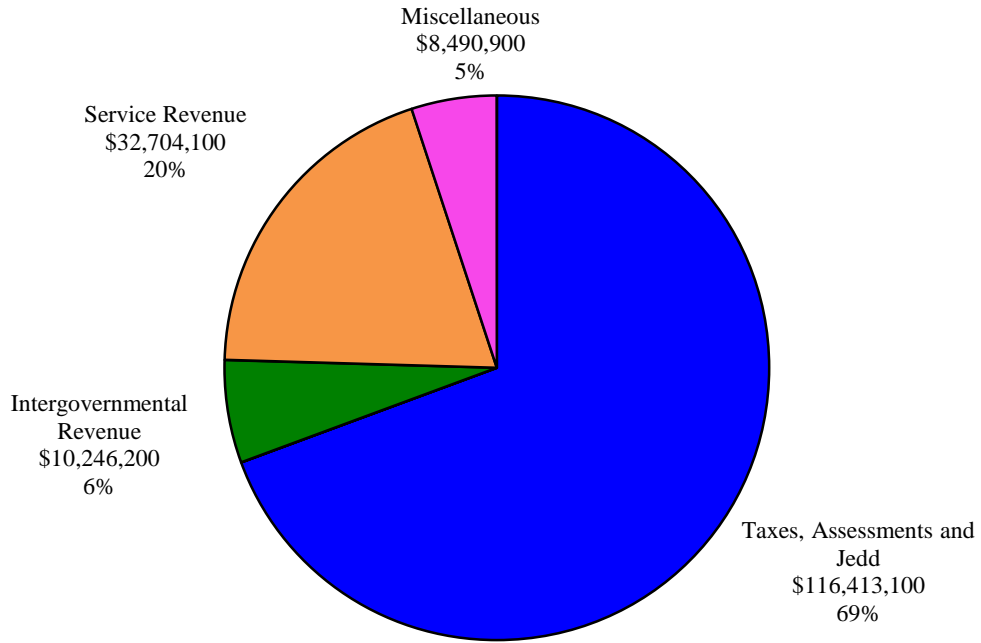
**CITY OF AKRON
2018 BUDGET
NET REVENUES
TOTAL \$530,673,510**



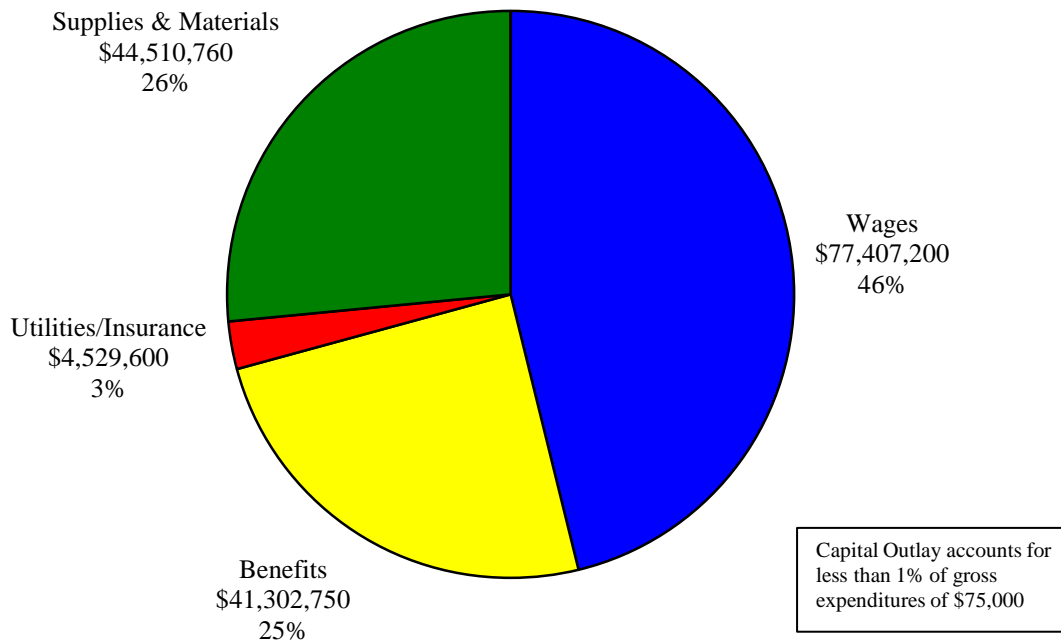
**CITY OF AKRON
2018 BUDGET
NET EXPENDITURES
TOTAL \$507,205,160**



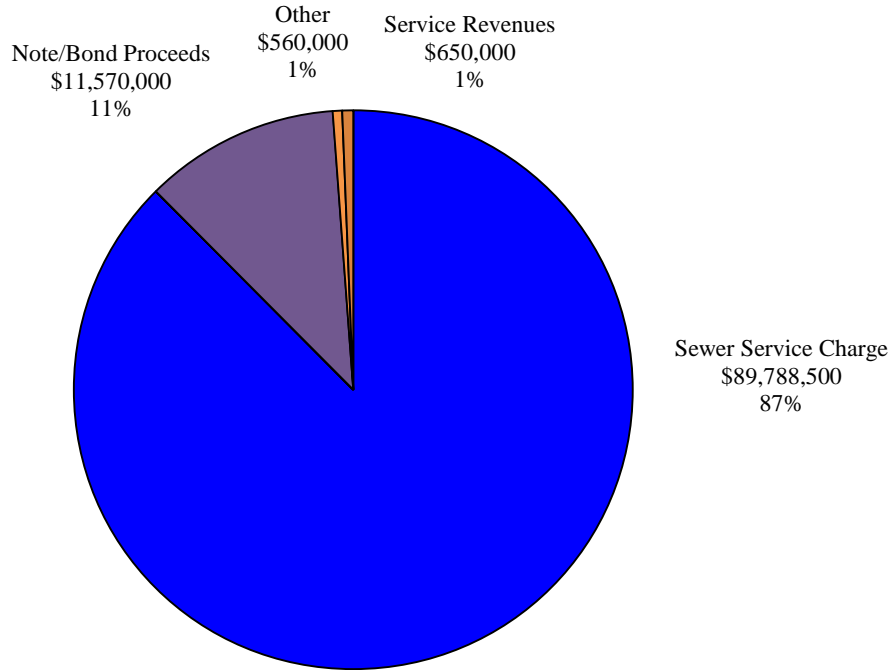
**CITY OF AKRON
2018 OPERATING BUDGET
GENERAL FUND - GROSS REVENUES
TOTAL \$167,854,300**



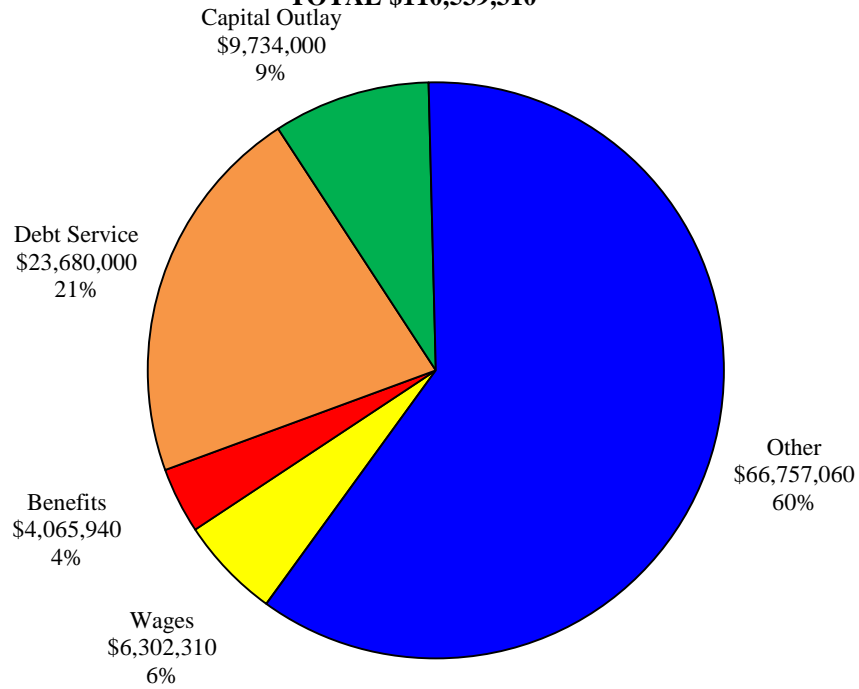
**CITY OF AKRON
2018 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES
TOTAL \$167,825,310**



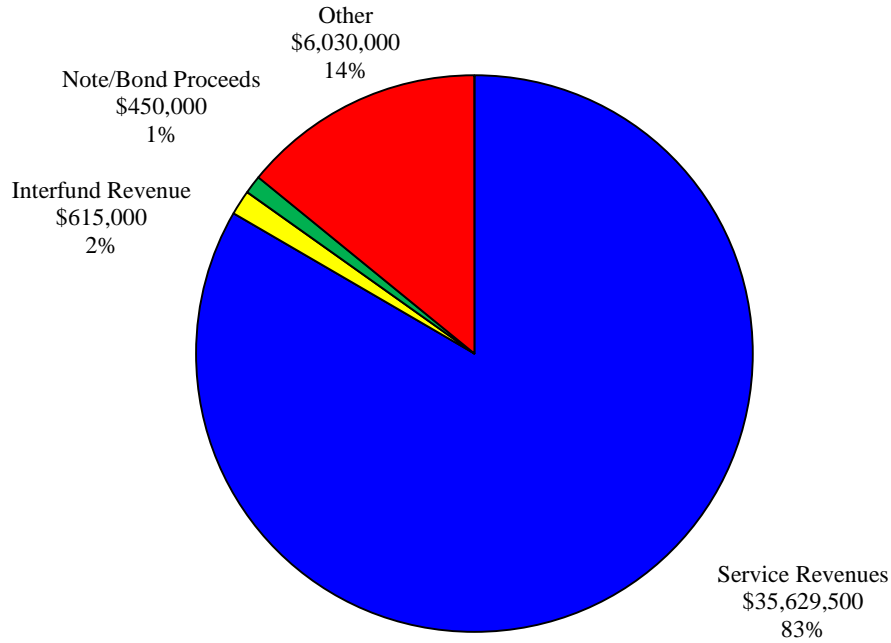
**CITY OF AKRON
2018 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$102,568,500**



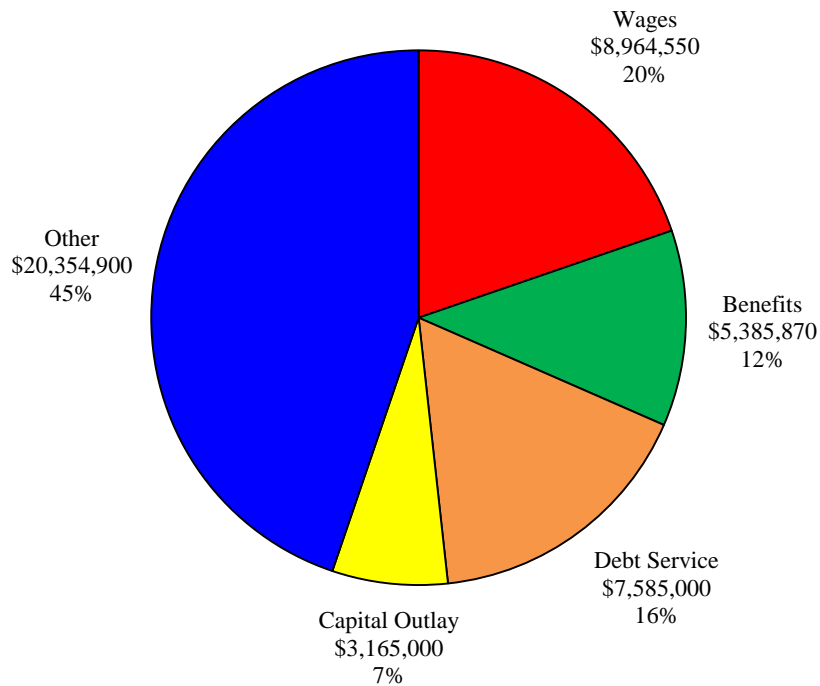
**CITY OF AKRON
2018 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL \$110,539,310**



**CITY OF AKRON
2018 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$42,724,500**



**CITY OF AKRON
2018 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES
TOTAL \$45,455,320**



**CITY OF AKRON, OHIO
ANALYSIS OF 2018 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2015, 2016 AND 2017
BY FUND AND SOURCE**

By Fund Type:

	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018
General Fund	\$152,980,034	\$161,359,547	\$171,025,286	\$167,854,300
Special Revenue Fund	166,515,391	168,938,478	183,050,517	199,819,310
Debt Service Fund	1,172,901	1,162,615	1,720,180	1,729,500
Capital Projects Fund	13,490,151	13,520,828	12,875,812	19,036,100
Enterprise Fund	171,164,589	157,815,714	182,350,270	151,337,800
Internal Service Fund	54,349,534	53,468,769	58,587,422	62,129,370
Trust & Agency	74,884	1,086,035	432,216	443,500
TOTAL	<u>\$559,747,484</u>	<u>\$557,351,986</u>	<u>\$610,041,703</u>	<u>\$602,349,880</u>

By Source:

	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018
Taxes, Assessments and JEDD	\$216,771,806	\$225,047,718	\$223,333,752	\$249,549,510
Intergovernmental Revenues	39,424,815	36,268,670	32,205,050	34,261,200
Service Revenues	163,801,286	163,476,221	168,889,427	172,406,900
Note & Bond Proceeds	59,992,157	52,291,337	67,775,641	44,420,000
Miscellaneous Revenues	23,613,688	24,124,859	47,058,231	30,035,900
Interfund Service Revenues	53,087,432	51,965,774	56,665,934	59,727,870
General Fund Subsidy	3,056,300	4,177,407	14,113,668	11,948,500
TOTAL	<u>\$559,747,484</u>	<u>\$557,351,986</u>	<u>\$610,041,703</u>	<u>\$602,349,880</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2018 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2015, 2016 AND 2017
BY FUND AND SOURCE

By Fund Type:

	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018
General Fund	\$152,980,034	\$161,359,547	\$171,025,286	\$167,854,300
Special Revenue Fund	164,346,391	165,372,071	169,867,849	188,740,810
Debt Service Fund	1,172,901	1,162,615	1,720,180	1,729,500
Capital Projects Fund	13,490,151	13,520,828	12,875,812	19,036,100
Enterprise Fund	169,586,281	156,532,199	180,681,703	149,817,800
Internal Service Fund	1,953,110	2,175,510	2,659,055	3,051,500
Trust & Agency	74,884	1,086,035	432,216	443,500
TOTAL	<u><u>\$503,603,752</u></u>	<u><u>\$501,208,805</u></u>	<u><u>\$539,262,101</u></u>	<u><u>\$530,673,510</u></u>

By Source:

	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018
Taxes, Assessments and JEDD	\$216,771,806	\$225,047,718	\$223,333,752	\$249,549,510
Intergovernmental Revenues	39,424,815	36,268,670	32,205,050	34,261,200
Service Revenues	163,801,286	163,476,221	168,889,427	172,406,900
Note & Bond Proceeds	59,992,157	52,291,337	67,775,641	44,420,000
Miscellaneous Revenues	23,613,688	24,124,859	47,058,231	30,035,900
TOTAL	<u><u>\$503,603,752</u></u>	<u><u>\$501,208,805</u></u>	<u><u>\$539,262,101</u></u>	<u><u>\$530,673,510</u></u>

The difference between budgeted gross revenue and budgeted net revenues is the removal of internally generated revenue which includes items such as charges for services, transfers, and advances.

CITY OF AKRON, OHIO
ANALYSIS OF 2018 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2015, 2016 AND 2017
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2015	Actual 2016	Actual 2017	Budget 2018
General Fund	\$153,031,732	\$161,145,279	\$166,574,362	\$167,825,310
Special Revenue Fund	166,791,800	171,642,197	181,079,698	204,466,590
Debt Service Fund	1,266,086	1,173,121	1,630,426	1,178,610
Capital Projects Fund	16,738,305	14,764,677	13,008,259	18,678,610
Enterprise Fund	152,004,796	135,159,635	148,449,828	162,003,040
Internal Service Fund	56,333,257	58,845,371	57,802,318	60,816,100
Trust & Agency	79,232	283,792	295,873	409,050
GRAND TOTAL	<u>\$546,245,208</u>	<u>\$543,014,072</u>	<u>\$568,840,764</u>	<u>\$615,377,310</u>

By Expenditure Category:

	Actual 2015	Actual 2016	Actual 2017	Budget 2018
Wages and Benefits:				
Salaries and Wages	\$112,213,400	\$119,043,854	\$119,769,499	\$127,116,670
Employee Benefits	63,336,058	59,613,782	66,115,345	69,894,020
Total Wages & Benefits	<u>175,549,458</u>	<u>178,657,636</u>	<u>185,884,844</u>	<u>197,010,690</u>
Operations and Maintenance				
Discretionary	237,189,977	232,979,855	239,217,094	257,138,100
Non-Discretionary	116,999,082	113,139,740	119,570,030	125,472,520
Total Operations and Maintenance	<u>354,189,059</u>	<u>346,119,595</u>	<u>358,787,124</u>	<u>382,610,620</u>
Capital Outlay	<u>16,506,691</u>	<u>18,236,841</u>	<u>24,168,796</u>	<u>35,756,000</u>
Grand Total	<u>\$546,245,208</u>	<u>\$543,014,072</u>	<u>\$568,840,764</u>	<u>\$615,377,310</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2018 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2015, 2016 AND 2017
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 2015	Actual 2016	Actual 2017	Budget 2018
General Fund	\$143,114,326	\$149,852,576	\$145,078,667	\$150,921,540
Special Revenue Fund	159,990,576	164,922,946	174,621,927	195,153,490
Debt Service Fund	1,253,832	1,167,193	1,622,780	1,172,060
Capital Projects Fund	14,510,194	12,270,483	10,073,980	16,056,010
Enterprise Fund	137,678,692	121,000,599	131,429,187	143,544,160
Internal Service Fund	0	0	0	0
Trust & Agency	77,899	239,267	276,230	357,900
GRAND TOTAL	\$456,625,519	\$449,453,064	\$463,102,771	\$507,205,160

By Expenditure Category:

	Actual 2015	Actual 2016	Actual 2017	Budget 2018
Wages and Benefits:				
Salaries and Wages	\$107,183,915	\$113,484,568	\$113,605,343	\$120,451,060
Employee Benefits	60,892,821	56,954,296	63,051,324	66,618,780
Total Wages & Benefits	168,076,736	170,438,864	176,656,667	187,069,840
Operations and Maintenance				
Discretionary	157,363,537	148,957,995	143,087,315	160,284,490
Non-Discretionary	114,678,555	111,819,364	119,237,897	124,136,830
Total Operations and Maintenance	272,042,092	260,777,359	262,325,212	284,421,320
Capital Outlay	16,506,691	18,236,841	\$24,120,892	\$35,714,000
Grand Total	\$456,625,519	\$449,453,064	\$463,102,771	\$507,205,160

The difference between budgeted gross expenditures and budgeted net expenditures is the removal of internal expenditures relating to services provided by City divisions such as Motor Equipment, Engineering, and Information Technology.

SUMMARY OF FUNDS

The following pages contain financial information on the City's funds. The City of Akron's accounting system is made up of a series of seven fund types. Within these fund types are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories—operating and non-operating. The ordinance (Page 24) 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 two or three times annually.

The City's budget process is a modified cash basis. Encumbrances outstanding at year-end are carried over into the following year as both an addition to the budget and an encumbrance of the budget along with the appropriation of the current year. For the purpose of monitoring the budget, encumbrances are considered the same as expenditures in determining the balance available for future expenditure.

The City tracks expenses at the line item account; however, appropriation control is at the following categories: Wages/Benefits, Other Operations and Maintenance, and Capital Outlay.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

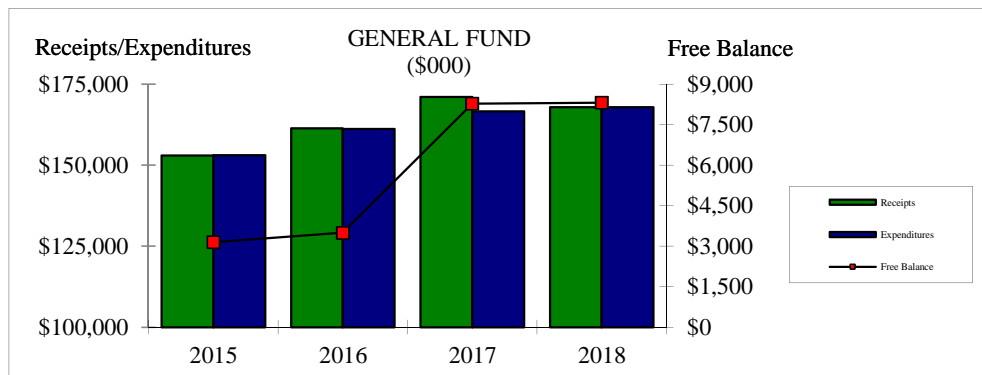
GENERAL FUND (1000)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 5,239,362	\$ 5,187,664	\$ 5,401,932	\$ 9,852,856
Receipts - 01/01-12/31	152,980,034	161,359,547	171,025,286	167,854,300
Available Resources	\$ 158,219,396	\$ 166,547,211	\$ 176,427,218	\$ 177,707,156
Less: Expenditures - 01/01-12/31	153,031,732	161,145,279	166,574,362	167,825,310
Cash on Hand as of December 31	\$ 5,187,664	\$ 5,401,932	\$ 9,852,856	\$ 9,881,846
Less: End-of-Year Encumbrances	2,037,639	1,904,060	1,576,347	1,575,000
Unencumbered Balance as of December 31	\$ 3,150,025	\$ 3,497,872	\$ 8,276,509	\$ 8,306,846

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Taxes, Assessments and JEDD	\$ 107,786,722	\$ 112,630,874	\$ 110,641,292	\$ 116,413,100
Intergovernmental Revenue	11,332,868	10,523,699	10,279,072	10,246,200
Charges for Services	28,952,450	28,832,897	29,392,607	29,773,000
License and Fees	2,688,603	2,602,960	2,978,425	2,931,100
Bond/Note Proceeds	-	5,000,000	-	-
Miscellaneous Revenues	2,219,391	1,769,117	17,733,890	8,490,900
TOTAL RECEIPTS	\$ 152,980,034	\$ 161,359,547	\$ 171,025,286	\$ 167,854,300

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 109,765,472	\$ 115,560,230	\$ 112,536,732	\$ 118,709,950
Other Operations & Maintenance	42,942,658	45,246,100	53,852,791	49,040,360
Capital Outlay	323,602	338,949	184,839	75,000
TOTAL EXPENDITURES	\$ 153,031,732	\$ 161,145,279	\$ 166,574,362	\$ 167,825,310



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

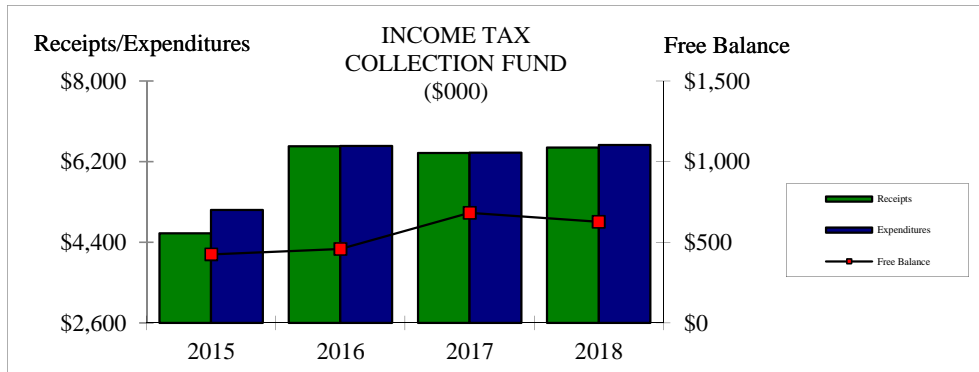
INCOME TAX COLLECTION FUND (2000)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 1,271,934	\$ 751,808	\$ 741,483	\$ 736,931
Receipts - 01/01-12/31	4,604,669	6,542,781	6,395,454	6,520,400
Available Resources	\$ 5,876,603	\$ 7,294,589	\$ 7,136,937	\$ 7,257,331
Less: Expenditures - 01/01-12/31	5,124,795	6,553,106	6,400,006	6,574,010
Cash on Hand as of December 31	\$ 751,808	\$ 741,483	\$ 736,931	\$ 683,321
Less: End-of-Year Encumbrances	325,732	282,480	52,529	55,000
Unencumbered Balance as of December 31	\$ 426,076	\$ 459,003	\$ 684,402	\$ 628,321

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Income Taxes	\$ 4,417,905	\$ 6,320,050	\$ 6,186,693	\$ 6,310,400
Miscellaneous Revenues	186,764	222,731	208,761	210,000
TOTAL RECEIPTS	\$ 4,604,669	\$ 6,542,781	\$ 6,395,454	\$ 6,520,400

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 1,571,784	\$ 1,525,434	\$ 1,522,702	\$ 1,818,330
Other Operations & Maintenance	3,553,011	5,027,672	4,618,700	4,755,680
Capital Outlay	-	-	258,604	-
TOTAL EXPENDITURES	\$ 5,124,795	\$ 6,553,106	\$ 6,400,006	\$ 6,574,010



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

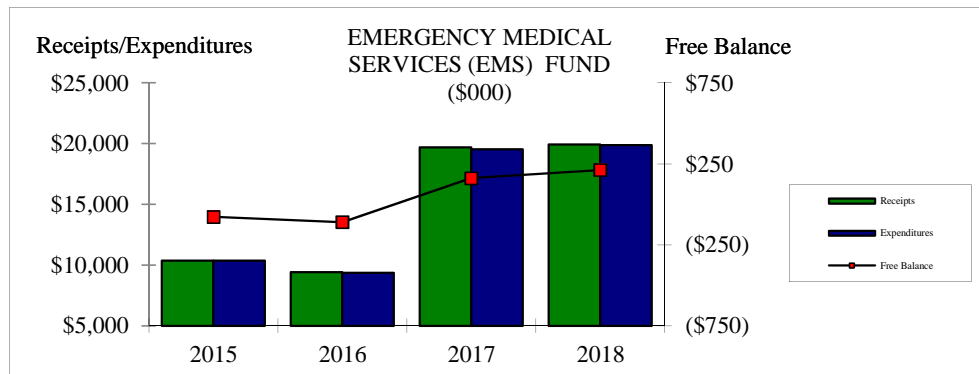
EMERGENCY MEDICAL SERVICES (EMS) FUND (2005)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 20,618	\$ 3,487	\$ 45,902	\$ 208,959
Receipts - 01/01-12/31	10,354,539	9,407,826	19,683,687	19,917,300
Available Resources	\$ 10,375,157	\$ 9,411,313	\$ 19,729,589	\$ 20,126,259
Less: Expenditures - 01/01-12/31	10,371,670	9,365,411	19,520,630	19,863,940
Cash on Hand as of December 31	\$ 3,487	\$ 45,902	\$ 208,959	\$ 262,319
Less: End-of-Year Encumbrances	81,091	155,664	47,579	50,000
Unencumbered Balance as of December 31	\$ (77,604)	\$ (109,762)	\$ 161,380	\$ 212,319

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Property Taxes	\$ 7,198,270	\$ 7,137,604	\$ 7,335,441	\$ 7,408,800
Transport Billing	1,971,623	2,101,545	2,037,228	2,200,000
General Fund Subsidy	1,175,000	150,000	10,030,000	10,028,500
Other Revenue	9,646	18,677	281,018	280,000
TOTAL RECEIPTS	\$ 10,354,539	\$ 9,407,826	\$ 19,683,687	\$ 19,917,300

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 9,183,499	\$ 8,233,709	\$ 18,245,373	\$ 18,545,640
Other Operations & Maintenance	1,188,171	1,131,702	1,275,257	1,318,300
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 10,371,670	\$ 9,365,411	\$ 19,520,630	\$ 19,863,940



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

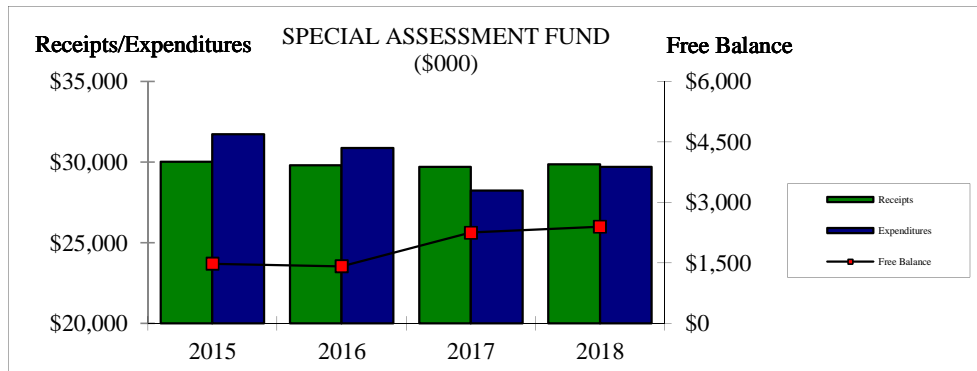
SPECIAL ASSESSMENT FUND (2010)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 5,193,580	\$ 3,490,325	\$ 2,421,279	\$ 3,882,388
Receipts - 01/01-12/31	30,034,767	29,803,218	29,709,763	29,875,900
Available Resources	\$ 35,228,347	\$ 33,293,543	\$ 32,131,042	\$ 33,758,288
Less: Expenditures - 01/01-12/31	31,738,022	30,872,264	28,248,654	29,708,010
Cash on Hand as of December 31	\$ 3,490,325	\$ 2,421,279	\$ 3,882,388	\$ 4,050,278
Less: End-of-Year Encumbrances	2,009,733	1,003,896	1,627,116	1,650,000
Unencumbered Balance as of December 31	\$ 1,480,592	\$ 1,417,383	\$ 2,255,272	\$ 2,400,278

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Taxes, Assessments and JEDD	\$ 16,831,348	\$ 16,716,958	\$ 16,624,706	\$ 16,790,900
Note/Bond Proceeds	13,000,000	12,961,500	13,000,000	13,000,000
Service Revenues	70,235	31,509	10,756	10,000
Miscellaneous Revenues	133,184	93,251	74,301	75,000
TOTAL RECEIPTS	\$ 30,034,767	\$ 29,803,218	\$ 29,709,763	\$ 29,875,900

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 5,716,204	\$ 5,295,569	\$ 5,383,859	\$ 5,461,090
Other Operations & Maintenance	25,137,960	24,459,225	22,087,531	23,246,920
Capital Outlay	883,858	1,117,470	777,264	1,000,000
TOTAL EXPENDITURES	\$ 31,738,022	\$ 30,872,264	\$ 28,248,654	\$ 29,708,010



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

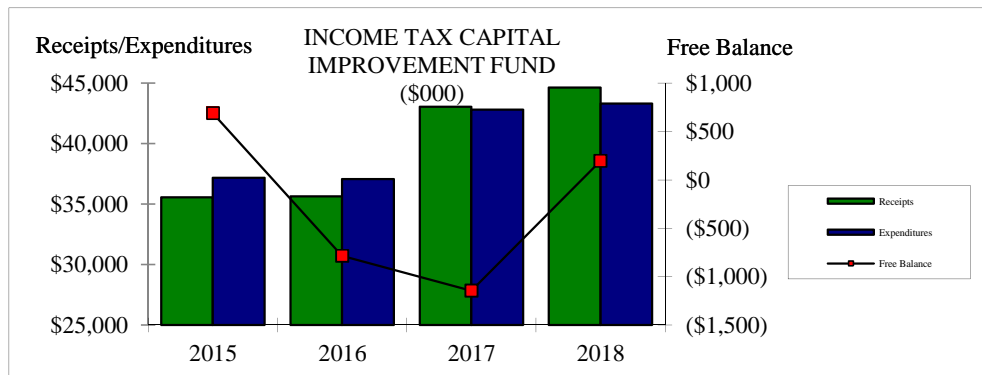
INCOME TAX CAPITAL IMPROVEMENT FUND (2025)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 3,093,151	\$ 1,461,230	\$ 47,322	\$ 288,812
Receipts - 01/01-12/31	35,559,741	35,649,779	43,050,591	44,648,900
Available Resources	\$ 38,652,892	\$ 37,111,009	\$ 43,097,913	\$ 44,937,712
Less: Expenditures - 01/01-12/31	37,191,662	37,063,687	42,809,101	43,313,780
Cash on Hand as of December 31	\$ 1,461,230	\$ 47,322	\$ 288,812	\$ 1,623,932
Less: End-of-Year Encumbrances	770,138	831,485	1,432,576	1,425,000
Unencumbered Balance as of December 31	\$ 691,092	\$ (784,163)	\$ (1,143,764)	\$ 198,932

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Taxes, Assessments and JEDD	\$ 32,770,410	\$ 31,917,973	\$ 34,037,518	\$ 38,973,900
Governmental Revenues	268,433	267,303	82,410	100,000
Note/Bond Proceeds	1,625,100	1,934,715	2,668,774	2,500,000
Miscellaneous Revenues	895,798	1,529,788	6,261,889	3,075,000
TOTAL RECEIPTS	\$ 35,559,741	\$ 35,649,779	\$ 43,050,591	\$ 44,648,900

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 560,510	\$ 466,559	\$ 482,825	\$ 551,240
Other Operations & Maintenance	35,594,560	34,784,755	40,204,349	40,402,540
Capital Outlay	1,036,592	1,812,373	2,121,927	2,360,000
TOTAL EXPENDITURES	\$ 37,191,662	\$ 37,063,687	\$ 42,809,101	\$ 43,313,780



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

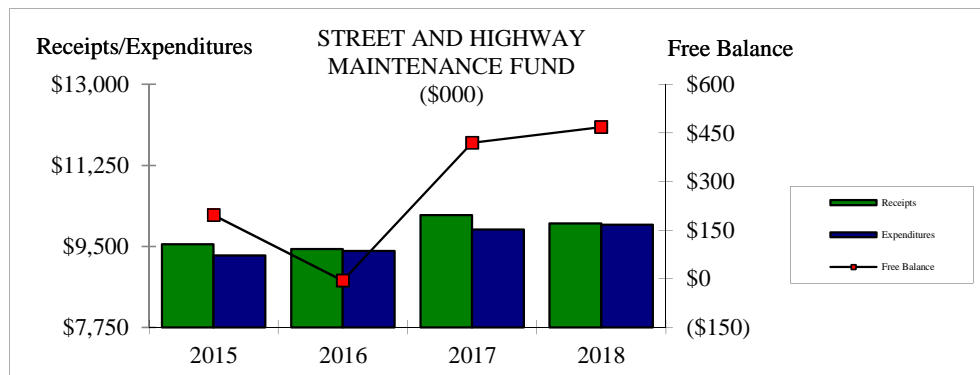
STREET AND HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 48,071	\$ 286,468	\$ 331,619	\$ 642,243
Receipts - 01/01-12/31	9,545,712	9,442,773	10,172,947	9,995,000
Available Resources	\$ 9,593,783	\$ 9,729,241	\$ 10,504,566	\$ 10,637,243
Less: Expenditures - 01/01-12/31	9,307,315	9,397,622	9,862,323	9,969,290
Cash on Hand as of December 31	\$ 286,468	\$ 331,619	\$ 642,243	\$ 667,953
Less: End-of-Year Encumbrances	90,085	337,180	222,665	200,000
Unencumbered Balance as of December 31	\$ 196,383	\$ (5,561)	\$ 419,578	\$ 467,953

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Gasoline Tax	\$ 5,196,851	\$ 5,184,407	\$ 5,249,330	\$ 5,250,000
Motor Vehicle License Tax	2,367,834	2,385,235	2,285,345	2,335,000
Service Revenues	174,128	30,736	665,502	435,000
State of Ohio Reimbursement	1,631,130	1,541,509	1,674,887	1,675,000
Miscellaneous Revenues	175,769	300,886	297,883	300,000
TOTAL RECEIPTS	\$ 9,545,712	\$ 9,442,773	\$ 10,172,947	\$ 9,995,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 6,035,841	\$ 6,332,367	\$ 6,929,995	\$ 7,229,960
Other Operations & Maintenance	3,271,474	3,065,255	2,754,490	2,739,330
Capital Outlay	-	-	177,838	-
TOTAL EXPENDITURES	\$ 9,307,315	\$ 9,397,622	\$ 9,862,323	\$ 9,969,290



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

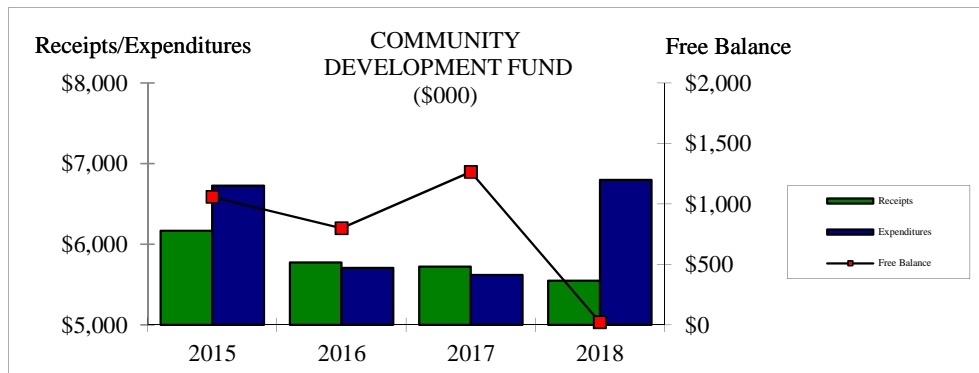
COMMUNITY DEVELOPMENT FUND (2080)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 1,821,966	\$ 1,261,286	\$ 1,328,609	\$ 1,429,356
Receipts - 01/01-12/31	6,166,803	5,775,821	5,722,653	5,550,000
Available Resources	\$ 7,988,769	\$ 7,037,107	\$ 7,051,262	\$ 6,979,356
Less: Expenditures - 01/01-12/31	6,727,483	5,708,498	5,621,906	6,801,140
Cash on Hand as of December 31	\$ 1,261,286	\$ 1,328,609	\$ 1,429,356	\$ 178,216
Less: End-of-Year Encumbrances	200,946	528,728	164,029	155,000
Unencumbered Balance as of December 31	\$ 1,060,340	\$ 799,881	\$ 1,265,327	\$ 23,216

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Governmental Revenues	\$ 5,437,084	\$ 4,635,714	\$ 4,952,846	\$ 5,050,000
Income Taxes	-	54,000	337,000	-
Service Revenues	27,652	13,563	24,732	50,000
Miscellaneous Revenues	702,067	1,072,544	408,075	450,000
TOTAL RECEIPTS	\$ 6,166,803	\$ 5,775,821	\$ 5,722,653	\$ 5,550,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 1,807,160	\$ 1,791,809	\$ 1,673,588	\$ 1,942,400
Other Operations & Maintenance	4,913,538	3,873,670	3,948,318	4,858,740
Capital Outlay	6,785	43,019	-	-
TOTAL EXPENDITURES	\$ 6,727,483	\$ 5,708,498	\$ 5,621,906	\$ 6,801,140



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

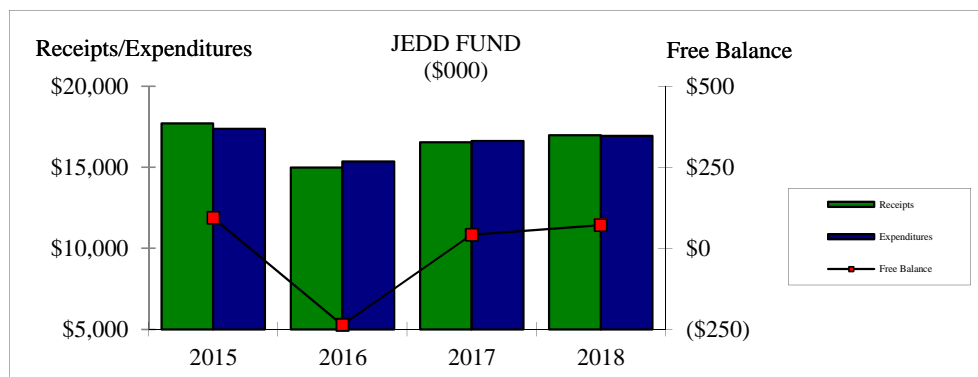
JEDD FUND (2240)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 473,352	\$ 805,326	\$ 424,228	\$ 329,083
Receipts - 01/01-12/31	17,701,855	14,984,812	16,533,322	16,967,950
Available Resources	\$ 18,175,207	\$ 15,790,138	\$ 16,957,550	\$ 17,297,033
Less: Expenditures - 01/01-12/31	17,369,881	15,365,910	16,628,467	16,945,280
Cash on Hand as of December 31	\$ 805,326	\$ 424,228	\$ 329,083	\$ 351,753
Less: End-of-Year Encumbrances	711,320	660,581	287,217	280,000
Unencumbered Balance as of December 31	\$ 94,006	\$ (236,353)	\$ 41,866	\$ 71,753

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
JEDD Revenues	\$ 15,516,739	\$ 12,937,636	\$ 12,750,416	\$ 14,067,950
Service Revenues	851,278	964,297	1,181,379	1,225,000
Miscellaneous Revenues	1,333,838	1,082,879	2,601,527	1,675,000
TOTAL RECEIPTS	\$ 17,701,855	\$ 14,984,812	\$ 16,533,322	\$ 16,967,950

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 440,370	\$ 532,551	\$ 576,822	\$ 569,700
Other Operations & Maintenance	16,666,511	14,793,155	16,051,645	16,375,580
Capital Outlay	263,000	40,204	-	-
TOTAL EXPENDITURES	\$ 17,369,881	\$ 15,365,910	\$ 16,628,467	\$ 16,945,280



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

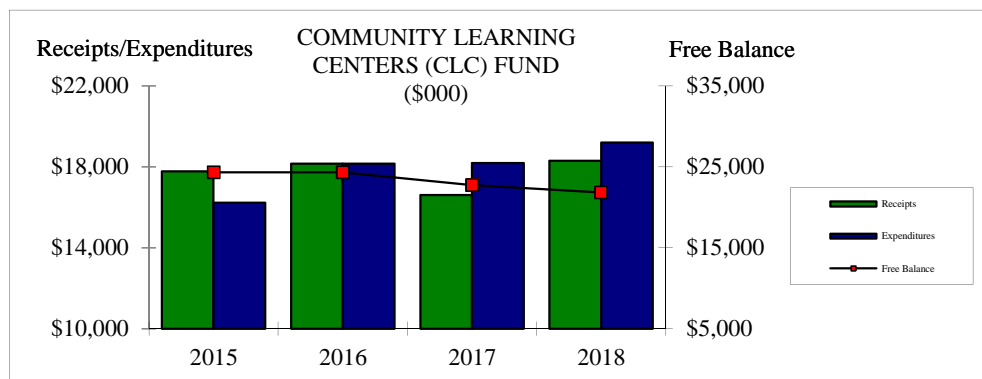
COMMUNITY LEARNING CENTERS (CLC) FUND (2355)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 22,755,202	\$ 24,308,901	\$ 24,308,294	\$ 22,721,839
Receipts - 01/01-12/31	17,776,882	18,160,602	16,598,940	18,294,100
Available Resources	\$ 40,532,084	\$ 42,469,503	\$ 40,907,234	\$ 41,015,939
Less: Expenditures - 01/01-12/31	16,223,183	18,161,209	18,185,395	19,200,000
Cash on Hand as of December 31	\$ 24,308,901	\$ 24,308,294	\$ 22,721,839	\$ 21,815,939
Less: End-of-Year Encumbrances	-	-	-	-
Unencumbered Balance as of December 31	\$ 24,308,901	\$ 24,308,294	\$ 22,721,839	\$ 21,815,939

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Taxes, Assessments and JEDD	\$ 15,206,213	\$ 15,529,752	\$ 15,320,886	\$ 16,904,100
Governmental Revenues	1,003,559	1,005,718	1,006,798	1,015,000
Miscellaneous Revenues	1,567,110	1,625,132	271,256	375,000
TOTAL RECEIPTS	\$ 17,776,882	\$ 18,160,602	\$ 16,598,940	\$ 18,294,100

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	16,223,183	18,161,209	18,185,395	19,200,000
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 16,223,183	\$ 18,161,209	\$ 18,185,395	\$ 19,200,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

