1998
BUDGET PLAN

City of Akron, Ohio
Donald L. Plusquellic
Mayor

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Akron,

Ohio

For the Fiscal Year Beginning

January 1, 1997

President

Executive Director

DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Akron for its annual budget for the fiscal year beginning January 1, 1997.

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

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

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CITY OF AKRON, OHIO
ELECTED AND APPOINTED OFFICIALS

MAYOR

Donald L. Plusquellic

CABINET MEMBERS

Joseph Kidder -- Director of Public Service
Max Rothal -- Director of Law
Catherine G. Watson -- Director of Finance
Warren Woolford -- Director of Planning and Urban Development
James W. Phelps -- Deputy Mayor for Economic Development
George A. Romanoski -- Deputy Mayor for Public Safety
Dorothy A. Jackson -- Deputy Mayor for Intergovernmental Relations
Mathew L. Contessa -- Deputy Mayor for Labor Relations
Joel Bailey -- Deputy Mayor for Administration
Diane L. Miller-Dawson -- Deputy Director of Finance
Lunzy O. Armstrong -- Deputy Director of Public Service
Jeff Fusco -- Deputy Director of Public Service
Mark A. Williamson -- Communications Director

WARD COUNCIL MEMBERS

Mike Parsons -- First Ward
Donald Mittiga -- Second Ward
Marco S. Sommerville -- Third Ward
Renee L. Green -- Fourth Ward
David Portis -- Fifth Ward
John Otterman -- Sixth Ward
Ernie Tarle -- Seventh Ward
Robert Keith -- Eighth Ward
John R. Conti -- Ninth Ward
Bruce Kilby -- Tenth Ward

PRESIDENT OF CITY COUNCIL

John W. Valle

COUNCILMEN-AT-LARGE

Robert J. Otterman
John W. Valle
Michael Williams

MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

Michael Williams, Chairman
John R. Conti
David Portis
Bruce Kilby
Robert Keith

City of Akron, Ohio

DONALD L. PLUSQUELLIC, MAYOR

August 10, 1998

Citizens of Akron
and Members of Akron City Council:

It is with a great sense of satisfaction I present you with a balanced budget. With the help of all Akron citizens and City Council, Akron continues to grow while remaining fiscally sound. This marks the twelfth balanced budget I have presented as the Mayor of the City of Akron.

Akron has faced many challenges during the past decade. When I took office in 1987, the City was in transition; our future was uncertain. This year we will host our third First Night Celebration, welcome more than 400,000 visitors to the John S. Knight Center, cheer with half a million minor league baseball fans at Canal Park, and enlighten 150,000 visitors through the exhibits at Inventure Place, home of the National Inventors Hall of Fame.

The city's primary objective is to promote Akron as a wonderful place to live, work and raise a family. To achieve this, I feel we must emphasize the following:

GOAL: Continue to focus on our neighborhoods
GOAL: Protect our residents
GOAL: Continue to create and retain jobs
GOAL: Further enhance downtown
GOAL: Create partners within the region
GOAL: Ensure the City's fiscal health

Major Initiatives for Achieving Goals

GOAL: Continue to focus on our neighborhoods

In 1998, as in each prior year, we continue to focus most of our attention on neighborhoods and families. We are a community of families and a leader in organizations, activities and lifestyles that promote strong families. Money magazine recently ranked Akron as the third best medium-size city in the Midwest in which to live. Contributing factors in which Akron's statistics ranked better than the national average are lower median cost of housing, higher percentage increase in home value since 1997, lower cost of living, lower number of crimes, better air quality, and higher quality of life (i.e., professional sports and arts and culture).

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The designation of the City of Akron in December 1994 as an Enterprise Community by the federal government has generated additional federal funds to assist neighborhoods. The housing petition and H.O.M.E. programs, already part of the City's economic growth program, are very successful. Two more community development areas were opened in 1997. More areas will open in 1998 and 1999. Neighborhoods petition for special allocation of federal community development dollars, which assist homeowners in paying for home improvements and are used to reduce assessments for public improvements. In 1997, the City provided funding and contracted for the renovation of 319 homes, completed inspections on more than 1,000 homes, and brought nearly 700 homes into compliance with the housing code. The City contracted for emergency home repairs for 141 low-income elderly and/or disabled homeowners. In addition, with assistance from the City, 54 new homes were built and another 98 are planned for construction in 1998. We also created a neighborhood partnership program in 1997 for neighborhood groups to compete for grants to do improvement projects. The goal for 1998 is to expand this program's investment by 50 percent in collaboration with four new private sector partners.

The high quality of life in the City of Akron is evidenced through education, recreation, the arts and culture. In 1997, the City helped create a School to Work program using enterprise community funds to bring business owners and operators together with students in the classroom to further technology education. The "Character Counts" project began in 1997 and is a collaborative effort that brings our schools, businesses, community organizations, churches and government together in one mission: to teach the importance of honesty, integrity and responsibility to both children and adults. This program will be enhanced in 1998 through the training of more community leaders. Also in 1997, President Clinton chose Akron to hold his first national televised Town Meeting on Race. That town meeting led to more on-going discussions in our community with various groups, schools, churches and government in addressing this sensitive issue.

GOAL: Protect our residents

To further strengthen our neighborhoods, we have invested again in our safety forces. The new $3.1 million communications system will enable them to file police and paramedic reports electronically from the field. This technology will give police more time to fight crime in the neighborhoods instead of doing paperwork in the office. Police will begin using new hand-held computers to access data like criminal records and fire can receive information instantly on hazardous materials. The citizens will be able to take an active role in working with the safety forces to solve neighborhood problems.

GOAL: Continue to create and retain jobs

Another major initiative focuses on small business development. In 1997, the City created nearly 400 new industrial and commercial jobs and secured commitments for another 350 over the next three to five years. The City also has a commitment for another 1,200 new jobs in downtown alone within the next three years. Akron has four industrial parks, two that it actively markets (Ascot and the Conrail site) and two that are almost fully developed (Akron Square and Airport Development Area). In 1997, additional infrastructure improvements were made at Ascot to meet the demands of new industrial development by new businesses in the northern area of this property, providing access to and utilities for a 13-acre section. To date, 10 businesses are located on the existing 142-acre site and one business is planning to relocate from outside the

City, representing a total of 742 jobs. The Conrail site, located immediately south of downtown Akron, is currently in the planning stage. In 1997, two new projects were announced that would consume the remaining land in the Akron Square industrial park and that will result in the retention of over 250 employees in the City and the creation of approximately 100 new jobs. The Airport Development Area has only five acres left for development. The City is also negotiating with General Tire to acquire more land for industrial development. This parcel of land will provide an excellent site for an industrial park due to its proximity to the major interstate highway system. We are currently embarking on the environmental remediation of the site of GoJo Industries' future corporate headquarters. This building, formerly the B.F. Goodrich World Headquarters Building, will be another centerpiece for downtown. This will result in the moving of 150 jobs to Akron.

Another initiative is a cooperative effort with the Small Business Administration (SBA) and local banks to secure a $6 million pool of funds to be lent for small business start-up or expansion. This program provides SBA LowDoc (low documentation) loans up to $100,000 for businesses within the enterprise community or those that will hire persons residing in the enterprise community. Thus far, the program has made nine loans.

GOAL: Further enhance downtown

The completion of the Canal Park baseball stadium in 1997 along with a 20-year commitment of the AA baseball team the Akron Aeros (an affiliate of the Cleveland Indians) resulted in a wonderful recreation source for families to enjoy—not only for Akron residents but the entire region. In their first year at the stadium, the Akron Aeros broke attendance records and drew the largest number of spectators (approximately 480,000) in the Eastern minor league. We are on target to eclipse that record in 1998. Since completion of the Canal Park baseball stadium construction in March 1997, seven new restaurant and entertainment businesses have opened and one more is ready to open.

Also in 1998, the City will hold its third "First Night" New Year's Eve celebration downtown, which was a great success in 1997, with over 25,000 visitors despite the eight-degree weather. Current initiatives for improving recreational opportunities include planning for the towpath trail through Akron along the historic Ohio & Erie Canal. The City's long-range plans in downtown Akron are to restore the canal walls, build a large pedestrian plaza and an amphitheater.

GOAL: Create partners within the region

In 1991, the State General Assembly enacted legislation that authorizes municipal corporations and townships to create Joint Economic Development Districts (JEDDs). A JEDD is created pursuant to a contract entered into by a city and township. In 1994, the City entered into separate agreements with Copley, Coventry, and Springfield Townships to create a JEDD in each of these townships, primarily in the business areas. As a result of the contracts the City is extending water and sewer services to these areas as part of its contribution under the agreement. The JEDDs allow the City to partner with the townships to promote economic development. The JEDDs provide a reasonable alternative to often hostile annexation efforts and promotes regionalism. The City is attempting to create a fourth JEDD in Bath Township. This proposal will go before the citizens of Bath in the upcoming November election.

The City also has Joint Economic Development Zones (JEDZs) with Fairlawn. This agreement allows the City and Fairlawn to share revenue in various zones in Fairlawn while Akron provides

water and sewer service. This agreement allows the two communities to foster cooperation and economic development within the region. It also helps secure the political and geographical integrity of the communities while fostering long-term growth.

GOAL: Ensure the City's fiscal health

The City of Akron continues to see strength in the local economy. Akron's average annual unemployment rate for 1997 dropped from 6.4 percent a year ago to 6.2 percent and is the lowest rate in over eight years. The strength of the local economy is due, largely, to growth in the financial and legal services and health care industries. Tax collections have grown steadily in these sectors since 1993.

The City historically averages a three percent annual increase in income taxes. The trend in collections over the last ten years has been toward increases, with some minor fluctuations. Akron income taxes grew only 1.4 percent in 1997 because two neighboring cities increased their tax rates to 2.0 percent, thereby eliminating any differential income tax payment to Akron. Also, Akron residents working in the JEDDs have their income taxes withheld and deposited into the JEDD fund rather than the income tax fund. The Finance Department is confident that the increase in 1998 will offset the lower than anticipated increase in 1997. As of the end of July 1998, the increase in income taxes is 4.2 percent.

Because of the sexennial revaluation in 1996, property tax collections increased by 12.6 percent in 1997 on a cash basis. Although the number of building permits issued in 1997 was less than the number in 1996, the estimated cost valuation of these permits ($143,784,870) increased by 5.3 percent.

On a cash basis, the costs of general fund operations of the City increased by a modest 3.3 percent. A conservative policy on spending and the cooperation of department and division managers contributed to this great achievement. Also, the City eliminated subsidies for the recycle energy system and emergency medical services in 1997 and none is budgeted for 1998. As a result of the increase in tax collections combined with the modest increase in expenditures, the City was able to end 1997 with a 3.3 percent increase in its general fund balance on a cash basis. We anticipate the same positive results for 1998.

The financial outlook appears bright for the City of Akron. Our downtown is well on its way to undergoing a complete revitalization. Also, the rehabilitation of the former O'Neil's retail building across from the stadium downtown into offices and a large restaurant/ entertainment and retail facility will be completed at the end of 1998 and our economic development division is constantly working to attract new businesses to Akron and to assist existing ones in relocating for expansion purposes.

All of these initiatives taken together contribute to the strength and diversity of the City's economy and make Akron one of the best places to live in America.

Issues

The City faces several issues as it focuses on the next century. Akron desires to remain competitive throughout the region and state and continues to attract new businesses. Akron must be poised to compete in today's global economy. One of the issues facing us is the Hardy Road Landfill. The City determined privatization as the best long-term solution for waste

disposal and is currently finalizing the proposed sale of the landfill to USA Waste Services. The City hopes to eliminate the $12.9 million liability for closure and postclosure costs footnoted in the financial statements and to be guaranteed a low disposal rate for at least 25 years to protect the citizens of Akron from substantial rate increases.

Another issue is keeping the cost low for the water and sewer services. The City is faced with various mandates to improve and enhance the quality of water and wastewater. Requirements are often imposed without the availability of the financial resources to implement them. The City is forced to pass the cost of the improvements on to the ratepayers. This has resulted in continuous rate increases. The City has chosen to freeze the water rates until the year 2000 and hold rates at the 1997 level for sewer charges. In order to pay for the mandated improvements, the City is pursuing internal cost reductions. I have appointed a Blue Ribbon Commission to look at the best methods for reducing costs.

The third issue facing the City is the competing priorities for limited resources. Because of these limitations, we are forced to search for other sources of new revenue. The Police and Health Departments have demonstrated this by actively pursuing grants to enhance the services they are able to provide to citizens. Income taxes, Akron's major source of revenue, grew at only 1.4 percent in 1997 while wages increased by 3.25 percent. As mentioned above, there were no rate increases in water or sewer service fees. We are charged and faced with providing effective and efficient services to the citizens of Akron, but we are forced to get better at it, i.e., provide the same or better service at a lower cost.

A fourth issue is the year 2000 computer conversion. The City faced numerous decisions in addressing software applications that were in many cases extremely old. In 1997, the Finance Department implemented a new on-line accounting and financial management system to replace its 15-year old batch-based accounting system. The goals to reduce paperwork, speed up the processing of financial transactions and reduce time on inquiries were met.

In the fall of 1997, the City began the process of searching for a new on-line human resources and payroll system to replace its 20-year-old system and selected PeopleSoft software. The new system will provide more functionality than is currently in place, improve access to information, and eventually reduce paperwork. Because there are so many components to the software, the City is phasing in the implementation. The goal for 1998 is to implement all current automated business processes, such as payroll and leave accruals, and then expand on additional functionality not currently automated, such as applicant tracking, service ratings, succession planning, and workflow of job requisitions. Representatives from the Finance Department and Personnel Department have devoted many hundreds of hours to the project already in discussing needs, reviewing processes, identifying gaps between the systems, and training and are now in the prototype (testing) phase. The new system will be on-line in January 1999.

Another major software application the City will be implementing before the year 2000 is the utilities (water and sewer) billing system. The Service Department began a reengineering of the Public Utilities Bureau in 1997 and is committed to reducing costs so that the water rates may be frozen for at least two years. Software selection is currently underway and implementation will be completed in the spring of 1999.

Long Range Outlook

Akron is poised for prosperity. The goals and initiatives I have identified in this document illustrate the bright future Akron has. The City's economic development strategy and fiscal policies along with plans to improve our neighborhoods have positioned Akron ideally for the next century. Further, the regional cooperation that has been fostered among neighboring governments has strengthened this entire area of northeastern Ohio. I look forward to new working relationships with other neighbors and to the exciting new challenges of the future.

Conclusion

Your municipal government will continue to provide quality services at reasonable costs. We will continue our sound, conservative budget practices to ensure we have the resources to provide the neighborhood projects and the economic incentives necessary for us to continue to grow. You should be proud of our City. We have our share of challenges, as does every city in America, but we are tackling them in a positive way. Your involvement in many of our critical decisions has influenced our success. Thank you for helping to make Akron the city it is today and the city we will become tomorrow.

Sincerely,

DONALD L. PLUSQUELLIC
Mayor

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:	221,886 (1994 Census)
Square Miles:	Approximately 63
Form of Government:	Strong Mayor
Land Use:	Residential 34.7% Commercial 23.2% Industrial 4.5% Agriculture 1.0% Public/Unusable 16.8% Usable Open Land 19.8%
Major Employers:	Goodyear Tire and Rubber Company (Rubber products - 4,700) Summa Health Systems (Hospital - 3,800) County of Summit (Government - 3,471) The University of Akron (Higher education - 3,018) Akron Public School District (Education - 3,000)
Hospitals:	6 Acute Care Hospitals 2,336 Beds
Number of Banks:	8
Number of Fire Stations:	13
Number of Recreation Centers:	13
Educational Facilities:	**Public Schools** 58 Schools 32,361 Students

Educational Facilities: (continued)	**Private Schools** 12 Schools 5,343 Students **Higher Education** University of Akron (3rd largest in State of Ohio) Number of Students: for credit: 24,000 non credit: 10,000
Hotel Rooms:	over 4,000 in area
Building Activity:	Number of Permits: 4,167 Valuation of Permits: $143,784,870
Transportation:	**Interstates in Akron** I-76 and I-77 **Interstates Surrounding Akron** I-71, I-271, I-80 **Public Transportation** Metro Regional Transportation Authority **Airports** Akron- Fulton Municipal Airport Akron-Canton Regional Airport Cleveland Hopkins International Airport
Utilities:	**Electric** First Energy **Gas** East Ohio Gas **Water** City of Akron **Sewer** City of Akron **Telephone** Ameritech **Cable TV** Time Warner Cable

Offered by Williams

RESOLUTION NO. 157 -1998, a resolution adopting an annual operating budget for the fiscal year 1998; and declaring an emergency.

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

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

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

Section 1. That there is hereby adopted an annual operating budget identified as the "1998 Operating Budget," classified as to department and division accounts, and made a part of this resolution.

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

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

Passed March 23, 1998

Vincent Ciraco
Clerk of Council

John W. Valle
President of Council

Approved March 21, 1998

DONALD L. PLUSQUELLIC
MAYOR

CGW/JRW/dmu 03/16/98
Requested by Finance Department

Offered by Williams

ORDINANCE NO. 158 -1998 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, 1998; and declaring an emergency.

WHEREAS, it is provided by law that a 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, 1998, 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 1998 are included in the proper funds herein.

Section 3. That there be and hereby are appropriated from the unappropriated balance of the General Fund (10000) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
010000	Civil Service Comm.	$ 1,414,830	$ 87,320	$ 0	$ 1,502,150
020000	Finance	1,923,860	3,720,050	3,500	5,647,410
030000	Law	2,529,610	714,040	5,000	3,248,650
040000	Legislative	623,010	97,270	3,000	723,280
050000	Muni. Ct. - Clerk. . . .	2,024,140	207,020	0	2,231,160
060000	Muni. Ct. - Judge . . .	2,454,080	286,460	23,000	2,763,540
070000	Office of the Mayor. .	1,952,580	449,040	0	2,401,620
080000	Planning/Urban Dev.	1,073,890	94,070	0	1,167,960
090000	Public Health	5,535,610	985,740	0	6,521,350
100000	Public Safety	6,971,680	8,014,920	20,970	15,007,570
110000	Public Service	11,849,770	11,440,050	77,280	23,367,100
120000	Fire.	22,798,250	1,349,670	3,500	24,151,420
130000	Police.	33,834,240	2,952,140	49,500	36,835,880
TOTAL GENERAL FUND		$ 94,985,550	$30,397,790	$ 185,750	$125,569,090

Section 4. That there be and hereby are appropriated from the unappropriated balance of the Income Tax Collection Fund (20000) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020700	Taxation	$ 1,804,850	$86,020,330	$ 9,000	$ 87,834,180

Section 5. That there be and hereby are appropriated from the unappropriated balance of the Emergency Medical Services Fund (20100) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
120200	Emergency Medical Services	$ 6,879,630	$ 313,640	$ 0	$ 7,193,270

Section 6. That there be and hereby are appropriated from the unappropriated balance of the Special Assessment Bond Payment Fund (20200) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020801	Treasury Assessments	$ 306,400	$12,255,900	$ 0	$ 12,562,300

Section 7. That there be and hereby are appropriated from the unappropriated balance of the Police Pension - Employer's Liability Fund (20300) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
130000	Police	$ 0	$ 871,000	$ 0	$ 871,000

Section 8. That there be and hereby are appropriated from the unappropriated balance of the Fire Pension - Employer's Liability Fund (20400) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
120000	Fire.	$ 0	$ 871,000	$ 0	$ 871,000

Section 9. That there be and hereby are appropriated from the unappropriated balance of the Capital Investment Program Operating Fund (20600) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
080000	Planning/Urban Dev.	$ 1,134,480	$ 21,532,160	$ 2,350	$ 22,668,990

Section 10. That there be and hereby are appropriated from the unappropriated balance of the Street and Highway Maintenance Fund (20700) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
100000	Public Safety.	$ 810,980	$ 286,280	$ 15,200	$ 1,112,460
110000	Public Service.	5,141,450	2,804,860	0	7,946,310
TOTAL STREET AND HIGHWAY MAINTENANCE FUND		$ 5,952,430	$ 3,091,140	$ 15,200	$ 9,058,770

Section 11. That there be and hereby are appropriated from the unappropriated balance of the Street Cleaning Fund (20800) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
112100	Street Cleaning. . . .	$ 2,120,200	$ 1,936,250	$ 0	$ 4,056,450

Section 12. That there be and hereby are appropriated from the unappropriated balance of the Special Assessment Street Lighting Fund (20900) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
112400	Engineering Services	$ 70,770	$ 1,648,040	$ 0	$ 1,718,810

Section 13. That there be and hereby are appropriated from the unappropriated balance of the Air Quality Fund (22300) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
090200	Air Quality.	$ 867,490	$ 204,940	$ 27,200	$ 1,099,630

Section 14. That there be and hereby are appropriated from the unappropriated balance of the Akron Metropolitan Area Transportation (AMATS) Fund (23000) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
080200	AMATS.	$ 789,540	$ 700,960	$ 0	$ 1,490,500

Section 15. That there be and hereby are appropriated from the unappropriated balance of the Community Development Rotary Fund (25201) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
070300	Economic Development	$ 69,580	$ 160	$ 0	$ 69,740
080000	Planning/Urban Dev.	2,675,250	568,820	5,950	3,250,020
090000	Public Health.	397,240	1,250	0	398,490
TOTAL	COMMUNITY DEVELOPMENT ROTARY FUND	$ 3,142,070	$ 570,230	$ 5,950	$ 3,718,250

Section 16. That there be and hereby are appropriated from the unappropriated balance of the Private Industry Council Fund (25301) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
070800	Private Industry Council.	$ 434,330	$ 7,182,650	$ 0	$ 7,616,980

Section 17. That there be and hereby are appropriated from the unappropriated balance of the General Bond Payment Fund (30000) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020802	Treasurer's Office . .	$ 267,550	$ 489,160	$ 4,000	$ 760,710

Section 18. That there be and hereby are appropriated from the unappropriated balance of the General Water Operating Fund (50001) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
113100	Water	$ 16,526,950	$ 19,507,210	$ 0	$ 36,034,160

Section 19. That there be and hereby are appropriated from the unappropriated balance of the Sewer Operating Fund (51001) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
114000	Sewer	$ 9,612,500	$ 26,613,780	$ 459,900	$ 36,686,180

Section 20. That there be and hereby are appropriated from the unappropriated balance of the Oil and Gas Fund (52001) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
070300	Economic Development	$ 0	$ 100,000	$ 0	$ 100,000
112200	Oil and Gas.	90,620	1,080,440	0	1,171,060
TOTAL	OIL AND GAS FUND	$ 90,620	$ 1,180,440	$ 0	$ 1,271,060

Section 21. That there be and hereby are appropriated from the unappropriated balance of the Golf Course Operating Fund (54001) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110401	Golf Course.	$ 418,310	$ 369,340	$ 10,000	$ 797,650

Section 22. That there be and hereby are appropriated from the unappropriated balance of the Golf Course Concession Fund (54002) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110402	Golf Course Concession.	$ 32,970	$ 135,210	$ 2,580	$ 170,760

Section 23. That there be and hereby are appropriated from the unappropriated balance of the Airport Fund (55001) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
111600	Airport	$ 286,560	$ 211,840	$ 0	$ 498,400

Section 24. That there be and hereby are appropriated from the unappropriated balance of the Off-Street Parking Fund (56003) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110600	Off-Street Parking. .	$ 0	$ 4,084,200	$ 0	$ 4,084,200

Section 25. That there be and hereby are appropriated from the unappropriated balance of the Motor Equipment Fund (60000) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110500	Motor Equipment . .	$ 2,704,200	$ 3,649,930	$ 129,000	$ 6,483,130

Section 26. That there be and hereby are appropriated from the unappropriated balance of the Engineering Bureau Fund (66001) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110300	Engineering Bureau	$ 5,545,580	$ 719,460	$ 59,800	$ 6,324,840

Section 27. That there be and hereby are appropriated from the unappropriated balance of the Management Information Systems Fund (67001) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020500	Management Information Systems	$ 1,291,360	$ 683,870	$ 0	$ 1,975,230

Section 28. 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 classifications as set forth in the 1998 Operating Budget and/or the 1998 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 29. 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 30. That any encumbered amount in a year prior to fiscal year 1998 in any and all funds on the City of Akron are hereby appropriated for the purpose of expenditure in 1998 or thereafter.

Section 31. That all funds not individually listed in this ordinance but included in the 1998 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 1998 as issued by the County of Summit Budget Commission for Other Capital Projects, Other Special Assessment Improvement Fund Activities, Debt Service, General Bond Retirement, Special Assessment Bond Retirement, Federal Grant and Program Support Funds, State Grant Funds, Revolving Funds, and Trust and Agency Funds are hereby appropriated for the purpose of encumbrance and/or expenditure.

Section 32. That transfers of sums of $5,000.00 or less, within the funds listed in this ordinance, are hereby authorized and approved by City Council as transferred upon the approval of the Director of Finance.

Section 33. That the Finance Director 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 current year appropriations up to a maximum of $5,000.00 per prior year obligation.

Section 34. That the Mayor, as Safety Director or Chief Administrator, the Finance Director, the Law Director, or the Service Director, are hereby authorized to contract for Personal Services, including special and consulting services; Other and Outlay are to be

expended in the manner provided by Charter and the General Law in accordance with the code accounts of the 1998 Operating Budget and the 1998 Capital Budget; that the Mayor or his designee is authorized to spend up to $5,000.00 for activities furthering development for the City of Akron; and that the Director of Finance is hereby authorized to draw checks against the appropriation hereinbefore set forth, whenever payments are required, 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, in accordance with the code accounts of the 1998 Operating Budget and the 1998 Capital Budget.

Section 35. That the Finance Director is hereby authorized to set up funds, checking accounts, escrow accounts 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.

Section 36. 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 expense 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 23, 1998

Vincent Ciraco
Clerk of Council

John W. Valle
President of Council

Approved March 30, 1998

DONALD L. PLUSQUELLIC
MAYOR

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.

BUDGETARY PROCESS

The City's Department of Finance is responsible for budget preparation. City budgeting for the calendar year formally begins in June of the prior year with preparation and then adoption, after public hearing, of an annual tax budget, as required by state law. The annual tax budget establishes the level of appropriation authority by individual fund. It serves as a planning document and not as a detailed management budget. The appropriation authority is established as a "Certificate of Available Resources" and certified by the County Budget Commission, a group of elected County officials. The Budget Commission is comprised of the County Auditor, County Treasurer, and Prosecuting Attorney. The tax budget requires submission of the actual revenue and expenditure data for the past two years, a projection of the current year's activities and requirements, and the resource availability and requirements for the upcoming budget year starting on January 1.

Using the tax budget as a plan, the Finance Department prepares and releases operating budget request materials that include a time schedule, budget preparation instructions, both manual and computer-prepared request forms, and computerized payroll projections and historic expenditure levels. Using these materials, each of the City's operating departments submits by early September a budget request supported by objectives and detailed explanations of need. The Department of Finance adjusts these requests in accordance with projected resources and then reviews the adjusted requests with each of the departments and the Mayor to determine final funding priorities. This process is completed by mid-October and the budget document is then finalized and submitted to City Council in early November. The Council reviews the budget request as submitted by the Mayor and adopts a permanent appropriation. A temporary appropriation is passed by December 31 if Council decides to continue budget review into the new year. At the conclusion of the budget review, Council adopts the annual appropriation ordinance. This appropriation provides funding for the calendar year commencing January 1 and includes both operating and capital expenditures. Table I or Exhibit I details the budget calendar for the 1998 Budget year. Annual appropriations may not exceed the County Budget Commission's official estimate of resources as expressed in the "Certificate of Available Resources." Further, the County Auditor must certify that the City's appropriation measures do not appropriate money in excess of the amounts set forth in that estimate.

The Department of Finance continues to monitor and adjust the appropriations throughout the year. At the request of an operating department, the Director of Finance may transfer funds within objects of expenditure but may not change the total amount of the appropriations for each individual fund. The Department of Finance also regularly compares actual receipts to projected receipts and reduces the rate of expenditure, if such action is necessary. City Council must authorize by ordinance any increase in appropriations. The County Budget Commission issues an "Amended Certificate of Available Resources," as provided under state law.

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 Bureau of Inspection and Supervision of Public Offices (the Bureau) in the office of the Ohio Auditor of State. The Bureau is charged by law with the responsibility of inspecting and supervising the accounts and records of each taxing subdivision and most public agencies and institutions.

These accounting procedures are generally applicable to all Ohio municipal corporations and differ from generally accepted accounting principles as recommended by the Governmental Accounting Standards Board (GASB). Those recommendations, among other things, provide for a modified accrual basis of accounting for the general fund, special revenue funds, debt service fund, capital project funds, and agency funds and or a full accrual basis of accounting for enterprise and internal service funds, and for the preparation for each fund of balance sheets, statements of revenues and expenditures, and statements showing changes in fund balances.

The following is a simplified summary of the more significant policies followed in the financial structure of the City.

FUND	PURPOSE	REVENUE
	Governmental Fund Types	
GENERAL	General operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.	Property tax, 73% of 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.	City income tax.
Emergency Medical Service	Provide emergency transportation and treatment to citizens of Akron.	Property tax levy.
Police and Fire Pension	Payment of employer share of police and fire pension cost.	Property tax levy.
Capital Improvement	Funding of construction projects and pay bond and notes principal and interest payments.	27% of local income taxes, grants, and miscellaneous reimbursements.

FUND	PURPOSE	REVENUE
Street and Highway Improvement	Repair and maintain the streets of Akron.	Gasoline tax, motor vehicle license tax, General Fund subsidy, and miscellaneous sales and service charges.
Community Development	Upgrade and maintain homes in City development areas and to provide services to designated service areas.	Community Development Block Grant funds.
Health Grants	Provide health care to citizens of Akron.	Federal and state grants.
Other Special Revenue	Provide employment training, litter control, development and special project funding.	State and federal grants.
DEBT SERVICE	Pay and record transactions involved in general obligation debt financing.	Property taxes, interest earnings, Capital Improvement Fund.
CAPITAL PROJECTS	Build and maintain infra-structure of the City.	State and federal funds, Capital Improvement Fund, special assessment revenue, and CDBG funds.
	Proprietary Fund Types	
ENTERPRISE: MAJOR	Provide water and sewer.	Service fees.
ENTERPRISE: MINOR	Airport, Golf Course, off-street parking, oil and gas.	Service fees, General Fund, and Capital Improvement Fund (income tax).
INTERNAL SERVICE	Self-insurance, data processing, storeroom, graphics, engineering services.	Charges to other City divisions.
AGENCY	Payroll, employee benefits, investment earnings.	Collection of funds within City divisions.

1998 Budget Calendar

Activity	Tentative Completion Date
Release of Forms and Instructions	August 15, 1997
Forms and Budget Amounts Due to Finance	September 30, 1997
Preliminary Review by Finance Completed	November 3, 1997
Departmental Meetings with Finance	November 10 – 21, 1997
Adoption of Temporary Appropriation	December 8, 1997
Finalize Revenue Assumptions	December 19, 1997
Mayor's Approved Budget Plan Finalized	January 5, 1998
Submission of Budget Plan to City Council	January 12, 1998
Budget Hearings by City Council	January 12 – February 5, 1998
Passage of Final Appropriation Ordinance	March 23, 1998

Goals

DESCRIPTION OF GOALS FOR THE CITY OF AKRON

The City of Akron's operating departments annually prepare lists of their goals for the coming year and reports on their prior year's goals. For 1998 the Budget Plan includes the individual departmental goals for 1998 and status reports on their 1997 goals. The reader will find the goals listed in the budget material for each department contained in this document. While the Mayor and Council still set the priorities for the use of the City's resources, the departmental goals will give the reader the opportunity to see how the departments are responding to the goals set by the administration. Administration goals can be found in the Mayor's budget section, and City Council's goals can be found in the Legislative budget section. The reader can also see a further description of the administration's goals in the Mayor's Budget letter.

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

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.
- 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 motorized equipment reserve fund and will transfer funds to it annually to provide for the timely replacement of motorized equipment. The reserve will be maintained in an amount adequate to finance the replacement of the equipment. The replacement of equipment will be based upon the adopted equipment replacement schedule.

- The City will develop a cash flow analysis of all funds on a regular basis. Collection, deposit and disbursement of all funds will be scheduled to ensure maximum cash availability.

- The City will obtain the maximum possible return on all cash investments in accordance with the City Council's established investment policy.

- Where permitted by law, cash from several separate funds and sources will be pooled to maximize investment yields.

- The Finance Director will provide information to the City Council concerning (1) investment performance, (2) appropriation status, (3) revenue collection, and (4) encumbrance/expenditure activity.

CAPITAL IMPROVEMENT PERFORMANCE GOALS

- Capital improvements will be based on long-range projected needs to minimize future maintenance, replacement, and capital costs and to strengthen the City's long-term economic vitality and employment.

- All capital improvements will be made in accordance with the City's adopted capital improvements program.

- The development of the capital improvements program will be coordinated with the operating budget.

- The City will identify the estimated cost and potential funding sources for each capital project proposed before submission to review bodies and the City Council. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.

- Federal, state, and other intergovernmental and private funding sources shall be sought out and used as available to assist in financing capital improvements.

DEBT PERFORMANCE GOALS

- The City will limit long-term debt to only those capital improvements that provide a long-term benefit (greater than five years) to its citizens.

- The maturity date for any debt will not exceed the reasonably expected useful life of the expenditure so financed.

- As a means of further minimizing the impact of debt obligations on the City taxpayer:

  a. long-term general obligation debt shall not exceed $750 per capita, and

  b. debt will be issued so that debt service requirements will annually require less than 60% of all capital budget funds.

- The City will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where possible.

- The City shall encourage and maintain good relations with financial and bond rating agencies and will follow a policy of full and open disclosure on every financial report and bond prospectus.

FINANCIAL REPORTING PERFORMANCE GOALS

- The budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen input prior to final passage.

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

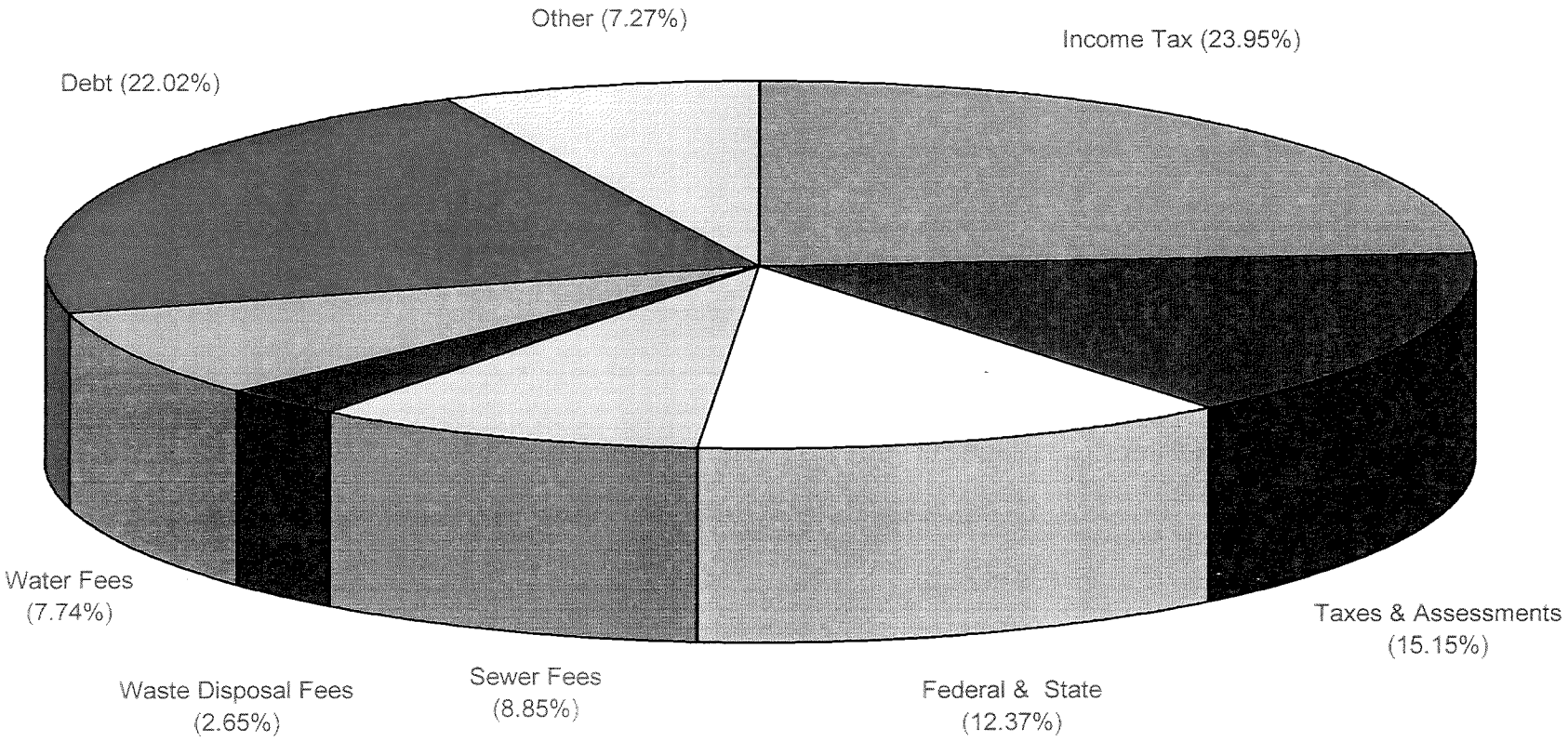
- The Finance Director will prepare as required a quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.

- 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.

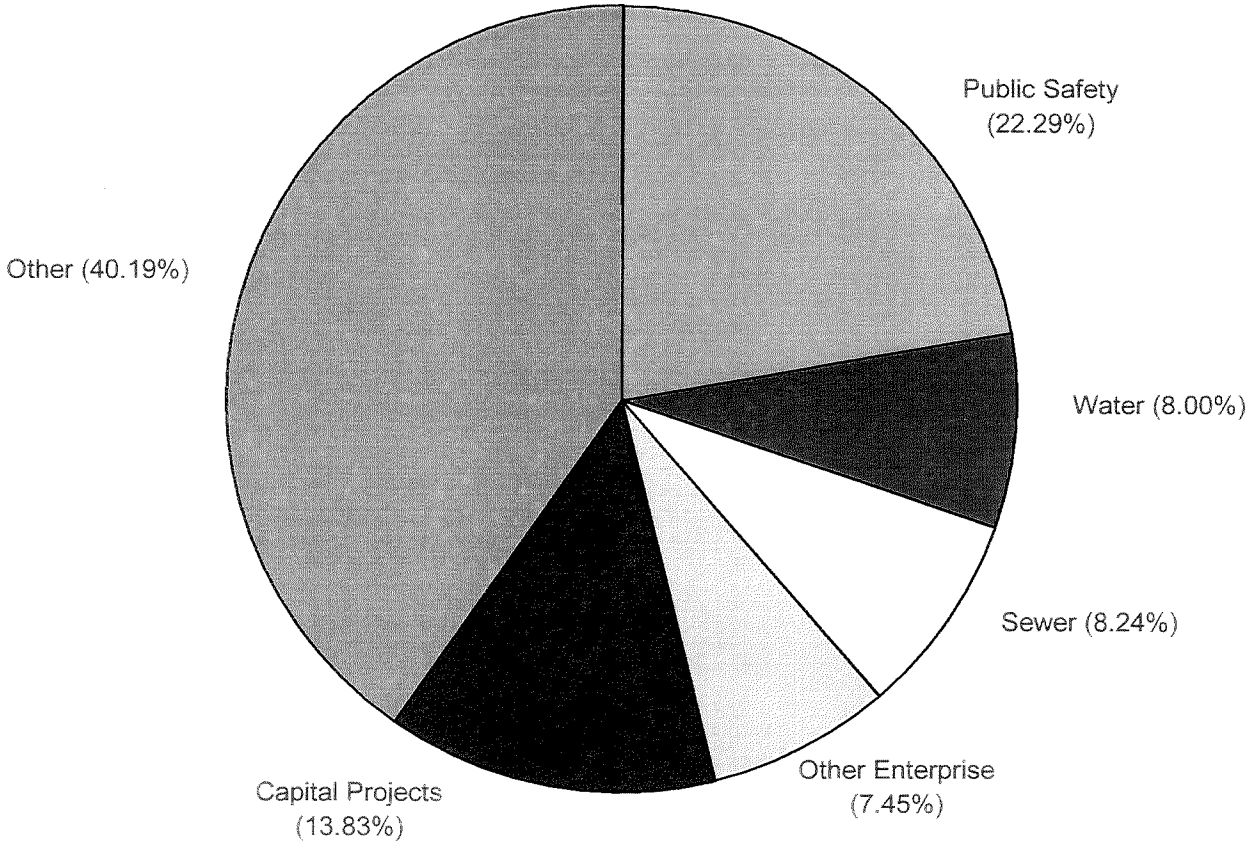
Charts & Tables

Summary by Accounting Funds

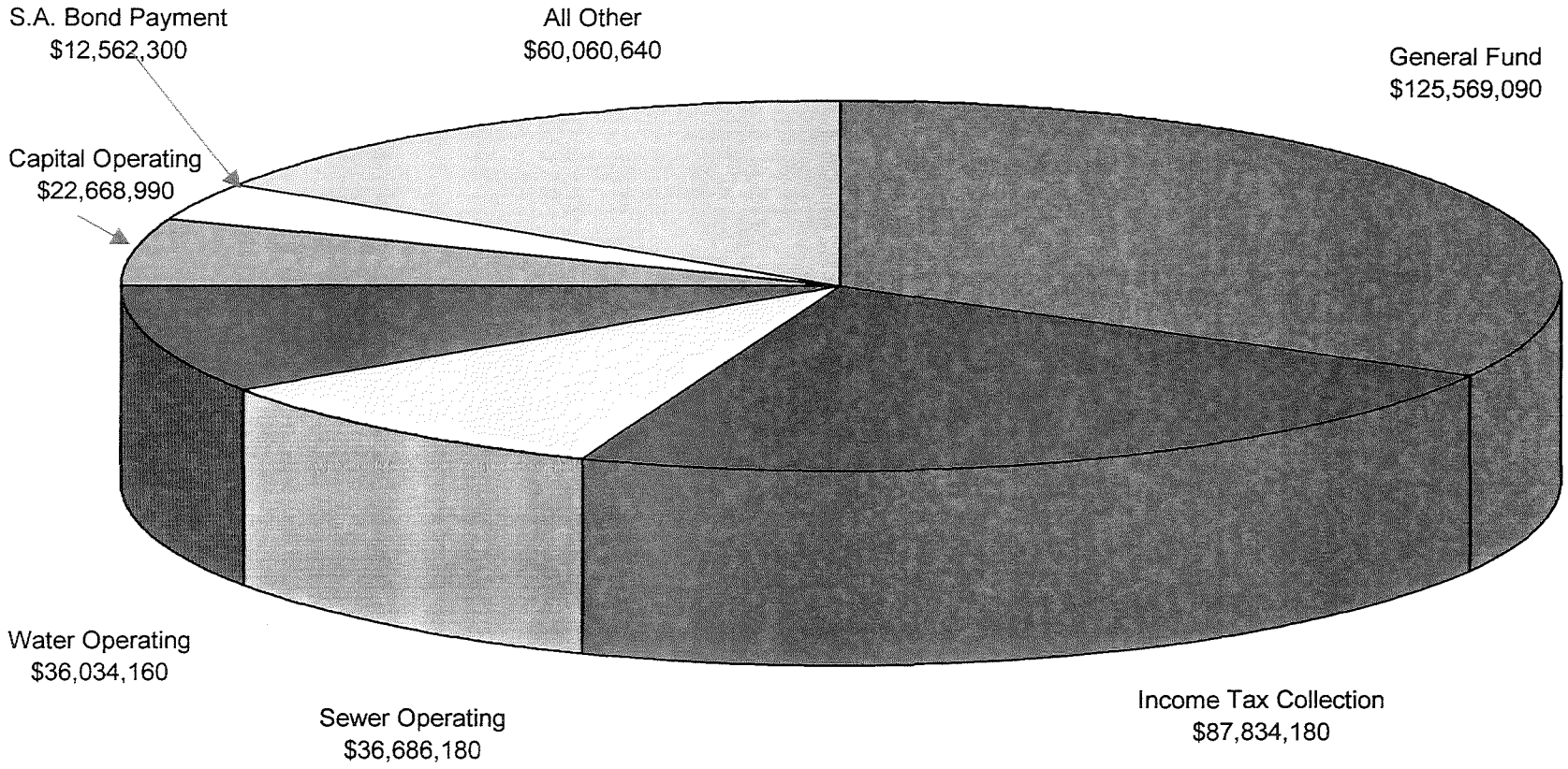
CITY OF AKRON
NET REVENUES
1998 BUDGET
TOTAL $395,362,010



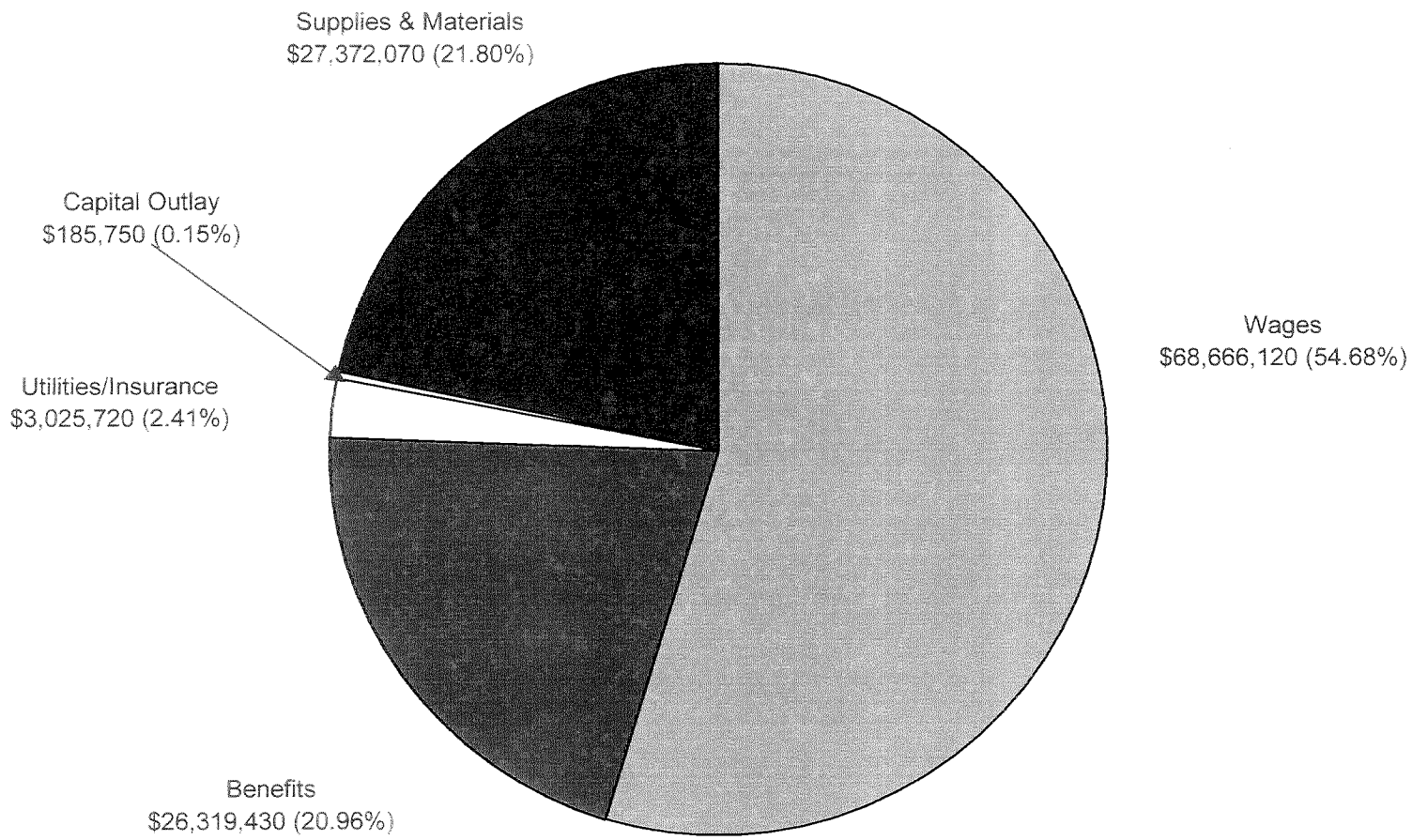
CITY OF AKRON
NET EXPENDITURES
1998 BUDGET
TOTAL $364,475,750



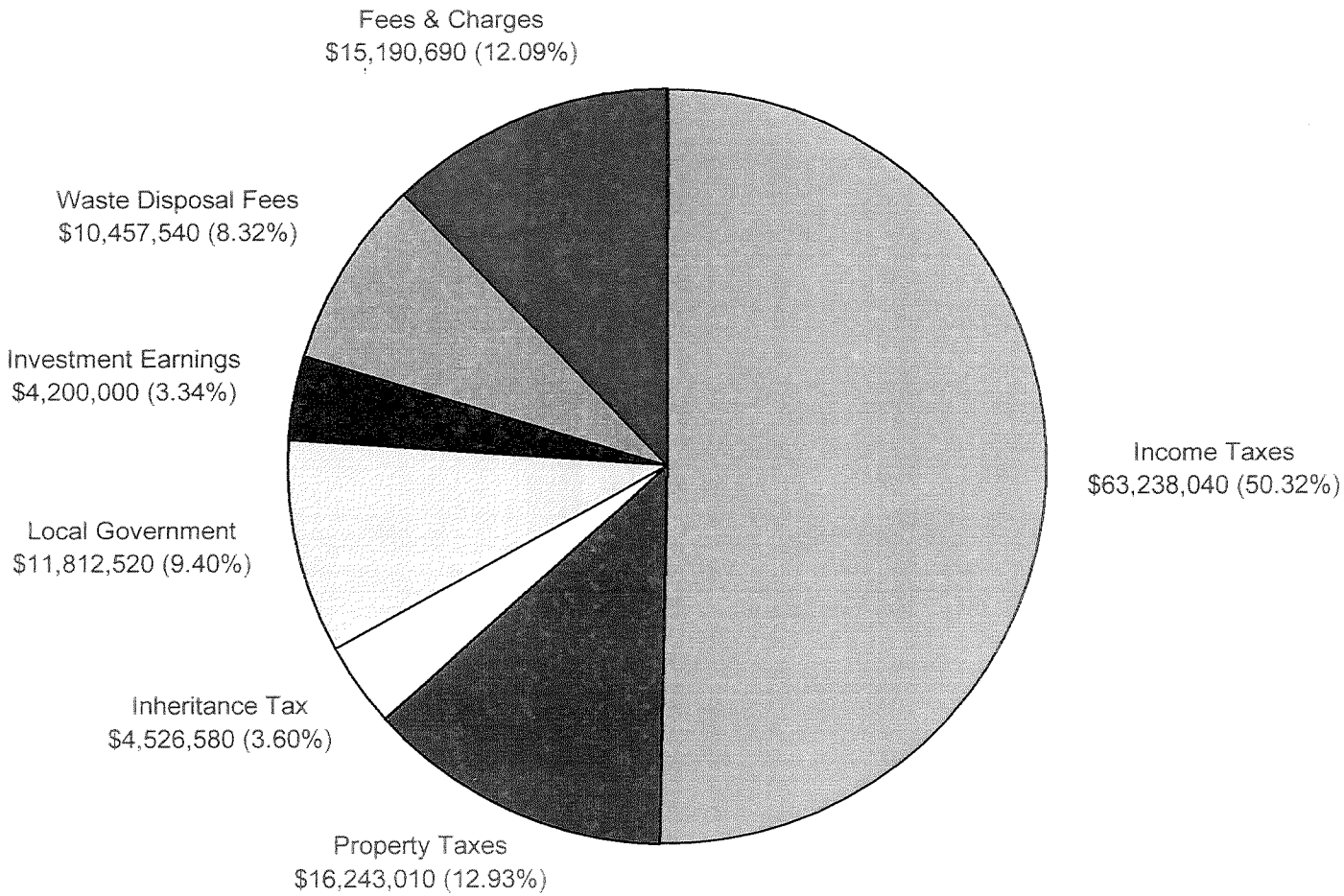
CITY OF AKRON
1998 APPROPRIATED FUNDS
TOTAL $381,415,540



CITY OF AKRON
GENERAL FUND - GROSS EXPENDITURES BY TYPE
1998 BUDGET
TOTAL $125,569,090



CITY OF AKRON
GENERAL FUND - REVENUE BY SOURCE
1998 BUDGET
TOTAL $125,668,380



CITY OF AKRON, OHIO
ANALYSIS OF 1998 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 1995, 1996 AND 1997
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
General Fund	$110,758,557	$116,334,600	$119,915,930	$125,569,090
Special Revenue Fund	201,293,855	209,328,059	214,471,675	222,159,380
Debt Service Fund. . . .	519,528	530,658	709,844	760,710
Capital Projects Fund .	54,072,560	55,694,750	57,365,594	59,086,560
Enterprise Fund.	113,729,865	108,055,557	116,931,270	122,222,030
Internal Service Fund .	49,621,507	47,630,367	47,543,986	49,827,260
GRAND TOTAL	$529,995,872	$537,573,991	$556,938,299	$579,625,030

By Expenditure Category:

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Personal Services:				
Salaries and Wages .	$ 98,931,283	$102,973,328	$106,547,113	$114,875,790
Employee Benefits . .	39,197,131	41,491,692	41,735,133	44,173,680
Total Personal Services	$138,128,414	$144,465,020	$148,282,246	$159,049,470
Operations and Maintenance				
Discretionary	274,362,753	276,817,575	303,527,979	310,232,490
Non-Discretionary . .	64,012,200	61,751,299	49,191,669	52,878,180
Total Operations and Maintenance	338,374,953	338,568,874	352,719,648	363,110,670
Capital Outlay.	53,492,505	54,540,097	55,936,405	57,464,890
GRAND TOTAL	$529,995,872	$537,573,991	$556,938,299	$579,625,030

CITY OF AKRON, OHIO
ANALYSIS OF 1998 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 1995, 1996 AND 1997
BY FUND SOURCE AND CATEGORY

By Funding Source:

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
General Fund	$107,120,149	$111,589,060	$111,084,094	$116,780,090
Special Revenue Fund	68,797,023	70,603,854	60,709,785	68,124,280
Debt Service Fund . . .	514,853	525,740	279,174	328,430
Capital Projects Fund .	46,124,150	47,507,890	48,933,129	50,401,120
Enterprise Fund.	83,369,647	75,383,441	79,931,221	86,355,130
Internal Service Fund .	39,892,473	40,750,105	40,280,924	42,486,700
GRAND TOTAL	$345,818,295	$346,360,090	$341,218,327	$364,475,750

By Expenditure Category:

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Personal Services:				
Salaries and Wages .	$ 98,931,283	$102,973,328	$106,547,113	$114,875,790
Employee Benefits . .	39,197,131	41,491,692	41,735,133	44,173,680
Total Personal Services	$138,128,414	$144,465,020	$148,282,246	$159,049,470
Operations and Maintenance				
Discretionary.	90,185,176	85,603,674	87,808,007	95,083,210
Non-Discretionary. . .	64,012,200	61,751,299	49,191,669	52,878,180
Total Operations and Maintenance	$154,197,376	$147,354,973	$136,999,676	$147,961,390
Capital Outlay	53,492,505	54,540,097	55,936,405	57,464,890
GRAND TOTAL	$345,818,295	$346,360,090	$341,218,327	$364,475,750

CITY OF AKRON, OHIO
ANALYSIS OF 1998 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 1995, 1996 AND 1997
BY FUND TYPE AND SOURCE

By Fund Type:

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
General Fund	$112,706,416	$116,258,556	$120,104,671	$125,668,380
Special Revenue Fund	199,867,652	208,067,822	215,010,595	223,984,710
Debt Service Fund. . . .	574,482	566,201	651,580	772,750
Capital Projects Fund. .	79,392,050	81,773,820	84,227,036	86,753,840
Enterprise Fund.	123,310,730	117,117,626	121,390,328	123,148,430
Internal Service Fund. .	41,200,050	41,880,161	49,136,918	48,849,200
TOTAL	$557,051,380	$565,664,186	$590,521,128	$609,177,310

By Source:

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Income Taxes	$ 83,964,748	$ 90,895,821	$ 91,945,016	$ 94,703,370
Investment Earnings . .	4,340,000	5,800,000	3,600,000	4,200,000
Taxes & Assessments.	55,088,600	54,472,949	56,732,321	59,896,390
Licenses and Permit Revenues	1,167,682	1,454,694	1,795,554	1,410,940
Governmental Revenues	41,219,333	39,945,997	43,666,859	48,889,780
Service Revenues. . . .	85,723,009	80,233,563	83,336,728	84,908,170
Municipal Court Revenues	4,094,275	4,342,640	4,467,886	4,578,410
Note & Bond Proceeds	71,494,020	73,638,850	84,643,015	87,066,960
Miscellaneous Revenues	9,421,121	9,102,359	10,464,839	9,707,990
Interfund Transfer Credits.	60,242,820	61,989,600	65,491,388	66,040,910
Interfund Service Revenues	55,881,217	57,018,210	57,939,383	59,557,550
General Fund Subsidy	4,962,500	3,249,000	2,422,000	2,403,090
Income Tax Transfers.	79,452,055	83,520,503	84,016,139	85,813,750
TOTAL	$557,051,380	$565,664,186	$590,521,128	$609,177,310

CITY OF AKRON, OHIO
ANALYSIS OF 1998 BUDGETED NET REVENUES COMPARED TO ACTUAL 1995, 1996 AND 1997 BY FUND TYPE AND SOURCE

By Fund Type:

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
General Fund	$ 53,356,416	$ 53,810,536	$ 57,330,889	$ 60,743,200
Special Revenue Fund	152,011,097	158,017,199	164,064,187	172,359,090
Debt Service Fund. . . .	574,482	566,201	651,580	772,750
Capital Projects Fund .	62,118,690	63,982,260	65,901,727	67,878,770
Enterprise Fund	87,610,566	82,624,261	86,950,020	87,688,570
Internal Service Fund .	841,537	886,416	5,753,815	5,919,630
TOTAL	$356,512,788	$359,886,873	$380,652,218	$395,362,010

By Source:

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Income Taxes	$ 83,964,748	$ 90,895,821	$ 91,945,016	$ 94,703,370
Investment Earnings . .	4,340,000	5,800,000	3,600,000	4,200,000
Taxes & Assessments.	55,088,600	54,472,949	56,732,321	59,896,390
License and Permit Revenues	1,167,682	1,454,694	1,795,554	1,410,940
Governmental Revenues	41,219,333	39,945,997	43,666,859	48,889,780
Service Revenues. . . .	85,723,009	80,233,563	83,336,728	84,908,170
Municipal Court Revenues	4,094,275	4,342,640	4,467,886	4,578,410
Note & Bond Proceeds	71,494,020	73,638,850	84,643,015	87,066,960
Miscellaneous Revenues.	9,421,121	9,102,359	10,464,839	9,707,990
TOTAL	$356,512,788	$359,886,873	$380,652,218	$395,362,010

The following pages contain financial information on the City's appropriated funds. The City of Akron's accounting system is made up of a series of eight fund types. Within these funds are 156 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 - appropriated and non-appropriated. The twenty-five appropriated funds are included in this section. An appropriated fund is one that has legislative control over the level of expenditure. The ordinance printed in the front of this document is the action of the legislative body to control the level of expenditure in this group of funds. As a rule of thumb, the appropriated 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. In order to change the expenditure pattern from that authorized by ordinance in an appropriated fund, City Council must pass a revised appropriation. This occurs three or four times annually due to unforeseen circumstances that arise during any year. The other funds do not require legislative appropriation but are monitored by the Finance Department as if they were appropriated.

