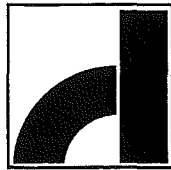


1999 Budget Plan

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, 1998**

Douglas R. Ellsworth
President

Jeffrey L. Esser
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, 1998.

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
Mary Ellen McAvoy -- Seventh Ward
Robert Keith -- Eighth Ward
John R. Conti -- Ninth Ward
Bruce Kilby -- Tenth Ward

PRESIDENT OF CITY COUNCIL

Marco S. Sommerville

COUNCILMEN-AT-LARGE

Robert J. Otterman
John W. Valle
Michael Williams

MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

John R. Conti, Chairman
Don Mittiga
David Portis
Bruce Kilby
Robert Keith



City of Akron, Ohio

DONALD L. PLUSQUELLIC, MAYOR

June 25, 1999

Citizens of Akron
and Members of Akron City Council:

For the 13th time since becoming mayor, I am presenting you with a balanced budget. With the help of all Akron citizens and City Council, Akron continues to grow while remaining fiscally sound. The 1999 budget for operations and capital improvements totals \$614 million and represents a 6 percent increase over last year's budget. This increase reflects our commitment to our neighborhoods and economic development activities as discussed below.

Akron has faced many challenges during the past decade. When I took office in 1987, we were in a state of transition. Since then, we have watched our city change and grow into one that has not only been named an All-America City, but one which--just this month--received the highest honors of any city in the country in the 1999 City Livability Awards Program sponsored by the U.S. Conference of Mayors.

Akron truly has much to offer. This year we will host our fourth First Night celebration and welcome more than 400,000 visitors to the John S. Knight Convention Center. Exciting changes are coming to Inventure Place, home of the National Inventors Hall of Fame, under the direction of former Disney and Sony Vice President David Fink, the new president and CEO.

This spring we welcomed the Akron Racers, the newest franchise in the Women's Professional Fastpitch Softball League, to the newly renovated Firestone Stadium. Also this year we will cheer with more than one-half million fans at Canal Park, home of the Akron Aeros, the AA Minor League affiliate of the Cleveland Indians.

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

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

Major Initiatives for Achieving Goals

GOAL: Focus on the future of Akron

One of our new initiatives in 1999 is called **ImagineAkron:2025**. With a 17-member board of advisors appointed to direct this endeavor, **ImagineAkron:2025** will map out a 25-year strategic plan that will take us well into the 21st century with new opportunities for future generations. We will commit ourselves to designing this vision for the future that will address a new housing strategy that encourages private investment in new homes, education issues and all other local government issues. This will be a citizen-led effort that puts the community's interests first. The goal is to get as much citizen participation as possible and present a report to the City the fall of 2000, our 175th Anniversary.

GOAL: Continue to focus on our neighborhoods

In 1999, 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.

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. 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 1998, the City provided funding and contracted for the renovation of 400 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 120 low-income elderly and/or disabled homeowners. It is anticipated that approximately 400 new homes and condominiums will be built in Akron in 1999. The City also created a neighborhood partnership program in 1997 for neighborhood groups to compete for grants to do neighborhood improvement projects. In 1998, 24 community organizations received funding to implement neighborhood-sponsored projects. The goal for 1999 is to expand this program.

The high quality of life in the City of Akron is evidenced through education, recreation, the arts and culture. 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 children and adults. For 1998, we were able to enhance this program through the training of more community leaders. Also in 1998, the Akron Police Department began the "Do the Right Thing" program. Through this program, tee-shirts, plaques and certificates are given to students at a special ceremony held at city hall to recognize and honor those students within the

community who are doing the right thing and whose behavior deserves special recognition. In 1998, 80 students received awards.

As further evidence of our commitment to our neighborhoods, in 1998 the City was able to secure \$1 million in federal assistance to reestablish two full-service, neighborhood supermarkets. The first of these is an Acme franchise, the first of its kind, and is scheduled to open in southwest Akron this fall. Plans are proceeding to secure a location for the second supermarket in east Akron.

GOAL: Protect our residents

To further strengthen our neighborhoods, we have invested again in our safety forces. Our goal is to ensure we have adequate manpower and tools on the street and in our neighborhoods. In April, we hired and are training 34 additional police officers. Another class of 16 is currently being hired to offset losses through attrition.

Through the Community-Oriented Policing Program (COPS), the citizens will continue to take an active role in working with the safety forces to solve neighborhood problems.

The \$3.1 million communications system that allows the filing of police and paramedic reports electronically from the field will be fully operational this year. This technology will give police more time to fight crime in the neighborhoods instead of doing paperwork in the office. In 1998, the City purchased thermal imaging cameras for use in the Fire Department. These cameras will help identify heat sources more rapidly and find victims in the dark or in visually impaired situations. We anticipate the purchase of more state of the art equipment to better prepare our safety forces so they can better protect the citizens of Akron.

GOAL: Continue to create and retain jobs

Another major initiative focuses on small business development. Akron has five industrial parks: two that it actively markets (Ascot and the Conrail site), two that are almost fully developed (Akron Square and Airport Development Area) and one that is in the Akron/Springfield Joint Economic Development District (Massillon Road). The City is currently negotiating the purchase of an additional 68 acres in the Ascot Industrial Park. To date, 13 businesses are located on the existing 142-acre site representing a total of over 800 jobs.

The Conrail site, located immediately south of downtown Akron, is currently in the planning stage. The Massillon Road Industrial Park is 165 acres and is currently being redeveloped for industrial and commercial use. Quality Mold has plans to construct a 78,000 square foot facility on 12.5 acres. This \$4,000,000 development will result in 160 jobs.

The City is assisting with the renovation of the former BFGoodrich World Headquarters building for GOJO Industries. This project will result in the relocation of

more than 200 employees from Cuyahoga Falls to this site. The City has completed the environmental remediation, and GOJO expects to complete renovations, estimated to cost between \$7 and \$10 million, and move into the facility by the end of this year.

The key to development in southern downtown Akron has been parking. The City has purchased three parcels of property from Canal Place and will develop the land into approximately 850 spaces by November 1999.

In 1998, Goodyear Tire and Rubber invested approximately \$750,000 to reopen the previously vacant Chemical Plant on Archwood Avenue in the City. The company continued to expand its chemical and research facilities in the City by additional expansion. This project resulted in the retention of 142 jobs. In March 1999, the company announced plans to expand its applied research and development activities with a \$120 million capital improvement project. The City and State have entered into discussions with the company on how to assist with the project.

One of the exciting things to happen to downtown in 1999 was the relocation of the Roetzel and Andress law firm to the newly remodeled O'Neil's building. This building, a former department store, was remodeled in 1998 to house office, retail, restaurants and entertainment establishments and includes a new 525-car parking deck. Future plans for the facility include the development of the first floor into an entertainment and retail use. The City anticipates that up to four restaurants will open in that space by January 2000. These restaurants will employ up to 200 people.

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 11 loans.

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 year-end 1998 dropped from 6.2 percent a year ago to 5.6 percent and is the lowest rate in over nine years. The strength of the local economy is due largely to growth in the financial and legal services industries. Tax collections have grown steadily in these sectors since 1993. In 1998, Akron also experienced growth in the construction and polymer manufacturing industries.

The number of building permits issued in 1998 increased 14 percent over the number of permits issued in 1997. Although the dollar value of these permits decreased in 1998, we anticipate large increases in permit valuations over the next several years due to the major capital projects planned by The University of Akron, The Goodyear Tire and Rubber Company, and the Akron-Summit County Public Library.

Property tax collections remained fairly stable in 1998 compared to 1997. Every six years the County Auditor is required to reappraise and adjust the true value of taxable real property to reflect then current fair market values. This sexennial revaluation occurred in 1996. The County Auditor is also required to adjust taxable real property values triennially (without reappraisals) to reflect true values, and this will happen in 1999 for collections in the year 2000.

The City historically averages a 3 percent annual increase in income taxes. In 1998, income taxes increased 3.8 percent over 1997. As of the end of May 1999, the increase in income taxes is 7 percent. While we do not anticipate that this year will end with a 7 percent increase, we do believe that we will end the year with an amount higher than our budget of 3 percent.

On a cash basis, the costs of general fund operations of the City increased by a very modest 0.5 percent. A conservative policy on spending and a mild winter greatly contributed to this achievement. As a result of the increase in tax collections combined with the modest increase in expenditures, the City was able to end 1998 with an 8.4 percent increase in its general fund balance on a cash basis. We anticipate the same positive results for 1999.

The financial outlook appears bright for the City of Akron. Our downtown is well on its way to undergoing a complete revitalization. Our Economic Development Division is constantly working to attract new businesses to Akron and to assist existing ones in relocating for expansion purposes.