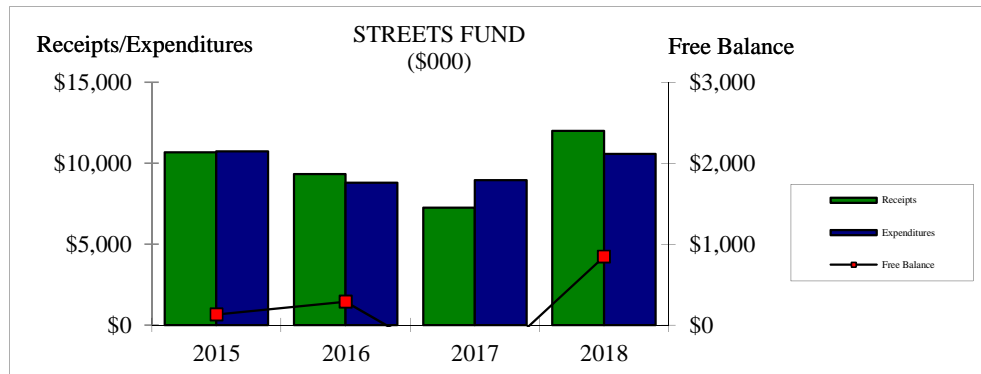
STREETS FUND (4060)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 1,297,237	\$ 1,223,722	\$ 1,763,799	\$ 66,750
Receipts - 01/01-12/31	10,660,936	9,320,900	7,248,463	11,996,100
Available Resources	\$ 11,958,173	\$ 10,544,622	\$ 9,012,262	\$ 12,062,850
Less: Expenditures - 01/01-12/31	10,734,451	8,780,823	8,945,512	10,567,910
Cash on Hand as of December 31	\$ 1,223,722	\$ 1,763,799	\$ 66,750	\$ 1,494,940
Less: End-of-Year Encumbrances	1,093,790	1,475,703	694,874	650,000
Unencumbered Balance as of December 31	\$ 129,932	\$ 288,096	\$ (628,124)	\$ 844,940

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Taxes, Assessments and JEDD	\$ 406,646	\$ 718,400	\$ 319,904	\$ 321,100
Governmental Revenues	590,699	296,118	135,844	175,000
Service Revenues	-	-	443,233	500,000
Note/Bond Proceeds	9,409,248	8,200,000	6,141,120	10,875,000
Miscellaneous Revenues	254,343	106,382	208,362	125,000
TOTAL RECEIPTS	\$ 10,660,936	\$ 9,320,900	\$ 7,248,463	\$ 11,996,100

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 190,691	\$ 200,180	\$ 210,404	\$ 171,310
Other Operations & Maintenance	3,154,976	4,504,028	3,544,408	4,216,600
Capital Outlay	7,388,784	4,076,615	5,190,700	6,180,000
TOTAL EXPENDITURES	\$ 10,734,451	\$ 8,780,823	\$ 8,945,512	\$ 10,567,910



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

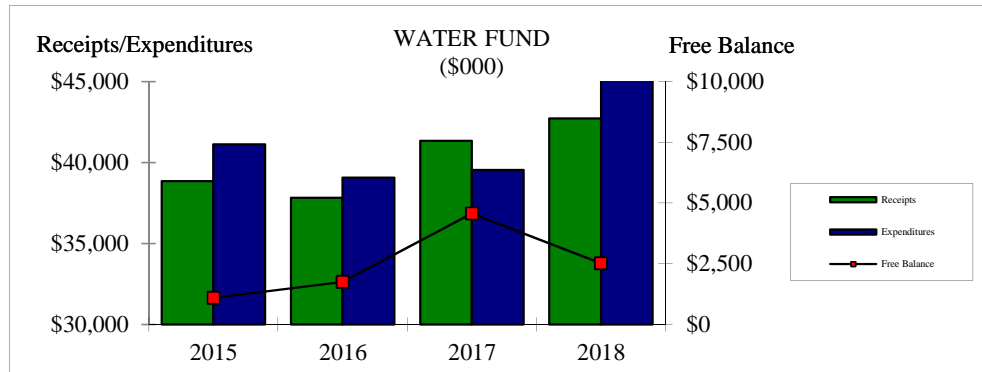
WATER FUND (5000)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 9,114,151	\$ 6,859,731	\$ 5,610,367	\$ 7,424,970
Receipts - 01/01-12/31	38,857,583	37,820,305	41,348,537	42,724,500
Available Resources	\$ 47,971,734	\$ 44,680,036	\$ 46,958,904	\$ 50,149,470
Less: Expenditures - 01/01-12/31	41,112,003	39,069,669	39,533,934	45,455,320
Cash on Hand as of December 31	\$ 6,859,731	\$ 5,610,367	\$ 7,424,970	\$ 4,694,150
Less: End-of-Year Encumbrances	5,769,737	3,862,858	2,856,453	2,175,000
Unencumbered Balance as of December 31	\$ 1,089,994	\$ 1,747,509	\$ 4,568,517	\$ 2,519,150

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Water Utility Fee	\$ 33,401,939	\$ 32,699,590	\$ 33,024,000	\$ 34,354,500
Service Revenues	893,242	1,354,468	1,230,331	1,275,000
Note/Bond Proceeds	128,107	555,537	41,974	450,000
Other	3,774,412	2,583,400	6,380,854	6,030,000
Interfund Services	659,883	627,310	671,378	615,000
TOTAL RECEIPTS	\$ 38,857,583	\$ 37,820,305	\$ 41,348,537	\$ 42,724,500

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 13,001,103	\$ 12,534,907	\$ 13,154,127	\$ 14,350,420
Other Operations & Maintenance	25,816,190	23,895,952	23,551,370	27,939,900
Capital Outlay	2,294,710	2,638,810	2,828,437	3,165,000
TOTAL EXPENDITURES	\$ 41,112,003	\$ 39,069,669	\$ 39,533,934	\$ 45,455,320



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

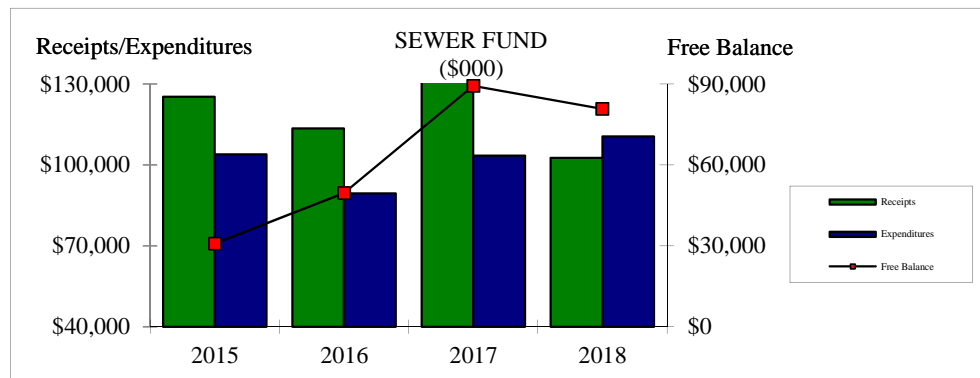
SEWER FUND (5005)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 13,100,618	\$ 34,508,755	\$ 58,594,519	\$ 90,686,678
Receipts - 01/01-12/31	125,245,237	113,476,865	135,541,778	102,568,500
Available Resources	\$ 138,345,855	\$ 147,985,620	\$ 194,136,297	\$ 193,255,178
Less: Expenditures - 01/01-12/31	103,837,100	89,391,101	103,449,619	110,539,310
Cash on Hand as of December 31	\$ 34,508,755	\$ 58,594,519	\$ 90,686,678	\$ 82,715,868
Less: End-of-Year Encumbrances	3,674,221	9,077,308	1,418,882	1,975,000
Unencumbered Balance as of December 31	\$ 30,834,534	\$ 49,517,211	\$ 89,267,796	\$ 80,740,868

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Sewer Service Charge	\$ 83,038,746	\$ 89,008,740	\$ 88,899,600	\$ 89,788,500
Fees (Out of Town)	3,814,872	224,238	-	-
Governmental Revenues	2,954	3,308	-	-
Service Revenues	1,888,948	619,617	666,861	650,000
Note/Bond Proceeds	35,760,480	23,460,060	41,158,244	11,570,000
Other	708,112	115,697	4,750,884	525,000
Interfund Services	31,125	45,205	66,189	35,000
TOTAL RECEIPTS	\$ 125,245,237	\$ 113,476,865	\$ 135,541,778	\$ 102,568,500

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 8,421,053	\$ 8,320,185	\$ 8,644,654	\$ 10,368,250
Other Operations & Maintenance	93,621,383	76,616,391	83,949,731	90,437,060
Capital Outlay	1,794,664	4,454,525	10,855,234	9,734,000
TOTAL EXPENDITURES	\$ 103,837,100	\$ 89,391,101	\$ 103,449,619	\$ 110,539,310



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

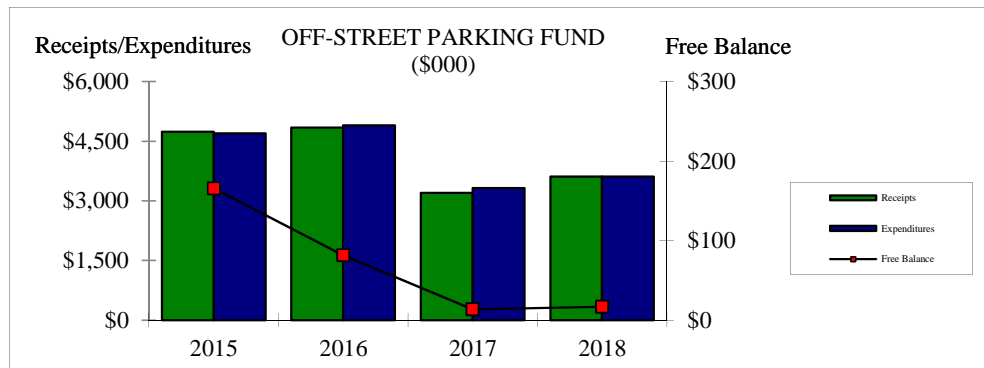
OFF-STREET PARKING FUND (5030)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 177,346	\$ 216,519	\$ 157,028	\$ 41,865
Receipts - 01/01-12/31	4,736,003	4,841,948	3,204,168	3,614,800
Available Resources	\$ 4,913,349	\$ 5,058,467	\$ 3,361,196	\$ 3,656,665
Less: Expenditures - 01/01-12/31	4,696,830	4,901,439	3,319,331	3,614,890
Cash on Hand as of December 31	\$ 216,519	\$ 157,028	\$ 41,865	\$ 41,775
Less: End-of-Year Encumbrances	50,640	75,325	28,156	25,000
Unencumbered Balance as of December 31	\$ 165,879	\$ 81,703	\$ 13,709	\$ 16,775

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cascade Deck	\$ 1,191,951	\$ 1,098,239	\$ 291,421	\$ 344,300
Morley Deck	214,728	346,126	326,761	380,000
Opportunity Park Deck	333,161	356,413	127,928	179,200
O'Neil's Deck	234,712	214,490	57,383	108,000
Superblock Decks I & II	1,140,937	1,183,323	873,610	935,300
Citicenter Deck	112,622	125,848	32,607	32,900
Broadway Deck	206,268	200,785	45,889	51,300
High-Market Deck	299,135	309,709	128,926	180,200
General Fund Subsidy	320,000	216,000	420,000	420,000
Other	682,489	791,015	899,643	983,600
TOTAL RECEIPTS	\$ 4,736,003	\$ 4,841,948	\$ 3,204,168	\$ 3,614,800

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Other Operations & Maintenance	4,696,830	4,901,439	3,319,331	3,614,890
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 4,696,830	\$ 4,901,439	\$ 3,319,331	\$ 3,614,890



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

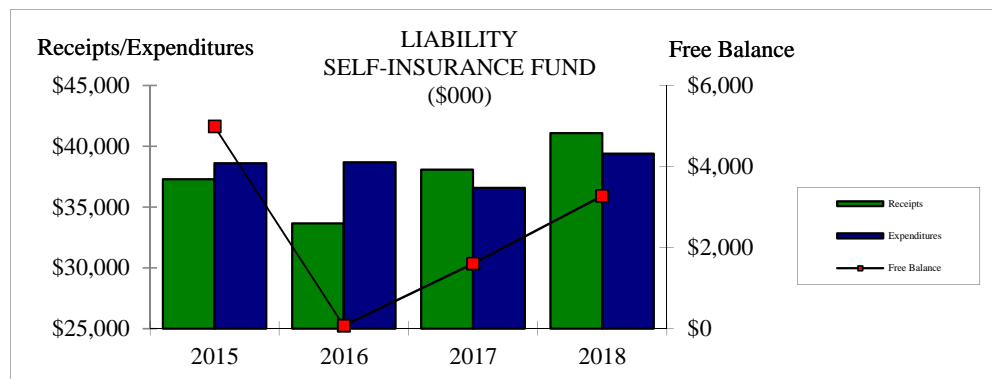
LIABILITY SELF-INSURANCE FUND (6005)	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Cash Balance January 1	\$ 6,479,430	\$ 5,164,640	\$ 154,010	\$ 1,635,198
Receipts - 01/01-12/31	37,284,169	33,664,600	38,065,669	41,078,800
Available Resources	\$ 43,763,599	\$ 38,829,240	\$ 38,219,679	\$ 42,713,998
Less: Expenditures - 01/01-12/31	38,598,959	38,675,230	36,584,481	39,382,030
Cash on Hand as of December 31	\$ 5,164,640	\$ 154,010	\$ 1,635,198	\$ 3,331,968
Less: End-of-Year Encumbrances	175,585	84,592	31,694	55,000
Unencumbered Balance as of December 31	\$ 4,989,055	\$ 69,418	\$ 1,603,504	\$ 3,276,968

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Other	\$ 798,419	\$ 1,209,100	\$ 1,861,069	\$ 1,825,000
Interfund Services	36,485,750	32,455,500	36,204,600	39,253,800
TOTAL RECEIPTS	\$ 37,284,169	\$ 33,664,600	\$ 38,065,669	\$ 41,078,800

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ -	\$ 197,085	\$ 528,971	\$ 642,460
Other Operations & Maintenance	38,598,959	38,478,145	36,055,510	38,739,570
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 38,598,959	\$ 38,675,230	\$ 36,584,481	\$ 39,382,030



COMPARATIVE FUND BALANCES

For the 2018 budget document, the City has chosen to include detailed comparative statements for the major funds. All other funds, and the unencumbered fund balances, are listed below.

Fund	Fund Title	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018
2015	Police Pension Employer's Liability Fund	\$ 8,417	\$ 10,194	\$ 33,937	\$ 53,817
2020	Fire Pension Employer's Liability Fund	8,417	10,194	33,937	53,817
2095	Community Environment Grants Fund	269,834	147,059	210,177	204,053
2127	AMATS Fund	(364)	(29,699)	26,302	69,302
2146	H.O.M.E. Program Fund	305,837	915,939	844,132	624,132
2195	Tax Equivalency Fund	5,977,115	3,720,050	3,653,732	2,417,732
2200	Special Revenue Loans Fund	10,467	21,315	22,600	7,600
2255	AMCIS Fund	1,154,517	1,116,546	1,174,995	797,297
2295	Police Grants Fund	14,114	69,795	82,134	116,331
2305	Safety Programs Fund	1,169,021	663,363	1,124,345	418,520
2320	Equipment and Facilities Operating Fund	30,016	(142,832)	190,524	212,318
2330	Various Purpose Fund	6,288,305	7,503,909	8,568,608	7,380,686
2340	Deposits Fund	946,638	2,235,818	2,370,101	2,045,101
2360	Police, Fire and Road Activity Fund	-	-	-	7,000
3000	General Bond Payment Fund	29,488	12,336	116,883	667,330
4150	Information and Technology Improvements Fund	28,402	28,402	110,002	110,002
4160	Parks and Recreation Fund	248,550	(31,556)	47,777	62,677
4165	Public Facilities and Improvements Fund	191,833	(55,677)	131,911	207,528
4170	Public Parking Fund	1,347,290	1,682,566	1,181,551	76,800
4175	Economic Development Fund	1,452,178	2,158	1,981,314	2,004,294
5010	Oil and Gas Fund	4,161	8,616	102,213	108,164
5015	Golf Course Fund	(35,286)	(36,683)	(69,252)	3,664
5020	Airport Fund	115,592	(74,381)	32,657	37,261
6000	Motor Equipment Fund	(556,373)	(491,919)	(398,352)	(334,048)
6007	Workers Compensation Reserve Fund	3,550,520	2,532,413	3,091,253	2,317,664
6009	Self-Insurance Settlement Fund	17,942	17,942	17,942	17,942
6015	Telephone System Fund	16,175	(50,103)	(27,028)	16,063
6025	Engineering Bureau Fund	1,708,727	2,215,747	893,659	1,012,911
6030	Information Technology Fund	(195,103)	(153,154)	(143,594)	185,248
7000	Claire Merrix Tennis Trust Fund	810	810	1,060	560
7003	Holocaust Memorial Fund	12,516	21,212	25,449	26,916
7010	Unclaimed Monies Fund	115,459	137,909	138,616	138,616
7020	Police/Fire Beneficiary Fund	6,060	6,460	6,960	4,960
7025	Police Property Monetary Evidence Fund	15,000	785,697	916,346	951,346

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	GENERAL FUND			SPECIAL REVENUE FUNDS		
	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Taxes, Assessments and JEDD	\$ 112,630,874	\$ 110,641,292	\$ 116,413,100	\$ 108,769,722	\$ 110,553,787	\$ 130,975,810
Intergovernmental Revenue	10,523,699	10,279,072	10,246,200	24,868,125	21,460,499	23,235,000
Service Revenues	31,435,857	32,371,032	32,704,100	5,802,411	7,670,847	8,010,000
Note/Bond Proceeds	5,000,000	-	-	14,896,215	15,668,774	15,500,000
Miscellaneous Revenues	1,769,117	17,733,890	8,490,900	11,035,598	14,513,942	11,020,000
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	3,566,407	13,182,668	11,078,500
TOTAL RECEIPTS	\$ 161,359,547	\$ 171,025,286	\$ 167,854,300	\$ 168,938,478	\$ 183,050,517	\$ 199,819,310

USE	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2016	2017	2018	2016	2017	2018
Wages and Benefits	\$ 115,560,230	\$ 112,536,732	\$ 118,709,950	\$ 32,680,298	\$ 41,166,200	\$ 42,497,520
Operations & Maintenance	45,246,100	53,852,791	49,040,360	135,751,436	135,963,973	149,969,070
Capital Outlay	338,949	184,839	75,000	3,210,463	3,949,525	12,000,000
TOTAL EXPENDITURES	\$ 161,145,279	\$ 166,574,362	\$ 167,825,310	\$ 171,642,197	\$ 181,079,698	\$ 204,466,590

Net increase (decrease) in						
Cash Balance	214,268	4,450,924	28,990	(2,703,719)	1,970,819	(4,647,280)
Cash Balance as of January 1	5,187,664	5,401,932	9,852,856	49,871,608	47,167,889	49,138,708
Cash Balance as of December 31	\$ 5,401,932	\$ 9,852,856	\$ 9,881,846	\$ 47,167,889	\$ 49,138,708	\$ 44,491,428

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL PROJECTS FUNDS</u>		
	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Taxes, Assessments and JEDD	\$ 1,154,615	\$ 1,707,439	\$ 1,724,500	\$ 2,923,803	\$ 431,234	\$ 436,100
Intergovernmental Revenue	-	-	-	1,637,238	193,097	235,000
Service Revenues	-	-	-	-	443,233	500,000
Note/Bond Proceeds	-	-	-	8,379,525	10,906,649	16,900,000
Miscellaneous Revenues	8,000	12,741	5,000	580,262	901,599	965,000
Interfund Service Revenue	-	-	-	-	-	-
General Fund Subsidy	-	-	-	-	-	-
TOTAL RECEIPTS	\$ 1,162,615	\$ 1,720,180	\$ 1,729,500	\$ 13,520,828	\$ 12,875,812	\$ 19,036,100

USE	<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL PROJECTS FUNDS</u>		
	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 321,079	\$ 282,607	\$ 319,960	\$ 200,179	\$ 210,404	\$ 171,310
Operations & Maintenance	852,042	1,337,491	858,650	6,970,404	6,505,326	7,807,300
Capital Outlay	-	10,328	-	7,594,094	6,292,529	10,700,000
TOTAL EXPENDITURES	\$ 1,173,121	\$ 1,630,426	\$ 1,178,610	\$ 14,764,677	\$ 13,008,259	\$ 18,678,610

Net increase (decrease) in Cash Balance	(10,506)	89,754	550,890	(1,243,849)	(132,447)	357,490
Cash Balance as of January 1	42,192	31,686	121,440	5,167,548	3,923,699	3,791,252
Cash Balance as of December 31	\$ 31,686	\$ 121,440	\$ 672,330	\$ 3,923,699	\$ 3,791,252	\$ 4,148,742

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>ENTERPRISE FUNDS</u>			<u>INTERNAL SERVICE FUNDS</u>		
	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Taxes, Assessments and JEDD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	31,748	272,382	545,000	-	-	-
Service Revenues	129,658,874	127,801,900	130,437,800	582,834	602,415	755,000
Note/Bond Proceeds	24,015,597	41,200,218	12,020,000	-	-	-
Miscellaneous Revenues	2,825,980	11,407,203	6,815,000	1,592,676	2,056,640	2,296,500
Interfund Service Revenue	672,515	737,567	650,000	51,293,259	55,928,367	59,077,870
General Fund Subsidy	611,000	931,000	870,000	-	-	-
TOTAL RECEIPTS	\$ 157,815,714	\$ 182,350,270	\$ 151,337,800	\$ 53,468,769	\$ 58,587,422	\$ 62,129,370
USE	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Wages and Benefits	\$ 21,677,077	\$ 22,460,724	\$ 25,371,100	\$ 8,218,772	\$ 9,228,177	\$ 9,940,850
Operations & Maintenance	106,389,223	112,305,433	123,692,940	50,626,599	48,526,237	50,833,250
Capital Outlay	7,093,335	13,683,671	12,939,000	-	47,904	42,000
TOTAL EXPENDITURES	\$ 135,159,635	\$ 148,449,828	\$ 162,003,040	\$ 58,845,371	\$ 57,802,318	\$ 60,816,100
Net increase (decrease) in Cash Balance	22,656,079	33,900,442	(10,665,240)	(5,376,602)	785,104	1,313,270
Cash Balance as of January 1	41,759,601	64,415,680	98,316,122	10,755,976	5,379,374	6,164,478
Cash Balance as of December 31	\$ 64,415,680	\$ 98,316,122	\$ 87,650,882	\$ 5,379,374	\$ 6,164,478	\$ 7,477,748

SUMMARY OF ESTIMATED FINANCIAL SOURCES & USES - BY FUND TYPE

SOURCE	<u>TRUST & AGENCY FUNDS</u>			<u>TOTAL ALL FUNDS</u>		
	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018
Taxes, Assessments and JEDD	\$ -	\$ -	\$ -	\$ 225,479,014	\$ 223,333,752	\$ 249,549,510
Intergovernmental Revenue	-	-	-	37,060,810	32,205,050	34,261,200
Service Revenues	-	-	-	167,479,976	168,889,427	172,406,900
Note/Bond Proceeds	-	-	-	52,291,337	67,775,641	44,420,000
Miscellaneous Revenues	1,086,035	432,216	443,500	18,897,668	47,058,231	30,035,900
Interfund Service Revenue	-	-	-	51,965,774	56,665,934	59,727,870
General Fund Subsidy	-	-	-	4,177,407	14,113,668	11,948,500
TOTAL RECEIPTS	\$ 1,086,035	\$ 432,216	\$ 443,500	\$ 557,351,986	\$ 610,041,703	\$ 602,349,880

USE	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED
	2016	2017	2018	2016	2017	2018
Wages and Benefits	\$ -	\$ -	\$ -	\$ 178,657,635	\$ 185,884,844	\$ 197,010,690
Operations & Maintenance	283,792	295,873	409,050	346,119,596	358,787,124	382,610,620
Capital Outlay	-	-	-	18,236,841	24,168,796	35,756,000
TOTAL EXPENDITURES	\$ 283,792	\$ 295,873	\$ 409,050	\$ 543,014,072	\$ 568,840,764	\$ 615,377,310

Net increase (decrease) in Cash Balance	802,243	136,343	34,450	14,337,914	41,200,939	(13,027,430)
Cash Balance as of January 1	149,863	952,106	1,088,449	112,934,452	127,272,366	168,473,305
Cash Balance as of December 31	\$ 952,106	\$ 1,088,449	\$ 1,122,899	\$ 127,272,366	\$ 168,473,305	\$ 155,445,875

DISCUSSION OF MATERIAL CHANGES OF FUND BALANCES

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

Fund	Fund Title	Actual 2017	Budgeted 2018	Amount Change	Percent Change	Explanation
2025	Income Tax Capital Improvement	(1,143,764)	198,932	\$1,342,696	117.39%	The increase in fund balance is a result of projected increase in income tax revenue and monitoring expenditures.
2080	Community Development	1,265,327	23,216	(\$1,242,111)	-98.17%	The decrease in fund balance is attributed to spending down existing grant revenue.
2305	Safety Programs	1,124,345	418,520	(\$705,825)	-62.78%	The decrease in fund balance is a result of spending down accumulated balance while still maintaining a positive balance.
3000	General Bond Payment	116,883	667,330	\$550,447	470.94%	The increase in fund balance is a result of curtailing expenditures.
4060	Streets	(628,124)	844,940	\$1,473,064	234.52%	The reduction in fund deficit is due to the issuance of notes and/or bonds for projects.
4170	Public Parking	1,181,551	76,800	(\$1,104,751)	-93.50%	The decrease in fund balance is attributed to an increase in budgeted expenditures.
6005	Liability Self-Insurance	1,603,504	3,276,968	\$1,673,464	104.36%	The increase in fund balance is attributed to an increase in interfund services revenue coupled with expenditure control.

DEPARTMENTAL BUDGET BY FUND

	<u>Human Resources</u>	<u>Finance</u>	<u>Fire</u>	<u>Law</u>	<u>Legislative</u>	<u>Municipal Court Clerk</u>	<u>Municipal Court Judges</u>
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		☑					
Police, Fire and Road Activity			☑				
Streets							
Other Governmental Funds		☑	☑		☑	☑	☑
Enterprise Funds:							
Water		☑					
Sewer							
Off-Street Parking							
Other Enterprise Funds							
Internal Service Funds:							
Liability Self-Insurance	☑						
Other Internal Service Funds		☑					

	<u>Neighborhood Assistance</u>	<u>Office of the Mayor</u>	<u>Planning</u>	<u>Police</u>	<u>Public Health</u>	<u>Public Safety</u>	<u>Public Service</u>
Governmental Funds:							
General Fund	☑	☑	☑	☑	☑	☑	☑
Income Tax Collection							
Emergency Medical Services							
Special Assessment	☑		☑				☑
Income Tax Capital Improvement			☑				☑
Street and Highway Maintenance							☑
Community Development	☑		☑				
JEDD	☑	☑					☑
Community Learning Centers							
Police, Fire and Road Activity				☑			☑
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 2017	Budget 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022
General Fund Subsidy	\$ 14.1	\$ 11.9	\$ 11.9	\$ 11.9	\$ 11.9	\$ 11.9
Intergovernmental Revenues	29.0	31.0	31.0	31.0	31.0	31.0
Income Taxes	143.7	173.0	177.5	181.0	184.6	188.3
Interfund Services	56.7	59.7	59.7	59.7	59.7	59.7
JEDD Revenues	19.3	19.7	20.4	20.8	21.2	21.6
Miscellaneous Revenues	47.1	30.0	30.3	30.6	30.9	31.2
Note & Bond Proceeds	67.8	44.4	50.0	52.5	55.4	57.8
Ohio Casino Revenue	3.2	3.2	3.2	3.2	3.2	3.2
Service Revenues	168.9	172.4	181.5	182.2	185.7	188.3
Taxes & Assessments	60.2	56.7	57.1	57.6	58.0	58.4
Total Revenues	\$ 610.0	\$ 602.0	\$ 622.6	\$ 630.5	\$ 641.6	\$ 651.5
Expenditures:						
Wages & Benefits	\$ 185.9	\$ 197.0	\$ 200.9	\$ 205.0	\$ 209.1	\$ 213.2
Operations & Maintenance	358.8	382.6	384.7	387.8	392.4	397.1
Capital Outlay	24.1	35.8	36.3	34.9	35.4	35.9
Total Expenditures	\$ 568.8	\$ 615.4	\$ 621.9	\$ 627.6	\$ 636.9	\$ 646.3
Net Increase (Decrease)	\$ 41.2	\$ (13.4)	\$ 0.7	\$ 2.9	\$ 4.7	\$ 5.2
Beginning Cash Balance	127.3	168.5	155.1	155.8	158.7	163.4
Ending Cash Balance	<u>\$ 168.5</u>	<u>\$ 155.1</u>	<u>\$ 155.8</u>	<u>\$ 158.7</u>	<u>\$ 163.4</u>	<u>\$ 168.6</u>

Debt

DEBT SERVICE

The debt policy of the City of Akron (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 has borrowed money to pay for large capital improvements for many years. This practice began in earnest after the passage of the municipal income tax in 1963. The income tax revenues provided a stable source of income to repay any borrowed funds. The City of Akron is under state and constitutional limits regarding the amount of debt it can have outstanding at any time. Generally, these guidelines guarantee that Akron will always have sufficient funds on hand to pay its debt obligations. These guarantees have assured those buying the City's obligations that their investments are secure. The City has not defaulted on any of its obligations since incorporating in 1936.

The City of Akron has six types of debt instruments: (1) general obligations - these obligations pledge the full faith and credit of the City as security for repayment; (2) special assessment debt - these obligations are backed by both assessments against property owners and the full faith and credit of the City; (3) mortgage revenue bonds and notes - these instruments are secured by the assets of the entity issuing the bonds; the City currently has water mortgage revenue bonds outstanding; (4) loans - the City has borrowed funds from the Ohio Water Development Authority, the Ohio Public Works Commission, the Ohio Department of Development, and the U.S. Department of Housing and Urban Development to fund a variety of projects; (5) tax increment financing debt - this type of obligation is not secured by tax dollars and is more fully explained later; and, (6) special obligations – COPS, non-tax revenue bonds, income tax revenue bonds and notes, and special revenue (JEDD) bonds.

The basic security for unvoted general obligation debt is the City's ability to levy, and its levy pursuant to constitutional and statutory requirements of an ad valorem tax on all real and tangible personal property subject to ad valorem taxation by the City, within the Charter tax rate limitation. This tax must be sufficient to pay as it comes due the debt service on the unvoted City general obligation bonds, both outstanding and in anticipation of which bond anticipation notes (BANs) are outstanding. This provides that the levy necessary for debt service has priority over any levy for current expenses within the tax limitation.

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

The Ohio Revised Code (ORC) provides that the net principal amount of both the voted and unvoted debt of a city, excluding "exempt debt" may not exceed 10-1/2% of the total value of all property in the city as listed and assessed for taxation. The ORC also provides that the net principal amount of unvoted non-exempt debt of a city may not exceed 5-1/2% of that value. These two limitations, which are referred to as the "direct debt limitations," may be amended from time to time by the General Assembly.

In the calculation of the debt subject to the direct debt limitations, the amount of money in a city's bond retirement fund allocable to the principal amount of non-exempt debt is deducted from gross non-exempt debt. Without consideration of money in the City's Bond Payment Fund and based on outstanding debt and current tax valuation, the City's voted and unvoted non-exempt debt capacities as of December 31, 2017 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$275,560,639	\$105,721,985	\$169,838,654
5-1/2% - \$144,341,287	\$105,721,985	\$ 38,619,302

A city's ability to incur unvoted debt is also restricted by the indirect debt limitation that is imposed by the charter. The indirect limitation applies to all unvoted general obligation debt service even though some of it is expected to be paid by other sources. This unvoted debt may not be issued unless the highest ad valorem property tax for the payment of debt service on (a) those bonds (or the BANs) and (b) all outstanding unvoted general obligation bonds (including BANs) of the City resulting in the highest tax required for such debt service, in any year is 10.5 or less per \$1.00 assessed valuation.

Even though the property tax is the foundation for debt service payments, the property tax is rarely used to retire debt in the City of Akron. The City has a multitude of funding sources to repay its debts. The local income tax is still the predominant source.

The following tables show all of the City's outstanding obligations. The charts also identify the security for those obligations (how the funds will be repaid).

The City has \$1,106,718,874 in outstanding obligations as of December 31, 2017. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2017, and the remaining balances. The table shows \$159,605,780 was spent on debt retirement in 2017 (including the refunding of existing debt). Projected debt retirement in 2018 (including the retirement of G.O. BANs) is approximately \$115,576,079.

Tables 2 through 11 identify the 2018 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2017 there was \$157,318,616 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 and the U.S. Department of Housing and Urban Development loans.

Table 8 identifies Other Special Obligations, such as Certificates of Participation (COPs).

Table 9 summarizes the City's Nontax Revenue Economic Development Bonds. Currently, there are three 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 and Notes.

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
12/31/2017**

Description	Type	Total Outstanding 12/31/2016	New Issues in 2017	Redeemed in 2017	Total Outstanding 12/31/2017
GENERAL DEBT					
Ascot Park Improvement	Bonds	\$ 52,700	\$ -	\$ -	\$ 52,700
CitiCenter Building	Bonds	248,440	-	-	248,440
Community Centers	Bonds	115,260	-	57,240	58,020
Economic Development	Bonds	2,760,720	29,550	172,700	2,617,570
Final Judgment	Bonds	6,552,985	-	479,410	6,073,575
Fire Dept. Facilities	Bonds	649,955	168,600	250,905	567,650
Furnace/Howard Renewal Area	Bonds	2,420,875	-	200,955	2,219,920
High St. Renewal Area	Bonds	618,535	-	207,285	411,250
Industrial Incubator	Bonds	2,550,240	-	176,050	2,374,190
Inventors Hall of Fame	Bonds	369,590	-	-	369,590
Justice Center Plaza	Bonds	134,310	-	66,700	67,610
Motor Equipment	Bonds	5,044,300	428,590	2,243,320	3,229,570
Municipal Facilities	Bonds	17,153,494	579,460	1,898,750	15,834,204
Off Street Parking	Bonds	15,872,830	-	2,015,000	13,857,830
Public Improvement	Bonds	1,419,872	-	246,256	1,173,616
Real Estate Acquisition	Bonds	4,327,445	-	362,650	3,964,795
Recreational Facilities	Bonds	38,852,765	4,700,530	8,943,710	34,609,585
Storm Sewer Improvement	Bonds	917,010	9,840	57,270	869,580
Street Improvement	Bonds	75,008,546	6,428,430	12,718,055	68,718,921
TOTAL GENERAL DEBT	Bonds	<u>\$ 175,069,872</u>	<u>\$ 12,345,000</u>	<u>\$ 30,096,256</u>	<u>\$ 157,318,616</u>
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	\$ 1,860,000	\$ 3,521,233	\$ 445,000	\$ 4,936,233
Street Resurfacing	Bonds	37,997	54,186	15,329	76,854
TOTAL S.A. DEBT	Bonds	<u>\$ 1,897,997</u>	<u>\$ 3,575,419</u>	<u>\$ 460,329</u>	<u>\$ 5,013,087</u>
TOTAL G.O. DEBT		<u>\$ 176,967,869</u>	<u>\$ 15,920,419</u>	<u>\$ 30,556,585</u>	<u>\$ 162,331,703</u>

Table 1

**DEBT
CITY OF AKRON, OHIO
12/31/2017**

Description	Type	Total Outstanding 12/31/2016	New Issues in 2017	Redeemed in 2017	Total Outstanding 12/31/2017
P.U. SPECIAL REV. (OWDA)					
Water	Loans	\$ 24,984,089	\$ 901,756	\$ 1,689,530	\$ 24,196,315
Sewer	Loans	268,186,525	163,298,324	17,257,931	414,226,918
P.U. SPECIAL REV. (OPWC)					
Water	Loans	511,623	-	95,957	415,666
Sewer	Loans	426,597	-	105,556	321,041
P.U. DEBT (REVENUE)					
Water	Bonds	23,100,000	-	4,060,000	19,040,000
Sewer	Bonds	1,800,000	-	1,800,000	-
TOTAL P.U. DEBT					
	Bonds	\$ 24,900,000	\$ -	\$ 5,860,000	\$ 19,040,000
	Loans	\$ 294,108,834	\$ 164,200,080	\$ 19,148,974	\$ 439,159,940
SPECIAL OBLIGATIONS					
CLC Income Tax Revenue	Bonds	\$ 261,515,000	\$ 36,615,000	\$ 44,980,000	\$ 253,150,000
Income Tax Revenue	Bonds	92,619,654	-	6,689,404	85,930,250
JEDD Revenue	Bonds	18,705,000	-	3,485,000	15,220,000
Non-Tax Revenue	Bonds	43,745,000	-	4,575,000	39,170,000
Canal Park Stadium	COPs	11,310,000	-	2,045,000	9,265,000
Steam System	COPs	22,830,000	-	780,000	22,050,000
Capital Projects - OPWC	Loans	7,006,306	-	634,487	6,371,819
Capital Projects - HUD	Loans	4,225,000	-	305,000	3,920,000
Capital Projects - ODOD	Loans	5,156,492	-	546,330	4,610,162
Income Tax Revenue	Notes	20,000,000	30,000,000	20,000,000	30,000,000
SA Street Lighting-Cleaning	Notes	13,000,000	13,000,000	13,000,000	13,000,000
Income Tax Medical Benefit	Notes	3,500,000	7,000,000	7,000,000	3,500,000
GRAND TOTAL					
		<u>\$ 999,589,155</u>	<u>\$ 266,735,499</u>	<u>\$ 159,605,780</u>	<u>\$ 1,106,718,874</u>

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2017</u>	<u>2018 PRINCIPAL</u>	<u>2018 INTEREST</u>
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, 2018-20	\$ 331,616	\$ 106,984	\$ 26,529
Dec. 10, 1991	1,500,000	Urban Renewal Imp. 1991	8.000%	Dec. 1, 2018-21	842,000	172,000	67,360
Nov. 30, 2010	24,045,000	Various Purpose Ref. 2010 A	3.501%	Dec. 1, 2018-23	11,295,000	3,535,000	524,250
Nov. 30, 2010	21,350,000	Various Purpose Imp. 2010 B	4.367%	Dec. 1, 2018-23	3,810,000	1,070,000	682,106
Dec. 21, 2011	44,094,434	Various Purpose Ref. 2011	2.864%	Dec. 1, 2018-23	27,115,000	4,270,000	819,575
Nov. 29, 2012	8,540,000	Various Purpose Ref. 2012	2.758%	Dec. 1, 2018-24	5,740,000	20,000	223,350
Mar. 20, 2014	19,080,000	Various Purpose Ref. 2014 A	2.768%	Dec. 1, 2018-26	13,765,000	2,035,000	430,925
Mar. 20, 2014	20,685,000	Various Purpose Ref. 2014 B	2.425%	Dec. 1, 2018-26	14,850,000	2,190,000	447,909
Dec. 2, 2014	25,200,000	Various Purpose Ref. 2014 C	3.316%	Dec. 1, 2018-31	21,030,000	1,460,000	752,044
Mar. 10, 2015	25,325,000	Various Purpose Ref. 2015	3.150%	Dec. 1, 2018-28	23,310,000	2,580,000	651,363
May. 26, 2016	5,000,000	Judgement Bonds, 2016	3.496%	Dec. 1, 2018-36	4,995,000	215,000	150,175
Dec. 6, 2016	7,155,000	Various Purpose Ref. 2016 A	3.032%	Dec. 1, 2021-31	7,155,000	-	209,938
Dec. 6, 2016	10,735,000	Various Purpose Ref. 2016 B	2.452%	Dec. 1, 2019-28	10,735,000	-	247,053
Dec. 20, 2017	8,440,000	Various Purpose Ref. 2017 A	3.011%	Dec. 1, 2018-31	8,440,000	55,000	295,545
Dec. 20, 2017	3,905,000	Various Purpose Ref. 2017 B	3.522%	Dec. 1, 2018-31	3,905,000	40,000	123,899
TOTAL INSIDE BONDS					<u>\$ 157,318,616</u>	<u>\$ 17,748,984</u>	<u>\$ 5,652,021</u>

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2017</u>	<u>2018 PRINCIPAL</u>	<u>2018 INTEREST</u>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Jun. 1, 2010	2,195,840	St. Resurf., Series 2010	4.000%	Dec. 1, 2018-19	\$ 22,668	\$ 11,111	\$ 907
Nov. 22, 2011	5,015,000	Street Imp. Ser. 2011	2.450%	Dec. 1, 2018-21	1,415,000	340,000	34,668
Dec. 15, 2017	3,134,299	East End - Good Year 2017	2.300%	Jun. 1, 2018-27	3,134,299	272,367	67,719
Dec. 15, 2017	54,186	St. Resurf., Series 2017	2.300%	Jun. 1, 2018-27	54,186	4,709	1,171
Dec. 15, 2017	386,934	Street Imp. Ser. 2017	1.900%	Jun. 1, 2018-22	386,934	72,174	6,723
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					<u>\$ 5,013,087</u>	<u>\$ 700,361</u>	<u>\$111,188</u>

SPECIAL ASSESSMENT NOTES

Dec. 15, 2017	13,000,000	Street Cleaning-Lighting Not	1.550%	Dec. 13, 2018	\$ 13,000,000	\$13,000,000	\$200,381
					<u>\$ 13,000,000</u>	<u>\$13,000,000</u>	<u>\$200,381</u>

Table 4

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2017	2018 PRINCIPAL	2018 INTEREST
Mortgage Revenue Bonds - Series 2009							
Sep. 17, 2009	22,100,000	Water Mortgage Revenue	2.50-5.00%	Mar. 1, 2018-34	\$ 11,535,000	\$ 3,510,000	\$ 441,675
Mortgage Revenue Bonds - Series 2015							
Dec. 18, 2015	8,300,000	Water Mortgage Revenue	2.59%	Mar. 1, 2018-26	\$ 7,505,000	\$ 745,000	\$ 184,732
Ohio Water Development Authority Loan Agreements							
Sept. 30, 1999	1,142,942	OWDA #3246	4.020%	Jan. & July 1, 2018-20	\$ 220,698	\$ 70,658	\$ 6,096
May. 25, 2000	8,127,549	OWDA #3326	4.640%	Jan. & July 1, 2018-20	1,736,060	552,355	47,987
Oct. 30, 2008	1,547,061	OWDA #4997 *	3.520%	Jan. & July 1, 2018-20	438,745	170,919	11,892
Dec. 8, 2011	4,743,846	OWDA #6080 *	2.800%	Jan. & July 1, 2018-33	1,607,435	84,122	44,423
Dec. 8, 2011	501,755	OWDA #6098	3.550%	Jan. & July 1, 2018-32	381,977	19,677	13,387
Jun. 28, 2012	1,092,135	OWDA #6280	2.000%	Jan. & July 1, 2018-33	903,231	48,421	17,824
Jun. 27, 2013	2,904,745	OWDA #6484	2.000%	Jan. & July 1, 2018-34	2,546,466	127,141	50,297
Jun. 27, 2013	760,286	OWDA #6486	2.000%	Jan. & July 1, 2018-34	626,591	23,971	12,820
Sep. 26, 2013	306,056	OWDA #6550	4.240%	Jan. & July 1, 2018-21	104,572	(5,933)	5,933
Dec. 12, 2013	782,159	OWDA #6613	3.620%	Jan. & July 1, 2018-35	696,491	29,835	25,561
Jan. 30, 2014	699,374	OWDA #6665	3.660%	Jan. & July 1, 2018-24	449,922	38,696	16,710
Feb. 27, 2014	2,630,871	OWDA #6686	3.650%	Jan. & July 1, 2018-35	2,072,293	86,420	74,857
Feb. 27, 2014	10,002,958	OWDA #6688	4.150%	Jan. & July 1, 2018-35	9,291,839	350,827	368,361
Jun. 25, 2015	850,896	OWDA #7040	1.570%	Jan. & July 1, 2018-36	812,833	37,187	13,062
Sept. 24, 2015	1,596,553	OWDA #7116	1.740%	Jan. & July 1, 2018-36	1,460,893	65,866	26,152
Oct. 29, 2015	441,878	OWDA #7155	1.680%	Jan. & July 1, 2018-35	389,127	15,320	6,862
Apr. 27, 2017	759,321	OWDA #7650	1.830%	Jan. & July 1, 2019-31	457,142	-	-
					\$ 24,196,315	\$ 1,715,482	\$ 742,224
Ohio Public Works Commission Loan Agreements							
July 1, 1995	1,024,156	OPWC #CH903	0.000%	Jan. & July 1, 2018-19	\$ 102,416	\$ 51,208	\$ -
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2018-24	313,250	44,750	-
					\$ 415,666	\$ 95,958	\$ -