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 character level, i.e., wages/benefits, other operations and maintenance, and capital outlay.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE GENERAL FUND (10000)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$3,969,144	$5,832,318	$5,682,962	$5,871,703
Receipts - 01/01-12/31	112,706,416	116,258,556	120,104,671	125,668,380
Available Resources	$116,675,560	$122,090,874	$125,787,633	$131,540,083
Less Expenditures - 01/01 - 12/31	110,843,242	116,407,912	119,915,930	125,569,090
Cash on Hand as of December 31	$5,832,318	$5,682,962	$5,871,703	$5,970,993
Less: End of -Year Encumbrances	4,361,513	4,128,531	4,167,336	4,200,000
Unencumbered Balance as of December 31	$1,470,805	$1,554,431	$1,704,367	$1,770,993

COMPARATIVE GRAND SUMMARY OF RECEIPTS

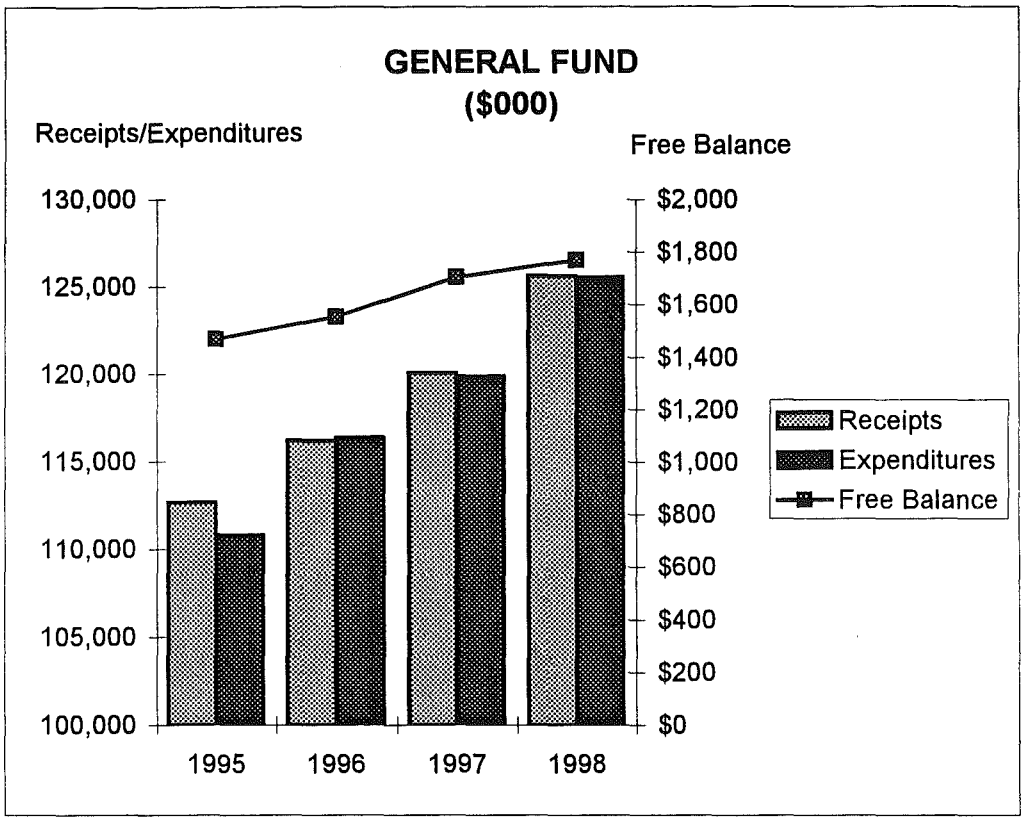
CATEGORY/DEPARTMENT	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Local Taxes				
Police & Fire Pension Transfer	$1,350,000	$1,530,000	$1,442,000	$1,687,140
General Property Taxes	12,293,403	12,116,642	13,870,814	14,555,870
Income Tax	58,000,000	61,118,020	61,331,782	63,238,040
Total Local Taxes	$71,643,403	$74,564,662	$76,644,596	$79,481,050
State Taxes				
Cigarette	11,204	9,790	9,597	9,790
Inheritance	2,748,563	4,009,080	3,653,512	4,526,580
Liquor Permits	290,694	283,338	278,265	278,270
Local Government	12,025,434	10,600,395	11,250,019	11,812,520
Total State Taxes	15,075,895	14,902,603	15,191,393	16,627,160
Total Tax Receipts	$86,719,298	$89,467,265	$91,835,989	$96,108,210
Non-Tax Receipts				
Judicial	3,721,915	3,959,110	4,072,852	4,171,520
Commission/Executive	4,465,322	4,229,037	6,662,044	7,513,670
Treasury Investments	4,340,000	5,800,000	3,600,000	4,200,000
Safety Department	1,728,047	1,558,124	2,055,732	2,196,850
Health Department	428,192	693,024	1,011,031	602,890
Service Department	541,075	215,754	409,508	417,700
Curbservice Fees	8,557,984	8,513,217	8,694,823	8,694,830
Recycling Fees	1,220,608	1,222,519	1,326,766	1,326,770
Landfill Fees	983,975	600,506	435,926	435,940
Total Non-Tax Receipts	25,987,118	26,791,291	28,268,682	29,560,170
TOTAL GENERAL FUND RECEIPTS	$112,706,416	$116,258,556	$120,104,671	$125,668,380

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$83,776,396	$87,609,884	$90,449,628	$94,985,550
Other Operations & Maintenance	26,394,430	28,136,008	29,172,799	30,397,790
Capital Outlay	672,416	662,020	293,503	185,750
TOTAL GENERAL FUND EXPENDITURES	$110,843,242	$116,407,912	$119,915,930	$125,569,090

GENERAL FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$3,969	$5,832	$5,683	$5,872
Receipts	112,706	116,259	120,105	125,668
Available Resources	$116,675	$122,091	$125,788	$131,540
Expenditures	110,843	116,408	119,916	125,569
Encumbrances	4,362	4,129	4,167	4,200
Total Uses	$115,205	$120,537	$124,083	$129,769
Free Balance December 31	$1,470	$1,554	$1,705	$1,771



The General Fund is used to account for all financial resources except those required to be accounted for in other funds. The major sources of revenues are 73% of local income tax, property tax, state and local taxes and service charges. Police, fire and service department comprise approximately 72% of the total budget.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE INCOME TAX COLLECTION FUND (20000)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$9,811,589	$7,200,263	$3,752,182	$1,068,823
Receipts - 01/01-12/31	80,512,427	84,049,272	85,271,223	87,829,360
Available Resources	$90,324,016	$91,249,535	$89,023,405	$88,898,183
Less Expenditures - 01/01 - 12/31	83,123,753	87,497,353	87,954,582	87,834,180
Cash on Hand as of December 31	$7,200,263	$3,752,182	$1,068,823	$1,064,003
Less: End of -Year Encumbrances	56,255	228,179	63,549	64,000
Unencumbered Balance as of December 31	$7,144,008	$3,524,003	$1,005,274	$1,000,003

COMPARATIVE SUMMARY OF RECEIPTS

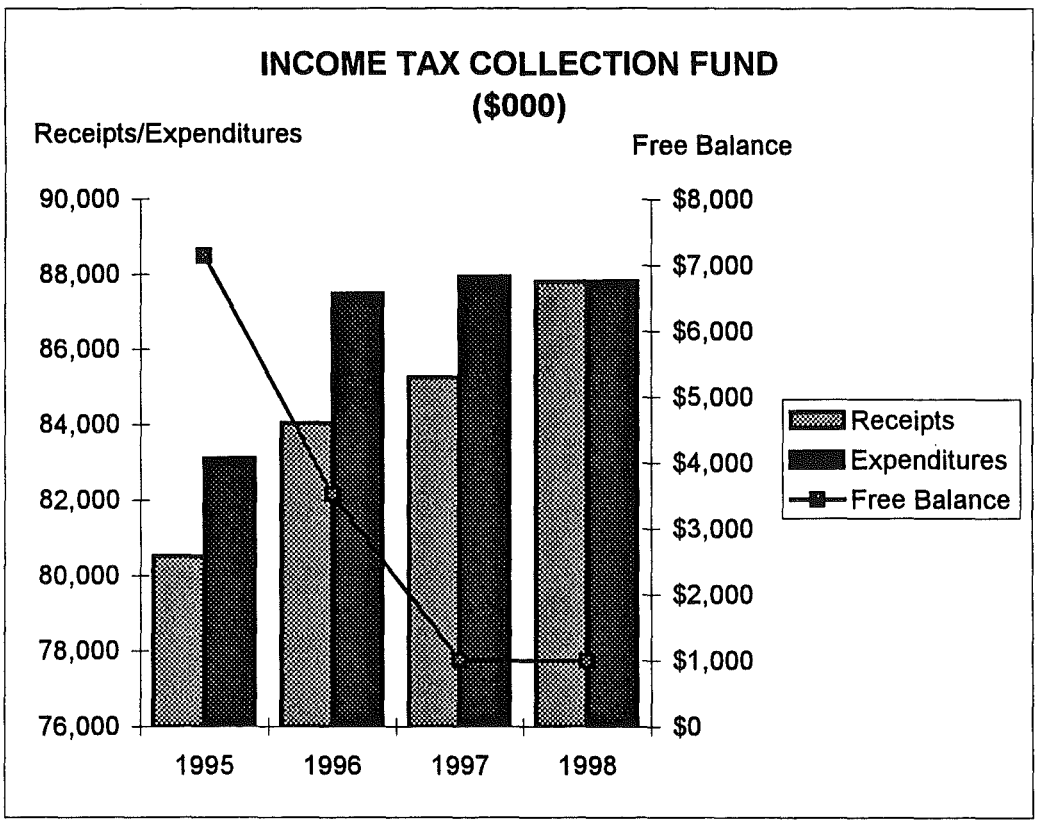
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
City Income Tax	$80,512,427	$84,049,272	$85,271,223	$87,829,360

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$1,430,909	$1,567,942	$1,613,011	$1,804,850
Other Operations & Maintenance	81,689,042	85,923,666	86,341,571	86,020,330
Capital Outlay	3,802	5,745	0	9,000
TOTAL INCOME TAX COLLECTION FUND EXPENDITURES	$83,123,753	$87,497,353	$87,954,582	$87,834,180

INCOME TAX COLLECTION FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$9,812	$7,200	$3,752	$1,068
Receipts	80,512	84,049	85,271	87,829
Available Resources	$90,324	$91,249	$89,023	$88,897
Expenditures	83,124	87,497	87,955	87,834
Encumbrances	56	228	63	64
Total Uses	$83,180	$87,725	$88,018	$87,898
Free Balance December 31	$7,144	$3,524	$1,005	$999



The City of Akron tax rate is 2.0%, and net proceeds are distributed to General Fund (73%) and Capital Investment Program Operating Fund (27%).

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE EMERGENCY MEDICAL SERVICE FUND (20100)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$181,090	$145,371	$517	$439,697
Receipts - 01/01-12/31	6,196,982	6,513,776	7,332,229	7,496,500
Available Resources	$6,378,072	$6,659,147	$7,332,746	$7,936,197
Less Expenditures - 01/01 - 12/31	6,232,701	6,658,630	6,893,049	7,193,270
Cash on Hand as of December 31	$145,371	$517	$439,697	$742,927
Less: End of -Year Encumbrances	143,202	121,936	115,423	116,000
Unencumbered Balance as of December 31	$2,169	($121,419)	$324,274	$626,927

COMPARATIVE SUMMARY OF RECEIPTS

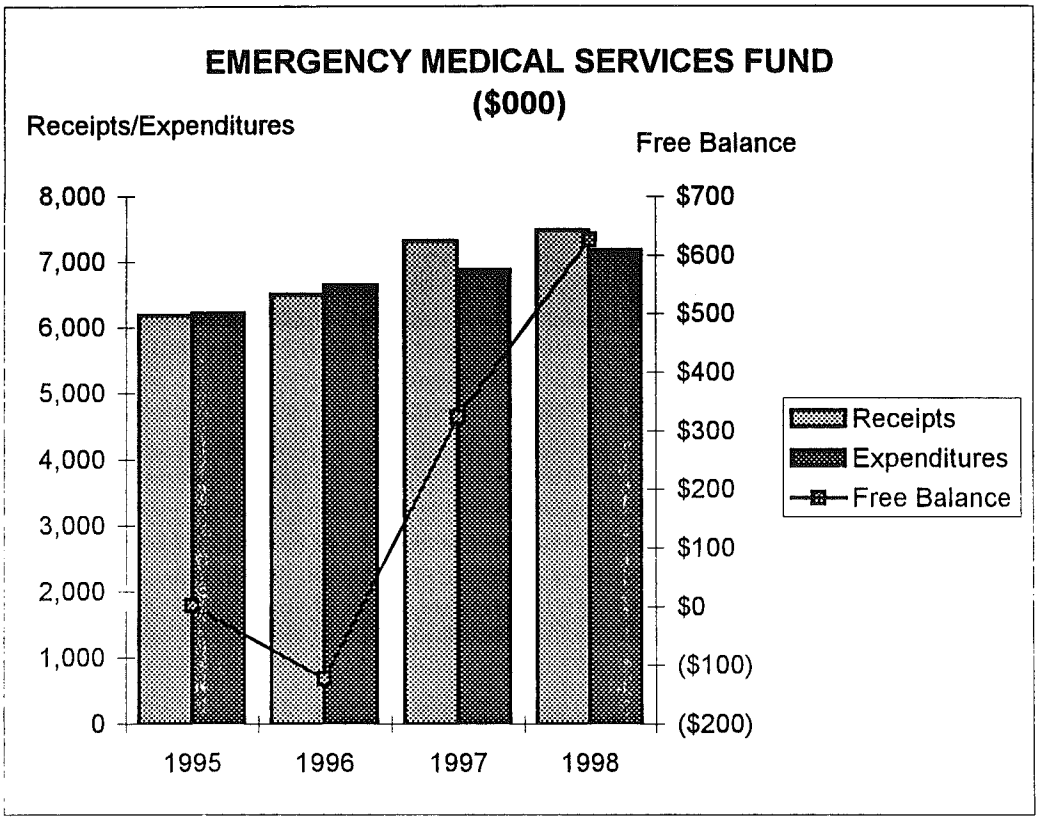
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
General Property Tax	$5,514,797	$6,342,986	$7,297,096	$7,461,010
Non-Resident Billing	32,185	19,790	34,461	34,810
General Fund Subsidy	650,000	151,000	0	0
Other	0	0	672	680
TOTAL EMS REVENUES	$6,196,982	$6,513,776	$7,332,229	$7,496,500

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$5,813,704	$6,197,100	$6,512,178	$6,879,630
Other Operations & Maintenance	307,220	410,210	380,871	313,640
Capital Outlay	111,777	51,320	0	0
TOTAL EMERGENCY MEDICAL SERVICE FUND EXPENDITURES	$6,232,701	$6,658,630	$6,893,049	$7,193,270

EMERGENCY MEDICAL SERVICES FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$181	$145	$0	$439
Receipts	6,197	6,514	7,332	7,497
Available Resources	$6,378	$6,659	$7,332	$7,936
Expenditures	6,233	6,659	6,893	7,193
Encumbrances	143	122	115	116
Total Uses	$6,376	$6,781	$7,008	$7,309
Free Balance December 31	$2	($122)	$324	$627



Major source of revenue is property tax (2.80 mills). In 1996 the sexennial appraisal was performed of property within the County. Based on this reappraisal property tax revenues were increased. City also charges for non-resident transportation and treatment. Non-resident billing generates less than $50,000 annually.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE SPECIAL ASSESMENT BOND PAYMENT FUND (20200)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$37,400	$63,600	$482,760	$268,053
Receipts - 01/01-12/31	10,955,553	11,969,226	11,790,178	12,379,690
Available Resources	$10,992,953	$12,032,826	$12,272,938	$12,647,743
Less Expenditures - 01/01 - 12/31	10,929,353	11,550,066	12,004,885	12,562,300
Cash on Hand as of December 31	$63,600	$482,760	$268,053	$85,443
Less: End of -Year Encumbrances	3,607	11,986	4,336	4,500
Unencumbered Balance as of December 31	$59,993	$470,774	$263,717	$80,943

COMPARATIVE SUMMARY OF RECEIPTS

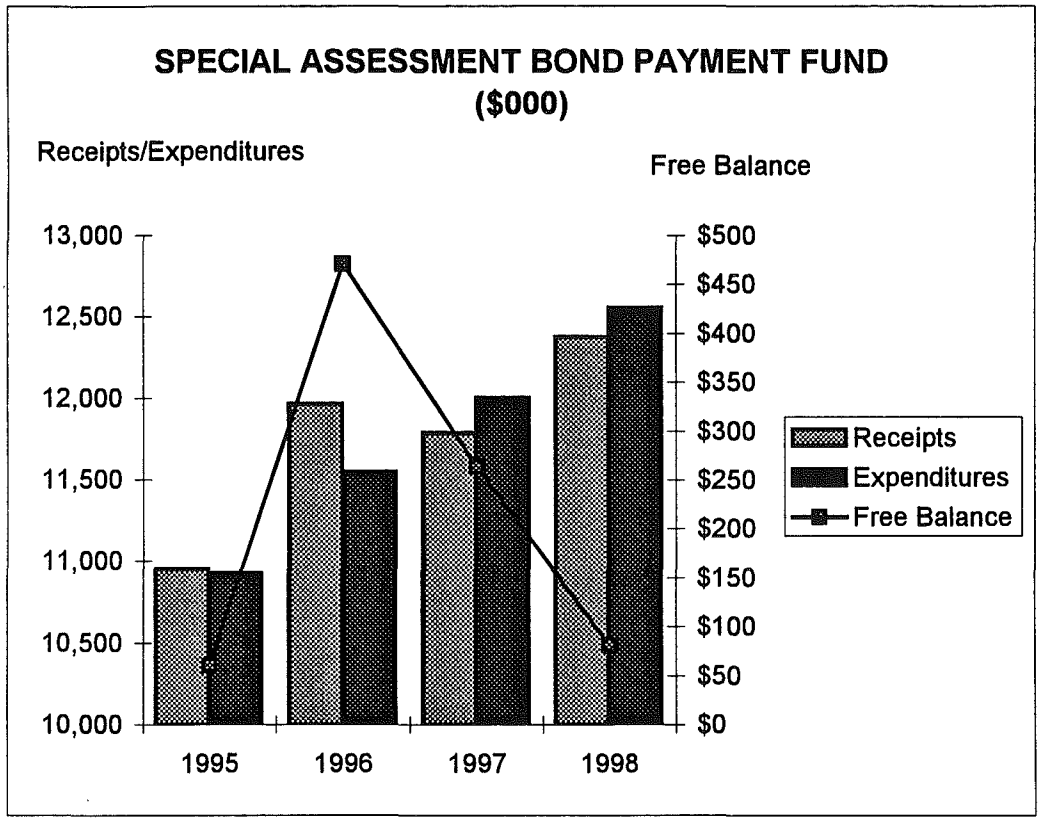
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Collections from Summit County	$10,955,553	$11,969,226	$11,790,178	$12,379,690

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$267,933	$273,563	$278,584	$306,400
Other Operations & Maintenance	10,660,021	11,276,503	11,723,803	12,255,900
Capital Outlay	1,399	0	2,498	0
TOTAL SPECIAL ASSESSMENT BOND PAYMENT FUND EXPENDITURES	$10,929,353	$11,550,066	$12,004,885	$12,562,300

SPECIAL ASSESSMENT BOND PAYMENT FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$37	$64	$483	$268
Receipts	10,956	11,969	11,790	12,380
Available Resources	$10,993	$12,033	$12,273	$12,648
Expenditures	10,929	11,550	12,005	12,562
Encumbrances	4	12	4	5
Total Uses	$10,933	$11,562	$12,009	$12,567
Free Balance December 31	$60	$471	$264	$81



Source of revenue is special assessment collections. County of Summit collects special assessments levied by the City in the semi - annual property tax billings. County then remits payments to the City. Some revenue comes from cash payments made directly to the City by assessed property owners.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE POLICE PENSION TRANSFER FUND (20300)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$49,075	$53,298	$57,878	$118,700
Receipts - 01/01-12/31	689,350	679,438	781,822	799,390
Available Resources	$738,425	$732,736	$839,700	$918,090
Less Expenditures - 01/01 - 12/31	685,127	674,858	721,000	871,000
Cash on Hand as of December 31	$53,298	$57,878	$118,700	$47,090
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	$53,298	$57,878	$118,700	$47,090

COMPARATIVE SUMMARY OF RECEIPTS

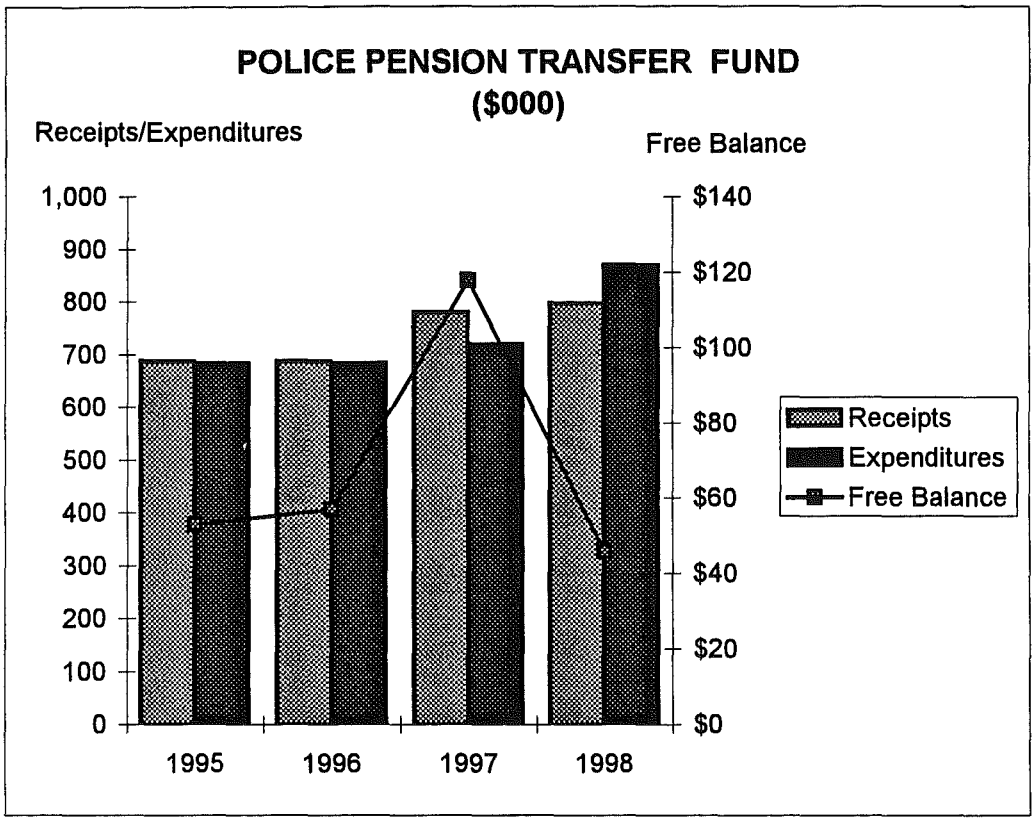
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Property Taxes (.3 mills)	$689,350	$679,438	$781,822	$799,390

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$0	$0	$0	$0
Other Operations & Maintenance	685,127	674,858	721,000	871,000
Capital Outlay	0	0	0	0
TOTAL POLICE PENSION TRANSFER FUND EXPENDITURES	$685,127	$674,858	$721,000	$871,000

POLICE PENSION TRANSFER FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$49	$53	$57	$118
Receipts	689	689	782	799
Available Resources	$738	$742	$839	$917
Expenditures	685	685	721	871
Encumbrances	0	0	0	0
Total Uses	$685	$685	$721	$871
Free Balance December 31	$53	$57	$118	$46



Only source of revenue is property tax (0.30 mills). These collections pay a portion of the City share of Police pension cost. Remainder comes from General Fund.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE FIRE PENSION TRANSFER FUND (20400)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$49,075	$53,298	$57,878	$118,700
Receipts - 01/01-12/31	689,350	679,438	781,822	799,390
Available Resources	$738,425	$732,736	$839,700	$918,090
Less Expenditures - 01/01 - 12/31	685,127	674,858	721,000	871,000
Cash on Hand as of December 31	$53,298	$57,878	$118,700	$47,090
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	$53,298	$57,878	$118,700	$47,090

COMPARATIVE SUMMARY OF RECEIPTS

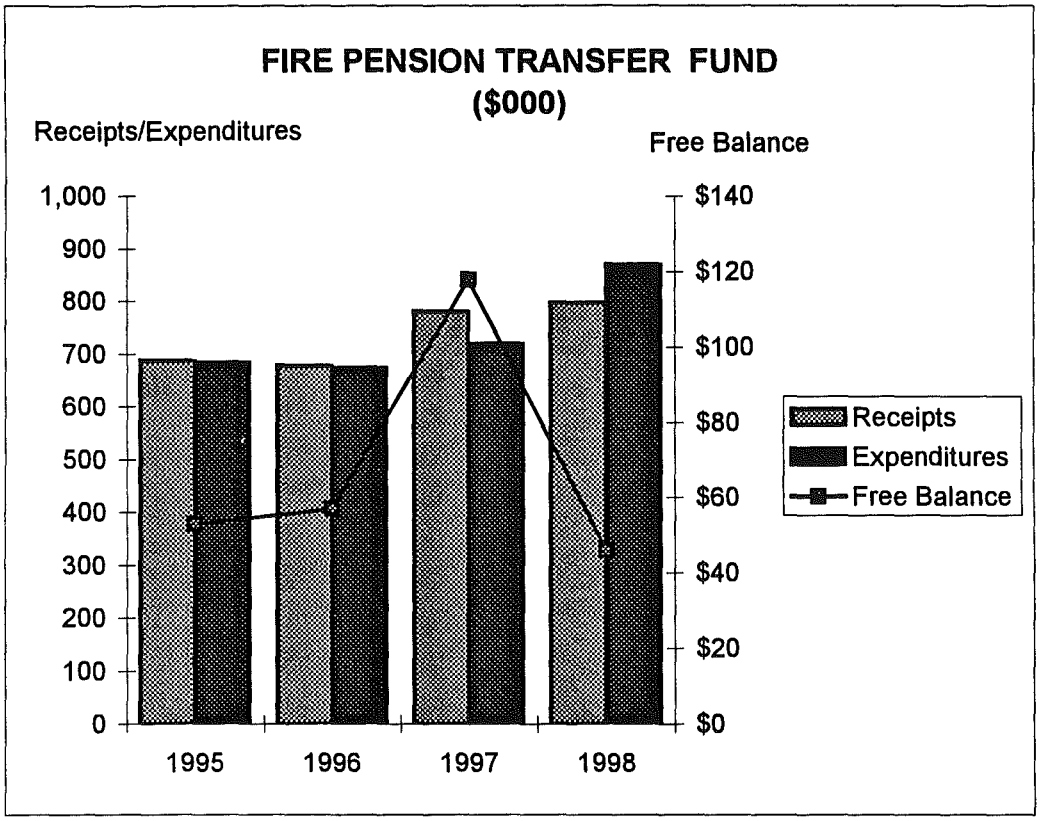
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Property Taxes (.3 mills)	$689,350	$679,438	$781,822	$799,390

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$0	$0	$0	$0
Other Operations & Maintenance	685,127	674,858	721,000	871,000
Capital Outlay	0	0	0	0
TOTAL FIRE PENSION TRANSFER FUND EXPENDITURES	$685,127	$674,858	$721,000	$871,000

FIRE PENSION TRANSFER FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$49	$53	$57	$118
Receipts	689	679	782	799
Available Resources	$738	$732	$839	$917
Expenditures	685	675	721	871
Encumbrances	0	0	0	0
Total Uses	$685	$675	$721	$871
Free Balance December 31	$53	$57	$118	$46



Only source of revenue is property tax (0.30 mills). These collections pay a portion of the City share of Fire pension cost. Remainder comes from General Fund and the Emergency Medical Services Fund.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE CAPITAL INVESTMENT PROGRAM OPERATING FUND (20600)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$127,684	$10,180	$557,107	$61,610
Receipts - 01/01-12/31	21,452,335	22,402,845	22,684,759	22,617,210
Available Resources	$21,580,019	$22,413,025	$23,241,866	$22,678,820
Less Expenditures - 01/01 - 12/31	21,569,839	21,855,918	23,180,256	22,668,990
Cash on Hand as of December 31	$10,180	$557,107	$61,610	$9,830
Less: End of -Year Encumbrances	12,553	20,506	15,916	16,000
Unencumbered Balance as of December 31	($2,373)	$536,601	$45,694	($6,170)

COMPARATIVE SUMMARY OF RECEIPTS

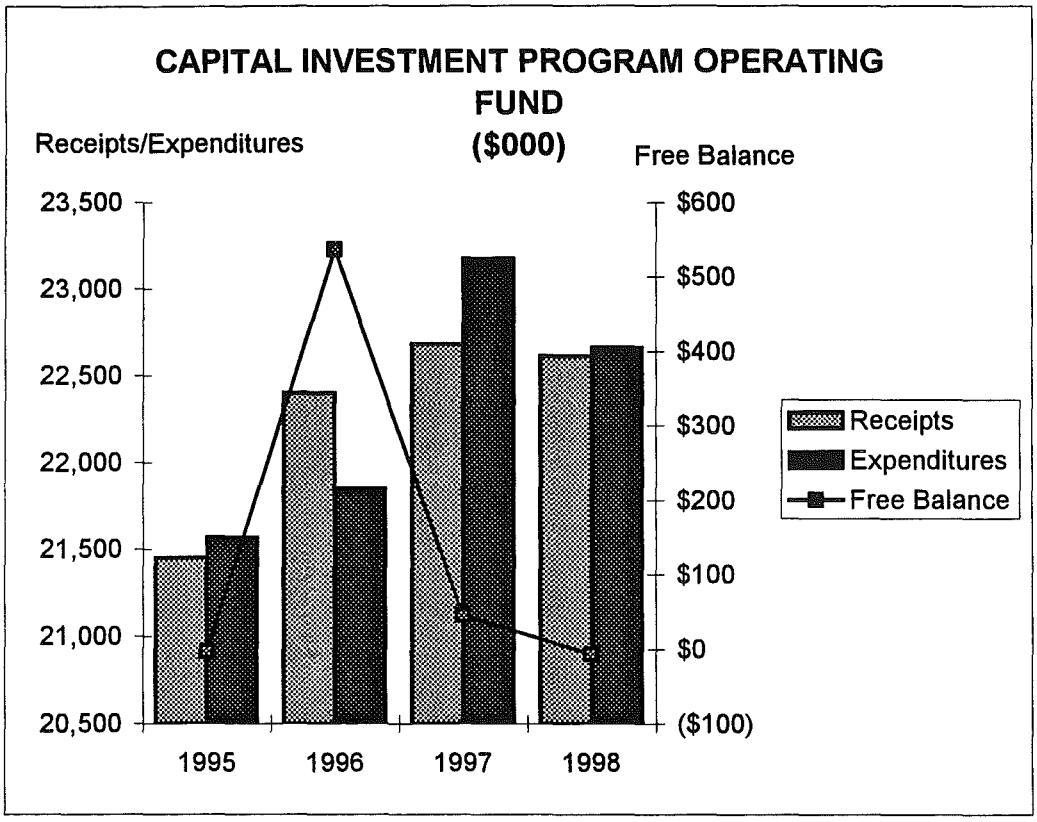
SOURCE	ACTUAL 1995	ACTUAL 1996	PROJECTED 1997	BUDGETED 1998
Income Tax	$21,452,055	$22,402,483	$22,684,357	$22,575,710
Other Transfer In	$0	$0	$0	$41,000
Miscellaneous	280	362	402	500
TOTAL CIP OPERATING FUND REVENUES	$21,452,335	$22,402,845	$22,684,759	$22,617,210

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$1,008,733	$986,797	$1,018,729	$1,134,480
Other Operations & Maintenance	20,546,112	20,865,534	22,161,527	21,532,160
Capital Outlay	14,994	3,587	0	2,350
TOTAL CAPITAL INVESTMENT PROGRAM OPERATING FUND EXPENDITURES	$21,569,839	$21,855,918	$23,180,256	$22,668,990

CAPITAL INVESTMENT PROGRAM OPERATING FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$128	$10	$557	$62
Receipts	21,452	22,403	22,685	22,617
Available Resources	$21,580	$22,413	$23,242	$22,679
Expenditures	21,570	21,856	23,180	22,669
Encumbrances	13	20	16	16
Total Uses	$21,583	$21,876	$23,196	$22,685
Free Balance December 31	($3)	$537	$46	($6)



Major source of revenue is 27% of net local income tax. Funds are used to develop, prepare, and implement an annual five - year capital investment budget for improvements such as parks, streets and bridges. 1994 will be the first year that the capital portion of income tax will be recorded in this fund.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE HIGHWAY MAINTENANCE FUND (20700)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$323,098	$505,160	$106,072	$55,889
Receipts - 01/01-12/31	8,068,950	8,828,695	8,894,319	9,035,060
Available Resources	$8,392,048	$9,333,855	$9,000,391	$9,090,949
Less Expenditures - 01/01 - 12/31	7,886,888	9,227,783	8,944,502	9,058,770
Cash on Hand as of December 31	$505,160	$106,072	$55,889	$32,179
Less: End of -Year Encumbrances	509,759	214,973	404,571	405,000
Unencumbered Balance as of December 31	($4,599)	($108,901)	($348,682)	($372,821)

COMPARATIVE SUMMARY OF RECEIPTS

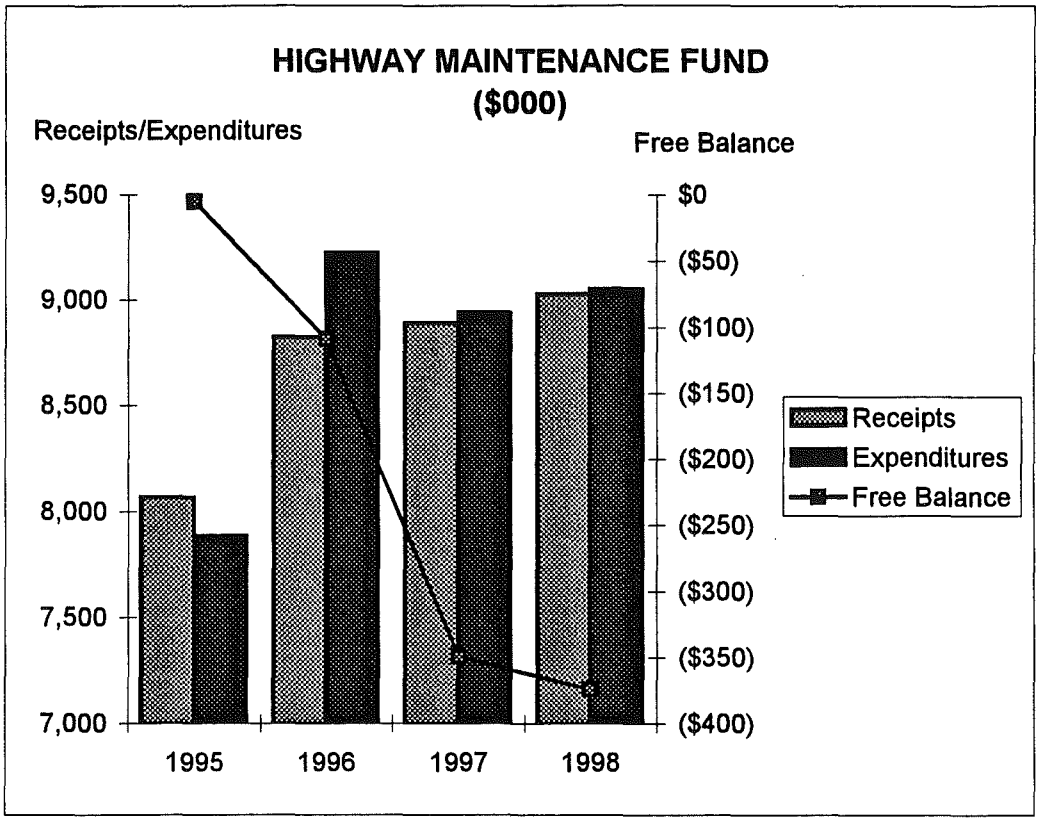
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Finance Administrative:				
Gasoline Tax	$3,780,962	$3,815,970	$3,690,364	$3,690,370
Motor Vehicle License Tax	1,580,332	1,504,611	1,511,127	1,520,000
General Fund Subsidy	1,000,000	2,000,000	2,000,000	2,000,000
Sales and Service Revenue	302,534	299,762	239,790	299,000
Transfer from State of Ohio	1,405,122	1,208,352	1,453,038	1,525,690
TOTAL HIGHWAY MAINTENANCE FUND RECEIPTS	$8,068,950	$8,828,695	$8,894,319	$9,035,060

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$5,215,707	$5,731,895	$5,759,604	$5,952,430
Other Operations & Maintenance	2,660,234	3,482,420	3,173,716	3,091,140
Capital Outlay	10,947	13,468	11,182	15,200
TOTAL HIGHWAY MAINTENANCE FUND EXPENDITURES	$7,886,888	$9,227,783	$8,944,502	$9,058,770

HIGHWAY MAINTENANCE FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$323	$505	$106	$55
Receipts	8,069	8,829	8,894	9,035
Available Resources	$8,392	$9,334	$9,000	$9,090
Expenditures	7,887	9,228	8,945	9,059
Encumbrances	510	215	404	405
Total Uses	$8,397	$9,443	$9,349	$9,464
Free Balance December 31	($5)	($109)	($349)	($374)



Major sources of revenue include gasoline tax, motor vehicle license tax and General Fund subsidy. Expenditures include cost to repair and maintain approximately 900 miles of Akron streets.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE GENERAL SPECIAL ASSESSMENT OPERATING FUND (20800)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$212,588	$242,955	$129,114	$366,025
Receipts - 01/01-12/31	3,355,236	3,876,023	3,892,072	3,900,000
Available Resources	$3,567,824	$4,118,978	$4,021,186	$4,266,025
Less Expenditures - 01/01 - 12/31	3,324,869	3,989,864	3,655,161	4,056,450
Cash on Hand as of December 31	$242,955	$129,114	$366,025	$209,575
Less: End of -Year Encumbrances	150,656	145,786	216,802	217,000
Unencumbered Balance as of December 31	$92,299	($16,672)	$149,223	($7,425)

COMPARATIVE SUMMARY OF RECEIPTS

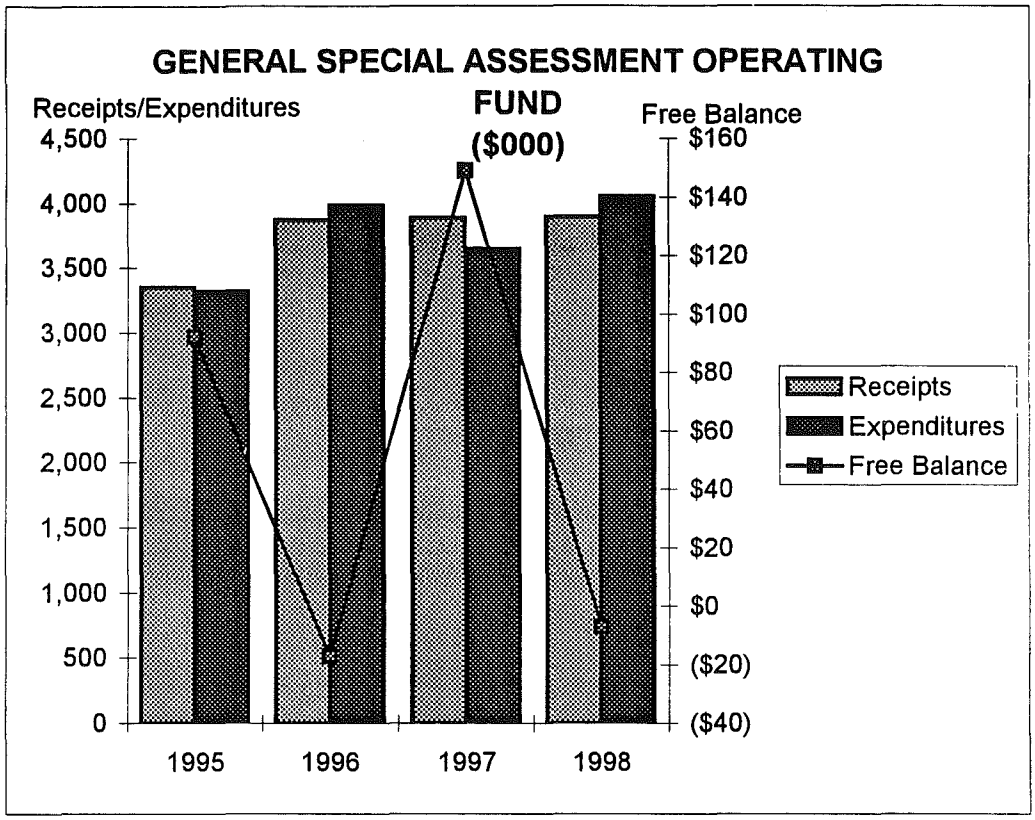
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Sale of Notes	$3,300,000	$3,821,775	$3,845,000	$3,845,000
General Sales & Services	55,236	54,248	47,072	55,000
TOTAL GENERAL SPECIAL ASSESSMENT OPERATING FUND RECEIPTS	$3,355,236	$3,876,023	$3,892,072	$3,900,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$1,808,983	$1,909,923	$1,951,735	$2,120,200
Other Operations & Maintenance	1,515,053	2,079,305	1,703,426	1,936,250
Capital Outlay	833	636	0	0
TOTAL GENERAL SPECIAL ASSESSMENT OPERATING FUND EXPENDITURES	$3,324,869	$3,989,864	$3,655,161	$4,056,450

GENERAL SPECIAL ASSESSMENT OPERATING FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$213	$243	$129	$366
Receipts	3,355	3,876	3,892	3,900
Available Resources	$3,568	$4,119	$4,021	$4,266
Expenditures	3,325	3,990	3,655	4,056
Encumbrances	151	146	217	217
Total Uses	$3,476	$4,136	$3,872	$4,273
Free Balance December 31	$92	($17)	$149	($7)



Special Assessment Street Cleaning notes are issued in December each year to fund current year expenditures. These notes are paid off from the following years special assessment collections. Expenditures include street cleaning services such as sweeping streets, emptying waste containers, snow removal and annual leaf pick-up program.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

STREET LIGHTING ASSESSMENT FUND (20900)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$514,623	$1,782,290	$1,017,089	$2,435,617
Receipts - 01/01-12/31	2,714,526	14,144	2,888,033	2,916,920
Available Resources	$3,229,149	$1,796,434	$3,905,122	$5,352,537
Less Expenditures - 01/01 - 12/31	1,446,859	779,345	1,469,505	1,718,810
Cash on Hand as of December 31	$1,782,290	$1,017,089	$2,435,617	$3,633,727
Less: End of -Year Encumbrances	118,259	61,014	276,723	277,000
Unencumbered Balance as of December 31	$1,664,031	$956,075	$2,158,894	$3,356,727

COMPARATIVE SUMMARY OF RECEIPTS

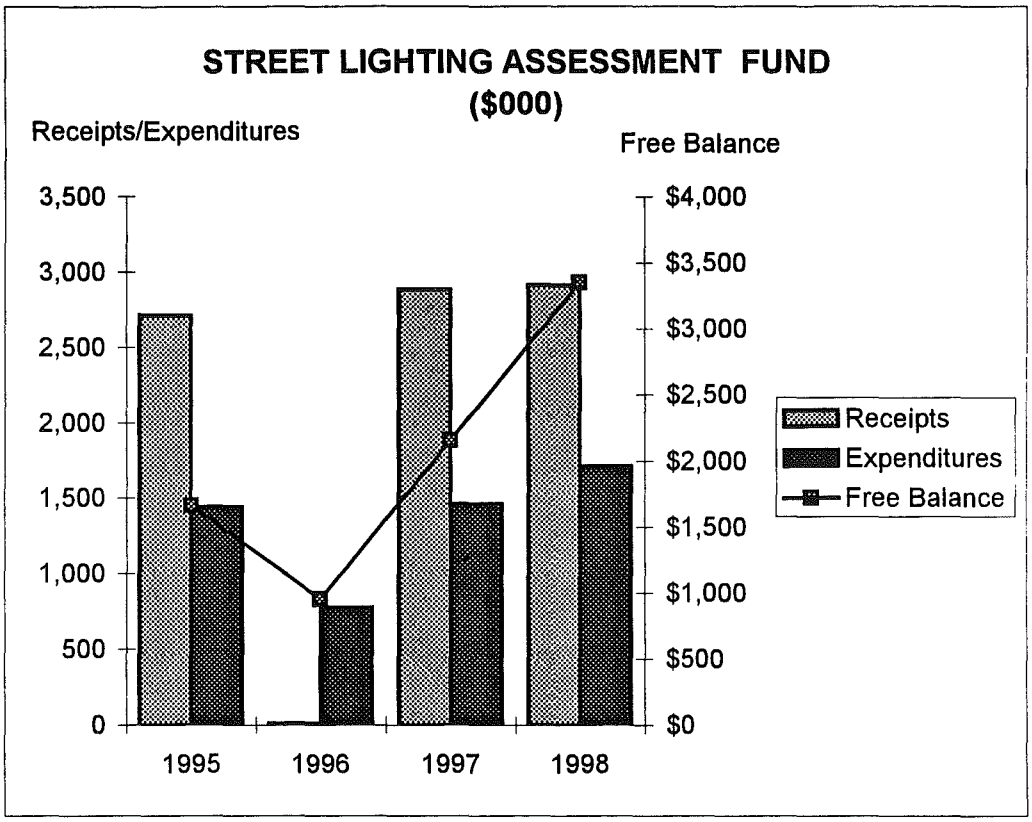
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Sale of Notes	$2,700,000	$0	$0	$0
Special Assessments	$0	$0	$2,871,140	$2,899,850
Miscellaneous Reimbursements	14,526	14,144	16,893	17,070
TOTAL STREET LIGHTING ASSESSMENT FUND RECEIPTS	$2,714,526	$14,144	$2,888,033	$2,916,920

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$21,699	$21,954	$66,181	$70,770
Other Operations & Maintenance	1,422,701	757,391	1,403,324	1,648,040
Capital Outlay	2,459	0	0	0
TOTAL STREET LIGHTING ASSESSMENT FUND EXPENDITURES	$1,446,859	$779,345	$1,469,505	$1,718,810

STREET LIGHTING ASSESSMENT FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$515	$1,782	$1,017	$2,435
Receipts	2,714	14	2,888	2,917
Available Resources	$3,229	$1,796	$3,905	$5,352
Expenditures	1,447	779	1,470	1,719
Encumbrances	118	61	277	277
Total Uses	$1,565	$840	$1,747	$1,996
Free Balance December 31	$1,664	$956	$2,158	$3,356



The revenue for this fund is special assessment collections. Expenditures include cost of street lighting for property owners and maintenance of poles and lights.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE AIR POLLUTION CONTROL FUND (22300)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$454,129	$764,199	$895,452	$739,227
Receipts - 01/01-12/31	1,140,743	1,076,684	1,054,686	1,054,690
Available Resources	$1,594,872	$1,840,883	$1,950,138	$1,793,917
Less Expenditures - 01/01 - 12/31	830,673	945,431	1,210,911	1,099,630
Cash on Hand as of December 31	$764,199	$895,452	$739,227	$694,287
Less: End of -Year Encumbrances	19,833	575,162	8,021	9,000
Unencumbered Balance as of December 31	$744,366	$320,290	$731,206	$685,287

COMPARATIVE SUMMARY OF RECEIPTS

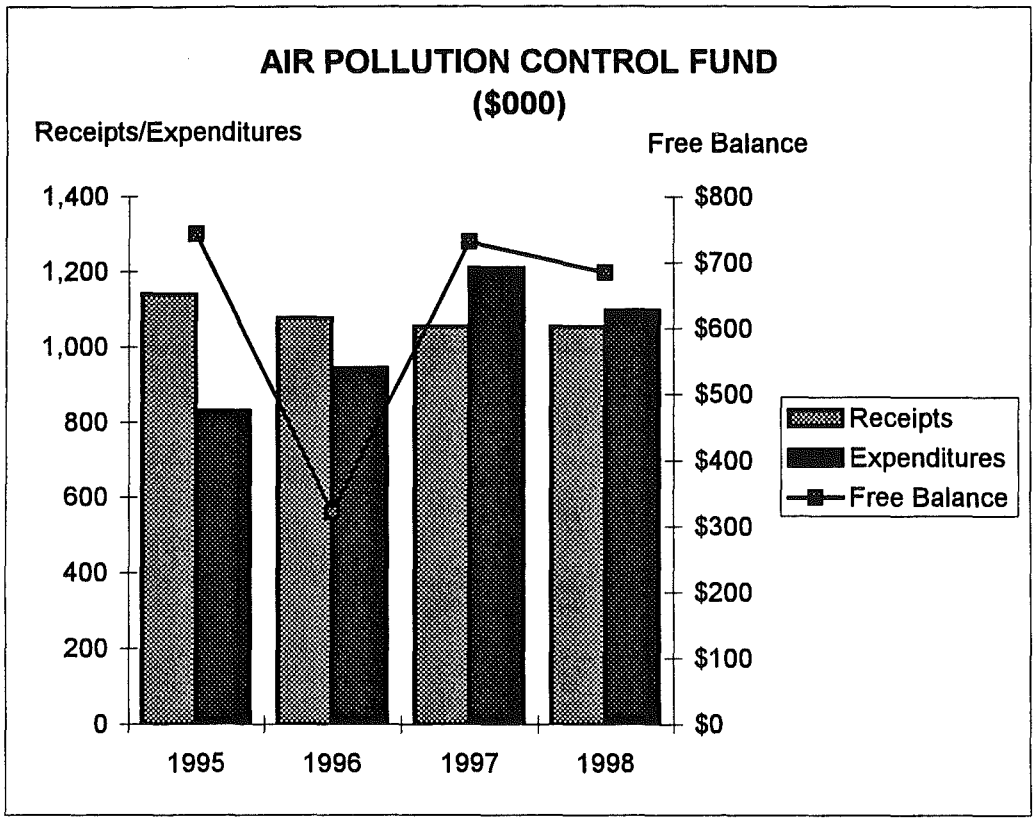
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Federal Grant	$1,140,743	$1,076,684	$1,054,686	$1,054,690

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$693,800	$757,539	$778,809	$867,490
Other Operations & Maintenance	70,168	133,913	403,152	204,940
Capital Outlay	66,705	53,979	28,950	27,200
TOTAL AIR POLLUTION CONTROL FUND EXPENDITURES	$830,673	$945,431	$1,210,911	$1,099,630

AIR POLLUTION CONTROL FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$454	$764	$896	$740
Receipts	1,141	1,077	1,055	1,055
Available Resources	$1,595	$1,841	$1,951	$1,795
Expenditures	831	945	1,211	1,100
Encumbrances	20	575	8	9
Total Uses	$851	$1,520	$1,219	$1,109
Free Balance December 31	$744	$321	$732	$686



Major source of revenues are federal and state grants. The City Air Pollution Control Division of the Health Department serves all of Summit, Portgage and Medina counties. Expenditures include operation of an ambient air monitoring network, enforcing state and local air pollution regulations, investigating complaints of air pollution problems and enforcing asbestos regulations.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE AMATS FUND (23000)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	($102,210)	($73,659)	($103,034)	($61,907)
Receipts - 01/01-12/31	905,831	851,081	990,558	1,491,800
Available Resources	$803,621	$777,422	$887,524	$1,429,893
Less Expenditures - 01/01 - 12/31	877,280	880,456	949,431	1,490,500
Cash on Hand as of December 31	($73,659)	($103,034)	($61,907)	($60,607)
Less: End of -Year Encumbrances	22,582	40,320	14,746	15,000
Unencumbered Balance as of December 31	($96,241)	($143,354)	($76,653)	($75,607)

COMPARATIVE SUMMARY OF RECEIPTS

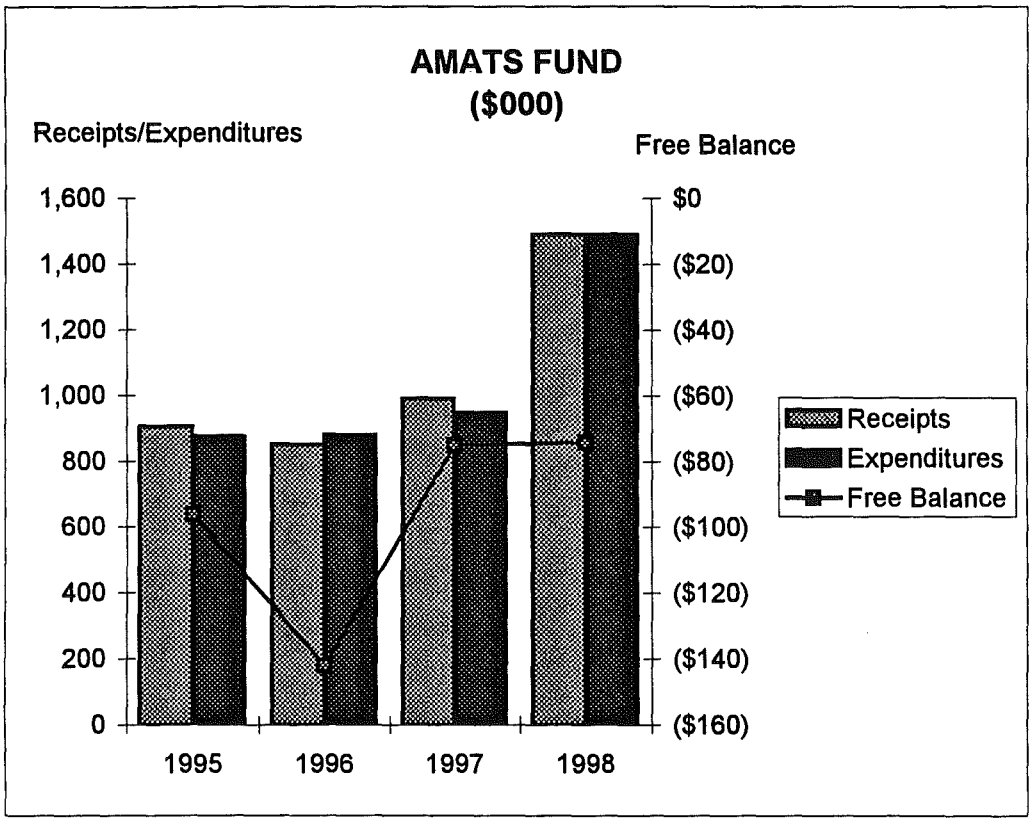
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Federal /State Grants	$740,077	$711,550	$867,256	$1,367,260
Dues and Memberships	165,754	139,531	123,302	124,540
TOTAL AMATS FUND RECEIPTS	$905,831	$851,081	$990,558	$1,491,800

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$639,632	$684,521	$720,835	$789,540
Other Operations & Maintenance	213,616	195,935	219,193	700,960
Capital Outlay	24,032	0	9,403	0
TOTAL AMATS FUND EXPENDITURES	$877,280	$880,456	$949,431	$1,490,500

AMATS FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	($102)	($73)	($102)	($60)
Receipts	906	851	991	1,492
Available Resources	$804	$778	$889	$1,432
Expenditures	877	880	949	1,491
Encumbrances	23	40	15	15
Total Uses	$900	$920	$964	$1,506
Free Balance December 31	($96)	($142)	($75)	($74)



Major sources of revenues are federal/state grants and dues and membership fees. AMATS (Akron Metropolitian Area Transportation Agency) insures that transportation planning is conducted in a comprehensive, coordinated and continuing manner to insure that the Akron metropolitan area receives federal funding for highway and mass transit.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

COMMUNITY DEVELOPMENT ROTARY FUND (25201)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	($589,496)	($614,804)	($1,096,989)	($327,246)
Receipts - 01/01-12/31	3,246,382	2,974,797	4,399,290	3,720,000
Available Resources	$2,656,886	$2,359,993	$3,302,301	$3,392,754
Less Expenditures - 01/01 - 12/31	3,271,690	3,456,982	3,629,547	3,718,250
Cash on Hand as of December 31	($614,804)	($1,096,989)	($327,246)	($325,496)
Less: End of -Year Encumbrances	37,328	368,547	89,269	90,000
Unencumbered Balance as of December 31	($652,132)	($1,465,536)	($416,515)	($415,496)

COMPARATIVE SUMMARY OF RECEIPTS

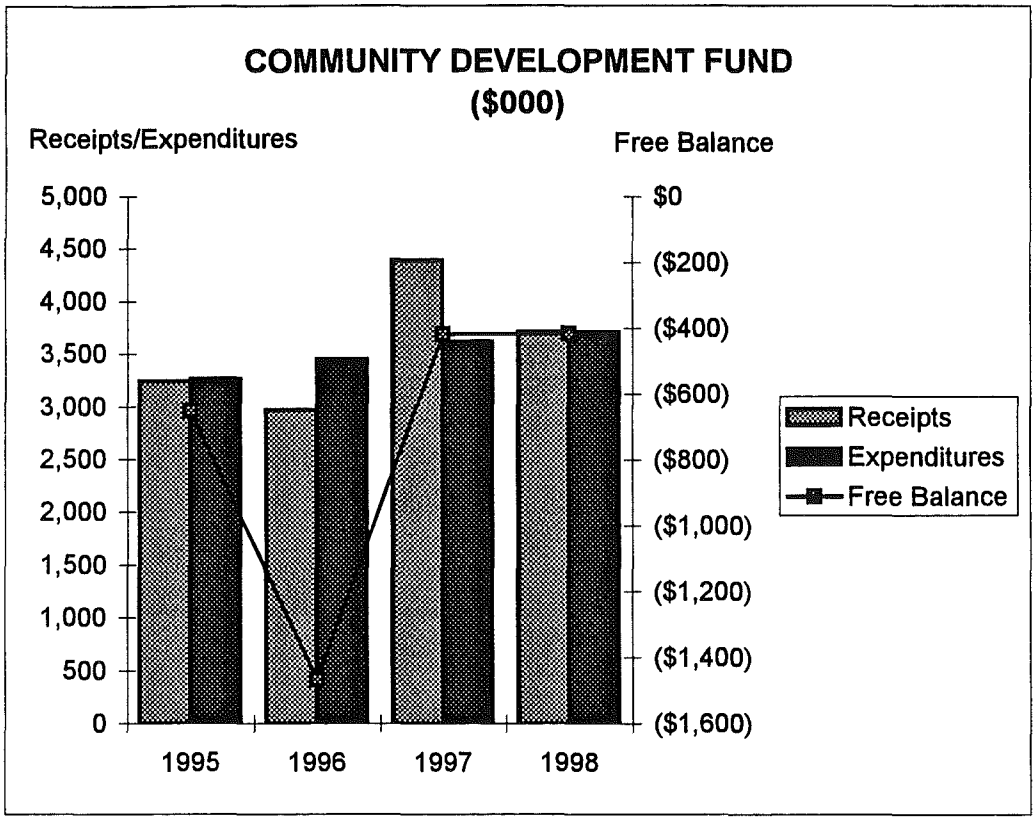
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Federal Grant	$3,246,382	$2,974,797	$4,399,290	$3,720,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$2,655,465	$2,822,120	$2,810,231	$3,142,070
Other Operations & Maintenance	598,861	623,083	815,267	570,230
Capital Outlay	17,364	11,779	4,049	5,950
TOTAL COMMUNITY DEVELOPMENT ROTARY FUND EXPENDITURES	$3,271,690	$3,456,982	$3,629,547	$3,718,250

COMMUNITY DEVELOPMENT FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	($589)	($615)	($1,097)	($328)
Receipts	3,246	2,975	4,399	3,720
Available Resources	$2,657	$2,360	$3,302	$3,392
Expenditures	3,272	3,457	3,630	3,718
Encumbrances	37	369	89	90
Total Uses	$3,309	$3,826	$3,719	$3,808
Free Balance December 31	($652)	($1,466)	($417)	($416)



Source of revenue is federal community development block grant funds. Expenditures include loans and grants to provide and maintain homes in City development areas and to provide services to designated service areas. Also, funds are used to make public improvements in designated areas.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE PIC FUND (25301)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	($239,714)	($448,061)	($109,007)	($407,195)
Receipts - 01/01-12/31	5,137,426	4,415,104	3,098,358	7,000,000
Available Resources	$4,897,712	$3,967,043	$2,989,351	$6,592,805
Less Expenditures - 01/01 - 12/31	5,345,773	4,076,050	3,396,546	7,616,980
Cash on Hand as of December 31	($448,061)	($109,007)	($407,195)	($1,024,175)
Less: End of -Year Encumbrances	501,380	660,072	942,577	943,000
Unencumbered Balance as of December 31	($949,441)	($769,079)	($1,349,772)	($1,967,175)

