

Budget and Finance

2

March 8, 2024

RECEIVED _____

Requested by Department of Finance

2024 MAR -8 PM 3: 36

OFFERED BY: LOMBARDO

AKRON CITY COUNCIL

ORDINANCE NO. _____-2024 to make the annual appropriation for the current expenses, other expenditures and the capital outlays of the City of Akron for the fiscal year ending December 31, 2024; and declaring an emergency.

WHEREAS, it is provided by law that an annual appropriation shall be passed by Council; and

WHEREAS, the Charter of the City of Akron and the Revised Code of Ohio provide for such ordinance.

NOW, THEREFORE, BE IT ENACTED by the Council of the City of Akron:

Section 1. That to provide for the current expenses, other expenditures and the capital outlays of the City of Akron for the fiscal year ending December 31, 2024, the following sums are hereby appropriated and authorized for encumbrance and/or expenditure.

Section 2. That any funds appropriated by Temporary Appropriation for encumbrance and/or expenditure in 2024 are included in the proper funds herein.

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
01	Human Resources	\$ 1,455,983	\$ 402,520	\$ 1,858,503
02	Finance	2,587,763	11,861,631	14,449,394
03	Law	3,990,347	1,755,068	5,745,415
04	Legislative	1,619,713	237,740	1,857,453
05	Municipal Court - Clerk	4,106,014	572,000	4,678,014
06	Municipal Court - Judges	5,652,914	403,480	6,056,394
07	Office of the Mayor	3,417,278	540,040	3,957,318
08	Planning	262,016	11,890	273,906
09	Public Health	0	4,160,400	4,160,400
10	Public Safety	8,674,828	8,108,550	16,783,378
11	Public Service	13,430,033	13,886,910	27,316,943
12	Fire	30,384,699	14,960,335	45,345,034
13	Police	60,241,298	5,341,930	65,583,228
16	Neighborhood Assistance	3,307,143	793,520	4,100,663
17	Integrated Development	6,490,698	1,045,820	7,536,518
18	Citizens' Police Oversight Board	297,339	117,140	414,479
Total		\$ 145,918,066	\$ 64,198,974	\$ 210,117,040

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 1,912,850	\$ 5,155,950	\$ 7,068,800
Total		\$ 1,912,850	\$ 5,155,950	\$ 7,068,800

Section 5. That there shall be and hereby are appropriated from the unappropriated balance of the Emergency Medical Services Fund (2005) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
12	Fire	\$ 24,390,959	\$ 1,957,130	\$ 26,348,089
Total		\$ 24,390,959	\$ 1,957,130	\$ 26,348,089

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 227,621	\$ 3,999,554	\$ 4,227,175
11	Public Service	5,147,883	22,702,215	27,850,098
16	Neighborhood Assistance	345,203	1,320,250	1,665,453
Total		\$ 5,720,707	\$ 28,022,019	\$ 33,742,726

Section 7. That there shall be and hereby are appropriated from the unappropriated balance of the Police Pension Liability Fund (2015) the following amounts:

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

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

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

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

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

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

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

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 2,114,891	\$ 8,202,530	\$ 10,317,421
Total		\$ 2,114,891	\$ 8,202,530	\$ 10,317,421

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 5,000	\$ 523,890	\$ 528,890
Total		\$ 5,000	\$ 523,890	\$ 528,890

Section 13. That there shall be and hereby are appropriated from the unappropriated balance of the Akron Metropolitan Area Transportation Study (AMATS) Fund (2127) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
08	Planning	\$ 1,371,855	\$ 746,510	\$ 2,118,365
Total		\$ 1,371,855	\$ 746,510	\$ 2,118,365

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 16,000	\$ 3,835,000	\$ 3,851,000
Total		\$ 16,000	\$ 3,835,000	\$ 3,851,000

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

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

Section 16. That there shall be and hereby are appropriated from the unappropriated balance of the Special Revenue Loans Fund (2200) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
17	Integrated Development	\$ 0	\$ 12,280	\$ 12,280
Total		\$ 0	\$ 12,280	\$ 12,280