* 50% Water, 50% Sewer

Table 5

SEWER BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2017	2018 PRINCIPAL	2018 INTEREST
Ohio Water Development Authority Loan Agreements							
Oct. 30, 2008	1,547,061	OWDA #4997 *	3.520%	Jan. & July 1, 2018-20	\$ 438,745	\$ 170,919	\$ 11,892
Jan. 14, 2010	1,349,600	OWDA #5577	3.250%	Jan. & July 1, 2018-30	690,505	45,586	20,376
Nov. 19, 2009	203,453	OWDA #5578	3.250%	Jan. & July 1, 2018-30	115,553	7,272	3,412
Dec. 10, 2009	413,711	OWDA #5582	3.250%	Jan. & July 1, 2018-20	123,601	39,879	3,411
Dec. 10, 2009	90,793	OWDA #5583	3.250%	Jan. & July 1, 2018-30	60,540	3,997	1,786
Mar. 31, 2011	613,097	OWDA #5849	4.720%	Jan. & July 1, 2018-32	648,429	32,028	25,621
Feb. 24, 2011	225,463	OWDA #5850	4.140%	Jan. & July 1, 2018-32	1,753,124	90,361	69,231
Feb. 24, 2011	1,470	OWDA #5851	4.140%	Jan. & July 1, 2018-32	330,530	17,036	13,053
Dec. 8, 2011	2,236,257	OWDA #6079	2.800%	Jan. & July 1, 2018-32	2,201,358	119,933	60,804
Dec. 8, 2011	4,743,846	OWDA #6080 *	2.800%	Jan. & July 1, 2018-33	1,607,436	84,122	44,423
Dec. 8, 2011	903,132	OWDA #6081	2.800%	Jan. & July 1, 2018-32	702,512	39,889	19,393
Oct. 27, 2011	24,134,711	OWDA #6108	2.780%	Jan. & July 1, 2018-33	18,743,192	570,761	537,116
Oct. 27, 2011	1,271,556	OWDA #6109	2.850%	Jan. & July 1, 2018-33	1,021,330	53,244	28,731
Oct. 27, 2011	979,845	OWDA #6110	2.850%	Jan. & July 1, 2018-32	784,184	42,565	22,048
May. 31, 2012	2,100,947	OWDA #6203	2.690%	Jan. & July 1, 2018-19	486,416	322,107	10,933
Sep. 27, 2012	754,551	OWDA #6316	2.540%	Jan. & July 1, 2018	118,185	118,185	2,878
Oct. 25, 2012	315,000	OWDA #6319	2.480%	Jan. & July 1, 2018	(104,402)	64,930	2,861
Dec. 6, 2012	2,120,344	OWDA #6402	2.440%	Jan. & July 1, 2018-19	658,101	434,224	18,818
Mar. 28, 2013	4,854,307	OWDA #6414	3.150%	Jan. & July 1, 2018-34	4,302,304	192,875	134,159
Dec. 6, 2012	6,032,632	OWDA #6417	2.440%	Jan. & July 1, 2018	636,710	636,710	7,768
Dec. 6, 2012	383,985	OWDA #6419	2.440%	Jan. & July 1, 2018	80,566	80,566	1,477
May. 30, 2013	2,593,857	OWDA #6483	2.670%	Jan. & July 1, 2018-33	1,778,299	686	49,373
Aug. 29, 2013	6,124,819	OWDA #6510	3.050%	Jan. & July 1, 2018-35	5,591,392	246,024	165,911
Oct. 31, 2013	334,170	OWDA #6578	3.590%	Jan. & July 1, 2018-19	123,384	55,171	4,227
Oct. 31, 2013	1,523,988	OWDA #6579	3.590%	Jan. & July 1, 2018-20	539,280	129,556	21,764
Jan. 30, 2014	1,881,680	OWDA #6664	3.660%	Jan. & July 1, 2018-34	1,177,012	(41,460)	46,115
Jan. 30, 2014	1,063,037	OWDA #6692	3.380%	Jan. & July 1, 2018-19	392,248	175,952	12,628
Jan. 30, 2014	781,309	OWDA #6693	3.380%	Jan. & July 1, 2018-19	328,315	161,407	9,745
Apr. 24, 2014	3,413,207	OWDA #6722	3.950%	Jan. & July 1, 2018-36	2,508,022	122,968	128,101
Apr. 24, 2014	1,500,016	OWDA #6723	3.450%	Jan. & July 1, 2018-34	1,314,177	53,424	45,240
Jun. 26, 2014	11,022,605	OWDA #6776	3.090%	Jan. & July 1, 2018-36	9,005,387	230,537	271,662
Jun. 26, 2014	17,917,041	OWDA #6790	3.010%	Jan. & July 1, 2018-36	12,113,851	692,648	518,397
Aug. 28, 2014	6,824,879	OWDA #6817	3.340%	Jan. & July 1, 2018-35	5,708,011	158,938	191,345
Feb. 26, 2015	5,070,277	OWDA #6948	1.890%	Jan. & July 1, 2018-36	3,491,973	216,817	88,805
Feb. 26, 2015	18,319,051	OWDA #6949	1.890%	Jan. & July 1, 2018-38	17,280,844	389,706	178,008
Apr. 30, 2015	25,387,222	OWDA #7003	2.030%	Jan. & July 1, 2018-21	20,702,811	5,019,968	394,919
May. 28, 2015	1,155,041	OWDA #7012	2.260%	Jan. & July 1, 2018-36	866,917	47,846	24,258
May. 28, 2015	10,997,906	OWDA #7014	2.450%	Jan. & July 1, 2018-36	11,365,526	472,205	263,084
May. 28, 2015	31,617,614	OWDA #7016	1.960%	Jan. & July 1, 2018-38	24,609,071	661,218	315,478
Jul. 30, 2015	5,502,246	OWDA #7071	2.290%	Jan. & July 1, 2018-36	4,008,936	227,333	117,117
Aug. 27, 2015	5,844,021	OWDA #7089	2.320%	Jan. & July 1, 2018-37	3,693,381	235,336	131,541
Oct. 29, 2015	3,273,284	OWDA #7153	2.180%	Jan. & July 1, 2018-37	2,511,109	132,931	68,852
Oct. 29, 2015	254,744,002	OWDA #7154	2.350%	Jan. & July 1, 2020-49	121,745,178	-	-
Dec. 10, 2015	5,653,479	OWDA #7214	2.140%	Jan. & July 1, 2018-37	2,721,247	231,643	117,312
Dec. 10, 2015	4,500,378	OWDA #7215	2.140%	Jan. & July 1, 2018-37	2,511,562	184,396	93,385
Dec. 10, 2015	1,374,691	OWDA #7216	2.140%	Jan. & July 1, 2018-36	1,207,998	56,929	27,923
Jan. 28, 2016	1,299,344	OWDA #7234	2.210%	Jan. & July 1, 2018-26	676,949	121,401	24,133
Feb. 25, 2016	4,823,288	OWDA #7267	2.050%	Jan. & July 1, 2018-47	4,763,202	118,892	97,055
Mar. 31, 2016	26,047,415	OWDA #7282	1.950%	Jan. & July 1, 2018-48	19,995,096	248,435	196,242

* 50% Water, 50% Sewer

SEWER BONDS
Bond Retirement Fund for Serial Bonds and Interest (continued)

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2017	2018 PRINCIPAL	2018 INTEREST
Ohio Water Development Authority Loan Agreements (continued)							
Jun. 30, 2016	1,238,790	OWDA #7409	1.750%	Jan. & July 1, 2018-47	678,696	31,990	21,263
Jun. 30, 2016	22,158,491	OWDA #7410	1.750%	Jan. & July 1, 2019-48	17,710,523	567,120	348,804
Jun. 30, 2016	14,692,039	OWDA #7411	1.660%	Jan. & July 1, 2019-48	11,451,463	-	-
Aug. 25, 2016	2,147,990	OWDA #7455	1.560%	Jan. & July 1, 2018-37	840,062	92,291	33,151
Aug. 25, 2016	1,458,160	OWDA #7460	1.400%	Jan. & July 1, 2018-47	1,458,160	39,416	20,277
Aug. 25, 2016	47,518,521	OWDA #7461	0.450%	Jan. & July 1, 2020-49	25,128,317	-	-
Aug. 25, 2016	7,409,403	OWDA #7462	1.400%	Jan. & July 1, 2018-48	4,214,105	-	-
Sep. 29, 2016	5,147,458	OWDA #7494	1.330%	Jan. & July 1, 2018-48	3,093,061	70,092	34,231
Apr. 27, 2017	18,071,206	OWDA #7647	2.330%	Jan. & July 1, 2018-24	10,298,031	-	-
Apr. 27, 2017	2,110,593	OWDA #7648	2.330%	Jan. & July 1, 2018-23	1,277,714	-	-
Apr. 27, 2017	2,210,043	OWDA #7649	2.330%	Jan. & July 1, 2018-23	1,124,768	-	-
May. 25, 2017	6,001,126	OWDA #7699	2.280%	Jan. & July 1, 2018-24	712,952	-	-
May. 25, 2017	1,100,228	OWDA #7700	2.280%	Jan. & July 1, 2018-23	127,977	-	-
May. 25, 2017	21,922,129	OWDA #7704	0.930%	Jan. & July 1, 2018-63	17,834,806	-	-
Jun. 29, 2017	2,919,239	OWDA #7743	2.510%	Jan. & July 1, 2018-48	146,186	32,904	36,636
					\$ 414,226,918	\$ 14,351,909	\$ 5,137,173
Ohio Public Works Commission Loan Agreement							
Dec. 1, 1995	690,000	OPWC #CH804	0.000%	Jan. & July 1, 2018	\$ 21,310	\$ 21,310	\$ -
July 1, 1996	907,265	OPWC #CH006	0.000%	Jan. & July 1, 2018-20	113,408	45,363	-
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 2018-21	104,125	29,750	-
July 1, 2005	275,000	OPWC #CH10I	0.000%	Jan. & July 1, 2018-26	82,198	9,133	-
					\$ 321,041	\$ 105,556	\$ -

Table 6

OPWC LOANS
Ohio Public Works Commission Loan Agreement

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2017	2018 PRINCIPAL	2018 INTEREST
Various Capital Projects							
July 1, 1997	760,000	OPWC #CH10A(CIP)	0.000%	Jan. & July 1, 2018	\$ 38,000	\$ 38,000	\$ -
July 1, 1998	1,014,000	OPWC #CH08B(CIP)	0.000%	Jan. & July 1, 2018-20	152,100	50,700	-
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2018-22	55,079	12,240	-
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2018-21	58,500	14,625	-
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2018-22	30,500	6,100	-
July 1, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2018-24	216,745	33,345	-
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2018-22	134,663	29,925	-
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2018-22	82,878	16,576	-
July 1, 2000	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2018-23	129,747	21,624	-
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2018-24	267,731	41,189	-
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2018-26	368,348	43,335	-
July 1, 2005	54,000	OPWC #CH05I(CIP)	0.000%	Jan. & July 1, 2018-29	31,050	2,700	-
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2018-27	892,050	93,900	-
July 1, 2005	754,635	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2018-28	395,937	37,708	-
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2018-29	592,800	49,400	-
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2018-27	92,200	9,220	-
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2018-29	500,400	41,700	-
July 1, 2008	1,299,000	OPWC #CH09L(CIP)	0.000%	Jan. & July 1, 2018-45	727,120	26,441	-
Nov. 28, 2008	225,000	OPWC #CH06M(CIP)	0.000%	Jan. & July 1, 2018-41	148,908	6,204	-
Mar. 13, 2009	529,900	OPWC #CH08M(CIP)	0.000%	Jan. & July 1, 2018-41	301,737	12,840	-
Nov. 28, 2008	861,700	OPWC #CH09M(CIP)	0.000%	Jan. & July 1, 2018-42	487,749	19,510	-
Oct. 11, 2011	688,000	OPWC #CH06N(CIP)	0.000%	Jan. & July 1, 2018-41	550,400	22,933	-
Aug. 4, 2010	446,000	OPWC #CH05N(CIP)	0.000%	Jan. & July 1, 2018-45	117,177	4,261	-
TOTAL OPWC LOANS					\$ 6,371,819	\$ 634,476	\$ -

Table 7

ODOD
Ohio Department of Development Loan Agreements

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2017	2018 PRINCIPAL	2018 INTEREST
Mar. 1, 2003	1,000,000	University Technology Park	4.00%	Jan. 1, 2018	\$ 40,162	\$ 40,162	\$ 356
Mar. 31, 2011	5,000,000	Goodyear Akron Riverwalk Project	2.00%	Jun. 1, 2018-2030	4,570,000	305,000	101,138
TOTAL ODOD LOANS					\$ 4,610,162	\$ 345,162	\$ 101,494

HUD
Housing and Urban Development Loan Agreements

Dec. 26, 2013	3,800,000	Highland Square		Aug. 1, 2018-33	\$ 3,040,000	\$ 190,000	\$ 86,906
Aug. 1, 2013	1,300,000	Middlebury Grocery		Aug. 1, 2018-23	880,000	125,000	19,224
TOTAL HUD LOANS					\$ 3,920,000	\$ 315,000	\$ 106,130

Table 8**OTHER SPECIAL OBLIGATIONS**

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2017</u>	<u>2018 PRINCIPAL</u>	<u>2018 INTEREST</u>
Certificates of Participation (COPS)							
Nov. 3, 2010	13,200,000	Steam System Utility	2.75-5.00%	Dec. 1, 2018-30	\$ 10,360,000	\$ 530,000	\$ 518,000
Dec. 5, 2013	2,365,000	Canal Park Stadium	0.60-4.5%	Dec. 1, 2018-23	1,490,000	230,000	55,508
Nov. 27, 2013	14,910,000	Canal Park Stadium	0.58-3.75%	Dec. 1, 2018-21	7,775,000	1,860,000	246,928
Oct. 25, 2016	11,965,000	Steam System Utility	2.00-5.00%	Dec. 1, 2018-41	11,690,000	325,000	390,175
TOTAL CERTIFICATES OF PARTICIPATION					\$ 31,315,000	\$ 2,945,000	\$1,210,611

Table 9

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2017</u>	<u>2018 PRINCIPAL</u>	<u>2018 INTEREST</u>
Dec. 15, 2011	14,035,000	Economic Development	2.280%	Dec. 1, 2018	\$ 2,770,000	\$2,770,000	\$ 62,325
Nov. 25, 2014	28,230,000	Economic Development	3.080%	Dec. 1, 2018-34	23,370,000	1,665,000	843,150
Nov. 12, 2015	13,250,000	Economic Development	3.170%	Dec. 1, 2018-26	13,030,000	1,300,000	390,466
TOTAL NON-TAX REVENUE BONDS					\$ 39,170,000	\$5,735,000	\$1,295,941

Table 10

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

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2017	2018 PRINCIPAL	2018 INTEREST
Dec. 15, 2011	6,405,000	Pension Refunding	2.950%	Dec. 1, 2018-23	\$ 3,800,000	\$ 590,000	\$ 109,175
Oct. 21, 2017	3,500,000	Health Benefit Claims	1.150%	Oct. 19, 2018	\$ 3,500,000	\$ 3,500,000	\$ 40,026
Aug. 8, 2013	2,493,570	OAQDA Series A	2.031%	Dec. 1, 2018-21	\$ 1,251,441	\$ 303,493	\$ 25,417
Aug. 8, 2013	2,355,914	OAQDA Series B	4.200%	Dec. 1, 2022-28	\$ 2,355,914	\$ -	\$ 98,948
Aug. 7, 2014	838,000	OAQDA Series A	2.031%	Dec. 1, 2018-21	\$ 473,235	\$ 114,765	\$ 9,611
Nov. 14, 2012	28,870,000	Various Purpose Bonds	3.149%	Dec. 1, 2029-32	\$ 7,550,000	\$ -	\$ -
Nov. 25, 2014	32,340,000	Various Purpose Bonds	5.097%	Dec. 1, 2018-34	\$ 28,750,000	\$ 1,305,000	\$ 1,342,000
Nov. 12, 2015	25,370,000	Various Purpose Bonds	4.463%	Dec. 1, 2018-28	\$ 22,155,000	\$ 3,505,000	\$ 994,150
Dec. 6, 2016	14,655,000	Various Purpose Refunding Bonds	4.206%	Dec. 1, 2018-28	\$ 14,655,000	\$ 285,000	\$ 549,650
Jun. 24, 2015	5,500,000	Cascade Plaza Bond	2.420%	Dec. 1, 2018-35	\$ 4,939,660	\$ 229,933	\$ 118,157
Jul. 28, 2010	17,880,000	Community Learning Ctrs., 2010A	4.440%	Dec. 1, 2018-19	\$ 1,765,000	\$ 775,000	\$ 736,775
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, 2018-33	139,335,000	6,015,000	6,948,500
May 7, 2014	50,000,000	Community Learning Ctrs., 2014	3.456%	Dec. 1, 2018-29	22,410,000	1,955,000	1,822,969
Dec. 8, 2016	27,000,000	Community Learning Ctrs., 2016	4.473%	Dec. 1, 2018-33	25,905,000	1,160,000	1,141,450
Dec. 20, 2017	36,615,000	Community Learning Ctrs., 2017	3.348%	Dec. 1, 2018-33	36,615,000	225,000	1,406,365
Total Community Learning Cente					\$ 253,150,000	\$ 10,130,000	\$ 13,706,231
TOTAL INCOME TAX REVENUE BONDS					\$ 342,580,250	\$ 19,963,191	\$ 16,993,365

INCOME TAX REVENUE NOTES

Dec. 12, 2017	30,000,000	Various Purpose Notes	3.000%	Dec. 12, 2018	\$ 30,000,000	\$ 30,000,000	\$ 900,000
					\$ 30,000,000	\$ 30,000,000	\$ 900,000

Table 11

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2017</u>	<u>2018 PRINCIPAL</u>	<u>2018 INTEREST</u>
Dec. 21, 2011	27,165,000	JEDD Rev. Refunding, Ser 201	2.940%	Dec. 1. 2018-22	\$ 15,220,000	\$ 3,665,000	\$ 603,363
TOTAL SPECIAL REVENUE (JEDD) BONDS					<u>\$ 15,220,000</u>	<u>\$ 3,665,000</u>	<u>\$ 603,363</u>

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Bond Retirement: January 1	\$ 108,056.05	\$ 108,865.22	\$ 408,466.03	\$ 511,485.50
Receipts:				
General Property Tax	665,440.52	629,704.89	1,262,672.32	440,000.00
Investments Matured	400,000.00	-	-	-
BNY Escrow	2,068,337.50	13,389,537.50	21,960,822.50	-
Miscellaneous Receipts	523,531.10	2,701,751.68	111,160.00	-
EMS Operating	7,364.05	18,369.84	26,497.81	106.48
JEDD - Econ. Dev. & Township	93,882.77	-	617,754.46	50,000.00
Motor Equipment Operating	67,889.04	68,545.67	73,282.21	4,542,238.41
Municipal Utilities	19,442,673.43	15,336,537.86	21,573,031.70	17,029,708.74
Off-Street Parking	1,364.52	100,682.26	448.22	527,255.22
Capital Imp. Fund	17,954,206.21	21,092,979.14	20,315,709.97	22,089,052.87
Tag Tax	900,000.00	-	-	-
Community Development Fund	-	-	-	2,219.88
In-Lieu-Of-Taxes	2,424,621.49	3,284,242.53	2,398,581.62	1,000,000.00
General Fund	76,922.16	375,422.39	69,129.49	1,635.72
U. S. Bank Escrow	39,592,987.50	-	-	-
Bond Payment Fund - Various	542,821.18	592,649.34	-	-
Total Receipts and Balance	\$ 84,870,097.52	\$ 57,699,288.32	\$ 68,817,556.33	\$ 46,193,702.82

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

Expenditures:

Bonds & Notes: Within 10M	\$ 13,390,000.00	\$ 17,921,146.87	\$ 16,240,000.00	\$ 17,375,000.00
Bonds & Notes Int. Within 10M	8,905,885.35	8,179,334.60	5,636,549.20	5,138,688.00
Bonds & Notes: Outside 10M	40,965,000.00	12,330,000.00	22,645,000.00	-
Bonds & Notes Int. Outside 10M	991,931.25	305,593.75	1,041,747.50	-
O.W.D.A. Loans	19,241,159.69	15,135,024.12	21,371,517.96	21,946,788.00
O.P.W.C. Loans	820,663.71	836,014.56	835,991.08	835,989.74
O.D.O.D. Loans	122,245.95	122,041.56	529,642.48	446,656.00
S.I.B. Loans	320,270.00	-	-	-
Other Expense	22.86	2,461,666.83	5,622.61	5,000.00
Investment Purchases	4,053.49	-	-	-
Total Expenditures	<u>\$ 84,761,232.30</u>	<u>\$ 57,290,822.29</u>	<u>\$ 68,306,070.83</u>	<u>\$ 45,748,121.74</u>
Balance December 31	<u>\$ 108,865.22</u>	<u>\$ 408,466.03</u>	<u>\$ 511,485.50</u>	<u>\$ 445,581.08</u>

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Special Assessment Bond Retirement Fund: January 1	\$ 1,861.68	\$ 4,840.68	\$ 2,840.68	\$ 2,840.68
Receipts:				
Assessments Coll. by County	14,499,373.15	14,161,134.02	13,700,969.80	14,011,928.79
Total Receipts and Balance	<u>\$14,501,234.83</u>	<u>\$14,165,974.70</u>	<u>\$13,703,810.48</u>	<u>\$14,014,769.47</u>
Expenditures:				
Redemption of Improvement Bonds	\$ 1,231,002.88	\$ 962,324.00	\$ 460,329.00	\$ 700,360.93
Interest on Improvement Bonds	103,842.96	77,079.10	48,904.88	111,187.30
Redemption of Notes	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Interest on Notes	123,027.31	121,730.92	191,735.92	200,380.56
Legal Services	38,500.00	2,000.00	-	-
Misc. & Dist. of S.A. Coll.	21.00	-	-	-
Total Expenditures	<u>\$14,496,394.15</u>	<u>\$14,163,134.02</u>	<u>\$13,700,969.80</u>	<u>\$14,011,928.79</u>
Balance December 31	<u>\$ 4,840.68</u>	<u>\$ 2,840.68</u>	<u>\$ 2,840.68</u>	<u>\$ 2,840.68</u>

Table 14**2018 DEBT SERVICE**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Major Governmental Funds			
General Fund	\$ -	\$ 1,636	\$ 1,636
Income Tax Capital Improvement Fund	55,431,313	11,857,740	67,289,053
Community Learning Centers Income Tax Fu	10,130,000	13,706,230	23,836,230
Special Assessments Bond Payment Fund	13,700,361	311,568	14,011,929
Major Proprietary Funds			
Water Fund	6,066,439	1,368,631	7,435,070
Sewer Fund	14,457,465	5,137,173	19,594,638
Off-Street Parking Fund	8,332	18,923	27,255
Non-Major Governmental Funds (1)	7,897,020	1,081,280	8,978,300
Non-Major Proprietary Funds (2)	7,885,148	197,117	8,082,265
Total	<u>\$ 115,576,078</u>	<u>\$ 33,680,298</u>	<u>\$ 149,256,377</u>

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

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

Table 15**Future Debt Service Requirements**

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
2018	\$ 17,666	\$ 5,636	\$ 635	\$ -	\$ 345	\$ 101
2019	17,679	4,535	596	-	310	94
2020	16,386	4,025	596	-	320	87
2021	18,588	3,441	546	-	330	80
2022	15,300	2,906	510	-	335	73
2023-2027	52,210	8,219	1,872	-	1,790	245
2028-2032	17,780	1,688	666	-	1,180	47
2033-2037	1,320	135	461	-	-	-
2038-2042	-	-	413	-	-	-
2043-2047	-	-	77	-	-	-
2048-2052	-	-	-	-	-	-
2053-2057	-	-	-	-	-	-
	<u>\$ 156,929</u>	<u>\$ 30,585</u>	<u>\$ 6,372</u>	<u>\$ -</u>	<u>\$ 4,610</u>	<u>\$ 727</u>

Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue		Special Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
	2018	\$ 5,735	\$ 1,296	\$ 16,463	\$ 16,953	\$ 3,665
2019	3,025	1,173	16,727	14,085	3,835	420
2020	3,105	1,098	17,112	13,494	4,040	228
2021	3,190	1,013	20,211	12,916	1,810	117
2022	3,285	915	18,791	12,067	1,870	59
2023-2027	16,545	2,783	102,534	46,465	-	-
2028-2032	3,570	480	119,086	22,862	-	-
2033-2037	715	51	28,157	1,339	-	-
2038-2042	-	-	-	-	-	-
2043-2047	-	-	-	-	-	-
2048-2052	-	-	-	-	-	-
2053-2057	-	-	-	-	-	-
	<u>\$ 39,170</u>	<u>\$ 8,809</u>	<u>\$ 339,081</u>	<u>\$ 140,181</u>	<u>\$ 15,220</u>	<u>\$ 1,427</u>

Fiscal Year Ending December 31 (in thousands)	Special Assessment Bonds		Housing & Urban Development Loans		Income Tax Revenue Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
	2018	\$ 700	\$ 111	\$ 315	\$ 106	\$33,500
2019	733	98	320	102	-	-
2020	739	80	330	96	-	-
2021	753	63	340	89	-	-
2022	397	46	350	81	-	-
2023-2027	1,691	109	1,125	290	-	-
2028-2032	-	-	950	135	-	-
2033-2037	-	-	190	7	-	-
2038-2042	-	-	-	-	-	-
2043-2047	-	-	-	-	-	-
2048-2052	-	-	-	-	-	-
2053-2057	-	-	-	-	-	-
	<u>\$ 5,013</u>	<u>\$ 507</u>	<u>\$ 3,920</u>	<u>\$ 906</u>	<u>\$ 33,500</u>	<u>\$ 940</u>

Table 15**Future Debt Service Requirements**

Governmental Activities						
Fiscal Year Ending December 31 (in thousands)	Special Assessment Notes		Certificates of Participation			
	Principal	Interest	Principal	Interest		
2018	\$ 13,000	\$ 200	\$ 2,945	\$ 1,211		
2019	-	-	3,040	1,119		
2020	-	-	3,145	1,019		
2021	-	-	3,250	910		
2022	-	-	1,265	785		
2023-2027	-	-	6,050	3,068		
2028-2032	-	-	6,120	1,564		
2033-2037	-	-	2,855	735		
2038-2042	-	-	2,645	227		
2043-2047	-	-	-	-		
2048-2052	-	-	-	-		
2053-2057	-	-	-	-		
	<u>\$ 13,000</u>	<u>\$ 200</u>	<u>\$ 31,315</u>	<u>\$ 10,638</u>		
Business-type Activities						
Fiscal Year Ending December 31 (in thousands)	General Obligation Bonds		Mortgage Revenue		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 83	\$ 16	\$ 4,255	\$ 626	\$ 16,067	\$ 5,881
2019	87	12	1,130	513	20,469	7,585
2020	92	7	1,165	479	30,425	13,540
2021	63	4	1,200	444	29,215	12,703
2022	64	2	1,235	408	23,455	12,008
2023-2027	-	-	5,855	1,447	106,434	51,688
2028-2032	-	-	2,845	701	114,261	38,413
2033-2037	-	-	1,355	69	73,127	21,017
2038-2042	-	-	-	-	15,582	3,105
2043-2047	-	-	-	-	4,598	723
2048-2052	-	-	-	-	2,626	357
2053-2057	-	-	-	-	2,164	196
	<u>\$ 389</u>	<u>\$ 41</u>	<u>\$ 19,040</u>	<u>\$ 4,687</u>	<u>\$ 438,423</u>	<u>\$ 167,216</u>
Fiscal Year Ending December 31 (in thousands)	OPWC Loans		Grand Total			
	Principal	Interest	Principal	Interest		
2018	\$ 202	\$ -	\$ 115,576	\$ 33,680		
2019	180	-	68,131	29,736		
2020	106	-	77,561	34,153		
2021	69	-	79,565	31,780		
2022	54	-	66,911	29,350		
2023-2027	126	-	296,232	114,314		
2028-2032	-	-	266,458	65,890		
2033-2037	-	-	108,180	23,353		
2038-2042	-	-	18,640	3,332		
2043-2047	-	-	4,675	723		
2048-2052	-	-	2,626	357		
2053-2057	-	-	2,164	196		
	<u>\$ 737</u>	<u>\$ -</u>	<u>\$1,106,719</u>	<u>\$ 366,864</u>		

Capital Budget

2018 CAPITAL INVESTMENT AND COMMUNITY DEVELOPMENT PROGRAM

INTRODUCTION

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

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

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

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

The City's Capital Budget identifies the capital improvements that will be made in the City during 2018. These projects are funded from a variety of funding sources. The largest source is the City income tax. The 2% income tax (the City's tax rate is 2.50% but .25% is dedicated for Police, Fire, and Road Activity and an additional .25% is dedicated for the Community Learning Centers) is divided by Charter into the Operating Plan (73%) and the Capital Plan (27%). This Charter mandate has enabled the City of Akron to always have a steady supply of capital funds available to pay debt service, match grants from federal and state agencies, and make improvements and extensions to infrastructure. The City has been able to keep pace with an aging infrastructure due to the reliability of the revenues from income tax collections.

OBJECTIVES

The 2018 Capital Budget is a key element in the City of Akron's overall financial plan. The City is dedicated to the goal of maintaining its reputation as a financially sound community, and the Operating Budget and the Capital Budget are integrated to reach that goal.

Specifically, the Capital Budget is prepared 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 the City of Akron's economy. This activity results in an increase in the local tax base, thus providing additional funds for both capital and operating purposes.
- d. Maintain sound neighborhoods. In cooperation with local banks, millions of dollars have been invested in Akron's housing stock to preserve the City's true strength – its neighborhoods.

The City has consistently met these objectives over the years, and the projects identified in the 2018 plan will continue that tradition.

FUNDING

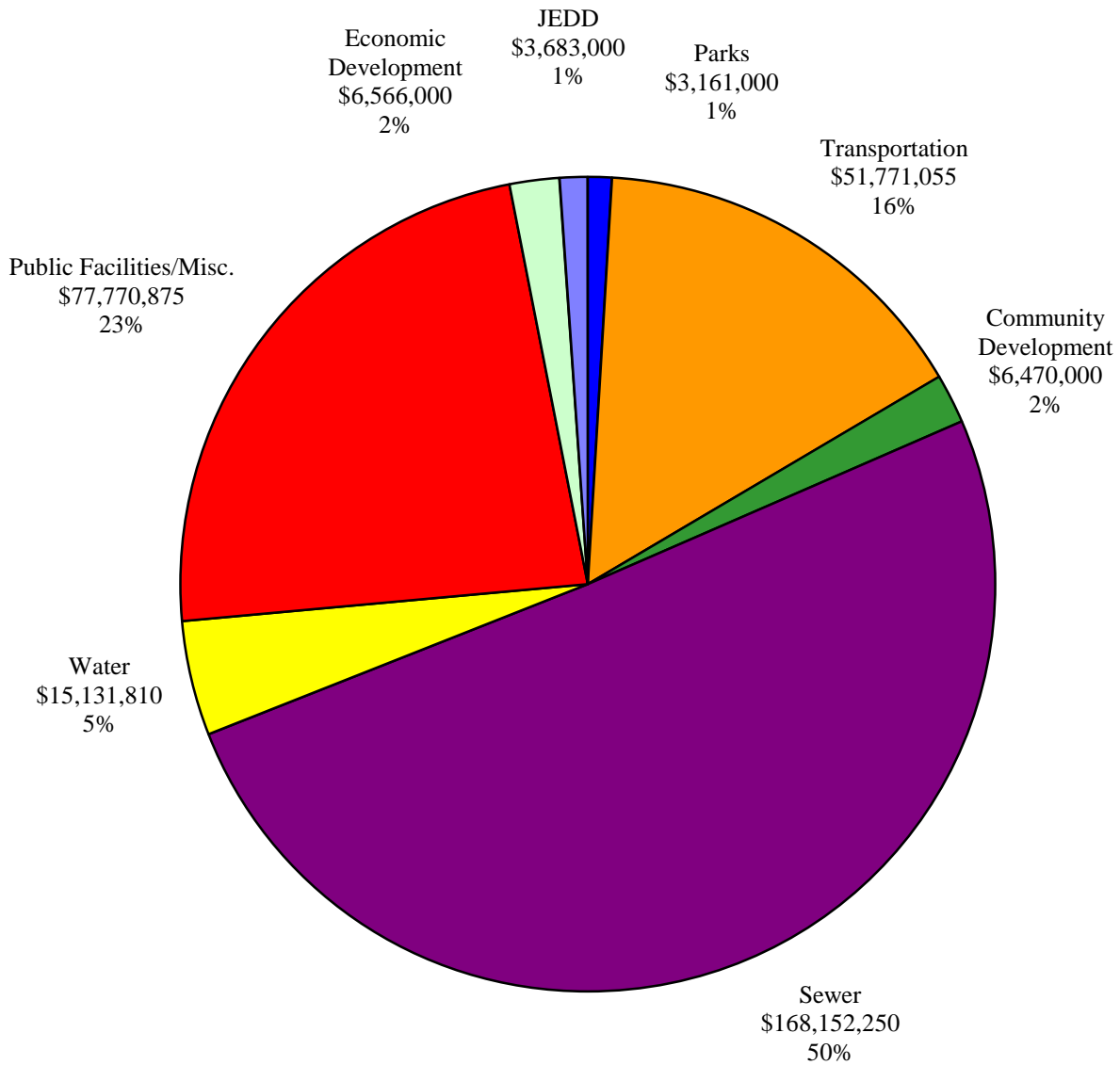
The changes in federal and state budget policies have reduced the amount of funds the City receives for capital investments as well as operating expenses. The reduction of these funds has limited the ability to meet its capital needs on a timely basis.

Excluding debt financing, the City's income tax (\$50,433,932) is the largest single source of revenue in the budget. At the end of this section is a listing of all the revenues used in the 2018 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 2018 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
2018 CAPITAL BUDGET
EXPENDITURES BY PROGRAM
TOTAL \$332,705,990**



2018 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.	\$ 865,561	Special Assessments
		1,400,000	Ohio Water Development Authority
		4,882,000	Ohio Public Works Commission
		1,546,000	General Obligation Debt
		409,000	Safety Funds
		1,050,000	Income Tax
		325,450	Water Capital Fund
		1,030,582	Sewer Capital Fund
		847,997	Street Lighting Assessments
		1,168,000	Surface Transportation Block Grant
		250,000	Transportation Improvement District
		7,500,000	Bridge Replacement
		50,000	Summit County
		5,000,000	TIGER Grant
		3,000,000	First Energy
		<u>\$ 29,324,590</u>	Total
Bridges	Annual maintenance on City-owned bridges including bridge replacements and reconstruction.	\$ 5,715,600	Fastlane Funds
		2,347,873	Ohio Public Works Commission
		1,490,575	Sewer Capital Fund
		866,181	Water Capital Fund
		6,000	Ohio Department Of Transportation
		235,836	Street Lighting Assessments
		250,000	Ohio Rail Development Commission
		100,000	Tag Tax
		<u>\$ 11,012,065</u>	Total
Expressways	Major reconstruction of expressways throughout Akron.	\$ 45,900	General Obligation Debt
		412,600	Safety Funds
		<u>\$ 458,500</u>	Total
Residential Streets	New pavement, sidewalks, curbs, and street trees on various streets.	\$ 160,000	Income Tax
		210,000	General Obligation Debt
		283,600	Special Assessments
		500,000	Ohio Public Works Commission
		<u>\$ 1,153,600</u>	Total
Resurfacing Program	Resurfacing of arterial, collector, and local streets throughout the City.	\$ 4,150,000	Income Tax
		1,263,000	General Obligation Debt
		1,376,000	Special Assessments
		310,000	Gas Tax
		1,019,300	Ohio Department Of Transportation
		<u>\$ 8,118,300</u>	Total
Sidewalk Program	The reconstruction of damaged sidewalks throughout the City on various streets, including new Americans with Disabilities Act (ADA) curb ramps at locations having either no ramps or deficient ramps.	\$ 302,000	General Obligation Debt
		200,000	Income Tax
		192,000	Special Assessments
		860,000	Surface Transportation Block Grant
		150,000	Transportation Alternatives Program
		<u>\$ 1,704,000</u>	Total
TOTAL TRANSPORTATION PROGRAM		<u><u>\$ 51,771,055</u></u>	

Impact on Operations:

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

PROJECT	DESCRIPTION	FUNDING	
PARKS PROGRAM			
Adam's Run Trail Greenway	Design and property acquisition for a 3,100 linear feet multi-use trail adjacent to Adam's Ditch. Western Reserve Land Conservancy is donating property and in-kind services.	\$ 224,000 45,000 <u>105,000</u> \$ 374,000	Clean Ohio Program General Obligation Debt Western Reserve Land Conservatory Total
Balch Street Fitness Center	Replace existing hot water heater and storage tank.	\$ 57,000	General Obligation Debt
Canal Park Stadium Improvements	Miscellaneous improvements to the Stadium.	\$ 200,000 <u>200,000</u> \$ 400,000	General Obligation Debt Canal Park Reserve Fund Total
Chestnut Ridge Park Improvements	Rehabilitation of park grounds.	\$ 75,000	General Obligation Debt
Copley Road Soccer Practice Fields	Construction of three practice soccer fields.	\$ 183,000	General Obligation Debt
Little Cuyahoga River Restoration - Rack 27	Design of river restoration resulting from the relocation of sewer crossing from the Little Cuyahoga River.	\$ 20,000	Sewer Capital Fund
Little Cuyahoga River Land Acquisition	Land acquisition to purchase a riparian corridor to use for future river stabilization. Conceptual plans developed as part of Section 206 study by USACE.	\$ 40,000 <u>255,000</u> \$ 295,000	Sewer Capital Fund Clean Ohio Program Total
Ellet Community Center AC Replacement	Replace failed AC unit and condensing coil at Ellet Community Center.	\$ 50,000	General Obligation Debt
Forest Lodge / West Akron Baseball Field	Design and construction of additional baseball field(s) in west Akron.	\$ 95,000	General Obligation Debt
Glendale Steps	Rehabilitation of the Glendale Steps, which will include landscaping.	\$ 50,000 <u>2,000</u> \$ 52,000	General Obligation Debt Private Total
Gorge Dam Removal of Contaminated Sediments	The remediation design for the management of the Gorge Dam contaminated sediments to facilitate the removal of the Gorge Dam.	\$ 750,000	Ohio Department of Natural Resources
Joy Park Community Center Flooring	Replace flooring in the multi-purpose room and kitchen. Includes removal of asbestos floor tiles.	\$ 30,000	Income Tax
Kenmore Senior Center Roof	Roof replacement.	\$ 65,000	General Obligation Debt
Mason Park Ball Fields	Carryover from 2017 budget of regrading of existing ball field areas.	\$ 50,000	General Obligation Debt
Miscellaneous Parks & Community Centers	Small capital improvements at various city parks and community centers.	\$ 200,000	Income Tax

PROJECT	DESCRIPTION	FUNDING	
PARKS PROGRAM (Continued)			
Park East	Development of park improvements with the Reimaging Akron Civic Commons group.	\$ 20,000	Income Tax
Reservoir Park Community Center	Improvements, which will include repairs to the interior masonry wall between the restroom and storage room.	\$ 25,000	Income Tax
Rubber City Heritage Trail	Study of developing a multi-use recreational trail linking the Akron neighborhoods of East End, Kenmore, Downtown Akron, Ellet, and the University of Akron via an abandoned rail line.	\$ 20,000	General Obligation Debt
		100,000	Clean Ohio Program
		\$ 120,000	Total
Veterans Memorial Park	Park acquisition and development to create a memorial to veterans of war from Summit County.	\$ 50,000	General Obligation Debt
Public Space Improvements	Design and construction of public space improvements identified through parks analysis and community engagement.	\$ 250,000	General Obligation Debt
TOTAL PARKS PROGRAM		<u>\$ 3,161,000</u>	

Impact on operations:

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

PROJECT	DESCRIPTION	FUNDING	
PUBLIC FACILITIES PROGRAM			
Airport Obstruction Removals	Remedy all obstructions on the 7 end of the main runway by removal or lighting.	\$ 24,000	Tax Increment Financing
		216,000	Ohio Department Of Transportation
		<u>\$ 240,000</u>	Total
Airport Runway Rehabilitation	Design of 7-25 runway rehabilitation.	\$ 295,000	Tax Increment Financing
		255,000	Federal Aviation Administration
		<u>\$ 550,000</u>	Total
Akron Municipal Courthouse	Final design and construction of new court house at 149-177 South Broadway.	\$ 17,667,943	Courtroom Fees
Cascade Parking Deck Repairs	Repairs to deck as well as additional waterproof coating.	\$ 500,000	General Obligation Debt
Cascade Garage Fan Room Restoration	Complete purchase of materials to renovate a portion of the old Police Training Facility to accommodate relocated Building Maintenance staff and operations from the Morley Parking Deck.	\$ 10,000	General Obligation Debt
		250,000	Ohio Department of Natural Resources
		<u>\$ 260,000</u>	Total
Fire Concrete Replacement Program	Replace concrete drive apron at 1688 Akron Peninsula Road.	\$ 100,000	General Obligation Debt
Fire Station #2	Completion of design plan and phase 1 construction of new 3-bay facility at Fire Station #2 (952 E. Exchange St.).	\$ 1,600,000	Income Tax
Fire Station #12	Design of new 3-bay facility at Fire Station #12 (1852 W. Market Street).	\$ 200,000	Income Tax
Fire Station Kitchen Program	Repair of various fire station kitchen areas to increase functionality.	\$ 40,000	Income Tax
Fire Station Parking Lots	Repair of various fire station parking lots and driveways.	\$ 75,000	General Obligation Debt
Greystone Roof Replacement	Roof replacement.	\$ 300,000	General Obligation Debt
Municipal Building Plumbing Upgrade	Upgrade and modernize plumbing lines and fixtures.	\$ 25,000	Income Tax
Muni. Service Center Building #1B Roof	Roof replacement.	\$ 90,000	General Obligation Debt
Muni. Service Center Lighting Upgrade	Replace all lights in garages for Buildings 1A, 1B, 2, and 3 with LED lights.	\$ 150,000	General Obligation Debt
Police Work Space Safety & Efficiency Improvements	Improve public-facing spaces and remediate safety concerns.	\$ 150,000	Income Tax
Stubbs Justice Center Asbestos Abatement	Asbestos abatement.	\$ 25,000	Income Tax
Stubbs Justice Center 3rd & 5th Floor Renovations	Renovations to the 3rd floor Crime Scene Unit office area and 5th floor Patrol Operations office. Includes asbestos abatement, new flooring, furnishings, and security improvements.	\$ 30,000	Income Tax
Stubbs Justice Center Elevator Upgrade	Replace all hoistway door mechanics for improved operations.	\$ 100,000	General Obligation Debt
TOTAL PUBLIC FACILITIES		<u>\$ 22,102,943</u>	

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			
Abandoned Declining City Owned Oil & Gas Wells	Abandoned City owned oil & gas wells that no longer produce enough income to justify their continued operation.	\$ 20,000	Income Tax
Administration (Capital)	Annual salaries, benefits, supplies and overhead for the Capital Planning Administration.	\$ 650,000	Income Tax
CIS / Billing System	Replacement of CIS / Billing System. Includes a new billing application for the rental registration program and replacement of servers.	\$ 125,000 460,000 460,000 <u>\$ 1,045,000</u>	General Fund Water Capital Fund Sewer Capital Fund Total
Debt Service	Annual service on general obligation debt for capital projects.	\$ 37,060,932 2,000,000 1,000,000 4,500,000 500,000 500,000 500,000 <u>\$ 46,560,932</u>	Income Tax Joint Economic Development District Tag Tax Tax Increment Financing Parking Lot Revenue General Fund Development Activity Fund Property Taxes Total
Downtown Beautification	Annual program request. Planting and maintaining the flowering window boxes on the Municipal Building, Civic mall, and the CitiCenter Building.	\$ 10,000	Income Tax
Equipment Replacement	Annual replacement of obsolete or otherwise unusable rolling stock.	\$ 2,800,000 <u>1,800,000</u> \$ 4,600,000	Income Tax General Obligation Debt Total
Fire Vehicle Refurbishment Prog.	Annual program to refurbish vehicle bodies on mechanically sound Fire and EMS vehicles.	\$ 100,000	General Obligation Debt
Fire Stations Misc. Equipment	Miscellaneous equipment purchases at various fire stations.	\$ 100,000	Income Tax
Fire Structural Turn-Out Gear	Provide all firefighters with a complete 2nd set of fire structural turn-out gear to meet new National Fire Protection Association (NFPA) standards.	\$ 418,000	Income Tax
Fire Structural Turn-Out Gear Replacement	Annual replacement of expired Structural Fire Protective Clothing to new NFPA standards.	\$ 50,000	Income Tax
LED Traffic Light Replacement	Replace LED lights as they reach their useful life.	\$ 10,000	Income Tax
Microwave Detector Replacement	Replace existing non-functioning microwave detectors with video detection equipment for improved service at 2-3 intersections.	\$ 15,000	Income Tax
Neighborhood Partnerships	Matching grants of up to \$7,500 for neighborhood organizations for small, competitive projects that build neighbor collaboration.	\$ 60,000 100,000 60,000 <u>\$ 220,000</u>	Income Tax Akron Community Foundation Community Development Total
911 Operating Software	Upgrade 911 Operating Software.	\$ 500,000	Income Tax
Police Body Worn Cameras	The purchase of body worn cameras for officers and detectives.	\$ 160,000 184,000 <u>\$ 344,000</u>	Income Tax U.S. Department of Justice Total
Police/Citizen's Academy	Improve development, training and hardware.	\$ 100,000	Income Tax
Police Gear Replacement	Miscellaneous equipment purchases for officers.	\$ 150,000	Income Tax
Police In-Car Video System (IVS)	Replace unsupported IVS system with new system that will work with the new body worn cameras.	\$ 190,000	Income Tax

PROJECT	DESCRIPTION	FUNDING
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MISCELLANEOUS EXPENSES (continued)

Police Management Software/Hardware/ Training /Implementation	Improve effectiveness and efficiency of management software, hardware, training and implementation programs.	\$ 75,000	Income Tax
Rectangular Rapid Flash Beacons (RRFB) Alternative	Annual installation of FHWA approved devices for use at uncontrolled bike/pedestrian crossings at mid-block, trail, and intersection locations.	\$ 25,000	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 lights.	\$ 60,000	General Obligation Debt
Street Lighting Maintenance	Annual maintenance and installation of street lights.	\$ 275,000	Street Lighting Assessments
Street Trees	Annual replacement of street trees removed because of age, disease, or accident.	\$ 100,000	Income Tax
Waterloo Road Signal Support Replacement (S. Main St. - Coventry St.)	Replace deteriorating signal supports and upgrade signal head mounting.	\$ 50,000	General Obligation Debt

TOTAL MISCELLANEOUS EXPENSES	<u>\$ 55,667,932</u>
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Impact on Operations:

The above improvements will reduce maintenance costs for the City.