COMPARATIVE SUMMARY OF RECEIPTS

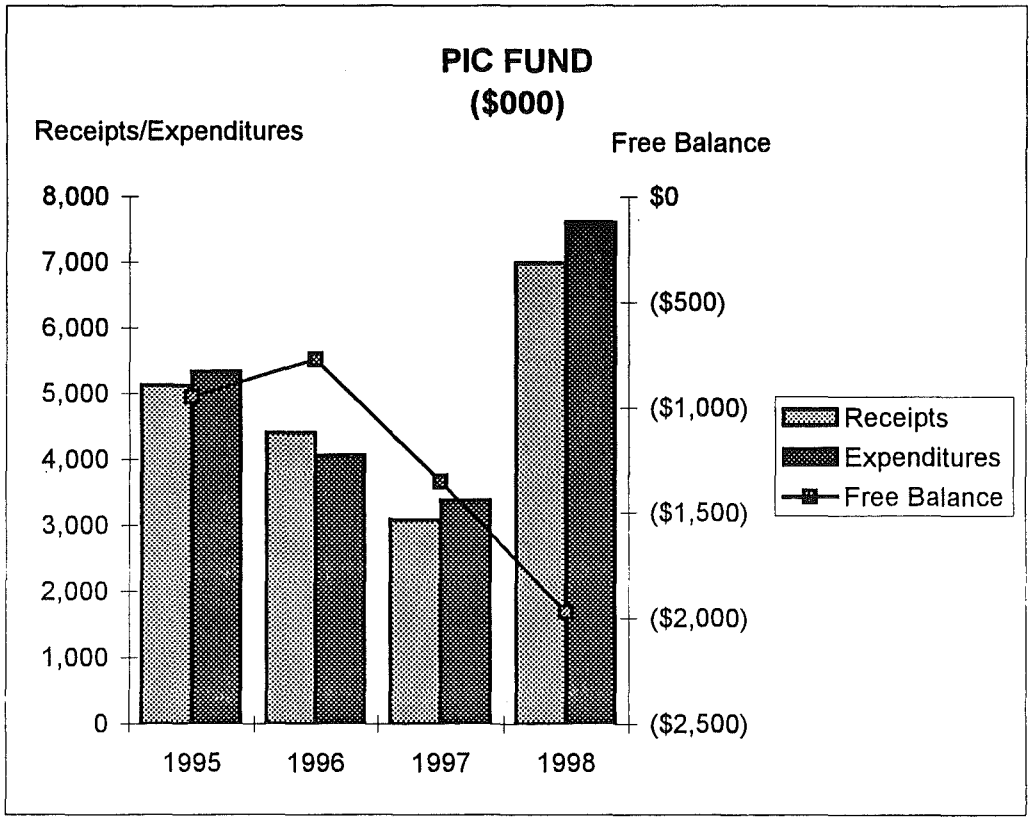
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Federal Grant	$5,137,426	$4,415,104	$3,098,358	$7,000,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$603,836	$365,401	$337,722	$434,330
Other Operations & Maintenance	4,736,742	3,710,649	3,058,824	7,182,650
Capital Outlay	5,195	0	0	0
TOTAL MANPOWER FUND EXPENDITURES	$5,345,773	$4,076,050	$3,396,546	$7,616,980

PIC FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	($240)	($449)	($110)	($409)
Receipts	5,137	4,415	3,098	7,000
Available Resources	$4,897	$3,966	$2,988	$6,591
Expenditures	5,346	4,076	3,397	7,617
Encumbrances	501	660	942	943
Total Uses	$5,847	$4,736	$4,339	$8,560
Free Balance December 31	($950)	($770)	($1,351)	($1,969)



Sources of revenue are federal grants. Expenditures provide for administrating the funds. The City of Akron is the pass through agency for funds. PIC (Private Industry Council) contracts with private intake and placement agencies to provide job training. Starting in 1998, PIC will receive new funding for the Welfare to Work Program.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE GENERAL BOND PAYMENT FUND (30000)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$251,770	$306,701	$342,240	$284,177
Receipts - 01/01-12/31	574,482	566,201	651,580	772,750
Available Resources	$826,252	$872,902	$993,820	$1,056,927
Less Expenditures - 01/01 - 12/31	519,551	530,662	709,643	760,710
Cash on Hand as of December 31	$306,701	$342,240	$284,177	$296,217
Less: End of -Year Encumbrances	7,076	13,041	14,669	15,000
Unencumbered Balance as of December 31	$299,625	$329,199	$269,508	$281,217

COMPARATIVE SUMMARY OF RECEIPTS

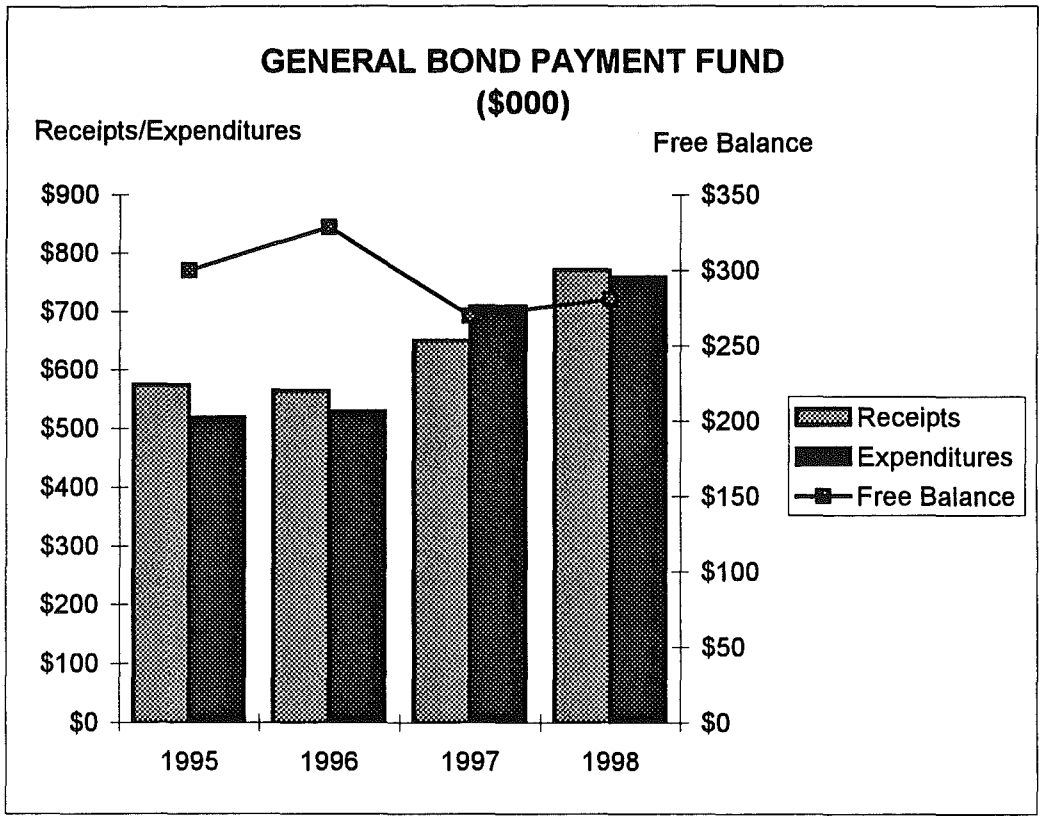
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Property Tax Collection	$574,482	$566,201	$651,580	$772,750

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$220,869	$231,362	$243,182	$267,550
Other Operations & Maintenance	297,099	299,300	463,963	489,160
Capital Outlay	1,583	0	2,498	4,000
TOTAL GENERAL BOND PAYMENT FUND EXPENDITURES	$519,551	$530,662	$709,643	$760,710

GENERAL BOND PAYMENT FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$252	$307	$342	$284
Receipts	$575	$566	$652	$773
Available Resources	$827	$873	$994	$1,057
Expenditures	$520	$531	$710	$761
Encumbrances	$7	$13	$14	$15
Total Uses	$527	$544	$724	$776
Free Balance December 31	$300	$329	$270	$281



Revenue source is property tax (0.25 mills). Revenue is used to pay portion of City general obligation debt. Remaining debt service paid from City's Capital Investment Program.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE GENERAL WATER OPERATING FUND (50001)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$5,497,468	$10,801,402	$11,624,231	$5,698,052
Receipts - 01/01-12/31	34,354,110	32,707,536	32,893,013	32,305,000
Available Resources	$39,851,578	$43,508,938	$44,517,244	$38,003,052
Less Expenditures - 01/01 - 12/31	29,050,176	31,884,707	38,819,192	36,034,160
Cash on Hand as of December 31	$10,801,402	$11,624,231	$5,698,052	$1,968,892
Less: End of -Year Encumbrances	933,385	1,777,692	1,515,729	1,516,000
Unencumbered Balance as of December 31	$9,868,017	$9,846,539	$4,182,323	$452,892

COMPARATIVE SUMMARY OF RECEIPTS

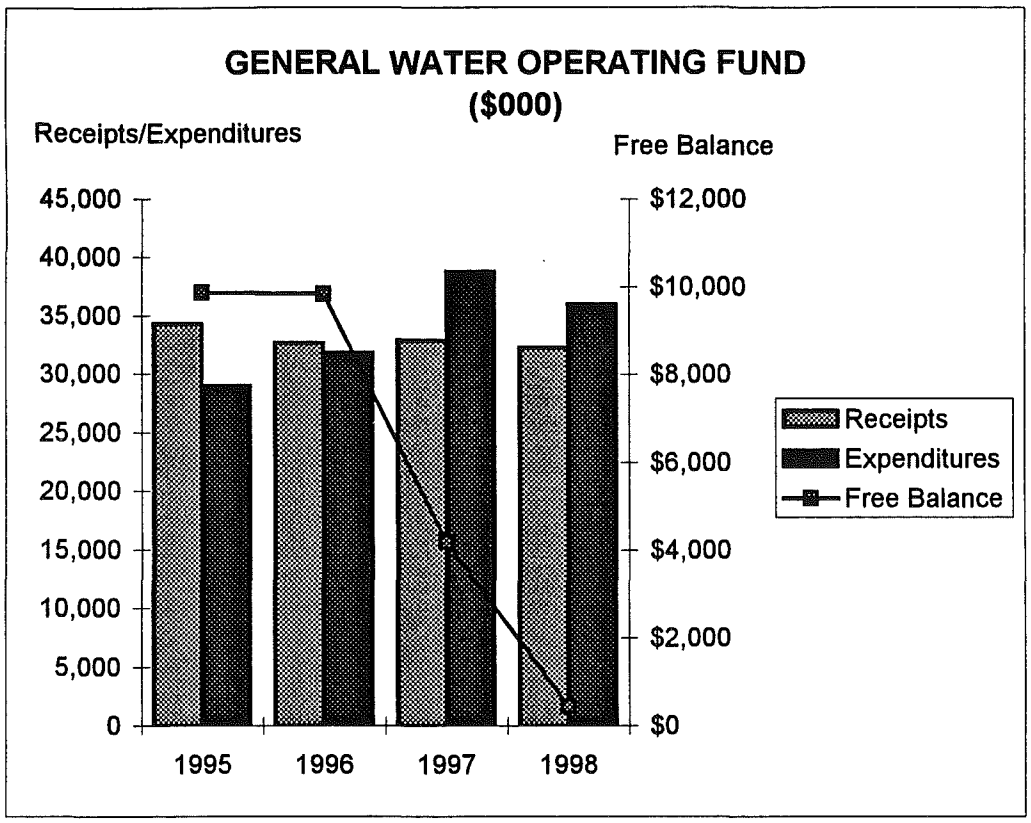
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Bureau Administration:				
Service Charge	$25,601,821	$26,709,084	$29,319,425	$29,400,000
Administrative Charge	1,500,000	1,550,000	2,010,783	1,300,000
Curbservice Billing Fee	366,074	408,125	402,161	405,000
Other	6,886,215	4,040,327	1,160,644	1,200,000
TOTAL GENERAL WATER OPERATING FUND RECEIPTS	$34,354,110	$32,707,536	$32,893,013	$32,305,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$13,956,115	$14,532,765	$14,643,143	$16,526,950
Other Operations & Maintenance	15,094,061	17,351,942	24,176,049	19,507,210
Capital Outlay	0	0	0	0
TOTAL GENERAL WATER OPERATING FUND EXPENDITURES	$29,050,176	$31,884,707	$38,819,192	$36,034,160

GENERAL WATER OPERATING FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$5,497	$10,801	$11,624	$5,698
Receipts	34,354	32,708	32,893	32,305
Available Resources	$39,851	$43,509	$44,517	$38,003
Expenditures	29,050	31,885	38,819	36,034
Encumbrances	933	1,778	1,516	1,516
Total Uses	$29,983	$33,663	$40,335	$37,550
Free Balance December 31	$9,868	$9,846	$4,182	$453



Major source of revenue is water service fee. Expenditures include providing water service to Akron and surrounding areas within the Akron Service District, and debt service on outstanding water debt. Also, funds are transferred from this fund to the Water Capital Fund to fund capital investments into the water system.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE GENERAL SEWER OPERATING FUND (51001)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$5,906,060	$3,602,119	$4,558,330	$8,603,600
Receipts - 01/01-12/31	27,819,665	31,109,785	34,989,695	34,989,690
Available Resources	$33,725,725	$34,711,904	$39,548,025	$43,593,290
Less Expenditures - 01/01 - 12/31	30,123,606	30,153,574	30,944,425	36,686,180
Cash on Hand as of December 31	$3,602,119	$4,558,330	$8,603,600	$6,907,110
Less: End of -Year Encumbrances	2,253,770	2,342,505	1,911,215	1,912,000
Unencumbered Balance as of December 31	$1,348,349	$2,215,825	$6,692,385	$4,995,110

COMPARATIVE SUMMARY OF RECEIPTS

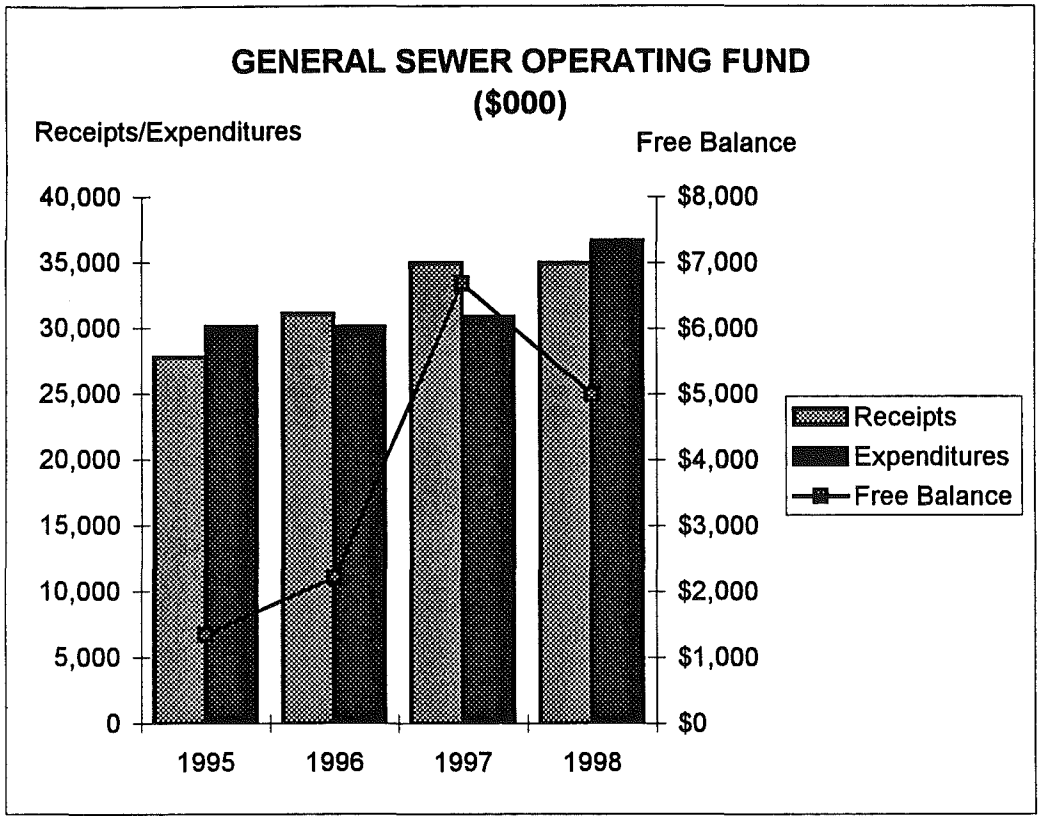
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Administrative:				
Sewer Service Charge	$23,899,345	$25,902,965	$29,123,989	$29,123,990
Fees (Out of Town)	3,805,703	4,713,487	5,530,934	$5,530,930
Other	114,617	493,333	334,772	$334,770
TOTAL GENERAL SEWER OPERATING FUND RECEIPTS	$27,819,665	$31,109,785	$34,989,695	$34,989,690

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$7,988,522	$8,132,695	$8,278,700	$9,612,500
Other Operations & Maintenance	22,054,614	21,802,570	22,234,435	26,613,780
Capital Outlay	80,470	218,309	431,290	459,900
TOTAL GENERAL SEWER OPERATING FUND EXPENDITURES	$30,123,606	$30,153,574	$30,944,425	$36,686,180

GENERAL SEWER OPERATING FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$5,906	$3,602	$4,558	$8,604
Receipts	27,820	31,110	34,990	34,990
Available Resources	$33,726	$34,712	$39,548	$43,594
Expenditures	30,124	30,154	30,944	36,686
Encumbrances	2,254	2,343	1,911	1,912
Total Uses	$32,378	$32,497	$32,855	$38,598
Free Balance December 31	$1,348	$2,215	$6,693	$4,996



Major source of revenue is sewer service fee. Expenditures include providing sewer service to Akron and surrounding area, and debt service on outstanding sewer debt.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE GAS AND OIL OPERATING FUND (52001)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$294,331	$503,930	$854,809	$976,090
Receipts - 01/01-12/31	594,707	566,188	601,896	619,960
Available Resources	$889,038	$1,070,118	$1,456,705	$1,596,050
Less Expenditures - 01/01 - 12/31	385,108	215,309	480,615	1,271,060
Cash on Hand as of December 31	$503,930	$854,809	$976,090	$324,990
Less: End of -Year Encumbrances	68,988	39,831	171,410	170,000
Unencumbered Balance as of December 31	$434,942	$814,978	$804,680	$154,990

COMPARATIVE SUMMARY OF RECEIPTS

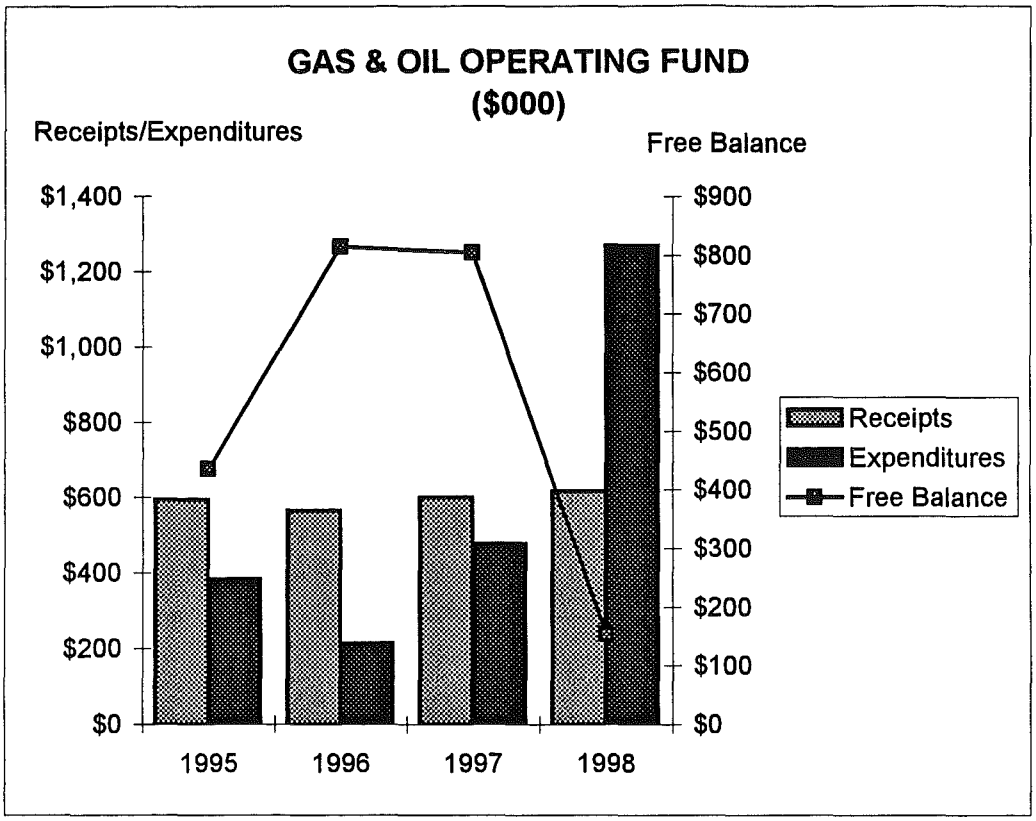
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Sales	$594,707	$566,188	$601,896	$619,960
Other	0	0	0	0
TOTAL GAS AND OIL OPERATING FUND RECEIPTS	$594,707	$566,188	$601,896	$619,960

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$0	$0	$70,460	$90,620
Other Operations & Maintenance	385,108	206,926	410,155	1,180,440
Capital Outlay	0	8,383	0	0
TOTAL GAS AND OIL OPERATING FUND EXPENDITURES	$385,108	$215,309	$480,615	$1,271,060

GAS & OIL OPERATING FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$294	$504	$855	$976
Receipts	$595	$566	$602	$620
Available Resources	$889	$1,070	$1,457	$1,596
Expenditures	$385	$215	$481	$1,271
Encumbrances	$69	$40	$171	$170
Total Uses	$454	$255	$652	$1,441
Free Balance December 31	$435	$815	$805	$155



Major source of revenue is from sale of natural gas. Expenditures include operation and maintenance costs of the City's 16 gas and oil wells.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE GOLF COURSE OPERATING FUND (54001)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$98,413	$30,205	$862	$22,218
Receipts - 01/01-12/31	646,688	612,871	753,935	838,540
Available Resources	$745,101	$643,076	$754,797	$860,758
Less Expenditures - 01/01 - 12/31	714,896	642,214	732,579	797,650
Cash on Hand as of December 31	$30,205	$862	$22,218	$63,108
Less: End of -Year Encumbrances	18,260	30,150	65,189	65,000
Unencumbered Balance as of December 31	$11,945	($29,288)	($42,971)	($1,892)

COMPARATIVE SUMMARY OF RECEIPTS

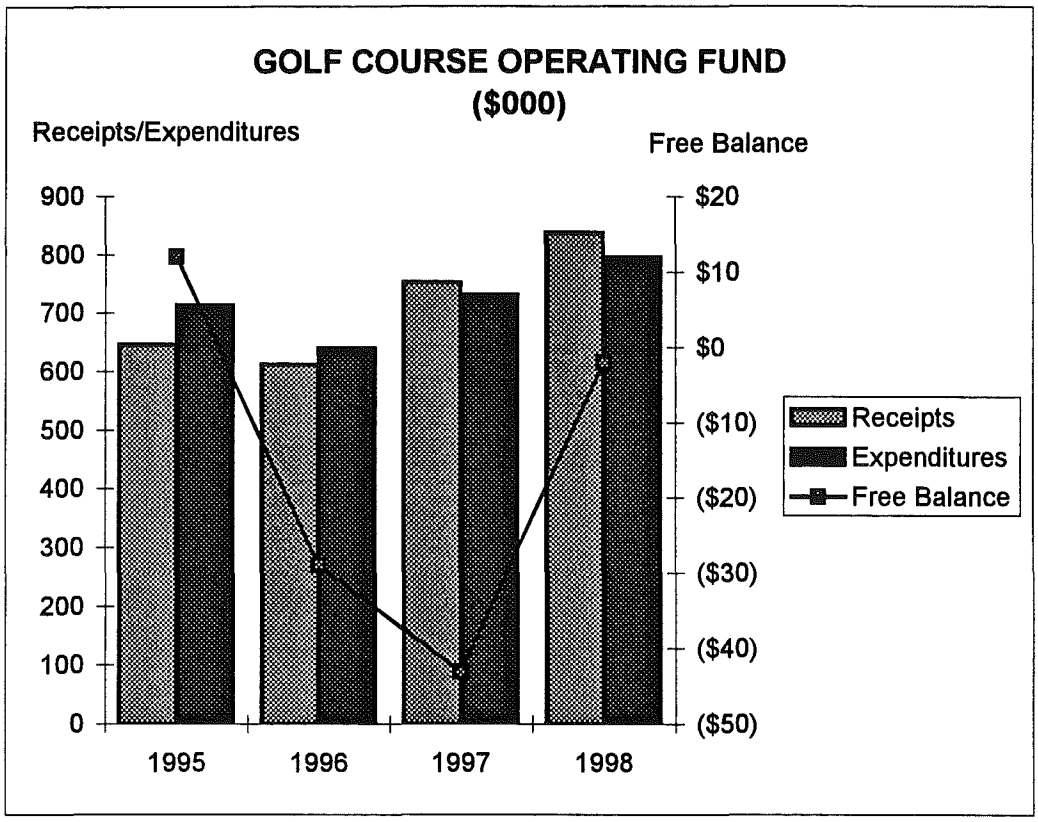
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Goodpark Golf Course				
Green Fees	$526,163	$489,155	$603,955	$686,040
Cart Rentals	120,319	114,437	128,912	131,500
Miscellaneous	206	9,279	21,068	21,000
TOTAL GOLF COURSE OPERATING FUND RECEIPTS	$646,688	$612,871	$753,935	$838,540

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$398,965	$403,403	$427,314	$418,310
Other Operations & Maintenance	315,931	238,577	290,040	369,340
Capital Outlay	0	234	15,225	10,000
TOTAL GOLF COURSE OPERATING FUND EXPENDITURES	$714,896	$642,214	$732,579	$797,650

GOLF COURSE OPERATING FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$98	$30	$1	$22
Receipts	647	613	754	839
Available Resources	$745	$643	$755	$861
Expenditures	715	642	733	798
Encumbrances	18	30	65	65
Total Uses	$733	$672	$798	$863
Free Balance December 31	$12	($29)	($43)	($2)



Major sources of revenue are green fees and golf cart rental. Expenditures include operating and maintaining the Good Park Municipal Golf Course.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE GOLF COURSE CONCESSION FUND (54002)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$63,235	$86,745	$116,651	$124,502
Receipts - 01/01-12/31	167,228	172,690	155,111	156,670
Available Resources	$230,463	$259,435	$271,762	$281,172
Less Expenditures - 01/01 - 12/31	143,718	142,784	147,260	170,760
Cash on Hand as of December 31	$86,745	$116,651	$124,502	$110,412
Less: End of -Year Encumbrances	14,182	20,707	21,540	22,000
Unencumbered Balance as of December 31	$72,563	$95,944	$102,962	$88,412

COMPARATIVE SUMMARY OF RECEIPTS

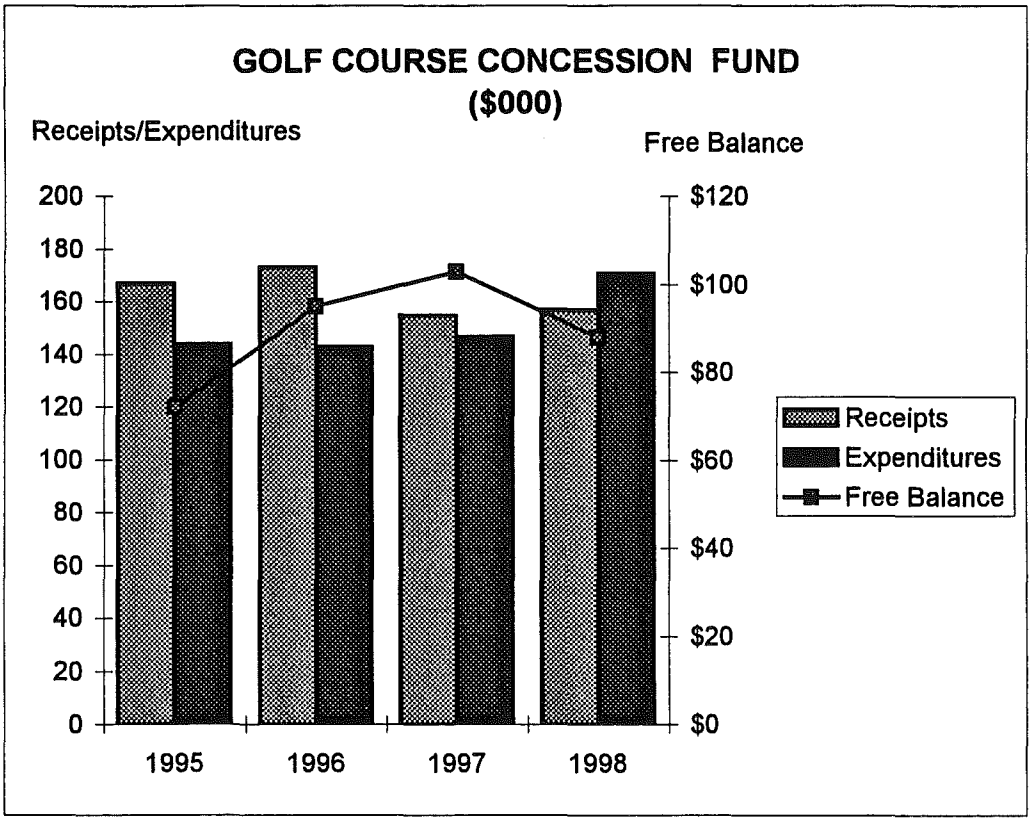
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Concessions	$167,228	$172,690	$155,111	$156,670

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$26,552	$23,380	$24,204	$32,970
Other Operations & Maintenance	116,081	119,404	123,056	135,210
Capital Outlay	1,085	0	0	2,580
TOTAL GOLF COURSE CONCESSION FUND EXPENDITURES	$143,718	$142,784	$147,260	$170,760

GOLF COURSE CONCESSION FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$63	$86	$116	$124
Receipts	167	173	155	157
Available Resources	$230	$259	$271	$281
Expenditures	144	143	147	171
Encumbrances	14	21	21	22
Total Uses	$158	$164	$168	$193
Free Balance December 31	$72	$95	$103	$88



Major source of revenue is food and beverage sales. Expenditures include the operation of the Goodpark Municipal Golf Course's concession operation.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE AIRPORT OPERATING FUND (55001)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$23,383	$5,884	$287	$699
Receipts - 01/01-12/31	352,870	452,556	546,308	508,980
Available Resources	$376,253	$458,440	$546,595	$509,679
Less Expenditures - 01/01 - 12/31	370,369	458,153	545,896	498,400
Cash on Hand as of December 31	$5,884	$287	$699	$11,279
Less: End of -Year Encumbrances	3,725	14,552	6,442	6,500
Unencumbered Balance as of December 31	$2,159	($14,265)	($5,743)	$4,779

COMPARATIVE SUMMARY OF RECEIPTS

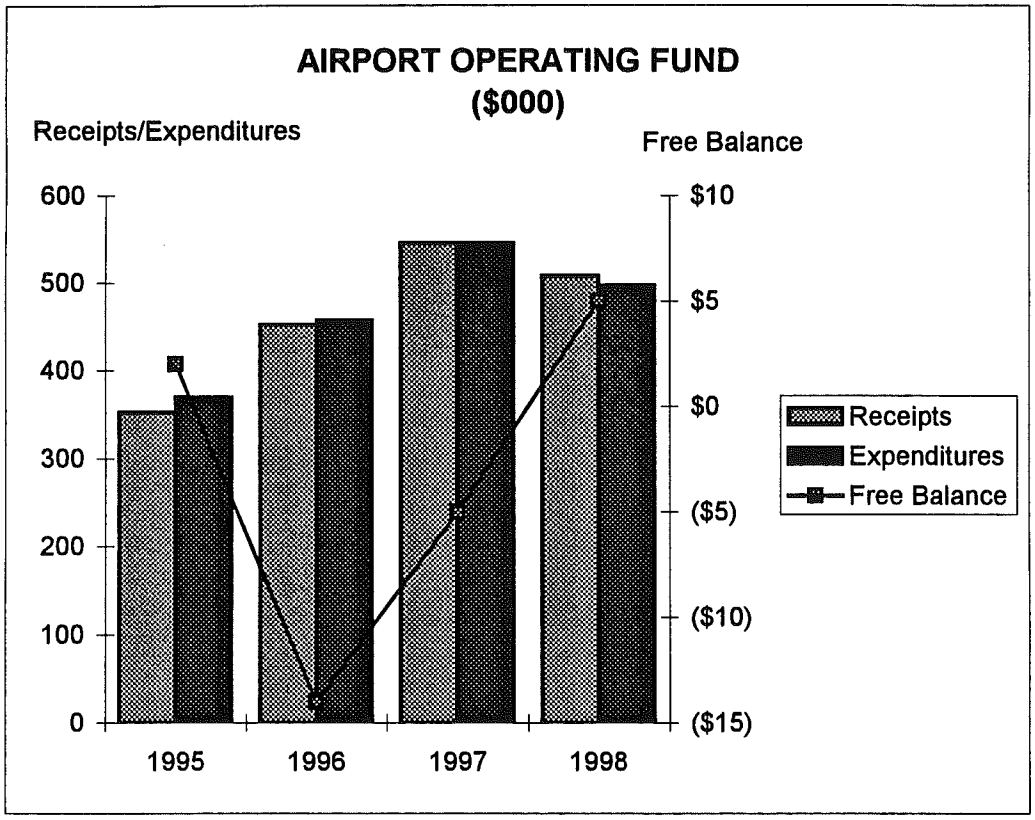
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Akron-Fulton International Airport:				
General Fund Subsidy	$262,500	$345,000	$422,000	$403,090
Parking Concessions	40,469	45,293	42,456	42,880
Miscellaneous	2,012	10,647	10,699	10,700
Aircraft Tiedowns	5,173	2,953	2,306	2,310
Land Lease	42,631	48,663	68,847	50,000
Terminal Building	85	0	0	0
TOTAL AIRPORT OPERATING FUND RECEIPTS	$352,870	$452,556	$546,308	$508,980

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$250,667	$267,954	$347,936	$286,560
Other Operations & Maintenance	118,838	190,199	197,960	211,840
Capital Outlay	864	0	0	0
TOTAL AIRPORT OPERATING FUND EXPENDITURES	$370,369	$458,153	$545,896	$498,400

AIRPORT OPERATING FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$23	$6	$1	$1
Receipts	353	453	546	509
Available Resources	$376	$459	$547	$510
Expenditures	370	458	546	498
Encumbrances	4	15	6	7
Total Uses	$374	$473	$552	$505
Free Balance December 31	$2	($14)	($5)	$5



Major source of revenue is General Fund subsidy. Other revenues include parking revenues from local football games played at adjacent Rubber Bowl, tie down fees, and land leases. Expenditures include the operation and maintenance of the municipal airport, including runways, fields and lights.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

OFF-STREET PARKING FACILITIES FUND (56003)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$223,621	$27,926	$215,229	$276,604
Receipts - 01/01-12/31	3,174,791	3,484,660	3,872,458	3,926,100
Available Resources	$3,398,412	$3,512,586	$4,087,687	$4,202,704
Less Expenditures - 01/01 - 12/31	3,370,486	3,297,357	3,811,083	4,084,200
Cash on Hand as of December 31	$27,926	$215,229	$276,604	$118,504
Less: End of -Year Encumbrances	171,707	211,614	23,585	24,000
Unencumbered Balance as of December 31	($143,781)	$3,615	$253,019	$94,504

COMPARATIVE SUMMARY OF RECEIPTS

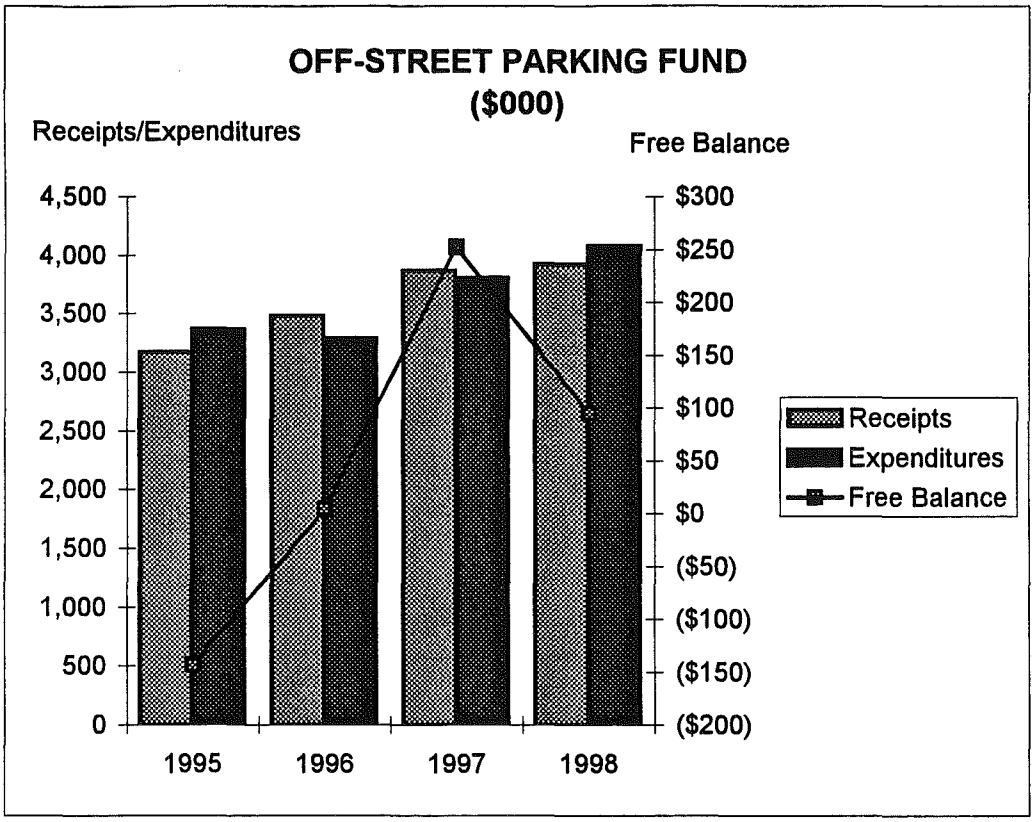
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Morley Deck	$457,447	$459,338	$526,124	$536,650
Cascade Deck	1,269,514	1,301,995	1,521,808	1,552,250
Opportunity Park Deck	166,667	137,394	211,783	216,020
O'Neil's Deck	115,049	121,108	103,232	104,270
Superblock Decks I & II	802,134	790,737	772,535	772,540
Citicenter Deck	182,529	183,309	165,456	167,120
Broadway Parking	0	28,563	177,945	179,730
Other	181,451	462,216	393,575	397,520
TOTAL OFF-STREET PARKING FACILITIES FUND RECEIPTS	$3,174,791	$3,484,660	$3,872,458	$3,926,100

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$0	$0	$0	$0
Other Operations & Maintenance	3,235,486	3,297,357	3,811,083	4,084,200
Capital Outlay	135,000	0	0	0
TOTAL OFF-STREET PARKING FACILITIES FUND EXPENDITURES	$3,370,486	$3,297,357	0 $3,811,083	$4,084,200

OFF-STREET PARKING FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$224	$29	$216	$277
Receipts	3,175	3,484	3,872	3,926
Available Resources	$3,399	$3,513	$4,088	$4,203
Expenditures	3,370	3,297	3,811	4,084
Encumbrances	172	212	24	24
Total Uses	$3,542	$3,509	$3,835	$4,108
Free Balance December 31	($143)	$4	$253	$95



Major source of revenue is monthly and daily parking fees at 6 existing parking decks and various surface lots. Expenditures include operation, maintenance, and a portion of debt service on the decks.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE MOTOR VEHICLE OPERATING FUND (60000)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$1,074,493	$86,271	$309,208	$46,548
Receipts - 01/01-12/31	4,802,407	6,424,028	5,919,318	5,996,900
Available Resources	$5,876,900	$6,510,299	$6,228,526	$6,043,448
Less Expenditures - 01/01 - 12/31	5,790,629	6,201,091	6,181,978	6,483,130
Cash on Hand as of December 31	$86,271	$309,208	$46,548	($439,682)
Less: End of -Year Encumbrances	761,304	764,622	841,252	841,000
Unencumbered Balance as of December 31	($675,033)	($455,414)	($794,704)	($1,280,682)

COMPARATIVE SUMMARY OF RECEIPTS

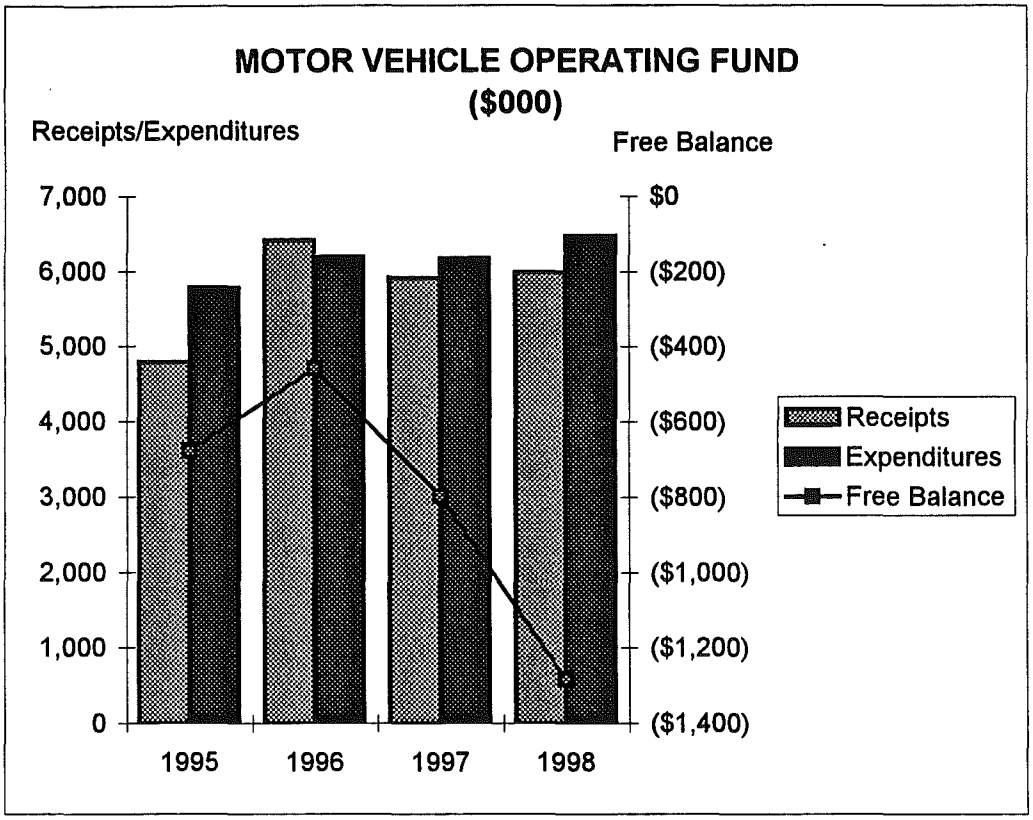
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Sales and Service	$4,802,407	$6,424,028	$5,919,318	$5,996,900

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$2,209,697	$2,284,714	$2,320,652	$2,704,200
Other Operations & Maintenance	3,390,080	3,813,239	3,709,320	3,649,930
Capital Outlay	190,852	103,138	152,006	129,000
TOTAL MOTOR VEHICLE OPERATING FUND EXPENDITURES	$5,790,629	$6,201,091	$6,181,978	$6,483,130

MOTOR VEHICLE OPERATING FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$1,074	$85	$308	$45
Receipts	4,802	6,424	5,919	5,997
Available Resources	$5,876	$6,509	$6,227	$6,042
Expenditures	5,791	6,201	6,182	6,483
Encumbrances	761	765	841	841
Total Uses	$6,552	$6,966	$7,023	$7,324
Free Balance December 31	($676)	($457)	($796)	($1,282)



Source of revenue is the charges to other city divisions, for maintenance of City fleet and gasoline sales. Most City vehicles are serviced by this division. Exceptions include water, sewer, and fire divisions.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE ENGINEERING BUREAU FUND (66001)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$1,272,263	$180,076	$95,357	$426,599
Receipts - 01/01-12/31	7,267,922	5,545,528	5,972,832	6,145,210
Available Resources	$8,540,185	$5,725,604	$6,068,189	$6,571,809
Less Expenditures - 01/01 - 12/31	8,360,109	5,630,247	5,641,590	6,324,840
Cash on Hand as of December 31	$180,076	$95,357	$426,599	$246,969
Less: End of -Year Encumbrances	45,703	57,216	119,043	119,000
Unencumbered Balance as of December 31	$134,373	$38,141	$307,556	$127,969

COMPARATIVE SUMMARY OF RECEIPTS

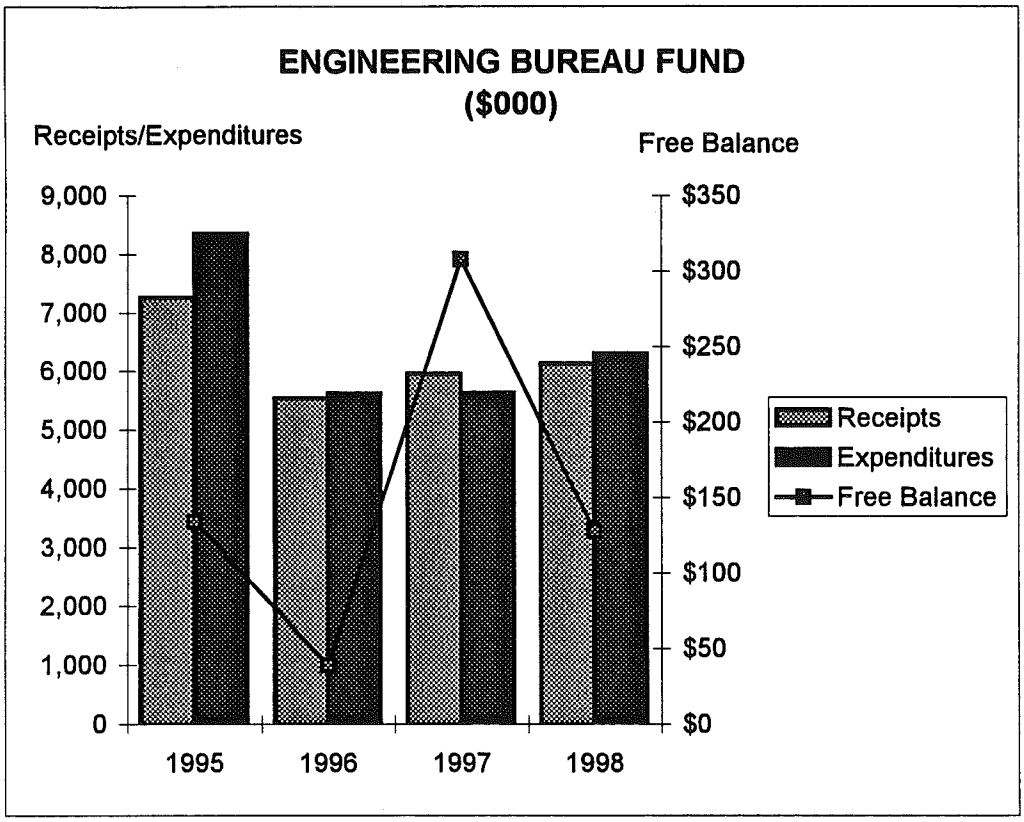
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Sales and Services	$7,086,305	$5,338,832	$5,869,133	$6,045,210
Miscellaneous	181,617	206,696	103,699	100,000
TOTAL ENGINEERING BUREAU FUND RECEIPTS	$7,267,922	$5,545,528	$5,972,832	$6,145,210

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$4,661,973	$5,090,975	$4,898,559	$5,545,580
Other Operations & Maintenance	3,593,119	490,519	670,215	719,460
Capital Outlay	105,017	48,753	72,816	59,800
TOTAL ENGINEERING BUREAU FUND EXPENDITURES	$8,360,109	$5,630,247	$5,641,590	$6,324,840

ENGINEERING BUREAU FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$1,272	$180	$96	$427
Receipts	7,268	5,546	5,973	6,145
Available Resources	$8,540	$5,726	$6,069	$6,572
Expenditures	8,360	5,630	5,642	6,325
Encumbrances	46	57	119	119
Total Uses	$8,406	$5,687	$5,761	$6,444
Free Balance December 31	$134	$39	$308	$128



Source of revenue is the charges to capital projects for design and construction services related to City facilities and infrastructure.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE MANAGEMENT INFORMATION SYSTEM (MIS) FUND (67001)	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Cash Balance January 1	$598,194	($870,989)	($1,744,908)	$7,420
Receipts - 01/01-12/31	1,940,181	1,905,375	3,449,375	1,897,820
Available Resources	$2,538,375	$1,034,386	$1,704,467	$1,905,240
Less Expenditures - 01/01 - 12/31	3,409,364	2,779,294	1,697,047	1,975,230
Cash on Hand as of December 31	($870,989)	($1,744,908)	$7,420	($69,990)
Less: End of -Year Encumbrances	138,941	141,565	140,827	141,000
Unencumbered Balance as of December 31	($1,009,930)	($1,886,473)	($133,407)	($210,990)

COMPARATIVE SUMMARY OF RECEIPTS

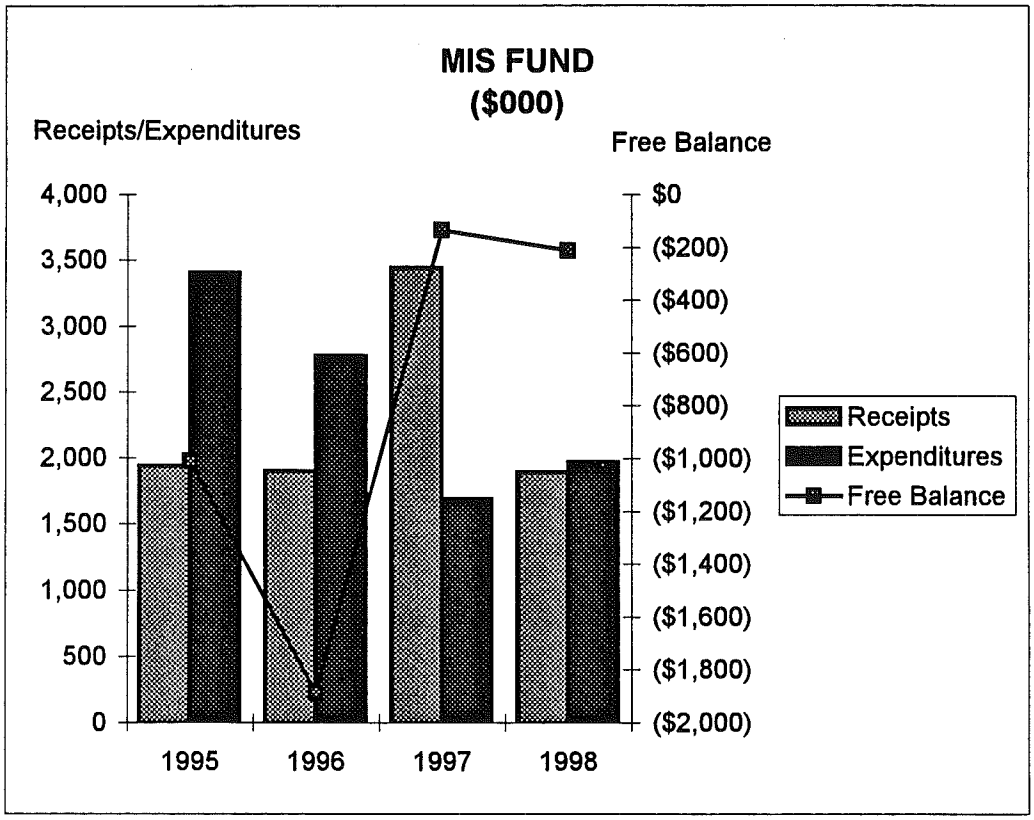
SOURCE	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Sales and Services	$1,940,181	$1,905,375	$1,879,375	$1,897,820
Miscellaneous	0	0	1,570,000	0
TOTAL MIS	$1,940,181	$1,905,375	$3,449,375	$1,897,820

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998
Personal Services	$931,287	$995,691	$1,055,962	$1,291,360
Other Operations & Maintenance	2,227,795	1,744,919	635,048	683,870
Capital Outlay	250,282	38,684	6,037	0
TOTAL MIS FUND EXPENDITURES	$3,409,364	$2,779,294	$1,697,047	$1,975,230

MIS FUND
($000)

	Actual 1995	Actual 1996	Actual 1997	Budgeted 1998
Cash Balance January 1	$598	($871)	($1,745)	$7
Receipts	1,940	1,905	3,449	1,898
Available Resources	$2,538	$1,034	$1,704	$1,905
Expenditures	3,409	2,779	1,697	1,975
Encumbrances	139	142	140	141
Total Uses	$3,548	$2,921	$1,837	$2,116
Free Balance December 31	($1,010)	($1,887)	($133)	($211)



Source of revenue is interfund EDP charges. Expenditures include all central data processing and computer operations of the City.

Debt

DEBT SERVICE

The City of Akron has borrowed money to pay for large capital improvements for many years. This practice began in earnest after the passage of the municipal income tax in 1963. The income tax revenues provided a stable source of income to repay any borrowed funds. The City of Akron is under state and constitutional limits regarding the amount of debt it can have outstanding at any time. Generally, these guidelines guarantee that Akron will always have sufficient funds on hand to pay its debt obligations. These guarantees have assured those buying the City's obligations that their investments are secure. Indeed, Akron has never defaulted on any of its obligations.

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

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

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

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

A city's ability to incur unvoted debt is also restricted by the direct debt limitation that is imposed by the charter. The indirect limitation applies to all unvoted general obligation debt service on some of it is expected by be paid by other sources. The City without a vote of the electors may also issue general obligation debt. 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. Other sources consist of funds that did not even exist in 1963. The sources of revenue used for debt service are identified in Table 10.

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

Akron has over $380,000,000 in outstanding obligations presently. Table 1 identifies the projects that were debt financed, the amount of debt retired in 1996, and the remaining balances. The table shows over $27,000,000 was spent on debt retirement in 1997. A similar number is projected for 1998.

Tables 2 through 7 identify the 1998 debt service on every obligation shown in Table 1.

The City also issues debt for economic development purposes that are not obligations of the City. Table 8 summarizes the City's Tax Increment Bond program. The State of Ohio allows cities to issue these obligations for economic development purposes. These obligations are issued by the City to provide public improvements surrounding a particular business investment. The business is then relieved from its property tax burden for the taxes that are due from the increase in assessed valuation of the business as a result of its investment. Instead, the business makes a payment in lieu of taxes to the City equal to the amount of taxes that would have been paid without this financing scheme. These payments are the sole security for the debt. The table outlines the four issues that are currently outstanding.

As previously mentioned, the income tax is the largest source of revenue used to repay the City's debt obligations. However, the complexity of issues and the variety of funds available for debt service have enabled the City to repay its debts from a variety of sources. Table 9 identifies all the sources of repayment for the City's obligations as well as the uses of the funds.

The City of Akron pays all debt service payments from its Bond Payment Fund. The debt service payments are transferred from the sources identified in Table 9 into the Bond Payment Fund at the time principal or interest payments are due. Tables 10 and 11 show the actual activity of the Bond Payment Fund for both general obligation and special assessment debt.