GOAL: Further enhance downtown

The completion of the Canal Park baseball stadium in 1997 along with a 20-year commitment of the Akron Aeros AA baseball team resulted in a wonderful recreational asset for families throughout the region to enjoy. In their first year at the stadium, the Aeros broke attendance records and drew the largest number of spectators (approximately 480,000) in the Eastern League. In 1998, they eclipsed that record with 512,122 spectators and became only the second franchise in the history of AA minor league baseball to draw more than 500,000 fans in a season. The Aeros are once again on target to eclipse that record.

The success of the stadium has spurred growth of other small businesses downtown such as restaurants and entertainment clubs. The former Charter One Bank building downtown is currently being reborn to house a new restaurant expected to open later this year.

In 1998, the downtown business district formed a Special Improvement District (SID) whose primary focus is to promote and enhance downtown development. The goal for 1999 is to continue to recreate downtown to make it a business-friendly, family-friendly entertainment destination. Plans for 1999 include the design and construction of an entertainment complex that will house a cinema complex and an

IMAX theater. We are also working on the relocation of the Main Library into a state of the art facility, and are forming plans for the future of the historic Civic Theatre.

In 1999, the City will hold its fourth "First Night" New Year's Eve celebration downtown. Last year's was a great success with more than 30,000 visitors. We are planning to top that with a record crowd celebrating the new millennium.

GOAL: Create partners within the region

This June, I was honored with the 1999 City Livability Program Award. One key element in being recognized by the United States Conference of Mayors for this honor was the leadership and creativity shown in establishing Joint Economic Development Districts.

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 agreements. The JEDDs allow the City to partner with the townships to promote economic development. They promote regional cooperation and provide an alternative to often hostile annexation efforts.

In 1998, the citizens of Bath Township voted to become part of a three-way JEDD with both the City of Akron and the City of Fairlawn. 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.

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 keeping the cost low for 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 these improvements on to the ratepayers. This has resulted in continuous rate increases. In 1997, the City chose to freeze water rates until the year 2000 and only had a small rate increase (one percent in 1999) for sewer. In order to pay for the mandated improvements, the City is pursuing internal cost reductions. We are implementing the recommendations of the Blue Ribbon Commission that was appointed to look at the best methods to reduce costs. We are also using employee-driven work groups to determine how we can best maintain quality service at a low cost.

Another issue facing the City is the competing priorities for limited resources. Because of these limitations, we are forced to search for alternative funding sources. The Police and Health Departments have demonstrated this by actively pursuing grants to enhance the services they provide to the citizens. We are continually charged and faced with providing better, more effective and efficient services to the citizens of Akron, at a lower cost.

A third 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. In January 1999, the system was made Y2K compliant with the installation of an upgrade. 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 went live in April 1999. The major goals for this system, which are to provide more functionality than was currently in place, improve access to information, and eventually reduce paperwork, have been met. In summer 1999, we will install the PeopleSoft upgrade that will increase the current functionality even more.

Another major software application the City will be implementing before the year 2000 is the utilities (water and sewer) billing system. The Service Department is in the process of reengineering their Public Utilities Bureau (PUB). The PUB selected Municipal Utility Package System software, and the system will go live in the fall 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 confidently positioning us into the 21st century.

Sincerely,

A handwritten signature in black ink, reading "Donald L. Plusquellic". The signature is fluid and cursive, with the first name "Donald" and last name "Plusquellic" clearly legible.

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 62														
Form of Government:	Strong Mayor														
Land Use:	<table><tr><td>Residential</td><td>34.7%</td></tr><tr><td>Commercial</td><td>5.9%</td></tr><tr><td>Industrial</td><td>6.9%</td></tr><tr><td>Agriculture</td><td>1.0%</td></tr><tr><td>Public/Unusable</td><td>18.3%</td></tr><tr><td>Usable Open Land</td><td>15.7%</td></tr><tr><td>Transportation Facilities</td><td>16.8%</td></tr></table>	Residential	34.7%	Commercial	5.9%	Industrial	6.9%	Agriculture	1.0%	Public/Unusable	18.3%	Usable Open Land	15.7%	Transportation Facilities	16.8%
Residential	34.7%														
Commercial	5.9%														
Industrial	6.9%														
Agriculture	1.0%														
Public/Unusable	18.3%														
Usable Open Land	15.7%														
Transportation Facilities	16.8%														
Major Employers:	Goodyear Tire and Rubber Company (Rubber products - 4,700) Summa Health Systems (Hospital - 3,650) County of Summit (Government - 3,510) Akron Public School District (Education - 3,000) The University of Akron (Higher education - 2,794)														
Hospitals:	6 Acute Care Hospitals 2,349 Beds														
Number of Banks:	8														
Number of Fire Stations:	13														
Number of Recreation Centers:	13														

Educational Facilities:**Public Schools**

58 Schools
32,000 Students

Private Schools

18 Schools
5,110 Students

Higher Education

University of Akron (3rd largest in State of Ohio)

Number of Students:

for credit: 23,500

non credit: 10,000

Hotel Rooms:

Over 4,850 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

Offered by Conti

RESOLUTION NO. 188 -1999, a resolution adopting an annual operating budget for the fiscal year 1999; 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 "1999 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 29, 1999

Vincent Ciraco
Clerk of Council

Marco S. Sommerville
President of Council

Approved April 2, 1999

DONALD L. PLUSQUELLIC
MAYOR

CGW/DMD/JRW/dmu
Requested by Finance Department

Offered by Conti

ORDINANCE NO. 189 -1999 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, 1999; 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, 1999, 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 1999 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.	\$ 1,341,770	\$ 90,360	\$ 0	\$ 1,432,130
020000	Finance	1,980,480	3,460,570	0	5,441,050
030000	Law	2,547,810	689,380	0	3,237,190
040000	Legislative	625,340	134,090	30,000	789,430
050000	Muni. Ct. - Clerk. . . .	2,090,220	226,100	0	2,316,320
060000	Muni. Ct. - Judge . . .	2,498,610	276,450	15,000	2,790,060
070000	Office of the Mayor. .	1,958,690	348,370	0	2,307,060
080000	Planning/Urban Dev.	1,010,650	120,660	27,070	1,158,380
090000	Public Health	5,552,360	889,210	0	6,441,570
100000	Public Safety	7,303,820	6,924,340	15,000	14,243,160
110000	Public Service	11,379,060	11,918,180	8,700	23,305,940
120000	Fire.	23,119,690	1,476,320	3,500	24,599,510
130000	Police.	34,380,690	3,506,000	49,500	37,936,190
TOTAL GENERAL FUND		<u>\$ 95,789,190</u>	<u>\$30,060,030</u>	<u>\$ 148,770</u>	<u>\$125,997,990</u>

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	<u>\$ 1,805,540</u>	<u>\$89,195,940</u>	<u>\$ 0</u>	<u>\$ 91,001,480</u>

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
120200	Emergency Medical Services	<u>\$ 7,143,550</u>	<u>\$ 371,390</u>	<u>\$ 0</u>	<u>\$ 7,514,940</u>

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
020801	Treasury Assessments	<u>\$ 310,530</u>	<u>\$12,197,400</u>	<u>\$ 2,500</u>	<u>\$ 12,510,430</u>

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:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
130000	Police	<u>\$ 0</u>	<u>\$ 900,000</u>	<u>\$ 0</u>	<u>\$ 900,000</u>

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:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
120000	Fire.	<u>\$ 0</u>	<u>\$ 900,000</u>	<u>\$ 0</u>	<u>\$ 900,000</u>

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
080000	Planning/Urban Dev.	<u>\$ 1,125,630</u>	<u>\$ 21,510,290</u>	<u>\$ 23,500</u>	<u>\$ 22,659,420</u>

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
100000	Public Safety.	<u>\$ 820,570</u>	<u>\$ 294,400</u>	<u>\$ 10,000</u>	<u>\$ 1,124,970</u>
110000	Public Service.	<u>5,111,620</u>	<u>2,870,560</u>	<u>0</u>	<u>7,982,180</u>

TOTAL STREET AND HIGHWAY MAINTENANCE FUND		<u>\$ 5,932,190</u>	<u>\$ 3,164,960</u>	<u>\$ 10,000</u>	<u>\$ 9,107,150</u>
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Section 11. That there be and hereby are appropriated from the unappropriated balance of the Street Cleaning Fund (20800) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
112100	Street Cleaning.	<u>\$ 2,199,860</u>	<u>\$ 1,763,330</u>	<u>\$ 0</u>	<u>\$ 3,963,190</u>

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
112400	Engineering Services	\$ 73,020	\$ 1,798,240	\$ 0	\$ 1,871,260

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
090200	Air Quality.	\$ 885,530	\$ 193,600	\$ 12,000	\$ 1,091,130

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:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
080200	AMATS.	\$ 824,100	\$ 304,060	\$ 0	\$ 1,128,160

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
070300	Economic Development	\$ 70,900	\$ 410	\$ 0	\$ 71,310
080000	Planning/Urban Dev.	2,745,510	579,300	46,000	3,370,810
090000	Public Health.	410,790	3,280	0	414,070