ECONOMIC DEVELOPMENT

Brownfields	Cleanup and revitalization of various Brownfield areas throughout the City in support of current economic development initiatives.	\$ 90,000	Environmental Protection Agency
		234,000	General Obligation Debt
		25,000	Joint Economic Development District
		200,000	JOBS Ohio Program
		<u>\$ 549,000</u>	Total
Commercial / Industrial Development	Roadway improvements to Ascot Pkwy., Firestone Business Park, Evans Ave. land development, and other public improvements in support of future development.	\$ 2,360,000	Department of Environmental Services
		1,327,000	General Obligation Debt
		25,000	Income Tax
		75,000	Joint Economic Development District
		50,000	Land Sales
		835,000	Ohio Public Works Commission
		100,000	Summit County
		200,000	State of Ohio
<u>\$ 5,432,000</u>	Total		
Neighborhood Business Districts	Matching facade grants, loans, and other assistance to support businesses in designated areas.	\$ 200,000	Community Development
Small Business and Neighborhood Districts Support	Provision of operational support to provide free business consulting and training to entrepreneurs and small businesses. Annual contract with Greater Akron Chamber 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.	\$ 175,000	Community Development
		10,000	Income Tax
		200,000	Joint Economic Development District
		<u>\$ 385,000</u>	Total

TOTAL ECONOMIC DEVELOPMENT PROGRAM	<u>\$ 6,566,000</u>
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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	
WATER & SEWER			
Combined Sewer Overflows (CSO)			
CSO Long Term Control Plan (Federal Mandate)	Design, construction and projects relating to various CSO Racks, Storage Basins, Separation Projects, and the Ohio Canal Interceptor Tunnel. Mud Run District repairs and rehabilitation for deficient manholes and sewer segments, annual maintenance of green infrastructure, and odor control studies.	\$ 450,000	Sewer Capital Fund
		93,444,300	Water Pollution Control Loan Fund
		\$ 93,894,300	Total
Operation/Maintenance PMT (Federal Mandate)	Development and implementation of the Capacity, Management, Operation, and Maintenance (CMOM) Program, including but not limited to aggregate cleaning and inspection of the sewer system every 5 years, and identification of projects as-needed to help prevent sanitary sewer overflow.	\$ 6,500,000	Sewer Capital Fund
		6,500,000	Water Pollution Control Loan Fund
		\$ 13,000,000	Total
Total Combined Sewer Overflows (CSO)		\$ 106,894,300	
Joint Economic Districts (Sewer & Water)			
Extension Studies	Studies to develop project limits for sanitary sewer and water extension requests.	\$ 220,000	Joint Economic Development District - Special Assessments
Service Area Extensions	Design and construction of sanitary sewer and water service area extensions.	\$ 2,000,000	Joint Economic Development District - Special Assessments
Bath Township	Construction of water main on Medina Road from Crystal Lake to Springside Drive.	\$ 683,000	Joint Economic Development District - Special Assessments
Copley Township	Construction of various water mains and sanitary sewers in Copley Township.	\$ 281,000	Joint Economic Development District - Special Assessments
Coventry Township	Extension of the Logan Parkway sanitary sewer and construction of the Vaughn Road water main.	\$ 389,000	Joint Economic Development District - Special Assessments
Springfield Township	Design and construction of water and sewer services.	\$ 110,000	Joint Economic Development District - Special Assessments
Total Joint Economic Districts (Sewer & Water)		\$ 3,683,000	
Sanitary Sewer Systems			
Flow Monitoring & Rain Gauges	Continuation of rainfall data collection used to model and support the sewage collection system.	\$ 50,000	Sewer Capital Fund
Grand Park Avenue Sewer Improvements	To study and increase sewer capacity on Grand Park Avenue to alleviate sewer backups during rain.	\$ 435,000	Water Pollution Control Loan Fund
Hampton Ridge Sanitary Sewer	Installation of approx. 1,000 L.F. of sanitary sewer, via horizontal directional drilling, to replace the Hampton Ridge Pump Station.	\$ 1,005,000	Sewer Capital Fund
Hawkins Trunk Sewer Area Improvements	Replacement and re-lining of sanitary sewers in the Hawkins Trunk Sewer Area.	\$ 300,000	General Obligation Debt
		5,900,000	Water Pollution Control Loan Fund
		\$ 6,200,000	Total
Little Cuyahoga Interceptor Sewer	Lining of the Little Cuyahoga Interceptor sewer from Case Avenue to Hazel Street.	\$ 2,250,000	Water Pollution Control Loan Fund
Mayfield Avenue Sewer Improvements	Replacement and re-lining of the Mayfield Avenue sanitary sewer lines.	\$ 635,000	Water Pollution Control Loan Fund
Misc. Collection System Improvements	Septic tank elimination studies, commercial sewer lateral replacement, vehicle and equipment replacements.	\$ 670,000	Sewer Capital Fund

PROJECT	DESCRIPTION	FUNDING	
Sanitary Sewer Systems (Continued)			
Quaker Ridge Pump Station Reconstruction	Reconstruction of pumping station and 4-inch diameter force main.	\$ 1,400,000	Water Pollution Control Loan Fund
Sanitary Sewer Reconstruction - 2017	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 1,137,840	Ohio Public Works Commission
		4,762,110	Water Pollution Control Loan Fund
		\$ 5,899,950	Total
Sanitary Sewer Reconstruction - 2018	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 500,000	Ohio Public Works Commission
		7,230,000	Water Pollution Control Loan Fund
		7,730,000.00	Total
Sanitary Sewer Reconstruction - 2019	Design and reconstruction of existing sanitary sewer systems that are in need of repair to function properly, including emergency repairs.	\$ 275,000	Water Pollution Control Loan Fund
Sevilla Trunk Sewer Reconstruction	Rehabilitation of the Sevilla Trunk Sewer.	\$ 40,000	Sewer Capital Fund
		4,387,000	Water Pollution Control Loan Fund
		\$ 4,427,000	Total
Sourek Road Pump Station	Complete replacement of the Sourek Road Pump Station.	\$ 1,350,000	Water Pollution Control Loan Fund
Sustainability Initiatives	Installation of sewer backwater valves to prevent diluted sewage from entering homes during heavy rain. Includes rain barrel program for stormwater.	\$ 1,000,000	Sewer Capital Fund
Tallmadge Master Meter Facility Reconstruction	Reconstruct the existing Tallmadge Master Meter facility.	\$ 325,000	Sewer Capital Fund
White Pond Drive Pump Station	Complete replacement of the White Pond Drive Pump Station.	\$ 31,000	Water Pollution Control Loan Fund
Total Sanitary Sewer Systems		\$ 33,682,950	
Storm Water Systems			
Bath Road Erosion Control	Bank stabilization of the Cuyahoga River on the north side of Bath Road.	\$ 420,000	Army Corps of Engineers
		50,000	General Obligation Debt
		470,000	Total
Erosion Streambanks Restoration Stormwater Project	Project accounts for various stormwater improvements including streambank restoration and erosion control.	\$ 300,000	Sewer Capital Fund
Local Flooding Pipe Project	Construction, repair and rehabilitation of storm sewers, culverts, and other structures that impact local flooding.	\$ 600,000	Sewer Capital Fund
Miscellaneous Storm Sewer Improvements	Design and construction of miscellaneous storm sewer improvements throughout the City.	\$ 500,000	General Obligation Debt
Storm Water Maintenance Ditches	Annual maintenance of stormwater ditches.	\$ 300,000	Sewer Capital Fund
Thurmont Road Outfall Repair	Repair existing failed outfall.	\$ 75,000	General Obligation Debt
Valley View Storm Water Project	Design of storm water infrastructure within the former Valley View Golf Course to collect and convey storm water from the Cuyahoga-Sackett Street Area to Valley View Park.	\$ 100,000	General Obligation Debt
Total Storm Water Systems		\$ 2,345,000	

PROJECT	DESCRIPTION	FUNDING	
Water Distribution			
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 and improve water quality.	\$ 700,000	Ohio Water Development Authority
Druid Drive Neighborhood Water Main Extension	Install a new water main along Cleveland-Massillon Road and inside Druid Drive Neighborhood.	\$ 1,325,500	Water Supply Revolving Loan Account
Kenmore Blvd - 28th St. Water Main Connection	Replace water main under railroad at 28th Street and Kenmore Boulevard.	\$ 370,000	Water Capital Fund
Lead Service Line Replacement Program	Replacement of lead service lines to reduce the number of homes served through lead services.	\$ 500,000	Water Supply Revolving Loan Account
North Summit Supply District Water Mains	Improvement and replacement of water mains located in the North Summit supply district.	\$ 78,000	Water Capital Fund
		1,542,000	Water Supply Revolving Loan Account
		\$ 1,620,000	Total
Vehicle & Equipment Replacement	Purchase replacement motor vehicles, machinery and equipment as necessary.	\$ 350,000	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	Ohio Public Works Commission
		1,000,000	Water Supply Revolving Loan Account
		\$ 2,000,000	Total
West High Pumping Station Replacement	Design of replacement of pumping station.	\$ 1,380,000	Water Capital Fund
Total Water Distribution		\$ 8,245,500	
Water Reclamation Facility (WRF)			
Annual Plant & Pump Station Renewal	Miscellaneous improvements to the WRF including equipment overhauls/replacements, building improvements, process upgrades, energy efficiency improvements, and roof replacements and misc. pump station improvements.	\$ 5,000,000	Water Pollution Control Loan Fund
WRF BioCEPT	Design and construction of a new tank and Biological Chemically Enhanced Primary Treatment (BioCEPT) system to provide treatment of WRF influent wet weather flows in excess of 220 million gallons per day.	\$ 5,280,000	Water Pollution Control Loan Fund
WRF Headworks Improvements	Design upgrades to the existing WRF Headworks facilities.	\$ 1,700,000	Water Pollution Control Loan Fund
WRF Step Feed Phase 2	Increase conventional secondary treatment capacity to 220 million gallons per day.	\$ 12,250,000	Water Pollution Control Loan Fund
WRF Stormwater Retention Tank Improvements	Design of improvements to the Stormwater Retention Tank to improve operation and maintenance of existing tank to continue to store wet water flows.	\$ 1,000,000	Water Pollution Control Loan Fund
Total Water Reclamation Facility		\$ 25,230,000	
Water Plant			
Advanced Treatment Study: UV Disinfection	Study to ensure compliance with stricter regulations, including the use of UV disinfection.	\$ 85,000	Water Capital Fund
Casustic Day Tank and Metering Pump Replacement	Replace the caustic day tanks and metering pumps due to old, outdated parts, and chemical wear on the tanks.	\$ 96,000	Water Capital Fund
Discharge Header Surge Valve Automation	Installation of automated valve control on the high service pumps discharge headers.	\$ 245,000	Water Capital Fund

PROJECT	DESCRIPTION	FUNDING	
Water Plant (Continued)			
Enhanced Raw Water Pre-Treatment Facility	Construct new facility at the current raw water intake to more effectively respond to detection of toxins.	\$ 1,865,200	Water Supply Revolving Loan Account
Filtration Building Ventilation Improvements	Upgrade existing ventilation system to properly ventilate the filter gallery to control moisture, humidity, and chemical fumes.	\$ 190,300	Water Capital Fund
Filter Building Window Replacement Phase 1	Replace existing Filter Building windows throughout operating floor area (Ph. 1: East & South sides).	\$ 118,750	Water Capital Fund
Lab HVAC Upgrade	Complete upgrade of outdated and unserviceable HVAC system.	\$ 324,000	Water Capital Fund
Locker Room Improvements	Improvements to the Water Plant locker room facilities in the Variable Frequency Drive building.	\$ 266,200	Water Capital Fund
Low Lift Building 5KV Feeder Relocation	Replace and relocate the existing 5KV aerial feeder to an underground conduit system between the Head House and the Low Lift Building.	\$ 222,800	Water Capital Fund
Misc. Asphalt Improvements	Replace existing asphalt pavement as needed at Water Plant.	\$ 225,000	Water Capital Fund
Misc. Plant Improvements	Design and construction of improvements as needed to support Water Supply operations.	\$ 300,000	Water Capital Fund
Misc. Safety Improvements	Safety improvements necessary to support Water Supply Operations.	\$ 200,000	Water Capital Fund
Water Plant Security Fence Improvements	Replace security fence along Ravenna Rd., and reconfigure fence near the East drive.	\$ 15,000	Water Capital Fund
Water Plant Vehicle & Equipment Replacement	Purchase of motor vehicles, equipment, and machinery to support Water Supply Operations.	\$ 230,000	Water Capital Fund
Total Water Plant		\$ 4,383,250	
Watershed			
Eckert Ditch Property Acquisition & Restoration Project	Purchase, preserve, and restore approx. 38 acres of land in Portage County within the Cuyahoga River watershed to restore sections of Eckert Ditch and treat invasive species in the wetlands system.	\$ 226,000 776,500	Water Capital Fund Water Resource Restoration Sponsorship Program
		\$ 1,002,500	Total
Eckert Ditch Water Quality Improvements	Various restorations and public education and outreach initiatives to improve water quality in Eckert Ditch.	\$ 195,000 128,000	Ohio EPA Water Capital Fund
		\$ 323,000	Total
Hazardous Spill Containment System at SR-14 at Lake Rockwell	Construct a hazardous spill collection, retention, and outlet system for the SR-14 Causeway through Lake Rockwell Reservoir.	\$ 801,360	Ohio Water Development Authority
Miscellaneous Spillway Improvements - Phase 2	Continuation of improvements at various dam locations to maintain structural integrity of the dam structures per the Master Plan.	\$ 376,200	Ohio Water Development Authority
Total Watershed		\$ 2,503,060	
TOTAL WATER & SEWER PROGRAM		\$ 186,967,060	

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.	\$ 250,000	Community Development
Community Housing and Development	Matching funds for non-profit community housing development organizations.	\$ 825,000	Community Development
Demolition	Demolition of vacant, abandoned, and/or deteriorated housing, garages, and commercial buildings.	\$ 450,000	Community Development
Habitat for Humanity	New housing construction for Habitat for Humanity.	\$ 120,000	Community Development
Program Implementation & Administration (CD)	Annual salaries, benefits, supplies, and overhead for planning, implementation, and evaluation of projects funded with Community Development (CD) Block Grant funds.	\$ 1,265,000	Community Development
Public Improvements	Public improvements in support of housing initiatives.	\$ 250,000	Community Development
UNDC	Support for new housing construction in older neighborhoods by the Urban Neighborhood Development Corporation (UNDC).	\$ 150,000	Community Development
Total Clearance, Land Assembly, Housing Development		<u>\$ 3,310,000</u>	
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	Community Development
		<u>505,000</u>	Emergency Shelter Grant
		\$ 525,000	Total
Homeless Prevention	Provisions for Homeless Prevention Program.	\$ 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		<u>\$ 1,125,000</u>	

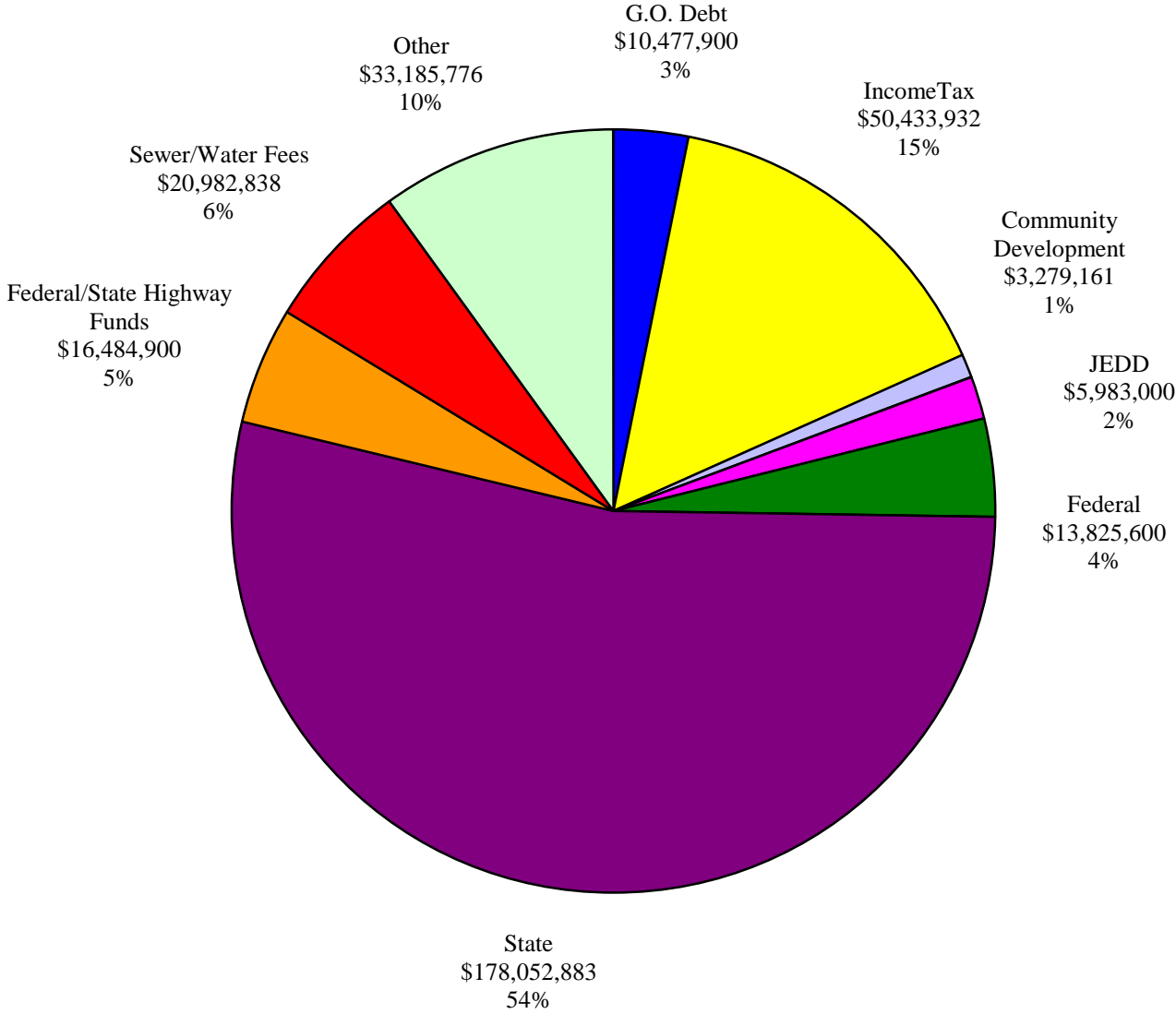
PROJECT	DESCRIPTION	FUNDING	
Public Services			
Community Gardens	Support of community gardens throughout the City.	\$ 50,000	Community Development
Community Services	Public Services to primarily serve CD area residents, including youth, seniors, and families. Programs include education, neighborhood security, and recreation.	\$ 475,000	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		<u>\$ 595,000</u>	
Neighborhood Revitalization & Sustainability			
	Grants and loans for housing rehabilitation and lead paint abatement to owners of property.	\$ 1,440,000	Community Development
Total Neighborhood Revitalization & Sustainability		<u>\$ 1,440,000</u>	
TOTAL HOUSING AND COMMUNITY SERVICES		<u><u>\$ 6,470,000</u></u>	

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: \$ 332,705,990

**CITY OF AKRON
 2018 CAPITAL BUDGET
 REVENUES BY SOURCE
 TOTAL \$332,705,990**



2018 REVENUE BY SOURCE

SOURCE	AMOUNT	COMMENTS
LOCAL		
Canal Park Reserve Fund	\$ 200,000	Capital Reserve Fund for Stadium Improvements
Courtroom Fees	17,667,943	Fees collected by the Municipal Courtroom
Development Activity Fund	500,000	Revenues generated primarily by ground leases
General Fund	625,000	City's General Fund
General Obligation Debt	10,477,900	Debt secured by City's full faith and credit
Income Tax	50,433,932	27% of City's 2% Income Tax (doesn't include Police, Fire and Road Activity and CLC)
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	500,000	Property tax revenue .41 millage
Sewer Capital Fund	14,281,157	Sanitary sewer user fees used for capital projects
Street Lighting Assessments	1,358,833	Annual assessments levied for provision of street lighting
Tax Increment Financing	4,819,000	Payments in lieu of property taxes on new development
Tag Tax	1,100,000	Permissive vehicle license tax
Water Capital Fund	<u>6,701,681</u>	Water user fees used for capital projects
Subtotal	\$ 109,215,446	
REGIONAL		
Department of Environmental Services	\$ 2,360,000	Loan funds from Summit County Department of Environmental Services
Joint Economic Development District	2,300,000	Income tax in JEDD areas
Joint Economic Development District - Special Assessments	3,683,000	Special assessments in JEDD areas for township projects
Summit County	150,000	Funds from Summit County
Transportation Improvement District	<u>250,000</u>	Transportation Innovation District funds from Summit County
Subtotal	\$ 8,743,000	

SOURCE	AMOUNT	COMMENTS
STATE		
Clean Ohio Program	\$ 579,000	Funding to preserve land, clean up environment
Gas Tax	310,000	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	776,500	State water resource restoration funding
Ohio Department of Natural Resources	1,000,000	State development agency
Ohio Department of Transportation	1,241,300	State transportation agency
Ohio EPA	195,000	Funding for environmental improvements
Ohio Public Works Commission	11,202,713	State bond issue and 1 cent gas tax for infrastructure improvements
Ohio Rail Development Commission	250,000	State rail development commission funds
State of Ohio	<u>200,000</u>	Funds from State of Ohio
Subtotal	\$ 15,954,513	
FEDERAL		
Army Corps of Engineers	\$ 420,000	Agency involved with waterway improvements
Bridge Replacement	7,500,000	Federal Highway Administration (FHWA) funds for bridges
Community Development	6,400,000	Community Development Block Grant, Home Investment Partnerships Program (HOME) funds from the Department of Housing and Urban Development (HUD)
Environmental Protection Agency	90,000	Funding for environmental improvements
Emergency Shelter Grant	505,000	HUD funding to support homeless shelters
Fastlane Funds	5,715,600	Federal Highway Administration (FHWA) Fastlane funds
Federal Aviation Administration	255,000	Federal aviation agency
Safety Funds	821,600	Safety funds
Surface Transportation Block Grant	2,028,000	FHWA funds for classified roads above minor collector and bridges
TIGER Grant	5,000,000	Transportation Investment Generating Economic Recovery
Transportation Alternatives Program	150,000	Transportation Alternatives Program
U.S. Department of Justice	<u>184,000</u>	U.S. Department of Justice Funds
Subtotal	\$ 29,069,200	

SOURCE	AMOUNT	COMMENTS
STATE & FEDERAL LOANS		
Ohio Water Development Authority	\$ 3,277,560	Financial assistance for environmental infrastructure
Water Pollution Control Loan Fund	153,829,410	Funds for wastewater treatment works projects
Water Supply Revolving Loan Account	<u>6,232,700</u>	Ohio EPA Water Supply Revolving Loan Account Program
Subtotal	\$ 163,339,670	
PRIVATE		
Akron Community Foundation	\$ 100,000	Philanthropic foundation to support community activities
First Energy	3,000,000	Funds from First Energy
Private	2,000	Various funding from private sector
Special Assessments	3,177,161	Assessments levied for improvements adjacent to property
Western Reserve Land Conservatory	<u>105,000</u>	Western Reserve Land Conservatory grant
Subtotal	\$ 6,384,161	
GRAND TOTAL	<u>\$ 332,705,990</u>	

Revenue Summaries

REVENUE ASSUMPTIONS
2018 OPERATING BUDGET PLAN
ALL FUNDS

1. Income tax revenues to increase by 2%.
2. Local Government fund revenues to decrease slightly.
3. Property tax revenues to remain stable.
4. No increase in Water or Sewer rates for 2018.
5. City will examine its current structure of fees, licenses, fines and service charges and make adjustments where appropriate.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

SOURCE AND CATEGORY	ACTUAL			BUDGETED	PERCENTAGE OF TOTAL
	2015	2016	2017	2018	
<u>Local Taxes</u>					
Income Tax	\$88,972,400	\$91,357,748	\$89,215,191	\$94,499,500	56.30 %
Property Taxes	16,661,431	16,520,330	16,978,137	17,655,400	10.52
JEDD Revenues	1,861,400	4,321,500	3,986,300	4,066,000	2.42
<u>State Taxes</u>					
Inheritance	427,551	152,156	28,113	0	0.00
Local Government	6,857,604	6,374,150	6,245,599	6,263,600	3.73
Ohio Casino Revenue	3,141,607	3,205,253	3,151,888	3,200,000	1.90
<u>Other Receipts</u>					
Charges for Services	28,952,450	28,832,897	29,392,607	29,773,000	17.74
Miscellaneous Revenues	6,105,591	10,595,513	22,027,451	12,396,800	7.39
TOTAL GENERAL FUND GROSS REVENUE	<u>\$152,980,034</u>	<u>\$161,359,547</u>	<u>\$171,025,286</u>	<u>\$167,854,300</u>	<u>100.00 %</u>

**CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2018
USING DUPLICATE OF 2017
BY GOVERNMENTAL UNIT AND PURPOSE**

Assessed Valuation. . . \$2,686,479,770

	<u>Inside 10m</u>	<u>Outside 10m</u>	<u>Millage</u>	<u>Percent of Total</u>
School Operating	4.20	71.80	76.00	
School Building Fund	<u>0</u>	<u>3.56</u>	<u>3.56</u>	
Total School	4.20	75.36	79.56	74.51%
City Operating	6.48	0	6.48	
Emergency Medical Operating Levy	2.80	0	2.80	
City Debt	.62	0	.62	
Police Pension	.30	0	.30	
Fire Pension	<u>.30</u>	<u>0</u>	<u>.30</u>	
Total City	10.50	0	10.50	9.83%
Zoo Operating	0	.80	.80	
Library	0	2.56	2.56	
County Operating	1.46	0	1.46	
County Debt	.74	0	.74	
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	<u>0</u>	<u>1.46</u>	<u>1.46</u>	
Total County	<u>2.20</u>	<u>14.52</u>	<u>16.72</u>	<u>15.66%</u>
TOTAL	<u>16.90</u>	<u>89.88</u>	<u>106.78</u>	<u>100.00%</u>

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

<u>Collection Year</u>	<u>County</u>	<u>School</u>	<u>City</u>	<u>Total</u>
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
2016	16.78	79.56	10.30	106.64
2017	16.76	79.56	10.50	106.82
2018	16.72	79.56	10.50	106.78

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.

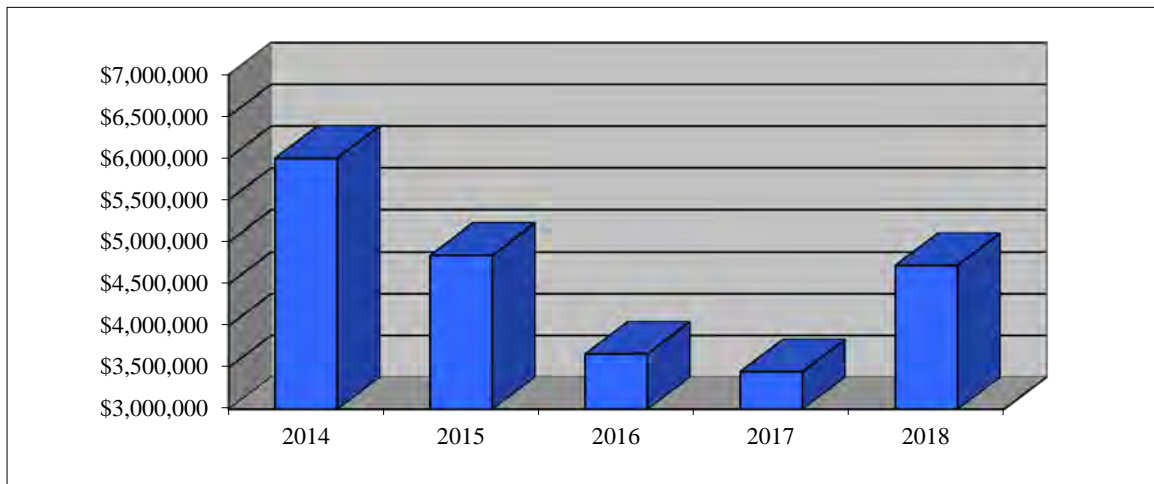
Analysis:

The amount the City has received has varied from approximately \$4 million to \$6 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 2018 calendar year show an increase over 2017.

Fiscal <u>Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2014	\$ 6,000,605	(7.17)
2015	4,843,845	(19.28)
2016	3,663,697	(24.36)
2017	3,450,765	(5.81)
2018 Budgeted	4,725,000	36.93



SOURCE: Community Learning Center (CLC) Income Tax

Summary:

Pursuant to voter approval in May of 2003, the City increased its municipal income tax rate by an additional .25% to create a Community Learning Center (CLC) tax which became effective January 1, 2004 . The revenues generated by the CLC income tax are to be used solely to fund school enhancements and the payment of debt service on bonds issued for that purpose.

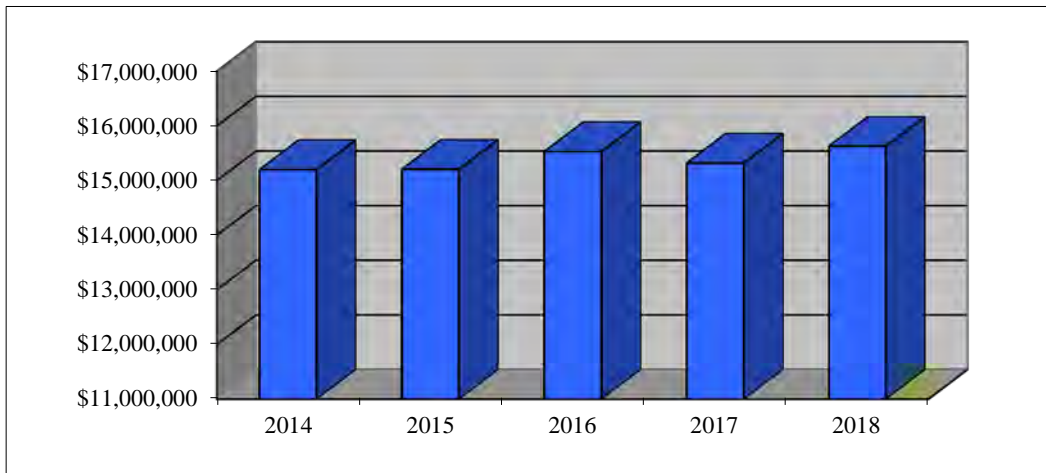
Analysis:

The term of the .25% income tax increase will expire at the end of 2033. However, should sufficient revenues be generated to pay for the entire joint Akron Public Schools/City of Akron CLC project including debt service prior to 2033, the additional .25% income tax will be repealed.

Projection:

Collection of the CLC income tax began in February of 2004 (for January withholding). For 2018, revenue is estimated to increase by 2.0% .

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2014	\$ 15,198,084	1.84
2015	15,206,213	0.05
2016	15,529,752	2.13
2017	15,320,886	(1.34)
2018 Budgeted	15,627,500	2.00



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 with a \$1.00 increase to each effective on August 1, 2018. 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.

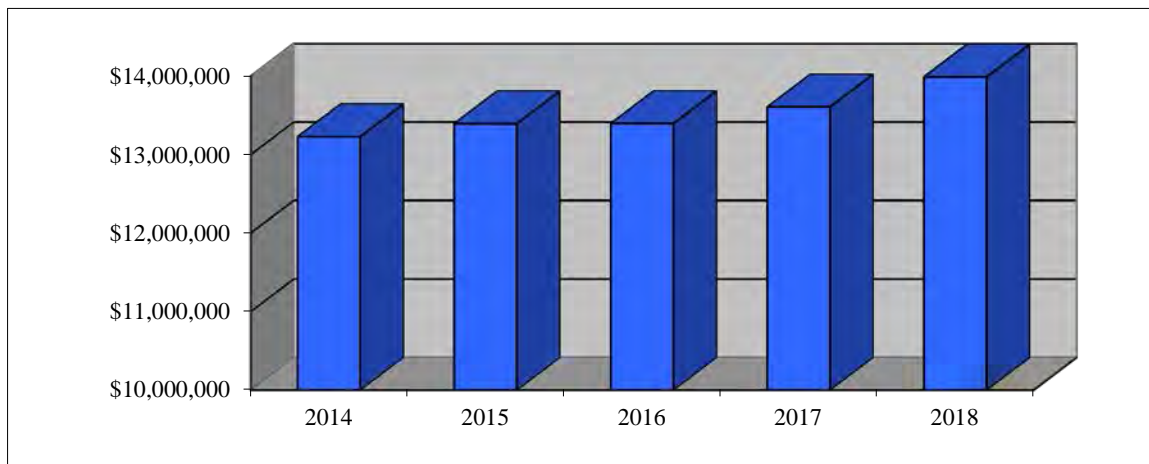
Analysis:

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 2.81% for 2018 as a result of the rate increase effective August 1, 2018.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2014	\$ 13,228,399	(0.82)
2015	13,394,710	1.26
2016	13,396,532	0.01
2017	13,607,715	1.58
2018 Budgeted	13,989,700	2.81



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.

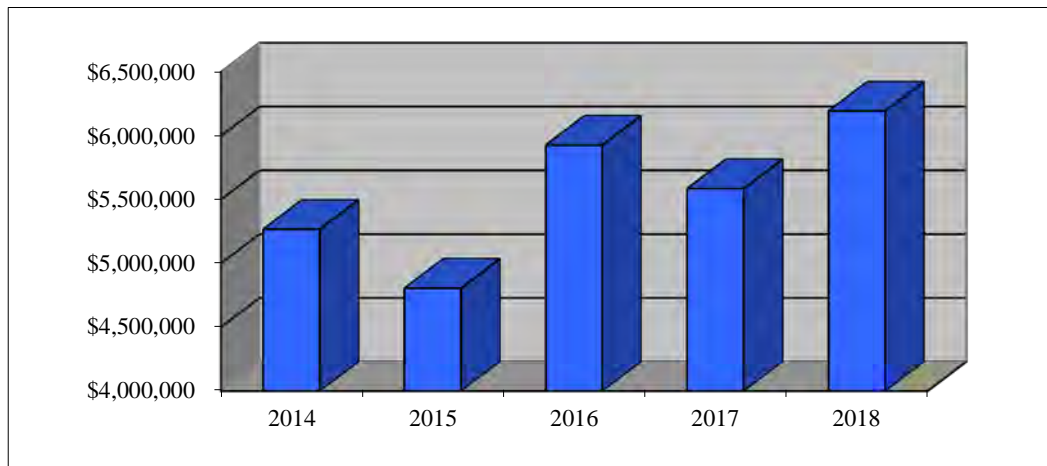
Analysis:

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 2018, revenue is projected to increase due to the timing of revenues from anticipated projects.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2014	\$ 5,267,918	(0.41)
2015	4,805,991	(8.77)
2016	5,928,226	23.35
2017	5,586,471	(5.76)
2018 Budgeted	6,195,000	10.89



SOURCE: Income Tax

Summary:

The City of Akron levies a 2.5% income tax on individual and corporate income earned in Akron. Each year, all residents and companies doing business within the City are required to file a return. The State allows cities in Ohio to levy an income tax up to 1% without a vote of the electorate. Akron voters last increased the City's income tax rate from 2.25% to 2.5% beginning January 1, 2018, the previous increase was in 2003 when the rate increased from 2.0% to 2.25%. However, both of the additional .25% increases are designated exclusively for specific purposes. The 2018 increase is for funding of the capital and operating improvements of the Akron Police and Fire Departments, public safety improvements, including roadway improvements, and related capital and operating expenses, therefore, is accounted for separately in its own fund, Police, Fire and Road Activity (see Public Safety Protection Income Tax revenue summary in this section). The 2003 increase is for funding the Akron Public Schools' local share in obtaining State of Ohio grants for the construction and renovation of community learning centers in Akron, 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.

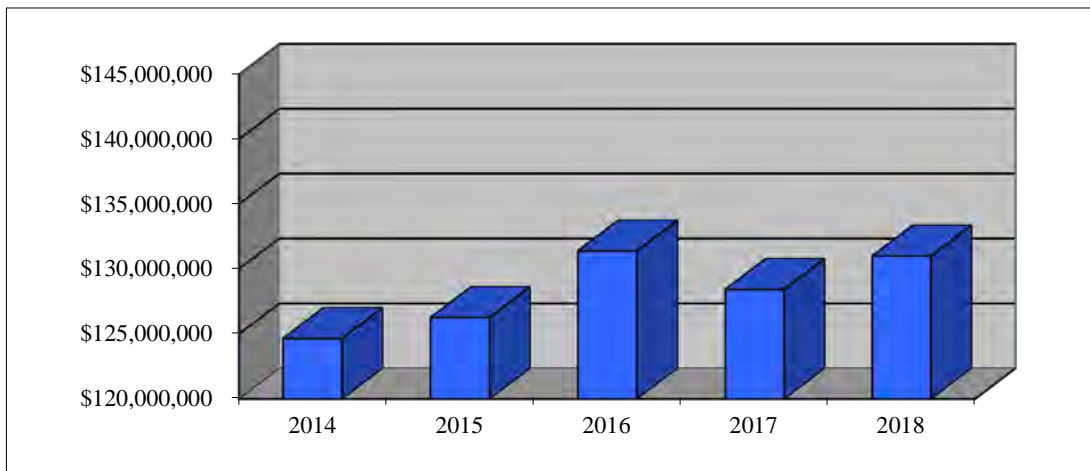
Analysis:

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:

The City is recovering from the economic downturn where the City experienced four years (2008, 2009, 2010, 2017) within the past ten years of negative growth. For 2018, the City is projecting revenues to increase by about 2.0%. These figures do not include revenue from both of the .25% tax rate increases that are designated for Public Safety Protection and CLC purposes or the JEDDs.

Fiscal Year	Amount	% Increase (Decrease)
2014	\$ 124,663,781	0.08
2015	126,265,135	1.28
2016	131,388,865	4.06
2017	128,429,530	(2.25)
2018 Budgeted	130,998,100	2.00



SOURCE: Joint Economic Development District (JEDD) Revenue

Summary:

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

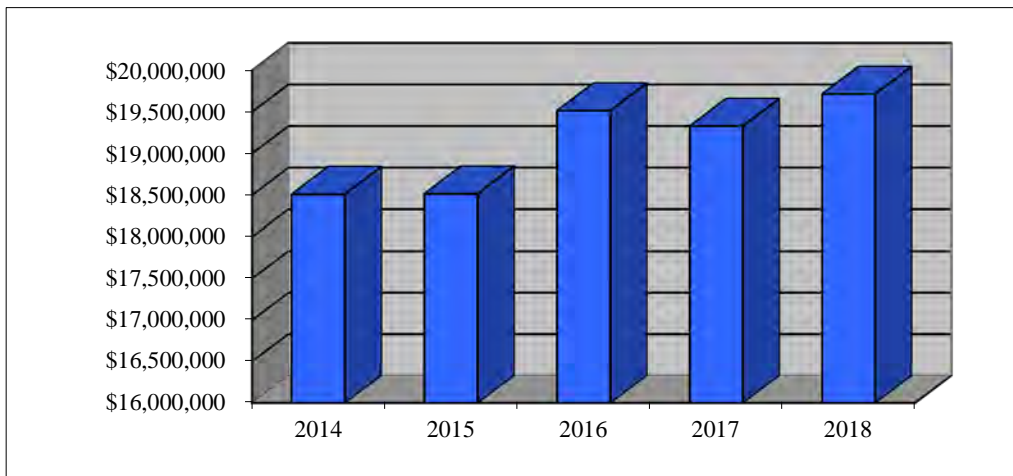
Analysis:

The term of the JEDD contracts is 99 years, with two 50-year renewal options. The Copley, Coventry and Springfield JEDD contracts were executed in 1994, and the Bath 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 inconsistent, partly due to the economy and compliance. An increase of 2.0% budgeted for 2018.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2014	\$ 18,510,831	7.64
2015	18,516,739	0.03
2016	19,516,739	5.40
2017	19,330,416	(0.95)
2018 Budgeted	19,717,000	2.00



SOURCE: Motor Equipment Charges

Summary:

Motor Equipment revenues are derived from the fees the City's Motor Equipment Bureau charges other divisions for maintaining City vehicles and fuel usage. 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.

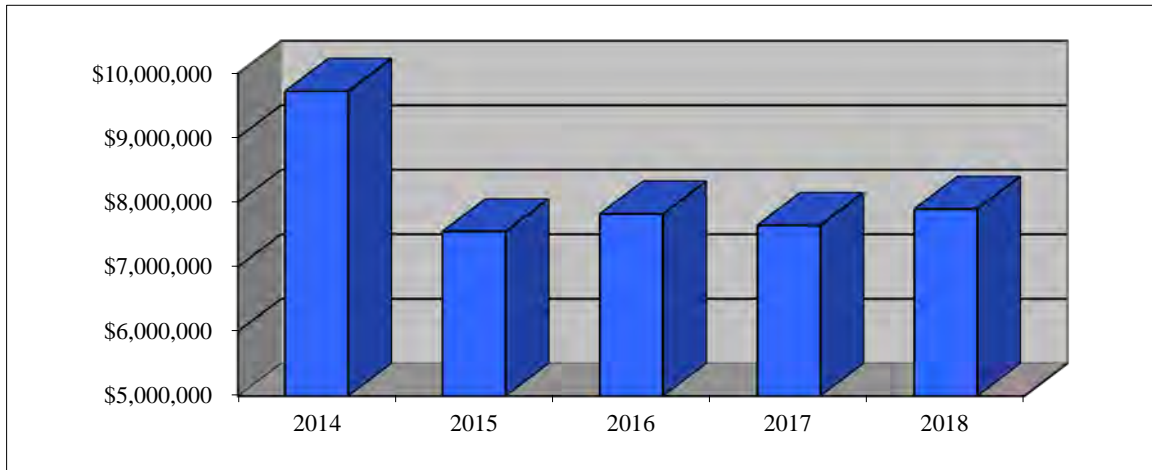
Analysis:

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 2018, the City is projecting charges for services to increase.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2014	\$ 9,720,046	9.04
2015	7,546,770	(22.36)
2016	7,820,112	3.62
2017	7,645,447	(2.23)
2018 Budgeted	7,895,500	3.27



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.

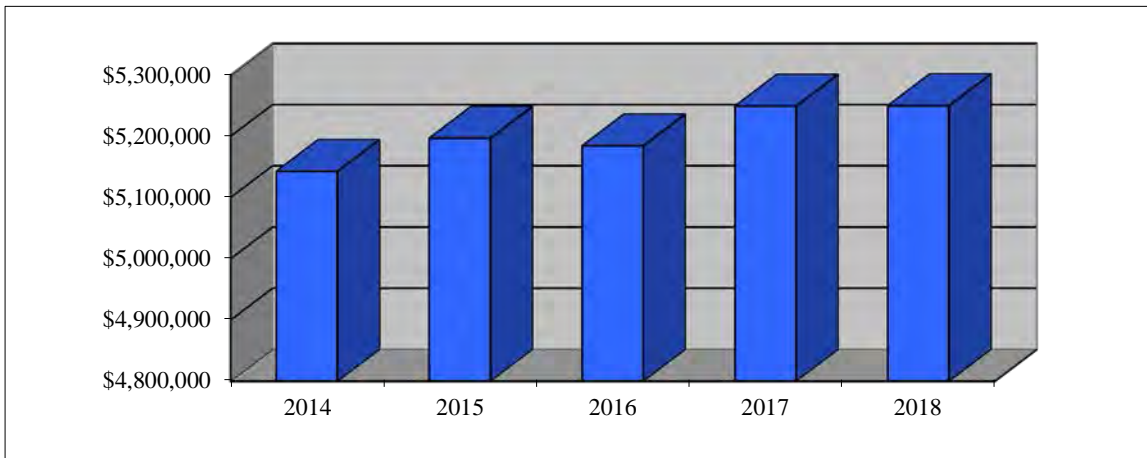
Analysis:

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

Projection:

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

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2014	\$ 5,142,766	1.39
2015	5,196,851	1.05
2016	5,184,407	(0.24)
2017	5,249,331	1.25
2018 Budgeted	5,250,000	0.01



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 motorcycles, and rates for trucks vary depending on size.