TABLE 1

DEBT
CITY OF AKRON, OHIO
Period Ending December 31, 1997

Description	Type	Total Outstanding 12/31/96	New Issues in 1997	Redeemed in 1997	Total Outstanding 12/31/97
PUBLIC UTILITY DEBT (G.O.)					
Water	Bonds	$2,500,000	$0	$250,000	$2,250,000
Sewer	Bonds	8,900,000	0	650,000	8,250,000
P.U. SPECIAL REV. (OWDA)					
Water	Loans	2,078,803	0	126,063	1,952,740
Sewer	Loans	48,502,735	0	1,985,977	46,516,758
P.U. SPECIAL REV. (OPWC)					
Water	Loans	1,045,772	0	0	1,045,772
Sewer	Loans	2,118,800	595,000	305,809	2,407,991
Recycle Energy System	Loans	296,186	0	29,395	266,791
P.U. DEBT (REVENUE)					
Water	Bonds	59,510,000	0	3,495,000	56,015,000
Sewer	Bonds	25,000,000	13,110,000	1,145,000	36,965,000
TOTAL P.U. DEBT	Bonds	$95,910,000	$13,110,000	$5,540,000	$103,480,000
	Loans	$54,042,296	$595,000	$2,447,244	$52,190,052
GENERAL DEBT					
Off Street Parking	Bonds	$18,035,000	$6,900,000	$1,330,000	$23,605,000
Street Improvement	Bonds	19,310,000	3,300,000	1,700,000	20,910,000
Storm Sewer Improvement	Bonds	1,050,000	0	70,000	980,000
Highway Improvement	Bonds	10,000,000	0	1,800,000	8,200,000
Municipal Service Ctr.	Bonds	250,000	0	250,000	0
Real Estate Acquisition	Bonds	2,595,000	0	100,000	2,495,000
Recycle Energy System	Bonds	4,760,000	0	680,000	4,080,000
Solid Waste Storage Facil.	Bonds	1,200,000	0	120,000	1,080,000
Municipal Bldg. Imp.	Bonds	350,000	0	35,000	315,000
Parks Improvement	Bonds	250,000	0	25,000	225,000
Municipal Garage	Bonds	250,000	0	25,000	225,000
Pedestrian Walkway	Bonds	550,000	0	55,000	495,000
Computer/Communication	Bonds	520,000	6,050,000	260,000	6,310,000
Final Judgment	Bonds	3,775,000	0	210,000	3,565,000
Public Improvement	Bonds	3,770,000	0	86,376	3,683,624
Market-Valley Urban Renew.	Bonds	380,000	0	20,000	360,000
Convention Center	Bonds	6,685,000	0	280,000	6,405,000
Community Centers	Bonds	9,730,000	0	465,000	9,265,000
Radio Communication System	Bonds	6,031,507	0	364,384	5,667,123
Morley Health Center Plaza	Bonds	353,493	0	20,616	332,877
Ascot Park Improvement	Bonds	675,000	0	25,000	650,000
Inventors Hall of Fame	Bonds	10,060,000	0	680,000	9,380,000
CitiCenter Building	Bonds	4,445,000	0	240,000	4,205,000
Combined Dispatch	Bonds	8,790,000	0	955,000	7,835,000
Sanitary Landfill Imp.	Bonds	630,000	0	160,000	470,000
West Side Depot	Bonds	825,000	0	80,000	745,000
Justice Center Plaza	Bonds	1,200,000	0	0	1,200,000
Recreational Facilities	Bonds	1,730,000	3,000,000	0	4,730,000
Northwest Fire Station	Bonds	1,110,000	0	0	1,110,000
Municipal Facilities	Bonds	0	1,175,000	0	1,175,000
Motor Equipment	Bonds	0	2,025,000	0	2,025,000
High St. Renewal Area	Bonds	0	3,750,000	0	3,750,000
TOTAL GENERAL DEBT	Bonds	$119,310,000	$26,200,000	$10,036,376	$135,473,624
	Notes	$0	$0	$0	$0

TABLE 1 (continued)

DEBT
CITY OF AKRON, OHIO
Period Ending December 31, 1997

Description	Type	Total Outstanding 12/31/96	New Issues in 1997	Redeemed in 1997	Total Outstanding 12/31/97
(Continued)					
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	$12,529,000	$1,645,000	$2,148,000	$12,026,000
Street Improvement	Notes	4,186,700	3,425,300	2,172,400	5,439,600
Street Cleaning	Notes	3,820,000	3,845,000	3,820,000	3,845,000
Street Sealing	Notes	170,056	152,970	140,638	182,388
Street Resurfacing	Notes	1,624,975	1,062,360	805,539	1,881,796
Street Micro-Paving	Notes	98,885	69,516	69,206	99,195
TOTAL S.A. DEBT	Bonds	$12,529,000	$1,645,000	$2,148,000	$12,026,000
	Notes	$9,900,616	$8,555,146	$7,007,783	$11,447,979
SPECIAL OBLIGATIONS					
Canal Park Stadium	COPs	$28,879,435	$0	$0	$28,879,435
Non-Tax Revenue	Bonds	0	35,000,000	0	35,000,000
Industrial Incubator-ODOD	Loans	0	780,000	34,755	745,245
Capital Projects - OPWC	Loans	0	760,000	0	760,000
GRAND TOTAL		$320,571,347	$86,645,146	$27,214,158	$380,002,335

GENERAL OBLIGATION BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 1/1/98	1998 PRINCIPAL & INTEREST
		Issued after January 20, 1920 Not Voted - 10.50 Mill Limit				
June 1, 1975	$5,000,000	Opp. Pk. Off-St Parking	6.625%	Dec. 1, 1998-00	$600,000	$239,750
Nov 1, 1982	5,640,000	Recycle Energy 1st Ser.	10.375%	Nov. 1, 1998-03	1,680,000	454,300
May 1, 1983	8,000,000	Recycle Energy 2nd Ser.	8.750%	Nov. 1, 1998-03	2,400,000	610,000
May 1, 1983	5,000,000	Street Improvements	8.750%	Nov. 1, 1998-03	1,500,000	381,250
May 1, 1983	320,000	Off St. Parking Imp.	9.000%	Nov. 1, 1998-99	40,000	23,600
June 1, 1984	4,800,000	Street Improvements	10.500%	Dec. 1, 1998-04	1,680,000	416,400
June 1, 1984	3,300,000	Health Center O. S. P.	10.500%	Dec. 1, 1998-04	1,155,000	286,275
May 1, 1985	4,000,000	Street Improvements	8.750%	Nov. 1, 1998-05	1,600,000	340,000
May 1, 1985	3,200,000	Parking Fac(Sup Block II)	8.750%	Nov. 1, 1998-05	1,280,000	272,000
July 1, 1986	700,000	Municipal Building Imp.	7.500%	Sept 1, 1998-06	315,000	58,625
July 1, 1986	5,500,000	Street Improvements	7.500%	Sept 1, 1998-06	2,475,000	460,625
July 1, 1986	500,000	Parks Improvement	7.500%	Sept 1, 1998-06	225,000	41,875
July 1, 1986	500,000	Municipal Garage	7.500%	Sept 1, 1998-06	225,000	41,875
July 1, 1986	2,400,000	Recycle Energy System	7.500%	Sept 1, 1998-06	1,080,000	201,000
July 1, 1986	1,100,000	Elevated Pedestrian Walk	7.500%	Sept 1, 1998-06	495,000	92,125
Apr. 1, 1988	2,600,000	Computer & Comm. Equip.	6.750%	Dec. 1, 1998	260,000	277,550
Apr. 1, 1988	2,100,000	Street Improvement 88-1	6.750%	Dec. 1, 1998	210,000	224,175
Apr. 1, 1988	850,000	Final Judgment	6.750%	Dec. 1, 1998	85,000	90,738
Sept. 28, 1989	945,671	Real Estate Acquisition	5.000%	Aug. 15,1998-04	643,056	69,980
Sept. 28, 1989	1,554,329	Real Estate Acquisition	5.000%	Aug. 15,1998-04	1,056,944	115,020
Feb. 21, 1991	2,500,000	Urban Renewal Imp. 1990	8.000%	Dec. 1, 1998-20	858,624	70,066
June 1, 1991	2,300,000	Various Purpose Imp. 1991	6.718%	Dec. 1, 1998-11	1,610,000	220,858
Nov. 21, 1991	450,000	Market-Valley Urban Rnwl.	8.000%	Dec. 1, 1998-07	360,000	53,800
Dec. 10, 1991	1,500,000	Urban Renewal Imp. 1991	8.000%	Dec. 1, 1998-21	1,500,000	124,000
Nov. 1, 1992	16,475,000	Various Purpose Imp. 1992	6.057%	Dec. 1, 1998-13	13,345,000	1,687,120
Oct. 15, 1993	16,230,000	Various Purpose Imp. 1993	4.574%	Dec. 1, 1998-13	12,775,000	1,503,163
June 15, 1994	24,765,000	Various Purpose Imp. 1994	5.810%	Dec. 1, 1998-14	20,295,000	2,626,520
Aug. 1, 1995	2,790,000	Various Purpose Imp. 1995	5.177%	Dec. 1, 1998-08	2,265,000	390,443
Nov. 1, 1995	12,835,000	Various Purpose Imp. 95-2	5.022%	Nov. 1, 1998-16	11,850,000	1,558,724
Aug. 15, 1996	3,800,000	Various Purpose Imp. 1996	5.409%	Dec. 1, 1998-21	3,690,000	315,645
Dec. 1, 1996	13,520,000	Various Purpose Imp. 96-2	5.283%	Dec. 1, 1998-17	13,520,000	1,392,301
Dec. 1, 1997	26,200,000	Various Purpose Imp. 1997	4.955%	Dec. 1, 1998-18	26,200,000	1,234,175
		TOTAL INSIDE BONDS			$127,273,624	$15,873,978

TABLE 2

GENERAL OBLIGATION BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 1/1/98	1998 PRINCIPAL & INTEREST
		Issued after January 20, 1920 Voted - No Limit				
Apr. 1, 1976	$5,000,000	Highway Imp. 3rd Ser.	6.000%	Oct. 1, 1998-01	$800,000	$248,000
June 1, 1976	5,000,000	Highway Imp. 4th Ser.	6.250%	Dec. 1, 1998-01	800,000	250,000
Apr. 1, 1977	5,000,000	Highway Imp. 5th Ser.	5.250%	Oct. 1, 1998-02	1,000,000	252,500
June 1, 1978	4,800,000	Highway Imp. 6th Ser.	5.625%	Dec. 1, 1998-02	1,000,000	256,250
June 1, 1979	5,000,000	Highway Imp. 7th Ser.	6.000%	Dec. 1, 1998-04	1,400,000	284,000
Dec. 1, 1979	10,000,000	Highway Imp. 8th Ser.	7.125%	Dec. 1, 1998-05	3,200,000	628,000
		TOTAL OUTSIDE BONDS			$8,200,000	$1,918,750

TABLE 3

WATERWORKS BONDS

BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 1/1/98	1998 PRINCIPAL & INTEREST
		Issued after January 20, 1920 Not Voted - 10.50 Mill Limit				
July 1, 1986	$5,000,000	Waterworks Improvement	7.500%	Sept. 1, 1998-06	$2,250,000	$418,750
		Mortgage Revenue Bonds - Series 1987				
Sept. 15, 1987	11,765,000	Water Mortgage Revenue	7.50-8.25%	Mar. 1, 1989-06	7,535,000	1,217,363
		Mortgage Revenue Bonds - Series 1994				
May 15, 1994	30,625,000	Water Mortgage Revenue	4.55-6.00%	Mar. 1, 1998-14	27,800,000	2,597,664
		Mortgage Revenue Bonds - Series 1996				
Jan. 15, 1996	21,175,000	Water Mortgage Revenue	3.50-4.875%	Mar. 1, 1998-12	20,680,000	1,479,195
		Ohio Water Development Authority Loan Agreements				
May 28, 1981	3,000,000	OWDA #C390634	10.710%	Jan. & July 1, 1998-06	1,952,740	348,702
		Ohio Public Works Commission Loan Agreement				
July 17, 1995	1,045,772	OPWC #CH903	0.000%	Jan. & July 1, 1998-16	1,045,772	26,144

TABLE 4

SEWER BONDS

BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 1/1/98	1998 PRINCIPAL & INTEREST
		Issued after January 20, 1920 Not Voted - 10.50 Mill Limit				
July 1, 1986	$1,000,000	Sewer System Improvement	7.500%	Sept. 1, 1998-06	$450,000	$83,750
Dec. 1, 1989	12,000,000	Sewer System Improvement	6.685%	Dec. 1, 1998-10	7,800,000	1,105,500
					$8,250,000	$1,189,250
		Ohio Water Development Authority Loan Agreements				
May 28, 1981	$10,000,000	OWDA #C390623	10.710%	Jan. & July 1, 1998-06	$6,509,135	$1,162,340
May 16, 1982	7,544,333	OWDA #C390884-03	12.000%	Jan. & July 1, 1998-10	6,068,598	961,902
June 7, 1984	4,571,067	OWDA #C390884-04	10.540%	Jan. & July 1, 1998-04	2,758,728	576,777
Jan. 26, 1995	15,328,600	OWDA #CS391884-01	4.560%	Jan. & July 1, 1998-15	14,340,532	1,176,439
Mar. 30, 1995	17,891,976	OWDA #CS391900-01	4.560%	Jan. & July 1, 1998-15	16,839,765	1,381,487
					$46,516,758	$5,258,945
		Ohio Public Works Commission Loan Agreement				
Mar. 20, 1991	$420,000	OPWC #CH305	0.000%	Jan. & July 1, 1998-02	$189,000	$42,000
Apr. 22, 1993	328,988	OPWC #CH607(RES)	6.000%	Jan. & July 1, 1998-04	266,791	49,975
July 1, 1994	690,000	OPWC #CH804	0.000%	Jan. & July 1, 1998-18	426,191	10,655
July 1, 1996	1,197,800	OPWC #CH006	0.000%	Jan. & July 1, 1998-17	1,197,800	59,890
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 1999-18	595,000	14,875
					$2,674,782	$177,395
		Revenue Bonds - Series 1996				
June 1, 1996	$25,000,000	Sewer System Imp.	4.30-5.875%	Dec. 1, 1998-16	$24,000,000	$2,342,984
		Revenue Bonds - Series 1997				
Jan. 1, 1997	$13,110,000	Sewer System Imp.	3.75-5.550%	Dec. 1, 1998-16	$12,965,000	$853,950

TABLE 5

SPECIAL ASSESSMENT BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 1/1/98	1998 PRINCIPAL & INTEREST
		Issued after January 20, 1920 Not Voted - 10.50 Mill Limit				
Sept. 1, 1978	$110,000	Rosemary Boulevard	7.250%	Sept 1, 1998-14	$51,000	$6,698
May 1, 1983	465,000	Street Imp. Ser. 1983-1	9.000%	Nov. 1, 1998-01	115,000	35,350
Apr. 1, 1988	3,665,000	Street Imp. Ser. 1988-2	6.750%	Dec. 1, 1998	370,000	394,975
Dec. 1, 1989	2,485,000	Street Imp. Ser. 1989	6.500%	Dec. 1, 1998-00	750,000	298,750
June 1, 1991	2,700,000	Street Imp. Ser. 1991	6.200%	Dec. 1, 1998-01	1,080,000	336,960
Nov. 1, 1992	5,230,000	Street Imp. Ser. 1992	5.783%	Dec. 1, 1998-13	3,350,000	657,370
Oct. 15, 1993	1,350,000	Street Imp. Ser. 1993	5.618%	Dec. 1, 1998-03	810,000	178,673
June 15, 1994	1,350,000	Street Imp. Ser. 1994	4.736%	Dec. 1, 1998-04	945,000	183,398
Aug. 1, 1995	825,000	Street Imp. Ser. 1995	5.003%	Dec. 1, 1998-05	655,000	117,615
Aug. 15, 1996	2,510,000	Street Imp. Ser. 1996	5.240%	Dec. 1, 1998-06	2,255,000	380,900
Aug. 15, 1997	1,645,000	Street Imp. Ser. 1997	4.827%	Dec. 1, 1998-07	1,645,000	234,035
		TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)			$12,026,000	$2,824,724
		SPECIAL ASSESSMENT NOTES				
Dec. 18, 1997	$3,845,000	Street Imp. Series 1997	4.251%	Dec. 18, 1998	$3,845,000	$4,008,797
Aug. 1, 1993	116,980	St. Resurf. II, Ser. 1992	7.000%	Dec. 1, 1998	23,395	25,033
Dec. 1, 1993	720,855	St. Resurf. I, Ser. 1993	6.000%	Dec. 1, 1998	114,522	121,393
Dec. 12, 1994	157,592	St. Resurf. II, Ser. 1993	6.000%	Dec. 1, 1998-99	50,108	28,060
May 1, 1995	919,669	St. Resurf., Series 1994	6.000%	Dec. 1, 1998-99	320,758	179,624
May 1, 1996	1,108,441	St. Resurf., Series 1995	6.000%	Dec. 1, 1998-00	617,055	282,716
June 1, 1997	1,284,846	St. Resurf., Series 1996	6.000%	Dec. 1, 1998-06	1,037,541	309,557
Various	5,439,600	Var. SA Const. Notes	6.00-7.00%	Various	5,439,600	3,170,544 *
		TOTAL SPECIAL ASSESSMENTS NOTES			$11,447,979	$8,125,724

* This figure is estimated

TABLE 6

BOND ANTICIPATION G.O. NOTES

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 1/1/98	1998 PRINCIPAL & INTEREST

Issued after January 20, 1920
Not Voted - 10.50 Mill Limit

NO GENERAL OBLIGATION NOTES OUTSTANDING

TABLE 7

TAX INCREMENT BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 1/1/98	1998 PRINCIPAL & INTEREST
Dec. 15, 1989	$800,000	Quaker Square Dev. Area	8.500%	Dec. 1. 1998-07	$400,000	$64,000
Dec. 23, 1996	3,509,000	Opportunity Pk., Ser 1996	7.000%	Dec. 1, 1998-09	3,334,775	419,855
Apr. 1, 1987	600,000	Lock II Increment	7.000%	Dec. 1, 1998-07	390,000	57,300
		TOTAL TAX INCREMENT BONDS			$4,124,775	$541,155

TABLE 8

NONTAX REVENUE ECONOMIC DEVELOPMENT BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 1/1/98	1998 PRINCIPAL & INTEREST
Nov. 1, 1997	$35,000,000	O'Neil's Bldg. Conversion	5.149%	Dec. 1. 1999-18	$35,000,000	$1,888,738

TABLE 9

1998 DEBT SERVICE - SOURCES & USES OF FUNDS

Sources		Uses	
Income Tax Capital Improvement	$14,021,004	Bonds	$15,038,376
Special Assessment Projects	8,785,448	Interest on Bonds	18,254,973
Water Fund	6,149,741	Notes	7,546,148
Sewer Fund	9,815,147	Interest on Notes	579,578
General Fund	536,010	OWDA Loans	2,273,498
Off-Street Parking Fund	1,147,950	Interest on OWDA Loans	3,334,150
Data Processing Services	262,809	OPWC Loans	160,159
Upgrade Staff Program	8,327	Interest on OPWC Loans	15,297
Municipal Court Information System	22,204	Tax Increment Bonds	246,421
Law Enforcement	39,213	Interest on Tax Increment Bonds	294,734
Radio System - Various Divisions	103,687		
Golf Course Operating	74,661		
Inventors Hall of Fame	547,535		
Tax Increment	1,720,309		
Tax Levy	455,551		
Proceeds from Sale of Notes/Bonds	2,165,000		
Bond Reserve Funds	1,888,738		
	$47,743,334		$47,743,334

TABLE 10

CITY OF AKRON, OHIO
COMPARATIVE AND ESTIMATED RECEIPTS, EXPENDITURES AND BALANCES

	Actual			Estimate
Purpose	1995	1996	1997	1998
General Bond Retirement: January 1	$79,557.81	$68,871.52	$80,487.19	$76,021.66
Receipts:				
Investments Matured	86,160,112.50	102,530,000.00	119,810,000.00	90,000,000.00
Interest on Investments	123,841.11	142,280.71	149,668.44	120,000.00
Bond & Note Sale, Premium, A/I	831,076.75	41,562.87	61,970.91	0.00
Municipal Utilities	5,065,051.44	6,271,441.26	7,331,148.10	7,375,807.40
Other Transfers - General Fund	704,710.27	451,795.00	490,345.00	528,330.00
Eaton Estate Tax Equivalency	215,540.00	211,490.00	203,865.00	202,575.00
Oil & Gas Funds/Golf Course	188,790.00	0.00	16,256.88	74,660.53
Data Processing Services	59,436.00	56,277.00	53,118.00	262,809.00
Upgrade Staff Program	9,906.00	9,379.50	8,853.00	8,326.50
Miscellaneous	22,214.99	4,596.73	0.00	0.00
Municipal Courts	26,416.00	25,012.00	23,608.00	22,204.00
Inventors Hall of Fame	305,426.67	487,579.14	550,680.00	547,535.00
R.E.S. Water Conservation	25,541.97	75,092.67	51,160.09	49,975.00
City Radio System	224,286.23	221,610.72	224,325.72	224,855.19
Off-Street Parking Fund	1,008,068.75	1,059,825.00	1,020,100.00	1,147,950.00
Capital Improvement Fund	12,543,920.00	12,033,685.00	12,959,655.00	13,317,706.00
C.B.D. Tax Equity	208,340.00	103,840.00	104,596.80	106,736.26
CitiCenter	236,581.25	327,356.25	313,631.25	0.00
Ascot Park Public Imp.	54,047.50	57,447.50	55,447.50	53,447.50
Bond Payment Fund - Various	249,712.50	261,259.37	698,345.45	762,595.91
General Property Tax	250,000.00	250,000.00	425,000.00	425,000.00
Total Receipts and Balance	$108,592,577.74	$124,690,402.24	$144,632,262.33	$115,306,534.95
Expenditures:				
Bonds & Notes: Within 10M	$9,109,000.00	$7,955,000.00	$9,116,376.00	$9,315,376.00
Bonds & Notes Int. Within 10M	6,901,529.45	7,052,703.68	7,330,967.52	7,831,599.93
Bonds & Notes: Outside 10M	2,000,000.00	1,800,000.00	1,800,000.00	1,400,000.00
Bonds & Notes Int. Outside 10M	854,000.00	734,071.88	626,500.00	518,750.00
O.W.D.A. Loans	3,194,551.44	4,474,441.26	5,607,648.10	5,607,648.10
O.P.W.C. Loan	93,083.93	91,550.71	93,160.09	160,159.30
Other Expense	101,541.40	122,147.52	151,588.96	200,000.00
Investment Purchases	86,270,000.00	102,380,000.00	119,830,000.00	90,200,000.00
Total Expenditures	$108,523,706.22	$124,609,915.05	$144,556,240.67	$115,233,533.33
Balance December 31	$68,871.52	$80,487.19	$76,021.66	$73,001.62

TABLE 11

CITY OF AKRON, OHIO
COMPARATIVE AND ESTIMATED RECEIPTS, EXPENDITURES AND BALANCES

	Actual			Estimate
Purpose	1995	1996	1997	1998
Special Assessment Bond Ret. Fund:				
Receipts:				
Balance January 1	$26,317.00	$30,720.86	$39,289.15	$43,749.53
Assessments Collected by County	9,753,619.38	10,080,558.84	10,778,368.38	11,000,000.00
Assessments Collected by City	676,480.62	1,014,127.79	780,870.75	800,000.00
Interest on Investments	312,103.81	456,409.58	257,318.52	230,000.00
Investments Matured	143,353,681.39	185,870,620.00	168,760,000.00	150,000,000.00
Premiums	0.00	0.00	14,658.90	0.00
Accrued Interest Bonds Sold	1,718.43	13,410.83	5,804.50	0.00
Sale of Bonds & Notes	825,000.00	2,510,000.00	1,645,000.00	2,165,000.00
Balance from Improvement Funds & Miscellaneous	318,911.18	650,072.81	494,697.83	500,000.00
Total Receipts and Balance	$155,267,831.81	$200,625,920.71	$182,776,008.03	$164,738,749.53
Expenditures:				
Redemption of Improvement Bonds	$2,207,475.00	$2,155,080.00	$2,148,000.00	$2,128,000.00
Interest on Improvement Bonds	836,941.55	752,187.82	725,726.25	696,722.00
Redemption of Notes	7,744,365.00	10,381,193.00	7,007,783.00	7,546,148.00
Interest on Notes	637,227.57	729,328.29	596,715.15	579,578.02
Investments Purchased	143,403,964.00	186,005,370.00	168,890,000.00	150,000,000.00
Close-Out Various S.A. Accounts	106,333.55	90,644.80	137,206.86	130,000.00
Refunds - S.A. Collections	11,067.86	8,366.82	6,935.91	10,000.00
Misc. & Dist. of S.A. Collections	289,736.42	464,460.83	3,219,891.33	3,600,000.00
Total Expenditures	$155,237,110.95	$200,586,631.56	$182,732,258.50	$164,690,448.02
Balance December 31	$30,720.86	$39,289.15	$43,749.53	$48,301.51

TABLE 12

Capital Budget

1998 CAPITAL INVESTMENT AND COMMUNITY DEVELOPMENT PROGRAM

INTRODUCTION

The City of Akron Budget Plan is comprised of two major components. These are the Operating and the Capital Budget. The Operating Budget is the component that funds wages, salaries, supplies and materials. Basically, the operating component funds the day-to-day, recurring costs the City incurs. The other component, the Capital Budget, funds the major, one-time expenses for equipment, facilities, etc. Examples of capital expenses are fire trucks, expressway improvements, park construction, remodeling or major repair 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 as an economic development tool. As you read through the major projects listed in the Capital Budget, you will notice the sizable amount of funds devoted to the expenses categorized as economic development. Akron has devoted much effort and money to enhance its image as a good place to do business. The projects that are herein identified are evidence that the effort is paying dividends.

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

The Capital Budget is a vital part of the overall City budget. The decisions to put certain projects in the budget are 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 will reap long-term revenue growth. A larger revenue stream will enable other operating programs to be expanded or implemented. The two budgets complement each other and should be viewed as two parts of one whole.

The City's Capital Budget identifies all of the capital improvements that will be made in the City during 1998. These projects are funded from a variety of funding sources. The largest source is the City income tax. Akron's 2% tax is divided by Charter into the Operating Plan (73%) and the Capital Plan (27%). This Charter mandate has enabled Akron to always have a steady supply of capital funds available to pay debt service, match grants from federal and state agencies, and make improvements and extensions to the City's infrastructure. Akron has been able to keep pace with an aging infrastructure, and even expand it, due to the reliability of the revenues from the City's income tax. Since 1963 when the City income tax was first enacted, over $1 billion has been invested in capital investments.

OBJECTIVES

The 1998 Capital Budget is a key element in the City's overall financial plan. Akron is dedicated to the goal of maintaining its reputation as a financially sound community and the Capital Plan and Operating Budget Plan are integrated to reach that goal.

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

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

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

c. Encourage the economic expansion of Akron's economy. This activity results in an increase in the local tax base, thus providing additional funds for both capital and operating purposes.

d. Maintain sound neighborhoods. In cooperation with local banks, millions of dollars have been invested in Akron's housing stock to preserve Akron's true strength - its neighborhoods.

The City has consistently met these objectives over the years, and the projects identified in the 1998 plan will continue that tradition.

FUNDING

The changes in federal budget policies have reduced the amount of federal funds Akron receives for capital investments as well as operating expenses. The reduction of funds in the Urban Development Action Grant Program (UDAG), Community Development Program (CD), Economic Development Administration (EDA), and the Environmental Protection Agency (EPA) have limited our ability to meet the capital needs of the City on a timely basis. However, some state funds for infrastructure are available which have eased the pain of reduced federal funding.

While the City's income tax is the largest single source of revenue in the budget, other sources of revenue contribute to the sizable Capital Budget for 1998 At the end of this section is a listing of all the revenues used in the 1998 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 1998 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.

PROJECT	DESCRIPTION	FUNDING
TRANSPORTATION		
Residential Street Program	New pavement, sidewalks, curbs, and street trees on various streets.	$ 1,120,000 Income Tax 694,000 Special Assessments 256,000 Ohio Public Works Commission $ 2,070,000 Total
Community Development Public Improvements	Public improvements in Community Development neighborhoods to complement home improvements performed by property owners. All but the lowest income property owners are assessed a portion of the cost of the improvements which include walk and curb repair, new paving, street treets, water and sewer line repair, and street resurfacing. Work will be done in the following Community Development areas: Bisson, Crouse, Fess, Glover, Goodyear, Kenmore II, Mason Park, Victoria and Lakeshore Boulevard.	$ 787,000 Tax Increment Financing 1,875,000 Special Assessments 2,365,000 Ohio Public Works Commission 622,000 Sewer Capital Funds 360,000 Water Capital Funds 310,000 Tag Tax 136,000 Street Lighting Assessment 100,000 Private Utilities 138,000 Income Tax $ 6,693,000 Total
Sidewalk Reconstruction	The reconstruction of damaged sidewalks throughout the City on various streets.	$ 490,000 Income Tax 250,000 Special Assessments $ 740,000 Total
Street Resurfacing	Resurfacing of arterial, collector and local streets throughout the City.	$ 225,000 Income Tax 750,000 Tag Tax 870,000 Special Assessments $ 1,845,000 Total
Arterial Streets	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.	$ 470,000 Tag Tax 659,000 Income Tax 5,588,000 Federal Highway Funds 1,062,000 Ohio Public Works Commission 400,000 Street Lighting Assessments 100,000 Oil and Gas Revenues 300,000 Private Utilities 1,130,000 Special Assessments 70,000 Tax Increment Financing 282,000 Sewer Capital Funds 20,000 Water Capital Funds $ 10,081,000 Total
Bridges	Throughout the City of Akron.	$ 850,000 Federal Highway Funds 40,000 Summit County 65,000 Tax Increment Financing 620,000 Tag Tax $ 1,575,000 Total

PROJECT	DESCRIPTION	FUNDING
Expressways	Major reconstruction of expressways throughout Akron.	$ 2,325,000 Federal Highway Funds 225,000 Income Tax $ 2,550,000 Total
TOTAL TRANSPORTATION PROGRAM		$ 25,554,000

Impact on Operations: The transportation program has been instrumental in reducing the number of miles of streets that need routine maintenance. Over the past 15 years, improvements have been made to over 81 miles of residential and arterial streets. Each mile that is paved reduces operating costs in the Highway Maintenance Division. Although the Highway Maintenance budget has not been decreased as a result of these improvements, the City has been using its resources to maintain the non-paved streets in Akron. All streets are investigated each year by the Highway Division and recommendations are made to the council representatives on which streets will be repaired each year. This list of streets is then repaired using outside contractors. In this way, the funds not used to maintain newly paved streets are used to maintain non-paved streets. Non-paved street improvements are assessed against the property owners at a higher rate than the paved, encouraging the property owners to petition for their streets to be paved.

PARKS

Cascade Valley Park	Continuation of bikeway design from Bath Road.	$ 750,000 Income Tax 1,566,000 Federal Highway Funds $ 2,316,000 Total
Court Resurfacing	Reconstruction of tennis and basketball courts at Joy Park.	$ 125,000 Income Tax
Patterson Ballfields	Development of additional fields for baseball/softball and football/soccer.	$ 2,000,000 General Obligation Debt
Firestone Stadium	New lighting on the stadium field and relocation of the stadium lights to the pony field. Includes improvements to the locker rooms, training room, and maintenance room.	$ 1,000,000 General Obligation Debt 180,000 Private Utilities $ 1,180,000 Total
Ballfield Lighting	Installation of ballfield lights at various City parks.	$ 100,000 Income Tax
Kerr Park	Reconstruction of tennis courts and repair of backstop and fencing.	$ 100,000 Income Tax
Soap Box Derby	Replacement of grandstands and surface parking at Derby Downs.	$ 280,000 General Obligation Debt
Summit Lake Marina	Design of marina facility and ballfields.	$ 100,000 Income Tax
Various Small Parks	Miscellaneous improvements at parks throughout the City.	$ 808,000 Income Tax 112,000 State of Ohio $ 920,000 Total
TOTAL PARKS PROGRAM		$ 7,121,000

Impact on Operations: The park projects noted above typically add to the operations of the City. New community centers need additional staff, supplies, and utility costs to operate. These additional operational costs are programmed into the operating budget annually. In the various small park improvements, many of the parks are receiving newly resurfaced basketball and tennis courts. These projects reduce operation costs for those particular parks. 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 small parks. This has proven more cost effective than using City crews.

PROJECT	DESCRIPTION	FUNDING
SEWER		
Sewer Distribution System - Akron	Replacement and repair to storm, sanitary sewers, relief sewers, manholes, pump stations, and sewer racks.	$ 11,050,000 Sewer Capital Funds 595,000 Ohio Public Works Commission 125,000 Income Tax $ 11,770,000 Total
Sewer System - JEDDs	Provision of new sewers and pump stations in the newly created Joint Economic Development Districts surrounding Akron. The City receives income taxes from the businesses located in these districts.	$ 18,365,000 JEDD Funds
Compost Facility	Various improvements at the Compost Facility.	$ 2,765,000 Sewer Capital Funds
Water Pollution Control Station	Various improvements at the Water Pollution Control Station.	$ 3,355,000 Sewer Capital Funds
TOTAL SEWER PROGRAM		$ 36,255,000

Impact on Operations: The sewer improvements noted above, except for the JEDD improvements, increase operating costs. The Federal and State Environmental Protection Agencies have mandated many of these improvements, requiring additional staff to maintain the required investments. However, in the Joint Economic Development Districts, operations should be greatly enhanced. The income tax and tap-in fees generated from these districts will be used to pay debt service on the sewer revenue debt, relieving the sewer operating budget from the annual debt service. The extensions of sewer lines will not need to be maintained for many years, thus generating operating income without the corresponding debt service.

WATER		
Water System Improvements/ Akron	Various improvements to Akron's water system.	$ 15,565,000 Water Capital Funds 850,000 Private $ 16,415,000 Total
Water System Improvements/ JEDDs	Provision of new water lines in the newly created Joint Economic Development areas surrounding Akron. The City receives income taxes from the businesses located in these districts.	$ 14,660,000 JEDD Funds
TOTAL WATER PROGRAM		$ 31,075,000

Impact on Operations: See the comments on the sewer system. The same is true for the water system, including the analysis of the JEDDs.

PUBLIC FACILITIES		
Cascade Parking Deck	Improvements to Cascade Plaza and parking deck.	$ 225,000 Tax Increment Financing 2,450,000 General Obligation Debt $ 2,675,000 Total
Harold K. Stubbs Justice Center	Computerized filing system for the Municipal Court. Remodeling to accommodate the relocation of the City Prosecutor's Office.	$ 50,000 Income Tax 860,000 General Obligation Debt $ 910,000 Total

PROJECT	DESCRIPTION	FUNDING
Morley Parking Deck	Waterproof all levels of Morley parking deck.	$ 500,000 General Obligation Debt
Office Relocations	Relocation of various offices.	$ 700,000 General Obligation Debt
Municipal Building	Chemically clean stone and brick, upgrade restrooms, remove abandoned HVAC equipment , and roof replacement.	$ 765,000 General Obligation Debt
Emergency Operations Center (EOC) Emergency Generator	Purchase and installation of an emergency generator to provide power to portions of the Municipal Building. The Municipal Building is the designated Emergency Operations Center for Summit County.	$ 160,000 Income Tax 227,000 Summit County $ 387,000 Total
Energy Conservation	Installation of energy-efficient lighting, HVAC, and other equipment within City-owned buildings.	$ 2,000,000 General Obligation Debt
Superblock Phase II Waterproofing	Waterproof all levels of Superblock parking deck.	$ 585,000 General Obligation Debt
Other	Miscellaneous repair to several City facilities including ADA compliance improvements.	$ 625,000 General Obligation Debt 3,250 Tax Increment Financing 13,000 Telephone Fund 465,000 Income Tax 377,500 Motor Equipment Fund 183,250 State of Ohio 58,250 Federal Aviation Administration 50,000 Private Funds 50,000 Oil and Gas Funds $ 1,825,250 Total
TOTAL PUBLIC FACILITIES		$ 10,347,250

Impact on Operations: The above improvements will have minimal effect on operations of the City.

MISCELLANEOUS EXPENSES

Administration	Administrative expenses for the Capital Investments Program, the Community Development Program, and a portion of the City-wide graphics operation.	$ 1,460,000 Income Tax
Debt Service	1998 debt service on general obligations associated with the City of Akron Capital Program.	$ 14,625,000 Income Tax
Equipment Replacement	Purchase of police cars, fire vehicles, and replacement equipment for various other City departments.	$ 1,320,000 Income Tax 94,000 Sewer Capital Funds $ 1,414,000 Total

PROJECT	DESCRIPTION	FUNDING
Other	Miscellaneous capital purchases for all other City departments.	$ 150,000 General Obligation Debt 100,000 Building Inspection Fees 145,000 Income Tax $ 395,000 Total
TOTAL MISCELLANEOUS EXPENSES		$ 17,894,000

Impact on Operations: None.

ECONOMIC DEVELOPMENT

Ascot Industrial Park	Fifth phase of public improvements to support development.	$ 1,345,000 Tax Increment Financing 80,000 State of Ohio 40,000 Water Capital Funds 50,000 Sewer Capital Funds 15,000 Street Lighting Assessments $ 1,530,000 Total
Massillon Road Industrial Park	Phase I public infrastructure to support development including roadway, utility extension and rail spur.	$ 1,400,000 Tax Increment Financing 100,000 State of Ohio $ 1,500,000 Total
Canal Redevelopment	Continuation of redevelopment of the Ohio Canal between Bartges and Bowery Street. Includes demolition of the O'Neil's annex building, land acquisition, and plan preparation for Lock III Plaza.	$ 2,200,000 State of Ohio
Tell Parking	Construction of a parking deck over the canal and acquisition and development of surface parking.	$ 6,257,000 Private
Canal Place Parking	Development of surface parking around Spaghetti Warehouse.	$ 4,100,000 General Obligation Debt
General Tire Plant 2	Acquisition and improvements for industrial development.	$ 1,300,000 State of Ohio
Go-Jo Redevelopment	Environmental remediation of Goodrich Headquarters to allow Go-Jo Industries to move operations to downtown Akron.	$ 1,000,000 State of Ohio 1,500,000 Tax Increment Financing 500,000 Oil and Gas Revenues $ 3,000,000 Total
Other	Miscellaneous investments to spur economic development in the City of Akron. Includes public improvements, loans, incentive grants, Minority Business Development Center, etc.	$ 3,525,000 General Obligation Debt 150,000 Private Utilities 830,000 Fed. Enterprise Community Grant 680,000 Knight Estate Funds 200,000 Parking Lot Revenue 280,000 State of Ohio 750,000 Oil and Gas Revenues 25,000 Street Lighting Assessments 450,000 Special Assessments 1,745,000 Tax Increment Financing $ 8,635,000 Total

PROJECT	DESCRIPTION	FUNDING
TOTAL ECONOMIC DEVELOPMENT PROGRAM		$ 28,522,000

Impact on Operations: The intent of the Economic Development program of the City is specifically to enhance the operating capability of the City. The projects noted above are all aimed at generating additional revenue in the form of municipal income taxes. The City has had growth in all sectors of the economy as a result of our economic development incentives. The City's overall unemployment rate has fallen from over 20% since 1993, to a rate of 6.4% at the end of 1995. Our growth rate for new employment exceeds the state average over the past fifteen years, growing at an annual rate of 1.6%.

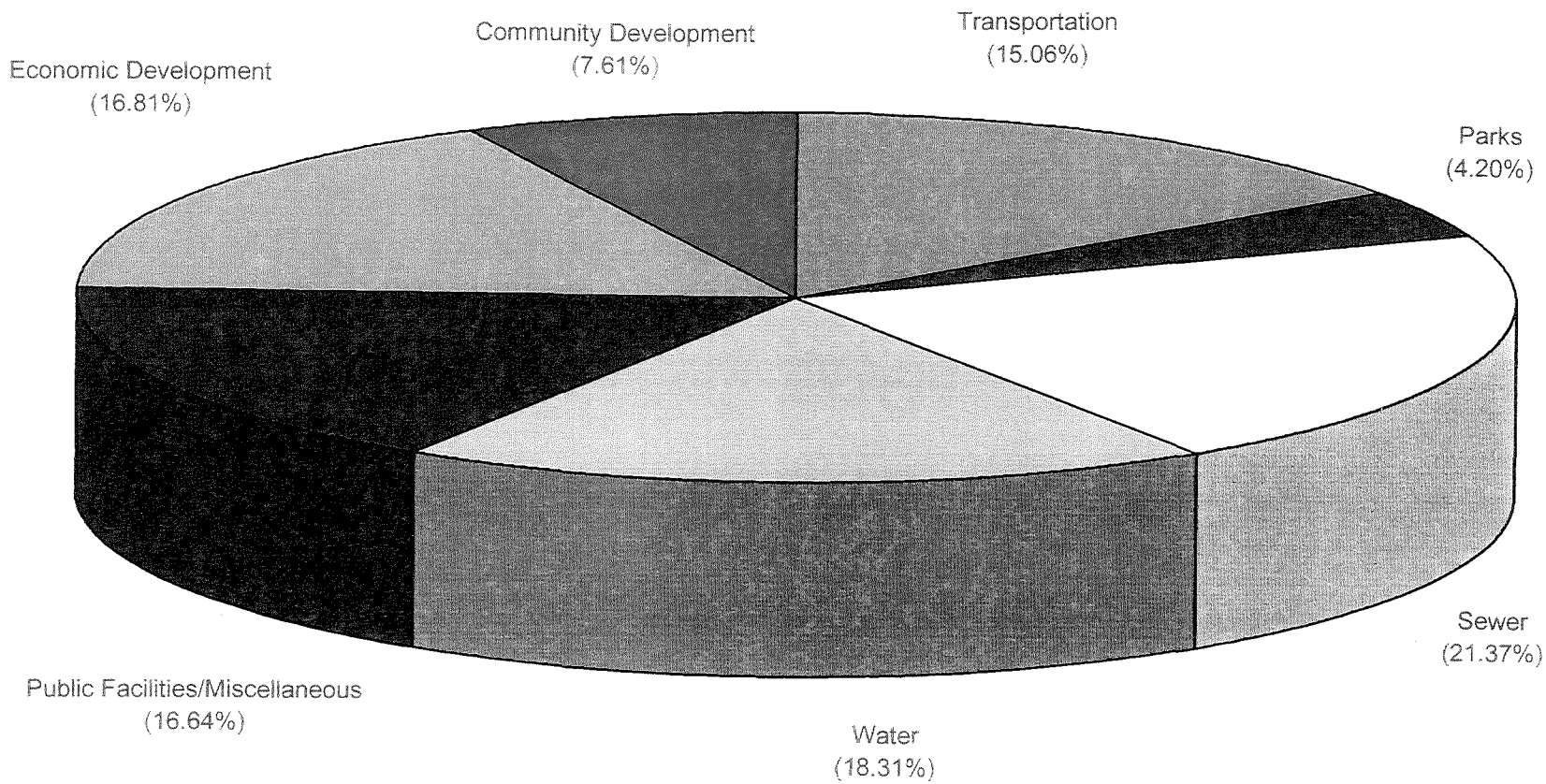
COMMUNITY DEVELOPMENT

Housing Activities	Continuation of the successful housing rehabilitation program in the following areas: Aqueduct; Big Falls; Crouse; Glover; Goodyear; Madison/Peckham; Manchester Road; Mason Park; and Noble areas. Also includes petition programs in the following areas: Beardsley; Charles; Clark; Euclid; Hart; Lane/Howe; Laurelp; Leroy; Lloyd; Marcy; Merton; Moon/Snyder; Rhodes; Talbot; and West Long areas.	$ 7,380,000 Community Development Funds
Demolition	Demolition of vacant, abandoned, and deteriorated residential dwellings in CD neighborhoods.	$ 500,000 Community Development Funds
Home Repair	Home repair assistance for elderly, low-income, or handicapped individuals.	$ 340,000 Community Development Funds
Human Resources	City share of public service programs carried out throughout Akron, including health and environmental services, consumer counseling, youth-related services, senior services, fair housing and neighborhood drug prevention.	$ 560,000 Community Development Funds
Public Improvements	Public improvements within the Community Development Areas.	$ 2,300,000 Community Development Funds
Other	Miscellaneous services to residents in Community Development areas, including transitional housing.	$ 1,820,000 Community Development Funds 12,000 Federal Emergency Shelter Grant $ 1,832,000 Total
TOTAL COMMUNITY DEVELOPMENT ACTIVITIES		$ 12,912,000

Impact on Operations: Minimal. The most significant reduction in operations is to the benefit of the homeowners located in the Community Development areas. The program of low-interest loans and grants to homeowners for property repair saves homeowners from excessive utility bills and removes dangerous code violations. Highway Maintenance savings are achieved from the public improvements identified above in the transportation section.

TOTAL CAPITAL PLAN **$169,680,250**

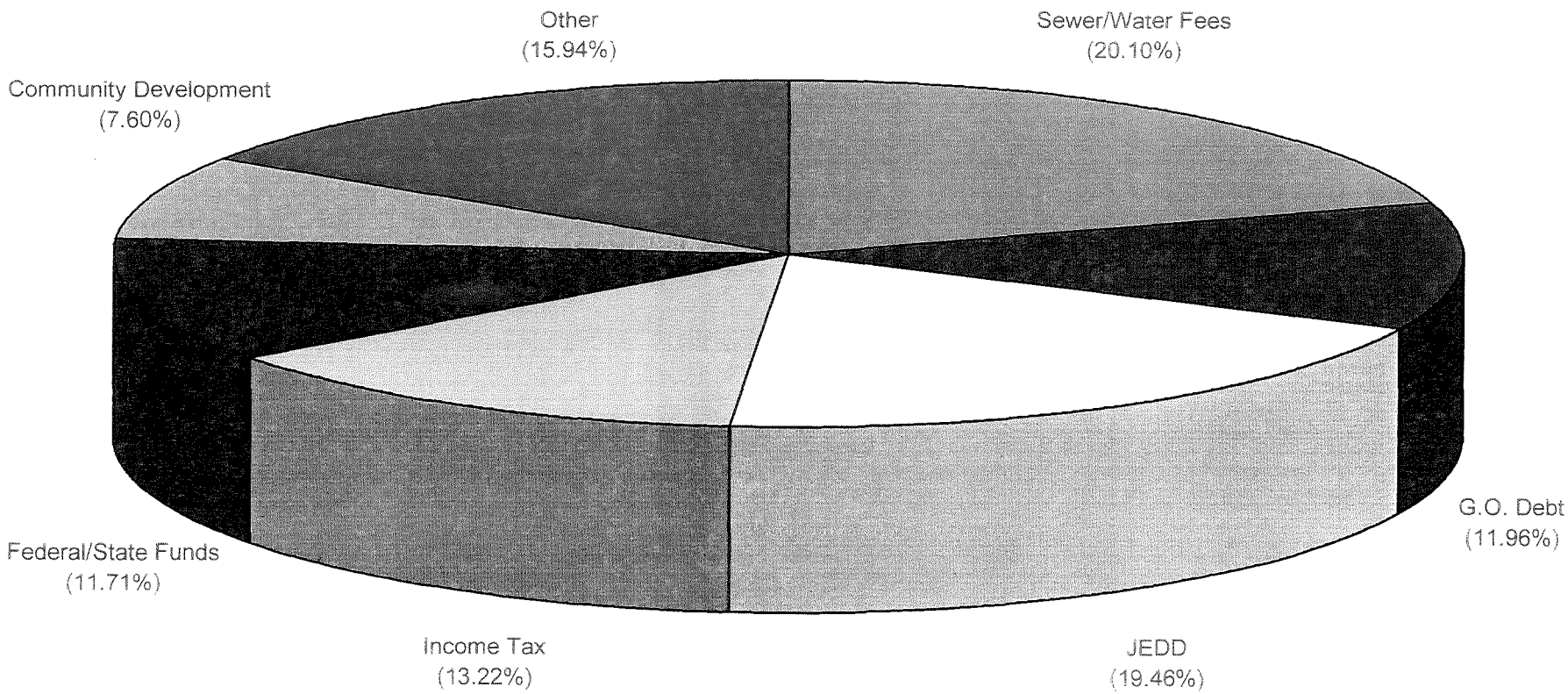
CITY OF AKRON
EXPENDITURES BY CATEGORY
1998 CAPITAL BUDGET
TOTAL $169,680,250



1998 REVENUE BY SOURCE

SOURCE	AMOUNT	COMMENTS
Community Development	$ 12,900,000	Entitlement of Community Development Funds.
Equipment Auction	75,000	Receipts realized from the sale of obsolete, outdated capital equipment including automobiles, road road maintenance equipment and trucks.
Federal Highway Funds	10,329,000	Receipts from federal and state transportation sources available only for improvements to specifically designated streets and highways.
General Obligation Debt	20,290,000	Proceeds from sale of general obligation bonds.
Income Tax	22,440,000	27% of City income tax revenues.
JEDD Funds	33,025,000	Receipts from Joint Economic Development Districts (in exchange for providing water and sewer) and/or proceeds from sale of water and sewer bonds for those areas.
Miscellaneous Revenue	4,995,750	Revenue from various other public agencies outlined in the Capital Program.
Private Funds	7,157,000	Donations from private companies to assist with capital projects.
Sewer Capital Funds	18,124,000	Sewer user fees programmed solely for sanitary sewer-related improvements. Also used for Water Pollution Control Station improvements.
Special Assessments	5,269,000	Proceeds from the assessment of contiguous, abutting or benefitting property for public improvements including walks, curbs and street paving.
State of Ohio/Ohio Public Works Commission	9,533,250	State share of various capital projects, including funds provided by the University of Akron.
Summit County	267,000	County share of various capital projects.
Tag Tax	2,150,000	City of Akron share of Summit County license tag receipts. Devoted exclusively to resurfacing and bridge repair.
Tax Increment Financing	7,140,250	Receipts from payments-in-lieu of taxes from various developments in downtown and throughout other development areas.
Water Fees	15,985,000	Water user fees programmed solely for water supply and treatment improvements.
TOTAL REVENUE	**$169,680,250**	

CITY OF AKRON
REVENUES BY SOURCE
1998 CAPITAL BUDGET
TOTAL $169,680,250



Revenue Summaries

REVENUE ASSUMPTIONS 1998 OPERATING PLAN

ALL FUNDS

Revenue increases proposed for 1998 are as follows:

1. Income tax revenues to increase 3%.

2. Property tax revenues to increase 4%

3. Local Government Fund to increase 5%.

4. No increase in water fees, golf course, or parking fees.

5. No increase in curbservice fee.

6. No increase in recycling fees.

7. Building Inspection fees to increase 10%.

8. Highway Maintenance State reimbursement to increase 5%.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

CATEGORY AND DEPARTMENT	ACTUAL 1994	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	BUDGETED 1998	PERCENTAGE OF TOTAL
Local Taxes						
Police & Fire Pension Transfer	$ 1,350,000	$ 1,350,000	$ 1,330,000	$ 1,442,000	$ 1,687,140	1.34
General Property Taxes	12,263,357	12,293,403	12,116,642	13,870,814	14,555,870	11.58
73% Income Tax	54,500,000	58,000,000	61,118,020	61,331,782	63,238,040	50.32
State Taxes						
Cigarette	11,761	11,204	9,790	9,597	9,790	0.01
Inheritance	2,813,337	2,748,563	4,009,080	3,653,512	4,526,580	3.60
Liquor Permits	283,636	290,694	283,338	278,265	278,270	0.22
Local Government	8,558,955	12,025,434	10,600,395	11,250,019	11,812,520	9.40
Non-Tax Receipts						
Judicial	3,547,027	3,721,915	3,959,110	4,072,852	4,171,520	3.32
Commissions & Executive	4,459,703	4,465,322	4,229,037	6,662,044	7,513,670	5.98
Treasury Investments	5,200,000	4,340,000	5,800,000	3,600,000	4,200,000	3.34
Safety Department	1,598,426	1,728,047	1,558,124	2,055,732	2,196,850	1.75
Health Department	488,318	428,192	693,024	1,011,031	602,890	0.48
Service Department	599,113	541,075	215,754	409,508	417,700	0.33
Curbservice Fees	7,828,519	8,557,984	8,513,217	8,694,823	8,694,830	6.92
Recycling Fees	1,286,690	1,220,608	1,222,519	1,326,766	1,326,770	1.06
Landfill Fees	1,804,995	983,975	600,506	435,926	435,940	0.35
TOTAL GENERAL FUND GROSS REVENUES	$106,593,837	$112,706,416	$116,258,556	$120,104,671	$125,668,380	100.00%

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 1998
USING DUPLICATE OF 1997
BY GOVERNMENTAL UNIT AND PURPOSE

Assessed Valuation. . . $2,664,647,685

	Inside 10m	Outside 10m	Millage	Percent of Total
School Operating	4.20	47.10	51.30	
School Building Fund	0	3.56	3.56	
Total School	4.20	50.66	54.86	70.86%
City Operating	3.35	0	3.35	
Police Operating Levy	2.00	0	2.00	
Emergency Medical Operating Levy	2.80	0	2.80	
City Debt	.16	.13	.29	
Police Pension	.30	0	.30	
Fire Pension	.30	0	.30	
Total City	8.91	.13	9.04	11.68%
Library	0	1.87	1.87	
County Operating	1.75	0	1.75	
County Debt	.45	0	.45	
Child Welfare	0	2.77	2.77	
Mental Health Operating	0	1.57	1.57	
Mental Health Permanent Imp.	0	1.00	1.00	
Weaver School Operating		3.26	3.26	
County Metropolitan Park	0	.85	.85	
Total County	2.20	11.32	13.52	17.46%
TOTAL	15.31	62.11	77.42	100.00%

CITY OF AKRON, OHIO
PROPERTY TAX LEVIED IN MILLS
BY POLITICAL SUBDIVISION
1985 to 1998

Collection Year	County	School	City	Transit Authority	Total
1985	12.97	34.44	7.20	1.90	56.51
1986	13.09	39.44	7.17	1.90	61.60
1987	13.09	39.44	7.17	1.90	61.60
1988	12.69	39.44	7.17	1.90	61.20
1989	12.73	45.94	8.37	1.90	68.94
1990	13.23	45.94	8.60	1.90	69.67
1991	13.48	45.96	8.60	----	68.04
1992	13.48	45.96	8.60	----	68.04
1993	13.48	45.96	8.60	----	68.04
1994	13.20	45.96	8.60	----	67.76
1995	15.05	54.86	8.60	----	78.51
1996	14.88	54.86	9.00	----	78.74
1997	12.28	54.86	9.00	----	76.14
1998	13.52	54.86	9.04	----	77.42

1998 OPERATING FUND GROUP NET REVENUES

	PROJECTED REVENUES (NET OF TRANSFERS)	PERCENT OF TOTAL
Income Tax Transfer	$ 63,238,040	45.07
Property Tax Collections	16,243,010	11.58
Local Government Fund Payments	11,812,520	8.42
All Other General Fund	10,731,110	7.65
Curbservice Revenues	8,694,830	6.20
Emergency Medical Services Millage	7,461,010	5.32
Other State Taxes	4,814,640	3.43
Treasury Investments	4,200,000	2.99
Municipal Court Fines and Costs	4,171,520	2.97
Gasoline Tax Collections	3,690,370	2.63
All Other Highway Maintenance Collections	1,824,690	1.30
Motor Vehicle License Tax Collections	1,520,000	1.08
Recycling Fees	1,326,770	0.95
Landfill Fees	435,940	0.31
Airport Revenue	105,890	0.08
Other EMS Fees	35,490	0.03
OPERATING FUND GROUP NET REVENUES	$140,305,830	100.00%

NOTES:

(1) The Operating Fund Group includes the General Fund (10000), the Emergency Medical Services Fund/EMS (20100), the Highway Maintenance Fund (20700), and the Airport Fund (55001). These funds make up the bulk of City services.

(2) Excluded from net revenues are the transfers from the General Fund to the other funds included above. Those transfers are as follows:

General Fund to Airport	$ 403,090
General Fund to Highway Maintenance	2,000,000
TOTAL	$2,403,090

SOURCE: Property Taxes

Summary:

Property taxes are collected by the County and distributed to all political subdivisions. Revenues are lagged one year from the date the taxes are levied. In other words, taxes levied in 1997 are being collected in 1998. Akron currently levies 9.0 mills of property taxes. This represents about 15% of the total property tax bill of 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, .2 mills is used for debt retirement, and the remainder is used for General Fund operations.

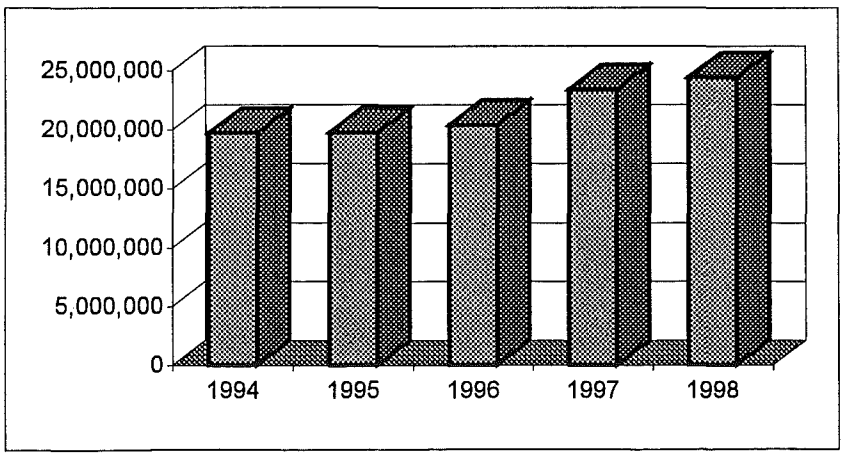
Analysis:

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 trend in Akron has been a 3% increase in every year there is no revaluation performed by the county. The last sexennial appraisal was performed in 1996. For 1997, we received over a 14% increase in revenues based on the 1996 reappraisal . In 1998, we expect about a 4% increase in revenues.

Fiscal Year		Amount	% Increase (Decrease)
1994		19,713,225	6.18
1995		19,761,382	0.24
1996		20,384,705	3.15
1997		23,383,134	14.71
1998	Budgeted	24,388,410	4.30



SOURCE: Inheritance Tax

Summary:

Estate taxes are levied by the State of Ohio, and collected by the County. Municipalities in Ohio receive 64% of the taxes levied, pro-rated by the amount of time the decedent lived in the municipality. The state receives the remaining 36%. Rates range from 2% of taxable estates of less than $40,000 to $23,000 + 7% of excess over $500,000. The City receives two settlements from the County each year. These occur in April and October.

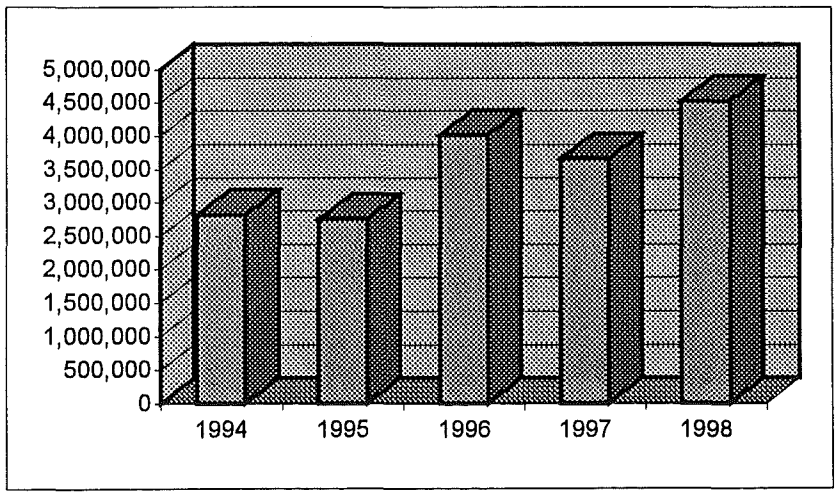
Analysis:

Inheritance Taxes (Estate taxes) have proved to be an unsteady source of income for the City of Akron. The amounts range from $2.7 million to about $4.1 million over the last 5 years (see table below). The funds are generally used the for general fund. The largest estate tax settlement ever received by the City of Akron was $5.6 million from the estate of John S. Knight. These funds were put into a separate account for use only for economic development activities.

Projection:

This revenue source is impossible to accurately forecast. Since it depends on the deaths of Akron residents, there is no way to forecast who will die, and the size of their estate. Toward the end of 1997,a number of large settlements occurred which enabled the City to forecast $4.5 million for 1998.

Fiscal Year		Amount	% Increase (Decrease)
1994		2,813,337	(31.32)
1995		2,748,563	(2.30)
1996		4,009,080	45.86
1997		3,653,512	(8.87)
1998	Budgeted	4,526,580	23.90



SOURCE: Local Government

Summary:

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

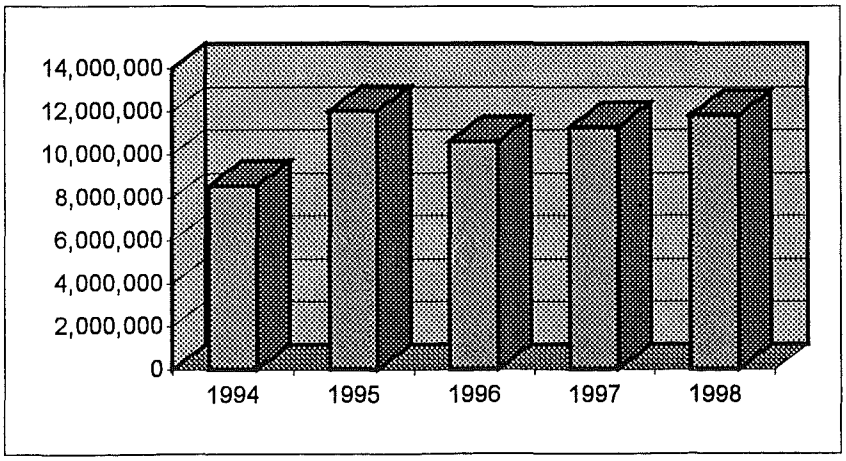
Analysis:

This revenue source has been a major source of revenue for the City of Akron. In 1997, it represented nearly **8%** of the total general fund revenues. The State sets the percentage of the three taxes to be distributed on an bi-annual basis as part of the State bi-annual budget bill. The State then tells each county the amount of funds to allocate among their jurisdictions. In Akron, the amount budgeted is based on the county's projection according to allocation formula.

Projection:

In 1995, an error was discovered in the distribution formula calculated by the County. The county had not lowered its percentage of the local government fund as the incorporated sections of the county grew, since 1992. This error resulted in a $1.7 million additional payment for prior year incorrect allocations to the City of Akron, and smaller increases for most other Summit County municipalities. Also, higher percentage distributions for future payments were awarded. This error accounts for the large increase in 1995. Because of the strong growth of the State of Ohio economy, we expect this source to grow 5% for 1998.

Fiscal Year		Amount	% Increase (Decrease)
1994		8,558,955	6.49
1995		12,025,434	40.50
1996		10,600,395	(11.85)
1997		11,250,019	6.13
1998	Budgeted	11,812,520	5.00



SOURCE: Curbservice 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 every Akron resident is having their refuse properly disposed. The amount charged by the City is sufficient to pay for the operation of the Sanitation Division. Currently, the charge is $11.25 per month. The bill is sent as part of the monthly water and sewer bill. This is less than the amount charged by private haulers and surrounding cities.

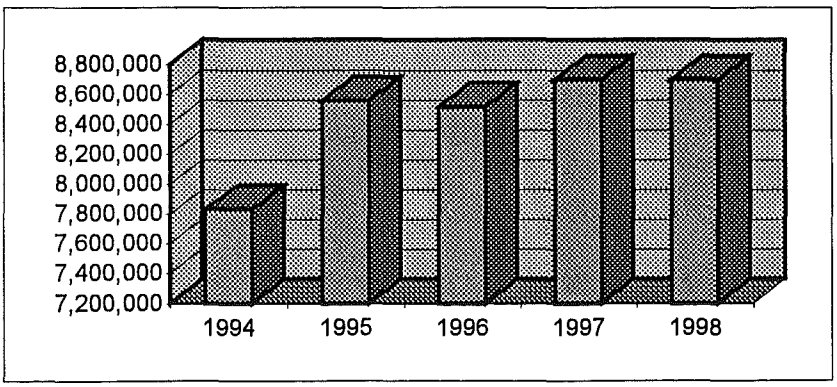
Analysis:

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 up by a private contractor, under contract to the City. Each year, of the rates charged by the private hauler are compared with the City's cost of Sanitation Collection and the City's costs are in line with those of the private hauler. The rates for monthly collection are set by City Council.

Projection:

Akron City Council last raised the rates for curbside collection in 1994. At that time, the rate was increased by $1.25 per month, with the increase taking two years to take effect. In January, 1995, the final part of the increase was implemented ($.75 per month). The rate will not increase in 1998. Therefore, revenues will remain flat through 1998.

Fiscal Year		Amount	% Increase (Decrease)
1994		7,828,519	2.90
1995		8,557,984	9.32
1996		8,513,217	(0.52)
1997		8,694,823	2.13
1998	Budgeted	8,694,830	0.00



SOURCE: Recycling Fees

Summary:

The City began curbside recycling in late 1992. The recyclable materials each resident accumulates are collected every other week on the regular trash collection date. The City charges $1.70 per month for this service. Each Sanitation customer is charged; however, not all customers have chosen to participate in the program. The charge is separate from the normal trash collection fee, and is sent monthly as part of the water and sewer bill.