TOTAL COMMUNITY DEVELOPMENT ROTARY FUND		\$ 3,227,200	\$ 582,990	\$ 46,000	\$ 3,856,190
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Section 16. That there be and hereby are appropriated from the unappropriated balance of the Private Industry Council Fund (25301) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
070800	Private Industry Council.	\$ 451,290	\$ 5,894,450	\$ 0	\$ 6,345,740

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
020802	Treasurer's Office . .	\$ 277,090	\$ 543,410	\$ 4,000	\$ 824,500

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
113100	Water	<u>\$ 16,148,550</u>	<u>\$ 20,184,430</u>	<u>\$ 0</u>	<u>\$ 36,332,980</u>

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
114000	Sewer	<u>\$ 8,980,720</u>	<u>\$ 26,640,250</u>	<u>\$ 63,000</u>	<u>\$ 35,683,970</u>

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
070300	Economic Development	\$ 0	\$ 100,000	\$ 0	\$ 100,000
112200	Oil and Gas	<u>175,630</u>	<u>852,930</u>	<u>0</u>	<u>1,028,560</u>
TOTAL OIL AND GAS FUND		<u>\$ 175,630</u>	<u>\$ 952,930</u>	<u>\$ 0</u>	<u>\$ 1,128,560</u>

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110401	Golf Course	<u>\$ 462,840</u>	<u>\$ 381,860</u>	<u>\$ 0</u>	<u>\$ 844,700</u>

Section 22. That there be and hereby are appropriated from the unappropriated balance of the Airport Fund (55001) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
111600	Airport	<u>\$ 290,370</u>	<u>\$ 255,870</u>	<u>\$ 0</u>	<u>\$ 546,240</u>

Section 23. That there be and hereby are appropriated from the unappropriated balance of the Off-Street Parking Fund (56003) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110600	Off-Street Parking. .	<u>\$ 0</u>	<u>\$ 4,355,410</u>	<u>\$ 0</u>	<u>\$ 4,355,410</u>

Section 24. That there be and hereby are appropriated from the unappropriated balance of the Motor Equipment Fund (60000) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110500	Motor Equipment . .	<u>\$ 2,516,330</u>	<u>\$ 3,937,880</u>	<u>\$ 0</u>	<u>\$ 6,454,210</u>

Section 25. That there be and hereby are appropriated from the unappropriated balance of the Engineering Bureau Fund (66001) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110300	Engineering Bureau	<u>\$ 5,749,290</u>	<u>\$ 744,460</u>	<u>\$ 50,000</u>	<u>\$ 6,543,750</u>

Section 26. That there be and hereby are appropriated from the unappropriated balance of the Management Information Systems Fund (67001) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
020500	Management Information Systems	<u>\$ 1,303,960</u>	<u>\$ 748,880</u>	<u>\$ 4,800</u>	<u>\$ 2,057,640</u>

Section 27. 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 1999 Operating Budget and/or the 1999 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 28. 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 29. That any encumbered amount in a year prior to fiscal year 1999 in any and all funds on the City of Akron are hereby appropriated for the purpose of expenditure in 1999 or thereafter.

Section 30. That all funds not individually listed in this ordinance but included in the 1999 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 1999 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 31. 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 32. 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 33. 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 1999 Operating Budget and the 1999 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 1999 Operating Budget and the 1999 Capital Budget.

Section 34. 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 35. 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 29, 1999

Vincent Ciraco
Clerk of Council

Marco S. Sommerville
President of Council

Approved April 1, 1999

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.

OPERATING BUDGET PROCESS

The City's budget process begins in June with the preparation of the budget forms and instruction packets to be released during August to the individual division managers. The packets provide division managers with a listing of the budgets they are responsible for, a current employee roster, a payroll projection report, and an expenditure history report. The forms contain a request for information regarding staffing levels, personnel changes, detail of vehicle replacements, and capital outlay requests. Adequate time is allowed for the completion of all necessary information and the completed packets are then returned to the Finance Department. The Finance Department thoroughly reviews all budget requests and incorporates the revenue projection into the "tentative" Finance recommendation. Each division manager then receives the "tentative" Finance recommended budget and is allowed an opportunity to meet with Finance, if necessary, to discuss the "tentative" budget. These departmental meetings with Finance provide the divisions the opportunity to address new issues that have been raised since the budget was initially turned in.

In November, the Finance Department prepares a temporary appropriation ordinance based on approximately one fourth the current Finance recommended budget. The temporary appropriation ordinance is presented to City Council and approved prior to the end of the current fiscal year.

The Finance Department finalizes the revenue assumptions and the recommended budget based on the departmental meetings and any new information, as it becomes available. The budget is then presented to the Mayor for his review and approval. The Mayor's approved budget is finalized and presented to City Council. City Council holds public hearings, with each division manager and the Finance Department. At the conclusion of the three weeks of hearings, City Council requests that changes be made to the budget based on the information presented during the hearings. The Finance Department will make the changes and submit the final appropriation ordinance to City Council for approval. The final appropriation ordinance is passed no later than April 1 of the budget year.

The City prepares and tracks expenditures at the line item account; however, appropriation control is at the account type level, i.e., wages/benefits, other, and outlay. The Finance Director is authorized by City Council to transfer funds already appropriated within departments within any fund or category of expenditures; however, any revisions that alter the total appropriation of said department must be individually approved by City Council. In order to change the approved appropriation ordinance, the Department of Finance prepares a revised appropriation ordinance that must be passed by City Council. This occurs a few times during the year due to unforeseen circumstances that arise during the year.

The Department of Planning prepares a separate capital investment program for the City. The process is similar to the process for the operating budget with the main difference being that it is an annual five-year budget. The capital budget serves as a statement by the Administration and City Council of the direction the City will take in the future. Akron residents have an opportunity to react to the City's priorities in advance of the start of the projects. The City has developed a system by which the Administration, City Council, division managers, and Akron residents can request capital investment projects. The preliminary budget is presented to and reviewed by the Mayor and Cabinet, the Planning Commission, and finally City Council prior to its adoption by February 15 of each year. Changes in the budget are made at each review as deemed appropriate.

The completion of capital projects may or may not have an impact on the operating budget. There are capital projects that do not require a material amount of resources to maintain and or operate while others have a substantial impact. With the five-year capital budget, there is sufficient time to plan for the impact on the operating budget. In some instances, the additional operating expenses are offset by the reduction in maintenance.

The 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 seven fund types. Within these funds are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories -- appropriated and non-appropriated. The twenty-four 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 (A-1) 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. 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 expenditures.

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.

<u>FUND</u>	<u>PURPOSE</u>	<u>REVENUE</u>
<u>Governmental Fund Types</u>		
GENERAL	General operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.	Property tax, 73% of 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.

<u>FUND</u>	<u>PURPOSE</u>	<u>REVENUE</u>
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 debt financing.	Property taxes, interest earnings, Capital Improvement Fund.
CAPITAL PROJECTS	Build and maintain infrastructure of the City.	State and federal funds, Capital Improvement Fund, special assessment revenue, and CDBG funds.
<u>Proprietary Fund Types</u>		
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.

1999 Budget Calendar

<u>1998</u>	<u>ACTIVITY</u>
June	The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and cost of services.
July	The administration reviews the objectives of the 1999 fiscal year. There is a general budget overview of the items the City wants to specifically address.
August	Budget forms and instructions are released to the departments. The documents are mailed and hand-delivered.
October	Budget forms and computer spreadsheets are due into the Finance Department.
November	Meetings are held with the Finance Department. The departments are given the target budget amounts and have the opportunity to ask for adjustments. The departments need to propose a revenue source in order to receive consideration for an adjustment. The temporary appropriation ordinance is introduced to City Council to allow the City to operate for about three full months or until the full appropriation ordinance is passed.
December	The Finance Department reviews the requested changes and revisions on the proposed budgets based on more current information. The Finance Department had the opportunity to revise revenue and expenditure numbers for the current and the next fiscal year. A meeting is held with the Mayor to review the proposed budget. Changes are made according to the priorities set at that meeting. A proposed budget hearing schedule is sent to City Council.
<u>1999</u>	
January	City Council agrees to a schedule and the Mayor's budget is introduced to Budget and Finance Committee of Council. Public budget hearings with the various operating departments begin and are completed in a timely manner. City Council has the opportunity to ask questions about their past accomplishments, their goals for the next budget cycle, and any questions regarding the operation of their departments.
February	The Finance Department provides City Council with the information they have requested. The Finance Department reviews and makes the changes that City Council has requested. A final appropriation ordinance and budget resolution are introduced to City Council for passage.
March	City Council reviews the budget document. The Finance Department continues to meet with City Council to discuss any open issues. The ordinances are passed by the end of March.