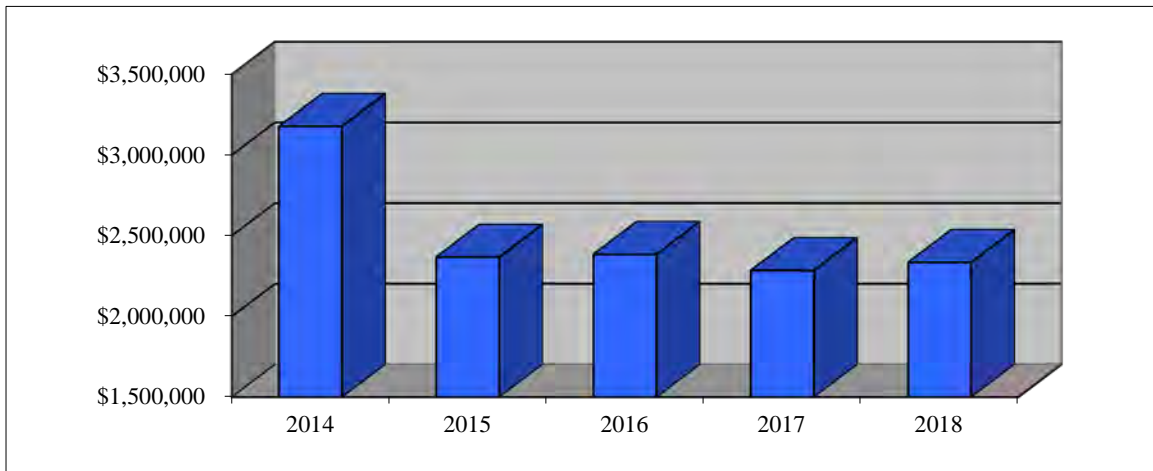
Analysis:

The City of Akron uses 100% of these funds for highway maintenance purposes. In addition to these taxes, Summit County has added a permissive license tax of \$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 2.1% for 2018.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2014	\$ 3,177,503	(2.24)
2015	2,367,834	(25.48)
2016	2,385,235	0.73
2017	2,285,345	(4.19)
2018 Budgeted	2,335,000	2.17



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.

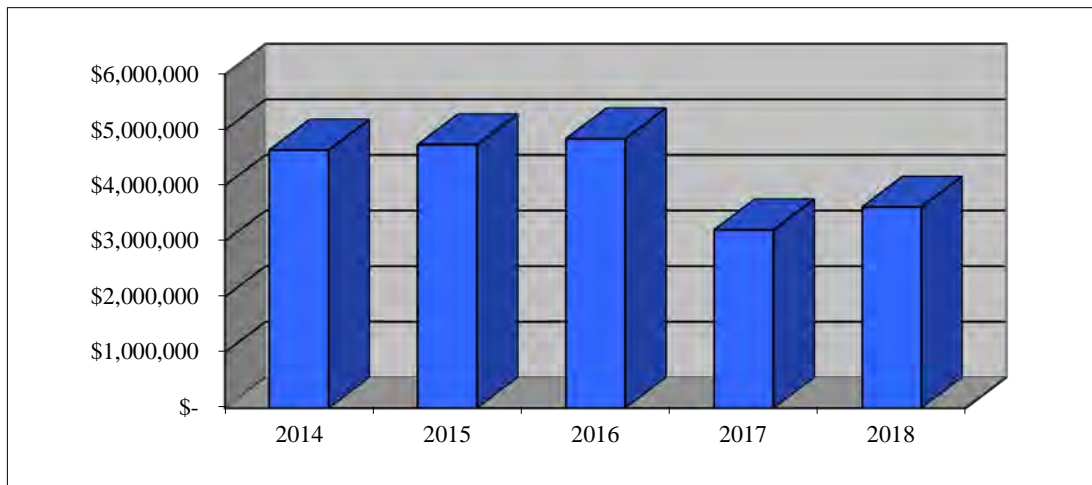
Analysis:

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 12% for 2018 as a result of timing of payments relating to renegotiating the service provider contract.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2014	\$ 4,637,748	(4.20)
2015	4,736,003	2.12
2016	4,841,948	2.24
2017	3,204,168	(33.82)
2018 Budgeted	3,614,800	12.82



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 2017 will be collected in 2018. Akron currently levies 10.5 mills of property taxes. This represents about 9.83% of the total property tax bill to Akron taxpayers. The remainder is levied for county and public school operations. Of Akron's levied amount, 2.8 mills is used for Emergency Medical Service (EMS) operations, .62 mills is used for debt retirement, and the remainder is used for General Fund operations.

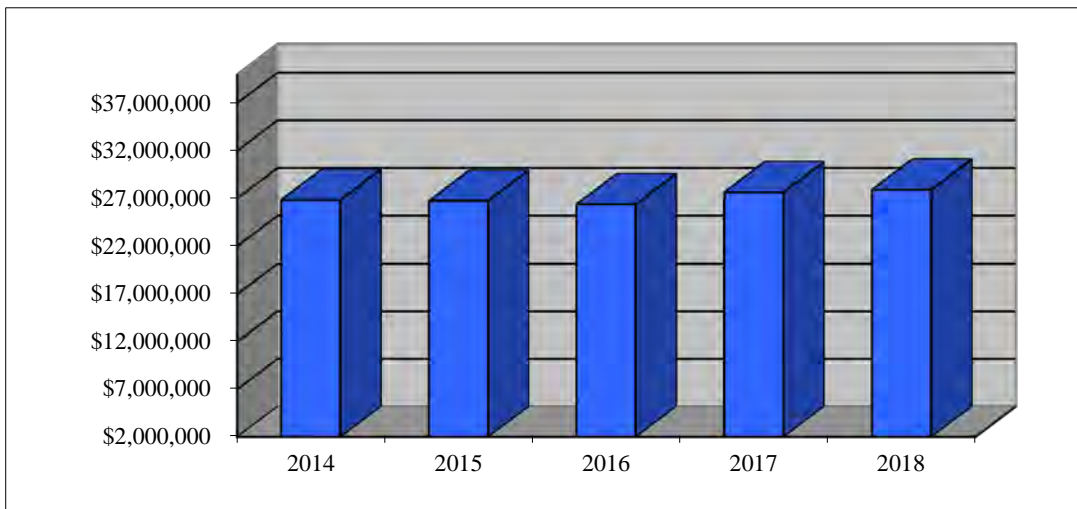
Analysis:

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 2017 and a triennial appraisal will be performed in 2020. The sexennial appraisal resulted in a slight increase in assessed valuations for 2017. For 2018, revenues are projected to remain stable.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2014	\$ 26,856,291	(1.04)
2015	26,750,464	(0.39)
2016	26,394,581	(1.33)
2017	27,648,254	4.75
2018 Budgeted	27,924,737	1.00



SOURCE: Public Safety Protection Income Tax

Summary:

Pursuant to voter approval in November of 2017, the City increased its municipal income tax rate by an additional .25% to create a Public Safety Protection tax which became effective January 1, 2018 . The revenues generated by the Public Safety Protection income tax are to be used solely to fund the City's Police, Fire, EMS, and Roadway/Public Services and payment of debt service on bonds issued for those purposes.

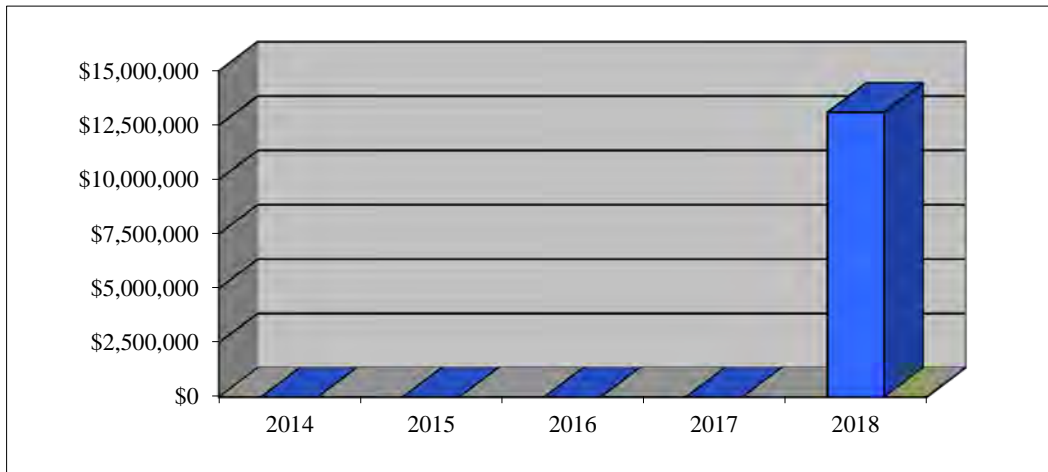
Analysis:

The 25% income tax increase will provide a continual revenue source to fund public safety protection, including the capital and operating expenses of the Akron Police and Fire Departments, public safety improvements, including roadway improvements, and related capital and operating expenses.

Projection:

Collection of the Public Safety Protection income tax began in February of 2018 (for January withholding). For 2018, revenue is estimated to be approximately \$13,100,000.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2018 Budgeted	13,100,000	N/A



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.

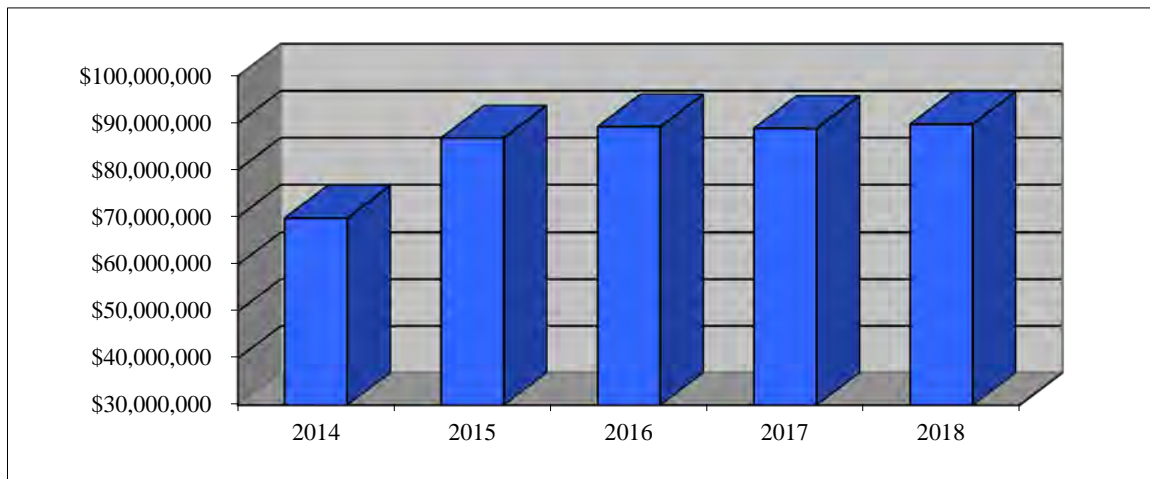
Analysis:

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 increases. In 2015, the City froze sewer rates at the 2014 level for Akron homeowners approved for Homestead Exemption and created an Akron Cares program. This is a voluntary donation program open to all Akron residents who are struggling to pay their water, sewer and curb service bill. In order to meet the USEPA Mandates of the Sewer Consent Decree, rates were increased for sewer service fees in the following amounts: 25%, in 2010, 20% in 2011, 20% in 2012 and 9% in 2013. Rates were increased an additional 40% in 2014 and 27% in 2015. For 2018, the City is forecasting an increase over 2017 due to enhanced collecting efforts on past due and delinquent accounts.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2014	\$ 69,793,573	19.08
2015	86,853,618	24.44
2016	89,232,978	2.74
2017	88,899,600	(0.37)
2018 Budgeted	89,788,500	1.00



SOURCE: Special Assessments

Summary:

The City has an aggressive program of special assessments for street and sidewalk construction. Property owners pay a fixed front footage fee that represents approximately 40% of the cost of these improvements. The City covers the remainder of the cost with local, state or federal funds. Property owners who are assessed for public improvements can elect to pay off their portion or incur an assessment spread over a number of years, with interest. Most construction assessments are levied over a 10 year period. In addition to the construction program, the City of Akron carries out an extensive street cleaning and lighting program, including snow removal. The program is also funded by special assessments, levied against each property owner abutting a paved street or having street lights. Streets are broken into many different classes, each with a different cleaning schedule and assessment rate. The street lighting system is comprised of many different types of lights. Most of the City is served with high pressure sodium lighting, reducing electricity and maintenance costs over conventional incandescent lights. Property owners are notified of their assessment, and the unpaid bills are forwarded to the county for collection as part of the annual property tax collection process.

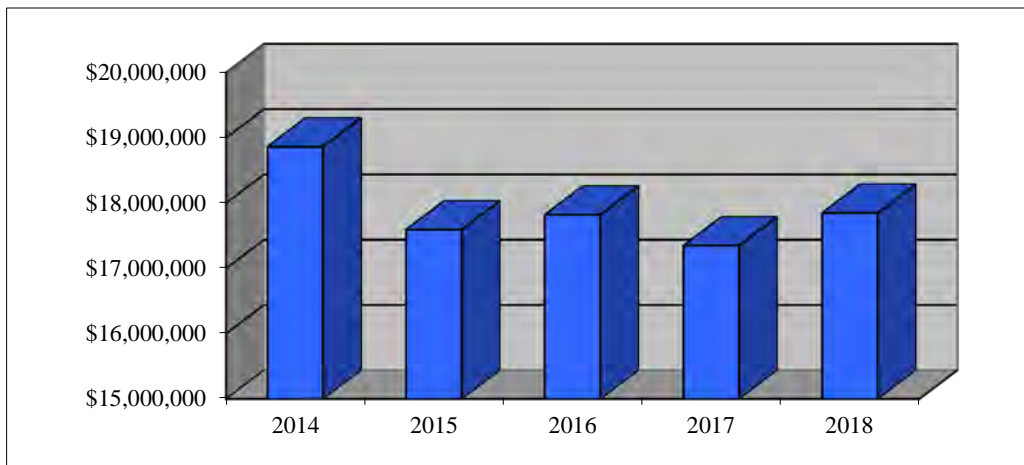
Analysis:

The special assessment program has been instrumental in paving and maintaining streets throughout the City. The City determines which streets to pave each year by the petitions and requests received from property owners and street cleaning is pursuant to a schedule. The property owners are assessed their share. The amount of special assessment revenue is dependent on how many services are performed. The timing of the revenue is dependent on whether property owners pay their assessments up front or opt for the payment plan. The City issues notes to cover the property owners' share of the improvement, and the amount collected is transferred to the bond payment fund to pay the debt service.

Projection:

The level of special assessment revenue varies depending on when property owners choose to pay their assessments. For 2018, the revenue is projected to increase as a result of more street construction.

Fiscal <u>Year</u>	<u>Amount</u>	% Increase <u>(Decrease)</u>
2014	\$ 18,865,453	10.72
2015	17,594,359	(6.74)
2016	17,821,983	1.29
2017	17,349,340	(2.65)
2018 Budgeted	17,850,500	2.89



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.

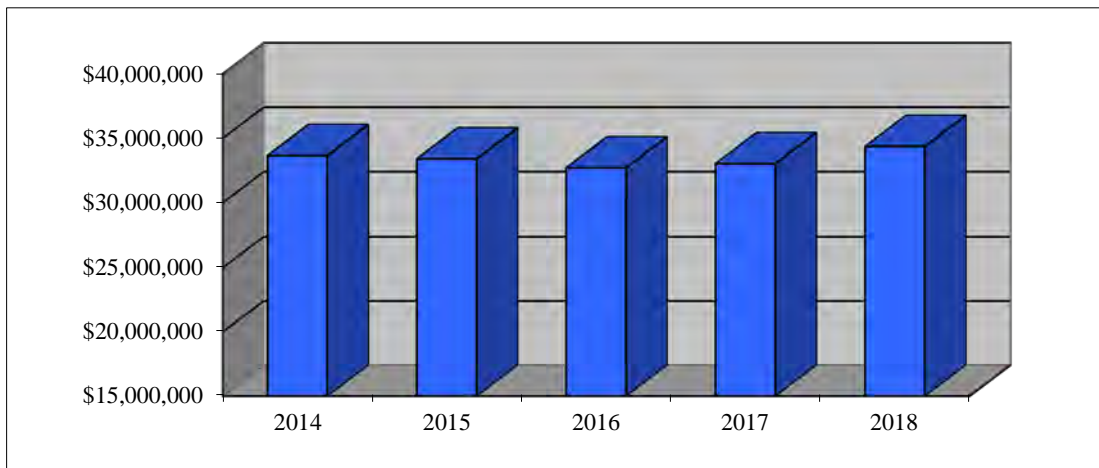
Analysis:

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 2018, the City is forecasting an increase over 2017 due to enhanced collecting efforts on past due and delinquent accounts.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2014	\$ 33,653,786	1.25
2015	33,401,939	(0.75)
2016	32,699,590	(2.10)
2017	33,024,000	0.99
2018 Budgeted	34,354,500	4.03



Expenditure Summaries

EXPENDITURE ASSUMPTIONS
2018 OPERATING BUDGET PLAN
ALL FUNDS

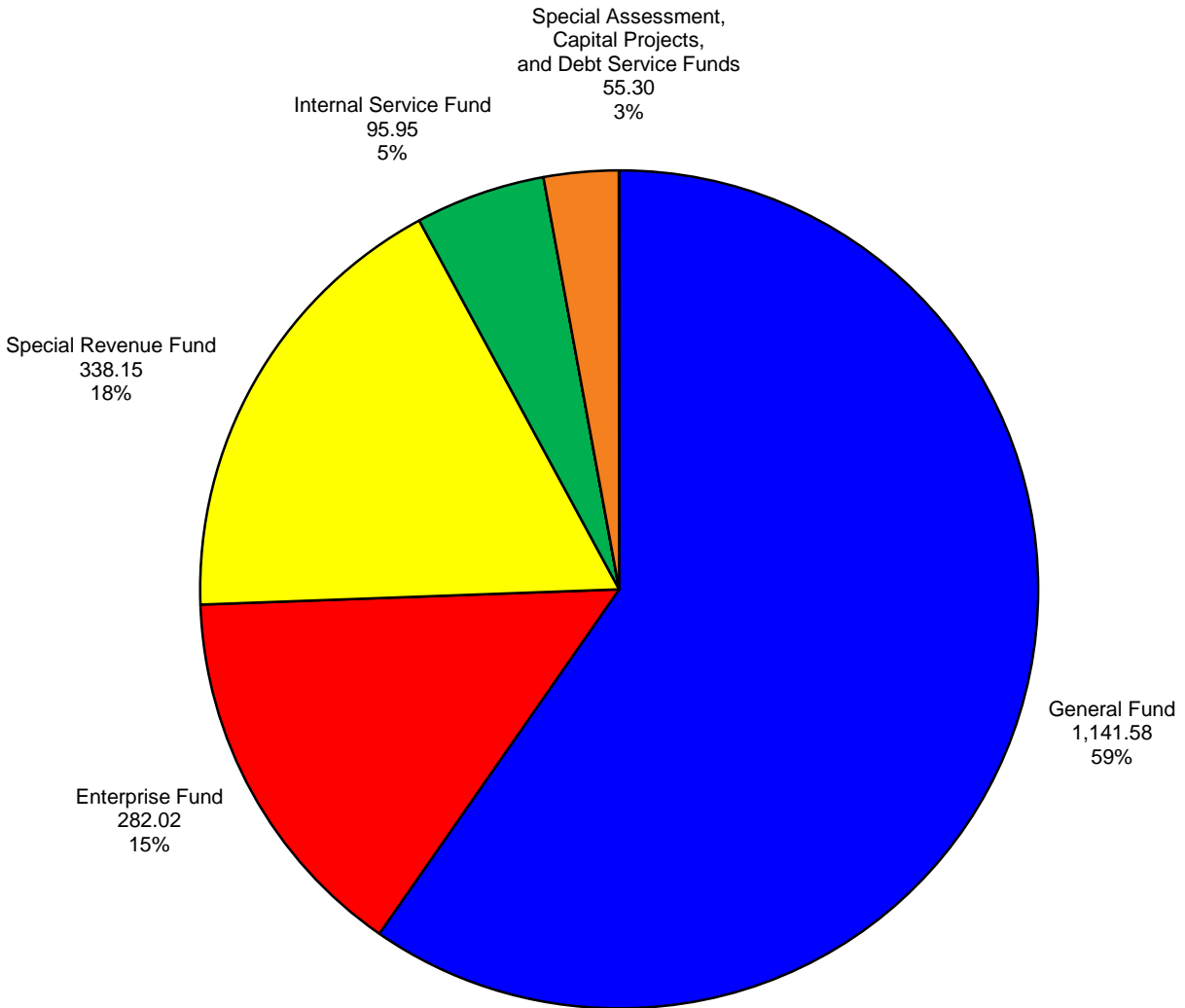
1. A 2.5% cost-of-living wage increase for all unions and non-bargaining employees was effective December 31, 2017.
2. The charge for health care costs will increase for 2018.
3. The City will be hiring Police Officers and Firefighter/medics.
4. Pension payments for 2018 will include a 13th payment.

CITY OF AKRON, OHIO
2018 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2015
DECEMBER 31, 2016 & DECEMBER 31, 2017

By Funding Sources:	As of	As of	As of	Budget
	12/31/15	12/31/16	12/31/17	2018
General Fund	1,139.43	1,066.23	1,091.43	1,141.58
Internal Service Fund	79.20	87.10	89.95	95.95
Enterprise Fund	255.77	251.57	260.02	282.02
Special Revenue Fund	286.30	334.55	326.55	338.15
Special Assessment Fund	50.80	46.80	48.30	50.55
Capital Projects Fund	1.50	1.75	1.75	1.75
Debt Service Fund	5.00	3.00	3.00	3.00
TOTAL	1,818.00	1,791.00	1,821.00	1,913.00

By Department:	As of	As of	As of	Budget
	12/31/15	12/31/16	12/31/17	2018
Human Resources	10.00	15.00	17.00	17.00
Finance	100.00	95.00	81.00	87.00
Fire/EMS	372.00	351.00	375.00	395.00
Law	24.60	29.00	28.00	29.00
Legislative	13.00	16.00	16.00	16.00
Municipal Court Clerk	45.00	44.00	44.00	44.00
Municipal Court Judges	51.00	49.00	55.00	55.00
Neighborhood Assistance	54.00	56.00	62.00	65.00
Office of the Mayor	14.40	19.00	30.00	33.00
Planning	49.50	40.00	33.13	35.13
Police	486.00	489.00	469.00	489.00
Public Safety	73.00	70.00	75.00	83.00
Public Service	525.50	518.00	535.87	564.87
TOTAL	1,818.00	1,791.00	1,821.00	1,913.00

CITY OF AKRON
2018 OPERATING BUDGET
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE



STAFFING EXPLANATIONS

The City of Akron had a total of 1,821 full-time employees at the end of 2017. This was an increase of 30 full-time employees overall compared to year end 2016.

During 2017, the Housing and Community Services Division was relocated from the Department of Planning and Urban Department to the Department of Neighborhood Assistance. The reassignment of staff provides a better allocation of resources and collaboration between staff members relating to similar activities.

The Office of Information Technology (OIT) Division was also reassigned in 2017 from the Department of Finance to the Office of the Mayor and accounts for 11 budgeted positions. The OIT Division centralizes all information technology responsibilities, staffing and knowledge to serve as an improved city-wide resource.

In 2017 the Police Department's staffing levels decreased by 20 full-time employees due to retirements and turnover. The 2018 budget includes funding the addition of 20 uniformed officers to restore previous staffing levels.

The Fire Department's 2018 budget includes the addition of 18 uniformed staff. The City intends to hire in an effort to reduce staffing fluctuations resulting from turnover, while maintaining quality service and safety levels for the community.

The 2018 budget in Public Safety for Police and Fire Communications includes the addition of seven employees. The budget will fill the vacancies in Public Safety in an effort to reduce overtime within the Department.

The 2018 budget for the Department of Public Service includes the addition of 8 employees in the Sewer Maintenance Division. The new employees will assist in the maintenance of new sewer facilities and infrastructure being constructed throughout the CSO projects. Other divisions are budgeted to fill routine vacancies.

The remaining departments experienced routine employee turnover. The 2018 budgeted employee count of 1,913 affords the City the opportunity to fill vacancies as needed.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

DEPARTMENT	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	BUDGETED AS A % OF TOTAL
Police	\$ 50,984,316	\$ 54,414,495	\$ 57,211,827	\$ 57,800,090	34.44 %
Fire	30,952,766	32,843,589	36,285,578	36,558,340	21.78
Public Service	22,979,576	22,693,326	22,341,134	21,378,210	12.74
Public Safety	13,511,676	14,931,178	13,821,228	14,562,730	8.68
Neighborhood Assistance	6,884,692	6,672,915	7,019,206	7,027,290	4.19
Judges	4,314,937	4,404,916	4,800,573	5,147,700	3.07
Law	3,602,187	3,874,283	4,106,466	4,517,350	2.69
Public Health	4,188,568	4,251,912	4,199,787	4,204,760	2.50
Clerk of Court	3,581,656	3,581,210	3,801,445	4,029,400	2.40
Finance	3,511,091	3,565,451	3,558,790	3,676,990	2.19
Mayor's Office	2,061,352	2,724,795	3,024,294	2,912,670	1.73
City-Wide Administration *	3,101,927	3,665,160	2,852,474	2,430,680	1.45
Legislative	1,282,701	1,283,882	1,354,101	1,387,860	0.83
Planning	1,260,471	1,178,699	1,125,055	1,036,520	0.62
Human Resources	813,816	1,059,468	1,072,404	1,154,720	0.69
TOTAL GENERAL FUND GROSS EXPENDITURES	\$ 153,031,732	\$ 161,145,279	\$ 166,574,362	\$ 167,825,310	100.00 %

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

Finance

DEPARTMENT OF FINANCE
Diane L. Miller-Dawson, Director of Finance
Stephen F. Fricker, Deputy Director of Finance

DESCRIPTION

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

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

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

ADMINISTRATION DIVISION

Diane L. Miller-Dawson, Director of Finance

Stephen F. Fricker, Deputy Director of Finance

DESCRIPTION

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

GOALS & OBJECTIVES

- Educate City Departments on Finance processes and procedures with the Finance Department intranet webpage that includes tutorials.
- Assist City Departments to identify ways of enhancing revenue and reducing expenses.
- Establish a “rainy day” fund.
- 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 the 33rd consecutive year of winning the award.

The Operating Budget Plan was submitted within 90 days after passage of the appropriation ordinance. The City has once again received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 33rd consecutive year.

AUDIT AND BUDGET DIVISION
Cynthia M. Donel, Audit & Budget Manager

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 and Deputy 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) 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. The following are the GASB Statements applicable to the City and which the Division must research and prepare to implement:
 - 1) GASB No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
 - 2) GASB No. 77 – Tax Abatement Disclosures (relating to the new housing developments)
 - 3) GASB No. 81 – Irrevocable Split-Interest Agreements
 - 4) GASB No. 82 – Pension Issues and Amendment of GASB Statements No. 67, No. 68, and No. 73

SERVICE LEVELS

The Audit and Budget Division is pleased to report that the 2017 CAFR was issued and submitted to the GFOA. The City received the Certificate of Achievement for Excellence in Financial Reporting award for the 2016 CAFR and is awaiting notice for the 2017 CAFR.

The Operating Budget Plan for 2017 was completed and submitted to the GFOA. The City has once again received the Distinguished Budget Presentation Award from the GFOA.

CITY-WIDE ADMINISTRATION

Diane L. Miller-Dawson, Director of Finance

Stephen F. Fricker, Deputy Director of Finance

DESCRIPTION

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

GENERAL ACCOUNTING DIVISION

Kimberly M. Guseman, 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.

GOALS & OBJECTIVES

- Continue to provide excellent service to both City employees and outside vendors.
- Increase the number of City employees enrolled in the Payroll Self-Service within the PeopleSoft HR application.
- Work with the Department of Law to update records retention policy.
- Update the City-wide travel policy and provide more in-depth training guides to assist City employees.
- Upgrade the tools portion of the PeopleSoft HR application.

SERVICE LEVELS

In 2017, the Accounting Division provided excellent service to both City employees and outside agencies/vendors relating to accounting and payroll functions. The Division implemented, along with the Finance Administration, IT, and Employee Benefits, the new optional life plan for City employees. The Division provided mandated information to OPERS, as per Governmental Accounting Standards Board Statement No. 82. The Division successfully transitioned over 300 City employees to electronic weekly paychecks and annual W-2's in 2017, which is a cost saving for the City.

INFORMATION TECHNOLOGY

DESCRIPTION

The Information Technology (IT) Division was reassigned in 2017 to administratively report to the Office of the Mayor.

PURCHASING DIVISION

Kimberly A. Herron, 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 disposal of surplus items. The Division also includes the City-wide copy center, City-wide mailing operation and the central storeroom.

GOALS & OBJECTIVES

- Look further into reverse auction on certain commodities.
- Eliminate the Storeroom
- Open up portal ordering to departments to order their own office supplies, ink cartridges, and paper.
- Utilize Banner and Workflow to have the ability to email quotes and purchase orders to vendors.

SERVICE LEVELS

The Purchasing Division established a relationship with Hewitt Packard to recycle our ink and toner cartridges where they provide the freight cost and we receive future business credits.

The Purchasing Division continues to scan purchase orders into the OnBase document imaging system. The Division continued working with City employees regarding the Purchase Card process to ensure they understand that the card is just an alternate way to make payments and is not intended to replace the competitive purchasing process.

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 of the process. The Division supplies the necessary income tax forms and instructions to taxpayers, processes the returns submitted, deposits payments received, issues refunds, maintains systems for tax registration of all business accounts, delinquent control and tax collections.

GOALS & OBJECTIVES

- Revise the Income Tax Ordinance to comply with the new Ohio Revised Code Section 718 as it may apply to Ohio House Bill 49.
- Implement broad-based notifications for unfiled tax returns.
- Expand e-File system for ease of payment to include online credit card processing.
- Focus on enhanced collection of employer withholding taxes.
- Review and bill under-paid business tax returns.
- Convert existing document management system for cost-savings and efficiencies.
- Comply with State-mandated requirements for auditing, assessing, and timely reporting.

SERVICE LEVELS

In 2017, the Taxation Division designed a new process with a tracking system for contractor registration. The Division also expedited processing of refund claims, and implemented automated follow-ups for defaulted promissory notes and bankruptcy notifications. Workflow paths for pre-law collections were also added.

TREASURY DIVISION
Sherrill Bryson, Treasurer

DESCRIPTION

The Treasury Division manages the development and administration of the City's debt policies and the City's cash resources to maximize the resources that are available to the municipal government to serve the citizens of Akron.

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 September certification of assessments to Summit County.
- Continue to streamline and unify the permitting processes and licenses in the division utilizing current technologies with more efficient interface with other City departments.
- Assess 54 additional miles of roadways in 2018 as part of the commitment to Akron constituents for passage of the new 0.25% income tax for Police, Fire and Road activity.
- Grow both the PNC Accounts Payable Card Program and the City use Distributed Card Program.
- Expand information capabilities for the Report of Receipt component in OnBase. Amend the report of receipt format to provide improved information access in Banner for department use and include check imaging.

SERVICE LEVELS

In September 2017, the Treasury Division published the AIS. The Division executed seven major bond and note issues during 2017 and certified \$21.9 million in Special Assessment collection to Summit County.

The Treasury Division received \$104,000 as a result of invoice payments through an accounts payable credit card program.

EMPLOYEE BENEFITS

Diane L. Miller-Dawson, Director of Finance

DESCRIPTION

As of March 2016, the Charter of the City was amended to consolidate the responsibilities of the Employee Benefits Division within the Department of Human Resources.

UTILITIES BUSINESS OFFICE DIVISION

Diane L. Miller-Dawson, Director of Finance

DESCRIPTION

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

GOALS & OBJECTIVES

- Implement at least three public outreach events by October 31, 2018 to educate customers on how to detect and fix leaks and lower their water bill.
- Implement at least three initiatives by December 31, 2018 to reduce bill print, mailing, and credit card/debit card fees.

SERVICE LEVELS

In 2017, the Utilities Business Office reduced bill print mailing and postage costs by approximately \$58,000 through initiatives which included converting some accounts to summary bills, bunch coding accounts, and offering a one-time \$5.00 credit to customers who switch to e-bill only. There were 297 additional customers that enrolled in e-billing in 2017.

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 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
FINANCE:				
<i>Administration:</i>				
Assistant to the Mayor	0.00	1.00	1.00	1.00
Deputy Finance Director	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Grant Manager	0.00	1.00	1.00	1.00
Total Administration	2.00	5.00	5.00	5.00
<i>Audit & Budget:</i>				
Accounts Analyst	4.00	4.00	4.00	4.00
Administrative Assistant	0.50	0.50	0.50	0.50
Audit & Budget Manager	0.50	1.00	1.00	1.00
Total Audit & Budget	5.00	5.50	5.50	5.50
<i>General Accounting:</i>				
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician	2.00	2.00	2.00	2.00
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	4.50	3.50	3.50	3.50
Audit & Budget Manager	0.50	0.00	0.00	0.00
Total General Accounting	9.00	7.50	7.50	7.50

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Information Technology:</i>				
Applications Analyst	2.00	2.00	0.00	0.00
Applications Programmer	1.00	1.00	0.00	0.00
Computer Programmer Analyst	2.00	2.00	0.00	0.00
Computer Technician	1.00	1.00	0.00	0.00
Database Administrator	1.00	1.00	0.00	0.00
Information Technology Manager	1.00	1.00	0.00	0.00
Network/LAN Administrator	1.00	1.00	0.00	0.00
Total Information Technology	9.00	9.00	0.00	0.00
<i>Purchasing:</i>				
Administrative Assistant	3.00	3.00	2.00	3.00
Buyer	1.00	1.00	2.00	2.00
Buyer Technician	1.00	1.00	1.00	1.00
Custodian	0.00	1.00	1.00	1.00
Document Reproduction Operator	1.00	1.00	1.00	1.00
Graphic Artist	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	0.00	0.00	0.00
Purchasing Aide	1.00	1.00	0.00	1.00
Total Purchasing	9.00	9.00	8.00	9.00
<i>Taxation:</i>				
Administrative Assistant	5.00	4.00	4.00	5.00
Tax Agent	1.00	1.00	0.00	0.00
Tax Auditor	15.00	14.00	13.00	16.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	2.00	1.00	1.00	1.00
Total Taxation	24.00	21.00	19.00	23.00

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Treasury:</i>				
Accounting Technician	1.00	2.00	2.00	2.00
Accounts Analyst	1.00	1.00	0.00	0.00
Administrative Assistant	2.00	0.00	0.00	0.00
Assessment & License Agent	1.00	0.00	0.00	0.00
Assessment & License Supervisor	1.00	0.00	0.00	0.00
Assessor	0.00	1.00	1.00	1.00
Assistant Treasurer	1.00	0.00	1.00	1.00
Data Entry Operator	1.00	1.00	0.00	0.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	9.00	6.00	5.00	5.00
<i>Employee Benefits:</i>				
Administrative Assistant	2.00	0.00	0.00	0.00
Employee Benefits And Leave Coordinator	1.00	0.00	0.00	0.00
Total Employee Benefits	3.00	0.00	0.00	0.00
<i>Utilities Business Office:</i>				
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	3.00	3.00
Business Services Administrator	1.00	1.00	0.00	0.00
Consumer Services Clerk	20.00	22.00	21.00	22.00
Utilities Accounting Supervisor	1.00	1.00	1.00	1.00
Utilities Analyst	1.00	1.00	1.00	1.00
Utilities Business Office Manager	0.00	0.00	1.00	1.00
Utilities Office Supervisor	3.00	3.00	3.00	3.00
Total Utilities Business Office	30.00	32.00	31.00	32.00
TOTAL FINANCE	100.00	95.00	81.00	87.00

Finance

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
ADMINISTRATION	18,840,687	21,944,895	21,969,439	23,451,110
AUDIT & BUDGET	514,289	702,791	637,665	758,400
CITY-WIDE ADMINISTRATION	3,568,693	4,825,699	3,242,605	2,822,680
GENERAL ACCOUNTING	858,972	662,648	579,941	1,050,340
PURCHASING	1,762,815	1,815,124	1,588,523	1,596,040
TAXATION	5,124,795	6,553,106	6,400,006	6,574,010
TREASURY	4,544,884	4,030,273	3,838,218	3,773,620
JOINT ECONOMIC DEVELOPMENT DISTRICTS	12,211,474	10,742,874	11,744,397	12,363,330
EMPLOYEE BENEFITS	290,565			
UTILITIES BUSINESS OFFICE	12,866,019	12,941,279	13,360,760	13,753,920
FINANCE - NON OPERATING	9,350,893	15,160,611	12,943,439	12,811,000
Total for Department:	69,934,083	79,379,299	76,304,994	78,954,450

Finance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	4,240,188	4,210,993	4,172,790	4,531,920
Fringe Benefits	2,738,152	2,458,031	2,497,206	2,855,580
Total: Personal Services	6,978,340	6,669,025	6,669,996	7,387,500
Other				
Current Expenditures - Other	13,632,267	18,232,298	16,773,595	19,017,570
Income Tax Refunds/Tax Share	6,963,432	8,993,046	8,283,116	8,741,200
Utilities Expenses	2,089,347	2,450,369	2,116,038	2,206,950
Debt Service	32,029,835	33,396,799	33,675,442	33,227,910
Insurance	1,367,243	2,677,731	2,720,882	2,790,850
State/County Charges	1,807,044	1,702,399	2,049,271	2,029,550
Rentals and Leases	428,248	458,462	407,977	438,900
Interfund Service Charges	4,638,326	4,799,172	3,329,693	3,114,020
Total: Other	62,955,744	72,710,275	69,356,014	71,566,950
Capital Outlay				
Capital Outlay	0	0	278,984	0
Total: Capital Outlay	0	0	278,984	0
Total for Department:	69,934,083	79,379,299	76,304,994	78,954,450

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	2,420,070	3,687,600	0	6,107,670
Special Revenue Fund	2,006,950	52,272,900		54,279,850
Debt Service	319,960	858,650		1,178,610
Enterprise Fund	2,640,520	11,113,400		13,753,920
Internal Service Fund		3,584,400		3,584,400
Trust and Agency Fund		50,000		50,000
Total for Department:	7,387,500	71,566,950	0	78,954,450

Finance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Debt Service	1,266,086	1,173,121	1,630,426	1,178,610
Enterprise Fund	12,866,019	12,941,279	13,360,760	13,753,920
General Fund	6,613,019	7,230,610	6,411,264	6,107,670
Internal Service Fund	2,352,295	3,352,240	3,075,039	3,584,400
Special Revenue Fund	46,764,131	54,662,392	51,793,890	54,279,850
Trust and Agency Fund	72,535	19,657	33,615	50,000
Total for Department:	69,934,083	79,379,299	76,304,994	78,954,450

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	28.000	27.000	26.000	27.000
Special Revenue Fund	28.000	24.000	21.000	25.000
Debt Service	5.000	3.000	3.000	3.000
Enterprise Fund	30.000	32.000	31.000	32.000
Internal Service Fund	9.000	9.000	0.000	0.000
Total for Department:	100.000	95.000	81.000	87.000

Fire

FIRE DEPARTMENT **Clarence I. Tucker, Chief**

DESCRIPTION

The Akron Fire Department administratively falls under the Public Safety Department but for budgeting purposes is presented as a separate department.

The Fire Department is classified into three operating subdivisions, each headed by a deputy or district chief. These subdivisions are: Administration, Operations, and Special Operations. The Fire Department is responsible for fire suppression, education, code enforcement, rescue, hazardous materials mitigation and Emergency Medical Services (EMS) for the citizens and visitors of the City of Akron.

The mission of the Department is to improve the quality of life within the community by providing a high-quality emergency medical service, by providing an excellent fire prevention program including public education and arson investigation, and by providing a firefighting force capable of handling emergencies, which may include structural firefighting, hazardous materials mitigation, all types of rescues and miscellaneous emergencies and catastrophes. The Department will accomplish this mission while maintaining a high regard for the safety and health of personnel. The Department will maintain a high standard of training, a quality occupational and health program, and a superior communication system. The Department will receive superb backing from the fire and hydrant maintenance programs.

ADMINISTRATION SUBDIVISION

Charles Twigg, Deputy Chief

The Administration Subdivision is responsible for the overall administration of the entire department as well as for communications, fire prevention, purchases, financial planning, personnel records, payroll and fire reporting.

OPERATIONS SUBDIVISION

Dave Hull, District Chief (A Shift)

Mark Oziomek, District Chief (B Shift)

Mike Scott, District Chief (C Shift)

The Operations Subdivision has the bulk of the personnel in the Fire Department. They work 24-hour shifts on a rotating schedule known as A Shift, B Shift and C Shift. The Operations Subdivision is comprised of the firefighting companies and the emergency medical services. Each shift is assigned a Shift Commander and has approximately 98 assigned personnel. Approximately 1/3 of the personnel for each shift are paramedics.

SPECIAL OPERATIONS SUBDIVISION

Charles Twigg, Deputy Chief

Richard Vober, Deputy Chief

The Emergency Medical Services (EMS), Hazardous Materials (HazMat), and Training Bureau administratively report to the Special Operations subdivision. EMS is a system of care for victims of sudden/serious illnesses or injuries and depends on the availability and coordination of many different elements utilizing the 9-1-1 emergency system.

GOALS & OBJECTIVES

- To provide, to the best of our abilities and resources, effective fire suppression that ensures both the safety of our 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. Additionally, partnering with Akron Public Schools (APS) for fire safety education, Explorer program, and support of APS’s fire vocation program.
- To continue to provide effective Emergency Medical Services (EMS) through continuing education, new training, and updating necessary equipment.
- To enhance readiness to respond to incidents beyond the scope of normal firefighting, such as extrications, hazardous materials mitigation and technical rescue situations through rigorous training, and the updating of our equipment.
- To work with other City departments and contractors during the planning and construction of new Fire Station #2 and the planning of new Fire Station #12.
- To continue to maintain our facilities to keep the City’s investments secure.
- To utilize Lean Government practices within the Akron Fire Department (AFD) to analyze current processes, reduce waste, and improve customer satisfaction.
- To continue with our roof replacement program.
- To continue with our apparatus replacement and refurbishment program.
- To continue to update our information technology infrastructure to allow us to comply with required guidelines and more efficiently and effectively interface with other City divisions.
- To hire and promote to fill critical positions as funding permits.

SERVICE LEVELS

In 2017, the Akron Fire Department (AFD) responded to 9,786 calls for services requiring a fire response. This is an increase of 254 calls over 2016. In 2017, there were 18 civilian fire-related injuries, and 13 fire-related civilian fatalities. Demonstrated a commitment to long-term health of Fire Department personnel by beginning purchase of a second set of fire protective gear for each firefighter and purchased two fire gear extractors. Through a Fire Safety and Prevention grant from FEMA, 1,300 smoke alarms were installed in over 400 homes throughout 2017.

In 2017, the AFD responded to 40,387 calls requiring an EMS response as compared to 40,013 such calls in 2016. The Department has also continued its policy of rigorous inspections of buildings in the City, utilizing both the Code Enforcement Bureau personnel and fire companies. In 2017, AFD conducted 5,162 inspections and performed over 800 plan and site reviews. In 2017, the Quick Response Team (QRT) was deployed in response to the opioid crisis. The QRT meets weekly with victims of opioid addiction to guide them toward definitive care.

The building of two new fire stations (No. 2 and No. 12) were identified to receive funding with income tax revenue from Issue 4. Fire station No. 13 was repaired for less than \$15,000, which was under the estimated cost of \$125,000. Two new fire engines, one new tower, and two new medical units were put into service, and one new light rescue truck was ordered. The AFD Training Academy graduated 32 new fire/medics in April 2017. There were four District Chief, three Captains, and eleven Lieutenants promoted during 2017

The AFD 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 (EMA). 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. The Department also participated in a full scale Mass Casualty Incident drill with Summit County EMA. Additionally, AFD trained members as part of a Tunnel Rescue Team for the Ohio Canal Interceptor Tunnel Project.

In 2017, AFD worked to be more efficient and cost effective, which includes replacing outdated telephone connections with high-speed fiber-optic connections.