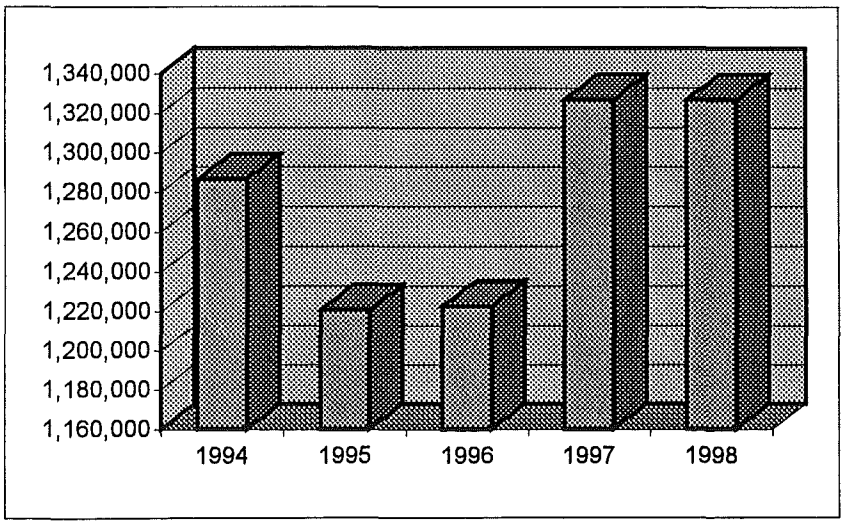
Analysis:

The State of Ohio set a goal of recycling 25% of all trash by 1995. The City of Akron has not yet reached that goal. In April, 1995, the City began accepting newspaper products in the recyclable material stream. This has increased the percentage of recyclable materials collected.

Projection:

To date, the monthly charge for this service has paid the full cost of the program. We expect the monthly charge to be sufficient for the next few years. No increase in revenue is projected for 1998.

Fiscal Year		Amount	% Increase (Decrease)
1994		1,286,690	3.52
1995		1,220,608	(5.14)
1996		1,222,516	0.16
1997		1,326,766	8.53
1998	Budgeted	1,326,770	0.00



SOURCE: Landfill Fees

Summary:

The City owns and operates the Hardy Road Landfill. Up until 1995, the landfill was limited to industrial and commercial trash. All household waste was disposed of at the City's Recycle Energy System. The facility, however, stopped burning trash on April 1, 1995. Now, the landfill is back in full operation. The City of Akron has accepted proposals to privatize the landfill. Until a solution is found, the landfill is where the City's household waste will be disposed. Rates for waste disposal vary by size of the disposal truck.

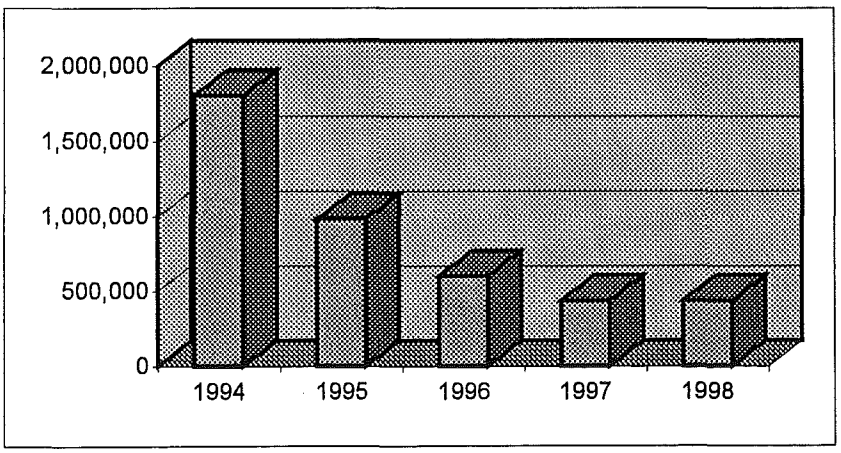
Analysis:

Landfill revenues have been difficult to forecast in the past. There is no normal year to base projections on because true landfill revenue was dependent on the error free operation of the City's Recycle Energy System. If the facility was down for any length of time, the landfill revenue would increase dramatically, because waste was diverted to the landfill from the Recycle Energy System. Currently, the City is the primary customer.

Projection:

As mentioned above, the Recycle Energy System stopped accepting trash on April 1, 1995. The landfill will now receive all waste collected by the City. Revenue however, did not increase because the City does not charge itself for dumping its waste at the landfill. The loss of local flow control by a 1994 Supreme Court decision has reduced revenue at the landfill. An accurate revenue stream for the landfill will be hard to predict until a decision is made regarding the future of the landfill.

Fiscal Year		Amount	% Increase (Decrease)
1994		1,804,995	67.93
1995		983,975	(45.49)
1996		600,506	(38.97)
1997		435,926	(27.41)
1998	Budgeted	435,940	0.00



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. The cost of services is the actual cost for labor (including benefits and indirect costs) and the parts including an 8% markup. The Motor Equipment Bureau performs most repairs and maintenance, but does contract for major body and transmission services.

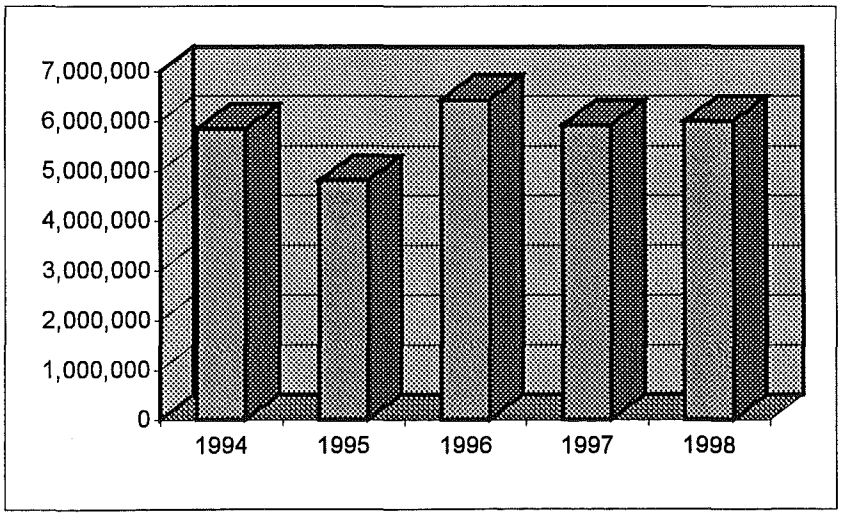
Analysis:

In the past, the Motor Equipment Bureau has generated enough revenue to pay the full cost of operating the bureau. Over the last few years this has not been true, because of the capital projects. However, the fund balance was sufficent to cover the expenses.

Projection:

Fees increase each year due to the higher cost of labor and parts. In 1995, departments did not pay their December bills. This resulted in a higher than normal percentage increase for 1996, and caused the 1997 growth to be negative. The 1998 revenue is anticipated to increase slightly. For 1999, the City is projecting increasing the user fees.

Fiscal Year		Amount	% Increase (Decrease)
1994		5,843,629	6.88
1995		4,802,407	(17.82)
1996		6,424,025	33.77
1997		5,919,318	(7.86)
1998	Budgeted	5,996,900	1.31



SOURCE: Income Tax

Summary:

The City of Akron levies a 2% income tax on individual and corporate income earned in the City. Each year, all residents 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 increased the City's tax to 2% in 1982. The tax is distributed according to City Charter into both operations and capital improvements. In 1992, Akron voters amended the tax ordinance by reallocating the amount from 67% to 73% for operations, and from 33% to 27% for capital improvements. This change was approved in order to allocate more funds to the safety forces.

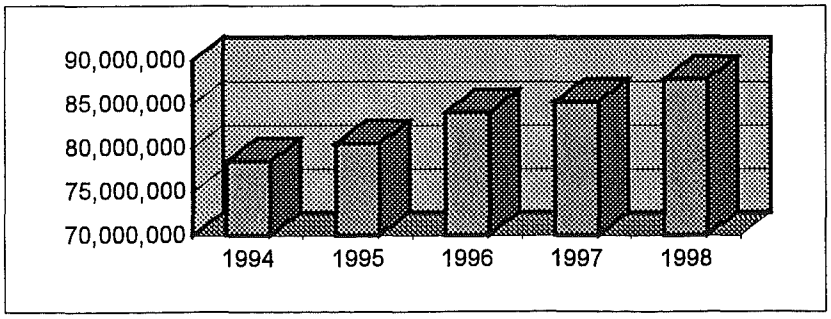
Analysis:

The Akron income tax is the largest source of operating revenue. A District income tax has now been levied outside the city limits through an innovative program called Joint Economic Development Districts (JEDDs). This program, designed by the City of Akron and enabled by the State in 1994, allows cities to enter into contracts with surrounding townships to extend water and sewer lines for development purposes in exchange for the District levying an income tax on businesses in the District. The City and three of the surrounding townships have created these JEDDs to date. The City will extend water and sewer lines in the townships, and the JEDDs will transfer all income tax revenues to the City. The revenue from the tax began in 1995, and some of the water and sewer lines are complete, while others are in the design and construction phase.

Projection:

In Akron, the income tax has grown an average of about 3% per year over the last 9 years. The City's successful economic development program has enabled Akron to increase its employment base in a diversified manner. This trend is expected to continue and for 1998, the income tax revenue is expected to increase by 3%. These projections do not include revenue from the Joint Economic Development Districts mentioned above. The JEDDs income tax collection for 1995 was $3.5 million, for 3/4 year collection, while over $6.8 million was collected in 1996. For 1997, again, approximately $6.8 million was collected.

Fiscal Year		Amount	% Increase (Decrease)
1994		78,467,301	2.93
1995		80,512,427	2.61
1996		84,049,272	4.39
1997		85,271,223	1.45
1998	Budgeted	87,829,360	3.00



SOURCE: Water Service Charge

Summary:

The City's water system, part of the Public Utilities Bureau, is a self supported utility that has over 80,000 customers. 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.

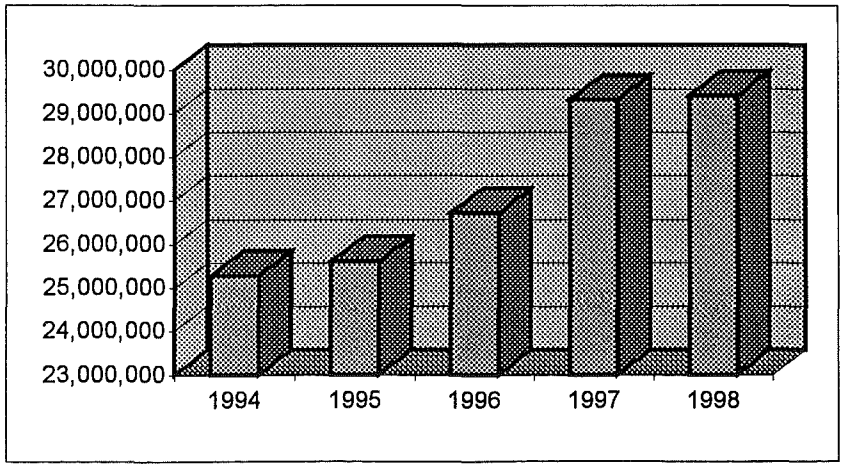
Analysis:

The Public Utilities Bureau has for the last 10 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. Rate increases have been driven by the EPA mandated improvements for the last several years.

Projection:

Rate increases have averaged 5% per year for the last 5 years. However, that does not always generate 5% in additional revenue. The most significant factor affecting revenues is the amount of annual rainfall. For 1998, the Mayor announced there would be no rate increase until at least the year 2000.

Fiscal Year		Amount	% Increase (Decrease)
1994		25,283,294	7.08
1995		25,601,821	1.26
1996		26,709,084	4.32
1997		29,319,425	9.77
1998	Budgeted	29,400,000	0.27



SOURCE: Sewer Service Charge

Summary:

The 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.

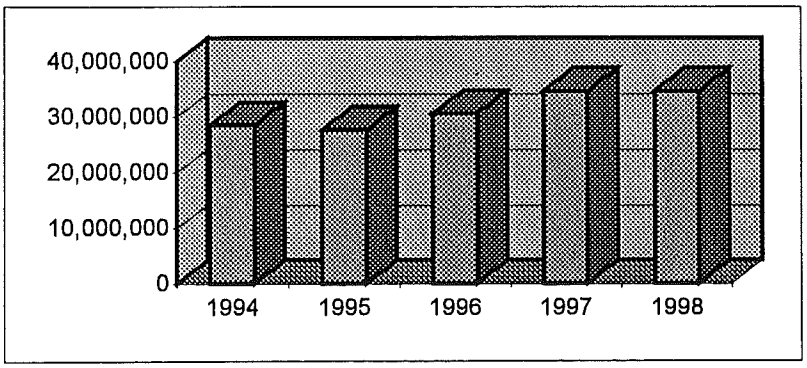
Analysis:

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

Projection:

Rates for sewer services are set by Akron City Council. Rate increases for Akron customers have averaged 8% over the last eight years. But in 1996, a 19.5% increase was approved by Akron City Council and in 1997, City Council approved a rate increase of 9.5%. Rate increases to outside users have been slightly less. Since the sewer revenues are based on water usage, the amount of annual rainfall is the main determining factor affecting revenues. Revenue forecasts are based on historical records of water usage. For 1998, there will be no rate increase for City of Akron customers.

Fiscal Year		Amount	% Increase (Decrease)
1994		28,516,362	2.60
1995		27,705,048	(2.85)
1996		30,616,452	10.51
1997		34,654,923	13.19
1998	Budgeted	34,654,920	(0.00)



SOURCE: Off-Street Parking Fees

Summary:

The City owns and operates under contract seven 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 $45 per month for monthly customers, and daily rates are priced competitively with non-city owned lots.

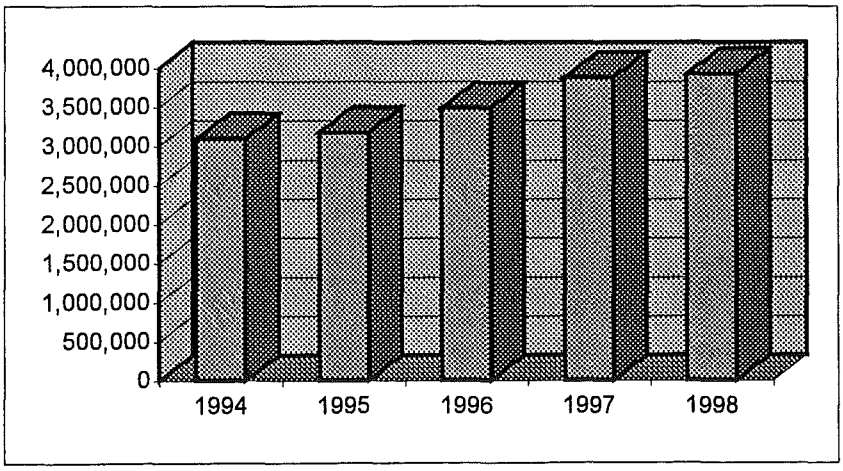
Analysis:

At most of the facilities, the parking rates do not generate enough revenue to support all costs of the decks, including debt service. All the decks but one, produce enough revenue to support operations, and portion of the debt service. All off-street lots generate enough revenue to cover operating expenses. The rates set by City Council, compete with non-city owned lots and decks. The newest City owned parking deck opened in October, 1996 and serves the Convention Center and National Inventor's Hall of Fame. Renovation of the O'Neils parking deck has begun. The deck is being rebuilt at the existing location and will be completed in 1998.

Projection:

Rates at the City owned decks were increased in 1996. Most of the increased revenue is due to the higher utilization of the facilities as the demand for downtown parking continues to escalate. The construction and renovation of the deck mentioned above should relieve some of the congestion in the decks.

Fiscal Year		Amount	% Increase (Decrease)
1994		3,091,737	1.65
1995		3,174,791	2.69
1996		3,484,660	9.76
1997		3,872,458	11.13
1998	Budgeted	3,926,100	1.39



SOURCE: Special Assessments

Summary:

The City has an aggressive program of special assessments for street and sidewalk construction. Property owners pay a fixed front foot fee that represents approximately 40% of the cost of these improvements. The City covers the remainder of the cost with local or state/federal funds. Property owners who are assessed for public improvements can elect to pay cash or an assessment spread over a number of years, with interest. Most assessments are levied over a 10 year period. Property owners are notified of their assessment, and the bills are forwarded to the county, who collects the assessment as part of the annual property tax collection process.

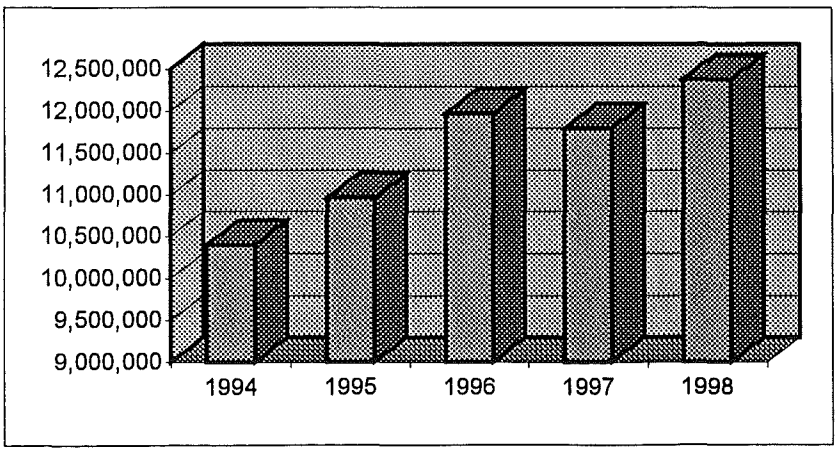
Analysis:

The special assessment program has been instrumental in paving streets throughout the City. The City determines which streets to pave each year by the petitions and requests received from property owners. The property owners are assessed their share. The amount of special assessment revenue is dependent on how many petitions are received. The timing of the payments is dependent on whether property owners pay their assessments in cash or opt for the payment plan. The amount collected is transferred to the bond payment fund to pay the debt service on the property owners share of the improvement.

Projection:

The level of special assessment revenue varies depending on when property owners choose to pay their assessments.

Fiscal Year		Amount	% Increase (Decrease)
1994		10,399,842	8.45
1995		10,955,553	5.34
1996		11,969,226	9.25
1997		11,790,178	(1.50)
1998	Budgeted	12,379,690	5.00



SOURCE: Gasoline Tax

Summary:

Gasoline taxes are collected by the state and distributed to cities according to the number of vehicles registered in that city. The rate is currently $.22/gallon. Of the revenue collected, $.01 goes to the Local Transportation Improvement Fund (for highway maintenance or new construction), 75% of the remainder to the state highway fund, and 10.7% goes to cities. The remainder is distributed to counties and townships.

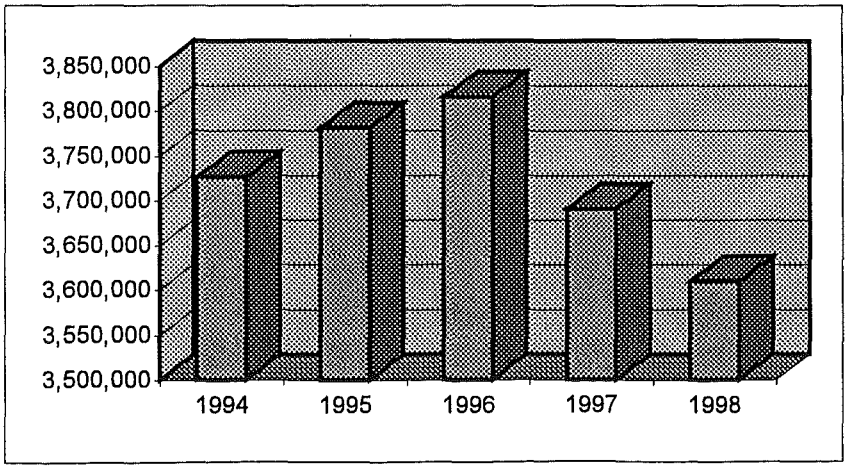
Analysis:

The City uses the proceeds to fund the Highway Maintenance Division of the Public Service Department. Funds are used for street and culvert repairs as well as snow and ice control in the winter.

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. State projections are not used since the state is on a different fiscal year.

Fiscal Year		Amount	% Increase (Decrease)
1994		3,726,110	4.81
1995		3,780,962	1.47
1996		3,815,970	0.93
1997		3,690,364	(3.29)
1998	Budgeted	3,609,370	(2.19)



SOURCE: Motor Vehicle License Tax

Summary:

The state enacts and collects this tax. Cities receive an allocation based on the number of vehicles registered in the particular city. The current annual rate for passenger cars is $20, and rates for commercial trucks vary from $45 to $1,340. The funds are constitutionally earmarked for highway purposes.

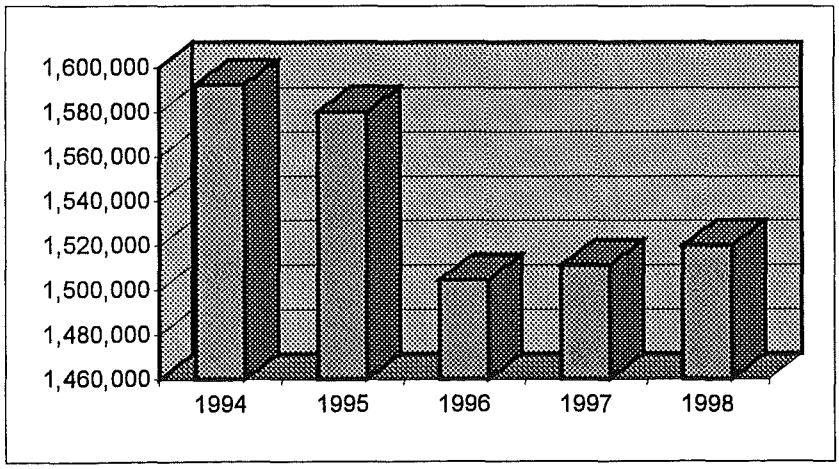
Analysis:

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. These permissive taxes are not used in the operating budget.

Projection:

Revenues are based on registrations of vehicles in Akron. Akron forecasts these revenues on historical averages.

Fiscal Year		Amount	% Increase (Decrease)
1994		1,592,439	5.03
1995		1,580,332	(0.76)
1996		1,504,611	(4.79)
1997		1,511,127	0.43
1998	Budgeted	1,520,000	0.59



SOURCE: Street Cleaning Assessment Note

Summary:

The City of Akron carries out an extensive street cleaning program, including snow removal. The program is funded by special assessments, levied against each property owner abutting a paved street. Streets are broken into 11 different classes, each with a different cleaning schedule and assessment rate.

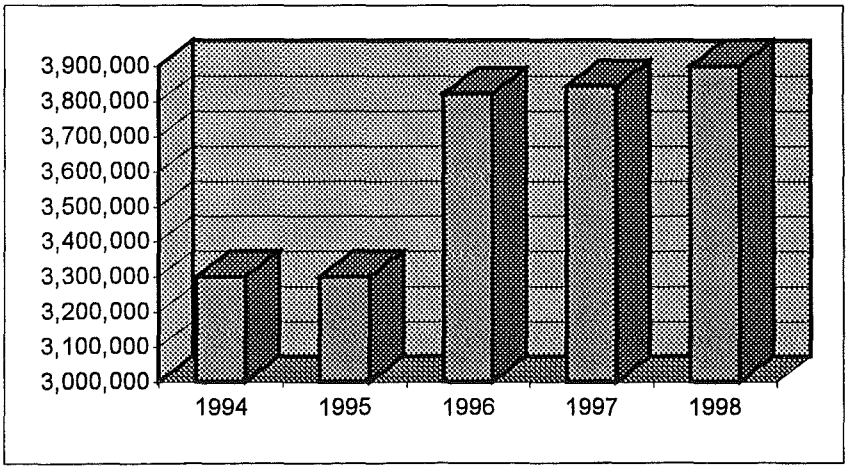
Analysis:

Street Cleaning expenses are funded with one year assessment notes. The notes are issued at the end of the year to fund the current year program. The notes are then retired from assessments collected in the following year.

Projection:

Street Cleaning assessment rates were changed in 1996. The 1998 budget projects no changes in the assessment rates.

Fiscal Year		Amount	% Increase (Decrease)
1994		3,300,000	14.77
1995		3,300,000	0.00
1996		3,821,775	15.81
1997		3,845,000	0.61
1998	Budgeted	3,900,000	1.43



SOURCE: Street Lighting Assessment

Summary:

Property owners in Akron pay an assessment each year to cover the cost of electricity and maintenance of the street lighting system. Assessments are levied against each property owner that resides on a street that is served with street lights. Approximately 95% of all streets in Akron are served with street lights. The street lighting system is comprised of many different types of lights. Parts of the system are comprised of underground wiring, ornamental light poles, and the standard wood pole with overhead wiring. Most of the City is now served with high pressure sodium lighting, reducing electricity and maintenance costs over conventional incandescent lights.

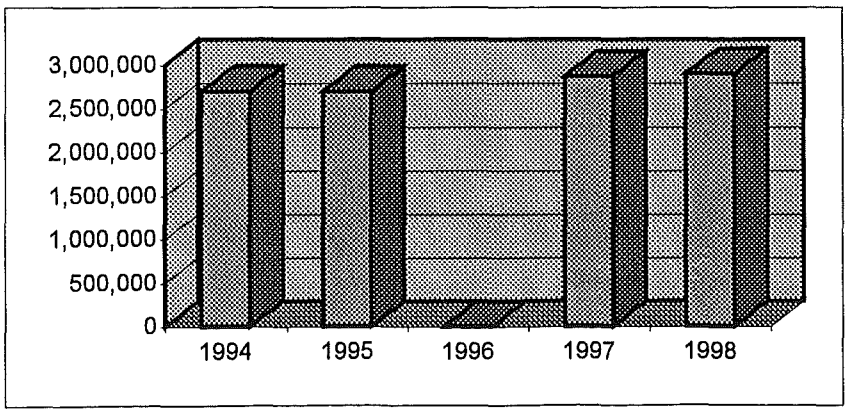
Analysis:

The costs to operate the system are incurred by the Ohio Edison Company and billed to the City on a monthly basis. In prior years, the City issued notes at the end of each year to cover the payments to Ohio Edison. However, due to a large balance in the fund, the 1996 program was funded without issuing notes. For 1998, the program will be funded from the current year special assessment collections.

Projection:

In 1990, the City entered into a new agreement with Ohio Edison that eliminated the need for increases in street lighting rates for the foreseeable future. Ohio Edison took over ownership of many City owned lights, and reduced the rate of electricity to the City for 10 years. This reduction in the cost of power enabled the City to build up a balance in the fund, which will be used to cover the costs of the program in 1998.

Fiscal Year		Amount	% Increase (Decrease)
1994		2,700,000	0.00
1995		2,700,000	0.00
1996		0	(100.00)
1997		2,871,140	N/A
1998	Budgeted	2,899,850	1.00



SOURCE: Engineering Bureau Service Charge

Summary:

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

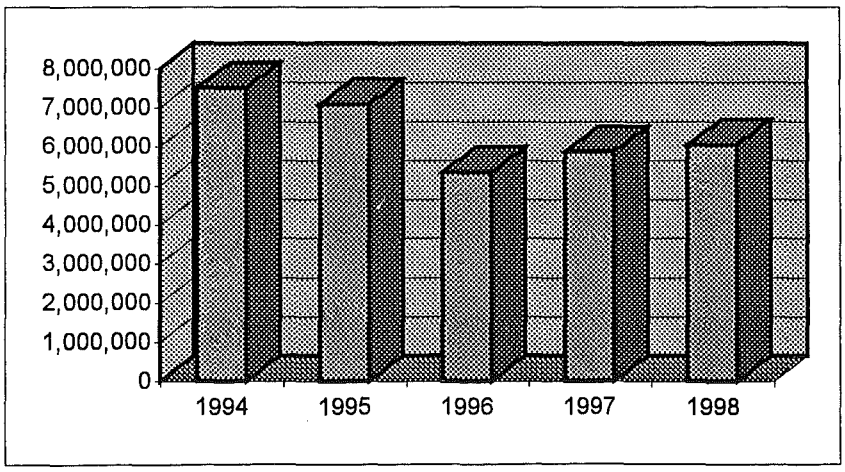
Analysis:

The Capital Budget 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 by the amount of wages and salaries. However, in the past few years, the indirect costs of running the bureau have increased dramatically, because the bureau has moved to computer aided design. The costs of the new computer equipment and software was included as an indirect cost, and charged to all projects. In 1994, the revenues necessary were substantially reduced as the computerization was completed. In mid 1995, the City changed the way it accounted for unbillable time in the bureau. The unbillable time was accumulated and charged to a non-appropriated fund, and thus not counted in this analysis.

Fiscal Year		Amount	% Increase (Decrease)
1994		7,510,605	12.56
1995		7,086,305	(5.65)
1996		5,338,832	(24.66)
1997		5,869,133	9.93
1998	Budgeted	6,045,210	3.00



SOURCE: MIS Service Charge

Summary:

The Management Information Services (formerly the Electronic Data Processing) Division is an Internal Service fund. Each department using the main-frame computer or UNIX servers is charged a fee to cover maintenance and depreciation.

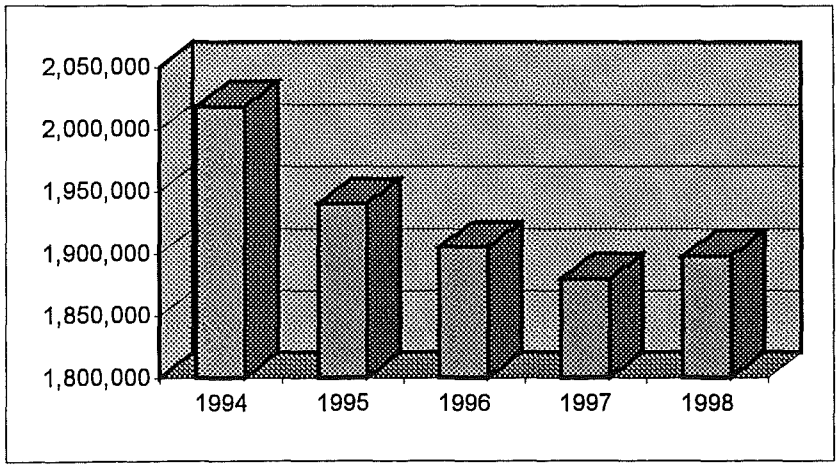
Analysis:

The MIS Division has worked diligently to keep the rotary charges the same for the last 5 years. They have reduced maintenance costs, and kept employment to a minimum. The fund had built up a substantial fund balance that was used in 1995 to implement a City-wide electronic mail program. The division is working on building up the fund balance to help pay for the upgrades to the electronic mail system.

Projection:

The MIS rotary fund is funded by service charges levied against users of the computer system. The City has moved many applications from the main frame to a UNIX based client server system. This has required a change to the billing system. The revenues to the fund are expected to increase due to the increased number of users brought on line to use the electronic mail, financial and payroll systems.

Fiscal Year		Amount	% Increase (Decrease)
1994		2,018,097	15.07
1995		1,940,181	(3.86)
1996		1,905,375	(1.79)
1997		1,879,375	(1.36)
1998	Budgeted	1,897,820	0.98



SOURCE: Community Development Grant

Summary:

The City implements a comprehensive housing rehabilitation and social service program with the funds received each year from 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 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 treatment 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 treatment areas.

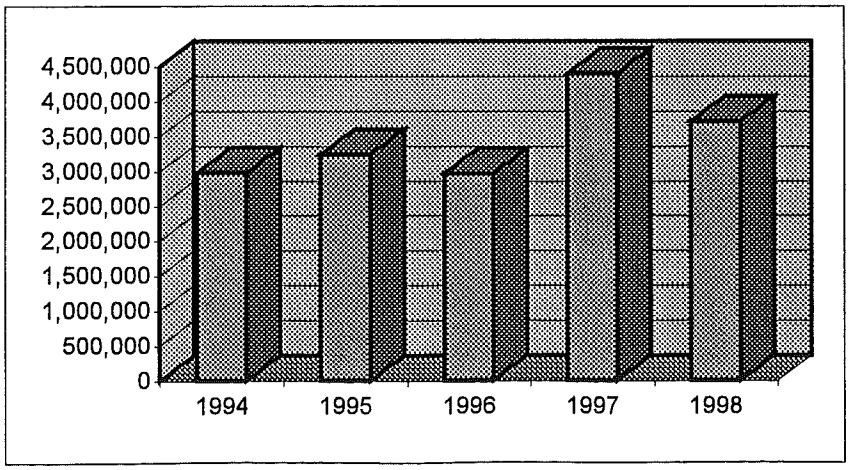
Analysis:

The City annually receives approximately $10 million from the federal CD program. Many of the funds are not appropriated in the operating budget plan. The funds identified below are those that are used for direct and indirect administration of the program. The non-appropriated funds are used for direct 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 current federal budget shows a funding level at the prior fiscal year budget. The federal budget year is not a calendar year budget, and the projections for the 1998 calendar year City budget show a decrease from 1997.

Fiscal Year		Amount	% Increase (Decrease)
1994		2,979,256	(19.24)
1995		3,246,382	8.97
1996		2,974,797	(8.37)
1997		4,399,290	47.89
1998	Budgeted	3,720,000	(15.44)



SOURCE: JTPA Grant

Summary:

The City of Akron serves as the Administrative Entity for Service Delivery Area 22 of the Ohio Job Training Partnership Program. The program is funded by the Federal Job Training Partnership Act. SDA 22 carries out a number of job creation and job training activities in Akron, Summit and Medina Counties. The JTPA program is administered by City of Akron employees, but the governing body is the Private Industry Council. This Council is made up of area citizens appointed by the Mayor of Akron, the Summit County Executive, and the Medina County Commissioners.

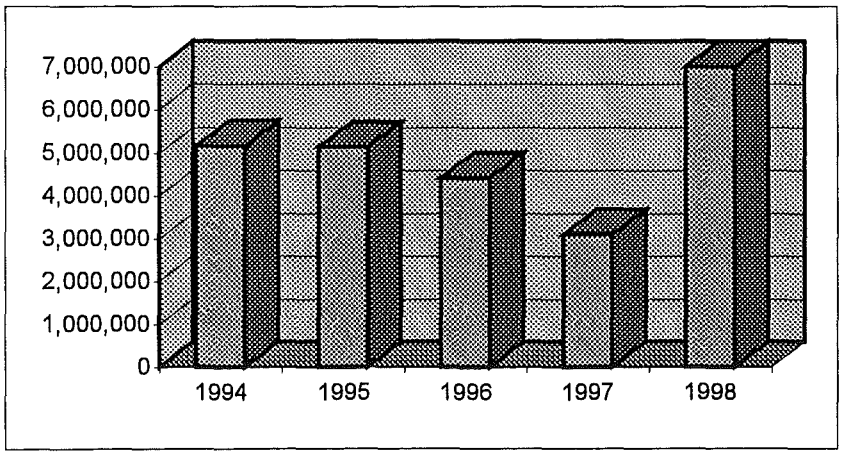
Analysis:

Funding for this program is distributed by the State of Ohio Department of Labor under an allocation formula. The distribution is based on the following formula: 66.6% is distributed to the SDA's based on relative unemployment levels, and 33.4% is based on relative numbers of economically disadvantaged adults. The State receives the Federal Funds and distributes them to the various service delivery districts across the state. Unused funds must be returned to the State for redistribution to other districts.

Projection:

The revenues are determined by Federal budget priorities. In fiscal 1996, we experienced reductions in the program. Several changes are now being reviewed to seek outside funding for current programs. For 1998, we are planning on an increase of over 125% based on new funding for a new Welfare to Work program.

Fiscal Year		Amount	% Increase (Decrease)
1994		5,163,032	(17.51)
1995		5,137,426	(0.50)
1996		4,415,104	(14.06)
1997		3,098,358	(29.82)
1998	Budgeted	7,000,000	125.93



Expenditure Summaries

EXPENDITURE ASSUMPTIONS 1998 BUDGET PLAN

ALL FUNDS

Expenditure increases proposed for 1998 are as follows:

1. Wages to increase by 3% for all employees.

2. All other costs to remain stable.

3. General fund full time employment to remain at current level.

CITY OF AKRON, OHIO
1998 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 1995
DECEMBER 31, 1996 & DECEMBER 31, 1997

By Funding Sources:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
General Fund	1,562.78	1,521.21	1,547.75	1,566.80
Internal Service Fund	159.00	160.50	163.50	175.50
Enterprise Fund	498.00	493.00	506.50	531.50
Special Revenue Fund	403.34	419.14	412.10	438.05
Special Assessment Fund	38.35	38.50	38.50	38.50
Debt Service Fund	11.53	4.65	4.65	4.65
TOTAL	2,673.00	2,637.00	2,673.00	2,755.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
CIVIL SERVICE:				
Assistant Personnel Director	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Employee Benefits Manager	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Personnel Aide	2.00	1.00	1.00	1.00
Personnel Analyst	5.00	5.00	6.00	6.00
Personnel Director	1.00	1.00	1.00	1.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	4.00	5.00	4.00	4.00
Secretary	8.00	8.00	7.00	8.00
Selection Manager	1.00	1.00	1.00	1.00
Training and EEO Officer	1.00	1.00	1.00	1.00
TOTAL CIVIL SERVICE	27.00	27.00	26.00	27.00
FINANCE:				
Administration:				
Executive Assistant	0.00	1.00	1.00	1.00
Finance Deputy Director	0.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Secretary	1.00	0.00	0.00	0.00
Total Administration	2.00	3.00	3.00	3.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Audit & Budget:				
Accounts Analyst	4.00	5.00	4.00	4.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Audit & Budget Supervisor	1.00	0.00	1.00	1.00
Executive Assistant	1.00	0.00	0.00	0.00
Secretary	0.50	0.50	0.50	0.50
Total Audit & Budget	7.50	6.50	6.50	6.50
General Accounting:				
Account Clerk	8.00	8.00	6.00	6.00
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician	2.00	2.00	4.00	4.00
Accounts Analyst	1.00	1.00	2.00	2.00
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.50	0.50
Tax Auditor	0.00	1.00	0.00	0.00
Total General Accounting	13.50	14.50	14.50	14.50
Management Information Systems:				
Computer Operations Supervisor	1.00	1.00	1.00	1.00
Computer Operator	2.00	2.00	2.00	3.00
Computer Programmer	5.00	3.00	4.00	4.00
Computer Programmer Analyst	8.00	9.00	9.00	9.00
Computer Systems Manager	1.00	1.00	1.00	1.00
Data Control Assistant	1.00	1.00	1.00	1.00
Data Control Coordinator	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Management Information Systems	20.00	19.00	20.00	21.00
Purchasing:				
Account Clerk	0.00	0.00	1.00	1.00
Buyer Technician	0.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00
Purchasing Aide	2.00	1.00	1.00	1.00
Secretary	5.00	6.00	6.00	7.00
Senior Buyer	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 Purchasing	12.00	13.00	14.00	15.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Taxation:				
Account Clerk	1.00	2.00	4.00	2.00
Assistant Law Director	1.00	1.00	1.00	1.00
Cashier	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	12.00	11.00	9.00	11.00
Tax Agent	4.00	4.00	3.00	4.00
Tax Auditor	16.00	16.00	16.00	16.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	2.00	1.00	1.00	1.00
Tax Deputy Commissioner	1.00	1.00	1.00	1.00
Tax Records Supervisor	0.00	1.00	1.00	1.00
Total Taxation	40.00	40.00	39.00	40.00
Treasury:				
Accounts Analyst	1.00	1.00	1.00	1.00
Assessment & License Agent	3.00	3.00	3.00	4.00
Assessment & License Supervisor	1.00	1.00	1.00	1.00
Assessor	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00
City Cashier	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	3.00	3.00	3.00	3.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	13.00	13.00	13.00	14.00
TOTAL FINANCE	108.00	109.00	110.00	114.00
FIRE:				
E.M.S.:				
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	0.00	0.00	2.00	0.00
Fire District Chief	1.00	1.00	1.00	1.00
Fire Equipment Mechanic	1.00	1.00	1.00	1.00
Fire Lieutenant	22.00	22.00	24.00	22.00
Firefighter/Medic	65.00	66.00	62.00	66.00
Secretary	3.00	3.00	3.00	3.00
Total E.M.S.	93.00	94.00	94.00	94.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
FIRE:				
Computer Programmer Analyst	2.00	1.00	1.00	1.00
Fire Captain	6.00	11.00	12.00	17.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	2.00	3.00	3.00	5.00
Fire District Chief	8.00	7.00	5.00	5.00
Fire Equipment Foreman	1.00	1.00	1.00	1.00
Fire Equipment Mechanic	3.00	3.00	3.00	3.00
Fire Hydrant Maintenance Worker	3.00	3.00	3.00	3.00
Fire Hydrant Repair Supervisor	1.00	1.00	1.00	1.00
Fire Lieutenant	79.00	73.00	68.00	66.00
Firefighter/Medic	203.00	197.00	199.00	208.00
Master Fire Equipment Mechanic	4.00	4.00	4.00	4.00
Master Fire Equipment Supervisor	1.00	1.00	1.00	1.00
Secretary	7.00	7.00	7.00	7.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	2.00	2.00	2.00	2.00
Total Fire	324.00	316.00	312.00	326.00
TOTAL FIRE	417.00	410.00	406.00	420.00
LAW:				
Administration:				
Deputy Law Director	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Law Director	1.00	1.00	1.00	1.00
Total Administration	3.00	3.00	3.00	3.00
Civil:				
Account Clerk	1.00	1.00	1.00	1.00
Assistant Law Director	9.00	12.00	12.00	12.00
Secretary	6.00	6.00	5.00	6.00
Total Civil	16.00	19.00	18.00	19.00
Criminal:				
Assistant Law Director	11.00	10.00	10.00	10.00
Secretary	5.00	5.00	5.00	5.00
Total Criminal	16.00	15.00	15.00	15.00
Indigent Defense	-	-	-	-
TOTAL LAW	35.00	37.00	36.00	37.00
LEGISLATIVE:				
City Council:				
Councilmembers	13.00	13.00	13.00	13.00
Total City Council	13.00	13.00	13.00	13.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Clerk of Council:				
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
Secretary	1.00	1.00	1.00	1.00
Total Clerk of Council	4.00	4.00	4.00	4.00
TOTAL LEGISLATIVE	17.00	17.00	17.00	17.00
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Deputy Clerks	46.00	47.00	47.00	47.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	48.00	49.00	49.00	49.00
MUNICIPAL COURT JUDGES:				
Bailiffs	17.00	17.00	17.00	17.00
Case Auditor	1.00	1.00	1.00	1.00
Clerks	4.00	4.00	3.00	4.00
Community Service Coordinator	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Court Reporter	1.00	1.00	0.00	1.00
Data Processing Manager	1.00	1.00	1.00	1.00
Data Processing Operator	1.00	1.00	1.00	1.00
Data Processing Programmer	1.00	1.00	2.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Judges	6.00	6.00	6.00	6.00
Law Librarian	1.00	1.00	1.00	1.00
Probation Officers	5.00	6.00	6.00	6.00
Secretary	2.00	2.00	2.00	2.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Traffic Court Referee	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	45.00	46.00	45.00	46.00
OFFICE OF THE MAYOR:				
Administration:				
Administrative Assistant	1.00	1.00	1.00	1.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Deputy Mayor for Intergovernmental Relations	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	5.00	5.00	5.00	5.00
Deputy Mayor for Public Safety:				
Deputy Mayor for Public Safety	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 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Economic Development:				
City Planner	3.00	3.00	3.00	3.00
Communications Director	0.00	1.00	1.00	1.00
Deputy Mayor of Economic Development	1.00	1.00	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00
Economic Development Specialist	2.00	2.00	2.00	2.00
Economist	1.00	1.00	1.00	1.00
Secretary	3.00	2.00	3.00	3.00
Total Economic Development	11.00	11.00	12.00	12.00
Human & Community Relations:				
Communtiy Relations Specialist	1.00	1.00	1.00	1.00
Human & Community Relations Coordinator	1.00	1.00	1.00	1.00
Secretary	1.00	2.00	1.00	2.00
Total Human & Community Relations	3.00	4.00	3.00	4.00
Labor Relations:				
Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Labor Relations Officer	1.00	1.00	1.00	1.00
Safety Officer	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Labor Relations	4.00	4.00	4.00	4.00
Private Industry Council:				
Accounts Analyst	1.00	1.00	1.00	1.00
Computer Programmer Analyst	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	0.00	0.00	0.00
Fiscal Officer	0.00	0.00	0.00	1.00
Manpower Program Analyst	1.00	1.00	1.00	1.00
Manpower Program Assistant	3.00	2.00	2.00	2.00
P.I.C. Executive Director	1.00	0.00	0.00	0.00
Secretary	2.00	2.00	2.00	2.00
Total Private Industry Council	10.00	7.00	7.00	8.00
Public Utilities Commission:				
Consumer Services Clerk	1.00	1.00	0.00	1.00
Public Utilities Commissioner	0.00	1.00	1.00	1.00
Total Public Utilities Commission	1.00	2.00	1.00	2.00
TOTAL OFFICE OF THE MAYOR	35.00	34.00	33.00	36.00
PLANNING:				
Administration:				
Human Resource Administrator	0.35	0.35	0.50	0.50
Planning Deputy Director	0.30	0.30	0.30	0.30
Planning Director	0.40	0.40	0.40	0.40
Total Administration	1.05	1.05	1.20	1.20

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
AMATS:				
Account Clerk	1.00	1.00	1.00	1.00
City Planner	4.00	4.00	5.00	5.00
Civil Engineer	1.00	1.00	1.00	1.00
Planning Aide	1.00	1.00	0.00	0.00
Public Information Specialist	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Planner	2.00	2.00	2.00	2.00
Transportation Study Director	1.00	1.00	1.00	1.00
Total AMATS	13.00	13.00	13.00	13.00
Capital Planning:				
Assistant Librarian	0.00	1.00	1.00	1.00
Capital Planning Manager	1.00	1.00	1.00	1.00
City Planner	2.00	2.00	2.00	2.00
Drafter	1.00	1.00	0.00	0.00
Economist	3.00	3.00	2.00	3.00
Graphic Artist	2.00	2.00	2.00	2.00
Graphics Coordinator	1.00	1.00	1.00	1.00
Human Resource Administrator	0.30	0.30	0.25	0.25
Librarian	1.00	1.00	1.00	1.00
Planning Deputy Director	0.50	0.50	0.50	0.50
Planning Director	0.60	0.60	0.60	0.60
Press Operator	1.00	1.00	1.00	1.00
Secretary	3.00	3.00	3.00	3.00
Site Improvement Administrator	0.50	0.50	0.50	0.50
Total Capital Planning	16.90	17.90	15.85	16.85
Comprehensive Planning:				
Cartographer	1.00	1.00	1.00	1.00
City Planner	3.00	2.10	4.00	4.00
Comprehensive Planning Adm.	1.00	1.00	1.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00
Human Resource Administrator	0.35	0.25	0.25	0.25
Planning Aide	0.00	0.00	1.00	1.00
Secretary	1.00	0.00	0.00	0.00
Total Comprehensive Planning	6.35	5.35	8.25	8.25
Design:				
City Design Administrator	1.00	1.00	1.00	1.00
Drafter	1.00	1.00	1.00	1.00
Landscape Architect	1.00	1.00	1.00	1.00
Landscape Designer	1.00	1.00	1.00	1.00
Landscape Planner	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Design	6.00	6.00	6.00	6.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Development Services:				
Acquisition Officer	2.00	2.00	2.00	2.00
City Planner	2.00	2.00	2.00	2.00
Community Resource Specialist	1.00	1.00	1.00	1.00
Demolition Site Improvement Inspector	2.00	2.00	2.00	2.00
Relocation Officer	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Site Improvement Administrator	0.20	0.20	0.20	0.20
Total Development Services	9.20	9.20	9.20	9.20
Housing and Community Services:				
City Planner	0.40	0.40	0.40	0.40
Community Resource Specialist	3.00	2.00	2.00	3.00
Engineering Technician	0.00	0.00	0.00	1.00
Equal Employment Officer	1.00	1.00	1.00	1.00
Housing Rehab. Administrator	1.00	1.00	1.00	1.00
Housing Rehab. Manager	1.00	1.00	1.00	1.00
Housing Rehab. Specialist	15.00	15.00	15.00	16.00
Housing Rehab. Supervisor	3.00	3.00	3.00	3.00
Human Resource Administrator	1.00	1.00	1.00	1.00
Investment Program Administrator	1.00	1.00	1.00	1.00
Loan and Grant Specialist	5.00	5.00	5.00	5.00
Planning Deputy Director	0.20	0.20	0.20	0.20
Secretary	5.00	5.00	5.00	5.00
Total Housing and Community Services	36.60	35.60	35.60	38.60
Zoning:				
City Planner	3.60	5.60	5.60	5.60
Planning Aide	1.00	0.00	0.00	0.00
Secretary	2.00	2.00	2.00	2.00
Site Improvement Administrator	0.30	0.30	0.30	0.30
Zoning Administrator	1.00	1.00	1.00	1.00
Zoning Technician	1.00	0.00	0.00	0.00
Total Zoning	8.90	8.90	8.90	8.90
TOTAL PLANNING	98.00	97.00	98.00	102.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
POLICE:				
Account Clerk	2.00	2.00	2.00	2.00
Assistant Law Director	0.00	0.00	1.00	1.00
Computer Programmer	0.00	2.00	2.00	2.00
Data Entry Operator	2.00	2.00	2.00	2.00
Health Education Specialist	0.00	0.50	1.00	1.00
Police Captain	7.00	8.00	9.00	9.00
Police Chief	1.00	1.00	1.00	1.00
Police Communication Technician	2.00	2.00	2.00	2.00
Police Deputy Chief	4.00	3.00	2.00	3.00
Police Lieutenant	22.00	22.00	21.00	22.00
Police Officer	416.00	394.00	387.00	384.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	64.00	56.00	69.00	70.00
Secretary	38.00	36.00	39.00	39.00
Semi-Skilled Laborer	0.00	0.50	0.50	0.50
TOTAL POLICE	559.00	530.00	539.50	539.50
PUBLIC HEALTH:				
Administration:				
Account Clerk	1.00	0.00	0.00	0.00
Accounts Analyst	0.75	0.75	0.75	0.75
Case Management Nurse	1.00	1.00	1.00	1.00
Clinic Assistant	0.00	0.00	1.00	0.25
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Environmental Services Aide	0.50	0.50	0.00	0.25
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	2.00	2.00	1.00	1.00
Health Services Grants Coordinator	1.00	0.63	0.63	0.63
Medical Officer	2.00	2.00	2.00	2.00
Nutritionist	1.00	1.00	1.00	1.00
Public Health Nurse	1.40	0.40	0.00	0.50
Sanitarian	2.00	2.50	2.00	2.75
Secretary	3.60	3.60	3.70	4.23
Semi-Skilled Laborer	0.10	0.10	0.00	0.10
Total Administration	19.35	17.48	16.08	17.46

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Air Quality Management:				
Accounts Analyst	0.25	0.25	0.25	0.25
Account Clerk	1.00	1.00	1.00	1.00
Air Pollution Engineer	5.00	5.00	5.00	5.00
Air Quality Management Administrator	1.00	1.00	1.00	1.00
Chief Air Pollution Engineer	1.00	1.00	1.00	1.00
Environmental Services Aide	1.00	1.00	1.00	1.00
Health Education Specialist	0.00	0.50	0.50	0.50
Lab Analyst	2.00	2.00	2.00	2.00
Sanitarian	3.00	3.00	3.00	3.00
Secretary	1.17	1.17	1.17	1.35
Total Air Quality Management	15.42	15.92	15.92	16.10
Counseling Services:				
Accounts Analyst	0.00	0.00	1.00	1.00
Alcoholic/Drug Prevention Specialist	3.00	3.00	2.00	3.00
Alcoholism Counselor	6.00	8.00	10.00	11.00
Alcoholism Program Manager	1.00	1.00	1.00	1.00
Health Services Grant Assistant	1.00	1.00	0.00	0.00
Public Health Psychologist	1.00	1.00	1.00	1.00
Secretary	3.00	3.00	4.00	4.00
Total Counseling Services	15.00	17.00	19.00	21.00
Environmental Health:				
Environmental Health Administrator	1.00	1.00	1.00	1.00
Environmental Services Aide	0.75	0.75	2.25	2.75
Sanitarian	13.00	13.00	15.00	13.25
Sanitarian Supervisor	3.00	3.00	3.00	3.00
Secretary	3.00	3.00	3.00	3.35
Semi-Skilled Laborer	0.00	0.00	0.10	0.00
Total Environmental Health	20.75	20.75	24.35	23.35
Health Data Management:				
Biostatistician	1.00	1.00	1.00	1.00
Computer Programmer Analyst	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Public Health Nurse	0.50	0.50	0.00	0.00
Secretary	4.50	4.00	4.00	4.00
Vital Statistics Supervisor	1.00	1.00	1.00	1.00
Total Health Data Management	9.00	8.50	8.00	8.00
Health Education:				
Accounts Analyst	0.00	0.00	1.00	1.00
Health Education Specialist	4.00	3.00	5.00	3.00
Health Services Grants Coordinator	0.00	0.37	0.37	0.38
Public Health Educator	1.00	1.00	1.00	1.00
Secretary	0.63	0.63	0.63	0.75
Total Health Education	5.63	5.00	8.00	6.13

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Housing:				
Clinic Assistant	0.00	0.00	0.00	0.25
Environmental Services Aide	0.75	0.75	0.75	1.00
Health Education Specialist	0.00	0.00	0.00	0.50
Housing Administrator	1.00	1.00	1.00	1.00
Sanitarian	12.00	11.50	12.00	13.00
Sanitarian Supervisor	3.00	3.00	3.00	3.00
Secretary	4.60	4.60	5.00	5.00
Semi-Skilled Laborer	0.40	0.40	0.40	0.40
Total Housing	21.75	21.25	22.15	24.15
Laboratory:				
Medical Technician	1.00	1.00	0.00	0.00
Microbiologist	2.00	2.00	3.00	3.00
Public Health Lab Manager	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Laboratory	5.00	5.00	5.00	5.00
Medical & Nursing:				
Account Clerk	1.00	1.00	1.00	2.00
Activities Coordinator	1.00	0.00	0.00	0.00
Clinic Assistant	0.00	5.00	3.00	4.50
Health Education Specialist	1.50	1.50	1.50	2.00
Intake Clerk	2.00	2.00	1.00	2.00
Nutritionist Aide	0.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Public Health Nurse	17.10	16.10	20.00	19.50
Public Health Nurse Practitioner	3.00	2.00	2.00	3.00
Public Health Nursing Manager	1.00	1.00	1.00	1.00
Public Health Nursing Supervisor	2.00	1.00	2.00	2.00
Public Health Nutritionist	7.00	7.00	6.00	7.00
Secretary	11.50	11.50	10.50	10.32
W.I.C. Nutrition Supervisor	1.00	1.00	1.00	1.00
W.I.C. Program Coordinator	1.00	1.00	1.00	1.00
X-Ray Technologist	1.00	1.00	1.00	1.00
Total Medical & Nursing	51.10	53.10	53.00	58.32
TOTAL PUBLIC HEALTH	163.00	164.00	171.50	179.50

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
PUBLIC SAFETY:				
Building Inspection:				
Building Chief Inspector	1.00	1.00	1.00	1.00
Building Inspection Superintendent	1.00	1.00	1.00	1.00
Building Inspector	6.00	6.00	6.00	6.00
Building Permits Supervisor	1.00	1.00	1.00	1.00
Chief Plans Examiner	1.00	1.00	1.00	1.00
Civil Engineer	0.00	1.00	1.00	1.00
Electrical Chief Inspector	1.00	1.00	1.00	1.00
Electrical Inspector	4.00	4.00	3.00	4.00
Mechanical Chief Inspector	1.00	1.00	1.00	1.00
Mechanical Inspector	3.00	4.00	2.00	2.00
Permit Clerk	3.00	3.00	2.00	2.00
Plans Examiner	1.00	1.00	1.00	1.00
Plumbing Chief Inspector	0.00	0.00	1.00	1.00
Plumbing Inspector	0.00	0.00	1.00	1.00
Secretary	0.00	0.00	1.00	1.00
Total Building Inspection	23.00	25.00	24.00	25.00
Communications:				
Cable & Line Utilityworker	1.00	0.00	0.00	0.00
Communications Manager	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Radio Communications Supervisor	1.00	1.00	1.00	1.00
Radio Technician	4.00	4.00	4.00	4.00
Secretary	2.00	2.00	2.00	2.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Lineworker	1.00	3.00	3.00	3.00
Telephone Technician	6.00	7.00	7.00	7.00
Total Communications	18.00	20.00	20.00	20.00
Police-Fire Communications Center:				
Fire Deputy Chief	1.00	1.00	1.00	1.00
Safety Communication Supervisor	0.00	4.00	7.00	7.00
Safety Communication Technician	49.00	53.00	50.00	50.00
Safety Communication Trainee	11.00	0.00	9.00	10.00
Secretary	1.00	2.00	2.00	2.00
Total Police-Fire Communications Center	62.00	60.00	69.00	70.00
Traffic Engineering:				
Cable & Line Utilityworker	0.00	1.00	1.00	1.00
Civil Engineer	2.00	2.00	2.00	2.00
Electronics Technician	6.00	6.00	5.00	6.00
Parking Meter Foreman	1.00	1.00	1.00	1.00
Parking Meterworker	3.00	3.00	3.00	3.00
Secretary	2.00	2.00	2.00	2.00
Signal Line Foreman	2.00	2.00	2.00	2.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Signal Lineworker	2.00	3.00	3.00	3.00
Traffic Engineer	1.00	1.00	1.00	1.00
Traffic Engineering Aide	1.00	1.00	1.00	1.00
Traffic Marker	9.00	8.00	8.00	8.00
Traffic Operations Supervisor	1.00	1.00	1.00	1.00
Traffic Sign Painter	1.00	1.00	1.00	1.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic Signal Technician	1.00	1.00	1.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic Technician	1.00	1.00	0.00	0.00
Traffic Technician Supervisor	0.00	0.00	1.00	1.00
Total Traffic Engineering	35.00	36.00	35.00	36.00
Weights & Measures:				
Secretary	1.00	1.00	1.00	1.00
Weights & Measures Inspector	1.00	2.00	2.00	2.00
Weights & Measures Superintendent	1.00	1.00	1.00	1.00
Total Weights & Measures	3.00	4.00	4.00	4.00
TOTAL PUBLIC SAFETY	141.00	145.00	152.00	155.00
PUBLIC SERVICE:				
Airport:				
Account Clerk	1.00	1.00	1.00	1.00
Airport Maintenance Worker	2.00	2.00	2.00	2.00
Airport Operations Agent	1.00	1.00	1.00	1.00
Airport Supervisor	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	1.00	1.00	1.00	1.00
Total Airport	6.00	6.00	6.00	6.00
Building Maintenance:				
Building Electrician	2.00	2.00	2.00	2.00
Building Maintenance Foreman	2.00	2.00	2.00	2.00
Custodial Foreman	1.00	1.00	1.00	1.00
Custodial Worker	15.00	15.00	15.00	15.00
Custodian	2.00	2.00	2.00	2.00
Facilities & Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Manager	1.00	1.00	0.00	1.00
Garage Attendant	1.00	1.00	0.00	1.00
Heating & Air Conditioning Repairer	1.00	1.00	0.00	1.00
Maintenance Repairer	7.00	7.00	7.00	7.00
Secretary	2.00	2.00	2.00	2.00
Semi-Skilled Laborer	2.00	2.00	2.00	2.00
Total Building Maintenance	37.00	37.00	34.00	37.00
Customer Service:				
Animal Control Warden	5.00	5.00	5.00	5.00
Customer Complaint Clerk	5.00	5.00	5.00	5.00
Customer Service Administrator	1.00	1.00	1.00	1.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Customer Services Coordinator	1.00	1.00	1.00	1.00
Messenger	1.00	1.00	1.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Total Customer Service	15.00	15.00	15.00	15.00
Engineering Bureau:				
Account Clerk	1.00	1.00	1.00	2.00
City Arborist & Horticulturist	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00
Civil Engineer	14.00	12.00	15.00	17.00
Drafter	4.00	4.00	5.00	4.00
Engineering Administrative Services Manager	0.00	0.00	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 Division Manager	1.00	1.00	0.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	3.00	3.00	3.00	3.00
Engineering Technician	34.00	36.00	38.00	38.00
Landscape Designer	1.00	1.00	1.00	1.00
Resource Manager	1.00	1.00	0.00	0.00
Secretary	4.00	4.00	6.00	6.00
Senior Engineer	4.00	2.00	3.00	4.00
Survey Party Chief	1.00	1.00	1.00	1.00
Survey Projects Supervisor	1.00	1.00	1.00	1.00
Surveyor	2.00	2.00	2.00	2.00
Surveyor Aide	2.00	3.00	3.00	2.00
Total Engineering Bureau	78.00	77.00	85.00	88.00
Engineering Services:				
Drafter	0.00	0.00	1.00	1.00
Engineering Technician	0.00	0.00	2.50	2.50
Surveyor Aide	0.00	0.00	0.50	0.50
Total Engineering Services	0.00	0.00	4.00	4.00
Golf Course:				
Golf Course Maintenance Worker	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	1.00	1.00
Greenskeeper	1.00	1.00	1.00	1.00
Total Golf Course	4.00	4.00	4.00	4.00
Highway Maintenance:				
Drafter	1.00	0.00	0.00	0.00
Engineer	1.50	0.00	0.00	0.00
Engineering Technician	2.00	0.00	0.00	0.00
Equipment Operator	24.00	24.00	24.00	25.00
Highway Maintenance Emergency Worker	3.00	3.00	3.00	3.00
Highway Maintenance Foreman	11.00	11.00	10.00	11.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Highway Maintenance Superintendent	1.00	1.00	1.00	1.00
Highway Maintenance Supervisor	3.00	2.00	2.00	2.00
Landscaper	2.00	4.00	5.00	5.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Mason	4.00	4.00	4.00	4.00
Master Equipment Operator	1.00	1.00	1.00	1.00
Permit Inspector	1.00	0.00	0.00	0.00
Public Works Supervisor	2.00	3.00	3.00	3.00
Recycling Operator	1.00	0.00	0.00	0.00
Secretary	3.00	3.00	3.00	3.00
Semi-Skilled Laborer	40.00	40.00	39.00	41.00
Storekeeper	1.00	1.00	1.00	1.00
Surveyor Aide	1.00	0.00	0.00	0.00
Total Highway Maintenance	103.50	98.00	97.00	101.00
Landfill:				
Equipment Operator	4.00	4.00	3.00	3.00
Landfill Attendant	2.00	2.00	2.00	2.00
Landfill Supervisor	1.00	1.00	1.00	1.00
Master Equipment Operator	0.00	0.00	0.00	1.00
Public Works Engineer	0.00	0.00	0.50	0.50
Total Landfill	7.00	7.00	6.50	7.50
Motor Equipment:				
Account Clerk	2.00	2.00	2.00	2.00
Equipment Mechanic	17.00	20.00	21.00	20.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Serviceworker	9.00	9.00	7.00	10.00
Equipment Storekeeper	2.00	1.00	1.00	2.00
Garage Attendant	2.00	2.00	1.00	2.00
Master Equipment Mechanic	9.00	9.00	7.00	9.00
Master Equipment Mechanic Foreman	4.00	4.00	4.00	4.00
Motor Equipment Manager	1.00	1.00	1.00	1.00
Motor Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Secretary	3.00	3.00	2.00	3.00
Welder	1.00	1.00	1.00	1.00
Total Motor Equipment	53.00	55.00	50.00	57.00
Oil & Gas:				
Engineering Technician	0.00	0.00	0.50	0.50
Public Works Engineer	0.00	0.00	0.50	0.50
Surveyor Aide	0.00	0.00	0.50	0.50
Total Oil & Gas	0.00	0.00	1.50	1.50