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 1999 the Budget Plan includes the individual departmental goals for 1999 and status of their 1998 goals. The reader will find the goals listed in the budget material for each department contained in this document. While the Mayor and Council still set the priorities for the use of the City's resources, the departmental goals will give the reader the opportunity to see how the departments are responding to the goals set by the administration. Administration goals can be found in the Mayor's budget section. The reader can also see a further description of the administration's goals in the Mayor's Budget letter.

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

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

FISCAL PERFORMANCE GOALS

PREFACE

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

REVENUE PERFORMANCE GOALS

- The City will maintain a diversified and stable revenue system as protection from short-run fluctuations in any one revenue source.
- The City will estimate annual revenues on an objective and reasonable basis.
- The City will project revenues on a multi-year basis.
- 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.
- The City will follow an aggressive policy of collecting revenues.

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. be used as a 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.
- The City will seek to maintain and, if possible, improve our current rating in order to minimize borrowing costs and preserve access to credit.
- Financing should exceed the useful life of the infrastructure improvement.

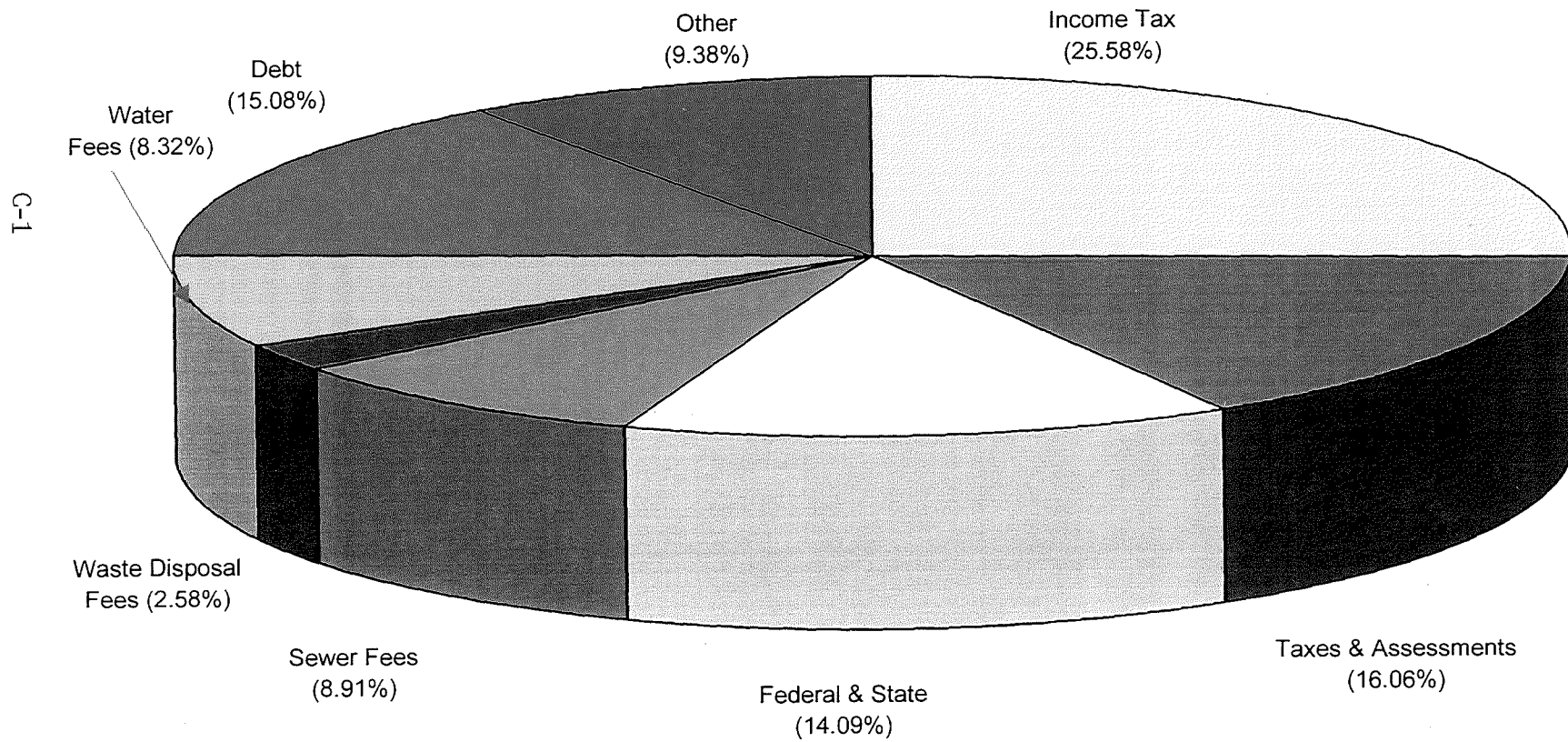
FINANCIAL REPORTING PERFORMANCE GOALS

- 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.
- The City's Comprehensive Financial Annual Report (CAFR) will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
- The City's Operating Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.