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 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
FIRE/EMS:				
<i>E.M.S.:</i>				
Administrative Assistant	1.00	1.00	0.00	1.00
Computer Programmer Analyst	1.00	1.00	0.00	0.00
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	3.00	1.00	1.00	1.00
Fire Lieutenant	23.00	29.00	28.00	28.00
Firefighter/Medic	41.00	134.00	130.00	130.00
Total E.M.S.	70.00	167.00	160.00	161.00
<i>FIRE:</i>				
Administrative Assistant	7.00	6.00	7.00	7.00
Computer Programmer Analyst	0.00	0.00	1.00	1.00
Fire Captain	11.00	16.00	15.00	15.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	2.00	2.00	2.00	2.00
Fire District Chief	8.00	6.00	10.00	10.00
Fire Equipment Foreman	1.00	0.00	0.00	0.00
Fire Equipment Mechanic	3.00	3.00	3.00	3.00
Fire Hydrant Maintenance Worker	2.00	2.00	2.00	2.00
Fire Hydrant Repair Supervisor	0.00	1.00	1.00	1.00
Fire Lieutenant	53.00	47.00	53.00	53.00
Firefighter/Medic	207.00	92.00	113.00	131.00
Master Fire Equipment Foreman	0.00	1.00	1.00	1.00
Master Fire Equipment Mechanic	4.00	4.00	3.00	4.00
Master Fire Equipment Supervisor	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Total Fire	302.00	184.00	215.00	234.00
TOTAL FIRE/EMS	372.00	351.00	375.00	395.00

Fire

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
FIRE	36,877,080	37,054,449	39,335,306	45,412,530
EMS	10,371,670	9,564,240	19,523,555	19,885,940
Total for Department:	47,248,750	46,618,690	58,858,861	65,298,470

Fire

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	25,603,250	27,349,167	27,588,433	28,731,790
Fringe Benefits	15,661,800	14,423,835	15,356,264	16,972,290
Total: Personal Services	41,265,051	41,773,002	42,944,698	45,704,080
Other				
Current Expenditures - Other	3,124,723	2,761,223	2,857,017	3,029,850
Utilities Expenses	276,456	119,026	98,724	146,000
Debt Service	360,702	511,105	380,409	380,000
Insurance	66,672	75,004	86,683	85,000
State/County Charges	228,205	148,780	179,498	227,100
Rentals and Leases	66	83	25,762	40,000
GAAP Accounts				
Interfund Service Charges	1,926,876	1,033,070	12,286,070	13,186,440
Total: Other	5,983,699	4,648,291	15,914,163	17,094,390
Capital Outlay				
Capital Outlay		197,397		2,500,000
Total: Capital Outlay		197,397		2,500,000
Total for Department:	47,248,750	46,618,690	58,858,861	65,298,470

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	24,394,000	12,164,340		36,558,340
Special Revenue Fund	21,310,080	4,929,050	2,500,000	28,739,130
Trust and Agency Fund		1,000		1,000
Total for Department:	45,704,080	17,094,390	2,500,000	65,298,470

Fire

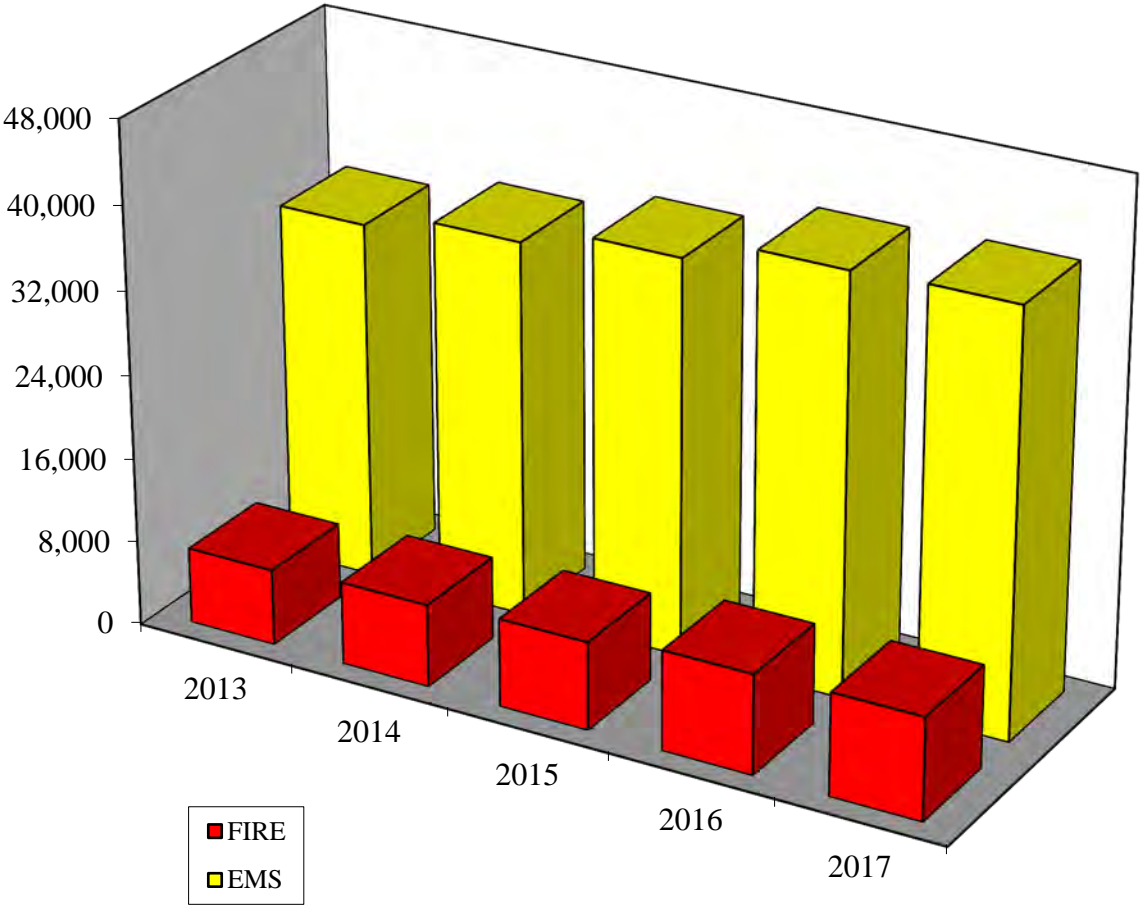
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	30,952,766	32,843,589	36,285,578	36,558,340
Special Revenue Fund	16,295,984	13,775,100	22,573,283	28,739,130
Trust and Agency Fund	0	0	0	1,000
Total for Department:	47,248,750	46,618,690	58,858,861	65,298,470

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	264.000	184.000	190.000	209.000
Special Revenue Fund	108.000	167.000	185.000	186.000
Total for Department:	372.000	351.000	375.000	395.000

**FIRE DEPARTMENT
2013 - 2017
FIRE & EMS RESPONSES**



Human Resources

DEPARTMENT OF HUMAN RESOURCES
Donald Rice, Director of Human Resources

DESCRIPTION

In March 2016, the Charter of the City was amended to consolidate all matters of personnel, employee relations, and employee health and welfare through the creation of the Department of Human Resources. The Department serves as the administrative agency of the Civil Service Commission. The three-member Civil Service Commission is appointed by the Mayor with the consent of City Council. The Director of Human Resources is appointed by the Mayor and hires all employees of the City through the Civil Service process.

The Director and staff of the Human Resources Department are responsible for carrying out the executive and administrative responsibilities of the department as defined by the Charter of the City. These responsibilities include Human Resources Administration, Classification and Compensation, Employee Benefits, Employee Records, Employment and Training, and Equal Opportunity Employment & Regulatory Compliance.

GOALS & OBJECTIVES

- Serve as a resource for the Civil Service Commission and develop a comprehensive employee manual for the City of Akron.
- Establish dialog with the Akron Public Schools to develop an expanded apprenticeship programs to integrate eligible students into positions within the City of Akron.
- Continue to update employee job descriptions and employment policies.
- Establish a mandatory management training 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. As of March 2016, the Charter of the City was amended to consolidate the responsibilities of the Employee Benefits Division within the Department of Human Resources.

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
HUMAN RESOURCES:				
Administrative Assistant	1.00	3.00	3.00	3.00
Director of Human Resources	0.00	1.00	1.00	1.00
Employee Benefits and Leave Coordinator	0.00	1.00	1.00	1.00
Employee Benefits Manager	0.00	1.00	1.00	1.00
Employee Benefits Specialist	0.00	0.00	1.00	1.00
Employment and Selection Manager	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	0.00	0.00	1.00	1.00
Personnel Analyst	2.00	2.00	2.00	2.00
Personnel Officer	1.00	1.00	0.00	0.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	3.00	3.00	3.00	3.00
Training and EEO Officer	1.00	1.00	1.00	1.00
TOTAL HUMAN RESOURCES	10.00	15.00	17.00	17.00

Human Resources

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
HUMAN RESOURCES	39,412,775	39,734,698	37,656,885	40,536,750
Total for Department:	39,412,775	39,734,698	37,656,885	40,536,750

Human Resources

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	466,130	791,225	986,833	1,078,970
Fringe Benefits	259,737	371,864	485,997	576,810
Total: Personal Services	725,867	1,163,089	1,472,830	1,655,780
Other				
Current Expenditures - Other	3,545,595	3,207,210	3,335,912	3,243,570
Utilities Expenses	0	50	2,202	2,360
Debt Service	2,074,750	1,051,750	69,752	1,040,030
Insurance	33,041,311	34,269,691	32,652,854	34,500,630
Rentals and Leases			3,088	4,090
GAAP Accounts				
Interfund Service Charges	25,252	42,908	120,246	90,290
Total: Other	38,686,909	38,571,609	36,184,055	38,880,970
Total for Department:	39,412,775	39,734,698	37,656,885	40,536,750

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	1,013,320	141,400		1,154,720
Internal Service Fund	642,460	38,739,570		39,382,030
Total for Department:	1,655,780	38,880,970		40,536,750

Human Resources

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	813,816	1,059,468	1,072,404	1,154,720
Internal Service Fund	38,598,959	38,675,231	36,584,481	39,382,030
Total for Department:	39,412,775	39,734,698	37,656,885	40,536,750

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	10.000	11.000	10.250	10.250
Internal Service Fund		4.000	6.750	6.750
Total for Department:	10.000	15.000	17.000	17.000

Law

LAW DEPARTMENT
Eve V. Belfance, Director of Law

DESCRIPTION

The Department of Law is made up of a director, a deputy 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 City's officers and departments.

The Department is composed of two main divisions, Criminal and Civil. The members of the Criminal Division serve as the City's prosecuting attorneys in the municipal court. The Civil Division employees defend all suits for or on behalf of the City and prepare all contracts, bonds and other instruments in writing in which the City is concerned.

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

ADMINISTRATION

Eve V. Belfance, Director of Law

DESCRIPTION

Law Department Administration is responsible for overseeing the operations of the Civil and Criminal Divisions in addition to providing legal advice to the City's administrators and departments.

GOALS & OBJECTIVES

- Increase operational efficiency and innovation of the Law Department through the implementation of a City-wide contract management system to enable all departments to request, monitor and obtain completed contracts.
- Establish City-wide digital contract/document repository with effective search and retrieval capability.
- Increase revenues from collections.
- Continue to organize and participate in collaboration between the City of Akron and other local municipalities in order to share knowledge, resources and training opportunities.
- Carry out all responsibilities of the Law Department and the City as specified in the City's Charter, and as may be required by other laws and regulations.

CIVIL DIVISION

Eve V. Belfance, Director of Law

DESCRIPTION

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

SERVICE LEVELS

During 2017, the Civil Division continued to improve the quality of legal advice and service to the Administration and Council and represented the City zealously in litigation. It drafted contracts for various departments 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.

CRIMINAL DIVISION

Gertrude Wilms, Chief City Prosecutor

DESCRIPTION

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

SERVICE LEVELS

In 2017, the Criminal Division prosecuted 8,099 Criminal Cases, 3,593 Felony Cases and 21,717 Traffic Cases. It also prosecuted misdemeanor cases for jurisdictions of Akron, Fairlawn, Bath, Richfield, Springfield, Lakemore and Mogadore.

INDIGENT DEFENSE

Eve V.Belfance, Director of Law

DESCRIPTION

The City of Akron contracts with the Legal Defenders Office which provides legal defense for the City's indigent population. The budget represents the annual appropriation for these expenditures.

STAFFING

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

By Department:	As of	As of	As of	Budget
	12/31/15	12/31/16	12/31/17	2018
LAW:				
<i>Administration:</i>				
Deputy Mayor Administration	0.60	0.00	0.00	0.00
Deputy Law Director	0.00	0.00	0.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00
Law Director	0.00	1.00	1.00	1.00
Total Administration	0.60	2.00	2.00	3.00
<i>Civil:</i>				
Administrative Assistant	6.00	5.00	5.00	5.00
Assistant Law Director	8.00	11.50	9.50	9.50
Law Director	1.00	0.00	0.00	0.00
Total Civil	15.00	16.50	14.50	14.50
<i>Criminal:</i>				
Administrative Assistant	2.00	2.00	2.00	2.00
Assistant Law Director	6.00	7.50	8.50	8.50
Chief City Prosecutor	1.00	1.00	1.00	1.00
Total Criminal	9.00	10.50	11.50	11.50
TOTAL LAW	24.60	29.00	28.00	29.00

Law

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
ADMINISTRATION	348,314	451,181	429,828	588,950
CIVIL	1,858,256	1,860,294	1,996,798	1,934,380
CRIMINAL	1,028,867	1,122,557	1,265,840	1,552,020
INDIGENT DEFENSE	366,750	440,250	414,000	442,000
Total for Department:	3,602,187	3,874,283	4,106,466	4,517,350

Law

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	1,725,658	1,952,950	1,944,746	2,142,980
Fringe Benefits	853,279	911,545	1,108,969	1,014,800
Total: Personal Services	2,578,937	2,864,495	3,053,715	3,157,780
Other				
Current Expenditures - Other	784,573	760,585	769,141	1,058,710
Utilities Expenses	2,790	8,822	15,290	18,700
Debt Service	41	0		
Insurance	548	1,843	2,122	900
Rentals and Leases	170,749	185,373	161,701	190,900
Interfund Service Charges	64,549	53,165	104,498	90,360
Total: Other	1,023,250	1,009,788	1,052,751	1,359,570
Capital Outlay				
Capital Outlay				
Total: Capital Outlay				
Total for Department:	3,602,187	3,874,283	4,106,466	4,517,350

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	3,157,780	1,359,570		4,517,350
Total for Department:	3,157,780	1,359,570		4,517,350

Law

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	3,602,187	3,874,283	4,106,466	4,517,350
Total for Department:	3,602,187	3,874,283	4,106,466	4,517,350

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	24.600	29.000	28.000	29.000
Total for Department:	24.600	29.000	28.000	29.000

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

- Jeff Fusco (Vice President of Council)
- Linda F. R. Omobien
- Veronica Sims

Ward Council Members

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

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

- Make council chambers and offices wireless and paperless.
- Purchase storage for digital files recorded on For the Record Hearings for Council and Committee meetings.
- Make a strong effort to have 95% of New Legislation available on tablets or in mailboxes by noon Friday.

SERVICE LEVELS

The support staff for Clerk of Council division has worked diligently preparing agendas for all the public hearings and maintaining the document imaging files for both resolutions and ordinances. The Clerk of Council office continues to work with an outside vendor for pictures of different highlights in each ward.

CITY COUNCIL
Margo Sommerville, President of Council

DESCRIPTION

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

SERVICE LEVELS

City Council passed 342 ordinances and 76 resolutions in 2017 for a total of 418 pieces of legislation.

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 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
LEGISLATIVE:				
<i>City Council:</i>				
Councilmembers	10.00	13.00	13.00	13.00
Total City Council	10.00	13.00	13.00	13.00
<i>Clerk of Council:</i>				
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	3.00
TOTAL LEGISLATIVE	13.00	16.00	16.00	16.00

Legislative

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
CLERK OF COUNCIL	357,264	308,614	390,974	327,100
CITY COUNCIL	950,958	1,005,555	981,495	1,075,760
Total for Department:	1,308,222	1,314,169	1,372,469	1,402,860

Legislative

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	624,522	668,654	664,707	676,850
Fringe Benefits	420,938	392,351	501,375	460,390
Total: Personal Services	1,045,460	1,061,004	1,166,082	1,137,240
Other				
Current Expenditures - Other	143,606	185,497	119,986	180,790
Utilities Expenses	12,009	10,679	9,058	10,700
Insurance	580	1,200	1,853	1,300
Rentals and Leases			1,636	1,830
Interfund Service Charges	106,566	55,789	73,853	71,000
Total: Other	262,761	253,164	206,387	265,620
Total for Department:	1,308,222	1,314,169	1,372,469	1,402,860

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	1,137,240	250,620		1,387,860
Special Revenue Fund		15,000		15,000
Total for Department:	1,137,240	265,620		1,402,860

Legislative

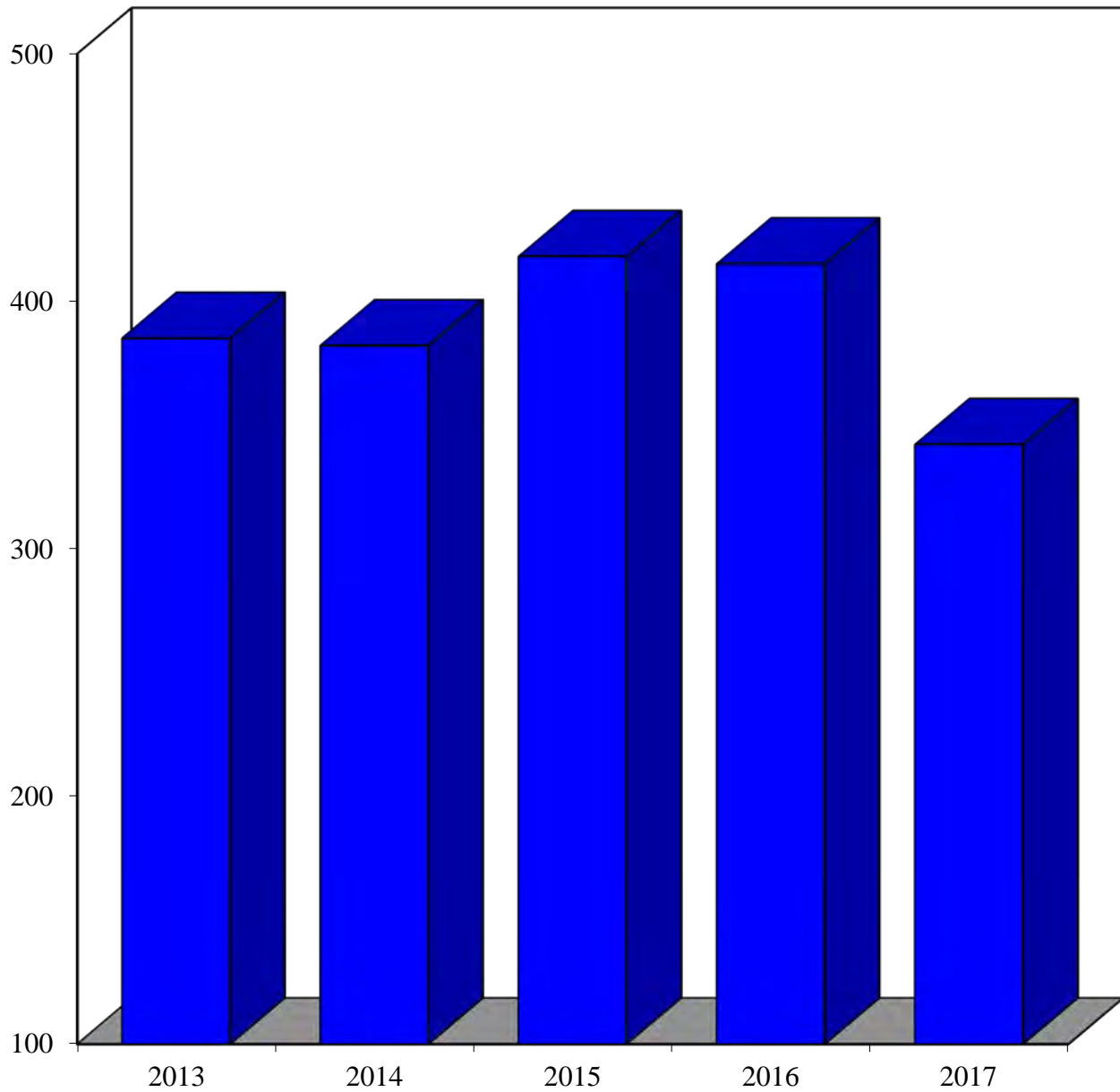
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	1,282,701	1,283,882	1,354,101	1,387,860
Special Revenue Fund	25,521	30,287	18,368	15,000
Total for Department:	1,308,222	1,314,169	1,372,469	1,402,860

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	13.000	16.000	16.000	16.000
Total for Department:	13.000	16.000	16.000	16.000

CITY COUNCIL
2013 - 2017
ORDINANCES AND RESOLUTIONS PASSED



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

- Continue cooperation and participation with the judicial division and the administration regarding the creation and building of a new court house.
- Continue to expand E-Filing of traffic tickets issued by other police agencies within the courts district.
- Continue to improve communications electronically with the Summit County Jail.

SERVICE LEVELS

In 2017, the Clerk’s Office implemented e-filing of traffic tickets issued by the Ohio State Patrol and digital imaging on criminal and traffic sentencing orders. The Court website was updated.

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 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00	1.00
Deputy Clerks	42.00	41.00	41.00	41.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	45.00	44.00	44.00	44.00

Municipal Court Clerk

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
CLERK OF COURTS	3,639,326	3,771,206	3,886,816	4,435,900
Total for Department:	3,639,326	3,771,206	3,886,816	4,435,900

Municipal Court Clerk

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	2,016,805	2,153,023	2,165,568	2,293,640
Fringe Benefits	1,283,541	1,151,231	1,287,790	1,352,210
Total: Personal Services	3,300,345	3,304,254	3,453,357	3,645,850
Other				
Current Expenditures - Other	208,129	341,135	286,878	614,200
Insurance	830	5,411	620	950
Rentals and Leases	26,052	20,384	23,577	30,000
Interfund Service Charges	103,970	100,022	122,383	144,900
Total: Other	338,981	466,951	433,459	790,050
Total for Department:	3,639,326	3,771,206	3,886,816	4,435,900

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	3,645,850	383,550		4,029,400
Special Revenue Fund		406,500		406,500
Total for Department:	3,645,850	790,050		4,435,900

Municipal Court Clerk

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	3,581,656	3,581,210	3,801,445	4,029,400
Special Revenue Fund	57,671	189,996	85,371	406,500
Total for Department:	3,639,326	3,771,206	3,886,816	4,435,900

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	45.000	44.000	44.000	44.000
Total for Department:	45.000	44.000	44.000	44.000

Municipal Court Judges

AKRON MUNICIPAL COURT – JUDICIAL DIVISION
Judge Kathryn Michael, Administrative/Presiding Judge

DESCRIPTION

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

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

GOALS & OBJECTIVES

- Continue to work with the Mayor’s Office and City Council in the design and building of a new Municipal Court Building in Akron and engage with the public to inform and educate on the role of the judicial branch to promote the public’s trust and confidence in our system.
- 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 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.
- Update and create a new brochure for self-represented litigants regarding court services.

SERVICE LEVELS

The City was awarded grants and subsidies bringing in \$147,000 (during 2017) of additional revenue to subsidize the court’s budget. 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.

Case filings for 2017 included: 11,887 criminal; 21,727 traffic; and 10,347 civil. 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.

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 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
MUNICIPAL COURT JUDGES:				
Assistant IT Manager	0.00	0.00	1.00	1.00
Bailiff	15.00	15.00	16.00	16.00
Clerk	2.00	2.00	2.00	2.00
Community Outreach Coordinator	0.00	0.00	1.00	1.00
Community Service Coordinator	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Data Processing Manager	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Judge	6.00	5.00	6.00	6.00
Judicial Associate	2.00	2.00	2.00	2.00
Judicial Attorney	4.00	4.00	5.00	5.00
Probation Admin Services Coordinator	1.00	1.00	1.00	1.00
Probation Aide	2.00	1.00	1.00	1.00
Probation Officer	9.00	10.00	10.00	10.00
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	1.00	2.00	2.00
System Programmer/Analyst	1.00	1.00	0.00	0.00
Traffic Court Magistrate	0.00	0.00	1.00	1.00
Traffic Safety Officer	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	51.00	49.00	55.00	55.00

Municipal Court

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
JUDGES	4,480,165	4,620,176	5,608,157	8,566,900
Total for Department:	4,480,165	4,620,176	5,608,157	8,566,900

Municipal Court

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	2,570,911	2,825,368	2,928,236	3,220,860
Fringe Benefits	1,532,084	1,394,498	1,635,790	1,749,940
Total: Personal Services	4,102,996	4,219,866	4,564,026	4,970,800
Other				
Current Expenditures - Other	224,408	227,620	742,604	2,340,400
Utilities Expenses	897	814	1,625	1,900
Debt Service			0	1,000,000
Insurance	4,640	4,800	4,961	5,250
Rentals and Leases	6,714	5,063	2,240	7,000
Interfund Service Charges	122,596	162,013	274,242	241,550
Total: Other	359,255	400,310	1,025,671	3,596,100
Capital Outlay				
Capital Outlay	17,914		18,460	0
Total: Capital Outlay	17,914		18,460	0
Total for Department:	4,480,165	4,620,176	5,608,157	8,566,900

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	4,936,300	211,400	0	5,147,700
Special Revenue Fund	34,500	3,384,700		3,419,200
Total for Department:	4,970,800	3,596,100	0	8,566,900

Municipal Court

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	4,314,937	4,404,916	4,800,573	5,147,700
Special Revenue Fund	165,227	215,260	807,585	3,419,200
Total for Department:	4,480,165	4,620,176	5,608,157	8,566,900

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	51.000	49.000	55.000	55.000
Total for Department:	51.000	49.000	55.000	55.000

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, the 311 Call Center, Housing, Recreation, and Housing and Community Services.

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

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

- Continue the “My Neighborhood, Our Akron” (MNOA) Initiative by working with non-profit groups and expand the number of awards given out from the program. Also continue working with the University of Akron on Make A Difference Day, United Way on Day of Caring, and continued collaboration with other local residents and organizations to promote community projects and outreach.
- Administer the MNOA grant to non-profit organizations in the community, to provide resources to improve and enhance the neighborhoods.
- Further block watch initiatives by prioritizing and becoming more active in wards with lower participation. Assign inspectors to ward meetings to help build community familiarity and resident relationships.

SERVICE LEVELS

In 2017 the Department of Neighborhood Assistance awarded \$10,635 in MNOA grants. Beautification projects were completed throughout the City. The Department also worked with the community for clean-ups, and continued with the University of Akron on Make a Difference Day. The Department continued to attend block watch meetings and support neighborhood association groups.

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”, which is one of the City’s top priorities. The Division is dedicated to serving the citizens of Akron by improving the life in their neighborhood.

GOALS & OBJECTIVES

- Implement changes identified at the grass cutting Kaizen event part of Lean Government by November 1, 2018.
- Implement a Customer Service training program for all Nuisance Inspectors.
- Develop creative programs for selling vacant City properties by December 1, 2018.

SERVICE LEVELS

In 2017, the Nuisance Compliance Division implemented a mobile computing program for Nuisance Inspectors and Animal Control Wardens, and utilizes CityWorks to streamline projects and provide additional operational efficiency. The Division continued to provide outstanding services through enforcement of the City's nuisance control ordinances.

311 CALL CENTER

Sheryl Maslanka, Coordinator

DESCRIPTION

The 311 Call Center provides a three-digit (311) single point of contact for requests regarding information and City services. The Division serves both internal and external customers, facilitating the appropriate flow of information. The call center's computer resources can also be utilized as a historical database and work management tool.

GOALS & OBJECTIVES

- Continue coordinating with Human Resources Department to provide training for the CSR Supervisor. Also, to return to the staffing level of eight permanent employees, and decrease overtime by 80% by eliminating Saturday pilot hours.
- Review and update fact sheets, phone lists, and continue providing training materials, and develop and follow a record retention schedule.
- Continue to provide friendly, courteous, and professional customer service, and to decrease hold time. Provide input to update and change service requests, as needed, with Information Technology Division.

SERVICE LEVELS

During 2017, the 311 Call Center decreased hold time due to Cisco call-back feature, implemented the new online 311 webpage, and animal wardens receive service requests by mobile instead of radio dispatch by agents. The 311 Call Center provided courteous and professional assistance regarding services and events within the City.

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 administers the Lead Poisoning Prevention Program, the Rental Registration Program and the Mandatory Rental Inspection Program.

GOALS & OBJECTIVES

- Add at least three additional eligible landlords to the Mandatory Rental Inspection Program by August 1, 2018 and conduct all fee-based inspections of those landlords' eligible rental units by October 1, 2018.
- Resume enforcement on over 2,100 known unregistered landlords to increase the number of registered owners in the Rental Registration Program.
- Continue collaboration with the Summit County Land Bank to identify properties both within and not yet in the Demolition Program's property queue. Properties directed to the land bank for demolition provide significant financial relief for the City by absorbing asbestos-related, actual demolition, and other program costs.

SERVICE LEVELS

In 2017, the Rental Registration Program registered 33,239 units, the Mandatory Inspection Program conducted 112 inspections, resulting in 19 becoming compliant, and the Complaint Referral Program performed 855 inspections of properties, 6,187 re-inspections, and 892 units were brought into compliance. The Housing Division also continued to provide outstanding services to the citizens of the City of Akron.

RECREATION BUREAU

Brittany Schmoekel, Recreation Bureau 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

- Implement Recreation Bureau strategic planning – create community survey, collect surveys, data analysis, create new mission/vision/values for the department.
- Promote RecDesk and encourage online registration for programming and Safety Around Water program.
- Create a plan to implement WiFi at each community center.

SERVICE LEVELS

In 2017, extensive capital improvements at Summit Lake Community Center through Akron Civic Commons partnership were completed. The Bureau completed the purchase of RecDec; software that will allow patrons to learn about and register for programs online. Open Streets events that connected wards 3, 7, and 9 were held and the Bureau collaborated with the Akron YMCA for the Safety Around Water program for the summer camp participants.

Housing and Community Services Division

Thomas A. Tatus, Housing Rehabilitation Manager

Douglas M. Taylor, Housing Rehabilitation Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Continue assistance for Emergency Roofing Program to complete additional 50+ residential units.
- Complete third year of a three year \$3.7 million Lead Hazard Reduction Demonstration Grant Program. The Division and partner agencies are scheduled to enroll 100 and complete the lead remediation of 60 housing units occupied by low-income families with children under the age of six by the end of 2017. Provide non-profits with risk assessments and clearances.
- 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 grants and oversight 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 and West Side Neighborhood Development Corporation.
- Provide representation on Boards and Committees as appropriate or requested including Northeast Ohio Four County Regional Planning and Development Organization (NEFCO), Rebuilding Together, Ohio Conference of Community Development, Reimagining the Civic Commons, and Summit Lake Partners.
- Monitor CDD/CHDO related cases from Comprehensive Planning Division to Housing Rehabilitation Division.

SERVICE LEVELS

In 2017, Housing and Community Services completed the second year of a \$3.7 million Lead Hazard Reduction Demonstration Grant Program in conjunction with Akron's partner agencies. It began this new project in October 2015 which will end in October 2018. So far 310 units have enrolled, 271 units receiving Lead Paint Inspections and 250 units completed.

The Division continued an Emergency Roofing Program to assist low to moderate income homeowners with actively leaking roofing issues. They processed 88 applications and completed roof repair/replacement for 28 units. The Division also assisted 90 low-income, primarily elderly or disabled occupants with grants for emergency or minor home repair through contract with Rebuilding Together of Summit County.

The Division provided City representation on boards and committees for Rebuilding Together, Reimagining the Civic Commons, Summit Lake Partners, 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.

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 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
NEIGHBORHOOD ASSISTANCE:				
<i>Administration:</i>				
Director of Neighborhood Assistance	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Total Administration	2.00	2.00	2.00	2.00
<i>Nuisance Compliance:</i>				
Animal Control Warden	2.00	1.00	2.00	2.00
Building Permits Supervisor	1.00	1.00	0.00	0.00
Code Compliance Inspector	4.00	4.00	4.00	4.00
Code Compliance Supervisor	0.00	0.00	2.00	2.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Customer Services Coordinator	2.00	2.00	1.00	1.00
Public Projects Crew Leader	1.00	2.00	2.00	2.00
Total Nuisance Compliance	11.00	11.00	12.00	12.00
<i>311 Call Center:</i>				
Customer Service Request Agent	7.00	6.00	5.00	6.00
Customer Service Request Coordinator	1.00	1.00	1.00	1.00
Customer Service Request Supervisor	0.00	1.00	1.00	1.00
Total 311 Call Center	8.00	8.00	7.00	8.00

By Funding Sources:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Recreation Bureau:</i>				
Active Adults Coordinator	0.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Community Center Safety Liaison	0.00	0.00	1.00	1.00
Community Events Coordinator	1.00	0.00	1.00	1.00
Consumer Services Clerk	1.00	0.00	0.00	0.00
Golf Course Supervisor	0.00	0.00	1.00	1.00
Heating & Air Conditioning Repairer	1.00	0.00	0.00	0.00
Maintenance Repairer	0.50	0.00	0.00	0.00
Recreation Manager	0.00	1.00	1.00	1.00
Recreation Supervisor	17.00	17.00	14.00	15.00
Senior Program Coordinator	1.00	0.00	0.00	0.00
Sports and Athletes Coordinator	0.00	0.00	1.00	1.00
Total Recreation Bureau	22.50	20.00	21.00	22.00
<i>Housing:</i>				
Administrative Assistant	2.00	2.00	1.00	1.00
Code Compliance Inspector	2.00	2.00	2.00	2.00
Code Compliance Supervisor	1.00	1.00	0.00	0.00
Community Development Specialist	0.00	1.00	1.00	1.00
Community Development Supervisor	0.00	1.00	1.00	1.00
Demolition Site Improvement Inspector	0.00	2.00	0.00	1.00
Housing Administrator	1.00	1.00	1.00	1.00
Sanitarian	3.00	3.00	3.00	3.00
Sanitarian Supervisor	1.50	2.00	2.00	2.00
Total Housing	10.50	15.00	11.00	12.00
<i>Housing and Community Services</i>				
Administrative Assistant	0.00	0.00	1.00	1.00
Housing Rehab. Administrator	0.00	0.00	1.00	1.00
Housing Rehab. Loan Specialist	0.00	0.00	2.00	2.00
Housing Rehab. Manager	0.00	0.00	1.00	1.00
Housing Rehab. Specialist	0.00	0.00	4.00	4.00
Total Housing and Community Services	0.00	0.00	9.00	9.00
TOTAL NEIGHBORHOOD ASSISTANCE	54.00	56.00	62.00	65.00

Neighborhood Assistance

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
NEIGHBORHOOD ASSISTANCE ADMINISTRATION	266,146	285,651	297,150	287,690
NUISANCE COMPLIANCE	1,943,109	1,660,924	1,611,600	1,827,210
311 CALL CENTER	581,383	581,194	554,511	623,080
HOUSING	1,196,836	1,259,913	2,768,374	2,580,930
RECREATION	5,091,303	5,020,557	5,110,360	4,762,850
HOUSING AND COMMUNITY SERVICES	629,449	596,732	676,443	922,320
Total for Department:	9,708,226	9,404,971	11,018,438	11,004,080

Neighborhood Assistance

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	4,094,266	4,357,388	4,551,248	4,721,620
Fringe Benefits	1,931,764	1,792,769	2,309,802	2,242,240
Total: Personal Services	6,026,029	6,150,156	6,861,051	6,963,860
Other				
Current Expenditures - Other	2,848,542	2,750,745	3,593,198	3,395,000
Utilities Expenses	219,963	32,952	56,826	77,130
Insurance	67,803	45,084	54,848	57,550
State/County Charges		50		
Rentals and Leases	21,980	98,023	84,108	90,070
Interfund Service Charges	523,910	327,960	368,409	420,470
Total: Other	3,682,197	3,254,814	4,157,387	4,040,220
Capital Outlay				
Capital Outlay	0			
Total: Capital Outlay	0			
Total for Department:	9,708,226	9,404,971	11,018,438	11,004,080

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	5,549,410	1,477,880		7,027,290
Special Revenue Fund	1,414,450	2,562,340		3,976,790
Total for Department:	6,963,860	4,040,220		11,004,080

Neighborhood Assistance

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	6,884,692	6,672,915	7,019,206	7,027,290
Special Revenue Fund	2,823,535	2,732,056	3,999,232	3,976,790
Total for Department:	9,708,226	9,404,971	11,018,438	11,004,080

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	51.000	49.000	48.000	50.000
Special Revenue Fund	3.000	7.000	13.000	15.000
Total for Department:	54.000	56.000	61.000	65.000

Office of the Mayor

OFFICE OF THE MAYOR
Daniel Horrigan, 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, Public Safety, Office of Integrated Development, Economic Development and Labor Relations. Assistants to the Mayor function as a Police Auditor and other areas of responsibilities.

BUDGET COMMENTS

The 2018 Operating Budget provides funding for the staffing of 33 full-time positions for the divisions of the Office of the Mayor. The 2018 Operating Budget provides adequate funding for the operations of the various divisions within the Office of the Mayor. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

ADMINISTRATION
Daniel Horrigan, Mayor

DESCRIPTION

The Mayor of the City heads the Administrative Division of the Office of the Mayor. The primary responsibility of this division is to exercise control over all departments and divisions of the city as well as manage the Department of Public Safety.

GOALS & OBJECTIVES

- Focus on essential services which include public safety, public service, economic development and improving the quality of public life for all.
- Lead Akron to become a “Thriving City” that is financially stable, benefitting from density and connectivity, investing in its people and having a growing, entrepreneurial economy.
- Continue to find more savings for the reconstruction of our combined sewer system (CSO) and the operating budget.
- Renew investments to lift up neighborhoods and neighborhood business districts.

DEPUTY MAYOR FOR PUBLIC SAFETY
Charles Brown, Deputy Mayor for Public Safety

DESCRIPTION

By Charter, the Mayor serves as the Director for the Department of Public Safety. The responsibility for daily supervision of these divisions is split between the Deputy Mayor for Public Safety and the Director of Public Service. The Building Inspection Division and the Weights and Measures Division administratively report to the Director of Public Service. The Deputy Mayor for Public Safety primarily oversees the divisions of Police, Fire, Communications, Police/Fire Communications, Corrections and Disaster Services within the department.

GOALS & OBJECTIVES

- Assist division managers in the Department of Public Safety and interact 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 the citizens and employees of Akron.
- 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. DeShazor, Deputy Mayor for 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

- Akron's Office of Integrated Development will coordinate with economic development partners to facilitate and bolster business growth, innovation and investment. Principal local partners include the Greater Akron Chamber, Summit County Development, Akron Bounce Innovation Hub, Summit Medina Business Alliance, Service Core of Retired Executives (SCORE), Development Finance Authority of Summit County, Economic Community Development Institute (ECDI) and the University of Akron Research Foundation (UARF)
- Serve as a liaison to the business by providing pertinent information, responding to inquiries, and expanding our visibility as a business network resource.

- Influence business investment decisions for retention, creation, expansion and attraction through Akron’s Office of Integrated Development along with local, regional, state and federal partners.
- Develop and market industrial/production and office park land owned by the City, including the JEDDs, as well as assist in packaging specific project sites.
- Encourage small business growth with existing service providers and collaborate with private sector and public agencies in implementation in targeted zones. Encourage private development of offices/spec buildings with developers and outside investors.

SERVICE LEVELS

Akron’s Blue Ribbon Task Force created an opportunity to review and update Akron’s economic development strategy in 2016. Implementation of recommendations has begun with a refreshed regional approach with the creation of the Akron Office of Integrated Development. In addition, the Akron Growth Council along with the Galen and Ruth Roush (GAR), Akron Community Foundation, FirstEnergy, JS Knight Foundation and the Fund for our Economic Future are working to create new strategies for securing investments that will maximize the generation of new living wage jobs that will support Akron families.

It is the goal of Akron’s administration to grow organically from the City’s core. Development efforts have begun on several key components which include the Bowery project on Main Street, the redevelopment of the Cascade Plaza, the Law Building and the implementation of an adaptive reuse of the CitiCenter property. The Reimagining of the Civic Commons grant combined with a federal Transportation Investment Generating Economic Recovery (TIGER) grant will provide \$10 million to improve the City’s downtown urban core business district on Main Street. The Akron Growth Plan was introduced using city-wide residential tax abatement, which is boosting interest in new residential development and population growth. This new plan is fueling private investment in Akron neighborhoods.

INFORMATION TECHNOLOGY

James Hardy, Deputy Mayor for Integrated Development

DESCRIPTION

Information Technology was moved from the Finance Department to the Mayor’s Office during 2017.

GOALS & OBJECTIVES

- Implement the helpdesk software (County OIT) to track all service requests and IT projects.
- Document new purchasing process and assign individual roles. Communicate new process to all appropriate stakeholders and users,
- Invest in innovation. Continue to upgrade various applications including OnBase and the second phase of CityWorks. Continue researching implementation of Office 365 citywide and Mimosa for replacing current email archiving software.
- Research new technologies and plan for the future upgrades to current storage area network and virtual server environments.

LABOR RELATIONS

Randy D. Briggs, Deputy Mayor for Labor Relations

DESCRIPTION

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

GOALS & OBJECTIVES

- Begin negotiations with all four of the bargaining unions: Police, Firefighters, CSPA, and AFSCME.
- Devise and implement with the Department of Human Resources (HR) new employee and workplace policies and procedures. Work with HR to define separation of duties and responsibilities of HR and Labor Relations.

SERVICE LEVELS

The City is now in the 3rd year of the wage agreement (through 2018) with all four unions. The Labor Relations Division and the Firefighters union developed and implemented an educational based promotional system for the Fire Department.

Throughout 2017, the Labor Relations Division continued to build a good working relationship with all four unions. The Division also worked with the Department of

Human Resources to train and provide support to supervisors and managers on how to handle employee issues.

POLICE AUDITOR

Phillip L. Young, Independent Police Auditor

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 Office also makes recommendations to enhance and improve policies and procedures of the APD. Finally, it responds to crime scenes and reviews officer-involved shootings and/or fatal investigations.

GOALS & OBJECTIVES

- Develop ways for police officers and the community to partner proactively to solve community problems and to build respect, cooperation and trust between the police and community.
- Improve APD training, oversight, monitoring, accountability and hiring practices. Ensure fair, equitable, courteous and professional treatment for all.
- Reduce the use of force to 100 incidents or less per year.

SERVICE LEVELS

In 2017, the Independent Police Auditor (IPA) attended various ward meetings, City Council meetings, block club meetings and the “National Night Out Against Crime”.

PUBLIC COMMUNICATIONS

Annie McFadden, Deputy Mayor for Administration

DESCRIPTION

The Public Communications office was established in 2016, with the intent of informing the Citizens of Akron with official communications and press releases from the Mayor’s Office.

GOALS & OBJECTIVES

- Maintain open lines of communication with City employees, residents, community organizations, businesses and the press by responding to requests from press in a timely and professional manner.
- Communicate city happenings and important information via press releases, press conferences, social media and printed and/or digital newsletters.
- Promote and maintain Mayor's platform for the advancement of Akron.

LOCK3 OPERATIONS

Letitia A. Jernigan, Downton Operations Manager

DESCRIPTION

The Lock3 Operations division was reassigned from the Department of Public Service for the 2017 operating budget. The division is responsible for all operations at the Lock3 venue, including Winter Fest and the Summer Concerts.

GOALS & OBJECTIVES

- Host the annual summer concert series at Lock3, along with summer events like the City's 4th of July fireworks display.
- Host Winterfest, the City's annual winter activities program at Lock3. This includes an outdoor ice skating rink, indoor polar putt-putt, and a reindeer run slide.
- Utilize the renovated Lock4 space to host additional events, such as the Live@Lock4, third Thursday after work program and the Lock-Bottom blues and jazz shows.