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Parks Maintenance:				
Equipment Operator	13.00	13.00	13.00	13.00
Forestry Foreman	1.00	1.00	1.00	1.00
Landscaper	5.00	7.00	7.00	8.00
Landscaper Crew Leader	0.00	1.00	1.00	1.00
Master Equipment Operator	1.00	0.00	0.00	0.00
Parks Maintenance Foreman	2.00	2.00	2.00	2.00
Parks Maintenance Superintendent	1.00	1.00	1.00	1.00
Public Works Supervisor	3.00	3.00	3.00	3.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	3.00	2.00	2.00	2.00
Tree Trimmer	3.00	3.00	3.00	3.00
Urban Forestry Specialist	1.00	1.00	1.00	1.00
Total Parks Maintenance	34.00	35.00	35.00	36.00
Plans & Permits:				
Data Entry Operator	0.00	0.00	1.00	1.00
Drafter	1.00	1.00	1.00	1.00
Permit Clerk	3.00	4.00	2.00	2.00
Plans & Permits Manager	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00
Secretary	0.00	0.00	1.00	1.00
Total Plans & Permits	6.00	7.00	7.00	7.00
Public Works Administration:				
Account Clerk	3.00	2.00	3.00	3.00
Civil Engineer	0.50	0.00	0.00	0.00
Equipment Operator	0.00	0.50	0.50	0.50
Office Manager	1.00	1.00	1.00	1.00
Public Works Deputy Manager	0.00	1.00	1.00	0.00
Public Works Manager	1.00	1.00	1.00	1.00
Secretary	1.00	2.00	1.00	1.00
Total Public Works Administration	6.50	7.50	7.50	6.50
Recreation:				
Account Clerk	1.00	1.00	1.00	1.00
Community Events Coordinator	1.00	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	12.00	12.00	13.00	13.00
Secretary	3.00	2.00	2.00	2.00
Senior Program Coordinator	1.00	1.00	1.00	1.00
Sports & Athletic Coordinator	1.00	1.00	1.00	1.00
Total Recreation	20.00	19.00	20.00	20.00
Recycling Bureau:				
Collection Supervisor	1.00	1.00	0.00	0.00
Equipment Operator	1.00	1.00	1.00	1.00
Public Works Supervisor	0.00	0.00	1.00	1.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Recycling Operator	5.00	5.00	6.00	6.00
Sanitation Serviceworker	1.00	1.00	0.00	0.00
Sanitation Services Superintendent	0.25	0.25	0.25	0.25
Total Recycling Bureau	8.25	8.25	8.25	8.25
Sanitation:				
Collection Foreman	3.00	3.00	3.00	3.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	16.00	16.00	16.00	16.00
Recycling Operator	2.00	2.00	2.00	2.00
Sanitation Services Dispatcher	1.00	1.00	1.00	1.00
Sanitation Services Superintendent	0.75	0.75	0.75	0.75
Sanitation Serviceworker	35.00	35.00	35.00	35.00
Total Sanitation	58.75	58.75	58.75	58.75
Service Director's Office:				
Deputy Service Director	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00
Operations Research Analyst	1.00	1.00	1.00	1.00
Operations Research Manager	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Service Director	1.00	1.00	1.00	1.00
Total Service Director's Office	7.00	7.00	7.00	7.00
Sewer Maintenance:				
Account Clerk	2.00	2.00	2.00	2.00
Civil Engineer	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00
Engineering Technician	1.00	0.00	1.00	2.00
Equipment Mechanic	3.00	2.00	3.00	3.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	5.00	5.00	4.00	4.00
Equipment Serviceworker	1.00	1.00	1.00	1.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Master Equipment Operator	0.00	0.00	1.00	1.00
Plant Electrician	1.00	1.00	1.00	1.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Pumping System Mechanic	5.00	6.00	5.00	5.00
Secretary	1.50	1.50	1.50	1.50
Sewer Cleaning Foreman	1.00	0.00	0.00	0.00
Sewer Maintenance Dispatcher	4.00	4.00	4.00	4.00
Sewer Maintenance Foreman	4.00	6.00	6.00	6.00
Sewer Maintenance Superintendent	0.00	1.00	1.00	1.00
Sewer Maintenance Supervisor	4.00	4.00	4.00	4.00
Sewer Maintenance Worker	24.00	28.00	30.00	31.00
Sewer Serviceworker	17.00	14.00	20.00	21.00
Sewer Telemonitoring Technician	2.00	3.00	3.00	3.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Storekeeper	1.00	1.00	1.00	1.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.50
Total Sewer Maintenance	82.00	85.00	94.00	97.00
Sewer - WPC:				
Civil Engineer	1.00	0.00	0.00	0.00
Engineering Technician	1.00	1.00	0.00	0.00
Environmental Services Aide	2.00	1.00	1.00	2.00
Equipment Operator	1.00	1.00	1.00	1.00
Facilities Maintenance Foreman	1.00	1.00	1.00	1.00
Lab Analyst	1.00	1.00	1.00	1.00
Lab Analyst Wastewater	9.00	9.00	9.00	10.00
Maintenance Repairer	2.00	2.00	2.00	2.00
Plant Electrician	2.00	3.00	3.00	3.00
Secretary	2.00	3.00	2.00	2.00
Senior Engineer	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	2.00	2.00	3.00	3.00
Treatment Plant Mechanic	10.00	9.00	8.00	9.00
Treatment Plant Utilityworker	27.00	25.00	22.00	25.00
Wastewater Plant Lead Operator	11.00	11.00	11.00	11.00
Wastewater Plant Maintenance Foreman	2.00	2.00	3.00	3.00
Wastewater Plant Maintenance Supervisor	1.00	1.00	1.00	1.00
Wastewater Plant Operations Foreman	6.00	6.00	6.00	6.00
Wastewater Plant Operations Supervisor	2.00	2.00	2.00	2.00
Wastewater Plant Operator	21.00	21.00	21.00	21.00
Wastewater Plant Superintendent	0.00	1.00	1.00	1.00
Wastewater Quality Coordinator	1.00	1.00	1.00	1.00
Water Pollution Control Manager	1.00	1.00	1.00	1.00
Total Sewer - WPC	108.00	106.00	102.00	108.00
Street & Highway Lighting:				
Civil Engineer	1.00	1.00	1.00	1.00
Total Street & Highway Lighting	1.00	1.00	1.00	1.00
Street Cleaning:				
Broommaker -Equipment Operator	1.00	1.00	1.00	1.00
Equipment Operator	19.00	19.50	19.50	19.50
Landscaper	2.00	2.00	2.00	2.00
Master Equipment Operator	2.00	1.00	1.00	1.00
Public Works Supervisor	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	9.00	9.00	9.00	9.00
Street Cleaning Foreman	3.00	3.00	3.00	3.00
Street Cleaning Superintendent	1.00	1.00	1.00	1.00
Total Street Cleaning	38.00	37.50	37.50	37.50

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Water Bureau Administration:				
Civil Engineer	1.00	1.00	0.00	1.00
Public Utilities Manager	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	2.00	2.00
Total Water Bureau Administration	4.00	4.00	3.00	4.00
Water Distribution:				
Account Clerk	1.00	1.00	1.00	1.00
Blacksmith Welder	1.00	1.00	1.00	1.00
Building Permits Supervisor	1.00	1.00	0.00	1.00
Consumer Services Clerk	2.00	2.00	2.00	2.00
Custodian	1.00	1.00	1.00	1.00
Domestic Meter Reading Supervisor	1.00	1.00	1.00	1.00
Domestic Meter Route Foreman	1.00	1.00	1.00	1.00
Domestic Meter Service Foreman	1.00	0.00	1.00	1.00
Domestic Meter Worker	12.00	12.00	15.00	15.00
Engineering Aide	1.00	1.00	1.00	1.00
Equipment Mechanic	2.00	3.00	3.00	3.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	8.00	9.00	9.00	9.00
Equipment Serviceworker	3.00	2.00	3.00	3.00
Facilities Maintenance Foreman	1.00	1.00	1.00	1.00
Industrial Meter Foreman	1.00	1.00	1.00	1.00
Industrial Meterworker	6.00	7.00	8.00	10.00
Laborer	1.00	1.00	1.00	1.00
Maintenance Repairer	3.00	3.00	3.00	3.00
Master Equipment Mechanic	2.00	0.00	1.00	1.00
Master Equipment Operator	0.00	0.00	1.00	1.00
Plant Electrician	2.00	2.00	2.00	2.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Secretary	2.50	2.50	2.50	2.50
Storekeeper	0.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Utilities Operations Assistant	1.00	1.00	1.00	1.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.50
Water Customer Serviceworker	13.00	13.00	14.00	14.00
Water Distribution Crew Leader	12.00	14.00	14.00	16.00
Water Distribution Dispatcher	5.00	5.00	3.00	4.00
Water Distribution Foreman	9.00	9.00	9.00	9.00
Water Distribution Lead Dispatcher	0.00	0.00	1.00	1.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00
Water Distribution Supervisor	3.00	2.00	3.00	3.00
Water Maintenance Worker	40.00	39.00	36.00	41.00
Water Meter Supervisor	1.00	0.00	1.00	1.00
Total Water Distribution	142.00	141.00	147.00	158.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Water Supply:				
Equipment Operator	5.00	5.00	4.00	4.00
Facilities Maintenance Foreman	1.00	1.00	1.00	1.00
Forestry Crew Leader	1.00	1.00	1.00	1.00
Forestry Worker	1.00	1.00	1.00	1.00
Lab Analyst Water	5.00	5.00	5.00	5.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Master Equipment Operator	1.00	0.00	1.00	1.00
Plant Electrician	2.00	2.00	2.00	2.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	2.00
Semi-Skilled Laborer	4.00	4.00	4.00	4.00
Treatment Plant Mechanic	2.00	2.00	2.00	2.00
Treatment Plant Utilityworker	3.00	3.00	3.00	3.00
Water Plant Maintenance Supervisor	1.00	1.00	1.00	1.00
Water Plant Operations Foreman	5.00	5.00	5.00	5.00
Water Plant Operator	15.00	14.00	13.00	14.00
Water Plant Superintendent	1.00	1.00	1.00	1.00
Water Supply Maintenance Foreman	2.00	1.00	1.00	1.00
Water Supply Manager	1.00	1.00	1.00	1.00
Watershed Assistant Superintendent	1.00	1.00	1.00	1.00
Watershed Chief Ranger	1.00	0.00	0.00	1.00
Watershed Property Maintenance Worker	5.00	4.00	4.00	5.00
Watershed Ranger	7.00	7.00	7.00	6.00
Watershed Ranger Supervisor	1.00	1.00	1.00	1.00
Watershed Superintendent	1.00	1.00	1.00	1.00
Total Water Supply	69.00	64.00	63.00	66.00
Water Utilities Services:				
Account Clerk	14.00	13.00	17.00	17.00
Accounts Analyst	1.00	1.00	0.00	0.00
Assistant Law Director	1.00	1.00	1.00	1.00
Cashier	3.00	2.00	3.00	3.00
Civil Engineer	4.00	5.00	4.00	4.00
Clerk	1.00	1.00	1.00	1.00
Consumer Services Clerk	19.00	20.00	21.00	21.00
Drafter	3.00	3.00	1.00	2.00
Electrical Engineer	0.00	0.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	20.00	22.00	22.00	21.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Mechanical Engineer	0.00	0.00	1.00	1.00
Secretary	7.00	6.00	7.00	7.00
Survey Party Chief	1.00	1.00	1.00	1.00
Surveyor	1.00	1.00	1.00	1.00

By Department:	As of 12/31/95	As of 12/31/96	As of 12/31/97	Budget 1998
Surveyor Aide	3.00	2.00	1.00	2.00
Utilities Analyst	3.00	3.00	3.00	3.00
Utilities Deputy Engineer	1.00	1.00	1.00	1.00
Utilities Engineer	1.00	1.00	1.00	1.00
Utilities Field Supervisor	1.00	1.00	1.00	1.00
Utilities Office Manager	1.00	1.00	1.00	1.00
Utilities Office Supervisor	4.00	4.00	4.00	4.00
Utilities Services Manager	1.00	1.00	1.00	1.00
Total Water Utilities Services	92.00	92.00	96.00	97.00
TOTAL PUBLIC SERVICE	980.00	972.00	990.00	1033.00
GRAND TOTAL	2,673.00	2,637.00	2,673.00	2,755.00

The 1998 budget reflects 82 additional positions over the year end 1997 staffing level. The majority of the increase is due to vacancies that arise during the year and the positions are not filled until the following year. There was actually an overall decrease of 16 positions from the 1997 original budget to the 1998 original budget.

The Fire Department was down 16 positions at the year end and had an entry level class of 16 firefighter/medics start March 9, 1998.

The Service Department has divisions that experience high turnover and was down 43 positions at year end. Those positions will be filled in a timely fashion to allow the department to provide the level of service residents are accustomed to.

1998 GENERAL FUND GROSS EXPENDITURES

DEPARTMENTAL UNIT	BUDGETED EXPENDITURES	PERCENT OF TOTAL
Police	$ 36,835,880	29.33
Fire	24,151,420	19.23
Public Service	20,964,010	16.70
Public Safety	15,007,570	11.95
Public Health	6,521,350	5.19
City-wide Administration	3,523,920	2.81
Law	3,248,650	2.59
Judges	2,763,540	2.20
Mayor's Office	2,401,620	1.91
Clerk of Court	2,231,160	1.78
Finance	2,123,490	1.69
Highway Maintenance Subsidy	2,000,000	1.59
Civil Service	1,502,150	1.20
Planning	1,167,960	0.93
Legislative	723,280	0.58
Airport Subsidy	403,090	0.32
TOTAL GENERAL FUND EXPENDITURES	$125,569,090	100.00%

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

	ACTUAL				BUDGETED
	1994	1995	1996	1997	1998
Police	$ 32,321,989	$ 33,817,924	$ 35,221,167	$ 36,345,008	$ 36,835,880
Fire	22,672,934	23,164,921	23,476,815	24,004,264	24,151,420
Public Service	24,092,231	23,526,138	22,551,658	22,102,359	23,367,100
Public Safety	6,277,106	8,920,610	12,465,499	13,717,932	15,007,570
Public Health	5,345,587	5,593,971	5,975,709	6,155,246	6,521,350
City-wide Administration	2,286,191	2,088,000	2,324,169	2,492,742	3,523,920
Law	2,510,175	2,791,388	2,802,230	3,018,662	3,248,650
Judges	2,323,651	2,365,608	2,483,658	2,514,294	2,763,540
Mayor's Office	1,746,364	1,888,194	2,107,112	2,260,292	2,231,160
Clerk of Courts	1,812,636	1,890,696	2,001,350	2,096,529	2,401,620
Finance	1,554,785	1,673,655	1,819,611	2,010,899	2,123,490
Civil Service	1,290,349	1,365,487	1,360,101	1,491,599	1,502,150
Planning	986,515	1,041,067	1,082,851	1,046,677	1,167,960
Legislative	579,054	630,899	662,422	659,427	723,280
GENERAL FUND TOTAL EXPENDITURES	$105,799,567	$110,758,558	$116,334,352	$119,915,930	$125,569,090

Civil Service Commission

Civil Service Commission

Departmental Goals and Accomplishments:

Civil Service:

1998 Goals

1. Complete the City-wide employee re-orientation and re-enrollment that was initiated in 1997.

2. Implement the new PeopleSoft Human Resources/Payroll system.

3. Expand the new employee orientation program and develop and distribute an employee handbook.

4. Research alternative methods of assessing promotional applicants in the Safety Department and in management.

1997 Accomplishments

1. Implemented the changes required by HB 107 to contract with a managerial case organization to provide medical management of injured workers.

2. Implemented the changes required by the Health Insurance Portability and Accountability Act of 1996.

3. Began a very successful supervisory training campaign covering a wide variety of human resource and management issues.

4. Processed 188 civil service examinations.

CIVIL SERVICE

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
CIVIL SERVICE	1,365,487	1,360,103	1,491,601	1,502,150
Total for Department:	***1,365,487***	***1,360,103***	***1,491,601***	***1,502,150***

CIVIL SERVICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	907,657	948,487	939,026	1,037,270
Fringe Benefits	364,171	328,437	458,487	377,560
Total: Personal Services	***1,271,828***	***1,276,924***	***1,397,513***	***1,414,830***
Other				
Direct Expenditures	51,972	47,579	49,650	52,600
Utilities	5,251	6,323	489	7,000
Insurance	771	865	870	900
Rentals and Leases	848	238	662	
Interfund Charges	27,006	28,174	42,417	26,820
Total: Other	***85,848***	***83,179***	***94,088***	***87,320***
Capital Outlay				
Capital Outlay	7,811			
Total: Capital Outlay	***7,811***			
Total for Department:	***1,365,487***	***1,360,103***	***1,491,601***	***1,502,150***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	1,414,830	87,320		1,502,150
Total for Department:	***1,414,830***	***87,320***		***1,502,150***

CIVIL SERVICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,365,487	1,360,103	1,491,601	1,502,150
Total for Department:	***1,365,487***	***1,360,103***	***1,491,601***	***1,502,150***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	27.00	27.00	26.00	27.00
Total for Department:	***27.00***	***27.00***	***26.00***	***27.00***

CIVIL SERVICE

DIVISION: CIVIL SERVICE

The Civil Service Department is responsible to the three member Civil Service Commission. This Commission is appointed by the Mayor and is approved by Council. The Personnel Director and his staff work under the policies set by the commission. The role of this department is to classify positions, establish pay ranges, recruit, test, administer employee benefits, and keep all personnel records and files.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	907,657	948,487	939,026	1,037,270
Fringe Benefits	364,171	328,437	458,487	377,560
Total: Personal Services	***1,271,828***	***1,276,924***	***1,397,513***	***1,414,830***
Other				
Direct Expenditures	51,972	47,579	49,650	52,600
Utilities	5,251	6,323	489	7,000
Insurance	771	865	870	900
Rentals and Leases	848	238	662	
Interfund Charges	27,006	28,174	42,417	26,820
Total: Other	***85,848***	***83,179***	***94,088***	***87,320***
Capital Outlay				
Capital Outlay	7,811			
Total: Capital Outlay	***7,811***			
Division Total:	***1,365,487***	***1,360,103***	***1,491,601***	***1,502,150***

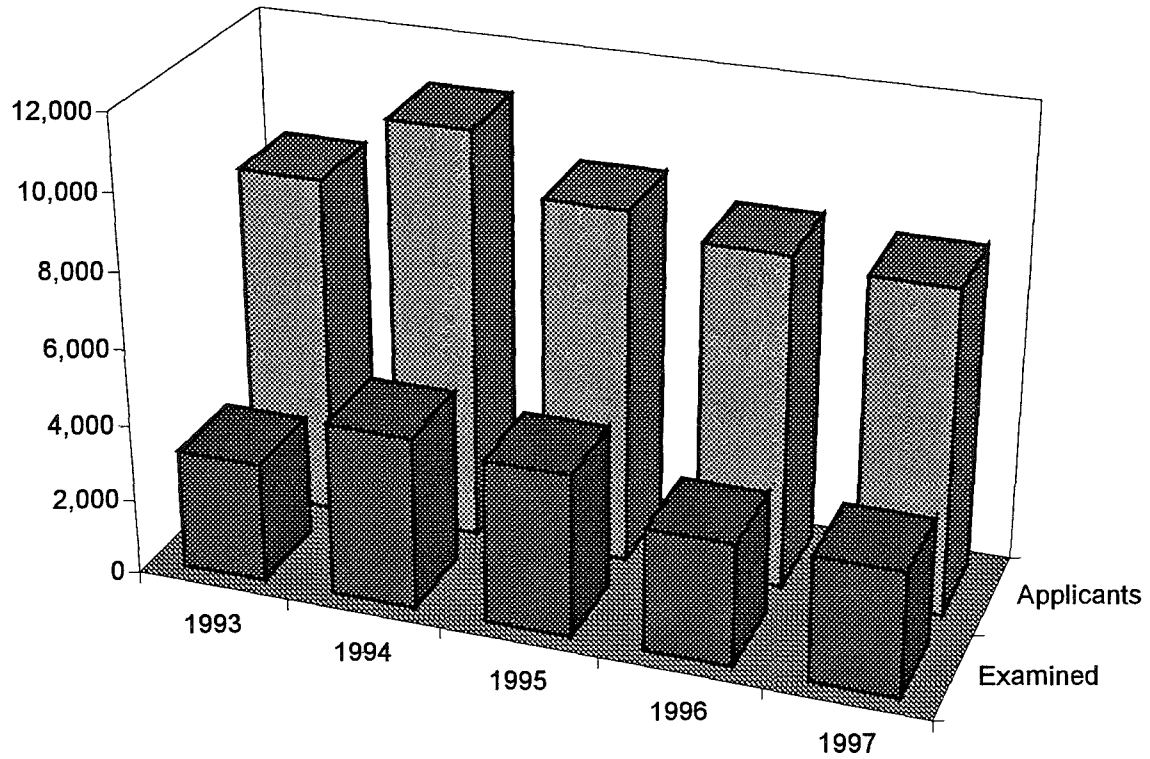
DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,365,487	1,360,103	1,491,601	1,502,150
Division Total:	***1,365,487***	***1,360,103***	***1,491,601***	***1,502,150***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	27.00	27.00	26.00	27.00
Division Total:	***27.00***	***27.00***	***26.00***	***27.00***

NUMBER OF APPLICATIONS PROCESSED COMPARED TO NUMBER OF APPLICANTS EXAMINED



Finance

Departmental Goals and Accomplishments:

Finance:

1998 Goals

1. Work with Employee Benefits and Labor Relations to reduce the cost of the City's medical program, including adding an HMO option for City employees.

2. Test and implement a new payroll and personnel system to make the City of Akron year 2000 compliant and enhance the current system.

3. Complete the installation of hardware and software and implement training for the CAPPS project (City of Akron Payroll Personnel System) using the software from PeopleSoft.

4. Continue with the connection to the Police and Fire Communication System's alarm package.

5. Update the Income Tax Rules & Regulations to bring them in line with our updated Income Tax Ordinance.

6. Continue to work with Public Utilities in the selection and installation of an on-line integrated Utility Billing Application.

7. Promote the use of the Internet for access to Akron Income Tax general information and forms, and promote e-mail as a tool for answering general income tax questions.

1997 Accomplishments

1. Collected and accounted for a total of $11,752,591 in special assessments.

2. Established an account for deposit of electronic fund transfers (for withholding deposits).

3. Finalized the installation of the Akron Financial System (AFS) hardware, software, and network changes in early 1997.

4. Installed the hardware, software, and communications on the Unisys ClearPath mainframe from the Unisys 2200 mainframe in early 1997. This internal installation was accomplished with savings to the City.

5. Implemented the new AFS on-line accounting system. Training was provided to 460 City of Akron employees in use of the new system.

FINANCE

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
ADMINISTRATION	333,274	459,652	313,782	296,870
AUDIT & BUDGET	400,097	421,594	419,601	463,540
CITY WIDE OTHER	2,088,000	2,324,167	2,492,743	3,523,920
GENERAL ACCOUNTING	536,804	569,055	658,545	687,910
MANAGEMENT INFORMATION SYSTEMS	3,413,369	2,774,176	1,697,045	1,975,230
PURCHASING	1,536,738	1,799,534	1,817,425	2,242,550
TAXATION	83,121,294	87,496,946	87,954,580	87,834,180
TREASURY	11,525,452	12,150,062	12,791,030	13,414,000
Total for Department:	***102,955,028***	***107,995,186***	***108,144,751***	***110,438,200***

FINANCE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	3,292,488	3,543,935	3,822,832	4,104,410
Fringe Benefits	1,168,939	1,279,482	1,290,971	1,628,130
Total: Personal Services	***4,461,427***	***4,823,417***	***5,113,803***	***5,732,540***
Other				
Direct Expenditures	5,202,975	5,075,608	2,626,629	3,546,290
Income Tax Refunds			1,587,706	1,679,000
Utilities	23,291	26,303	15,305	13,230
Debt Service	352,552	333,814	403,753	383,420
Insurance	33,483	16,356	14,331	23,780
State/County Charges	302,255	407,159	7,244	128,070
Rentals and Leases	465,726	477,402	310,315	280,260
Interfund Charges	91,735,511	96,674,488	98,049,636	98,635,110
Total: Other	***98,115,793***	***103,011,130***	***103,014,919***	***104,689,160***
Capital Outlay				
Capital Outlay	377,808	160,639	16,029	16,500
Total: Capital Outlay	***377,808***	***160,639***	***16,029***	***16,500***
Total for Department:	***102,955,028***	***107,995,186***	***108,144,751***	***110,438,200***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	1,923,860	3,720,050	3,500	5,647,410
Special Revenue Fund	2,111,250	98,276,230	9,000	100,396,480
Debt Service Fund	267,550	489,160	4,000	760,710
Internal Service Fund	1,429,880	2,203,720		3,633,600
Total for Department:	***5,732,540***	***104,689,160***	***16,500***	***110,438,200***

FINANCE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	3,761,656	4,143,779	4,503,647	5,647,410
Special Revenue Fund	94,215,360	99,275,827	99,959,466	100,396,480
Debt Service Fund	519,528	530,657	709,843	760,710
Internal Service Fund	4,458,484	4,044,923	2,971,795	3,633,600
Total for Department:	***102,955,028***	***107,995,186***	***108,144,751***	***110,438,200***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	34.47	34.97	36.33	36.38
Special Revenue Fund	46.88	46.88	45.52	47.48
Debt Service Fund	4.65	4.65	4.65	4.65
Internal Service Fund	22.00	22.50	23.50	25.50
Total for Department:	***108.00***	***109.00***	***110.00***	***114.00***

FINANCE

DIVISION: ADMINISTRATION

Supervision of departmental financial activities.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	123,325	172,709	226,014	202,330
Fringe Benefits	33,610	41,696	50,889	58,730
Total: Personal Services	***156,935***	***214,405***	***276,903***	***261,060***
Other				
Direct Expenditures	46,798	108,202	7,499	-7,330
Utilities	1,453	2,165	2,151	1,860
Debt Service	26,416	25,012		
Insurance	257	217	580	1,050
Rentals and Leases	591			
Interfund Charges	10,117	9,810	25,901	22,070
Total: Other	***85,632***	***145,406***	***36,131***	***32,310***
Capital Outlay				
Capital Outlay	90,707	99,841	748	3,500
Total: Capital Outlay	***90,707***	***99,841***	***748***	***3,500***
Division Total:	***333,274***	***459,652***	***313,782***	***296,870***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	180,101	242,422	313,782	296,870
Special Revenue Fund	153,173	217,230		
Division Total:	***333,274***	***459,652***	***313,782***	***296,870***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	2.00	3.00	3.00	3.00
Division Total:	***2.00***	***3.00***	***3.00***	***3.00***

FINANCE

DIVISION: AUDIT & BUDGET

Prepare financial statements in accordance with generally accepted accounting principles, audit various city departments, and prepare operating expenditure budgets.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	283,537	297,834	306,658	326,690
Fringe Benefits	86,449	93,246	90,516	109,860
Total: Personal Services	***369,986***	***391,080***	***397,174***	***436,550***
Other				
Direct Expenditures	12,146	16,654	8,535	10,690
Utilities	506	633	492	50
Interfund Charges	8,094	11,457	13,400	16,250
Total: Other	***20,746***	***28,744***	***22,427***	***26,990***
Capital Outlay				
Capital Outlay	9,365	1,770		
Total: Capital Outlay	***9,365***	***1,770***		
Division Total:	***400,097***	***421,594***	***419,601***	***463,540***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	400,097	421,594	419,601	463,540
Division Total:	***400,097***	***421,594***	***419,601***	***463,540***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	7.50	6.50	6.50	6.50
Division Total:	***7.50***	***6.50***	***6.50***	***6.50***

FINANCE

DIVISION: CITY WIDE OTHER

Provide funding for City-Wide responsibilities outside departmental/divisional control.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Other				
Direct Expenditures	748,764	687,875	874,508	1,306,740
Utilities	1,419	2,379	7,075	2,570
Debt Service	266,700	252,525	350,635	383,420
Insurance	30,977	14,197	12,170	18,880
State/County Charges	238,316	353,173	7,234	62,270
Rentals and Leases	2,023	170	51,367	53,060
Interfund Charges	799,801	1,013,848	1,189,754	1,696,980
Total: Other	***2,088,000***	***2,324,167***	***2,492,743***	***3,523,920***
Division Total:	***2,088,000***	***2,324,167***	***2,492,743***	***3,523,920***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,088,000	2,324,167	2,492,743	3,523,920
Division Total:	***2,088,000***	***2,324,167***	***2,492,743***	***3,523,920***

FINANCE

DIVISION: GENERAL ACCOUNTING

Provide control over accounts and financial records. Responsible for the disbursements of all public moneys in the City.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	373,814	400,638	451,937	478,900
Fringe Benefits	139,069	148,394	159,923	180,750
Total: Personal Services	***512,883***	***549,032***	***611,860***	***659,650***
Other				
Direct Expenditures	3,750	4,489	17,604	8,040
Utilities	770	1,125		
Interfund Charges	16,463	14,409	25,143	20,220
Total: Other	***20,983***	***20,023***	***42,747***	***28,260***
Capital Outlay				
Capital Outlay	2,938		3,938	
Total: Capital Outlay	***2,938***		***3,938***	
Division Total:	***536,804***	***569,055***	***658,545***	***687,910***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	536,804	569,055	658,545	687,910
Division Total:	***536,804***	***569,055***	***658,545***	***687,910***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	13.50	14.50	14.50	14.50
Division Total:	***13.50***	***14.50***	***14.50***	***14.50***

FINANCE

DIVISION: MANAGEMENT INFORMATION SYSTEMS

Responsible for all data processing and computer operations of the City.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	701,410	771,851	805,098	896,220
Fringe Benefits	229,877	223,839	250,863	395,140
Total: Personal Services	***931,287***	***995,690***	***1,055,961***	***1,291,360***
Other				
Direct Expenditures	1,913,297	1,376,543	485,564	582,030
Utilities	6,220	5,510	357	3,000
Debt Service	59,436	56,277	53,118	
Insurance	257	288	290	300
Rentals and Leases	180,542	187,350		
Interfund Charges	72,048	113,834	95,718	98,540
Total: Other	***2,231,800***	***1,739,802***	***635,047***	***683,870***
Capital Outlay				
Capital Outlay	250,282	38,684	6,037	
Total: Capital Outlay	***250,282***	***38,684***	***6,037***	
Division Total:	***3,413,369***	***2,774,176***	***1,697,045***	***1,975,230***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Internal Service Fund	3,413,369	2,774,176	1,697,045	1,975,230
Division Total:	***3,413,369***	***2,774,176***	***1,697,045***	***1,975,230***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Internal Service Fund	20.00	19.00	20.00	21.00
Division Total:	***20.00***	***19.00***	***20.00***	***21.00***

FINANCE

DIVISION: PURCHASING

Requisition and purchase of supplies and materials and contract administration. Also includes the City-wide copy center, City-wide mailing operation, and the Central Storeroom.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	367,472	391,521	417,639	450,770
Fringe Benefits	142,300	144,858	152,339	174,020
Total: Personal Services	***509,772***	***536,379***	***569,978***	***624,790***
Other				
Direct Expenditures	863,238	1,058,954	1,097,432	1,416,810
Utilities	2,356	2,585		320
Insurance	257	288	290	530
State/County Charges			10	
Rentals and Leases	24,724	26,949	1,721	31,700
Interfund Charges	130,408	159,780	147,684	168,400
Total: Other	***1,020,983***	***1,248,556***	***1,247,137***	***1,617,760***
Capital Outlay				
Capital Outlay	5,983	14,599	310	
Total: Capital Outlay	***5,983***	***14,599***	***310***	
Division Total:	***1,536,738***	***1,799,534***	***1,817,425***	***2,242,550***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	491,623	517,088	542,675	584,180
Special Revenue Fund		11,699		
Internal Service Fund	1,045,115	1,270,747	1,274,750	1,658,370
Division Total:	***1,536,738***	***1,799,534***	***1,817,425***	***2,242,550***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	10.00	9.50	10.50	10.50
Internal Service Fund	2.00	3.50	3.50	4.50
Division Total:	***12.00***	***13.00***	***14.00***	***15.00***

FINANCE

DIVISION: TAXATION

Collecting, auditing, and accounting of income tax money.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,041,204	1,090,868	1,177,378	1,272,920
Fringe Benefits	389,704	477,075	435,632	531,930
Total: Personal Services	***1,430,908***	***1,567,943***	***1,613,010***	***1,804,850***
Other				
Direct Expenditures	1,578,153	1,787,531	87,843	135,800
Income Tax Refunds			1,587,706	1,679,000
Utilities	3,055	3,800	667	900
Insurance	575	997	646	1,340
Rentals and Leases	226,192	241,962	230,017	160,500
Interfund Charges	79,878,609	83,888,968	84,434,691	84,042,790
Total: Other	***81,686,584***	***85,923,258***	***86,341,570***	***86,020,330***
Capital Outlay				
Capital Outlay	3,802	5,745		9,000
Total: Capital Outlay	***3,802***	***5,745***		***9,000***
Division Total:	***83,121,294***	***87,496,946***	***87,954,580***	***87,834,180***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	83,121,294	87,496,946	87,954,580	87,834,180
Division Total:	***83,121,294***	***87,496,946***	***87,954,580***	***87,834,180***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	40.00	40.00	39.00	40.00
Division Total:	***40.00***	***40.00***	***39.00***	***40.00***

FINANCE

DIVISION: TREASURY

Collect and deposit all city monies; issue and pay City debt; invest funds; and collect tax assessments and licenses.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

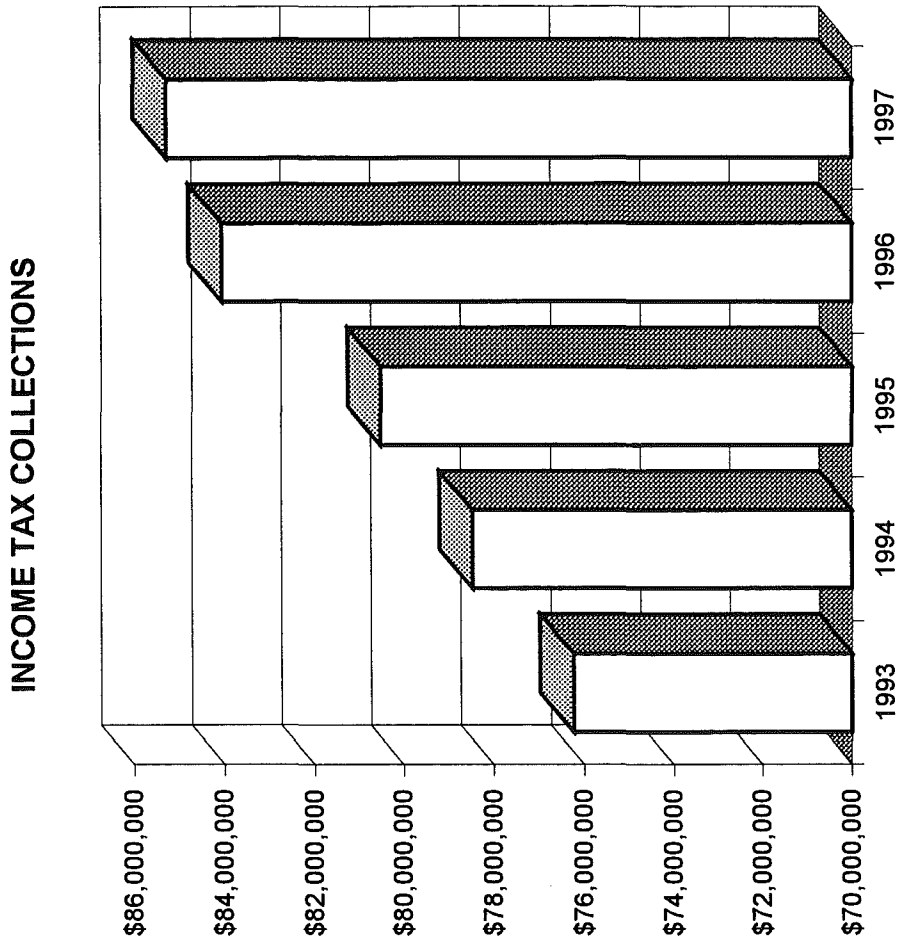
	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	401,726	418,514	438,108	476,580
Fringe Benefits	147,930	150,374	150,809	177,700
Total: Personal Services	***549,656***	***568,888***	***588,917***	***654,280***
Other				
Direct Expenditures	36,829	35,360	47,644	78,850
Utilities	7,512	8,106	4,563	4,530
Insurance	1,160	369	355	1,680
State/County Charges	63,939	53,986		65,800
Rentals and Leases	31,654	20,971	27,210	35,000
Interfund Charges	10,819,971	11,462,382	12,117,345	12,569,860
Total: Other	***10,961,065***	***11,581,174***	***12,197,117***	***12,755,720***
Capital Outlay				
Capital Outlay	14,731		4,996	4,000
Total: Capital Outlay	***14,731***		***4,996***	***4,000***
Division Total:	***11,525,452***	***12,150,062***	***12,791,030***	***13,414,000***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	65,031	69,453	76,301	90,990
Special Revenue Fund	10,940,893	11,549,952	12,004,886	12,562,300
Debt Service Fund	519,528	530,657	709,843	760,710
Division Total:	***11,525,452***	***12,150,062***	***12,791,030***	***13,414,000***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	1.47	1.47	1.83	1.88
Special Revenue Fund	6.88	6.88	6.53	7.47
Debt Service Fund	4.65	4.65	4.65	4.65
Division Total:	***13.00***	***13.00***	***13.00***	***14.00***


INCOME TAX COLLECTIONS
$86,000,000
$84,000,000
$82,000,000
$80,000,000
$78,000,000
$76,000,000
$74,000,000
$72,000,000
$70,000,000
1993
1994
1995
1996
1997

Fire

Departmental Goals and Accomplishments:

Fire:

1998 Goals

1. Hire 15 new firefighter/medics to fill vacancies.

2. Train 18 paramedics to support the Akron Police Department SWAT Team.

3. Assist the City Administrator in the implementation and setup of a county-wide Emergency Operations Center and help formulate the Operations Plan for it.

4. Initiate station improvements for female firefighters in our existing stations.

1997 Accomplishments

1. Assisted in implementing the operational start up of the Police/Fire combined communications center.

2. Responded to 29,053 E.M.S. calls and 9,537 fire/rescue calls. In addition, responded to 85 hazardous material related incidents.

3. Hired 24 new firefighter/medics to fill vacancies.

4. Trained 10 paramedics as Pediatric Advanced Life Support Instructors.

FIRE

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
FIRE	23,733,709	24,440,431	24,725,263	25,022,420
EMS	6,971,509	7,102,064	6,893,172	7,193,270
Total for Department:	***30,705,218***	***31,542,495***	***31,618,435***	***32,215,690***

FIRE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	18,598,405	19,427,906	19,839,674	21,069,200
Fringe Benefits	8,361,327	8,671,739	9,262,634	8,608,680
Total: Personal Services	***26,959,732***	***28,099,645***	***29,102,308***	***29,677,880***
Other				
Direct Expenditures	994,287	729,322	994,525	1,016,500
Utilities	250,456	258,714	256,666	275,000
Insurance	39,784	46,399	45,615	59,740
State/County Charges	91,139	101,864		21,000
Rentals and Leases	710	3,270	764	
Interfund Charges	1,691,748	1,383,332	1,186,463	1,162,070
Total: Other	***3,068,124***	***2,522,901***	***2,484,033***	***2,534,310***
Capital Outlay				
Capital Outlay	677,362	919,949	32,094	3,500
Total: Capital Outlay	***677,362***	***919,949***	***32,094***	***3,500***
Total for Department:	***30,705,218***	***31,542,495***	***31,618,435***	***32,215,690***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	22,798,250	1,349,670	3,500	24,151,420
Special Revenue Fund	6,879,630	1,184,640		8,064,270
Total for Department:	***29,677,880***	***2,534,310***	***3,500***	***32,215,690***

FIRE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	23,164,924	23,476,818	24,004,263	24,151,420
Special Revenue Fund	7,540,294	8,065,677	7,614,172	8,064,270
Total for Department:	***30,705,218***	***31,542,495***	***31,618,435***	***32,215,690***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	324.00	316.00	312.00	326.00
Special Revenue Fund	93.00	94.00	94.00	94.00
Total for Department:	***417.00***	***410.00***	***406.00***	***420.00***

FIRE

DIVISION: EMS

This division is responsible for paramedic services in the event of medical emergencies.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	4,085,833	4,330,679	4,658,634	4,785,060
Fringe Benefits	1,727,871	1,866,420	1,853,544	2,094,570
Total: Personal Services	***5,813,704***	***6,197,099***	***6,512,178***	***6,879,630***
Other				
Direct Expenditures	253,360	233,157	266,703	212,750
Insurance	4,268	5,480	5,220	5,220
State/County Charges	81,012	92,006		
Rentals and Leases		1,530	382	
Interfund Charges	716,545	425,812	108,689	95,670
Total: Other	***1,055,185***	***757,985***	***380,994***	***313,640***
Capital Outlay				
Capital Outlay	102,620	146,980		
Total: Capital Outlay	***102,620***	***146,980***		
Division Total:	***6,971,509***	***7,102,064***	***6,893,172***	***7,193,270***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	650,000	350,000		
Special Revenue Fund	6,321,509	6,752,064	6,893,172	7,193,270
Division Total:	***6,971,509***	***7,102,064***	***6,893,172***	***7,193,270***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	93.00	94.00	94.00	94.00
Division Total:	***93.00***	***94.00***	***94.00***	***94.00***

FIRE

DIVISION: FIRE

This division is responsible for fighting fires, arson investigation, fire prevention, hydrant repair, vehicle maintenance, and communications.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	14,512,572	15,097,227	15,181,040	16,284,140
Fringe Benefits	6,633,456	6,805,319	7,409,090	6,514,110
Total: Personal Services	***21,146,028***	***21,902,546***	***22,590,130***	***22,798,250***
Other				
Direct Expenditures	740,927	496,165	727,822	803,750
Utilities	250,456	258,714	256,666	275,000
Insurance	35,516	40,919	40,395	54,520
State/County Charges	10,127	9,858		21,000
Rentals and Leases	710	1,740	382	
Interfund Charges	975,203	957,520	1,077,774	1,066,400
Total: Other	***2,012,939***	***1,764,916***	***2,103,039***	***2,220,670***
Capital Outlay				
Capital Outlay	574,742	772,969	32,094	3,500
Total: Capital Outlay	***574,742***	***772,969***	***32,094***	***3,500***
Division Total:	***23,733,709***	***24,440,431***	***24,725,263***	***25,022,420***

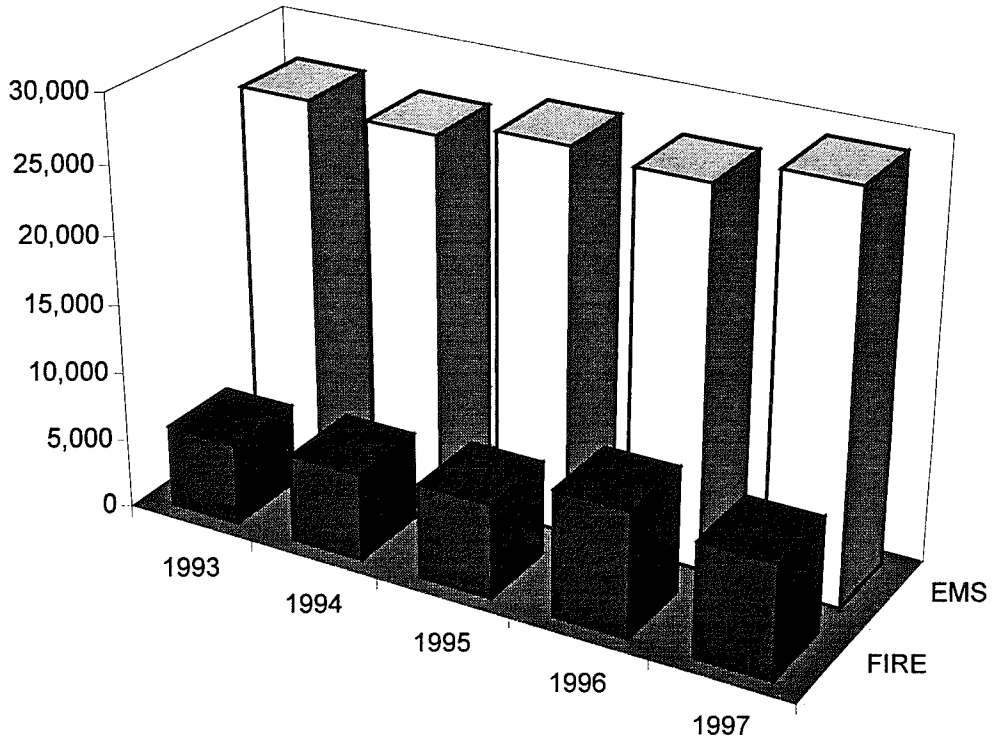
DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	22,514,924	23,126,818	24,004,263	24,151,420
Special Revenue Fund	1,218,785	1,313,613	721,000	871,000
Division Total:	***23,733,709***	***24,440,431***	***24,725,263***	***25,022,420***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	324.00	316.00	312.00	326.00
Division Total:	***324.00***	***316.00***	***312.00***	***326.00***

FIRE DEPARTMENT
FIRE & EMS ALARMS



Law

Departmental Goals and Accomplishments:

Law:

1998 Goals

1. Successfully implement the Discretionary Rehabilitation Program (Prosecutor's diversion program for first time non-violent offenders).

2. Successfully implement a Domestic Violence Court in conjunction with the Municipal Court.

3. Complete the move of the Prosecutor's Offices to the Harold K. Stubbs Justice Center.

1997 Accomplishments

1. Successfully implemented the Direct Indictment Program, resulting in a significant cut in the time spent processing cases. The average time from arrest to Common Pleas Court Arraignment decreased by 80% from 57 days down to 10 days.

2. Assigned a special prosecutor full time to work on the prosecution of domestic violence, stalking, and protection order violation cases.

3. Found temporary space for two of the prosecutor's office secretaries on the second floor of the Harold K. Stubbs Justice Center. The Engineering Bureau has begun drafting plans for the renovation of space on the second floor, which will allow for consolidation of personnel in the prosecutor's office.

LAW

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
ADMINISTRATION	511,254	449,751	538,562	591,990
CIVIL	1,163,163	1,269,547	1,336,606	1,465,270
CRIMINAL	915,777	929,879	952,928	993,540
INDIGENT DEFENSE	201,192	166,969	190,565	197,850
Total for Department:	***2,791,386***	***2,816,146***	***3,018,661***	***3,248,650***

LAW

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,611,043	1,712,816	1,785,555	1,905,800
Fringe Benefits	491,213	531,500	534,331	623,810
Total: Personal Services	***2,102,256***	***2,244,316***	***2,319,886***	***2,529,610***
Other				
Direct Expenditures	341,968	311,876	373,337	359,700
Utilities	12,863	13,013	4,482	14,260
Insurance	444	537	490	1,330
State/County Charges	49			
Rentals and Leases	262,100	158,569	241,320	290,000
Interfund Charges	44,928	66,967	77,170	48,750
Total: Other	***662,352***	***550,962***	***696,799***	***714,040***
Capital Outlay				
Capital Outlay	26,778	20,868	1,976	5,000
Total: Capital Outlay	***26,778***	***20,868***	***1,976***	***5,000***
Total for Department:	***2,791,386***	***2,816,146***	***3,018,661***	***3,248,650***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	2,529,610	714,040	5,000	3,248,650
Total for Department:	***2,529,610***	***714,040***	***5,000***	***3,248,650***

LAW

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,791,386	2,802,227	3,018,661	3,248,650
Special Revenue Fund		13,919		
Total for Department:	***2,791,386***	***2,816,146***	***3,018,661***	***3,248,650***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	35.00	37.00	36.00	37.00
Total for Department:	***35.00***	***37.00***	***36.00***	***37.00***

LAW

DIVISION: ADMINISTRATION

Oversee the Civil and Criminal Divisions of the department. Provide legal advice to all departments.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	194,023	201,868	209,788	216,960
Fringe Benefits	52,766	53,252	55,180	61,450
Total: Personal Services	***246,789***	***255,120***	***264,968***	***278,410***
Other				
Direct Expenditures	726	3,989	26,760	18,450
Utilities	1,961	2,255	1,881	2,000
Insurance	444	537	490	1,330
Rentals and Leases	260,536	158,569	239,523	290,000
Interfund Charges	798	15,362	4,940	1,800
Total: Other	***264,465***	***180,712***	***273,594***	***313,580***
Capital Outlay				
Capital Outlay		13,919		
Total: Capital Outlay		***13,919***		
Division Total:	***511,254***	***449,751***	***538,562***	***591,990***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	511,254	435,832	538,562	591,990
Special Revenue Fund		13,919		
Division Total:	***511,254***	***449,751***	***538,562***	***591,990***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	3.00	3.00	3.00	3.00
Division Total:	***3.00***	***3.00***	***3.00***	***3.00***

LAW

DIVISION: CIVIL

Prepare all contracts, bonds, legislation, and legal documents for the City of Akron. Codify all ordinances passed by Akron City Council. Provide written legal opinions on issues facing the City of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	763,411	847,906	896,530	983,160
Fringe Benefits	228,032	257,046	272,570	322,630
Total: Personal Services	***991,443***	***1,104,952***	***1,169,100***	***1,305,790***
Other				
Direct Expenditures	118,740	126,914	125,718	124,480
Utilities	7,863	6,785	1,692	8,960
Rentals and Leases			1,797	
Interfund Charges	26,301	28,942	38,299	26,040
Total: Other	***152,904***	***162,641***	***167,506***	***159,480***
Capital Outlay				
Capital Outlay	18,816	1,954		
Total: Capital Outlay	***18,816***	***1,954***		
Division Total:	***1,163,163***	***1,269,547***	***1,336,606***	***1,465,270***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,163,163	1,269,547	1,336,606	1,465,270
Division Total:	***1,163,163***	***1,269,547***	***1,336,606***	***1,465,270***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	16.00	19.00	18.00	19.00
Division Total:	***16.00***	***19.00***	***18.00***	***19.00***

LAW

DIVISION: CRIMINAL

Provide prosecutorial services for the City of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	653,609	663,042	679,237	705,680
Fringe Benefits	210,415	221,202	206,581	239,730
Total: Personal Services	***864,024***	***884,244***	***885,818***	***945,410***
Other				
Direct Expenditures	21,310	14,004	30,294	18,920
Utilities	3,039	3,973	909	3,300
State/County Charges	49			
Rentals and Leases	1,564			
Interfund Charges	17,829	22,663	33,931	20,910
Total: Other	***43,791***	***40,640***	***65,134***	***43,130***
Capital Outlay				
Capital Outlay	7,962	4,995	1,976	5,000
Total: Capital Outlay	***7,962***	***4,995***	***1,976***	***5,000***
Division Total:	***915,777***	***929,879***	***952,928***	***993,540***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	915,777	929,879	952,928	993,540
Division Total:	***915,777***	***929,879***	***952,928***	***993,540***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	16.00	15.00	15.00	15.00
Division Total:	***16.00***	***15.00***	***15.00***	***15.00***

LAW

DIVISION: INDIGENT DEFENSE

This expenditure represents payments to the Legal Defense Office to support the legal defense of indigents in Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Other				
Direct Expenditures	201,192	166,969	190,565	197,850
Total: Other	***201,192***	***166,969***	***190,565***	***197,850***
Division Total:	***201,192***	***166,969***	***190,565***	***197,850***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	201,192	166,969	190,565	197,850
Division Total:	***201,192***	***166,969***	***190,565***	***197,850***

Legislative

Departmental Goals and Accomplishments:

Legislative:

1998 Goals

1. Continue the computerized storage of legislation for the current year and for the years 1990 through 1993.

2. Make on-line access to stored legislation available to all City divisions.

3. Upgrade the current storage and retrieval system for faster and easier access to the legislation stored.

4. Microfilm 1997 legislation and investigate the cost of microfilming all legislation back to and including 1990.

1997 Accomplishments

1. Completed the computerized storage of legislation for the years 1994 through 1997.

2. Installed an overhead microphone and tape deck in the Council conference room in response to an Ohio Supreme Court decision regarding the taking of minutes.

3. Installed a computer to allow the public to retrieve computerized legislation.

LEGISLATIVE

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
CLERK OF COUNCIL	264,807	249,142	247,321	283,330
CITY COUNCIL	366,093	413,279	412,107	439,950
Total for Department:	***630,900***	***662,421***	***659,428***	***723,280***

LEGISLATIVE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	368,191	385,369	403,938	428,470
Fringe Benefits	195,627	178,406	168,101	194,540
Total: Personal Services	***563,818***	***563,775***	***572,039***	***623,010***
Other				
Direct Expenditures	31,310	56,182	40,476	54,600
Utilities	3,538	4,879	5,885	6,350
Insurance	257	576	580	1,060
Rentals and Leases	210		100	
Interfund Charges	18,306	22,433	39,348	35,260
Total: Other	***53,621***	***84,070***	***86,389***	***97,270***
Capital Outlay				
Capital Outlay	13,461	14,576	1,000	3,000
Total: Capital Outlay	***13,461***	***14,576***	***1,000***	***3,000***
Total for Department:	***630,900***	***662,421***	***659,428***	***723,280***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	623,010	97,270	3,000	723,280
Total for Department:	***623,010***	***97,270***	***3,000***	***723,280***

LEGISLATIVE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	630,900	662,421	659,428	723,280
Total for Department:	***630,900***	***662,421***	***659,428***	***723,280***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	17.00	17.00	17.00	17.00
Total for Department:	***17.00***	***17.00***	***17.00***	***17.00***

LEGISLATIVE

DIVISION: CITY COUNCIL

Carry out administrative functions of the 13-member legislative body by sending letters and memos from Council members; prepare weekly resume of Council proceedings; file all ordinances and resolutions passed by Council; and record all ordinances and minutes of Council meetings.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	239,451	246,801	254,814	268,240
Fringe Benefits	115,426	120,333	119,756	134,850
Total: Personal Services	***354,877***	***367,134***	***374,570***	***403,090***
Other				
Direct Expenditures	9,053	33,604	23,792	23,350
Utilities	2,163	3,108	5,881	6,350
Insurance		-72	290	530
Rentals and Leases			100	
Interfund Charges		674	7,474	3,630
Total: Other	***11,216***	***37,314***	***37,537***	***33,860***
Capital Outlay				
Capital Outlay		8,831		3,000
Total: Capital Outlay		***8,831***		***3,000***
Division Total:	***366,093***	***413,279***	***412,107***	***439,950***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	366,093	413,279	412,107	439,950
Division Total:	***366,093***	***413,279***	***412,107***	***439,950***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	13.00	13.00	13.00	13.00
Division Total:	***13.00***	***13.00***	***13.00***	***13.00***

LEGISLATIVE

DIVISION: CLERK OF COUNCIL

Enact ordinances and resolutions to provide for City services, levy taxes, make appropriations and borrow money.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	128,740	138,568	149,124	160,230
Fringe Benefits	80,201	58,073	48,345	59,690
Total: Personal Services	***208,941***	***196,641***	***197,469***	***219,920***
Other				
Direct Expenditures	22,257	22,578	16,684	31,250
Utilities	1,375	1,771	4	
Insurance	257	648	290	530
Rentals and Leases	210			
Interfund Charges	18,306	21,759	31,874	31,630
Total: Other	***42,405***	***46,756***	***48,852***	***63,410***
Capital Outlay				
Capital Outlay	13,461	5,745	1,000	
Total: Capital Outlay	***13,461***	***5,745***	***1,000***	
Division Total:	***264,807***	***249,142***	***247,321***	***283,330***

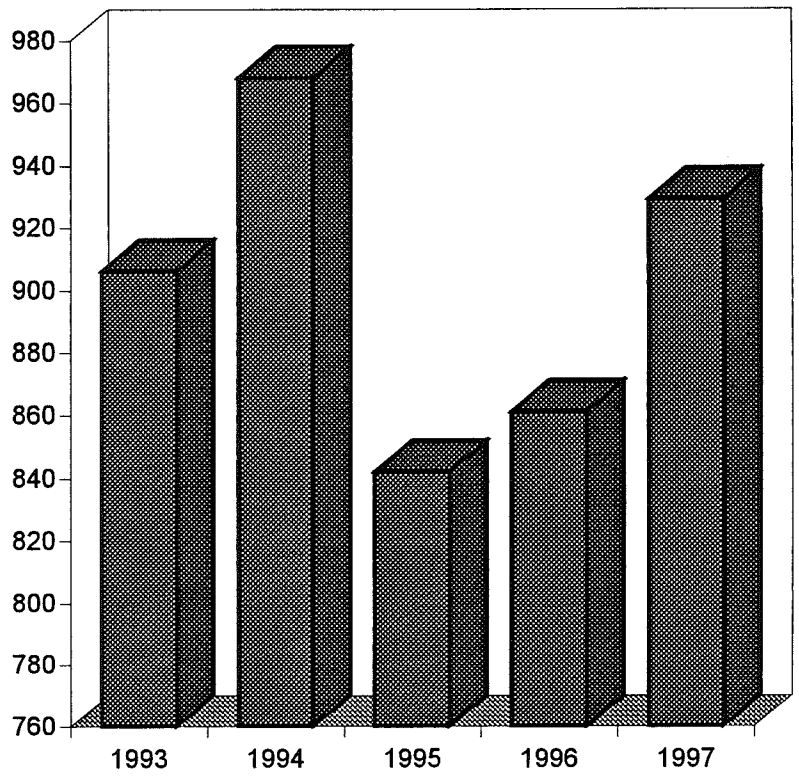
DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	264,807	249,142	247,321	283,330
Division Total:	***264,807***	***249,142***	***247,321***	***283,330***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	4.00	4.00	4.00	4.00
Division Total:	***4.00***	***4.00***	***4.00***	***4.00***

CITY COUNCIL
ORDINANCES PASSED



Municipal Court
Clerk's Office

Departmental Goals and Accomplishments:

Municipal Court Clerk's Office:

1998 Goals

1. Implement the BCI reporting requirements on escalating misdemeanors.

2. Improve and update the Voice Automated Telephone System to allow easier access for the citizens and quicker response by our office.