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 964,574	\$ 17,696,186	\$ 18,660,760
Total		\$ 964,574	\$ 17,696,186	\$ 18,660,760

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

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

Section 19. That there shall be and hereby are appropriated from the unappropriated balance of the Police Grants Fund (2295) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
13	Police	\$ 3,126,271	\$ 2,927,220	\$ 6,053,491
Total		\$ 3,126,271	\$ 2,927,220	\$ 6,053,491

Section 20. That there shall be and hereby are appropriated from the unappropriated balance of the Safety Programs Fund (2305) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
10	Public Safety	\$ 83,942	\$ 306,610	\$ 390,552
12	Fire	5,622,299	589,430	6,211,729
13	Police	1,504,350	4,238,530	5,742,880
Total		\$ 7,210,591	\$ 5,134,570	\$ 12,345,161

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 2,851,931	\$ 2,851,931
Total		\$ 0	\$ 2,851,931	\$ 2,851,931

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 10,983,330	\$ 52,348,570	\$ 63,331,900
Total		\$ 10,983,330	\$ 52,348,570	\$ 63,331,900

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 2,691,910	\$ 2,691,910
Total		\$ 0	\$ 2,691,910	\$ 2,691,910

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 0	\$ 17,990,977	\$ 17,990,977
Total		\$ 0	\$ 17,990,977	\$ 17,990,977

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

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

Section 26. That there shall be and hereby are appropriated from the unappropriated balance of the General Grant Fund (2365) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 413,071	\$ 829,953	\$ 1,243,024
Total		\$ 413,071	\$ 829,953	\$ 1,243,024

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 519,020	\$ 1,906,210	\$ 2,425,230
Total		\$ 519,020	\$ 1,906,210	\$ 2,425,230

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
ALL	Department Wide	\$ 807,034	\$ 23,167,123	\$ 23,974,157
Total		\$ 807,034	\$ 23,167,123	\$ 23,974,157

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 46. That there shall be and hereby are appropriated from the unappropriated balance of the Unclaimed Money Fund (7010) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
02	Finance	\$ 0	\$ 25,000	\$ 25,000
Total		\$ 0	\$ 25,000	\$ 25,000

Section 47. That there shall be and hereby are appropriated from the unappropriated balance of the Police/Fire Beneficiary Fund (7020) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
12	Fire	\$ 0	\$ 1,000	\$ 1,000
13	Police	0	1,000	1,000
Total		\$ 0	\$ 2,000	\$ 2,000

Section 48. That there shall be and hereby are appropriated from the unappropriated balance of the Police Property Monetary Evidence Fund (7025) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Total
13	Police	\$ 0	\$ 660,000	\$ 660,000
Total		\$ 0	\$ 660,000	\$ 660,000

	Wages/ Benefits	Other	Total
Total All Funds	\$ 255,453,935	\$ 559,543,037	\$ 814,996,972

Section 49. That all expenditures other than Wages/Benefits hereinbefore authorized and to the amount authorized, shall be made in accordance with the account codes according to the classifications as set forth in the 2024 Operating Budget and/or the 2024 Capital Budget as amended and adopted by the Council of the City of Akron, and made a part hereof, that the detail of which is set forth under various classes of disbursements are not severally appropriated as such, but are set forth only for the purpose of explaining how the aggregate of the class was reached, and that any disbursements for any item of a class, whether or not said item is specifically set forth in the Operating Budget and/or the Capital Budget, may be paid out of the appropriation made herein for the class as detailed in the budget herein referred to.

Section 50. That all expenditures for capital improvements shall be funded whenever possible, as determined by the Director of Finance, with tax-exempt debt. Expenditures for such capital improvements made from other funds shall be reimbursed from the proceeds of such tax-exempt debt as appropriate in accordance with procedures established by the Director of Finance.

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

Section 52. That all funds not individually listed in this ordinance but included in the 2024 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2024 as issued by the County of Summit Budget Commission for Other Special Revenue, Debt Service, Capital Projects, Special Assessment, Proprietary Enterprise, Internal Service, and Fiduciary Trust and Agency Funds are hereby appropriated for the purpose of encumbrance and/or expenditure.