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 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	2.00	3.00	4.00	2.00
Communications Director	1.00	0.00	0.00	0.00
Deputy Mayor for Administration	0.40	1.00	1.00	1.00
Deputy Mayor for Integrated Development	0.00	0.00	0.00	1.00
Secretary	1.00	3.00	3.00	3.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	5.40	8.00	9.00	8.00
<i>Deputy Mayor for Public Safety:</i>				
Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00
Total Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
OFFICE OF THE MAYOR:				
<i>Economic Development:</i>				
Accounts Analyst	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	0.00	1.00	1.00
Deputy Mayor for Economic Development	1.00	1.00	1.00	1.00
Development Engineering Manager	1.00	1.00	1.00	1.00
Development Manager	0.00	0.00	0.00	0.00
Economic Development Aide	1.00	1.00	0.00	0.00
Economic Development Officer	1.00	1.00	1.00	1.00
Economic Development Technician	0.00	0.00	1.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00
Manpower Program Analyst	0.00	0.00	0.00	0.00
Planning & Development Deputy Director	1.00	1.00	1.00	1.00
Secretary	0.00	0.00	0.00	0.00
Total Economic Development	6.00	7.00	8.00	8.00
<i>Information Technology:</i>				
Administrative Assistant	0.00	0.00	0.00	1.00
Applications Analyst	0.00	0.00	2.00	4.00
Applications Programmer	0.00	0.00	1.00	1.00
Computer Programmer Analyst	0.00	0.00	1.00	1.00
Database Administrator	0.00	0.00	0.00	1.00
GIS Coordinator	0.00	0.00	1.00	1.00
Information Technology Project Manager	0.00	0.00	1.00	1.00
Economic Development Technician	0.00	0.00	0.00	1.00
Total Information Technology	0.00	0.00	6.00	11.00
<i>Labor Relations:</i>				
Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Total Labor Relations	1.00	1.00	1.00	1.00
<i>Lock3:</i>				
Downtown Operations Manager	0.00	0.00	1.00	1.00
Recreation Supervisor	0.00	0.00	2.00	2.00
Total Lock3	0.00	0.00	3.00	3.00
<i>Police Auditor:</i>				
Assistant to the Mayor	1.00	1.00	1.00	1.00
Total Police Auditor	1.00	1.00	1.00	1.00
<i>Public Communications:</i>				
Communications Director	0.00	1.00	1.00	0.00
Total Public Communications	1.00	1.00	1.00	0.00
TOTAL OFFICE OF THE MAYOR	14.40	19.00	30.00	33.00

Mayor's Office

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
ADMINISTRATION	827,797	1,356,687	1,407,725	1,237,760
DEPUTY MAYOR FOR PUBLIC SAFETY	131,936	185,350	200,307	201,300
ECONOMIC DEVELOPMENT	4,716,699	3,947,158	4,591,723	4,403,810
LABOR RELATIONS	149,942	152,071	171,621	282,690
POLICE AUDITOR	65,271	64,041	70,919	79,000
PUBLIC COMMUNICATIONS			194,397	55,650
LOCK3 OPERATIONS	1,828,036	1,576,766	2,175,090	2,039,760
INFORMATION TECHNOLOGY	2,753,156	2,962,963	2,603,292	2,591,390
Total for Department:	10,472,837	10,245,035	11,415,074	10,891,360

Mayor's Office

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	2,207,358	2,820,003	2,848,461	2,890,060
Fringe Benefits	1,060,477	1,014,412	1,309,783	1,202,120
Total: Personal Services	3,267,835	3,834,415	4,158,244	4,092,180
Other				
Current Expenditures - Other	6,062,630	5,495,366	5,781,461	5,677,340
Income Tax Refunds/Tax Share				
Utilities Expenses	597,533	501,068	544,350	499,560
Debt Service		9,742	7,779	7,500
Insurance	14,163	33,334	46,280	49,300
State/County Charges	84,115	70,915	81,446	82,000
Rentals and Leases	473	32,214	37,984	47,130
Interfund Service Charges	183,087	227,778	757,530	436,350
Total: Other	6,942,002	6,370,416	7,256,830	6,799,180
Capital Outlay				
Capital Outlay	263,000	40,204	0	0
Total: Capital Outlay	263,000	40,204	0	0
Total for Department:	10,472,837	10,245,035	11,415,074	10,891,360

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	2,599,700	312,970		2,912,670
Special Revenue Fund	569,700	4,811,050	0	5,380,750
Internal Service Fund	922,780	1,668,610		2,591,390
Trust and Agency Fund		6,550		6,550
Total for Department:	4,092,180	6,799,180	0	10,891,360

Mayor's Office

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	2,061,352	2,724,795	3,024,294	2,912,670
Internal Service Fund	2,753,156	2,962,963	2,603,292	2,591,390
Special Revenue Fund	5,651,632	4,555,225	5,779,353	5,380,750
Trust and Agency Fund	6,698	2,052	8,135	6,550
Total for Department:	10,472,837	10,245,035	11,415,074	10,891,360

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	14.400	19.000	21.000	19.000
Special Revenue Fund			3.000	3.000
Internal Service Fund			6.000	11.000
Total for Department:	14.400	19.000	30.000	33.000

Planning & Urban Development

DEPARTMENT OF PLANNING & URBAN DEVELOPMENT
Jason Segedy, 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 and Community Development Program. The Department carries out these duties with seven operating divisions: Administration, Akron Metropolitan Area Transportation Study (AMATS), Capital Planning, Comprehensive Planning, Development Services, Housing and Community Services and Zoning.

BUDGET COMMENTS

The 2018 Operating Budget provides funding for the staffing of 35 full-time positions for the divisions of the Department of Planning & Urban Development. The operating budget provides adequate funding for the operations of the Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

ADMINISTRATION
Jason Segedy, Director

DESCRIPTION

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

AKRON METROPOLITAN AREA TRANSPORTATION STUDY DIVISION
Curtis Baker, Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Begin the new long range plan process for Transportation Outlook 2045, beginning with the Planning Data Forecast.
- Maintain the new Transportation Improvement Program for 2018 through 2021.
- Participate in the Jane's Walk event in May by organizing informative neighborhood walks. Jane's Walk asks volunteers to lead walks in their neighborhoods to focus on the importance of place.
- Continue to collect traffic data this summer with the Traffic Counting Program, and bicycle and pedestrian counting programs. Over 300 roadway locations are expected to be counted.
- Continue to maintain the Gohio commute website to encourage carpooling and other alternative modes of transportation.
- Work with the Knight Foundation to complete a Bike Users Map for downtown Akron and other Knight Foundation Focus Areas.
- Complete the Coordinated Public Transit – Human Services Transportation Plan. The purpose of the plan is to identify priorities and recommendations to bridge transportation gaps between available assets. The report is a joint effort between AMATS, the area transit agencies, and social and human services agencies.

SERVICE LEVELS

AMATS completed its Bike long range planning document Transportation Outlook 2040, and the FY 2018 through FY 2021 Transportation Improvement Program in 2017. The Division awarded approximately \$34 million to communities in the greater Akron region for infrastructure projects to be completed in 2023 and 2024.

Traffic radar counters completed nearly 500 counts in the greater Akron area in 2017. AMATS, working with statewide partners, entered into a contract for new carpooling software, Gohio Commute.

CAPITAL PLANNING DIVISION

Helen Tomic, Capital Planning Manager

DESCRIPTION

The Capital Planning Division administers the City's program of capital improvements and develops and prepares an annual five-year Capital Investment and Community Development Program for improvements to parks, sewers, streets and bridges throughout the City.

GOALS & OBJECTIVES

- Develop an annual Capital Investment and Community Development Program to provide improvements during 2018 for City streets, sidewalks, sewers, water lines, parks, public facilities, and economic development projects for presentation to the Planning Commission on December 8, 2017. Develop and publish a five-year Capital Investment Plan for 2018-2022.
- Prepare applications to the Summit County Infrastructure Committee (District 8) for Ohio Public Works Commission (OPWC) funding of infrastructure projects. Also assist in analyzing and evaluating applications received from throughout Summit County.
- Identify and utilize available funding sources at the federal, state, regional and local levels to meet the City's immediate and long term needs for capital improvements.

SERVICE LEVELS

The Division budgeted and monitored \$372,996,163 in federal, state, regional, and local funds for the 2017 Capital Investment and Community Development Program. Sources include Income Tax (\$38.2 million); Federal & State Transportation Program (\$32.8 million); Community Development Block Grant (CDBG) (\$6.7 million); Water & Sewer Capital Funds (\$19.9 million); Water Pollution Control Fund (\$189.9 million); and Special Assessments (\$3.8 million). The Division also reviewed over 400 requests for

2018 capital improvement projects, presented the 2018 program to the Planning Commission, and published the 2017-2021 Capital Investment and Community Development Program with a total budget of \$1.4 billion.

The Division submitted 12 OPWC applications totaling \$20.2 million in requested funds. As a result, Akron was awarded \$6.7 million for seven projects. The Division reviewed 18 project applications submitted by nine communities within Summit County.

The Capital Planning Division represented the City of Akron on the AMATS Technical Advisory Committee, Park East Reimagining The Civic Commons Steering Committee, OPWC District 8 Technical Advisory Committee, Open Streets, Ohio & Erie National Heritage Canalway, Rubber City Heritage Trail, and the Ohio Industrial Heartland Trails Coalition.

The Division also served as the project manager for capital improvements to Balch Street Fitness Center Pool, Ed Davis Tennis Courts, Summit Lake and Lawson Street Community Centers, and other various small park sites. The Division increased collections under the deferred loan rehabilitation program by 61% for a grand total of \$163,000. The Division assisted in the development of the 2018 budget expenditures for the .25% Income Tax increase provided by Issue 4 – allocated Police (\$4,275,000); Fire (\$4,418,000); and Public Service (\$4,400,000). Completed City-wide park inventory and began developing an action plan.

COMPREHENSIVE PLANNING DIVISION **Helen Tomic, Capital Planning Manager**

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 neighborhood 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 2017, the Comprehensive Planning Division successfully secured and administered funding to advance development. The Division received \$7.2 million in federal funds for the implementation of the 2017 Consolidated Plan and began preparation for a 2018 Consolidated Plan for \$7 million for 2018.

The Division prepared urban renewal and development plans for various City projects. It prepared four contracts and oversaw the completion of two projects in 2017.

The Comprehensive Planning Division conducted land use planning by reviewing and making recommendations on land use proposals and continuing land research and studies. The Division also participated in the Reimagining Akron core committee to oversee the \$5 million Reimagine Akron grant award.

The Division coordinated community housing planning, conducted historic preservation planning to facilitate development, and conducted research to monitor and assess housing changes and opportunities.

In addition, the Comprehensive Planning Division also 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 with CDBG funds and other funding sources through land acquisition, site improvements, relocation and land marketing. The Division provides 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.

- Monetize and dispose of 100 vacant City-owned lots in neighborhoods, thus releasing the property from City liability and care, and returning property to the tax rolls.
- Contract and oversee the construction and marketing of five new homes in the City neighborhoods. Many of the new construction will be coordinated through the non-profit agency Urban Neighborhood Development Corporation.
- Provide staff services and assistance in support of economic development activities and assist various City departments with appraisals, titles, site selections and comparable sites.
- Implement a web based program to assemble data for planning strategy and decision making. Also will provide a market place to sell City parcels of land.
- Sell large tracts of land to create at least 50 new home construction starts.

SERVICE LEVELS

The Development Services Division acquired 27 real estate parcels needed for six projects. Project areas include: CSO Ohio Canal Interceptor Tunnel, CSO Rack 3, CSO Rack 30, Evans Avenue, CSO Rack 10/11, and Tallmadge Ave.

The Division arranged for sale of three new homes through the Urban Neighborhood Development Corporation, and for one new home for sale or under construction. Private developers and non-profits purchased 79 parcels of land for new housing, business expansion and parking expansion in the City. The Division secured a grant from Summit County Land Reutilization Corp., and issued 8 Requests for Proposals for new home construction and business locations.

Development Services provided relocation assistance and management to two residences and businesses. It also provided staff services and assistance in support of various projects including Joint Economic Development Districts, Edgewood Avenue, Hickory Street, Akron Biomedical Corridor, Neighborhood Stabilization Program, Summit Lake, Dudley and Laird Streets, Community Land Banking along with ODOT and CSO Projects.

HOUSING AND COMMUNITY SERVICES DIVISION

Thomas A. Tatum, Human Resources Administrator

DESCRIPTION

Housing and Community Services Division was reassigned to the Department of Neighborhood Assistance in 2017. The 2018 budget includes the close out expenses on a lead grant.

TAX RECEIPTS AND EXPENDITURES DIVISION

Jason Segedy, Planning Director

DESCRIPTION

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

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 City Charter and Code with approved budget.
- Maintain computerized databases containing zoning related information on properties by address and incorporate into a Geographic Information System (GIS).
- Maintain a web-based portrayal of GIS data to be utilized for decision making within the Department, and interested public.
- Prepare zoning amendments to the zoning map to conform with changing land use.
- Revise the existing Zoning Code and subdivision regulations to encourage “Green” land use practices in conjunction with the overall CSO plan.
- Continue to prioritize and expedite Zoning Code compliance activities and violations, through the use of Cityworks, the 311 Call Center software.
- Revise the existing Allotment and Subdivision Regulations to conform with changing conditions, both locally and nationwide and contemporary standards.

- Conduct an analysis of our service fee schedule to see if it is in line with other communities, and raise fees accordingly.

SERVICE LEVELS

The Zoning Division prepared comments and recommendations on 112 Planning Commission items and 21 Board of Zoning Appeals items. The Zoning Map was updated and amended to reflect rezoning of property within urban renewal and community development areas. The Division processed Zoning Code text changes pertaining to medical marijuana, form-based urban overlay districts, fencing, short-term rentals, and small communications facilities.

The Division also prepared 52 pieces of legislation for Council, making recommendations on all legislative items and presenting testimony at public hearings. It produced 150 special topic maps for City Council and other members of City Administration.

Zoning continued to update the 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. It worked with the Plans and Permits Division to investigate and process 522 violations, 109 zoning certifications, 33 Ohio Department of Liquor Control Verification letters, two performance bonds, 680 plan reviews, and 39 former Building Department vault searches.

PLANNING NON-OPERATING DIVISION

Jason Segedy, Planning Director

DESCRIPTION

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

STAFFING

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

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Development Services:</i>				
Acquisition Officer	1.00	1.00	0.33	0.33
Administrative Assistant	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Community Development Specialist	2.00	0.00	0.00	0.00
Community Resource Specialist	1.00	1.00	1.00	1.00
Demolition Site Improvement Inspector	2.00	0.00	0.00	0.00
Development Manager	1.00	1.00	0.80	0.80
Real Estate Negotiator	1.00	1.00	1.00	1.00
Total Development Services	10.00	6.00	5.13	5.13
<i>Housing and Community Services:</i>				
Administrative Assistant	1.25	1.25	0.00	0.00
City Planner	0.75	0.75	0.00	0.00
Housing Rehab. Administrator	1.00	1.00	0.00	0.00
Housing Rehab. Loan Specialist	2.00	2.00	0.00	0.00
Housing Rehab. Manager	1.00	1.00	0.00	0.00
Housing Rehab. Specialist	3.00	3.00	0.00	0.00
Human Resources Administrator	1.00	0.00	0.00	0.00
Land Marketing Officer	0.50	0.00	0.00	0.00
Sanitarian Supervisor	0.50	0.00	0.00	0.00
Total Housing and Community Services	11.00	9.00	0.00	0.00
<i>Zoning:</i>				
Administrative Assistant	1.00	1.00	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
Zoning Manager	1.00	1.00	1.00	1.00
Total Zoning	7.00	7.00	7.00	7.00
TOTAL PLANNING	49.50	40.00	33.13	35.13

Planning

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
ADMINISTRATION	75,214	72,265	74,631	39,270
A.M.A.T.S.	1,601,831	1,450,912	1,501,968	1,559,120
CAPITAL PLANNING	33,497,408	33,997,628	39,388,736	39,530,780
COMPREHENSIVE PLANNING	255,072	302,680	278,767	243,620
DEVELOPMENT SERVICES	4,079,388	3,874,093	869,219	854,610
HOUSING AND COMMUNITY SERVICES	484,548	936,818	1,580,183	1,542,890
TAX RECEIPTS AND EXPENDITURES	920,000	85,500	3,500	
ZONING	853,124	716,143	745,086	785,770
PLANNING - NON-OPERATING	5,239,854	5,362,445	3,573,937	6,205,320
Total for Department:	47,006,439	46,798,484	48,016,029	50,761,380

Planning

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	2,689,347	2,525,195	2,306,382	2,427,840
Fringe Benefits	1,300,012	1,236,663	1,090,310	1,156,320
Total: Personal Services	3,989,358	3,761,858	3,396,692	3,584,160
Other				
Current Expenditures - Other	8,616,127	8,475,711	5,196,249	7,587,200
Utilities Expenses	38,638	32,961	28,325	27,750
Debt Service	28,950,183	31,051,385	34,976,301	35,000,000
Insurance	11,509	12,657	35,068	3,820
State/County Charges	67,790	52,803	17,926	41,100
Rentals and Leases	4,069,272	2,584,032	3,985,952	4,047,550
GAAP Accounts				
Interfund Service Charges	1,256,777	766,046	356,444	469,800
Total: Other	43,010,296	42,975,595	44,596,265	47,177,220
Capital Outlay				
Capital Outlay	6,785	61,030	23,072	
Total: Capital Outlay	6,785	61,030	23,072	
Total for Department:	47,006,439	46,798,484	48,016,029	50,761,380

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	947,280	89,240		1,036,520
Special Revenue Fund	2,636,880	47,087,980		49,724,860
Total for Department:	3,584,160	47,177,220		50,761,380

Planning

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	1,260,471	1,178,699	1,125,055	1,036,520
Special Revenue Fund	45,745,968	45,619,785	46,890,974	49,724,860
Total for Department:	47,006,439	46,798,484	48,016,029	50,761,380

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	10.030	10.030	9.530	8.680
Special Revenue Fund	38.600	29.100	23.600	26.450
Total for Department:	48.630	39.130	33.130	35.130

Police

POLICE DEPARTMENT
Kenneth R. Ball II, Police Chief

DESCRIPTION

The Akron Police Department (APD), by City Charter, administratively falls within the Department of Public Safety. For operating budget purposes, however, this division is treated as a separate department. The Police Department is divided into three subdivisions: Uniform, Investigative and Services. The Police Department's mission is to serve the community of Akron in a collaborative effort to enhance the quality of life through crime prevention, enforcement of laws, promotion of safety and reduction of fear.

BUDGET COMMENTS

The budget provides for a base level of 489 positions charged to the operating budget. The actual number of uniformed positions fluctuates during the year, but the City strives to maintain adequate staffing levels by hiring and starting new police classes at the earliest possible date.

UNIFORM SUBDIVISION

Michael Caprez, Police Deputy Chief

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

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

INVESTIGATIVE SUBDIVISION

Jesse Leeser, Police Deputy Chief

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

SERVICES SUBDIVISION
Melissa Schnee, Police Captain

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

GOALS & OBJECTIVES

- Work to support re-establishment of our own Akron Police Training Academy and continue to work with the Fire Department toward a new Public Safety Training Facility, for which planning was initiated in 2017.
- Complete the purchase process for a new Computer Aided Dispatch (CAD) and Record Management System.
- Complete testing and evaluation of an in-car video system and complete purchasing process by year end.
- Complete public-facing improvement projects in Patrol Operations. Work space efficiency improvement and safety projects will also be undertaken in the Detective Bureau lobby area and the Crime Scene Unit.
- Take delivery of all vehicles supported by Issue 4 funding before end of the calendar year.
- Improve relationships with the community by supporting opportunities to interact with Officers when they are not taking enforcement action. Continue community relations-based programs such as Safety Town and Hidden in Plain Sight.
- The Investigative Sub-Division will be expanding the department's weapon testing program with the installation of a National Integrated Ballistic Information Network (NIBIN) system.

SERVICE LEVELS

The Body Worn Camera (BWC) program completed roll-out in 2017 placing 225 new BWC's in service. The APD Training Bureau worked with Taser instructors to begin integrating the Taser program. APD has secured funding to order enough Tasers so that every patrol officer will have a Taser. The Training Bureau also conducted Special Weapons and Tactics (SWAT) Team Leader training in partnership with the Ohio Peace Officers' Training Academy.

In 2017, the Anti-Violence Bureau investigated 179 cases, arrested 191 individuals, conducted 71 search warrants, and recovered 77 firearms. APD targeted gun violence in the City; APD identified “hot spots” in the City with a high rate of gun violence, and worked to identify dangerous individuals who have a propensity for gun violence. This information was used to direct patrols and other resources. The result was many successful arrests, seizures, and prosecutions.

The total citizen-generated calls for service to the APD in 2017 were 210,277. The Record Room completed the transition to OnBase Document Management to record and store incident reports electronically. Reports of complaints related to police activities dropped from 116 in 2016 to 92 for 2017, which is 0.04% of all calls for service. Use of Force by police occurred once for every 1,084 police responses in 2017, which is less than 1/10 of 1% of all police responses.

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 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
POLICE:				
Accounts Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	31.00	30.00	29.00	29.00
Assistant Police Chief	1.00	0.00	0.00	0.00
Crime Analyst	4.00	3.00	3.00	3.00
Health Education Specialist	1.00	1.00	0.00	0.00
Law Enforcement Planner	1.00	0.00	1.00	1.00
Police Captain	10.00	9.00	10.00	10.00
Police Chief	1.00	1.00	1.00	1.00
Police Deputy Chief	2.00	2.00	1.00	1.00
Police Lieutenant	18.00	19.00	20.00	20.00
Police Officer	356.00	358.00	336.00	356.00
Police Records Supervisor	1.00	1.00	0.00	0.00
Police Sergeant	58.00	64.00	67.00	67.00
Safety Communication Tech	1.00	0.00	0.00	0.00
TOTAL POLICE	486.00	489.00	469.00	489.00

Police

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
ADMINISTRATION	56,534,239	61,334,830	63,570,084	66,367,130
Total for Department:	56,534,239	61,334,830	63,570,084	66,367,130

Police

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	32,968,295	34,972,386	34,372,274	36,444,210
Fringe Benefits	17,519,897	16,552,877	19,008,080	18,746,950
Total: Personal Services	50,488,192	51,525,263	53,380,354	55,191,160
Other				
Current Expenditures - Other	2,559,995	2,872,561	3,423,092	3,825,700
Utilities Expenses	99,527	98,699	91,657	113,720
Debt Service	353,338	352,735	353,912	362,000
Insurance	146,980	135,980	148,470	153,000
State/County Charges	22,084	14,398	17,371	21,000
Rentals and Leases	122,907	142,890	194,105	127,950
GAAP Accounts				
Interfund Service Charges	2,636,913	6,192,304	5,629,861	4,847,600
Total: Other	5,941,744	9,809,567	9,858,468	9,450,970
Capital Outlay				
Capital Outlay	104,303	0	331,262	1,725,000
Total: Capital Outlay	104,303	0	331,262	1,725,000
Total for Department:	56,534,239	61,334,830	63,570,084	66,367,130

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	53,298,520	4,426,570	75,000	57,800,090
Special Revenue Fund	1,892,640	4,673,400	1,650,000	8,216,040
Trust and Agency Fund		351,000		351,000
Total for Department:	55,191,160	9,450,970	1,725,000	66,367,130

Police

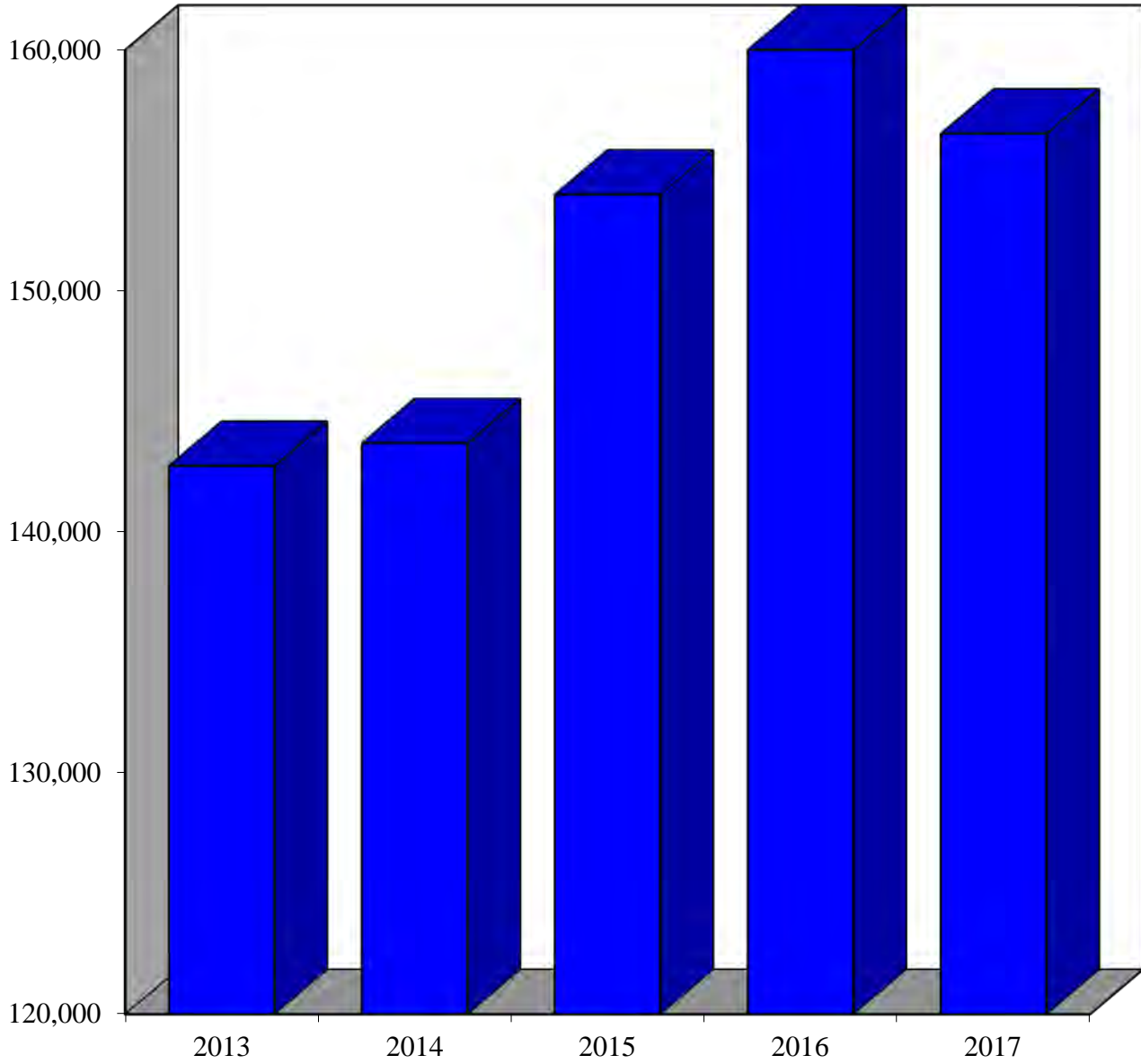
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	50,984,316	54,414,495	57,211,827	57,800,090
Special Revenue Fund	5,549,923	6,658,252	6,103,270	8,216,040
Trust and Agency Fund	0	262,083	254,987	351,000
Total for Department:	56,534,239	61,334,830	63,570,084	66,367,130

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	448.000	454.000	458.000	478.000
Special Revenue Fund	38.000	35.000	11.000	11.000
Total for Department:	486.000	489.000	469.000	489.000

POLICE
2013 - 2017
CALLS FOR SERVICE



Public Health

DEPARTMENT OF PUBLIC HEALTH

DESCRIPTION

Effective January 1, 2011, the City of Akron entered an agreement to consolidate Public Health services with the Summit County Health District. The City employs a part-time Public Health Director who has full administrative and executive powers and is responsible for protecting the City and its citizens against all forms of diseases and unsanitary conditions.

Health

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
CONSOLIDATED HEALTH	4,188,568	4,251,912	4,199,787	4,204,760
Total for Department:	4,188,568	4,251,912	4,199,787	4,204,760

Health

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	16,467	17,389	17,378	17,940
Fringe Benefits	30,794	83,607	26,275	33,350
Total: Personal Services	47,261	100,996	43,653	51,290
Other				
Current Expenditures - Other	4,038,344	4,038,344	4,040,984	4,038,350
Insurance	5,573	6,543	8,972	9,000
Rentals and Leases	97,139	106,029	105,612	105,620
Interfund Service Charges	251	0	566	500
Total: Other	4,141,307	4,150,916	4,156,134	4,153,470
Total for Department:	4,188,568	4,251,912	4,199,787	4,204,760

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	51,290	4,153,470		4,204,760
Special Revenue Fund				
Total for Department:	51,290	4,153,470		4,204,760

Health

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	4,188,568	4,251,912	4,199,787	4,204,760
Special Revenue Fund				
Total for Department:	4,188,568	4,251,912	4,199,787	4,204,760

Public Safety

DEPARTMENT OF PUBLIC SAFETY
Charles A. Brown, Deputy Mayor of Public Safety

DESCRIPTION

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

BUDGET COMMENTS

The 2018 Operating Budget provides funding for the staffing of 83 full-time positions for the divisions of the Department of Public Safety. Funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibilities.

BUILDING INSPECTION

DESCRIPTION

Effective in 2009, this division combined with the Summit County Department of Building Standards. The City contracts with a consultant for plan review.

COMMUNICATIONS DIVISION

Malcolm Valentine, Communications Manager

DESCRIPTION

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

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.
- Expand video surveillance cameras as requested.
- Pursue new technology in wireless communications and computer telephone integration, and pursue cost cutting efforts to reduce overall communication expenditures.

SERVICE LEVELS

In 2017, the Communications Division responded to over 2,400 requests for service. The Division performed 129 vehicle installations for new and existing vehicles in several departments and installed 35 automatic vehicle locators to work with the upgraded AT&T wireless network service.

The Division pursued cost cutting efforts to reduce overall expenditures and 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 daily routine maintenance took place throughout the year to avoid downtime and ensure the systems and equipment are functioning properly. The Division also extended fiber optic cables to 15 new locations and is working with both the Engineering Bureau and Sewer Division to provide fiber optic networking for the Combined Sewer Overflow (CSO) project.

The Division continued to work on migrating to the P25 Radio System: Fire was migrated in November 2017; Police was migrated in December 2017; and Public Works will start migration in 2018. There are currently 43 agencies operating on the Akron/Summit Radio System; two new outside agencies joined the system in 2017.

The Communications Division provided cellular air cards for mobile laptop computing, video surveillance, heart monitors, utility monitoring, traffic light controls, supervisory control and data acquisition, APD, and automatic vehicle locator modems. There are 1,081 wireless devices currently in use throughout the City of Akron. The Division added 18 new cameras to the existing internet protocol video system. There are currently 698 mailboxes on the new Cisco Unity voicemail system, 282 were installed in 2017.

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 Oriana House and Interval Brotherhood Home, both of which are non-profit organizations that provide drug and alcohol rehabilitation and confinement. In addition, Oriana House provides home-incarceration and day-reporting programs for non-violent misdemeanor offenders, along with case management services in Family Violence Court.

DISASTER SERVICES

DESCRIPTION

The Disaster Services Division was created to provide funding for services in the unlikely event that some form of natural or other disaster occurs within the City. This divisional category represents the City's share of the disaster vehicle used by the Summit County Disaster Service Coordinator. The City pays the costs of repairs while the County pays for operating expenses.

POLICE/FIRE SAFETY COMMUNICATIONS
Brian Harding, Police 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

- Increase 911 call answer times to a minimum of 90% of 911 calls answered in 10 seconds or less and 95% of 911 calls in 20 seconds or less.
- Increased training for technicians including the use of our backup center.
- Continue to work on new Computer Aided Dispatch (CAD) system. Expected roll out in 2020.
- Implement a technician quality assurance program to assist with quality of calls to the communications center.

SERVICE LEVELS

In 2017, the Police/Fire Safety Communications Center handled 389,678 calls for service incidents. These incidents included both citizen-generated calls and officer/firefighter-generated calls. In addition, 173,117 calls came in through 9-1-1.

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 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
PUBLIC SAFETY:				
<i>Communications:</i>				
Cable and Line Utilityworker	0.00	2.00	0.00	0.00
Communications Manager	0.00	0.00	1.00	1.00
Communications Supervisor	2.00	2.00	1.00	1.00
Communications Technician	4.00	5.00	5.00	6.00
Radio Communications Supervisor	1.00	1.00	0.00	1.00
Radio Technician	3.00	4.00	4.00	5.00
Signal Line Foreman	1.00	0.00	0.00	1.00
Signal Lineworker	2.00	0.00	0.00	0.00
Wireless Services Coordinator	1.00	1.00	1.00	0.00
Total Communications	14.00	15.00	12.00	15.00
<i>Police-Fire Communications Center:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Applications Analyst	0.00	2.00	2.00	1.00
Database Administrator	3.00	0.00	1.00	2.00
Safety Communication Supervisor	2.00	2.00	2.00	3.00
Safety Communication Technician	53.00	50.00	55.00	61.00
Total Police-Fire Communications Center	59.00	55.00	61.00	68.00
TOTAL PUBLIC SAFETY	73.00	70.00	73.00	83.00

Safety

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
BUILDING INSPECTION	131,680	253,551	105,520	112,600
COMMUNICATIONS	1,749,778	1,785,245	1,669,674	2,374,480
CORRECTIONS	7,849,569	8,850,874	7,913,924	7,855,000
DISASTER SERVICES	272	230	4,394	5,300
POLICE/FIRE COMMUNICATIONS	5,641,419	5,306,054	5,823,517	6,125,800
WEIGHTS AND MEASURES	56,160	53,428	58,786	60,000
Total for Department:	15,428,879	16,249,382	15,575,816	16,533,180

Safety

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	3,731,862	3,939,261	3,953,786	4,221,440
Fringe Benefits	2,097,225	2,238,486	2,230,071	2,527,750
Total: Personal Services	5,829,087	6,177,748	6,183,857	6,749,190
Other				
Current Expenditures - Other	8,683,626	9,819,188	8,721,360	9,330,930
Utilities Expenses	110,080	94,327	102,738	113,060
Insurance	16,916	18,533	20,234	21,450
Rentals and Leases	3,481	4,419	967	2,000
GAAP Accounts				
Interfund Service Charges	112,359	135,168	162,910	184,550
Total: Other	8,926,462	10,071,634	9,008,210	9,651,990
Capital Outlay				
Capital Outlay	673,330	0	383,749	132,000
Total: Capital Outlay	673,330	0	383,749	132,000
Total for Department:	15,428,879	16,249,382	15,575,816	16,533,180

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	5,906,030	8,656,700		14,562,730
Special Revenue Fund	493,160	61,900	90,000	645,060
Internal Service Fund	350,000	933,390	42,000	1,325,390
Total for Department:	6,749,190	9,651,990	132,000	16,533,180

Safety

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
General Fund	13,511,676	14,931,178	13,821,228	14,562,730
Internal Service Fund	761,665	782,120	929,295	1,325,390
Special Revenue Fund	1,155,538	536,084	825,294	645,060
Total for Department:	15,428,879	16,249,382	15,575,816	16,533,180

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	70.000	66.000	71.000	81.000
Special Revenue Fund	3.000	2.000	2.000	2.000
Internal Service Fund	0.000		0.000	0.000
Total for Department:	73.000	68.000	73.000	83.000

Public Service

DEPARTMENT OF PUBLIC SERVICE
John Moore, Director of Public Service
Chris Ludle, Deputy Director of Public Service

DESCRIPTION

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

BUDGET COMMENTS

The 2018 Operating Budget funds 564 full-time positions for the Department of Public Service. Funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

AIRPORT DIVISION

DESCRIPTION

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

BUILDING MAINTENANCE DIVISION

Dave Gasper, Traffic Engineer

DESCRIPTION

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

GOALS & OBJECTIVES

- Investigate and implement strategies to reduce electric usage at the Municipal Service Center by retrofitting with LED fixtures.
- Coordinate with the Recreation Bureau to develop and implement physical improvements to the 13 community centers throughout the year.

SERVICE LEVELS

In 2017, the Building Maintenance Division completed various projects throughout City-owned buildings, and provided support to numerous City sponsored events. The Division also established an inspection schedule for all community centers and parks on a rotating basis, in order to keep up on maintenance issues to proactively prevent major problems.

ENGINEERING BUREAU

James Hewitt, City Engineer

DESCRIPTION

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

GOALS & OBJECTIVES

- Manage projects in a way that leverages and consolidates assets while controlling expenses, and that is in compliance with diversity goal status requirements.
- Update Right of Way requirements for work performed by private utility companies.
- Install 60 school flasher units purchased as part of the technology upgrade to the remote school flasher monitoring system (30 units were purchased in 2017, and 30 will be purchased in 2018).
- Continue to meet all requirements of the Consent Decree (entered January 17, 2014) and the US EPA approved CSO Long Term Control Plan Update dated November 15, 2011 and ensure regulatory compliance.
- Work with the new Office of Integrated Development to develop a 5-year transportation plan for the City of Akron.

SERVICE LEVELS

In 2017, the Engineering Bureau reviewed the City of Akron Construction and Material Specifications (2008 edition) and all associated standard drawings to assist in the preparation of a 2018 edition. The Bureau completed research and purchased half of the flashing light improvements for current school safety systems. The Bureau also managed loan funds from successful design and construction nominations for various City projects. During 2017, construction continued for the Ohio Canal Interceptor Tunnel project, and Rosie, the tunnel borer, was placed into service.

ENGINEERING SERVICES DIVISION

Travis Capper, Manager

DESCRIPTION

The Engineering Services Division administratively reports to the Engineering Bureau. The Division provides civil and electrical engineering for the operation and maintenance of City streets, expressways, parks and airport.

GOALS & OBJECTIVES

- Issue comments on reviews within five business days of receipt.

SERVICE LEVELS

Engineering Services performed reviews of construction submittals from Plans and Permits, Zoning and the Engineering Design and Construction Divisions.

GOLF COURSE DIVISION

Dante D'Andrea, Golf Course Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Continue to increase communication with customers and attempt to reach a larger audience.
- Continue to increase green initiative research and use environmentally safe products on the greens at the golf courses.
- Leverage the facilities in a way which maximizes value to the community while reducing expense to the City.
- Continue partnership with First Tee of Greater Akron for the day-to-day operations of the Mud Run Golf Course and Driving Range.

SERVICE LEVELS

During 2017, both Good Park and Mud Run Golf courses hosted numerous tournaments, golf outings and local high school matches.

HIGHWAY MAINTENANCE

Anthony Dolly, Public Works Supervisor

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, award, and complete all resurfacing and pavement maintenance projects by the end of summer 2018.
- Collaborate and form partnerships with neighboring communities and governmental agencies including the University of Akron, the City of Fairlawn, the County of Summit and the Ohio Department of Transportation for goods and services.

SERVICE LEVELS

In 2017 the Highway Maintenance Division completed the annual resurfacing and preventative maintenance program. The program was expanded to include more projects due to additional funding and good weather.

LANDFILL

DESCRIPTION

On November 9, 1998, the City of Akron turned over operations of the Hardy Road Landfill for disposal of solid waste to the Akron Regional Landfill, Inc. Pursuant to a ruling by the Ohio EPA, the Hardy Road Landfill officially closed on June 30, 2002. On October 4, 2004, the City entered into an Agreement with the Summit/Akron Solid Waste Management Authority (Authority) implementing a \$1.20 per ton increase in the waste management generation fee by the Authority to help fund the closure and post-closure operations of the landfill.

MOTOR EQUIPMENT DIVISION

Michael W. Shumway, Motor Equipment Superintendent

DESCRIPTION

The Motor Equipment Division is responsible for the maintenance and repair of the City's motorized equipment fleet. The Division operates three locations to maintain the 1,900 piece fleet. The Division provides fuel to all City vehicles, and sells fuel to Summit County and other organizations. The Motor Equipment Division participates in the

acquisition of new City equipment by assessing needs, developing specifications, analyzing competitive bids and recommending purchases.

GOALS & OBJECTIVES

- Continue to work on increasing the overall fuel economy of the City's fleet and to reduce long-term maintenance costs of the fleet.
- Implement the web-based version of Asset Works, to help cut maintenance costs and develop proper life-cycle replacement of City equipment.
- Work with the Police Department and the Communications Division to develop a plan to assemble new cruisers so they can be put into service in a cost-effective and timely manner.

SERVICE LEVELS

In 2017, the Motor Equipment Division removed obsolete inventory and tooling, and sold back to vendors, and with these funds purchased two OTC scanners for diagnosis of vehicles. The Division also tested a new recap refuse tread on trash trucks, which yielded a gain of at least 3,000 miles per tire for the same cost as the prior tread, which results in a cost savings to the City.

OFF-STREET PARKING DIVISION

Dave Gasper, Traffic Engineer

DESCRIPTION

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

GOALS & OBJECTIVES

- Reduce the parking deck subsidy by establishing a demand oriented rate structure and converting decks to automated tellers.
- Continue to review and develop cost effective methods to increase parking revenue and decrease parking expenses.
- Continue to conduct quarterly inspections of the City parking facilities to address safety concerns and enhance appearances.

SERVICE LEVELS

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

OIL AND GAS DIVISION

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 Road.

PARKS MAINTENANCE

John Nutter, Parks Maintenance Superintendent

DESCRIPTION

The Parks Maintenance Division is responsible for providing and maintaining clean, safe and functional park facilities for the citizens of Akron. The Division is responsible for mowing grass, controlling weeds, planting flowers, cleaning parking lots and athletic courts, and picking up litter and debris. The Division also maintains all City-owned ball fields. Parks Maintenance assists in many special events sponsored by the City, working closely with other departments to ensure successful events. In addition, Parks Maintenance is responsible for tree trimming and removal and assisting with snow and ice control activities on City property.

GOALS & OBJECTIVES

- Continue to maintain clean, safe and functional park facilities for citizens.

- Continue to seek and develop partnerships with community groups and organizations for goods and services at parks and recreational facilities.

SERVICE LEVELS

In 2017, the Parks Maintenance Division established rotary mowing rotations of the athletic fields. They continued to clear tree obstructions City-wide for stop signs and traffic lights, and performed routine park facilities maintenance and improvements throughout the year.

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, sanitary and storm sewer permits, sidewalk café permits, street occupancy permits, valet parking permits, and pit bull registration and tags. The Summit County Department of Building Standards has taken over the responsibility for all City of Akron building permit inspections (HVAC, electrical, plumbing and structural), and performs simultaneous reviews of City projects.

SERVICE LEVELS

In 2017, Plans and Permits processed 1,225 plan reviews and issued 1,171 permits.

PUBLIC WORKS ADMINISTRATION

Jim Hall, Public Works Manager

Robert L. Harris Jr., Public Works Deputy 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

- Continue to seek out and collaborate with surrounding communities, governmental jurisdictions and public entities for increased purchasing power of materials, increased efficiencies in operations and improved customer service.
- Continue to enhance Cityworks Work Order Management System (Cityworks) to track costs and expenditures for Public Works activities. Complete the data transfer and implementation of our storeroom from Counterpoint to Cityworks Storeroom.

SERVICE LEVELS

In 2017, since Cityworks was put into use; over 4,600 work orders were entered in the last quarter of 2017. The Bureau collaborated with Summit County for the 2017 Resurfacing Program, and continued to increase revenues, reimbursements, and outside funding, as well as reducing operational costs while maintaining exceptional services to the citizens of Akron.

RECYCLING DIVISION

Daniel Dempsey, Public Works Supervisor

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

- Reduce overall operational costs and increase revenues for the department.
- Continue to decrease the amount of trash residue below 25% going to the Waste Management Recycle Center. Continued recycle education to customers with water bill inserts, newspaper articles, City brochure/flyer, and the City website will reduce fewer contamination levels in recycle containers.

SERVICE LEVELS

In 2017, the Division used the “Think Green” grant to install a recycling banner on the side of the Akron Civic Theatre above Lock 3 to promote recycling. The Division also created a recycle cart misuse work order through Cityworks, which has been successful.

SANITATION DIVISION

Daniel Dempsey, Public Works Supervisor

DESCRIPTION

The Sanitation Division is responsible for the curbside collection and disposal of residential solid waste in the City of Akron using an automated collection pickup system. The Division is also responsible for trash pickup and snow removal services for the elderly and disabled, tire pickup service and bulk item pickup service. Approximately 25% of the City of Akron’s solid waste is collected by a private contractor annually. This Division is also responsible for public awareness and promotion of waste-reduction practices.

GOALS & OBJECTIVES

- Staff will monitor the overall curb service customers who violate rules and regulations. Those in violation are subject to assessment fines as a result.
- Continue to investigate and evaluate opportunities to provide additional services to customers that will reduce the amount of materials going to landfills, enhance the environment, and increase revenue opportunities to cover the expenses of these services.

SERVICE LEVELS

In 2017, the Sanitation Division continued to assess curb service violation fines and perform routine collection and disposal of waste in the City of Akron.

SERVICE DIRECTOR’S OFFICE

John Moore, Director

Christopher Ludle, 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 order to continue providing a high level of service to the citizens of Akron 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

WATER RECLAMATION SERVICES BUREAU Brian Gresser, Manager

DESCRIPTION

The Water Reclamation Services Bureau includes Sewer Maintenance Division and Water Reclamation Facility Division. The Sewer Maintenance Division ensures the proper operation of the storm water and sanitary sewer collection system. The Water Reclamation Facility Division processes wastewater and returns it safely to the environment in accordance with 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, inter-fund charges, etc.

SERVICE LEVELS

In 2017, The Water Reclamation Services Bureau, through the Akron Waterways Renewed program, continued execution of its long-term control plan for combined sewer overflows, incorporating many cost-saving ideas, and building projects while meeting deadlines as required in the consent decree.

SEWER MAINTENANCE DIVISION Jim Aitken, Acting Superintendent

DESCRIPTION

The Sewer Maintenance Division operates and maintains the City of Akron's sewer collection system. The sewer collection system includes over 1,354 total miles of sanitary, storm and combined sewers that collect and transport sanitary and combined

sewage to the Water Reclamation Facility on Akron-Peninsula Road. The storm water sewers collect and convey storm water to points of stream discharge. The overall collection system consists of main sewer lines, manholes, inlets, inlet leads, lateral connections, combined sewer overflow racks and outlets, pump stations, force mains and six CSO storage facilities. In addition to the aforementioned items, this division also maintains dedicated ditches that receive storm water from dedicated storm sewers.