3. Increase revenue collection on old accounts and current cases in the areas of criminal, traffic and parking costs, fines and penalties.

4. Improve automation and information exchange with the law enforcement agencies.

1997 Accomplishments

1. Revised and updated municipal statutes to reflect mandates by the governments of Fairlawn, Lakemore, and Mogadore. Most of the changes took place in our Traffic Division.

2. Improved collection procedures through automation in the Parking Division to produce greater revenues.

3. Implemented changes to the Operate License Forfeiture Program through the Bureau of Motor Vehicles. This change allows the Court to put a registration hold on a defendant's car title. This has increased collections of overdue traffic fines and costs.

MUNICIPAL COURT CLERK

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
CLERK OF COURTS	1,890,695	2,001,344	2,199,644	2,381,160
Total for Department:	***1,890,695***	***2,001,344***	***2,199,644***	***2,381,160***

MUNICIPAL COURT CLERK

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,167,332	1,289,655	1,344,793	1,429,610
Fringe Benefits	503,910	523,751	548,665	594,530
Total: Personal Services	***1,671,242***	***1,813,406***	***1,893,458***	***2,024,140***
Other				
Direct Expenditures	181,246	135,046	203,357	263,910
Utilities	7,917	8,412	584	
Debt Service			11,804	12,000
Insurance	2,501	288	290	530
Rentals and Leases	4,076	3,313	3,608	3,800
Interfund Charges	16,771	37,879	72,578	56,780
Total: Other	***212,511***	***184,938***	***292,221***	***337,020***
Capital Outlay				
Capital Outlay	6,942	3,000	13,965	20,000
Total: Capital Outlay	***6,942***	***3,000***	***13,965***	***20,000***
Total for Department:	***1,890,695***	***2,001,344***	***2,199,644***	***2,381,160***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	2,024,140	207,020		2,231,160
Special Revenue Fund		130,000	20,000	150,000
Total for Department:	***2,024,140***	***337,020***	***20,000***	***2,381,160***

MUNICIPAL COURT CLERK

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,890,695	2,001,344	2,096,530	2,231,160
Special Revenue Fund			103,114	150,000
Total for Department:	***1,890,695***	***2,001,344***	***2,199,644***	***2,381,160***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	48.00	49.00	49.00	49.00
Total for Department:	***48.00***	***49.00***	***49.00***	***49.00***

MUNICIPAL COURT CLERK

DIVISION: CLERK OF COURTS

The Clerk of Courts is responsible for the administration of Akron's judicial system. The Clerk's Office files and dockets lawsuits for money (up to $10,000), traffic violations, and criminal cases. They also collect and disburse court filing fees and fines.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,167,332	1,289,655	1,344,793	1,429,610
Fringe Benefits	503,910	523,751	548,665	594,530
Total: Personal Services	***1,671,242***	***1,813,406***	***1,893,458***	***2,024,140***
Other				
Direct Expenditures	181,246	135,046	203,357	263,910
Utilities	7,917	8,412	584	
Debt Service			11,804	12,000
Insurance	2,501	288	290	530
Rentals and Leases	4,076	3,313	3,608	3,800
Interfund Charges	16,771	37,879	72,578	56,780
Total: Other	***212,511***	***184,938***	***292,221***	***337,020***
Capital Outlay				
Capital Outlay	6,942	3,000	13,965	20,000
Total: Capital Outlay	***6,942***	***3,000***	***13,965***	***20,000***
Division Total:	***1,890,695***	***2,001,344***	***2,199,644***	***2,381,160***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,890,695	2,001,344	2,096,530	2,231,160
Special Revenue Fund			103,114	150,000
Division Total:	***1,890,695***	***2,001,344***	***2,199,644***	***2,381,160***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	48.00	49.00	49.00	49.00
Division Total:	***48.00***	***49.00***	***49.00***	***49.00***

Municipal Court Judges

Departmental Goals and Accomplishments:

Municipal Court Judges:

1998 Goals

1. Maintain a building-wide Court security program.

2. Develop and/or enhance realistic and viable sentencing alternatives to assist in alleviating jail overcrowding including the continued operation of Drug Court.

3. Continue developing an automated probation tracking and monitoring system with current cases and better tracking of restitution cases.

4. Review current procedures and utilize new approaches towards more judicial control regarding case flow management.

5. Develop and implement a Domestic Violence Court that would include comprehensive programming and education components targeting approximately 250 misdemeanor domestic violence offenders annually.

6. Network with other city-wide agencies to better access and transfer information.

1997 Accomplishments

1. Developed a number of new computer applications enabling the expeditious processing of Court business. Developed new programming to incorporate legislative changes in civil, criminal and traffic matters.

2. Developed and implemented a diversion program (Discretionary Rehabilitation Program) for first-time offenders in collaboration with the prosecutor's office, the legal defender's office, the criminal defense bar, the probation department and Oriana House, Inc.

3. Worked to enhance realistic and viable sentencing alternatives to assist in alleviating jail overcrowding.

4. Continued to develop an automated probation tracking and monitoring system for current cases and developed a database for tracking restitution cases.

5. Effected appropriate case flow management protocols to minimize overage cases as defined by Ohio Rules of Superintendence.

MUNICIPAL COURT JUDGES

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
JUDGES	2,377,355	2,483,657	2,647,157	2,913,540
Total for Department:	***2,377,355***	***2,483,657***	***2,647,157***	***2,913,540***

MUNICIPAL COURT JUDGES

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,592,204	1,631,816	1,689,532	1,803,760
Fringe Benefits	568,309	611,657	576,766	650,320
Total: Personal Services	***2,160,513***	***2,243,473***	***2,266,298***	***2,454,080***
Other				
Direct Expenditures	113,172	125,865	222,939	279,240
Utilities	13,667	14,197	33	1,000
Debt Service			11,804	12,000
Insurance	4,134	4,419	4,430	6,260
Rentals and Leases	2,940	2,630	4,060	3,780
Interfund Charges	62,145	74,492	104,216	114,180
Total: Other	***196,058***	***221,603***	***347,482***	***416,460***
Capital Outlay				
Capital Outlay	20,784	18,581	33,377	43,000
Total: Capital Outlay	***20,784***	***18,581***	***33,377***	***43,000***
Total for Department:	***2,377,355***	***2,483,657***	***2,647,157***	***2,913,540***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	2,454,080	286,460	23,000	2,763,540
Special Revenue Fund		130,000	20,000	150,000
Total for Department:	***2,454,080***	***416,460***	***43,000***	***2,913,540***

MUNICIPAL COURT JUDGES

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,365,606	2,483,657	2,514,293	2,763,540
Special Revenue Fund	11,749		132,864	150,000
Total for Department:	***2,377,355***	***2,483,657***	***2,647,157***	***2,913,540***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	45.00	46.00	45.00	46.00
Total for Department:	***45.00***	***46.00***	***45.00***	***46.00***

MUNICIPAL COURT JUDGES

DIVISION: JUDGES

Administration of justice through court proceedings of criminal and civil cases. The Akron Municipal Court has jurisdiction of the City of Akron, Springfield Township, Richfield Township, Bath Township, the City of Fairlawn, the Village of Lakemore, and the portion of the City of Mogadore within Summit County.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,592,204	1,631,816	1,689,532	1,803,760
Fringe Benefits	568,309	611,657	576,766	650,320
Total: Personal Services	***2,160,513***	***2,243,473***	***2,266,298***	***2,454,080***
Other				
Direct Expenditures	113,172	125,865	222,939	279,240
Utilities	13,667	14,197	33	1,000
Debt Service			11,804	12,000
Insurance	4,134	4,419	4,430	6,260
Rentals and Leases	2,940	2,630	4,060	3,780
Interfund Charges	62,145	74,492	104,216	114,180
Total: Other	***196,058***	***221,603***	***347,482***	***416,460***
Capital Outlay				
Capital Outlay	20,784	18,581	33,377	43,000
Total: Capital Outlay	***20,784***	***18,581***	***33,377***	***43,000***
Division Total:	***2,377,355***	***2,483,657***	***2,647,157***	***2,913,540***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,365,606	2,483,657	2,514,293	2,763,540
Special Revenue Fund	11,749		132,864	150,000
Division Total:	***2,377,355***	***2,483,657***	***2,647,157***	***2,913,540***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	45.00	46.00	45.00	46.00
Division Total:	***45.00***	***46.00***	***45.00***	***46.00***

Office of the Mayor

Departmental Goals and Accomplishments:

Office of the Mayor:

1998 Goals

1. Improve the quality of services the citizens receive through our City services. With the announced "freeze" on water rates, a blue ribbon task force will soon begin the process of looking at the operations of the Water Department.

2. Continue this administration's efforts to revitalize our downtown and our neighborhoods within existing budgetary resources.

3. Reach an agreement for the sale of the Hardy Road Landfill.

4. Complete improvements to the Soap Box Derby facility.

5. Upgrade Police, Fire, and E.M.S. operations by providing them with state- of-the-art computer equipment, which will allow them to file reports and retrieve criminal and medical records from remote locations in an expedient manner. This will free more time to allow these safety forces to fight crime and save lives.

6. Form a task force to study the problem of overcrowding at the county jail.

7. Actively support efforts at the federal level to improve local control over the cable industry as it impacts local rates and services.

8. Seek to be named an Empowerment Zone by the federal government, which could result in millions of dollars of federal aid to our community.

9. Land marketing of available private and public properties to meet business expansion or relocation needs.

10. Continue to work with Fairlawn to annex portions of Bath Township to expand our tax base and create new jobs for the region.

Departmental Goals and Accomplishments:

Office of the Mayor: (cont.)

1997 Accomplishments

1. Opened the Canal Park Stadium and subsequently set AA baseball attendance records during its inaugural season.

2. Created a neighborhood partnership program for neighborhood groups to compete for grants for neighborhood improvement projects.

3. Began to beautify our expressway system by planting tens of thousands of trees, shrubs and ground cover.

4. Created nearly 400 new industrial and commercial jobs in 1997 and secured commitments for another 350 over the next three to five years. The economic development staff has received commitments for another 1,200 new jobs in downtown alone within three years.

5. Drew nearly 25,000 people downtown to celebrate the start of the New Year during the City's second annual First Night program.

6. Began renovation of the O'Neil's building. Currently these renovations are on schedule with the law firm Roetzel and Andress scheduled for occupancy by September, 1998.

7. Reached an agreement with GOJO Industries to bring its corporate offices and research and development laboratories downtown to the former BFGoodrich World Headquarters.

8. Signed a license agreement with AT&T regarding the installation of fiber optics in the public right-of-way.

9. Finalized three-year contracts with the Fraternal Order of Police, Lodge #7 and the Akron Fire Fighter's Association, Local #330.

10. Provided funding and contracted for the renovation of 319 homes and helped build 54 new homes.

OFFICE OF THE MAYOR

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
ADMINISTRATION	553,842	606,781	655,984	654,080
DEPUTY MAYOR FOR PUBLIC SAFETY	101,083	107,660	119,599	116,540
ECONOMIC DEVELOPMENT	926,522	973,861	1,017,867	1,108,690
HUMAN AND COMMUNITY RELATIONS	147,034	185,520	182,647	219,140
LABOR RELATIONS	267,146	310,092	290,013	312,290
PRIVATE INDUSTRY COUNCIL	5,010,316	4,042,005	3,396,037	7,616,980
PUBLIC UTILITIES COMMISSION	31,771	98,246	135,431	149,730
SENIOR CITIZENS COMMISSION	3,630	7,260	7,200	10,890
Total for Department:	***7,041,344***	***6,331,425***	***5,804,778***	***10,188,340***

OFFICE OF THE MAYOR

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,569,879	1,572,385	1,692,442	1,862,670
Fringe Benefits	644,981	498,419	484,211	593,820
Total: Personal Services	***2,214,860***	***2,070,804***	***2,176,653***	***2,456,490***
Other				
Direct Expenditures	4,498,026	3,900,528	3,349,449	7,496,620
Utilities	14,905	18,224	14,587	28,130
Insurance	17,006	15,212	15,457	18,850
Rentals and Leases	103,957	65,212	33,208	41,500
Interfund Charges	172,422	230,653	215,424	146,750
Total: Other	***4,806,316***	***4,229,829***	***3,628,125***	***7,731,850***
Capital Outlay				
Capital Outlay	20,168	30,792		
Total: Capital Outlay	***20,168***	***30,792***		
Total for Department:	***7,041,344***	***6,331,425***	***5,804,778***	***10,188,340***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	1,952,580	449,040		2,401,620
Special Revenue Fund	503,910	7,182,810		7,686,720
Enterprise Fund		100,000		100,000
Total for Department:	***2,456,490***	***7,731,850***		***10,188,340***

OFFICE OF THE MAYOR

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,888,197	2,107,104	2,260,288	2,401,620
Special Revenue Fund	5,081,897	4,130,410	3,460,645	7,686,720
Enterprise Fund	71,250	93,911	83,845	100,000
Total for Department:	***7,041,344***	***6,331,425***	***5,804,778***	***10,188,340***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	24.00	26.00	25.00	27.00
Special Revenue Fund	11.00	8.00	8.00	9.00
Total for Department:	***35.00***	***34.00***	***33.00***	***36.00***

OFFICE OF THE MAYOR

DIVISION: ADMINISTRATION

Exercise control over all departments and divisions of the City as well as manage the Public Safety Department.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	285,693	292,292	333,492	338,520
Fringe Benefits	80,016	81,909	87,575	98,880
Total: Personal Services	***365,709***	***374,201***	***421,067***	***437,400***
Other				
Direct Expenditures	120,661	118,830	148,429	129,800
Utilities	6,861	8,697	9,554	15,450
Insurance	2,211	1,874	1,740	2,000
Rentals and Leases	3,210	882	530	750
Interfund Charges	41,200	85,424	74,664	68,680
Total: Other	***174,143***	***215,707***	***234,917***	***216,680***
Capital Outlay				
Capital Outlay	13,990	16,873		
Total: Capital Outlay	***13,990***	***16,873***		
Division Total:	***553,842***	***606,781***	***655,984***	***654,080***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	539,852	592,862	655,984	654,080
Special Revenue Fund	13,990	13,919		
Division Total:	***553,842***	***606,781***	***655,984***	***654,080***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	5.00	5.00	5.00	5.00
Division Total:	***5.00***	***5.00***	***5.00***	***5.00***

OFFICE OF THE MAYOR

DIVISION: DEPUTY MAYOR FOR PUBLIC SAFETY

Assumes the responsibilities and authority of the Public Safety Director in directing the City's safety forces to implement public safet policies and promote public safety community wide.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	77,492	80,202	82,856	87,070
Fringe Benefits	19,897	20,089	17,168	23,380
Total: Personal Services	***97,389***	***100,291***	***100,024***	***110,450***
Other				
Direct Expenditures	1,558	4,115	868	2,480
Utilities	396	408	966	1,100
Insurance	257	288	290	300
Rentals and Leases	635			
Interfund Charges	848	2,558	17,451	2,210
Total: Other	***3,694***	***7,369***	***19,575***	***6,090***
Division Total:	***101,083***	***107,660***	***119,599***	***116,540***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	101,083	107,660	119,599	116,540
Division Total:	***101,083***	***107,660***	***119,599***	***116,540***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	1.00	1.00	1.00	1.00
Division Total:	***1.00***	***1.00***	***1.00***	***1.00***

OFFICE OF THE MAYOR

DIVISION: ECONOMIC DEVELOPMENT

Serve as a marketing arm for the City of Akron to retain and attract business and industry and to assist contractors desiring to build.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	478,864	538,198	580,009	635,100
Fringe Benefits	241,886	158,046	165,468	201,670
Total: Personal Services	***720,750***	***696,244***	***745,477***	***836,770***
Other				
Direct Expenditures	161,380	200,006	181,092	214,600
Utilities	3,943	5,176	3,063	6,280
Insurance	514	434	1,160	1,300
Rentals and Leases	2,652			
Interfund Charges	36,300	72,001	87,075	49,740
Total: Other	***204,789***	***277,617***	***272,390***	***271,920***
Capital Outlay				
Capital Outlay	983			
Total: Capital Outlay	***983***			
Division Total:	***926,522***	***973,861***	***1,017,867***	***1,108,690***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	797,681	819,383	869,414	938,950
Special Revenue Fund	57,591	60,567	64,608	69,740
Enterprise Fund	71,250	93,911	83,845	100,000
Division Total:	***926,522***	***973,861***	***1,017,867***	***1,108,690***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	10.00	10.00	11.00	11.00
Special Revenue Fund	1.00	1.00	1.00	1.00
Division Total:	***11.00***	***11.00***	***12.00***	***12.00***

OFFICE OF THE MAYOR

DIVISION: HUMAN AND COMMUNITY RELATIONS

Act as a liaison between the City and the community by assuring equal opportunity to all.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	104,950	131,172	126,345	148,480
Fringe Benefits	35,418	43,673	42,345	53,380
Total: Personal Services	***140,368***	***174,845***	***168,690***	***201,860***
Other				
Direct Expenditures	1,977	6,665	4,726	10,100
Utilities	481	471		600
Interfund Charges	4,208	3,539	9,231	6,580
Total: Other	***6,666***	***10,675***	***13,957***	***17,280***
Division Total:	***147,034***	***185,520***	***182,647***	***219,140***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	147,034	185,520	182,647	219,140
Division Total:	***147,034***	***185,520***	***182,647***	***219,140***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	3.00	4.00	3.00	4.00
Division Total:	***3.00***	***4.00***	***3.00***	***4.00***

OFFICE OF THE MAYOR

DIVISION: LABOR RELATIONS

Handle City labor-management concerns including contracts, job safety, and grievances.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	197,263	206,971	218,276	225,800
Fringe Benefits	57,773	59,296	59,909	67,960
Total: Personal Services	***255,036***	***266,267***	***278,185***	***293,760***
Other				
Direct Expenditures	5,060	8,098	6,374	10,700
Utilities	336	443		550
Insurance	257	288	290	300
Rentals and Leases	633			750
Interfund Charges	5,824	21,077	5,164	6,230
Total: Other	***12,110***	***29,906***	***11,828***	***18,530***
Capital Outlay				
Capital Outlay		13,919		
Total: Capital Outlay		***13,919***		
Division Total:	***267,146***	***310,092***	***290,013***	***312,290***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	267,146	296,173	290,013	312,290
Special Revenue Fund		13,919		
Division Total:	***267,146***	***310,092***	***290,013***	***312,290***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	4.00	4.00	4.00	4.00
Division Total:	***4.00***	***4.00***	***4.00***	***4.00***

OFFICE OF THE MAYOR

DIVISION: PRIVATE INDUSTRY COUNCIL

Administer federal funds received for the Job Training Partnership Act.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	403,183	246,555	253,291	319,570
Fringe Benefits	200,654	118,846	84,431	114,760
Total: Personal Services	***603,837***	***365,401***	***337,722***	***434,330***
Other				
Direct Expenditures	4,203,760	3,552,880	2,996,888	7,113,150
Utilities	2,888	2,236	1	3,000
Insurance	13,767	12,400	11,687	14,650
Rentals and Leases	96,827	64,330	32,678	40,000
Interfund Charges	84,042	44,758	17,061	11,850
Total: Other	***4,401,284***	***3,676,604***	***3,058,315***	***7,182,650***
Capital Outlay				
Capital Outlay	5,195			
Total: Capital Outlay	***5,195***			
Division Total:	***5,010,316***	***4,042,005***	***3,396,037***	***7,616,980***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	5,010,316	4,042,005	3,396,037	7,616,980
Division Total:	***5,010,316***	***4,042,005***	***3,396,037***	***7,616,980***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	10.00	7.00	7.00	8.00
Division Total:	***10.00***	***7.00***	***7.00***	***8.00***

OFFICE OF THE MAYOR

DIVISION: PUBLIC UTILITIES COMMISSION

Represent the City of Akron and its citizens in rate hearings before the Public Utilities Commission of Ohio (PUCO).

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	22,434	76,995	98,173	108,130
Fringe Benefits	9,337	16,560	27,315	33,790
Total: Personal Services	***31,771***	***93,555***	***125,488***	***141,920***
Other				
Direct Expenditures		2,674	3,872	4,900
Utilities		793	1,003	1,150
Insurance		-72	290	300
Interfund Charges		1,296	4,778	1,460
Total: Other		***4,691***	***9,943***	***7,810***
Division Total:	***31,771***	***98,246***	***135,431***	***149,730***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	31,771	98,246	135,431	149,730
Division Total:	***31,771***	***98,246***	***135,431***	***149,730***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	1.00	2.00	1.00	2.00
Division Total:	***1.00***	***2.00***	***1.00***	***2.00***

OFFICE OF THE MAYOR

DIVISION: SENIOR CITIZENS COMMISSION

Support by the City of the Senior Citizens' Commission.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Other				
Direct Expenditures	3,630	7,260	7,200	10,890
Total: Other	***3,630***	***7,260***	***7,200***	***10,890***
Division Total:	***3,630***	***7,260***	***7,200***	***10,890***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	3,630	7,260	7,200	10,890
Division Total:	***3,630***	***7,260***	***7,200***	***10,890***

Planning & Urban Development

Departmental Goals and Accomplishments:

Planning and Urban Development:

1998 Goals

1. Identify and address problems and opportunities for improvement in the transportation system.

2. Structure and obtain funding for major downtown projects such as the Downtown Canal Corridor Development.

3. Compile and distribute a database of vacant land appropriate for housing development.

4. Provide technical assistance to neighborhood organizations so they can pursue neighborhood development strategies and address land use and zoning issues.

5. Coordinate the Wallhaven Business District Program and provide design guidance for façade and site improvements for all designated business districts.

6. Administer grants to assist property owners required to switch from overhead to underground electrical wiring along various thoroughfares.

7. Provide funding and technical assistance needed to contract for the renovation of 400 homes and apartment buildings, and 80 additional structures located in petitioned areas.

8. Maintain computerized databases containing zoning-related information on properties by address.

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

10. Prepare land use plans and development controls for special study areas.

11. Assist 15 prospective buyers of houses in Community Development Areas and petition neighborhoods with matching down payments and rehabilitation assistance under the Home Purchase Incentive Program.

1997 Accomplishments

1. Published the FY 1998 Transportation Planning Work Program, which coordinates all transportation planning activities in the area.

2. Prepared Ohio Thomas Edison Program Operation Grant Application for July, 1997–June, 1999. Awarded $400,000 operating subsidy.

3. Established new lending programs with National City, First Merit, and Key banks.

4. Prepared AMTRAK Train Station design and contract drawings. Design staff will supervise construction.

Departmental Goals and Accomplishments:

Planning and Urban Development: (cont.)

1997 Accomplishments

4. Prepared AMTRAK Train Station design and contract drawings. Design staff will supervise construction.

5. Arranged construction and sale of 11 new homes in older neighborhoods with a cumulative market value of $728,103.00.

6. Provided support to 15 agencies through 19 contracts. It is estimated that these programs serve approximately 12,000 Akron residents and enabled additional funding from other sources to be leveraged.

7. Prepared comments and recommendations on 197 Planning Commission items and 64 Board of Zoning Appeals items.

8. Assisted potential developers and oversaw the technical aspects of the sale of City-owned land in Opportunity Park, Ascot Industrial Park, Akron- Fulton Airport and Akron Square Development Area.

9. The 1997-2001 Capital Investment Program (CIP) was finalized following adoption of the 1997 Capital Program in February. The five-year budget document was published and distributed in July.

PLANNING AND URBAN DEVELOPMENT

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
ADMINISTRATION	136,090	113,093	104,884	93,700
A.M.A.T.S.	891,963	890,962	949,431	1,490,500
CAPITAL PLANNING	1,423,385	1,342,398	1,363,636	1,467,140
COMPREHENSIVE PLANNING	379,039	364,598	405,770	496,280
DESIGN	383,911	371,922	408,379	452,800
DEVELOPMENT SERVICES	562,809	573,342	662,758	708,870
HOUSING AND COMMUNITY SERVICES	2,344,613	2,492,277	2,594,306	2,602,200
TAX RECEIPTS AND EXPENDITURES	20,164,055	20,569,150	21,850,000	21,210,000
ZONING	512,358	564,619	481,843	516,930
Total for Department:	***26,798,223***	***27,282,361***	***28,821,007***	***29,038,420***

PLANNING AND URBAN DEVELOPMENT

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	3,755,826	3,897,199	4,008,088	4,403,360
Fringe Benefits	1,338,000	1,390,296	1,313,094	1,541,160
Total: Personal Services	***5,093,826***	***5,287,495***	***5,321,182***	***5,944,520***
Other				
Direct Expenditures	379,921	338,679	515,982	928,080
Utilities	25,685	30,825	15,196	24,380
Insurance	7,380	8,716	8,576	12,850
State/County Charges	126	30	123	600
Rentals and Leases	530,257	548,136	564,050	429,380
Interfund Charges	20,640,323	21,010,604	22,367,989	21,680,310
Total: Other	***21,583,692***	***21,936,990***	***23,471,916***	***23,075,600***
Capital Outlay				
Capital Outlay	120,705	57,876	27,909	18,300
Total: Capital Outlay	***120,705***	***57,876***	***27,909***	***18,300***
Total for Department:	***26,798,223***	***27,282,361***	***28,821,007***	***29,038,420***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	1,073,890	94,070		1,167,960
Special Revenue Fund	4,599,270	22,801,940	8,300	27,409,510
Internal Service Fund	271,360	179,590	10,000	460,950
Total for Department:	***5,944,520***	***23,075,600***	***18,300***	***29,038,420***

PLANNING AND URBAN DEVELOPMENT

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,041,067	1,082,848	1,046,681	1,167,960
Special Revenue Fund	25,355,393	25,783,442	27,332,569	27,409,510
Internal Service Fund	401,763	416,071	441,757	460,950
Total for Department:	***26,798,223***	***27,282,361***	***28,821,007***	***29,038,420***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	17.30	16.30	19.35	19.35
Special Revenue Fund	74.70	74.70	73.65	77.65
Internal Service Fund	6.00	6.00	5.00	5.00
Total for Department:	***98.00***	***97.00***	***98.00***	***102.00***

PLANNING AND URBAN DEVELOPMENT

DIVISION: ADMINISTRATION

Responsible for mid- and long-range planning of the City and providing administrative support to the department.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	78,067	75,806	78,577	73,510
Fringe Benefits	22,776	25,588	21,759	20,000
Total: Personal Services	***100,843***	***101,394***	***100,336***	***93,510***
Other				
Direct Expenditures			4,064	
Interfund Charges			484	190
Total: Other			***4,548***	***190***
Capital Outlay				
Capital Outlay	35,247	11,699		
Total: Capital Outlay	***35,247***	***11,699***		
Division Total:	***136,090***	***113,093***	***104,884***	***93,700***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	100,843	101,394	104,884	93,700
Special Revenue Fund	35,247	11,699		
Division Total:	***136,090***	***113,093***	***104,884***	***93,700***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	1.05	1.05	1.20	1.20
Division Total:	***1.05***	***1.05***	***1.20***	***1.20***

PLANNING AND URBAN DEVELOPMENT

DIVISION: A.M.A.T.S.

Insure that transportation planning is conducted in a comprehensive, coordinated, and continuing manner to insure that the Akron metropolitan area receives its "fair share" of federal funding for highway and mass transit.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	483,369	515,674	549,732	588,410
Fringe Benefits	156,264	168,846	171,102	201,130
Total: Personal Services	***639,633***	***684,520***	***720,834***	***789,540***
Other				
Direct Expenditures	93,877	59,885	95,398	569,580
Utilities	8,747	9,265	7,214	8,400
Insurance	411	577	580	1,050
State/County Charges			36	500
Rentals and Leases	72,710	84,319	77,798	78,400
Interfund Charges	37,327	40,697	38,168	43,030
Total: Other	***213,072***	***194,743***	***219,194***	***700,960***
Capital Outlay				
Capital Outlay	39,258	11,699	9,403	
Total: Capital Outlay	***39,258***	***11,699***	***9,403***	
Division Total:	***891,963***	***890,962***	***949,431***	***1,490,500***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	891,963	890,962	949,431	1,490,500
Division Total:	***891,963***	***890,962***	***949,431***	***1,490,500***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	13.00	13.00	13.00	13.00
Division Total:	***13.00***	***13.00***	***13.00***	***13.00***

PLANNING AND URBAN DEVELOPMENT

DIVISION: CAPITAL PLANNING

Develop and prepare an annual five-year capital investment budget for improvements such as parks, sewers, streets and bridges.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	668,635	694,408	699,102	754,390
Fringe Benefits	267,526	221,291	238,862	272,380
Total: Personal Services	***936,161***	***915,699***	***937,964***	***1,026,770***
Other				
Direct Expenditures	107,900	112,335	111,964	138,850
Utilities	2,772	3,138	1,843	3,600
Insurance	771	864	870	1,130
Rentals and Leases	57,278	52,110	52,110	52,710
Interfund Charges	299,997	240,918	251,115	234,080
Total: Other	***468,718***	***409,365***	***417,902***	***430,370***
Capital Outlay				
Capital Outlay	18,506	17,334	7,770	10,000
Total: Capital Outlay	***18,506***	***17,334***	***7,770***	***10,000***
Division Total:	***1,423,385***	***1,342,398***	***1,363,636***	***1,467,140***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	1,021,622	926,327	921,879	1,006,190
Internal Service Fund	401,763	416,071	441,757	460,950
Division Total:	***1,423,385***	***1,342,398***	***1,363,636***	***1,467,140***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	10.90	11.90	10.85	11.85
Internal Service Fund	6.00	6.00	5.00	5.00
Division Total:	***16.90***	***17.90***	***15.85***	***16.85***

PLANNING AND URBAN DEVELOPMENT

DIVISION: COMPREHENSIVE PLANNING

Provide long-range strategies for land use, housing and socio-economic activities within the City.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	246,594	230,574	274,984	332,030
Fringe Benefits	79,690	75,173	83,117	120,970
Total: Personal Services	***326,284***	***305,747***	***358,101***	***453,000***
Other				
Direct Expenditures	20,893	15,098	14,536	13,850
Utilities	989	1,915	1	
Insurance	309	652	580	600
State/County Charges	52	30	87	100
Rentals and Leases		64		
Interfund Charges	27,954	41,092	32,465	28,730
Total: Other	***50,197***	***58,851***	***47,669***	***43,280***
Capital Outlay				
Capital Outlay	2,558			
Total: Capital Outlay	***2,558***			
Division Total:	***379,039***	***364,598***	***405,770***	***496,280***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	379,039	364,598	405,770	496,280
Division Total:	***379,039***	***364,598***	***405,770***	***496,280***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	6.35	5.35	8.25	8.25
Division Total:	***6.35***	***5.35***	***8.25***	***8.25***

PLANNING AND URBAN DEVELOPMENT

DIVISION: DESIGN

Review architecture, site layout, signage, and landscaping and plans are developed in order to establish appropriate aesthetic treatment, set standards for design, and to promote and encourage private sector improvement.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	245,004	253,365	266,896	285,370
Fringe Benefits	77,139	79,342	79,711	93,700
Total: Personal Services	***322,143***	***332,707***	***346,607***	***379,070***
Other				
Direct Expenditures	18,843	14,459	23,076	34,850
Utilities	356	329		380
Insurance	360	288	290	300
Rentals and Leases	32,738	19,594	29,597	30,490
Interfund Charges	3,035	3,737	8,809	5,360
Total: Other	***55,332***	***38,407***	***61,772***	***71,380***
Capital Outlay				
Capital Outlay	6,436	808		2,350
Total: Capital Outlay	***6,436***	***808***		***2,350***
Division Total:	***383,911***	***371,922***	***408,379***	***452,800***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	383,911	371,922	408,379	452,800
Division Total:	***383,911***	***371,922***	***408,379***	***452,800***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	6.00	6.00	6.00	6.00
Division Total:	***6.00***	***6.00***	***6.00***	***6.00***

PLANNING AND URBAN DEVELOPMENT

DIVISION: DEVELOPMENT SERVICES

Implements programs and activities under Community Development and other sources through land acquisition, site improvements, relocation, and land marketing.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	334,756	381,232	422,263	446,610
Fringe Benefits	112,788	118,986	130,604	147,180
Total: Personal Services	***447,544***	***500,218***	***552,867***	***593,790***
Other				
Direct Expenditures	28,366	13,657	20,439	17,300
Utilities	7,382	9,280	5,087	10,200
Insurance	1,852	2,101	2,386	3,780
Rentals and Leases	44,699	26,711	40,347	41,560
Interfund Charges	26,845	21,375	41,632	36,290
Total: Other	***109,144***	***73,124***	***109,891***	***109,130***
Capital Outlay				
Capital Outlay	6,121			5,950
Total: Capital Outlay	***6,121***			***5,950***
Division Total:	***562,809***	***573,342***	***662,758***	***708,870***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	48,827	52,237	54,184	61,050
Special Revenue Fund	513,982	521,105	608,574	647,820
Division Total:	***562,809***	***573,342***	***662,758***	***708,870***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	1.00	1.00	1.00	1.00
Special Revenue Fund	8.20	8.20	8.20	8.20
Division Total:	***9.20***	***9.20***	***9.20***	***9.20***

PLANNING AND URBAN DEVELOPMENT

DIVISION: HOUSING AND COMMUNITY SERVICES

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,367,057	1,426,916	1,404,770	1,581,700
Fringe Benefits	479,333	505,011	483,336	560,650
Total: Personal Services	***1,846,390***	***1,931,927***	***1,888,106***	***2,142,350***
Other				
Direct Expenditures	101,101	112,367	223,902	144,800
Utilities	4,628	5,804	941	500
Insurance	2,957	3,657	3,290	5,390
Rentals and Leases	322,664	365,338	364,198	226,220
Interfund Charges	55,629	61,405	109,820	82,940
Total: Other	***486,979***	***548,571***	***702,151***	***459,850***
Capital Outlay				
Capital Outlay	11,244	11,779	4,049	
Total: Capital Outlay	***11,244***	***11,779***	***4,049***	
Division Total:	***2,344,613***	***2,492,277***	***2,594,306***	***2,602,200***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	2,344,613	2,492,277	2,594,306	2,602,200
Division Total:	***2,344,613***	***2,492,277***	***2,594,306***	***2,602,200***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	36.60	35.60	35.60	38.60
Division Total:	***36.60***	***35.60***	***35.60***	***38.60***

PLANNING AND URBAN DEVELOPMENT

DIVISION: **TAX RECEIPTS AND EXPENDITURES**

The capital portion of local income tax is used to develop, prepare, and implement an annual five year capital investment budget for improvements such as parks, sewers, streets and bridges.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Other				
Interfund Charges	20,164,055	20,569,150	21,850,000	21,210,000
Total: Other	*20,164,055*	*20,569,150*	*21,850,000*	*21,210,000*
Division Total:	*20,164,055*	*20,569,150*	*21,850,000*	*21,210,000*

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	20,164,055	20,569,150	21,850,000	21,210,000
Division Total:	*20,164,055*	*20,569,150*	*21,850,000*	*21,210,000*

PLANNING AND URBAN DEVELOPMENT

DIVISION: ZONING

Formulate long-range strategies for zoning, land use, housing, and socioeconomic activities within the City, administer the Zoning Code, Subdivision Regulations, and street dedications.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	332,344	319,224	311,764	341,340
Fringe Benefits	142,484	196,059	104,603	125,150
Total: Personal Services	***474,828***	***515,283***	***416,367***	***466,490***
Other				
Direct Expenditures	8,941	10,878	22,603	8,850
Utilities	811	1,094	110	1,300
Insurance	720	577	580	600
State/County Charges	74			
Rentals and Leases	168			
Interfund Charges	25,481	32,230	35,496	39,690
Total: Other	***36,195***	***44,779***	***58,789***	***50,440***
Capital Outlay				
Capital Outlay	1,335	4,557	6,687	
Total: Capital Outlay	***1,335***	***4,557***	***6,687***	
Division Total:	***512,358***	***564,619***	***481,843***	***516,930***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	512,358	564,619	481,843	516,930
Division Total:	***512,358***	***564,619***	***481,843***	***516,930***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	8.90	8.90	8.90	8.90
Division Total:	***8.90***	***8.90***	***8.90***	***8.90***

Police

Departmental Goals and Accomplishments:

Police:

1998 Goals

1. Continue to identify, investigate, and apprehend major drug traffickers by coordinating resources and efforts with federal agencies and local narcotics units.

2. Increase the number of officers assigned to the DARE program and conduct programs in all of the city's elementary schools and several of the junior high schools.

3. Increase the number of officers assigned to the Community Oriented Policing Unit and work to expand the number of active block clubs throughout the city.

4. Expand the "cross-training" program between child abuse investigators and Children Services Board workers for thorough investigations.

1997 Accomplishments

1. Began targeting juvenile warrant enforcement and served more warrants during 1997 than in the previous five years.

2. Made 3,364 drug-related arrests. These resulted in 829 felony charges and 3,305 misdemeanor charges.

3. Formed a daytime curfew unit to identify and arrest youths in the community who are skipping school. This unit made 471 arrests during 1997, including one felony arrest.

4. Moved the Training Bureau into a new, expanded facility during 1997. This state-of-the-art facility has three classrooms and allows for the training of new recruits and in-service training of veteran officers at the same time.

5. Working in conjunction with local churches, established a Gun Tip Hotline that offers $100 rewards to persons who provide information regarding illegal weapons.

POLICE

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
ADMINISTRATION	35,919,408	37,374,804	37,596,448	38,610,990
Total for Department:	***35,919,408***	***37,374,804***	***37,596,448***	***38,610,990***

POLICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	21,504,397	22,123,844	22,743,935	24,681,440
Fringe Benefits	9,335,927	10,363,601	10,059,146	9,836,060
Total: Personal Services	***30,840,324***	***32,487,445***	***32,803,081***	***34,517,500***
Other				
Direct Expenditures	1,984,352	1,907,082	2,106,599	1,429,620
Utilities	79,803	90,998	73,173	85,400
Debt Service	11,249	15,339	15,526	
Insurance	66,507	83,210	83,294	85,050
State/County Charges	10,127	9,858		21,000
Rentals and Leases	82,998	66,800	97,097	18,000
Interfund Charges	1,685,860	2,084,151	2,270,156	2,359,920
Total: Other	***3,920,896***	***4,257,438***	***4,645,845***	***3,998,990***
Capital Outlay				
Capital Outlay	1,158,188	629,921	147,522	94,500
Total: Capital Outlay	***1,158,188***	***629,921***	***147,522***	***94,500***
Total for Department:	***35,919,408***	***37,374,804***	***37,596,448***	***38,610,990***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	33,834,240	2,952,140	49,500	36,835,880
Special Revenue Fund	683,260	1,046,850	45,000	1,775,110
Total for Department:	***34,517,500***	***3,998,990***	***94,500***	***38,610,990***

POLICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	33,817,926	35,221,168	36,392,816	36,835,880
Special Revenue Fund	2,101,482	2,153,636	1,203,632	1,775,110
Total for Department:	***35,919,408***	***37,374,804***	***37,596,448***	***38,610,990***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	556.00	518.00	534.50	526.50
Special Revenue Fund	3.00	12.00	5.00	13.00
Total for Department:	***559.00***	***530.00***	***539.50***	***539.50***

POLICE

DIVISION: ADMINISTRATION

Provide protection of persons and property of Akron residents and businesses. Apprehension and detention of criminals and the general maintenance of order for all Akron residents.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	21,504,397	22,123,844	22,743,935	24,681,440
Fringe Benefits	9,335,927	10,363,601	10,059,146	9,836,060
Total: Personal Services	***30,840,324***	***32,487,445***	***32,803,081***	***34,517,500***
Other				
Direct Expenditures	1,984,352	1,907,082	2,106,599	1,429,620
Utilities	79,803	90,998	73,173	85,400
Debt Service	11,249	15,339	15,526	
Insurance	66,507	83,210	83,294	85,050
State/County Charges	10,127	9,858		21,000
Rentals and Leases	82,998	66,800	97,097	18,000
Interfund Charges	1,685,860	2,084,151	2,270,156	2,359,920
Total: Other	***3,920,896***	***4,257,438***	***4,645,845***	***3,998,990***
Capital Outlay				
Capital Outlay	1,158,188	629,921	147,522	94,500
Total: Capital Outlay	***1,158,188***	***629,921***	***147,522***	***94,500***
Division Total:	***35,919,408***	***37,374,804***	***37,596,448***	***38,610,990***

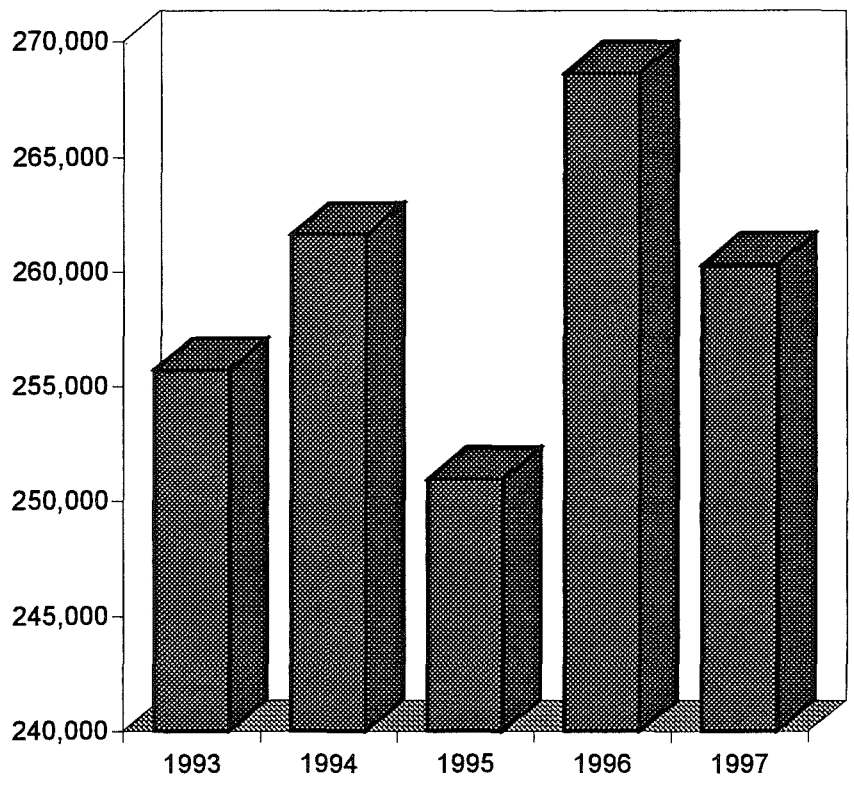
DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	33,817,926	35,221,168	36,392,816	36,835,880
Special Revenue Fund	2,101,482	2,153,636	1,203,632	1,775,110
Division Total:	***35,919,408***	***37,374,804***	***37,596,448***	***38,610,990***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	556.00	518.00	534.50	526.50
Special Revenue Fund	3.00	12.00	5.00	13.00
Division Total:	***559.00***	***530.00***	***539.50***	***539.50***

POLICE CALLS FOR SERVICE



Public Health

Departmental Goals and Accomplishments:

Public Health:

1998 Goals

1. Reduce the adverse impact of alcohol and drugs through continued expansion of prevention and treatment programs.

2. Increase primary care options for Akron residents by collaborating with the Akron Community Health Resources, Kaiser Permanente, CHMC Akron, AGMC, and SUMMA.

3. Improve access to prenatal care and ensure early enrollment in prenatal care to help reduce infant mortality, while coordinating activities with Managed Care HMOs.

4. Improve Akron's housing stock (both rental and owner-occupied) through the aggressive enforcement of the housing code and through special projects.

5. Improve the delivery of adult and pediatric preventive health services through clinic services, community outreach and home visits.

1997 Accomplishments

1. Provided clinic services to over 15,000 adults. This included over 1,400 dental examinations through the Adult Clinic and over 1,100 children seen in Child Health Clinics. An additional 1,000 Akron children were seen at the Rolling Acres HealthWise Center.

2. Provided an additional physician for the prenatal clinic. In addition a formal contract and payment system was established with SUMMA for the prenatal care program.

3. Expanded the Counseling and Prevention staff from 16 to 20 positions. New intensive outpatient group counseling sessions were implemented. Group sessions were expanded from one to three nights per week.

4. Improved Akron's housing stock through the aggressive enforcement of the housing code and through special projects; registered over 2,500 landlords and 21,876 rental units.

PUBLIC HEALTH

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
ADMINISTRATION	1,485,468	1,553,080	1,931,354	2,009,880
AIR QUALITY	829,846	944,537	1,211,623	1,099,630
COUNSELING SERVICES	833,997	941,185	985,461	1,218,370
ENVIRONMENTAL HEALTH	1,197,594	1,574,765	1,900,113	1,582,720
HEALTH DATA MANAGEMENT	438,936	452,245	475,124	709,930
HEALTH PROMOTION	623,967	612,929	529,589	577,290
HOUSING	966,438	1,036,661	1,095,236	1,253,410
LABORATORY	262,232	274,335	285,669	319,480
MEDICAL AND NURSING	3,694,783	3,736,509	3,976,761	4,476,650
Total for Department:	***10,333,261***	***11,126,246***	***12,390,930***	***13,247,360***

PUBLIC HEALTH

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	5,587,017	5,852,025	6,136,924	6,762,100
Fringe Benefits	1,973,398	2,168,856	2,131,111	2,498,680
Total: Personal Services	***7,560,415***	***8,020,881***	***8,268,035***	***9,260,780***
Other				
Direct Expenditures	2,156,853	2,176,268	2,906,943	2,985,730
Utilities	55,800	64,671	48,057	47,230
Debt Service	9,906	9,380	8,853	8,850
Insurance	48,878	45,301	49,942	67,600
State/County Charges		8		
Rentals and Leases	65,491	63,799	107,414	135,000
Interfund Charges	258,103	626,698	950,222	712,970
Total: Other	***2,595,031***	***2,986,125***	***4,071,431***	***3,957,380***
Capital Outlay				
Capital Outlay	177,815	119,240	51,464	29,200
Total: Capital Outlay	***177,815***	***119,240***	***51,464***	***29,200***
Total for Department:	***10,333,261***	***11,126,246***	***12,390,930***	***13,247,360***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	5,535,610	985,740		6,521,350
Special Revenue Fund	3,725,170	2,887,640	29,200	6,642,010
Trust and Agency Fund		84,000		84,000
Total for Department:	***9,260,780***	***3,957,380***	***29,200***	***13,247,360***

PUBLIC HEALTH

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	5,593,969	5,975,705	6,155,245	6,521,350
Special Revenue Fund	4,723,809	4,886,596	5,718,792	6,642,010
Trust and Agency Fund	15,483	263,945	516,893	84,000
Total for Department:	***10,333,261***	***11,126,246***	***12,390,930***	***13,247,360***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	99.18	94.43	100.07	102.07
Special Revenue Fund	63.82	69.57	71.42	77.42
Total for Department:	***163.00***	***164.00***	***171.50***	***179.50***

PUBLIC HEALTH

DIVISION: ADMINISTRATION

Provide administrative support and direction to all divisions of the Akron Health Department. Provide administrative support to the Akron Health Commission.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	664,493	712,985	744,333	801,590
Fringe Benefits	202,907	220,588	258,325	263,170
Total: Personal Services	***867,400***	***933,573***	***1,002,658***	***1,064,760***
Other				
Direct Expenditures	345,807	362,640	717,334	751,190
Utilities	27,295	36,546	16,822	11,900
Debt Service	9,906	9,380	8,853	8,850
Insurance	45,690	42,057	44,507	59,220
Rentals and Leases	360	732	10,069	4,800
Interfund Charges	128,414	168,152	117,808	109,160
Total: Other	***557,472***	***619,507***	***915,393***	***945,120***
Capital Outlay				
Capital Outlay	60,596		13,303	
Total: Capital Outlay	***60,596***		***13,303***	
Division Total:	***1,485,468***	***1,553,080***	***1,931,354***	***2,009,880***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,100,186	1,170,183	1,238,399	1,229,570
Special Revenue Fund	385,282	382,897	692,955	780,310
Division Total:	***1,485,468***	***1,553,080***	***1,931,354***	***2,009,880***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	13.45	11.70	13.45	13.45
Special Revenue Fund	1.50	2.38	2.63	4.00
Division Total:	***14.95***	***14.08***	***16.07***	***17.45***

PUBLIC HEALTH

DIVISION: AIR QUALITY

Delegate agency of the Ohio Environmental Protection Agency, serving all of Summit, Portage and Medina counties. Operate an ambient air monitoring network, enforce state and local air pollution regulations, investigate complaints of air pollution problems and enforce asbestos regulations.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	516,641	565,435	585,389	637,320
Fringe Benefits	177,157	192,106	193,418	230,170
Total: Personal Services	***693,798***	***757,541***	***778,807***	***867,490***
Other				
Direct Expenditures	25,654	57,475	293,007	49,170
Utilities	13,813	9,731	11,133	10,200
Insurance	2,417	2,308	2,320	4,200
State/County Charges		8		
Rentals and Leases	162		15,394	35,000
Interfund Charges	27,297	63,495	82,012	106,370
Total: Other	***69,343***	***133,017***	***403,866***	***204,940***
Capital Outlay				
Capital Outlay	66,705	53,979	28,950	27,200
Total: Capital Outlay	***66,705***	***53,979***	***28,950***	***27,200***
Division Total:	***829,846***	***944,537***	***1,211,623***	***1,099,630***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	829,846	944,537	1,211,623	1,099,630
Division Total:	***829,846***	***944,537***	***1,211,623***	***1,099,630***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	15.42	15.92	15.93	16.10
Division Total:	***15.42***	***15.92***	***15.93***	***16.10***

PUBLIC HEALTH

DIVISION: **COUNSELING SERVICES**

Provide alcohol and drug prevention programs. Counsel the public for treatment of alcoholism. participate in Court Outreach Program by providing alcohol/drug addiction treatment to juvenile offenders. Conduct City of Akron Employee Assistance Program t help employees with a wide range of personal problems.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	504,630	558,009	634,465	777,550
Fringe Benefits	173,769	193,133	209,068	292,050
Total: Personal Services	***678,399***	***751,142***	***843,533***	***1,069,600***
Other				
Direct Expenditures	112,303	154,496	91,706	94,610
Utilities	5,307	3,886	3,226	4,600
Rentals and Leases	17,492	17,492	15,969	21,000
Interfund Charges	13,738	14,164	30,647	26,560
Total: Other	***148,840***	***190,038***	***141,548***	***146,770***
Capital Outlay				
Capital Outlay	6,758	5	380	2,000
Total: Capital Outlay	***6,758***	***5***	***380***	***2,000***
Division Total:	***833,997***	***941,185***	***985,461***	***1,218,370***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	244,749	264,110	291,913	304,100
Special Revenue Fund	589,248	677,075	693,548	914,270
Division Total:	***833,997***	***941,185***	***985,461***	***1,218,370***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	4.00	4.00	4.00	4.00
Special Revenue Fund	11.00	13.00	15.00	17.00
Division Total:	***15.00***	***17.00***	***19.00***	***21.00***

PUBLIC HEALTH

DIVISION: ENVIRONMENTAL HEALTH

Inspect food service operations in the City of Akron, respond to nuisance and rodent complaints. Maintain and expand computerize Right-to-know (chemical storage) database. Conduct City-wide mosquito spraying program. Eliminate litter, unsanitary and blightin conditions through a special private property cleanup program. Inspect swimming pools and spas for compliance with State of Ohio regulations.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	751,821	816,929	897,449	949,520
Fringe Benefits	325,262	273,261	316,907	336,520
Total: Personal Services	***1,077,083***	***1,090,190***	***1,214,356***	***1,286,040***
Other				
Direct Expenditures	97,954	127,568	131,342	160,680
Utilities			1,746	2,430
Insurance	771	865	870	1,580
Interfund Charges	18,070	293,491	551,799	131,990
Total: Other	***116,795***	***421,924***	***685,757***	***296,680***
Capital Outlay				
Capital Outlay	3,716	62,651		
Total: Capital Outlay	***3,716***	***62,651***		
Division Total:	***1,197,594***	***1,574,765***	***1,900,113***	***1,582,720***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,106,028	1,102,672	1,223,448	1,271,370
Special Revenue Fund	76,083	208,148	159,772	227,350
Trust and Agency Fund	15,483	263,945	516,893	84,000
Division Total:	***1,197,594***	***1,574,765***	***1,900,113***	***1,582,720***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	20.75	20.75	21.75	20.75
Special Revenue Fund	1.60	1.60	2.60	2.60
Division Total:	***22.35***	***22.35***	***24.35***	***23.35***

PUBLIC HEALTH

DIVISION: **HEALTH DATA MANAGEMENT**

Maintain all birth and death records for the City of Akron. Issue certified copies of birth and death certificates to the public. Maintain database of community statistics on births, deaths, disease, etc.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	236,819	237,621	237,219	261,900
Fringe Benefits	85,919	89,456	109,194	103,380
Total: Personal Services	***322,738***	***327,077***	***346,413***	***365,280***
Other				
Direct Expenditures	109,385	116,238	117,631	131,200
Interfund Charges	5,385	8,930	11,080	213,450
Total: Other	***114,770***	***125,168***	***128,711***	***344,650***
Capital Outlay				
Capital Outlay	1,428			
Total: Capital Outlay	***1,428***			
Division Total:	***438,936***	***452,245***	***475,124***	***709,930***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	438,936	452,245	475,124	410,330
Special Revenue Fund				299,600
Division Total:	***438,936***	***452,245***	***475,124***	***709,930***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	8.00	8.00	8.00	8.00
Division Total:	***8.00***	***8.00***	***8.00***	***8.00***

PUBLIC HEALTH

DIVISION: HEALTH PROMOTION

Provide a variety of health education programs and information to schools, the community, and City employees by working with othe divisions of the Health Department, City government, community agencies and school districts that will enable people to make knowledgeable decisions about their health and inform the public about current health issues.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	310,793	270,324	241,634	227,490
Fringe Benefits	100,800	96,600	119,358	85,060
Total: Personal Services	***411,593***	***366,924***	***360,992***	***312,550***
Other				
Direct Expenditures	184,345	226,291	153,048	248,160
Utilities	496	109		
Rentals and Leases	35			
Interfund Charges	20,649	19,605	15,549	16,580
Total: Other	***205,525***	***246,005***	***168,597***	***264,740***
Capital Outlay				
Capital Outlay	6,849			
Total: Capital Outlay	***6,849***			
Division Total:	***623,967***	***612,929***	***529,589***	***577,290***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	203,343	210,160	244,172	227,520
Special Revenue Fund	420,624	402,769	285,417	349,770
Division Total:	***623,967***	***612,929***	***529,589***	***577,290***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	3.63	3.63	3.63	3.63
Special Revenue Fund	4.50	3.37	4.38	2.50
Division Total:	***8.13***	***7.00***	***8.00***	***6.13***

PUBLIC HEALTH

DIVISION: HOUSING

Inspect housing in Akron for compliance with Akron's Environmental Health and Housing code. Respond to complaints about dilapidated housing. Work with the Housing Appeals Board to raze unsafe, unsanitary houses in Akron and to repair rundown houses. Conduct lead poisoning prevention program.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	693,540	717,085	749,457	843,560
Fringe Benefits	239,526	283,440	254,413	327,850
Total: Personal Services	***933,066***	***1,000,525***	***1,003,870***	***1,171,410***
Other				
Direct Expenditures	21,966	17,406	42,420	45,600
Interfund Charges	11,406	18,730	48,946	36,400
Total: Other	***33,372***	***36,136***	***91,366***	***82,000***
Division Total:	***966,438***	***1,036,661***	***1,095,236***	***1,253,410***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	613,673	655,013	732,884	854,920
Special Revenue Fund	352,765	381,648	362,352	398,490
Division Total:	***966,438***	***1,036,661***	***1,095,236***	***1,253,410***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	13.75	13.75	14.15	16.15
Special Revenue Fund	7.00	7.00	8.00	8.00
Division Total:	***20.75***	***20.75***	***22.15***	***24.15***

PUBLIC HEALTH

DIVISION: LABORATORY

Provide laboratory services and consultation as needed by the various division of the Health Department, other City departments, health-related agencies and industries with health-related problems to supplement or confirm clinical or environmental observations.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	153,277	169,706	172,143	190,790
Fringe Benefits	50,649	59,010	56,464	69,710
Total: Personal Services	***203,926***	***228,716***	***228,607***	***260,500***
Other				
Direct Expenditures	53,834	44,617	54,051	55,700
Interfund Charges	722	1,002	3,011	3,280
Total: Other	***54,556***	***45,619***	***57,062***	***58,980***
Capital Outlay				
Capital Outlay	3,750			
Total: Capital Outlay	***3,750***			
Division Total:	***262,232***	***274,335***	***285,669***	***319,480***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	262,232	274,335	285,669	319,480
Division Total:	***262,232***	***274,335***	***285,669***	***319,480***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	5.00	5.00	5.00	5.00
Division Total:	***5.00***	***5.00***	***5.00***	***5.00***

PUBLIC HEALTH

DIVISION: MEDICAL AND NURSING

Operate clinics for pregnant women in need of prenatal care, for children requiring health services, for WIC (Women/Infants/Children supplemental food program, and for persons afflicted with sexually transmitted diseases. Conduct HIV antibody testing and AIDS counseling. Provide services for children with medical handicaps. Immunize children and adults.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,755,003	1,803,931	1,874,835	2,072,380
Fringe Benefits	617,409	761,262	613,964	790,770
Total: Personal Services	***2,372,412***	***2,565,193***	***2,488,799***	***2,863,150***
Other				
Direct Expenditures	1,205,605	1,069,537	1,306,404	1,449,420
Utilities	8,889	14,399	15,130	18,100
Insurance		71	2,245	2,600
Rentals and Leases	47,442	45,575	65,982	74,200
Interfund Charges	32,422	39,129	89,370	69,180
Total: Other	***1,294,358***	***1,168,711***	***1,479,131***	***1,613,500***
Capital Outlay				
Capital Outlay	28,013	2,605	8,831	
Total: Capital Outlay	***28,013***	***2,605***	***8,831***	
Division Total:	***3,694,783***	***3,736,509***	***3,976,761***	***4,476,650***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,624,822	1,846,987	1,663,636	1,904,060
Special Revenue Fund	2,069,961	1,889,522	2,313,125	2,572,590
Division Total:	***3,694,783***	***3,736,509***	***3,976,761***	***4,476,650***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	30.60	27.60	30.10	31.10
Special Revenue Fund	22.80	26.30	22.90	27.22
Division Total:	***53.40***	***53.90***	***53.00***	***58.33***

Public Safety

Departmental Goals and Accomplishments:

Public Safety:

1998 Goals

1. Provide installation, maintenance, and support services for all communications systems, networks, and equipment comprised of nearly 6,000 units.

2. Assist the Mayor's Office with the implementation of the Police and Fire mobile data and records project.

3. Work with the Probation Department to install necessary wiring for telephones and computers in relocating to the Harold K. Stubbs Justice Center.

4. Assist the Public Utility Commissioner's Office with the negotiating of leases for P.C.S. towers on City property.

5. Enter into an agreement with the Summit County Sheriff's Department to permit access to the City's radio and wireless data systems.

6. Finish the majority of items in Public Safety Net's contract left unfinished by the default of the previous CAD vendor.

1997 Accomplishments

1. Entered into a contract with Public Safety Net to complete the Computer Aided Dispatch and Records Management Project.

2. Responded to 3,251 requests for service to install or repair communications equipment.

3. Brought 17 outlying City locations onto the City network over the past four years, realizing savings in excess of $100,000 per year by eliminating leased line costs from Ameritech.

4. Established Q-A standards for all positions in the communications center.

5. Relocated both the Police Training Bureau and the Narcotics and Vice Bureau to new buildings on schedule and without interruptions to service.