Section 53. That the Director of Finance is hereby authorized and directed to pay any and all obligations of the various departments of the City of Akron pertaining to prior years' obligations from the current year appropriations.

Section 54. That the Other Category is to be expended in the manner provided by Charter and the General Law in accordance with the account codes of the 2024 Operating Budget and the 2024 Capital Budget; that the Mayor or his designee is authorized to expend monies for activities furthering development for the City of Akron; that it is declared to be a public purpose and that the Director of Finance is authorized to make payments for hospitality items and meals for City sponsored activities and meetings to discuss public purposes; that it is declared to be a public purpose and the Director of Finance is authorized to make payment for Employee Recognition Programs; and that the Director of Finance is hereby authorized to make payment against the appropriation hereinbefore set forth, upon his receipts of proper certificates or vouchers therefor, approved by the officers authorized by law to approve same, or an ordinance or resolution of Council to make the expenditure, and in accordance with the account codes of the 2024 Operating Budget and the 2024 Capital Budget.

Section 55. That the Director of Finance is hereby authorized to transfer funds and to set up funds, consolidate funds, eliminate funds and other such accounts in the City accounting system or in outside financial institutions, from time to time, as needed for proper accounting of City of Akron revenues and expenditures. Council approves the transfers, reimbursements and closeouts identified in Exhibit A up to the amount shown. The transfer funds are attached hereto as Exhibit A and incorporated by reference into this ordinance.

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

Passed _____

Clerk of Council

President of Council

Approved _____, 2024

MAYOR

EXHIBIT A

<u>From</u>	<u>To</u>	<u>Amount</u>
FD10000	FD20100	\$ 13,000,000
FD10000	FD20700	500,000
FD10000	FD20850	500,000
FD10000	FD21700	1,500,000
FD10000	FD21800	1,500,000
FD10000	FD22390	300,000
FD10000	FD25530	300,000
FD10000	FD25630	550,000
FD10000	FD25670	50,000
FD10000	FD25680	100,000
FD10000	FD54100	350,000
FD10000	FD54200	350,000
FD10000	FD55000	500,000
FD10000	FD56000	650,000
FD10000	FD60000	550,000
FD10000	FD67000	650,000
FD20011	FD20010	3,500,000
FD20030	FD25600	500,000
FD20500	FD20810	1,500,000
FD20500	FD20820	750,000
FD20500	FD20830	400,000
FD20500	FD20840	200,000
FD20500	FD20850	1,500,000
FD20500	FD21700	1,500,000
FD20500	FD21800	1,500,000
FD20500	FD22390	100,000
FD20500	FD40100	1,000,000
FD20500	FD40200	1,500,000
FD20500	FD40300	1,000,000
FD20500	FD40400	1,000,000
FD20500	FD40500	1,000,000
FD20500	FD40600	6,500,000
FD20500	FD55000	750,000

**CITY OF AKRON, OHIO
UNIFORM CITY COUNCIL REPORT
PART I**

Subject/Project: 2024 Original Appropriation Ordinance
Department of Origin: Finance Date: 3/11/2024
Division of Origin: Audit & Budget
Fact Sheet Prepared By: Michael Wheeler Date: 3/11/2024

FINANCIAL DATA:

	<i>Budgeted Cost</i>		<i>Current Estimate of Costs</i>	
Current Request:	Source	Amount	Source	Amount
	NA		NA	

PART II

Purpose of Legislation: Provides for the appropriation of funds for fiscal year 2024 and encumbered amounts in a year prior to fiscal year 2024 in any and all funds are appropriated as this legislation is adopted by City Council. The appropriation must be adopted before March 31, 2024. The appropriation ordinance may be amended during the year by legislation adopted by City Council.

Impact of Objective of the Legislation: Will allow for the routine operation of city government for the 2024 calendar year.

Alternative(s): NA

Earlier Legislation in this Subject: The temporary appropriation ordinance for fiscal year 2024 was ordinance number O-358-2023 and was passed on November 20, 2023.