Charts & Tables

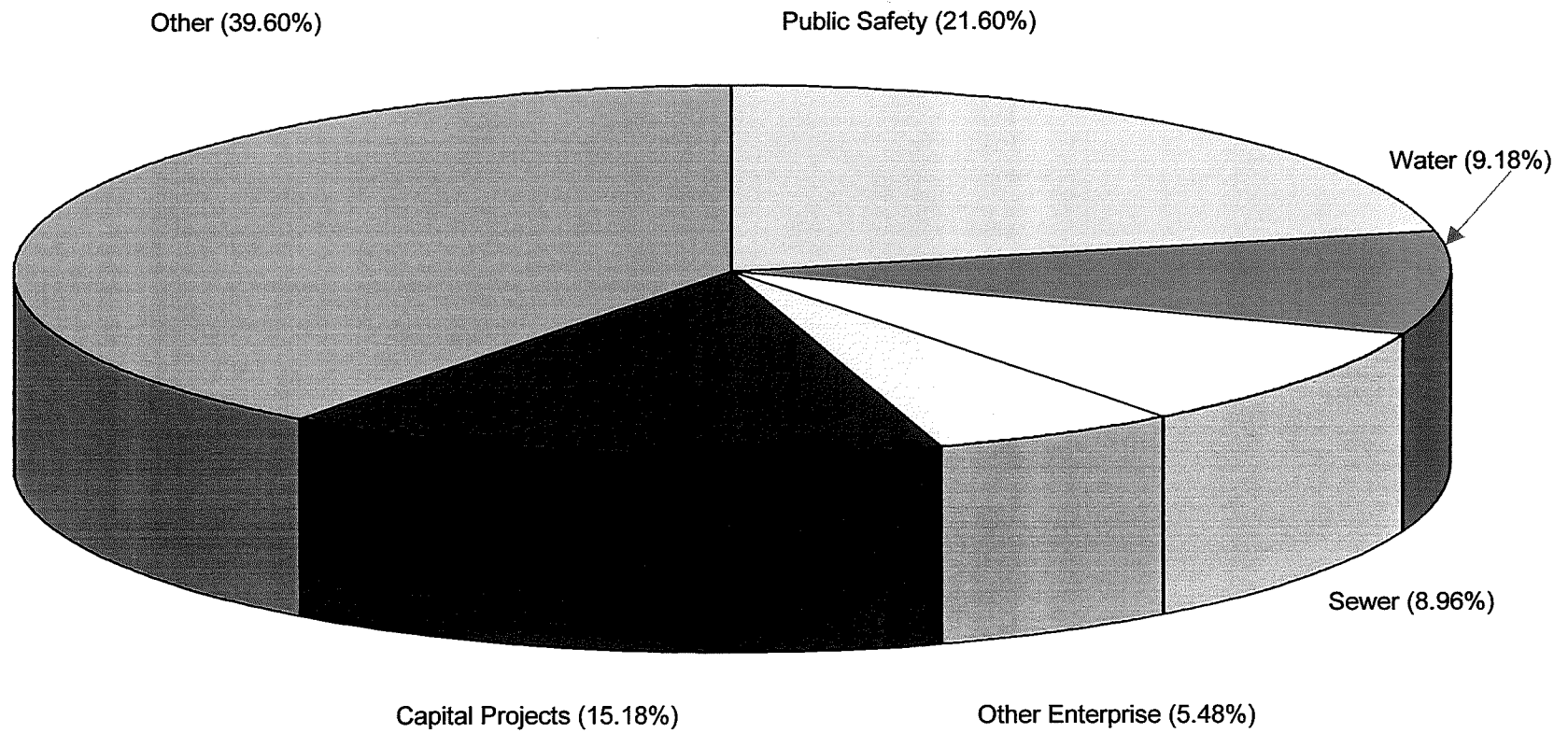
Summary by Accounting Funds

**CITY OF AKRON
NET REVENUES
1999 BUDGET
TOTAL \$384,214,330**

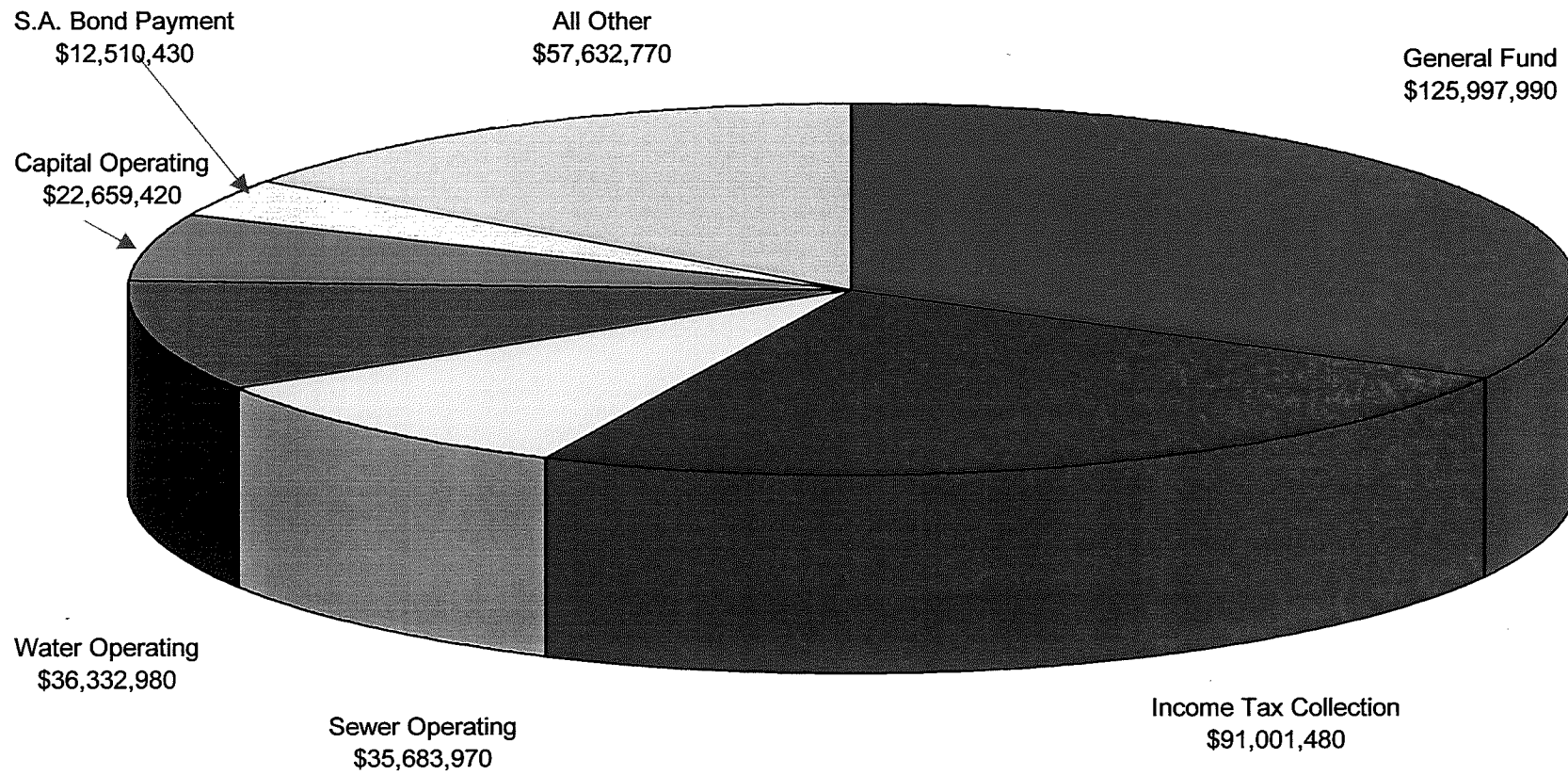




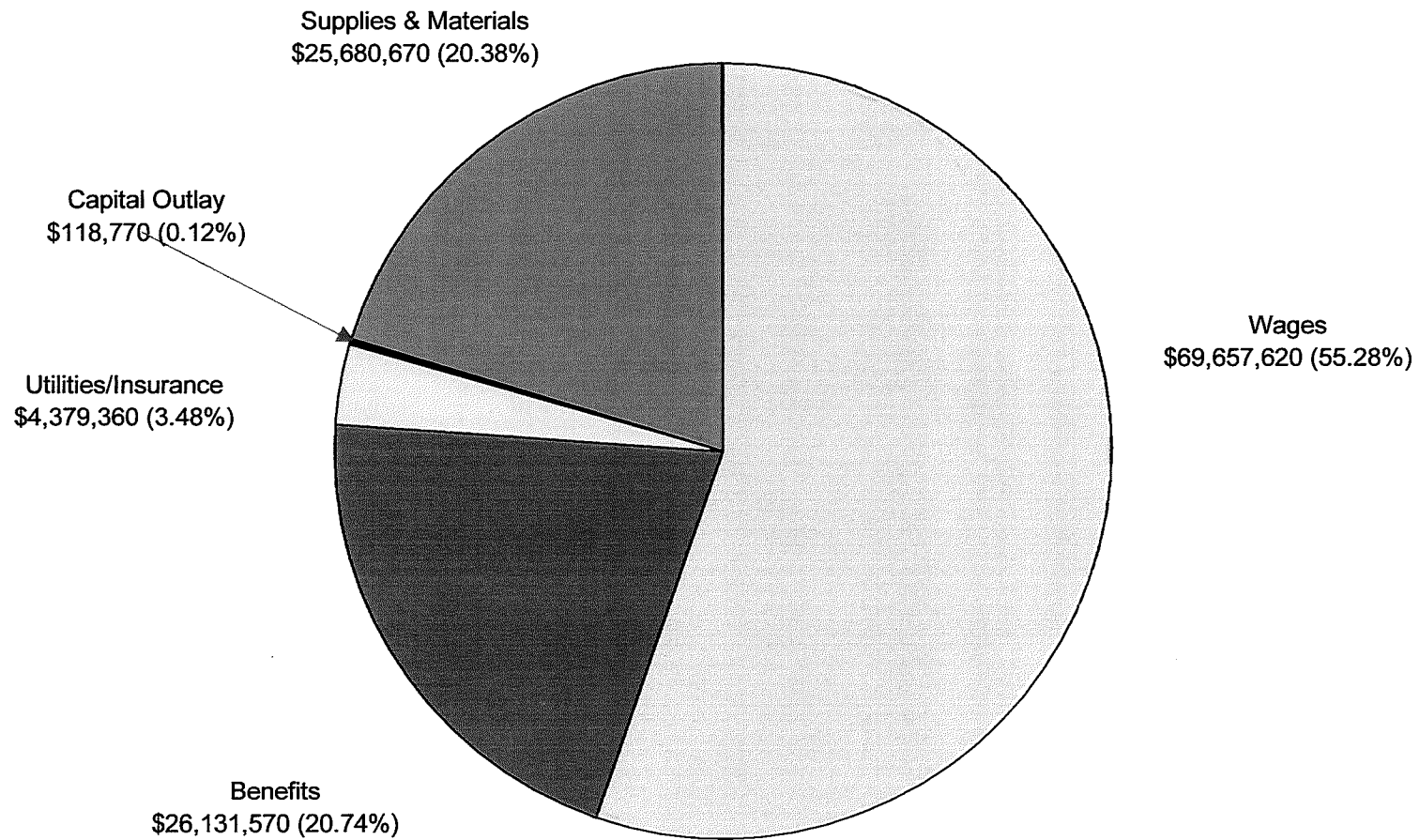
**CITY OF AKRON
NET EXPENDITURES
1999 BUDGET
\$377,663,220**