GOALS & OBJECTIVES

- Assist and support staff seeking certification from the State of Ohio to increase the number of licensed operators.
- Complete cleaning and inspection of at least 170 miles of the sewer collection system to meet or exceed requirements of the consent decree.
- Continue to support optional water and sewer houseline insurance coverage program as a service to residents and revenue source for the City.
- Increase revenue by receiving and processing residential septage.

SERVICE LEVELS

In 2017, the Sewer Maintenance Division started the third year of a five-year cleaning and inspection cycle of the 845-mile sanitary and combination sewer system. Through this effort, the division continues to minimize sewer overflows and blockages on an annual basis, and well within industry benchmarks.

WATER RECLAMATION FACILITY DIVISION

Vince Zampelli, Team Leader

DESCRIPTION

The Water Reclamation Facility Division 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

- Continue to operate and maintain the treatment plant and collections systems in such a manner to be eligible for a Gold Award (no effluent violations) from the National Association of Clean Water Agencies (NACWA).

- Expand consolidation initiatives to leverage the relocation of the Sewer Maintenance Division to the Water Reclamation Facility to increase labor efficiency and effectiveness.
- Increase efforts to identify source(s) of illegal discharges of fats, oils, and greases (FOG), or other materials to the sewer system, that inhibit treatment processes.
- Increase the number of licensed operators at the facility to ensure an adequate pool of qualified staff for advancement positions.

SERVICE LEVELS

The Water Reclamation Facility continues to outperform utilities of comparable size and operation. The facility treats approximately 75 million gallons per day (MGD) of wastewater. Peak flows to the facility can approach 280 MGD due to rain or snow melt. Approximately 175,000 gallons per day of biosolids are pumped from the facility to the nearby Renewable Energy Facility for processing in the production of electricity.

STREET AND HIGHWAY LIGHTING DIVISION

James Hewitt, City Engineer

DESCRIPTION

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

GOALS & OBJECTIVES

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

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 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, leaf removal and providing snow and ice removal from primary and residential streets within the City of Akron limits. The Division also responds to emergency cleanups of accidental spills of building materials and litter. In addition, the Division is responsible for the removal of all carcasses within the City right-of-ways.

GOALS & OBJECTIVES

- Make new leaf removal maps before Fall 2018.
- Re-organize and re-number sewer snow and ice routes.
- Begin analysis of newly installed AVL systems on the street sweepers to determine suggested improvements to sweeping route efficiency.

SERVICE LEVELS

Every year the Street Cleaning Division works to maintain optimized route plans while providing quality service for residents. The Division studies new equipment options as they become available, to identify potential opportunities to reduce the City's carbon footprint, waste output, and cost of operations.

WATER BUREAU

Jeff Bronowski, Water Bureau Manager

DESCRIPTION

The Water Bureau is broken down into four distinct divisions: Water Bureau Administration, Water Distribution, Water Plant and Water Shed. Water Bureau Administration works under the direction of the Director of Public Service and is responsible for the direction and oversight of the entire Bureau. These four divisions work closely to provide the citizens of Akron and the metropolitan Akron area with an

uninterrupted supply of high-quality drinking water and essential field operations, customer service and engineering.

SERVICE LEVELS

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

WATER DISTRIBUTION

Jeffrey Bronowski, Acting Water Distribution Superintendent

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

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

SERVICE LEVELS

In 2017, the Akron Water Distribution continued its pursuit of technology advancements and performance optimizations. Throughout the year, the Division has maintained quality services for approximately 300,000 customers within the City of Akron and surrounding

areas, as well as additional miscellaneous customers. The Division also continued annual maintenance and repairs of the distribution system.

WATER PLANT

Jessica Glowczewski, Watershed Superintendent

DESCRIPTION

The Water Plant manages, operates and maintains the City's watershed lands and reservoirs in Portage and Geauga Counties and the drinking water treatment plant located at Lake Rockwell in Portage County. The Division's mission is to provide consumers with an ample supply of safe, potable and high-quality drinking water that exceeds all regulatory requirements at affordable rates.

GOALS & OBJECTIVES

- Continue to operate and maintain the water plant in a manner to ensure compliance and meet EPA drinking water quality standards.
- Identify and implement new technologies to improve Akron drinking water quality and address concerns with emerging water issues.
- Increase the number of licensed operators at the water plant.
- Increase internship opportunities within the division.
- Collaborate with other City departments to remove lead water services.

SERVICE LEVELS

In 2017, Akron completed its third full year operating newly installed Variable Frequency Driven (VFD's) high service pumps. The installation of the VFD's has proven to be an excellent addition to improving treatment and pumping operations. The average daily pumping rate is 35 millions of gallons per day (MGD), with a plant capacity rating of 67 MGD.

TRAFFIC ENGINEERING

Mike Lupica, Traffic Systems Engineer

DESCRIPTION

The Traffic Engineering Division is responsible for the safe and efficient movement of vehicles and pedestrians on the City of Akron's transportation system as well as assisting

in the planning of additions or upgrades to that system. The Division is also responsible for maintenance of the transportation system including bulb and sign replacements, painting and accident repairs. Traffic Engineering also reviews construction plans and approves permit requests, performs maintenance of traffic plans and issues traffic-related news releases along with a weekly traffic disruption list. The Division is also involved with city-sponsored events including the Rubber City Race Series, Arts Expo, Komen Race for the Cure, World Golf Champion Bridgestone Invitational, Art in the Square and the All-American Soap Box Derby.

GOALS & OBJECTIVES

- Traffic Engineering will design all in-house traffic engineering elements namely signs, markings and signals instead of the Akron Engineering Bureau. This will improve efficiency and productivity while reducing costs. Akron Engineering Bureau can devote the time that would otherwise be spent designing traffic engineering elements to other tasks.
- Install 60 school flasher units purchased as part of the technology upgrade to our remote school flasher monitoring system. 30 units to be purchased under the 2017 Capital Improvement Program (CIP) and 30 additional to be purchased under the 2018 CIP.

SERVICE LEVELS

During 2017 all school crosswalks within the 42 active school zones were freshly painted. Traffic Engineering fabricated and installed 2,313 signs in 2017. The Division responded to 2,117 signal repair calls for the 383 total signals in service to protect the traveling public in Akron.

DOWNTOWN DISTRICT HEATING SYSTEM

DESCRIPTION

The Downtown District Heating System is the City-owned system that produces steam heat and chilled water for downtown buildings and two of Akron's hospitals.

STAFFING

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

By Department:	As of	As of	As of	Budget
	12/31/15	12/31/16	12/31/17	2018
PUBLIC SERVICE:				
<i>Building Maintenance:</i>				
Building Electrician	1.00	2.00	2.00	2.00
Building Maintenance Foreman	1.00	1.00	0.00	0.00
Custodial Foreman	1.00	1.00	1.00	1.00
Custodian	11.00	12.00	12.00	12.00
Facilities & Maintenance Supervisor	1.00	1.00	2.00	2.00
Facilities Maintenance Manager	1.00	1.00	0.00	0.00
Heating & Air Conditioning Repairer	1.00	2.00	2.00	2.00
Maintenance Repairer	3.50	4.00	6.00	6.00
Semi-Skilled Laborer	2.00	2.00	1.00	1.00
Traffic Engineer	0.00	0.00	1.00	1.00
Total Building Maintenance	22.50	26.00	27.00	27.00

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Engineering Bureau:</i>				
Administrative Assistant	4.00	4.00	4.00	4.00
Capital Planning Manager	0.00	0.00	1.00	1.00
CIO/Assistant to the Mayor	0.10	0.00	0.00	0.00
City Engineer	1.00	1.00	1.00	1.00
Civil Engineer	5.00	7.00	8.00	8.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Deputy Service Director	0.00	0.00	0.10	0.10
Drafter	1.00	1.00	1.00	1.00
Engineering Construction Manager	1.00	1.00	1.00	1.00
Engineering Design Manager	1.00	1.00	1.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	3.00	3.00	2.00	2.00
Engineering Technician	14.00	15.00	17.00	17.00
Equal Employment Officer	1.00	0.00	0.00	0.00
GIS Coordinator	1.00	1.00	0.00	0.00
GIS Technician	2.00	2.00	2.00	2.00
Landscape Technician	1.00	1.00	1.00	1.00
Senior Engineer	2.00	2.00	2.00	2.00
Service Director	0.10	0.10	0.10	0.10
Surveyor	1.00	1.00	1.00	1.00
Traffic Systems Engineer	0.00	0.00	0.00	1.00
Transportation Engineer	0.00	1.00	1.00	1.00
Total Engineering Bureau	40.20	43.10	45.20	46.20
<i>Engineering Services:</i>				
Engineering Technician	2.00	2.00	2.00	3.00
Permit Inspector	0.00	1.00	0.00	0.00
Total Engineering Services	2.00	3.00	2.00	3.00
<i>Golf Course:</i>				
Golf Course Maintenance Mechanic	0.00	0.00	1.00	1.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Golf Course Manager	1.00	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Golf Course Supervisor	1.00	1.00	0.00	0.00
Public Projects Crew Leader	0.00	1.00	0.00	0.00
Total Golf Course	4.00	5.00	4.00	4.00

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Highway Maintenance:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	18.00	19.00	19.00	18.00
Highway Maintenance Emergency Worker	3.00	4.00	4.00	4.00
Highway Maintenance Foreman	1.00	1.00	0.00	0.00
Highway Maintenance Superintendent	0.00	0.00	0.00	0.50
Landscaper	5.00	5.00	4.00	4.00
Mason	5.00	5.00	5.00	5.00
Public Works Supervisor	7.00	7.00	9.00	9.00
Semi-Skilled Laborer	16.00	16.00	16.00	17.00
Storekeeper	1.00	1.00	1.00	1.00
Tree Trimmer	1.00	1.00	1.00	1.00
Total Highway Maintenance	59.00	61.00	61.00	61.00
<i>Motor Equipment:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Customer Service Request Agent	1.00	1.00	1.00	1.00
Equipment Mechanic	14.00	14.00	14.00	14.00
Equipment Mechanic Foreman	2.00	2.00	2.00	2.00
Equipment Serviceworker	1.00	1.00	1.00	1.00
Equipment Shop Supervisor	0.00	1.00	0.00	1.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Master Equipment Mechanic	5.00	6.00	6.00	6.00
Master Equipment Mechanic Foreman	1.00	1.00	2.00	2.00
Master Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Motor Equipment Superintendent	1.00	0.00	1.00	1.00
Welder	2.00	2.00	2.00	1.00
Total Motor Equipment	30.00	31.00	32.00	32.00
<i>Oil & Gas:</i>				
Permit Inspector	1.00	0.00	0.00	0.00
Public Works Engineering Services Manager	0.50	0.00	0.00	0.00
Total Oil & Gas	1.50	0.00	0.00	0.00

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Parks Maintenance:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Equipment Operator	11.00	10.00	11.00	11.00
Golf Course Maintenance Worker	1.00	1.00	1.00	1.00
Landscaper	5.00	5.00	5.00	5.00
Parks Maintenance Foreman	1.00	1.00	0.00	0.00
Parks Maintenance Superintendent	1.00	1.00	1.00	1.00
Public Works Supervisor	2.00	2.00	3.00	3.00
Semi-Skilled Laborer	5.00	5.00	5.00	5.00
Tree Trimmer	5.00	5.00	5.00	5.00
Total Parks Maintenance	32.00	31.00	32.00	32.00
<i>Plans & Permits:</i>				
Engineering Project Coordinator	0.00	0.00	0.00	1.00
Engineering Technician	1.00	1.00	1.00	0.00
Facilities Maintenance Manager	0.00	0.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00
Total Plans & Permits	2.00	2.00	3.00	3.00
<i>Public Works Administration:</i>				
Administrative Assistant	2.00	1.50	2.50	2.50
Civil Engineer	0.70	0.70	0.70	0.70
Executive Assistant	1.00	1.00	0.00	0.00
Highway Maintenance Supervisor	1.00	0.00	0.00	0.00
Public Works Deputy Manager	0.00	0.00	1.00	1.00
Public Works Office Supervisor	0.00	0.00	1.00	1.00
Total Public Works Administration	4.70	3.20	5.20	5.20
<i>Recycling Bureau:</i>				
Collection Foreman	1.00	1.00	0.00	0.00
Equipment Operator	5.00	5.00	6.00	6.00
Public Works Deputy Manager	0.00	0.25	0.00	0.00
Public Works Supervisor	0.00	0.00	1.25	1.25
Solid Waste And Recycling Manager	0.25	0.00	0.00	0.00
Total Recycling Bureau	6.25	6.25	7.25	7.25
<i>Sanitation:</i>				
Collection Foreman	2.00	2.00	0.00	0.00
Equipment Operator	21.00	19.00	20.00	20.00
Public Works Deputy Manager	0.00	0.75	0.00	0.00
Public Works Supervisor	1.00	1.00	3.75	3.75
Sanitation Serviceworker	10.00	10.00	9.00	9.00
Solid Waste And Recycling Manager	0.75	0.00	0.00	0.00
Total Sanitation	34.75	32.75	32.75	32.75

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Service Director's Office:</i>				
CIO/Assistant to the Mayor	0.20	0.00	0.00	0.00
Deputy Service Director	1.00	1.00	0.20	0.20
Downtown Operations Manager	1.00	1.00	0.00	0.00
Executive Assistant	1.00	1.00	0.25	0.25
Recreation Supervisor	2.00	2.00	0.00	0.00
Service Director	0.20	0.20	0.20	0.20
Total Service Director's Office	5.40	5.20	0.65	0.65
<i>Sewer Maintenance:</i>				
Acquisition Officer	0.00	0.00	0.67	0.67
Administrative Assistant	0.00	0.00	1.00	1.00
Assistant Law Director	1.00	1.00	1.00	1.00
Cable & Line Utilityworker	0.00	0.00	2.00	0.00
CIO/Assistant to the Mayor	0.50	0.00	0.00	0.00
Civil Engineer	1.00	1.00	1.00	1.00
Deputy Service Director	0.00	0.00	0.50	0.50
Development Manager	0.00	0.00	0.20	0.20
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	3.00	1.00	1.00	2.00
Equipment Mechanic	2.00	3.00	3.00	3.00
Equipment Mechanic Foreman	1.00	0.00	0.00	0.00
Equipment Operator	3.00	1.00	2.00	2.00
Executive Assistant	0.00	0.00	0.50	0.50
Laborer	1.00	0.00	0.00	0.00
Plant Electrician	1.00	1.00	1.00	2.00
Pumping System Maintenance Foreman	1.00	0.00	0.00	0.00
Pumping System Mechanic	5.00	5.00	2.00	2.00
Service Director	0.50	0.50	0.50	0.50
Sewer Maintenance Dispatcher	4.00	4.00	3.00	3.00
Sewer Maintenance Foreman	2.00	1.00	2.00	2.00
Sewer Maintenance Superintendent	1.00	1.00	0.00	1.00
Sewer Maintenance Supervisor	1.00	4.00	4.00	4.00
Sewer Maintenance Worker	10.00	11.00	10.00	12.00
Sewer Serviceworker	15.00	14.00	11.00	14.00
Sewer Telemonitoring Technician	3.00	3.00	3.00	3.00
Utilities Maintenance Forman	0.00	0.00	1.00	1.00
Utilities Maintenance Mechanic	0.00	0.00	1.00	3.00
Utilities Technical Services Manager	0.00	0.00	1.00	1.00
Utilities Maintenance Worker	0.00	0.00	1.00	4.00
Total Sewer Maintenance	57.00	53.50	57.37	65.37

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Water Reclamation Facility:</i>				
Administrative Assistant	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	1.00	1.00	2.00	2.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst	1.00	1.00	1.00	1.00
Lab Analyst Wastewater	4.00	4.00	4.00	4.00
Laborer	1.00	0.00	0.00	0.00
Planner/Scheduler-WPC	2.00	1.00	0.00	1.00
Plant Electrician	1.00	1.00	1.00	1.00
Public Utility Commissioner	1.00	1.00	1.00	1.00
Safety & Training Coordinator	0.00	0.00	0.00	1.00
Sewer Bureau Manager	1.00	1.00	1.00	1.00
Storekeeper	0.00	0.00	1.00	1.00
Stores Clerk	1.00	2.00	1.00	1.00
Team Ldr.-Admin. & Tech-WPC	1.00	1.00	1.00	1.00
Team Ldr.-Environ. Compliance-WPC	1.00	1.00	1.00	1.00
Team Ldr.-Opns. & Maint.-WPC	1.00	1.00	1.00	1.00
Treatment Plant Mechanic	3.00	0.00	0.00	0.00
Treatment Plant Utilityworker	6.00	0.00	0.00	0.00
Treatment Process Controller	1.00	1.00	0.00	0.00
Utilities Maintenance Foreman	0.00	0.00	1.00	1.00
Utilities Maintenance Mechanic	0.00	2.00	2.00	3.00
Utilities Maintenance Worker	0.00	5.00	8.00	9.00
Wastewater Plant Lead Operator	5.00	5.00	5.00	5.00
Wastewater Plant Operations Supervisor	0.00	0.00	1.00	1.00
Wastewater Plant Operator	5.00	5.00	7.00	8.00
Wastewater Plant Superintendent	1.00	1.00	0.00	0.00
Total Water Reclamation Facility	41.00	38.00	42.00	48.00
<i>Street & Highway Lighting:</i>				
Administrative Assistant	0.50	0.00	0.00	0.00
Airport Supervisor	1.00	1.00	1.00	1.00
Civil Engineer	0.10	0.10	0.10	0.10
Public Works Engineering Services Manager	0.50	1.00	1.00	1.00
Total Street & Highway Lighting	2.10	2.10	2.10	2.10

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Street Cleaning:</i>				
Administrative Assistant	0.50	0.50	0.50	0.50
Broommaker-Equipment Operator	4.00	3.00	4.00	4.00
Civil Engineer	0.20	0.20	0.20	0.20
Equipment Operator	21.00	20.00	21.00	22.00
Landscaper	2.00	2.00	2.00	2.00
Public Works Supervisor	3.00	2.00	3.00	3.00
Semi-Skilled Laborer	10.00	9.00	10.00	10.00
Street Cleaning Superintendent	1.00	1.00	1.00	1.00
Total Street Cleaning	41.70	37.70	41.70	42.70
<i>Traffic Engineering:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Cable & Line Utilityworker	1.00	1.00	0.00	1.00
Electronics Technician	4.00	3.00	5.00	5.00
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	0.00	0.00
Traffic Marker	4.00	5.00	4.00	5.00
Traffic Marking Foreman	1.00	0.00	1.00	1.00
Traffic Sign Fabricator	1.00	1.00	1.00	1.00
Traffic Signal Supervisor	0.00	1.00	1.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic System Engineer	1.00	1.00	1.00	1.00
Traffic Technician	1.00	1.00	1.00	1.00
Total Traffic Engineering	18.00	18.00	18.00	20.00
<i>Water Bureau Administration:</i>				
CIO/Assistant to the Mayor	0.20	0.00	0.00	0.00
Deputy Service Director	0.00	0.00	0.20	0.20
Executive Assistant	0.00	0.00	0.25	0.25
Service Director	0.20	0.20	0.20	0.20
Total Water Bureau Administration	0.40	0.20	0.65	0.65

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Water Distribution:</i>				
Administrative Assistant	1.00	1.00	0.00	1.00
Capital Planning Manager	0.00	1.00	0.00	0.00
Civil Engineer	1.00	0.00	1.00	1.00
Consumer Services Clerk	3.00	3.00	3.00	3.00
Domestic Meter Reading Supervisor	1.00	1.00	1.00	1.00
Domestic Meter Service Foreman	1.00	1.00	1.00	1.00
Engineering Technician	12.00	13.00	14.00	14.00
Equipment Mechanic	2.00	0.00	0.00	0.00
Equipment Operator	4.00	5.00	4.00	5.00
Industrial Meter Foreman	0.00	0.00	1.00	1.00
Industrial Meterworker	4.00	4.00	3.00	3.00
Master Equipment Operator	2.00	2.00	1.00	1.00
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	1.00	0.00	0.00	0.00
Safety & Training Coordinator	0.00	0.00	1.00	1.00
Senior Engineer	1.00	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
Water Customer Serviceworker	8.00	10.00	10.00	10.00
Water Distribution Crew Leader	5.00	5.00	5.00	5.00
Water Distribution Dispatcher	4.00	4.00	2.00	3.00
Water Distribution Foreman	4.00	4.00	4.00	4.00
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	18.00	19.00	21.00	22.00
Water Meter Supervisor	1.00	1.00	1.00	1.00
Water Protection Specialist	0.00	0.00	0.00	1.00
Total Water Distribution	81.00	83.00	82.00	87.00

By Department:	As of 12/31/15	As of 12/31/16	As of 12/31/17	Budget 2018
<i>Water Plant:</i>				
Administrative Assistant	1.00	2.00	2.00	1.00
Automated Control Technician	1.00	1.00	1.00	1.00
Civil Engineer	2.00	2.00	2.00	3.00
Equipment Operator	1.00	1.00	1.00	2.00
Lab Analyst Water	5.00	4.00	5.00	5.00
Plant Electrician	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	0.00	0.00
Senior Engineer	1.00	1.00	1.00	1.00
Storekeeper	0.00	0.00	0.00	1.00
Team Leader-Admin. & Technology	0.00	0.00	0.00	1.00
Team Leader-Environment Compliance	0.00	0.00	1.00	1.00
Team Leader-Operations & Maintenance	0.00	0.00	0.00	1.00
Treatment Plant Utilityworker	5.00	0.00	0.00	0.00
Treatment Process Controller	1.00	1.00	1.00	1.00
Utilities Maintenance Worker	0.00	4.00	7.00	6.00
Utilities Technical Services Manager	0.00	0.00	0.00	1.00
Water Bureau Manager	1.00	1.00	1.00	1.00
Water Plant Lead Operator	7.00	5.00	4.00	3.00
Water Plant Maint. Supervisor	2.00	2.00	2.00	1.00
Water Plant Mechanic	2.00	2.00	2.00	2.00
Water Plant Operations Foreman	1.00	1.00	0.00	0.00
Water Plant Operator	6.00	5.00	8.00	10.00
Water Protection Specialist	0.00	0.00	1.00	1.00
Water Protection Supervisor	0.00	0.00	1.00	1.00
Water Shed Assistant Superintendent	1.00	1.00	0.00	0.00
Watershed Ranger	1.00	1.00	0.00	0.00
Watershed Superintendent	0.00	0.00	1.00	1.00
Total Water Plant	40.00	36.00	42.00	45.00
TOTAL PUBLIC SERVICE	525.50	518.00	537.87	564.87

Service

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
AIRPORT	1,059,536	631,317	988,118	1,095,870
BUILDING MAINTENANCE	4,807,666	4,455,917	4,111,868	5,135,010
ENGINEERING BUREAU	4,323,265	5,439,670	6,893,574	6,099,590
ENGINEERING SERVICES	226,287	261,367	314,916	331,060
GOLF COURSE	1,535,751	1,508,743	1,631,016	1,576,630
HIGHWAY MAINTENANCE	7,485,183	7,559,208	8,548,249	12,456,980
LANDFILL	539,072	529,744	561,409	600,000
MOTOR EQUIPMENT	7,543,701	7,633,050	7,716,737	7,833,300
OFF-STREET PARKING	5,016,830	5,117,439	3,739,331	3,614,890
OIL AND GAS	330,876	52,367	39,420	71,020
PARKS MAINTENANCE	3,371,648	3,599,693	3,720,226	3,817,170
PLANS AND PERMITS	146,952	168,160	293,192	391,410
PUBLIC WORKS ADMINISTRATION	438,788	446,086	458,507	515,160
RECYCLING	1,463,905	1,525,781	1,363,094	1,293,370
SANITATION	10,678,806	10,894,534	10,014,163	9,161,180
SERVICE DIRECTOR'S OFFICE	309,215	175,383	160,917	171,250
SEWER	54,708,529	47,338,250	57,959,750	65,635,120
STREET AND HIGHWAY LIGHTING	6,778,102	7,111,155	6,831,262	7,349,700
STREET CLEANING	19,906,698	19,301,946	18,304,813	18,901,210
WATER	23,460,613	22,953,694	23,367,090	28,301,400
TRAFFIC ENGINEERING	2,336,147	2,395,888	2,115,119	2,313,140
DOWNTOWN DISTRICT HEATING SYSTEM	1,734,493	412,635	12,975	0
PUBLIC SERVICE - NON-OPERATING	75,067,883	65,906,082	68,106,593	75,238,280
Total for Department:	233,269,944	215,418,110	227,252,339	251,902,740

Service

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Personal Services				
Labor	29,258,341	30,460,851	31,268,658	33,716,550
Fringe Benefits	16,646,358	15,591,612	17,267,633	19,003,270
Total: Personal Services	45,904,699	46,052,463	48,536,291	52,719,820
Other				
Current Expenditures - Other	94,559,128	78,412,817	76,718,250	86,474,900
Income Tax Refunds/Tax Share	0	0		
Utilities Expenses	9,523,855	9,816,307	9,395,667	10,168,540
Debt Service	40,259,138	33,600,153	37,643,930	41,068,710
Insurance	909,454	1,958,146	945,813	1,193,850
State/County Charges	1,219,604	1,510,971	1,283,143	1,472,430
Rentals and Leases	3,181,868	3,853,440	2,966,417	2,708,620
GAAP Accounts				
Interfund Service Charges	22,270,840	22,275,604	26,629,561	24,696,870
Total: Other	171,923,887	151,427,438	155,582,780	167,783,920
Capital Outlay				
Capital Outlay	15,441,359	17,938,209	23,133,268	31,399,000
Total: Capital Outlay	15,441,359	17,938,209	23,133,268	31,399,000
Total for Department:	233,269,944	215,418,110	227,252,339	251,902,740

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2018

	Personal Services	Other	Capital Outlay	Total
General Fund	9,653,160	11,725,050		21,378,210
Special Revenue Fund	12,139,160	29,764,250	7,760,000	49,663,410
Capital Projects	171,310	7,807,300	10,700,000	18,678,610
Enterprise Fund	22,730,580	112,579,540	12,939,000	148,249,120
Internal Service Fund	8,025,610	5,907,280	0	13,932,890
Trust and Agency Fund		500		500
Total for Department:	52,719,820	167,783,920	31,399,000	251,902,740

Service

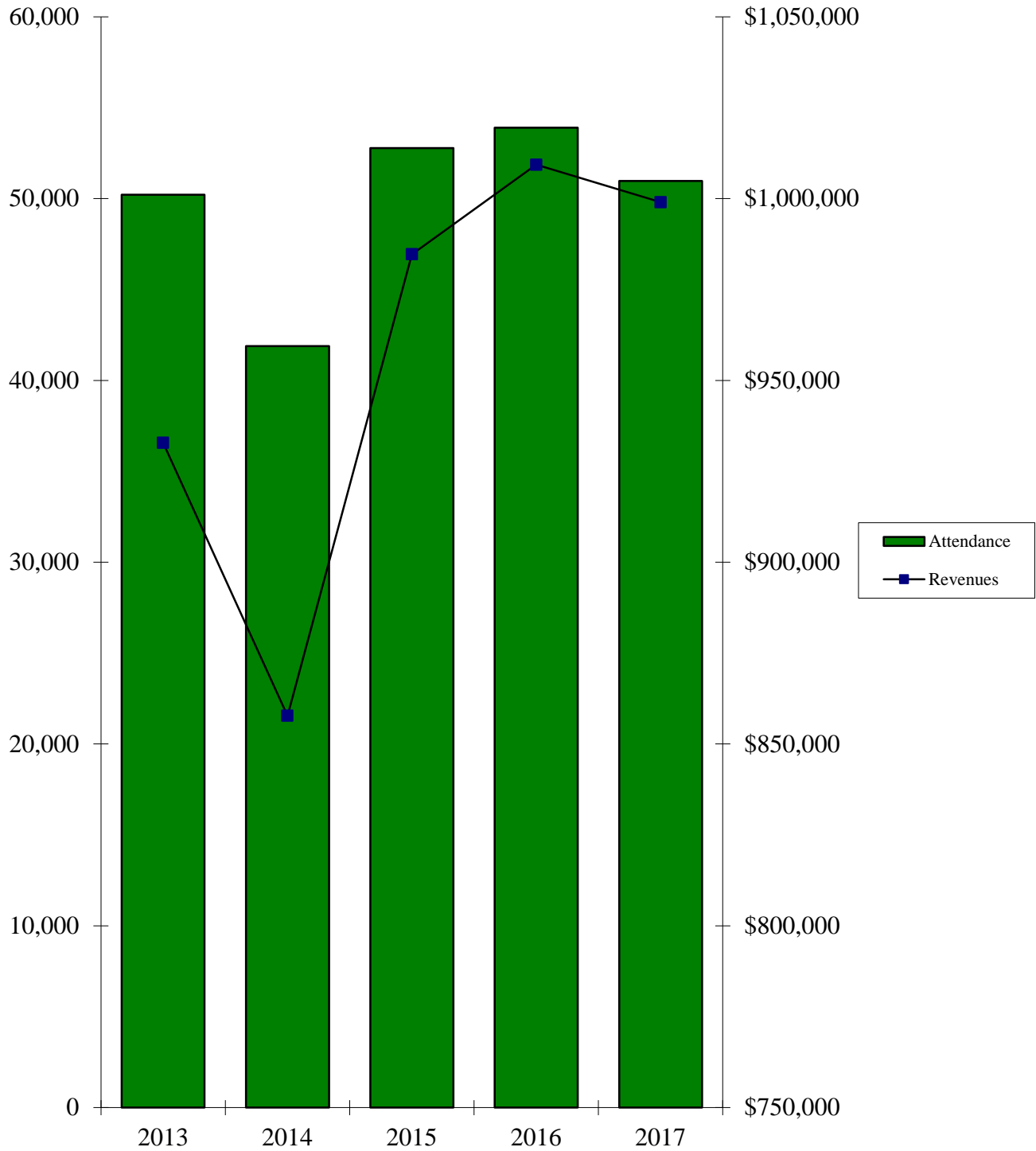
DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2015 Actual Expenditures	2016 Actual Expenditures	2017 Actual Expenditures	2018 Original Budget
Capital Projects	16,738,305	14,764,675	13,008,259	18,678,610
Enterprise Fund	139,126,771	122,218,356	135,089,555	148,249,120
General Fund	22,979,576	22,693,326	22,341,136	21,378,210
Internal Service Fund	11,866,966	13,072,720	14,610,311	13,932,890
Special Revenue Fund	42,558,327	42,669,033	42,203,078	49,663,410
Trust and Agency Fund	0	0	0	500
Total for Department:	233,269,944	215,418,110	227,252,339	251,902,740

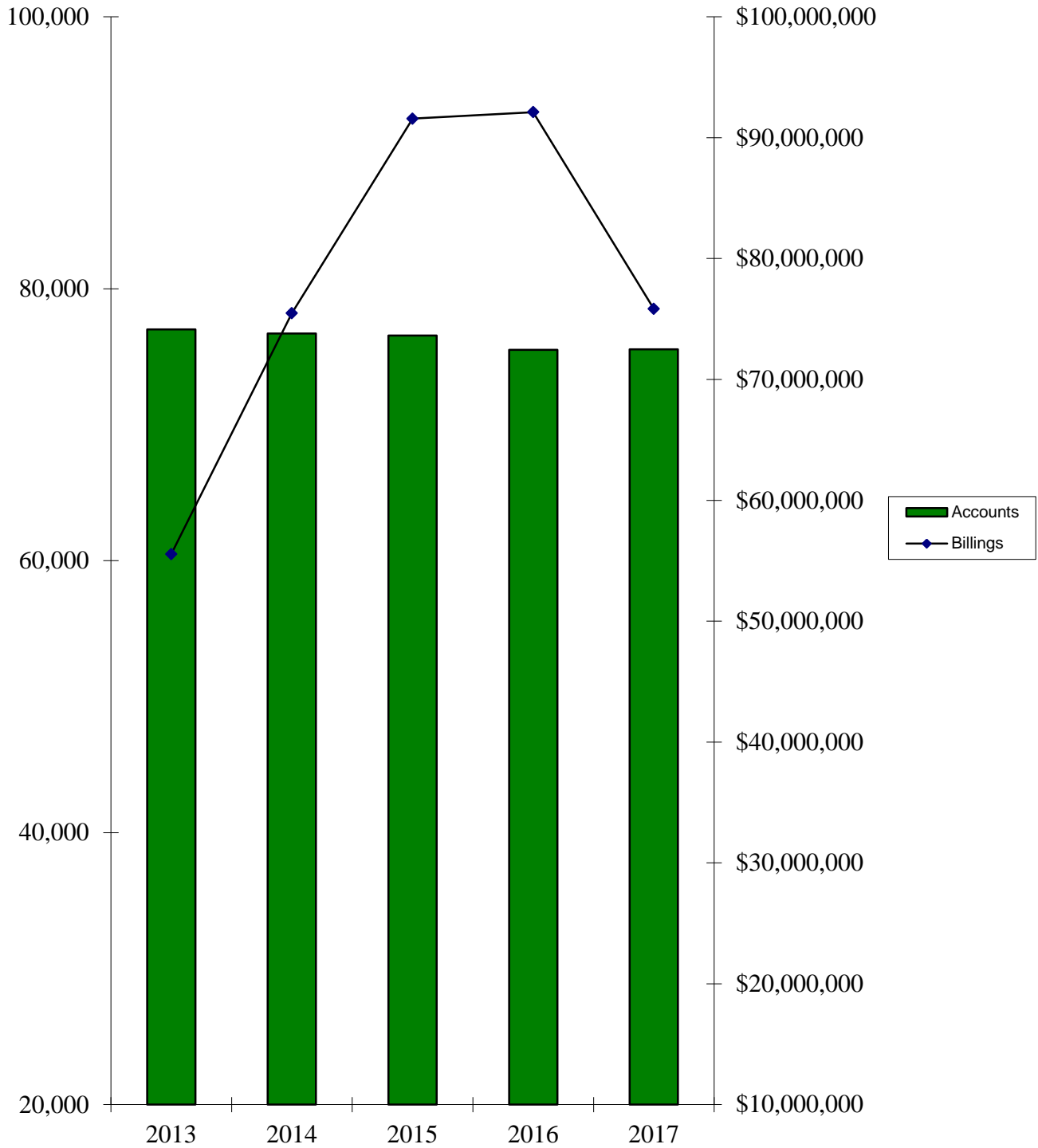
DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2015 Actual Employees	2016 Actual Employees	2017 Actual Employees	2018 Budgeted Employees
General Fund	110.400	108.200	114.650	114.650
Special Revenue Fund	118.500	117.250	116.250	120.250
Capital Projects	1.500	1.750	1.750	1.750
Enterprise Fund	225.770	219.570	229.020	250.020
Internal Service Fund	70.200	74.100	77.200	78.200
Total for Department:	526.370	520.870	538.870	564.870

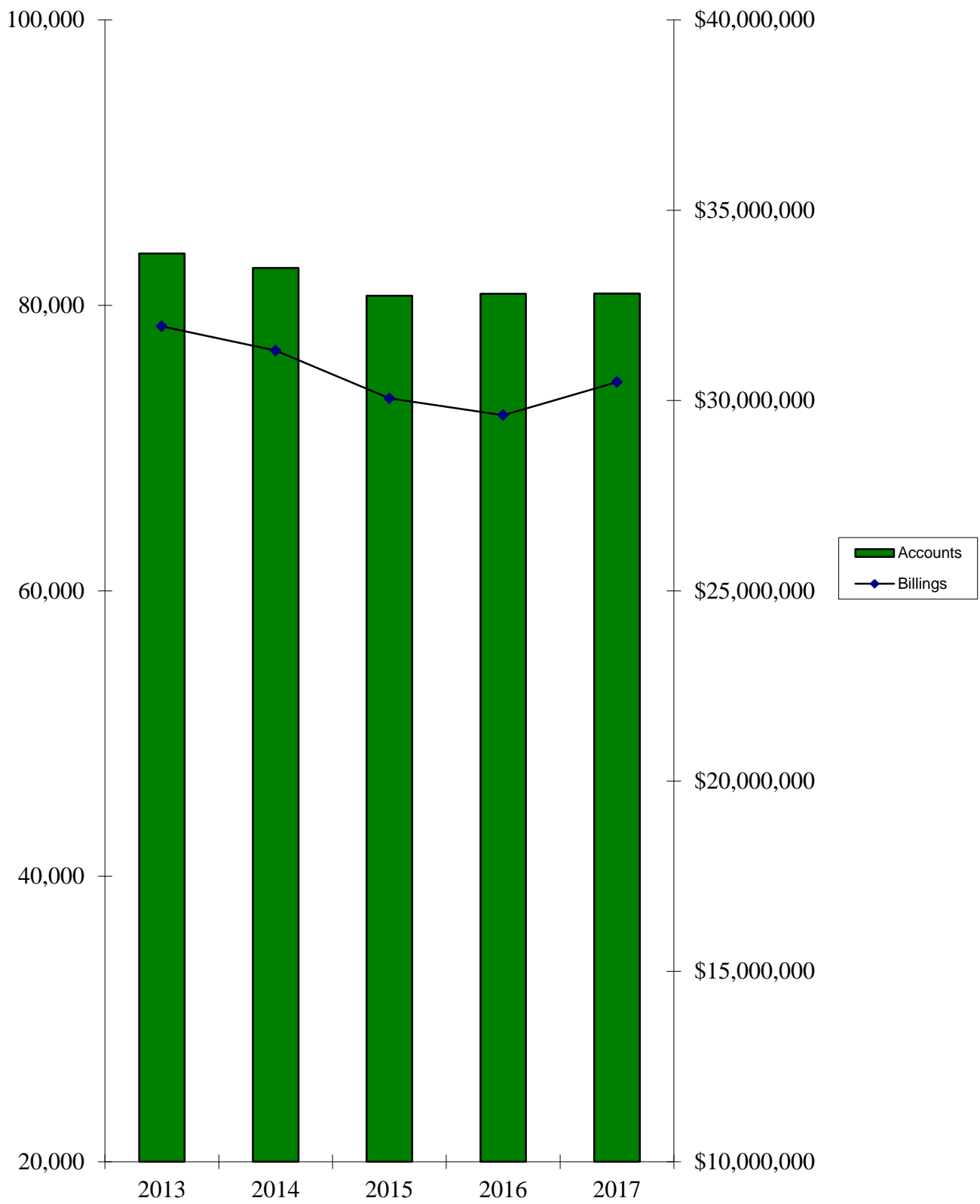
MUD RUN AND GOOD PARK GOLF COURSES
2013 - 2017
ATTENDANCE & REVENUES



SEWER BUREAU
2013 - 2017 NUMBER OF SEWER ACCOUNTS
AND TOTAL ANNUAL DOLLARS BILLED



WATER BUREAU
2013 - 2017 NUMBER OF WATER ACCOUNTS
AND TOTAL ANNUAL DOLLARS BILLED



Glossary

GLOSSARY OF TERMS

Acronyms

AFD – Akron Fire Department

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.

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.

APD – Akron Police Department

APS – Akron Public Schools

AVL – Automatic Vehicle Location

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

BWC – Body Worn Camera

CAD – Computer Aided Dispatch

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.

CCAG – Cleveland Clinic Akron General

CDD/CHDO – Community Development Division/Community Housing Development Organization

CFS – Calls for Service

CLC – Community Learning Centers (CLCs) are remodeled or rebuilt Akron Public School Buildings co-owned by the City of Akron. During regular school hours, CLCs serve as modern school facilities. After school, on weekends and during the summer, CLCs can be used by the public for recreation, adult education, after-school and summer school programs and a wide

variety of community activities.

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.

DOWNTOWN AKRON PARTNERSHIP (DAP) – A non-profit organization dedicated to bringing people, activity, business and a thriving civic life to the heart of Akron.

ECDI – Economic Community Development Institute

EMA– Emergency Management Agency

EMERGENCY MEDICAL SERVICE (EMS) – EMS is a division within the Fire Department to provide emergency medical care for the victims of sudden and serious illness or injury.

EMERGENCY SHELTER GRANTS (ESG) PROGRAM – Provides grants by formula to States, metropolitan cities, urban counties and U.S. territories for eligible activities, generally including essential services related to emergency shelter, rehabilitation and conversion of buildings to be used as emergency shelters, operation of emergency shelters, and homelessness prevention services.

EPA – Environmental Protection Agency

FACT – Forensic Assertive Community Treatment

FHWA – Federal Highway Administration

FOG – Fats, oils and greases

FULL-TIME EQUIVALENT (FTE) – A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2080 hours in a year.

GAAP – Generally Accepted Accounting Principles (GAAP) are the accounting standards as prescribed by the Governmental Accounting Standards Board (GASB).

GAR – Galen and Ruth Roush Foundation

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information System

HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) – Provides formula grants to States and localities that communities use - often in partnership with local nonprofit groups - to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing

for rent or homeownership or providing direct rental assistance to low-income people.

HOMELESS CRISIS RESPONSE PROGRAM (HCRP) – Designed to prevent individuals and families from entering homelessness, provide for emergency shelter operations and rapidly move persons from homelessness to permanent housing. HCRP consists of two components: 1) emergency shelter operations; and 2) housing stability which includes homelessness prevention and rapid re-housing activities.

HUD – Department of Housing & Urban Development

IPA – Independent Police Auditor

IT – Information Technology

JEDDs – Joint Economic Development Districts are areas approved in an election by the voters within the township. The City extends water and sanitary sewer service to areas of the townships that are currently zoned for business use. A 2.25% tax in all four of the JEDDS is collected on net business profits and wages on all people working in the district and is remitted to the City.

LED – Light-emitting diode

MGD – Million Gallons per Day

MNOA – My Neighborhood, Our Akron

NACWA – National Association of Clean Water Agencies

NEFCO – Northeast Ohio Four County Regional Planning and Development Organization

NIBIN – National Integrated Ballistic Information Network

NIMS – National Incident Management System

NPDES – National Pollutant Discharge Elimination System

NPF – National Pro Fastpitch

ODOT – Ohio Department of Transportation

OPERS – Ohio Public Employees Retirement System

OPWC – Ohio Public Works Commission

ORC – Ohio Revised Code

OWDA – Ohio Water Development Authority

QRT – Quick Response Team

SCADA – Supervisory control and data acquisitions – which is a control system architecture that uses computers, network data communications and graphical user interfaces for high level process supervisory management.

SCORE – Service Core of Retired Executives

STATE INFRASTRUCTURE BANK LOANS (SIB) – A direct loan and bond financing program for the purpose of developing transportation facilities.

SWAT – Special Weapons and Tactics

TANF/PRC - Temporary Assistance to Needy Families/Prevention, Retention and Contingency Program

TAX INCREMENT FINANCING (TIF) – Tax Increment Financing (TIF) is an economic development mechanism available to local governments in Ohio to finance public infrastructure improvements and, in certain circumstances, residential rehabilitation. A TIF works by locking in the taxable worth of real property at the value it holds at the time the authorizing legislation was approved. Payments derived from the increased assessed value of any improvement to real property beyond that amount are directed towards a separate fund to finance the construction of public infrastructure defined within the TIF legislation.

TIGER – Transportation Investment Generating Economic Recovery

UARF – University of Akron Research Foundation

VFD – Variable Frequency Driven

WRF – Water Reclamation Facility

GLOSSARY OF TERMS
Definitions

ACCRUAL – The accrual basis of accounting recognizes revenues when they are earned and expenses are recorded when they are incurred.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and to the time when it may be expended.

ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

BALANCED BUDGET – The budgeted expenditure/expense amounts do not exceed the actual year-end accumulated fund balance plus current year estimated revenues.

BUDGET – ADOPTED AND PROPOSED – The Mayor submits to the City Council a recommended expenditure and revenue level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

CAPITAL OUTLAY – The purchase of lands, buildings, furniture, or equipment where the asset has an estimated useful life of one year or more or extends the useful life of an existing capital asset one year or more and has an individual unit purchase price of \$10,000 or more.

CAPITAL PROJECTS FUNDS – Established to account for all resources, principally bond proceeds and construction grants, which are used for the acquisition of capital facilities.

CATEGORY AND CLASSIFICATION ITEMS – These items are broken down by account types in the following manner:

<u>Category</u>	<u>Type</u>	<u>Description</u>	<u>Account Numbers</u>
Personal Services	61	Salaries and Wages	61000 - 61999
	62	Fringe Benefits	62000 - 62999
Other	70	Direct Expenditures	70000 - 70999
	71	Income Tax Refunds	71000 - 71999
	72	Utilities	72000 - 72999
	73	Debt Service	73000 - 73999
	74	Insurance	74000 - 74999
	75	State/County Charges	75000 - 75999
	76	Rentals and Leases	76000 - 76999
Capital Outlay	80	Interfund Charges	80000 - 80999
	78	Capital Outlay	78000 - 78999

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

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

ENCUMBRANCES – Commitments related to unperformed contracts, purchase orders and requisitions for goods or services.

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

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

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

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

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

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

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

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

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

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

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

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

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

INHERITANCE TAXES – A tax levied by the State of Ohio, collected by the county, and 80% is distributed to the municipality, pro-rated by the amount of time the decedent lived in the municipality.

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

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

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

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

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

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

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

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

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

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

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

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

RECEIPTS – Actual cash received.

RESOURCES – The revenue sources available to the City.

REVENUES – (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers..

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

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

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

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

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

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



TownMapsUSA.com