PUBLIC SAFETY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
BUILDING INSPECTION	1,414,788	1,433,449	1,478,247	1,589,780
COMMUNICATIONS	1,067,172	1,185,897	1,187,734	1,303,670
CORRECTIONS	2,647,596	5,434,928	6,521,965	6,960,000
DISASTER SERVICES		5,069	3,570	35,000
POLICE/FIRE COMMUNICATIONS	2,356,456	3,026,740	3,045,109	3,577,390
TRAFFIC ENGINEERING	2,305,683	2,237,403	2,351,996	2,441,690
WEIGHTS AND MEASURES	149,394	182,639	202,537	212,500
Total for Department:	***9,941,089***	***13,506,125***	***14,791,158***	***16,120,030***

PUBLIC SAFETY

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	4,510,801	4,873,247	5,194,512	5,655,930
Fringe Benefits	1,654,476	1,764,820	1,785,376	2,126,730
Total: Personal Services	***6,165,277***	***6,638,067***	***6,979,888***	***7,782,660***
Other				
Direct Expenditures	2,885,354	6,079,605	7,095,681	7,677,880
Utilities	319,193	343,388	299,463	348,790
Debt Service		7,570	7,663	7,680
Insurance	19,840	22,891	22,845	29,930
State/County Charges			145	
Rentals and Leases	302	205		
Interfund Charges	377,185	290,213	352,158	236,920
Total: Other	***3,601,874***	***6,743,872***	***7,777,955***	***8,301,200***
Capital Outlay				
Capital Outlay	173,938	124,186	33,315	36,170
Total: Capital Outlay	***173,938***	***124,186***	***33,315***	***36,170***
Total for Department:	***9,941,089***	***13,506,125***	***14,791,158***	***16,120,030***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	6,971,680	8,014,920	20,970	15,007,570
Special Revenue Fund	810,980	286,280	15,200	1,112,460
Total for Department:	***7,782,660***	***8,301,200***	***36,170***	***16,120,030***

PUBLIC SAFETY

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	8,920,610	12,465,492	13,717,937	15,007,570
Special Revenue Fund	1,020,479	1,040,633	1,073,221	1,112,460
Total for Department:	***9,941,089***	***13,506,125***	***14,791,158***	***16,120,030***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	127.00	129.00	137.00	139.00
Special Revenue Fund	14.00	16.00	15.00	16.00
Total for Department:	***141.00***	***145.00***	***152.00***	***155.00***

PUBLIC SAFETY

DIVISION: BUILDING INSPECTION

Responsible for inspecting all new buildings and alterations to existing facilities, receiving Building and Zoning Code complaints, an issuing licenses and permits for building, plumbing, electrical and heating improvements.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	882,698	943,678	1,017,368	1,076,270
Fringe Benefits	287,713	305,672	321,216	372,980
Total: Personal Services	***1,170,411***	***1,249,350***	***1,338,584***	***1,449,250***
Other				
Direct Expenditures	78,006	48,788	58,883	70,700
Utilities	6,622	8,440	5,619	9,500
Insurance	4,834	5,769	5,800	6,500
State/County Charges			145	
Interfund Charges	106,084	96,910	69,216	53,830
Total: Other	***195,546***	***159,907***	***139,663***	***140,530***
Capital Outlay				
Capital Outlay	48,831	24,192		
Total: Capital Outlay	***48,831***	***24,192***		
Division Total:	***1,414,788***	***1,433,449***	***1,478,247***	***1,589,780***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,367,792	1,410,051	1,478,247	1,589,780
Special Revenue Fund	46,996	23,398		
Division Total:	***1,414,788***	***1,433,449***	***1,478,247***	***1,589,780***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	23.00	25.00	24.00	25.00
Division Total:	***23.00***	***25.00***	***24.00***	***25.00***

PUBLIC SAFETY

DIVISION: COMMUNICATIONS

Design, construct, and maintain radio and telephone communications systems and fire alarm signal systems for all city departments.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	623,723	635,869	697,535	750,760
Fringe Benefits	221,528	223,973	235,992	275,360
Total: Personal Services	***845,251***	***859,842***	***933,527***	***1,026,120***
Other				
Direct Expenditures	85,682	154,855	110,661	155,550
Utilities	43,168	49,078	42,040	47,550
Debt Service		7,570	7,663	7,680
Insurance	4,908	5,725	5,474	9,800
Interfund Charges	39,244	46,277	72,419	41,170
Total: Other	***173,002***	***263,505***	***238,257***	***261,750***
Capital Outlay				
Capital Outlay	48,919	62,550	15,950	15,800
Total: Capital Outlay	***48,919***	***62,550***	***15,950***	***15,800***
Division Total:	***1,067,172***	***1,185,897***	***1,187,734***	***1,303,670***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,055,423	1,162,420	1,187,734	1,303,670
Special Revenue Fund	11,749	23,477		
Division Total:	***1,067,172***	***1,185,897***	***1,187,734***	***1,303,670***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	18.00	20.00	20.00	20.00
Division Total:	***18.00***	***20.00***	***20.00***	***20.00***

PUBLIC SAFETY

DIVISION: **CORRECTIONS**

In 1994, the City entered into a contract with Summit County to provide for the detention of persons arrested in Akron on misdemeanor charges.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	30,175			
Fringe Benefits	51,944	1,515		
Total: Personal Services	***82,119***	***1,515***		
Other				
Direct Expenditures	2,427,697	5,433,413	6,521,958	6,960,000
Utilities	31,279		7	
Insurance	970			
Rentals and Leases	302			
Interfund Charges	105,229			
Total: Other	***2,565,477***	***5,433,413***	***6,521,965***	***6,960,000***
Division Total:	***2,647,596***	***5,434,928***	***6,521,965***	***6,960,000***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,647,596	5,434,928	6,521,965	6,960,000
Division Total:	***2,647,596***	***5,434,928***	***6,521,965***	***6,960,000***

PUBLIC SAFETY

DIVISION: DISASTER SERVICES

This divisional category represents the City's share of a disaster vehicle used by the Summit County Disaster Service Coordinator. The City pays the cost of repairs, while the County pays for operating expenses.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Other				
Direct Expenditures		5,069		35,000
Interfund Charges			3,570	
Total: Other		***5,069***	***3,570***	***35,000***
Division Total:		***5,069***	***3,570***	***35,000***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund		5,069	3,570	35,000
Division Total:		***5,069***	***3,570***	***35,000***

PUBLIC SAFETY

DIVISION: POLICE/FIRE COMMUNICATIONS

Provide emergency call dispatch services for the Police and Fire departments.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,760,653	1,952,364	2,036,960	2,318,010
Fringe Benefits	441,993	733,944	725,846	923,810
Total: Personal Services	***2,202,646***	***2,686,308***	***2,762,806***	***3,241,820***
Other				
Direct Expenditures	102,656	261,137	215,234	246,500
Utilities	12,497	53,186	15,483	52,100
Insurance	-103	288	290	550
Rentals and Leases		60		
Interfund Charges	24,256	21,526	51,296	36,420
Total: Other	***139,306***	***336,197***	***282,303***	***335,570***
Capital Outlay				
Capital Outlay	14,504	4,235		
Total: Capital Outlay	***14,504***	***4,235***		
Division Total:	***2,356,456***	***3,026,740***	***3,045,109***	***3,577,390***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,344,707	3,026,740	3,045,109	3,577,390
Special Revenue Fund	11,749			
Division Total:	***2,356,456***	***3,026,740***	***3,045,109***	***3,577,390***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	62.00	60.00	69.00	70.00
Division Total:	***62.00***	***60.00***	***69.00***	***70.00***

PUBLIC SAFETY

DIVISION: TRAFFIC ENGINEERING

Maintain the City's traffic and emergency signal system, street name signs, lane and crosswalk markings, and all parking meters.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,113,042	1,219,862	1,312,425	1,371,420
Fringe Benefits	617,096	455,589	456,879	502,090
Total: Personal Services	***1,730,138***	***1,675,451***	***1,769,304***	***1,873,510***
Other				
Direct Expenditures	187,795	173,212	186,579	206,620
Utilities	222,267	226,105	232,448	231,700
Insurance	8,818	10,242	10,409	11,500
Rentals and Leases		145		
Interfund Charges	96,890	119,039	135,891	97,990
Total: Other	***515,770***	***528,743***	***565,327***	***547,810***
Capital Outlay				
Capital Outlay	59,775	33,209	17,365	20,370
Total: Capital Outlay	***59,775***	***33,209***	***17,365***	***20,370***
Division Total:	***2,305,683***	***2,237,403***	***2,351,996***	***2,441,690***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,355,698	1,243,645	1,278,775	1,329,230
Special Revenue Fund	949,985	993,758	1,073,221	1,112,460
Division Total:	***2,305,683***	***2,237,403***	***2,351,996***	***2,441,690***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	21.00	20.00	20.00	20.00
Special Revenue Fund	14.00	16.00	15.00	16.00
Division Total:	***35.00***	***36.00***	***35.00***	***36.00***

PUBLIC SAFETY

DIVISION: **WEIGHTS AND MEASURES**

Responsible for checking accuracy of all measuring devices used for sales to the public.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	100,510	121,474	130,224	139,470
Fringe Benefits	34,202	44,127	45,443	52,490
Total: Personal Services	***134,712***	***165,601***	***175,667***	***191,960***
Other				
Direct Expenditures	3,518	3,131	2,366	3,510
Utilities	3,360	6,579	3,866	7,940
Insurance	413	867	872	1,580
Interfund Charges	5,482	6,461	19,766	7,510
Total: Other	***12,773***	***17,038***	***26,870***	***20,540***
Capital Outlay				
Capital Outlay	1,909			
Total: Capital Outlay	***1,909***			
Division Total:	***149,394***	***182,639***	***202,537***	***212,500***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	149,394	182,639	202,537	212,500
Division Total:	***149,394***	***182,639***	***202,537***	***212,500***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	3.00	4.00	4.00	4.00
Division Total:	***3.00***	***4.00***	***4.00***	***4.00***

Public Service

Departmental Goals and Accomplishments:

Public Service:

1998 Goals

1. Respond to telephone calls from residents with courtesy and patience. If unable to answer their questions immediately, get back to them within two hours or refer them to the appropriate department.

2. Repair cracks in the pavement at the Akron-Fulton Municipal Airport public ramp area by June 1, 1998.

3. Coordinate efforts with the FAA for an obstruction survey, obstruction removal, and an Airport Layout Plan update by December 1, 1998, contingent upon grant request approval.

4. Prepare specifications by July 30, 1998, to hire a contractor for the removal of abandoned underground storage tanks from the Municipal Services Center and the Central Services Facility.

5. Replace various deteriorated concrete and steel light poles with new concrete and steel poles.

6. Prepare specifications by June 30, 1998, to hire a contractor for the removal of sediment from the North Sedimentation Basin.

7. Replace the Landfill's scale software by September 30, 1998.

8. Field stake and survey an additional mile of underground pipelines by December 30, 1998. Stake the first half-mile by April 30, 1998.

9. Inspect all tree complaints within four weeks of receipt.

10. Perform an annual inspection during June and July of all stop signs and traffic lights in the City of Akron for sight obstructions resulting from tree limbs. Trim or remove trees identified as obstructions within two weeks.

11. Achieve a year-end 4% increase in waste diversion rates in accordance with goals established by the State of Ohio, through city-wide initiation and promotion of recycling awareness activities by a Recycle Coordinator to be hired by May 1, 1998.

12. Identify appropriate arterial and collector streets for a crackfilling program by February 1, 1998, and increase residential crackfilling performed by increasing the contract amount or by renting equipment to expand the in-house program to 35 residential streets.

13. Finalize the Resurfacing, Chip and Seal, and Micro-Paving Programs for presentation to City Council by February 15, 1998.

14. Develop a maintenance schedule for cleaning of the transitway sidewalks and bus shelters by the Day Shift employees by April 13, 1998.

Departmental Goals and Accomplishments:

Public Service: (cont.)

1998 Goals

15. Submit timely quarterly and annual reports for the Industrial Pretreatment Program to the Ohio EPA as required by the NPDES permit by March 15, June 15, September 15, and December 15.

16. Administer the Backflow Prevention Program to assure that those water services that should be backflow prevention devices are equipped with appropriate devices, and perform 500 inspections during 1998.

17. Investigate and recommend a new software system for the water, sewer, curbservice and recycle billing, collection and customer service functions by June 30, 1998, and begin implementation of the new system.

18. Respond to the request of Akron Municipal Court judges to formulate and implement a plan to provide weekend and/or evening work sites for community service referrals.

19. Continue training the Animal Control Wardens in the area of Cruelty Investigation in the second phase Level II Cruelty Investigation certification.

20. Continue to promote the ACEPT Program for the Plans and Permits Center. Hold quarterly meetings to review recommendations from the division's ACEPT team.

21. Attend quarterly meetings with the public utility companies to improve communications and reduce errors of public utility companies' requests of work in the right-of-way after street public improvements have been completed.

22. Complete the fire alarm systems to Municipal Services Center Building #5, reroute the downspout at the Municipal Services Center Complex, and replace the roofs on the Hardesty Park Comfort Station and the Prentiss Field Comfort Station.

23. Complete 10 hours of classes by December 15, 1998, by utilizing continuing education classes to expand knowledge of the building code by plans examiners, inspectors and management.

24. Improve accessibility to construction data by continuing annual microfilming and completely reducing the backlog of archive items waiting to be microfilmed by November 15, 1998.

25. Submit a revised Akron Building Code for City Council's consideration by June 1, 1998.

26. Increase the number of players at Good Park Golf Course by 5% over 1997 numbers by November 1, 1998.

27. Pave all newly constructed cart paths at Good Park Golf Course by August 30, 1998.

28. Attract at least one new prominent local, state, or national event to Good Park Golf Course for the 1998 golf season.

Departmental Goals and Accomplishments:

Public Service: (cont.)

1998 Goals

29. Complete all required maintenance/repair work on the sewer system within the scope of paving and resurfacing projects in the City's 1998 capital improvements program prior to the start of construction on said projects.

30. Complete all sewer televising work for the Bureau of Engineering by the requested date so that projects in the City's 1998 capital improvements program are designed and bid on schedule.

Departmental Goals and Accomplishments:

Public Service: (cont.)

1997 Accomplishments

1. Provided construction inspection services for street opening permits, Lake of the Woods resurfacing, and tennis court renovation projects.

2. Performed drainage studies of 63 locations.

3. Replaced 350 square street light units with new high-pressure sodium units.

4. Installed 200 new streetlights per property owner requests.

5. Disposed of 123,3652 tons of solid waste. Of that total, 79,998 tons were from City curbservice.

6. Completed field marking an additional mile of underground pipelines.

7. Completed all tree trimming necessary to correct sight obstructions within one week after notification by the Traffic Engineering Division.

8. Trimmed 3,354 trees on 94 streets between January 1 and March 31, 1997. An additional 319 trees on 15 streets were trimmed in December.

9. Fertilized and sprayed for broadleaf weeds all areas adjacent to community center buildings in spring and in the August to September period. Landscaped the Joy Park Community Center building in July. Planted perennials in the fall at Summit Lake, Elizabeth Path, Patterson Park, Reservoir Park, Ed Davis Community Center, and Lawton Street Community Center.

10. Distributed public awareness mail during the year which included: 58,000 One Man's Trash periodicals; 67,000 Holiday Curbservice schedules; 67,000 Curbservice Information brochures; and 67,000 Community Events/Recycle calendars.

11. Recycled residential refuse totaling 6,585.60 tons, an increase of 1.77% over the 1996 total. Participation increased 2.79% over 1996.

12. Identified appropriate streets for a crackfilling program by February 1, 1997, and applied 137,735 lbs. of crackfilling material to the streets.

13. Revised 50 residential street sweeping routes to correspond with sanitation collection routes. This revision was completed on March 14, 1997, and there are currently 52 residential sweeping routes.

14. Completed inspections by the staff of the Backflow Prevention Program of the Utilities Services Division totaled 455 inspections, 14% greater than the 1997 goal.

15. Continued to reduce the average speed of answer on incoming calls to the Utilities Business Office to under two minutes or less, continued with the redesign of the work processes of the Utilities Business Office, and implemented the ACEPT recommendations for work process changes.

Departmental Goals and Accomplishments:

Public Service: (cont.)

1997 Accomplishments

16. Trained all Animal Control Wardens in the area of Cruelty Investigation and certified them as Level I investigators through the National Law Enforcement Institute as of April 1, 1997.

17. Implemented a building maintenance inspection program with three foremen so that at least once a month each City facility is inspected in order to recognize and address potential problems.

18. Conducted a survey of parking decks with City engineers to prepare the scope of work for 1998 repairs.

19. Completed the required ten hours of continuing education for each building inspector and plans examiner.

20. Reviewed all building plans in ten days or less.

21. Tested all gasoline service stations once in 1997 and re-tested 25% at random.

22. Good Park Golf Course hosted two Akron District Golf Association events, the 60th Annual Good Park Junior, the 23rd Summit County Amateur, and the 3rd Annual Shaw Cup. The Northeastern Ohio Amateur will play at Good Park in 1998.

23. Installed cart path bases on all holes on the back nine at Good Park Golf Course.

24. Formed an inter-agency Rural Road Runoff Committee that held two meetings in 1997. This committee addressed the numerous technical, administrative, financial, legal and political problems of controlling rural road runoff pollution to protect the environment and Akron's water supply.

25. Removed 255 wet tons of aquatic weeds from Lake Rockwell using the floating weed harvester.

26. Began using Landfill gas for major portions of the heating requirements throughout the Wastewater Treatment Plant and the Compost Facility. This was accomplished through efforts of the Public Works Bureau and the Water Pollution Control Division in negotiating contracts for the extraction of the Landfill gas and supply to the Water Pollution Control Division. The contract for the supply of gas is a 15-year contract that fixes the cost of the Methane Gas at less than the East Ohio Gas prices in 1997.

27. Flushed all fire hydrants in the water distribution system by November 30, 1997.

28. Completed all sampling and reporting required in 1997 to ensure compliance with the Ohio EPA Lead and Copper Rule. The City of Akron was in compliance.

Departmental Goals and Accomplishments:

Public Service: (cont.)

1997 Accomplishments

29. Checked all combined sewer overflow racks before 9 a.m. each workday, and any racks having debris on the grates were immediately cleaned. Three additional Sewer Service workers were hired and the racks are now cleaned seven days a week.

30. Cleaned 14,631 inlets and repaired 978 inlets by December 31, 1997.

Departmental Goals and Accomplishments:

Public Service: (cont.)

1997 Accomplishments

28. Completed all sampling and reporting required in 1997 to ensure compliance with the Ohio EPA Lead and Copper Rule. The City of Akron was in compliance.

29. Checked all combined sewer overflow racks before 9 a.m. each workday, and any racks having debris on the grates were immediately cleaned. Three additional Sewer Service workers were hired and the racks are now cleaned seven days a week.

30. Cleaned 14,631 inlets and repaired 978 inlets by December 31, 1997.

PUBLIC SERVICE

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
AIRPORT	630,760	772,827	975,527	901,490
BUILDING MAINTENANCE	2,654,010	2,768,602	3,020,704	3,241,840
CUSTOMER SERVICE	876,683	864,185	1,010,214	1,009,810
ENGINEERING BUREAU	8,379,987	5,639,086	5,641,592	6,324,840
ENGINEERING SERVICES			206,704	234,310
GOLF COURSE	884,620	800,808	879,837	968,410
HIGHWAY MAINTENANCE	7,617,324	9,379,381	9,352,072	9,414,960
LANDFILL	2,663,376	2,538,835	2,153,357	1,982,980
MOTOR EQUIPMENT	5,781,359	6,196,397	6,181,981	6,483,130
OFF-STREET PARKING	3,370,486	3,296,835	3,812,966	4,084,200
OIL AND GAS	313,680	119,782	396,769	1,171,060
PARKS MAINTENANCE	2,585,111	2,932,534	2,773,844	3,032,990
PLANS AND PERMITS	330,661	364,812	331,299	395,770
PUBLIC WORKS ADMINISTRATION	424,727	471,900	510,640	484,720
RECREATION	2,852,429	3,199,098	3,255,058	3,661,490
RES ADMINISTRATION	13,650,718	2,081,171	24,926	
RECYCLING	814,977	861,020	837,380	888,680
RESOURCE BUREAU	8,473			
SANITATION	5,491,995	4,863,880	4,898,092	5,306,980
SERVICE DIRECTOR'S OFFICE	595,481	716,912	637,227	686,400
SEWER	30,947,266	30,628,122	31,394,978	37,201,560
STREET and HIGHWAY LIGHTING	2,225,790	1,484,403	1,994,208	2,218,810
STREET CLEANING	3,510,506	4,158,802	3,655,162	4,056,450
SUPPORT OF ZOO BOARD	277,600	297,962	308,846	317,290
WATER	38,022,678	38,717,359	43,635,283	45,312,610
Total for Department:	***134,910,697***	***123,154,713***	***127,888,666***	***139,380,780***

PUBLIC SERVICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	33,561,528	35,225,124	36,142,508	39,512,870
Fringe Benefits	12,291,815	13,063,563	12,868,088	14,933,540
Total: Personal Services	***45,853,343***	***48,288,687***	***49,010,596***	***54,446,410***
Other				
Direct Expenditures	29,093,981	23,625,838	24,536,785	26,555,910
Utilities	14,064,915	9,104,205	7,384,954	7,999,780
Debt Service	12,513,467	14,229,082	16,666,696	18,717,970
Insurance	531,267	420,376	390,729	475,000
State/County Charges	201,168	198,632	163,301	216,640
Rentals and Leases	408,501	379,135	436,228	525,160
Interfund Charges	27,632,519	22,690,355	25,584,844	22,395,600
Total: Other	***84,445,818***	***70,647,623***	***75,163,537***	***76,886,060***
Capital Outlay				
Capital Outlay	4,611,536	4,218,403	3,714,533	8,048,310
Total: Capital Outlay	***4,611,536***	***4,218,403***	***3,714,533***	***8,048,310***
Total for Department:	***134,910,697***	***123,154,713***	***127,888,666***	***139,380,780***

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1998

	Personal Services	Other	Capital Outlay	Total
General Fund	11,849,770	11,440,050	77,280	23,367,100
Special Revenue Fund	7,378,950	6,605,900		13,984,850
Enterprise Fund	26,967,910	53,970,720	7,782,230	88,720,860
Internal Service Fund	8,249,780	4,369,390	188,800	12,807,970
Trust and Agency Fund		500,000		500,000
Total for Department:	***54,446,410***	***76,886,060***	***8,048,310***	***139,380,780***

PUBLIC SERVICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	23,526,137	22,551,923	22,102,365	23,367,100
Special Revenue Fund	13,482,093	13,801,746	13,267,691	13,984,850
Enterprise Fund	83,321,913	74,489,709	80,249,177	88,720,860
Internal Service Fund	14,137,848	11,823,784	11,823,573	12,807,970
Trust and Agency Fund	442,706	487,551	445,860	500,000
Total for Department:	***134,910,697***	***123,154,713***	***127,888,666***	***139,380,780***

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	208.83	210.50	210.50	214.50
Special Revenue Fund	142.17	136.50	138.00	142.00
Enterprise Fund	498.00	493.00	506.50	531.50
Internal Service Fund	131.00	132.00	135.00	145.00
Total for Department:	***980.00***	***972.00***	***990.00***	***1,033.00***

PUBLIC SERVICE

DIVISION: AIRPORT

Operation and maintenance of Airport, including runways, fields, lights and buildings.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	184,339	198,220	204,917	207,730
Fringe Benefits	66,326	69,732	143,019	78,830
Total: Personal Services	*250,665*	*267,952*	*347,936*	*286,560*
Other				
Direct Expenditures	33,320	89,477	123,386	125,720
Utilities	15,323	17,911	14,108	17,100
Insurance	20,175	16,187	12,410	17,480
Rentals and Leases	160			
Interfund Charges	310,253	381,300	477,687	454,630
Total: Other	*379,231*	*504,875*	*627,591*	*614,930*
Capital Outlay				
Capital Outlay	864			
Total: Capital Outlay	*864*			
Division Total:	*630,760*	*772,827*	*975,527*	*901,490*

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	262,500	325,000	422,000	403,090
Enterprise Fund	368,260	447,827	553,527	498,400
Division Total:	*630,760*	*772,827*	*975,527*	*901,490*

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Enterprise Fund	6.00	6.00	6.00	6.00
Division Total:	*6.00*	*6.00*	*6.00*	*6.00*

PUBLIC SERVICE

DIVISION: BUILDING MAINTENANCE

Provide total and partial maintenance for City-owned buildings, park buildings, recreation equipment and parking decks.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	971,986	1,010,791	1,036,120	1,120,970
Fringe Benefits	371,887	421,359	542,434	458,460
Total: Personal Services	***1,343,873***	***1,432,150***	***1,578,554***	***1,579,430***
Other				
Direct Expenditures	514,148	588,801	732,573	875,100
Utilities	689,349	714,465	657,033	731,000
Insurance	2,520	3,101	3,190	5,780
Rentals and Leases	15,878	2,298	2,979	7,500
Interfund Charges	32,872	27,787	42,015	32,430
Total: Other	***1,254,767***	***1,336,452***	***1,437,790***	***1,651,810***
Capital Outlay				
Capital Outlay	55,370		4,360	10,600
Total: Capital Outlay	***55,370***		***4,360***	***10,600***
Division Total:	***2,654,010***	***2,768,602***	***3,020,704***	***3,241,840***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,608,686	2,768,602	3,020,704	3,241,840
Special Revenue Fund	45,324			
Division Total:	***2,654,010***	***2,768,602***	***3,020,704***	***3,241,840***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	37.00	37.00	34.00	37.00
Division Total:	***37.00***	***37.00***	***34.00***	***37.00***

PUBLIC SERVICE

DIVISION: **CUSTOMER SERVICE**

Resource center for public service information requests, complaints, and special projects.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	457,479	482,824	504,486	534,540
Fringe Benefits	162,087	175,833	174,451	202,030
Total: Personal Services	***619,566***	***658,657***	***678,937***	***736,570***
Other				
Direct Expenditures	159,837	127,242	150,438	224,800
Utilities	8,852	12,495	7,967	4,000
Insurance	4,320	5,192	5,220	2,000
Rentals and Leases	162			
Interfund Charges	49,272	58,913	167,652	42,440
Total: Other	***222,443***	***203,842***	***331,277***	***273,240***
Capital Outlay				
Capital Outlay	34,674	1,686		
Total: Capital Outlay	***34,674***	***1,686***		
Division Total:	***876,683***	***864,185***	***1,010,214***	***1,009,810***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	750,959	795,170	821,944	893,030
Special Revenue Fund	125,724	69,015	188,270	116,780
Division Total:	***876,683***	***864,185***	***1,010,214***	***1,009,810***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	15.00	15.00	15.00	15.00
Division Total:	***15.00***	***15.00***	***15.00***	***15.00***

PUBLIC SERVICE

DIVISION: ENGINEERING BUREAU

Design and construction activities related to City streets, sidewalks, bridges and facilities, and properties.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	3,474,361	3,817,357	3,649,423	4,039,880
Fringe Benefits	1,187,611	1,273,618	1,249,136	1,505,700
Total: Personal Services	***4,661,972***	***5,090,975***	***4,898,559***	***5,545,580***
Other				
Direct Expenditures	140,487	124,953	160,042	261,370
Utilities	18,911	23,215	10,563	11,160
Debt Service	15,267	20,816	21,072	21,800
Insurance	6,068	8,656	10,150	10,500
Rentals and Leases	5,040	5,174	13,859	15,000
Interfund Charges	3,403,728	304,845	454,531	399,630
Total: Other	***3,589,501***	***487,659***	***670,217***	***719,460***
Capital Outlay				
Capital Outlay	128,514	60,452	72,816	59,800
Total: Capital Outlay	***128,514***	***60,452***	***72,816***	***59,800***
Division Total:	***8,379,987***	***5,639,086***	***5,641,592***	***6,324,840***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	23,498	11,699		
Internal Service Fund	8,356,489	5,627,387	5,641,592	6,324,840
Division Total:	***8,379,987***	***5,639,086***	***5,641,592***	***6,324,840***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Internal Service Fund	78.00	77.00	85.00	88.00
Division Total:	***78.00***	***77.00***	***85.00***	***88.00***

PUBLIC SERVICE

DIVISION: **ENGINEERING SERVICES**

Responsible for the administration of the Landfill, Oil and Gas, Street Lighting Divisions and the former Resource Bureau.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages			156,440	169,940
Fringe Benefits			46,210	59,160
Total: Personal Services			***202,650***	***229,100***
Other				
Direct Expenditures			2,098	3,480
Interfund Charges			1,956	1,730
Total: Other			***4,054***	***5,210***
Division Total:			***206,704***	***234,310***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund			86,853	92,960
Special Revenue Fund			119,851	141,350
Division Total:			***206,704***	***234,310***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund			1.50	1.50
Special Revenue Fund			2.50	2.50
Division Total:			***4.00***	***4.00***

PUBLIC SERVICE

DIVISION: GOLF COURSE

Operate Goodpark Municipal Golf Course.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	303,262	332,150	348,917	354,440
Fringe Benefits	122,254	94,635	102,600	96,840
Total: Personal Services	***425,516***	***426,785***	***451,517***	***451,280***
Other				
Direct Expenditures	208,176	225,104	222,517	254,650
Utilities	53,130	35,165	58,723	56,800
Debt Service			16,257	79,660
Insurance	769	845	723	650
Rentals and Leases	126,037	64,954	54,553	67,060
Interfund Charges	60,257	47,721	60,322	45,730
Total: Other	***448,369***	***373,789***	***413,095***	***504,550***
Capital Outlay				
Capital Outlay	10,735	234	15,225	12,580
Total: Capital Outlay	***10,735***	***234***	***15,225***	***12,580***
Division Total:	***884,620***	***800,808***	***879,837***	***968,410***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	25,997	16,347		
Enterprise Fund	858,623	784,461	879,837	968,410
Division Total:	***884,620***	***800,808***	***879,837***	***968,410***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Enterprise Fund	4.00	4.00	4.00	4.00
Division Total:	***4.00***	***4.00***	***4.00***	***4.00***

PUBLIC SERVICE

DIVISION: HIGHWAY MAINTENANCE

Maintain approximately 900 miles of streets, expressway and bridges, including fence-guardrail maintenance, pavement repairs, mowing, bridge maintenance, crack sealing, resurfacing, sealing, and snow and ice control.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	3,337,310	3,646,497	3,620,378	3,656,910
Fringe Benefits	1,212,992	1,379,077	1,246,434	1,343,580
Total: Personal Services	***4,550,302***	***5,025,574***	***4,866,812***	***5,000,490***
Other				
Direct Expenditures	870,527	1,327,089	1,029,505	1,098,380
Utilities	84,371	97,160	87,867	94,360
Debt Service	39,555	53,934	54,594	40,000
Insurance	33,094	36,368	37,678	36,000
Rentals and Leases	9,313	5,897	10,810	10,170
Interfund Charges	1,914,531	2,746,074	3,263,374	3,135,560
Total: Other	***2,951,391***	***4,266,522***	***4,483,828***	***4,414,470***
Capital Outlay				
Capital Outlay	115,631	87,285	1,432	
Total: Capital Outlay	***115,631***	***87,285***	***1,432***	
Division Total:	***7,617,324***	***9,379,381***	***9,352,072***	***9,414,960***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	1,000,000	1,481,620	2,000,000	2,000,000
Special Revenue Fund	6,617,324	7,897,761	7,352,072	7,414,960
Division Total:	***7,617,324***	***9,379,381***	***9,352,072***	***9,414,960***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	103.50	98.00	97.00	101.00
Division Total:	***103.50***	***98.00***	***97.00***	***101.00***

PUBLIC SERVICE

DIVISION: LANDFILL

Disposal of solid waste.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	280,515	320,111	348,013	357,380
Fringe Benefits	87,783	98,386	112,418	120,140
Total: Personal Services	***368,298***	***418,497***	***460,431***	***477,520***
Other				
Direct Expenditures	1,089,788	755,258	590,640	333,510
Utilities	22,930	340,069	480,573	560,850
Debt Service	438,010	199,270	190,870	183,030
Insurance	4,391	3,824	3,971	7,700
Rentals and Leases			16,350	99,000
Interfund Charges	401,204	460,347	292,365	285,570
Total: Other	***1,956,323***	***1,758,768***	***1,574,769***	***1,469,660***
Capital Outlay				
Capital Outlay	338,755	361,570	118,157	35,800
Total: Capital Outlay	***338,755***	***361,570***	***118,157***	***35,800***
Division Total:	***2,663,376***	***2,538,835***	***2,153,357***	***1,982,980***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,205,870	2,051,284	1,707,497	1,482,980
Special Revenue Fund	14,800			
Trust and Agency Fund	442,706	487,551	445,860	500,000
Division Total:	***2,663,376***	***2,538,835***	***2,153,357***	***1,982,980***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	7.00	7.00	6.50	7.50
Division Total:	***7.00***	***7.00***	***6.50***	***7.50***

PUBLIC SERVICE

DIVISION: MOTOR EQUIPMENT

Maintenance, repair and preventative maintenance of City equipment.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,586,344	1,668,001	1,699,673	1,936,280
Fringe Benefits	623,354	616,713	620,979	767,920
Total: Personal Services	***2,209,698***	***2,284,714***	***2,320,652***	***2,704,200***
Other				
Direct Expenditures	3,168,434	3,575,037	3,439,533	3,425,790
Utilities	93,392	107,047	96,278	113,400
Debt Service	4,511	6,150	6,226	6,500
Insurance	6,426	8,211	7,998	11,600
State/County Charges	719	1,461		
Rentals and Leases	496	117	115	500
Interfund Charges	106,831	110,522	159,173	92,140
Total: Other	***3,380,809***	***3,808,545***	***3,709,323***	***3,649,930***
Capital Outlay				
Capital Outlay	190,852	103,138	152,006	129,000
Total: Capital Outlay	***190,852***	***103,138***	***152,006***	***129,000***
Division Total:	***5,781,359***	***6,196,397***	***6,181,981***	***6,483,130***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Internal Service Fund	5,781,359	6,196,397	6,181,981	6,483,130
Division Total:	***5,781,359***	***6,196,397***	***6,181,981***	***6,483,130***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Internal Service Fund	53.00	55.00	50.00	57.00
Division Total:	***53.00***	***55.00***	***50.00***	***57.00***

PUBLIC SERVICE

DIVISION: **OFF-STREET PARKING**

Provide parking facilities throughout the downtown area.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Other				
Direct Expenditures	2,134,451	2,053,216	2,561,589	2,716,000
Utilities	2,889	15,973	34,579	9,400
Debt Service	707,159	762,875	1,020,100	1,147,950
Insurance	10,796	16,392	13,522	18,100
State/County Charges	54,506	58,090	9,507	59,600
Interfund Charges	325,685	390,289	173,669	133,150
Total: Other	***3,235,486***	***3,296,835***	***3,812,966***	***4,084,200***
Capital Outlay				
Capital Outlay	135,000			
Total: Capital Outlay	***135,000***			
Division Total:	***3,370,486***	***3,296,835***	***3,812,966***	***4,084,200***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Enterprise Fund	3,370,486	3,296,835	3,812,966	4,084,200
Division Total:	***3,370,486***	***3,296,835***	***3,812,966***	***4,084,200***

PUBLIC SERVICE

DIVISION: OIL AND GAS

Operation and maintenance of the City's twelve oil and gas wells.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages			55,779	67,550
Fringe Benefits			14,681	23,070
Total: Personal Services			***70,460***	***90,620***
Other				
Direct Expenditures	90,250	64,025	130,067	109,200
Utilities	27,735	24,266	15,973	30,000
Debt Service	188,790			
State/County Charges	2,905	1,913	1,545	2,000
Rentals and Leases	4,000		8,000	4,000
Interfund Charges		21,195	170,724	935,240
Total: Other	***313,680***	***111,399***	***326,309***	***1,080,440***
Capital Outlay				
Capital Outlay		8,383		
Total: Capital Outlay		***8,383***		
Division Total:	***313,680***	***119,782***	***396,769***	***1,171,060***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Enterprise Fund	313,680	119,782	396,769	1,171,060
Division Total:	***313,680***	***119,782***	***396,769***	***1,171,060***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Enterprise Fund			1.50	1.50
Division Total:			***1.50***	***1.50***

PUBLIC SERVICE

DIVISION: PARKS MAINTENANCE

Provide clean, safe and functional park facilities. Activities include mowing grass, cleaning parking lots and tennis courts, preparatio of ballfields, debris and litter pickup, removal of weeds, planting flowers, snow and ice control and tree trimming.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,293,952	1,384,378	1,364,880	1,480,900
Fringe Benefits	427,987	474,301	468,056	516,720
Total: Personal Services	***1,721,939***	***1,858,679***	***1,832,936***	***1,997,620***
Other				
Direct Expenditures	534,481	542,393	549,707	628,300
Utilities	31,029	32,643	28,124	31,500
Insurance	16,242	17,931	17,616	21,350
Rentals and Leases	2,685	3,835	4,474	5,000
Interfund Charges	259,816	369,574	334,763	340,220
Total: Other	***844,253***	***966,376***	***934,684***	***1,026,370***
Capital Outlay				
Capital Outlay	18,919	107,479	6,224	9,000
Total: Capital Outlay	***18,919***	***107,479***	***6,224***	***9,000***
Division Total:	***2,585,111***	***2,932,534***	***2,773,844***	***3,032,990***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,573,362	2,827,890	2,773,844	3,032,990
Special Revenue Fund	11,749	104,644		
Division Total:	***2,585,111***	***2,932,534***	***2,773,844***	***3,032,990***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	34.00	35.00	35.00	36.00
Division Total:	***34.00***	***35.00***	***35.00***	***36.00***

PUBLIC SERVICE

DIVISION: **PLANS AND PERMITS**

Review of all plans and facilitation of the issuance of permits for developers in Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	211,731	217,171	224,036	253,500
Fringe Benefits	71,803	100,884	73,300	94,820
Total: Personal Services	***283,534***	***318,055***	***297,336***	***348,320***
Other				
Direct Expenditures	2,449	3,946	6,026	18,500
Utilities	846	935		
Insurance	514	577	580	1,580
Interfund Charges	30,170	29,600	27,357	22,370
Total: Other	***33,979***	***35,058***	***33,963***	***42,450***
Capital Outlay				
Capital Outlay	13,148	11,699		5,000
Total: Capital Outlay	***13,148***	***11,699***		***5,000***
Division Total:	***330,661***	***364,812***	***331,299***	***395,770***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	318,912	353,113	331,299	395,770
Special Revenue Fund	11,749	11,699		
Division Total:	***330,661***	***364,812***	***331,299***	***395,770***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	6.00	7.00	7.00	7.00
Division Total:	***6.00***	***7.00***	***7.00***	***7.00***

PUBLIC SERVICE

DIVISION: PUBLIC WORKS ADMINISTRATION

Manage and provide clerical support for all divisions within the Public Works Bureau. Operate Public Works night shift from April to November.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	292,733	299,122	341,950	330,820
Fringe Benefits	92,173	100,159	100,616	104,390
Total: Personal Services	***384,906***	***399,281***	***442,566***	***435,210***
Other				
Direct Expenditures	13,120	19,630	22,538	23,600
Utilities	4,509	5,174	7,980	9,290
Insurance	1,029	1,154	1,160	1,050
Interfund Charges	19,431	34,962	31,401	15,570
Total: Other	***38,089***	***60,920***	***63,079***	***49,510***
Capital Outlay				
Capital Outlay	1,732	11,699	4,995	
Total: Capital Outlay	***1,732***	***11,699***	***4,995***	
Division Total:	***424,727***	***471,900***	***510,640***	***484,720***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	424,727	460,201	510,640	484,720
Special Revenue Fund		11,699		
Division Total:	***424,727***	***471,900***	***510,640***	***484,720***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	6.50	7.50	7.50	6.50
Division Total:	***6.50***	***7.50***	***7.50***	***6.50***

PUBLIC SERVICE

DIVISION: **RECREATION**

Provide a wide variety of recreational activities such as City-wide sports and athletic programs, special programs, performing and creative arts and senior citizen activities.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,297,155	1,443,812	1,481,189	1,636,370
Fringe Benefits	357,691	406,074	414,010	467,350
Total: Personal Services	***1,654,846***	***1,849,886***	***1,895,199***	***2,103,720***
Other				
Direct Expenditures	543,565	657,973	656,186	859,320
Utilities	421,903	439,892	401,089	461,000
Insurance	9,947	11,572	10,413	13,120
State/County Charges	205			
Rentals and Leases	22,659	23,049	27,540	20,000
Interfund Charges	181,822	214,692	264,631	194,330
Total: Other	***1,180,101***	***1,347,178***	***1,359,859***	***1,547,770***
Capital Outlay				
Capital Outlay	17,482	2,034		10,000
Total: Capital Outlay	***17,482***	***2,034***		***10,000***
Division Total:	***2,852,429***	***3,199,098***	***3,255,058***	***3,661,490***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	2,756,816	3,118,340	3,173,040	3,514,990
Special Revenue Fund	95,613	80,758	82,018	146,500
Division Total:	***2,852,429***	***3,199,098***	***3,255,058***	***3,661,490***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	20.00	19.00	20.00	20.00
Division Total:	***20.00***	***19.00***	***20.00***	***20.00***

PUBLIC SERVICE

DIVISION: RES ADMINISTRATION

In 1994, the City entered into an agreement with an independent operator to handle operations at the facility. The facility produces energy through hot water for downtown customers.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	63,589			
Fringe Benefits	20,197	5,342		
Total: Personal Services	***83,786***	***5,342***		
Other				
Direct Expenditures	5,827,608	134,313	24,926	
Utilities	4,276,162	853,649		
Debt Service	5,551			
Insurance	174,262	-143		
Rentals and Leases	14,853			
Interfund Charges	3,128,125	1,075,668		
Total: Other	***13,426,561***	***2,063,487***	***24,926***	
Capital Outlay				
Capital Outlay	140,371	12,342		
Total: Capital Outlay	***140,371***	***12,342***		
Division Total:	***13,650,718***	***2,081,171***	***24,926***	

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	3,050,000	1,000,000		
Enterprise Fund	10,600,718	1,081,171	24,926	
Division Total:	***13,650,718***	***2,081,171***	***24,926***	

PUBLIC SERVICE

DIVISION: RECYCLING

The Recycle Bureau was created to reduce solid waste disposal in the City of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	286,242	293,914	272,910	314,270
Fringe Benefits	96,383	106,811	97,611	113,180
Total: Personal Services	***382,625***	***400,725***	***370,521***	***427,450***
Other				
Direct Expenditures	308,822	318,504	305,138	314,550
Utilities	3,407	3,328	2,927	4,090
Insurance	1,697	1,948	2,030	2,500
Interfund Charges	118,426	136,515	156,764	140,090
Total: Other	***432,352***	***460,295***	***466,859***	***461,230***
Division Total:	***814,977***	***861,020***	***837,380***	***888,680***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	814,977	861,020	837,380	888,680
Division Total:	***814,977***	***861,020***	***837,380***	***888,680***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	8.25	8.25	8.25	8.25
Division Total:	***8.25***	***8.25***	***8.25***	***8.25***

PUBLIC SERVICE

DIVISION: RESOURCE BUREAU

This division has been eliminated. The activities formerly performed here are now performed in the Engineering Services division.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	4,396			
Fringe Benefits	3,859			
Total: Personal Services	***8,255***			
Other				
Direct Expenditures	105			
Utilities	67			
Interfund Charges	46			
Total: Other	***218***			
Division Total:	***8,473***			

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	8,473			
Division Total:	***8,473***			

PUBLIC SERVICE

DIVISION: SANITATION

Curbside collection of solid waste.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,643,733	1,714,477	1,780,192	1,966,540
Fringe Benefits	633,024	658,297	711,195	766,340
Total: Personal Services	***2,276,757***	***2,372,774***	***2,491,387***	***2,732,880***
Other				
Direct Expenditures	1,079,777	957,674	962,397	1,032,950
Utilities	984,854	528,719	622,996	660,050
Insurance	9,362	10,744	11,820	11,500
Interfund Charges	746,914	953,447	809,492	867,720
Total: Other	***2,820,907***	***2,450,584***	***2,406,705***	***2,572,220***
Capital Outlay				
Capital Outlay	394,331	40,522		1,880
Total: Capital Outlay	***394,331***	***40,522***		***1,880***
Division Total:	***5,491,995***	***4,863,880***	***4,898,092***	***5,306,980***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	5,097,664	4,823,358	4,898,092	5,306,980
Special Revenue Fund	394,331	40,522		
Division Total:	***5,491,995***	***4,863,880***	***4,898,092***	***5,306,980***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	58.75	58.75	58.75	58.75
Division Total:	***58.75***	***58.75***	***58.75***	***58.75***

PUBLIC SERVICE

DIVISION: SERVICE DIRECTOR'S OFFICE

Establish policies and provide direction for all bureaus and divisions within the Service Department.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	327,320	364,129	373,564	394,950
Fringe Benefits	88,919	97,644	105,844	122,820
Total: Personal Services	***416,239***	***461,773***	***479,408***	***517,770***
Other				
Direct Expenditures	159,831	124,860	128,447	141,250
Utilities	2,960	3,783	4,154	5,000
Insurance	4,011	4,465	3,480	3,700
Rentals and Leases	1,912	4,103		
Interfund Charges	8,278	68,679	17,074	13,680
Total: Other	***176,992***	***205,890***	***153,155***	***163,630***
Capital Outlay				
Capital Outlay	2,250	49,249	4,664	5,000
Total: Capital Outlay	***2,250***	***49,249***	***4,664***	***5,000***
Division Total:	***595,481***	***716,912***	***637,227***	***686,400***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	595,481	675,155	637,227	686,400
Special Revenue Fund		41,757		
Division Total:	***595,481***	***716,912***	***637,227***	***686,400***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	7.00	7.00	7.00	7.00
Division Total:	***7.00***	***7.00***	***7.00***	***7.00***

PUBLIC SERVICE

DIVISION: SEWER

Responsible for maintenance, debt payment, water quality control and treatment of wastewater for the City of Akron sewer system.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	5,995,397	6,081,357	6,362,791	7,124,450
Fringe Benefits	2,384,524	2,428,356	2,300,886	2,939,720
Total: Personal Services	***8,379,921***	***8,509,713***	***8,663,677***	***10,064,170***
Other				
Direct Expenditures	6,191,021	5,162,695	6,325,370	6,658,480
Utilities	4,503,755	3,865,650	2,504,000	2,619,270
Debt Service	4,747,372	7,225,549	9,272,326	10,455,420
Insurance	138,928	171,768	151,279	182,970
State/County Charges	515	12		
Rentals and Leases	5,404	56,143	90,029	87,700
Interfund Charges	6,479,498	5,367,735	3,957,006	6,673,650
Total: Other	***22,066,493***	***21,849,552***	***22,300,010***	***26,677,490***
Capital Outlay				
Capital Outlay	500,852	268,857	431,291	459,900
Total: Capital Outlay	***500,852***	***268,857***	***431,291***	***459,900***
Division Total:	***30,947,266***	***30,628,122***	***31,394,978***	***37,201,560***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	459,659	438,073	449,109	515,380
Special Revenue Fund	420,383	50,548		
Enterprise Fund	30,067,224	30,139,501	30,945,869	36,686,180
Division Total:	***30,947,266***	***30,628,122***	***31,394,978***	***37,201,560***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	9.00	9.00	10.00	10.00
Enterprise Fund	181.00	182.00	186.00	195.00
Division Total:	***190.00***	***191.00***	***196.00***	***205.00***

PUBLIC SERVICE

DIVISION: STREET and HIGHWAY LIGHTING

Provide lighting to enhance and light the City's street right-of-way for the adjacent property owners and the citizens of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	50,962	50,285	51,664	54,860
Fringe Benefits	14,584	14,180	14,517	15,910
Total: Personal Services	*65,546*	*64,465*	*66,181*	*70,770*
Other				
Direct Expenditures	567,491	599,607	730,337	870,700
Utilities	1,284,319	736,577	931,285	1,225,000
Insurance				530
Interfund Charges	305,975	83,754	266,405	51,810
Total: Other	*2,157,785*	*1,419,938*	*1,928,027*	*2,148,040*
Capital Outlay				
Capital Outlay	2,459			
Total: Capital Outlay	*2,459*			
Division Total:	*2,225,790*	*1,484,403*	*1,994,208*	*2,218,810*

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	320,451	275,135	123,890	110,000
Special Revenue Fund	1,905,339	1,209,268	1,870,318	2,108,810
Division Total:	*2,225,790*	*1,484,403*	*1,994,208*	*2,218,810*

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
General Fund	0.33			
Special Revenue Fund	0.67	1.00	1.00	1.00
Division Total:	*1.00*	*1.00*	*1.00*	*1.00*

PUBLIC SERVICE

DIVISION: STREET CLEANING

Provide street cleaning services by sweeping streets, emptying street water containers and removing snow and ice from residential streets.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	1,350,406	1,387,159	1,456,459	1,510,560
Fringe Benefits	458,579	522,764	495,276	609,640
Total: Personal Services	***1,808,985***	***1,909,923***	***1,951,735***	***2,120,200***
Other				
Direct Expenditures	742,937	1,123,304	810,410	977,270
Utilities	28,231	29,440	25,958	31,880
Debt Service	15,614	21,289	21,550	21,610
Insurance	14,098	14,515	14,754	27,570
Interfund Charges	709,023	887,456	830,755	877,920
Total: Other	***1,509,903***	***2,076,004***	***1,703,427***	***1,936,250***
Capital Outlay				
Capital Outlay	191,618	172,875		
Total: Capital Outlay	***191,618***	***172,875***		
Division Total:	***3,510,506***	***4,158,802***	***3,655,162***	***4,056,450***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	3,510,506	4,158,802	3,655,162	4,056,450
Division Total:	***3,510,506***	***4,158,802***	***3,655,162***	***4,056,450***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Special Revenue Fund	38.00	37.50	37.50	37.50
Division Total:	***38.00***	***37.50***	***37.50***	***37.50***

PUBLIC SERVICE

DIVISION: SUPPORT OF ZOO BOARD

Provide staff support to the operation of the Akron Zoological Park.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Other				
Direct Expenditures	257,500	267,800	278,500	285,200
Utilities	17,735	25,331	16,873	18,100
Insurance		1,154	1,258	1,260
Interfund Charges	2,365	3,677	12,215	12,730
Total: Other	*277,600*	*297,962*	*308,846*	*317,290*
Division Total:	*277,600*	*297,962*	*308,846*	*317,290*

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
General Fund	277,600	297,962	308,846	317,290
Division Total:	*277,600*	*297,962*	*308,846*	*317,290*

PUBLIC SERVICE

DIVISION: WATER

Responsible for administration, distribution, supply, accounting and customer service for the City of Akron water system.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

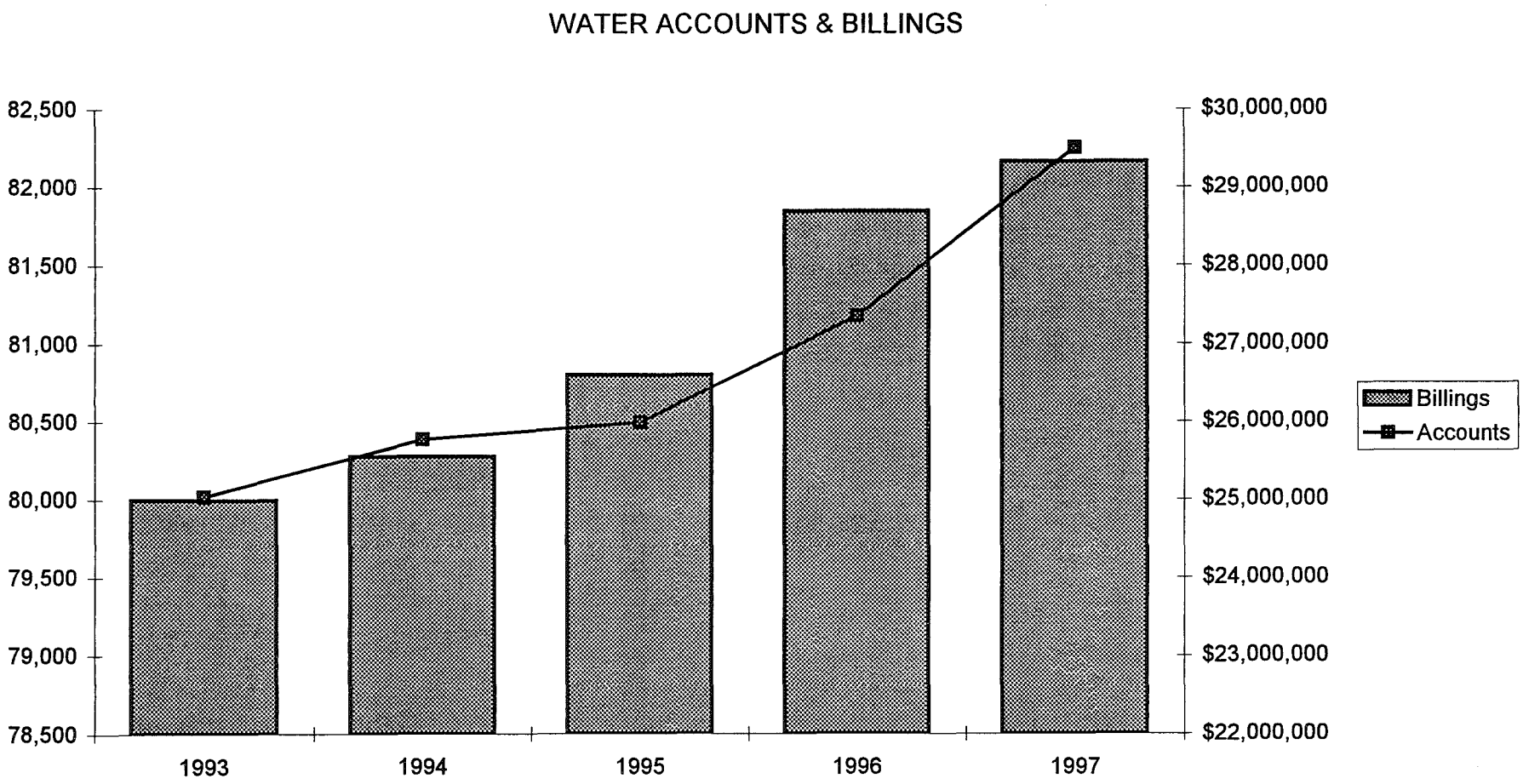
	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Personal Services				
Salaries and Wages	10,148,316	10,513,369	10,808,727	12,000,030
Fringe Benefits	3,807,798	4,019,398	3,834,415	4,526,920
Total: Personal Services	***13,956,114***	***14,532,767***	***14,643,142***	***16,526,950***
Other				
Direct Expenditures	4,455,856	4,782,937	4,594,415	5,317,790
Utilities	1,488,256	1,191,318	1,375,904	1,306,530
Debt Service	6,351,638	5,939,199	6,063,701	6,762,000
Insurance	72,618	85,915	81,477	98,060
State/County Charges	142,318	137,156	152,249	155,040
Rentals and Leases	199,902	213,565	207,519	209,230
Interfund Charges	9,037,997	8,915,603	13,613,513	7,627,260
Total: Other	***21,748,585***	***21,265,693***	***26,088,778***	***21,475,910***
Capital Outlay				
Capital Outlay	2,317,979	2,918,899	2,903,363	7,309,750
Total: Capital Outlay	***2,317,979***	***2,918,899***	***2,903,363***	***7,309,750***
Division Total:	***38,022,678***	***38,717,359***	***43,635,283***	***45,312,610***

DIVISION SOURCES OF FUNDS

	1995 Actual Expenditures	1996 Actual Expenditures	1997 Actual Expenditures	1998 Original Budget
Special Revenue Fund	279,756	97,227		
Enterprise Fund	37,742,922	38,620,132	43,635,283	45,312,610
Division Total:	***38,022,678***	***38,717,359***	***43,635,283***	***45,312,610***

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1995 Actual Employees	1996 Actual Employees	1997 Actual Employees	1998 Original Employees
Enterprise Fund	307.00	301.00	309.00	325.00
Division Total:	***307.00***	***301.00***	***309.00***	***325.00***


WATER ACCOUNTS & BILLINGS
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81,500
81,000
80,500
80,000
79,500
79,000
78,500
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$29,000,000
$28,000,000
$27,000,000
$26,000,000
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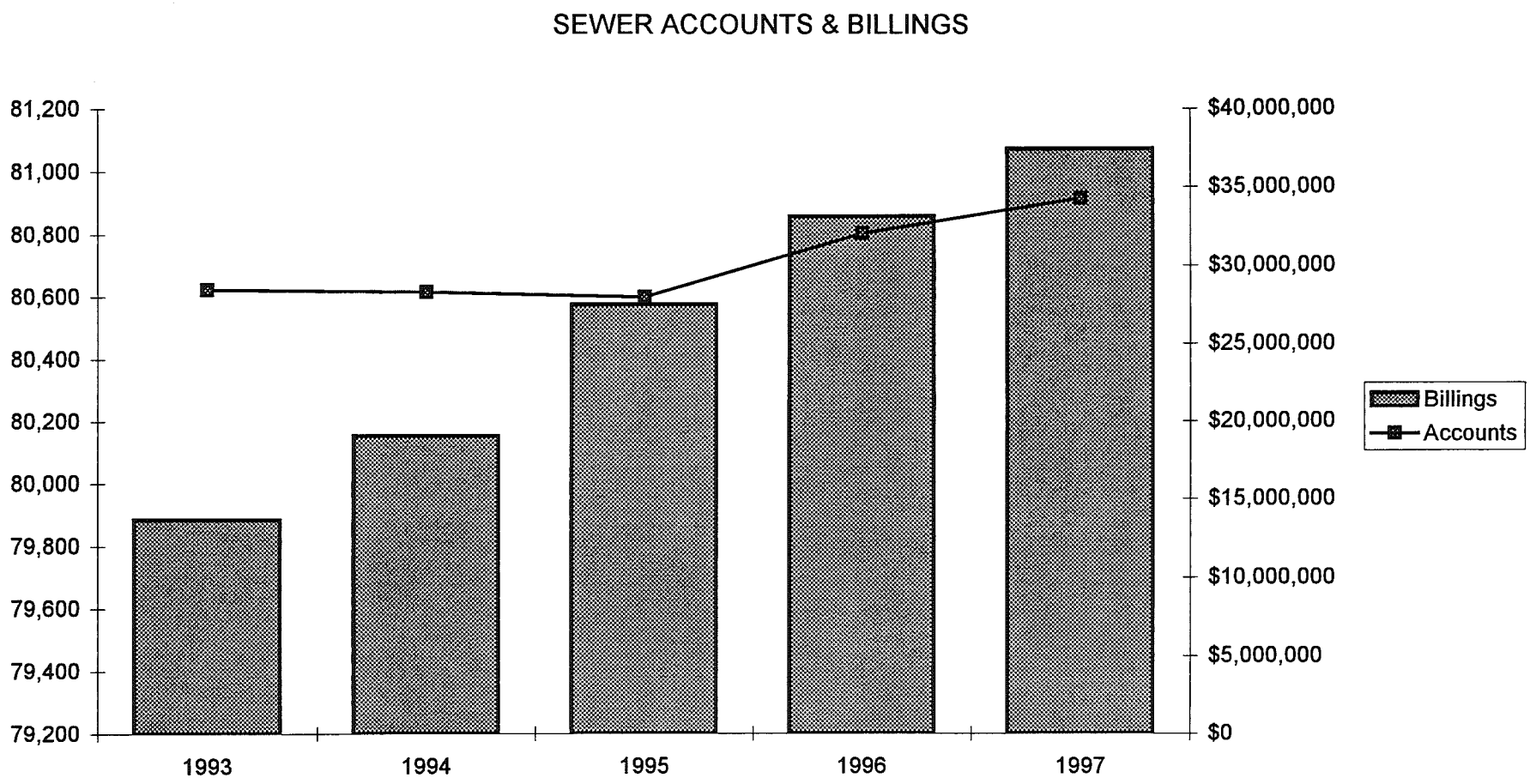
$23,000,000
$22,000,000
1993
1994
1995
1996
1997
Billings
Accounts


SEWER ACCOUNTS & BILLINGS
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81,000
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80,400
80,200
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79,800
79,600
79,400
79,200
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
1993
1994
1995
1996
1997
Billings
Accounts

Glossary

GLOSSARY OF TERMS

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.

BANs - Notes issued in anticipation of issuance of general obligation bonds.

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 $2,500 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:

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

COPS - Convertible Capital Appreciation Certificates of Participation are issued by a bank to finance the cost of a capital construction project.

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 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.

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 TYPE - In governmental accounting, all funds are classified into eight generic fund types: The following are thje 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 alson 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.

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.

INCOME TAX RATE - The City of Akron, pursuant to Council action and vote authorization, currently levies the tax at a rate of 2% on both corporate income and employee wages and salaries.

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 thetransfer 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.

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% tax on net business profits and wages on all people working in the district is remitted to 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.

REVENUES - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

ROLLING STOCK - Motor equipment that can be used on and off roads (e.g., passenger cars, pickup trucks, fire trucks, air compressors on trailers).

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 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.

TAX DUPLICATE - List of property tax rate assessments by taxing districts within a county unit.

USER FEES - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

MAY, 1998

CITY OF AKRON GOVERNMENT ORGANIZATION