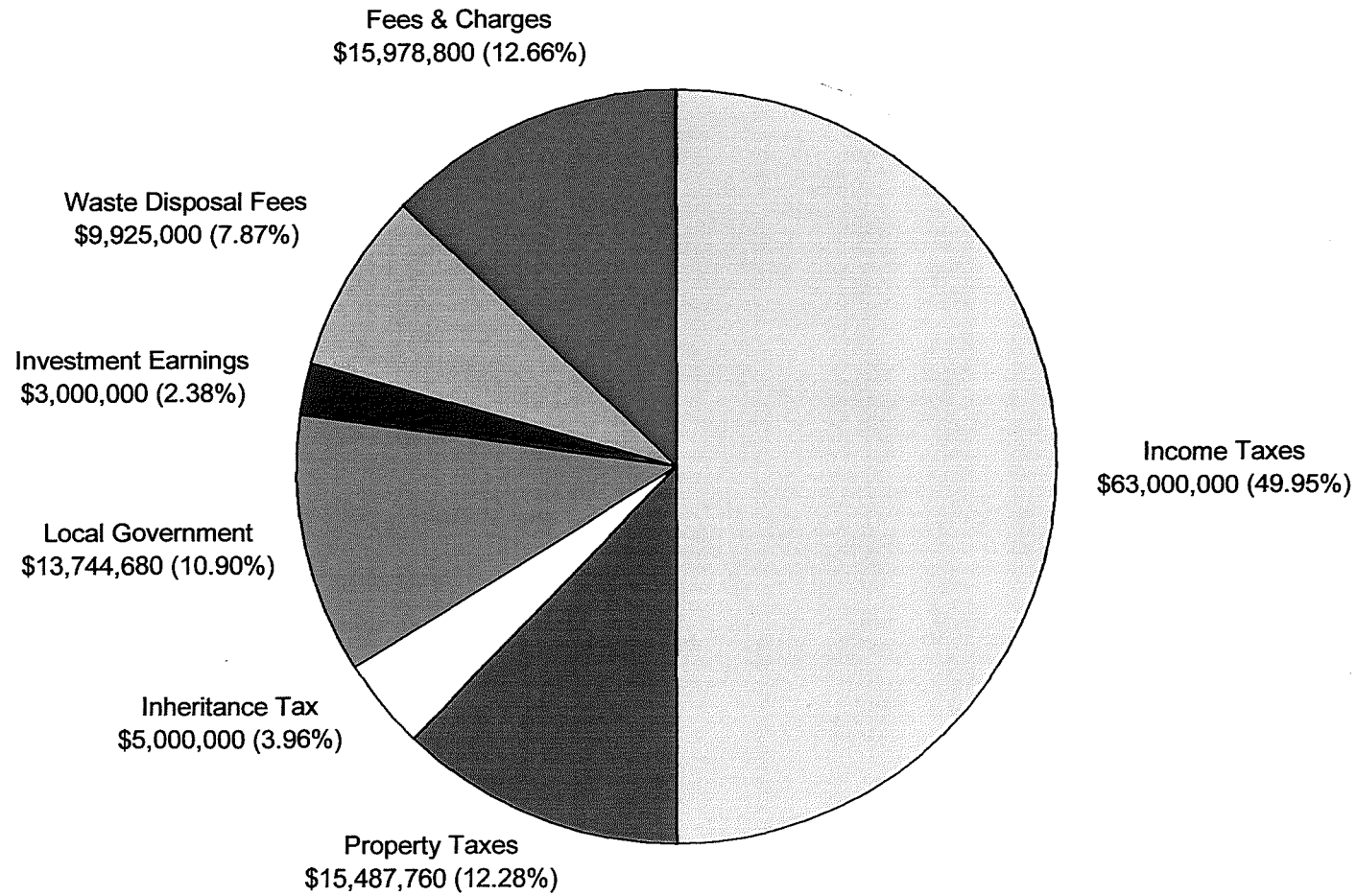
**CITY OF AKRON
1999 APPROPRIATED FUNDS
TOTAL \$381,819,040**



**CITY OF AKRON
GENERAL FUND - GROSS EXPENDITURES BY TYPE
1999 BUDGET
TOTAL \$125,997,990**



**CITY OF AKRON
GENERAL FUND - REVENUE BY SOURCE
1999 BUDGET
TOTAL \$126,136,240**



**CITY OF AKRON, OHIO
ANALYSIS OF 1999 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 1996, 1997 AND 1998
BY FUND SOURCE AND CATEGORY**

By Funding Source:

	<u>Actual 1996</u>	<u>Actual 1997</u>	<u>Actual 1998</u>	<u>Budgeted 1999</u>
General Fund	\$116,334,600	\$119,963,736	\$120,454,361	\$125,997,990
Special Revenue Fund	209,328,059	214,471,675	222,177,268	232,595,420
Debt Service Fund. . .	530,658	709,844	741,500	824,500
Capital Projects Fund .	55,694,750	57,365,594	71,277,310	72,705,600
Enterprise Fund.	108,055,557	116,931,270	131,712,520	134,824,260
Internal Service Fund .	<u>47,630,367</u>	<u>47,543,986</u>	<u>44,023,474</u>	<u>45,590,730</u>
GRAND TOTAL	<u>\$537,573,991</u>	<u>\$556,938,299</u>	<u>\$590,386,433</u>	<u>\$612,538,500</u>

By Expenditure Category:

	<u>Actual 1996</u>	<u>Actual 1997</u>	<u>Actual 1998</u>	<u>Budgeted 1999</u>
Personal Services:				
Salaries and Wages .	\$102,973,328	\$106,547,112	\$111,065,718	\$115,852,350
Employee Benefits . .	<u>41,491,692</u>	<u>41,735,434</u>	<u>41,575,451</u>	<u>43,924,120</u>
Total Personal Services	\$144,465,020	\$148,282,546	\$152,641,169	\$159,776,470
Operations and Maintenance				
Discretionary	\$276,817,575	\$320,400,166	\$332,764,388	\$343,606,860
Non-Discretionary . .	<u>61,751,299</u>	<u>32,367,287</u>	<u>30,449,145</u>	<u>33,394,640</u>
Total Operations and Maintenance	\$338,568,874	\$352,767,453	\$363,213,533	\$377,001,500
Capital Outlay.	<u>54,540,097</u>	<u>55,936,404</u>	<u>74,531,731</u>	<u>75,760,530</u>
GRAND TOTAL	<u>\$537,573,991</u>	<u>\$556,986,403</u>	<u>\$590,386,433</u>	<u>\$612,538,500</u>

**CITY OF AKRON, OHIO
ANALYSIS OF 1999 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 1996, 1997 AND 1998
BY FUND SOURCE AND CATEGORY**

By Funding Source:

	<u>Actual 1996</u>	<u>Actual 1997</u>	<u>Actual 1998</u>	<u>Budgeted 1999</u>
General Fund	\$111,589,060	\$111,084,093	\$112,529,135	\$117,084,030
Special Revenue Fund	70,603,854	60,709,785	67,892,243	74,070,610
Debt Service Fund . . .	525,740	279,174	309,313	366,090
Capital Projects Fund .	47,507,890	48,933,129	56,210,515	57,337,470
Enterprise Fund	75,383,441	79,931,520	85,245,471	89,187,870
Internal Service Fund .	<u>40,750,105</u>	<u>40,280,923</u>	<u>37,982,324</u>	<u>39,617,150</u>
GRAND TOTAL	<u>\$346,360,090</u>	<u>\$341,218,624</u>	<u>\$360,169,001</u>	<u>\$377,663,220</u>

By Expenditure Category:

	<u>Actual 1996</u>	<u>Actual 1997</u>	<u>Actual 1998</u>	<u>Budgeted 1999</u>
Personal Services:				
Salaries and Wages .	\$102,973,328	\$106,547,112	\$111,065,718	\$115,852,350
Employee Benefits . .	<u>41,491,692</u>	<u>41,735,434</u>	<u>41,575,451</u>	<u>43,924,120</u>
Total Personal Services	\$144,465,020	\$148,282,546	\$152,641,169	\$159,776,470
Operations and Maintenance:				
Discretionary	\$ 85,603,674	\$104,632,387	\$102,546,956	\$108,731,580
Non-Discretionary . .	<u>61,751,299</u>	<u>32,367,287</u>	<u>30,449,145</u>	<u>33,394,640</u>
Total Operations and Maintenance	\$147,354,973	\$136,999,674	\$132,996,101	\$142,126,220
Capital Outlay	<u>54,540,097</u>	<u>55,936,404</u>	<u>74,531,731</u>	<u>75,760,530</u>
GRAND TOTAL	<u>\$346,360,090</u>	<u>\$341,218,624</u>	<u>\$360,169,001</u>	<u>\$377,663,220</u>

**CITY OF AKRON, OHIO
ANALYSIS OF 1999 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 1996, 1997 AND 1998
BY FUND TYPE AND SOURCE**

By Fund Type:

	<u>Actual 1996</u>	<u>Actual 1997</u>	<u>Actual 1998</u>	<u>Budgeted 1999</u>
General Fund	\$116,258,556	\$120,104,671	\$121,373,439	\$126,136,240
Special Revenue Fund	208,067,822	215,010,595	240,724,547	263,968,420
Debt Service Fund. . . .	566,201	651,579	760,341	800,000
Capital Projects Fund. .	81,773,820	84,227,035	47,679,045	48,632,630
Enterprise Fund.	117,117,626	121,390,326	125,324,469	129,270,040
Internal Service Fund. .	41,880,161	49,136,918	49,604,302	45,305,590
TOTAL	<u>\$565,664,186</u>	<u>\$590,521,124</u>	<u>\$585,466,143</u>	<u>\$614,112,920</u>

By Source:

	<u>Actual 1996</u>	<u>Actual 1997</u>	<u>Actual 1998</u>	<u>Budgeted 1999</u>
Income Taxes	\$ 90,895,821	\$ 91,945,016	\$ 95,406,723	\$ 98,268,920
Investment Earnings . .	5,800,000	3,600,000	3,100,000	3,000,000
Taxes & Assessments.	54,472,949	56,732,318	60,882,767	61,705,360
Licenses & Permit Revenues	1,454,694	1,795,553	450,527	681,540
Governmental Revenues	39,945,997	43,670,259	51,063,791	54,148,250
Service Revenues. . . .	80,233,563	83,336,726	82,713,226	88,456,090
Municipal Court Revenues	4,342,640	4,467,886	4,352,746	4,294,600
Note & Bond Proceeds	73,638,850	84,643,015	47,697,618	57,939,170
Miscellaneous Revenues	9,102,359	10,461,441	15,826,782	15,720,400
Interfund Transfer Credits.	61,989,600	65,491,388	88,042,611	89,991,160
Interfund Service Revenues	57,018,210	57,939,383	50,135,432	51,556,060
General Fund Subsidy	3,249,000	2,422,000	2,002,590	2,050,000
Income Tax Transfers.	83,520,503	84,016,139	83,791,330	86,301,370
TOTAL	<u>\$565,664,186</u>	<u>\$590,521,124</u>	<u>\$585,466,143</u>	<u>\$614,112,920</u>

**CITY OF AKRON, OHIO
ANALYSIS OF 1999 BUDGETED NET REVENUES
COMPARED TO ACTUAL 1996, 1997 AND 1998
BY FUND TYPE AND SOURCE**

By Fund Type:

	<u>Actual 1996</u>	<u>Actual 1997</u>	<u>Actual 1998</u>	<u>Budgeted 1999</u>
General Fund	\$ 53,810,536	\$ 57,330,889	\$ 58,647,489	\$ 61,449,100
Special Revenue Fund	158,017,199	164,064,187	175,160,780	196,943,160
Debt Service Fund. . . .	566,201	651,579	760,341	800,000
Capital Projects Fund .	63,982,260	65,901,726	25,774,064	26,289,550
Enterprise Fund	82,624,261	86,950,018	92,610,028	95,720,810
Internal Service Fund .	<u>886,416</u>	<u>5,753,815</u>	<u>8,541,478</u>	<u>3,011,710</u>
TOTAL	<u>\$359,886,873</u>	<u>\$380,652,214</u>	<u>\$361,494,180</u>	<u>\$384,214,330</u>

By Source:

	<u>Actual 1996</u>	<u>Actual 1997</u>	<u>Actual 1998</u>	<u>Budgeted 1999</u>
Income Taxes	\$ 90,895,821	\$ 91,945,016	\$ 95,406,723	\$ 98,268,920
Investment Earnings . .	5,800,000	3,600,000	3,100,000	3,000,000
Taxes & Assessments.	54,472,949	56,732,318	60,882,767	61,705,360
License & Permit Revenues	1,454,694	1,795,553	450,527	681,540
Governmental Revenues	39,945,997	43,670,259	51,063,791	54,148,250
Service Revenues. . . .	80,233,563	83,336,726	82,713,226	88,456,090
Municipal Court Revenues	4,342,640	4,467,886	4,352,746	4,294,600
Note & Bond Proceeds	73,638,850	84,643,015	47,697,618	57,939,170
Miscellaneous Revenues.	<u>9,102,359</u>	<u>10,461,441</u>	<u>15,826,782</u>	<u>15,720,400</u>
TOTAL	<u>\$359,886,873</u>	<u>\$380,652,214</u>	<u>\$361,494,180</u>	<u>\$384,214,330</u>

SUMMARY OF APPROPRIATED FUNDS

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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$5,832,318	\$5,682,962	\$5,871,703	\$6,763,799
Receipts - 01/01-12/31	116,258,556	120,104,671	121,373,439	126,136,240
Available Resources	\$122,090,874	\$125,787,633	\$127,245,142	\$132,900,039
Less Expenditures - 01/01 - 12/31	116,407,912	119,915,930	120,481,343	125,997,990
Cash on Hand as of December 31	\$5,682,962	\$5,871,703	\$6,763,799	\$6,902,049
Less: End of -Year Encumbrances	4,128,531	4,167,336	4,915,908	5,000,000
Unencumbered Balance as of December 31	\$1,554,431	\$1,704,367	\$1,847,891	\$1,902,049

COMPARATIVE GRAND SUMMARY OF RECEIPTS

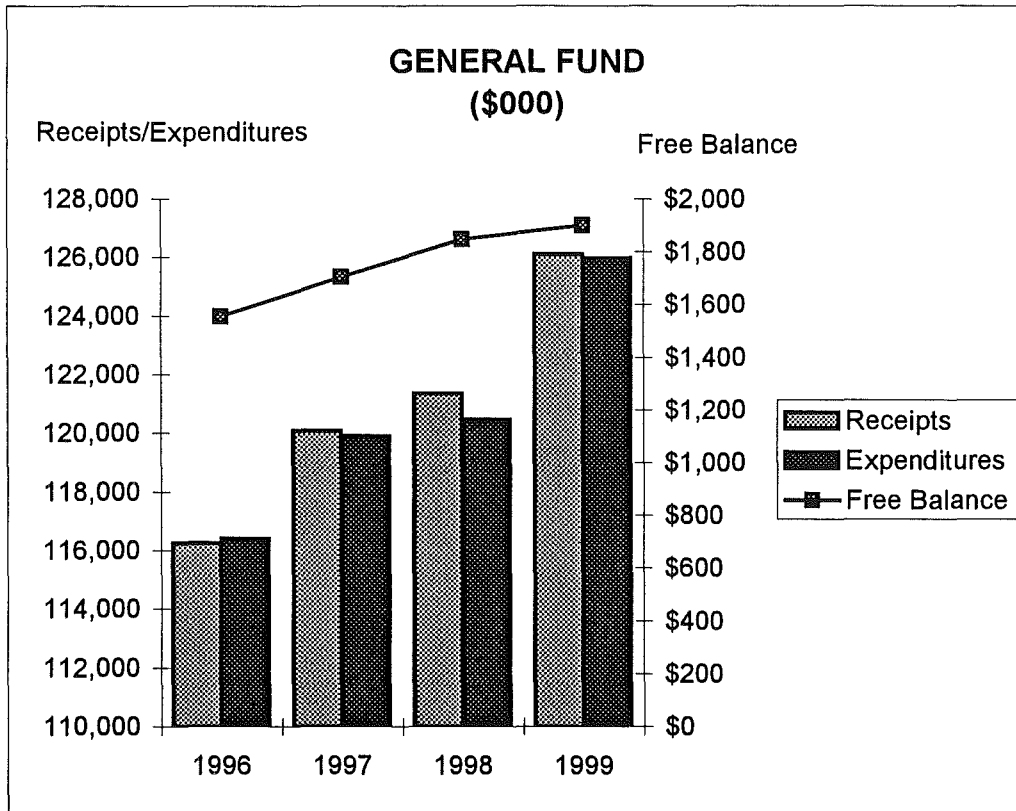
CATEGORY/DEPARTMENT	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
<u>Local Taxes</u>				
Police & Fire Pension				
Transfer	\$1,330,000	\$1,442,000	\$1,558,280	\$1,687,140
General Property Taxes	12,116,642	13,870,814	13,765,593	13,800,620
Income Tax	61,118,020	61,331,782	61,167,670	63,000,000
Total Local Taxes	\$74,564,662	\$76,644,596	\$76,491,543	\$78,487,760
<u>State Taxes</u>				
Cigarette	9,790	9,597	8,857	8,800
Inheritance	4,009,080	3,653,512	5,172,638	5,000,000
Liquor Permits	283,338	278,265	270,679	275,000
Local Government	10,600,395	11,250,019	13,475,173	13,744,680
Total State Taxes	14,902,603	15,191,393	18,927,347	19,028,480
Total Tax Receipts	\$89,467,265	\$91,835,989	\$95,418,890	\$97,516,240
<u>Non-Tax Receipts</u>				
Judicial	3,959,110	4,072,852	3,887,774	3,900,000
Commission/Executive	4,229,037	6,662,044	6,523,582	9,735,000
Treasury Investments	5,800,000	3,600,000	3,100,000	3,000,000
Safety Department	1,558,124	2,055,732	1,611,399	1,620,000
Health Department	693,024	1,011,031	222,616	222,000
Service Department	215,754	409,508	217,605	218,000
Curbservice Fees	8,513,217	8,694,823	8,597,271	8,600,000
Recycling Fees	1,222,519	1,326,766	1,325,719	1,325,000
Landfill Fees	600,506	435,926	468,583	0
Total Non-Tax Receipts	26,791,291	28,268,682	25,954,549	28,620,000
 TOTAL GENERAL FUND RECEIPTS	 \$116,258,556	 \$120,104,671	 \$121,373,439	 \$126,136,240

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$87,609,884	\$90,449,628	\$92,527,681	\$95,789,190
Other Operations & Maintenance	28,136,008	29,172,799	27,828,404	30,060,030
Capital Outlay	662,020	293,503	125,258	148,770
TOTAL GENERAL FUND EXPENDITURES	\$116,407,912	\$119,915,930	\$120,481,343	\$125,997,990

GENERAL FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$5,832	\$5,683	\$5,872	\$6,764
Receipts	116,259	120,105	121,373	126,136
Available Resources	\$122,091	\$125,788	\$127,245	\$132,900
Expenditures	116,408	119,916	120,481	125,998
Encumbrances	4,129	4,167	4,916	5,000
Total Uses	\$120,537	\$124,083	\$125,397	\$130,998
Free Balance December 31	\$1,554	\$1,705	\$1,848	\$1,902



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$7,200,263	\$3,752,182	\$1,068,823	\$1,037,882
Receipts - 01/01-12/31	84,049,272	85,271,223	88,490,634	91,145,350
Available Resources	\$91,249,535	\$89,023,405	\$89,559,457	\$92,183,232
Less Expenditures - 01/01 - 12/31	87,497,353	87,954,582	88,521,575	91,001,480
Cash on Hand as of December 31	\$3,752,182	\$1,068,823	\$1,037,882	\$1,181,752
Less: End of -Year Encumbrances	228,179	63,549	54,332	55,000
Unencumbered Balance as of December 31	\$3,524,003	\$1,005,274	\$983,550	\$1,126,752

COMPARATIVE SUMMARY OF RECEIPTS

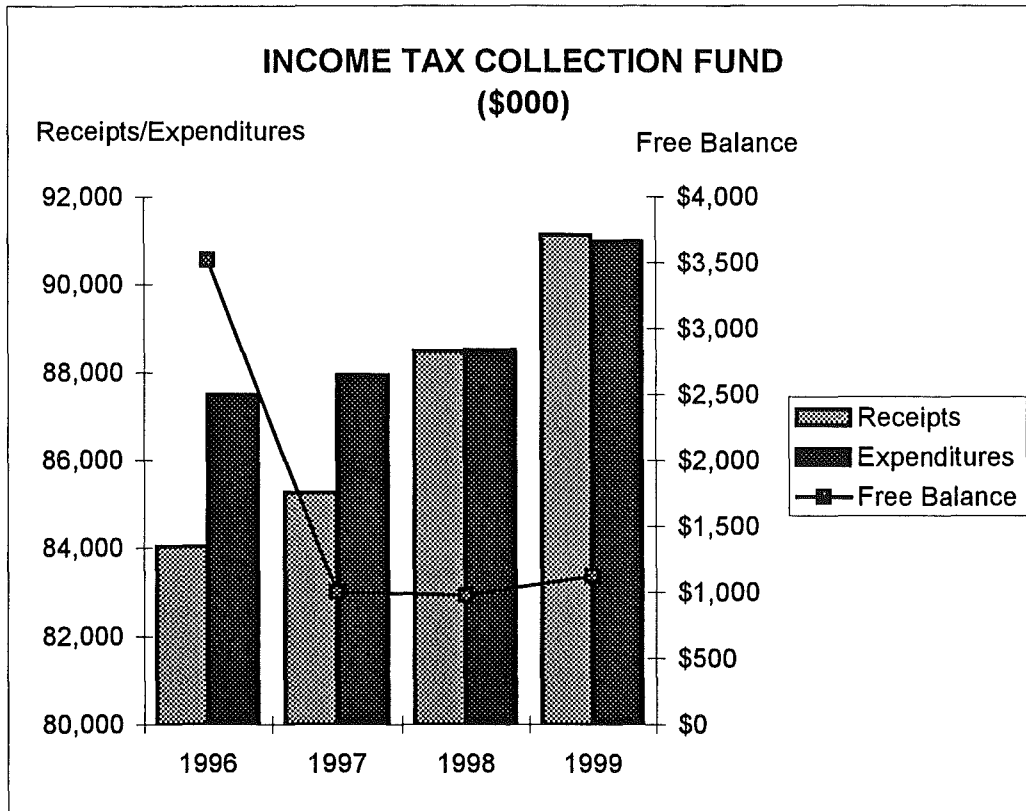
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
City Income Tax	\$84,049,272	\$85,271,223	\$88,490,634	\$91,145,350

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$1,567,942	\$1,613,011	\$1,692,429	\$1,805,540
Other Operations & Maintenance	85,923,666	86,341,571	86,829,146	89,195,940
Capital Outlay	5,745	0	0	0
TOTAL INCOME TAX COLLECTION FUND EXPENDITURES	\$87,497,353	\$87,954,582	\$88,521,575	\$91,001,480

INCOME TAX COLLECTION FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$7,200	\$3,752	\$1,068	\$1,037
Receipts	84,049	85,271	88,491	91,145
Available Resources	\$91,249	\$89,023	\$89,559	\$92,182
Expenditures	87,497	87,955	88,522	91,001
Encumbrances	228	63	54	55
Total Uses	\$87,725	\$88,018	\$88,576	\$91,056
Free Balance December 31	\$3,524	\$1,005	\$983	\$1,126



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$145,371	\$517	\$439,697	\$652,257
Receipts - 01/01-12/31	6,513,776	7,332,229	7,369,619	7,429,000
Available Resources	\$6,659,147	\$7,332,746	\$7,809,316	\$8,081,257
Less Expenditures - 01/01 - 12/31	6,658,630	6,893,049	7,157,059	7,514,940
Cash on Hand as of December 31	\$517	\$439,697	\$652,257	\$566,317
Less: End of -Year Encumbrances	121,936	115,423	50,361	50,000
Unencumbered Balance as of December 31	(\$121,419)	\$324,274	\$601,896	\$516,317

COMPARATIVE SUMMARY OF RECEIPTS

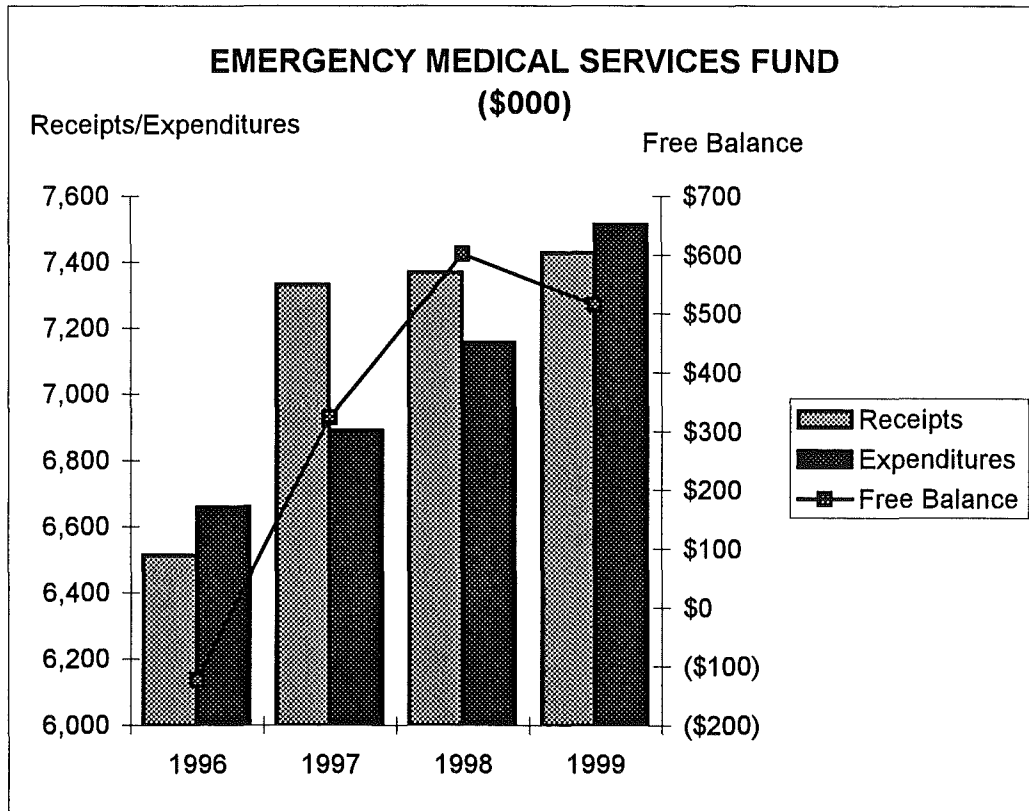
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
General Property Tax	\$6,342,986	\$7,297,096	\$7,341,799	\$7,400,000
Non-Resident Billing	19,790	34,461	22,083	29,000
General Fund Subsidy	151,000	0	0	0
Other	0	672	5,737	0
TOTAL EMS REVENUES	\$6,513,776	\$7,332,229	\$7,369,619	\$7,429,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$6,197,100	\$6,512,178	\$6,779,733	\$7,143,550
Other Operations & Maintenance	410,210	380,871	370,334	371,390
Capital Outlay	51,320	0	6,992	0
TOTAL EMERGENCY MEDICAL SERVICE FUND EXPENDITURES	\$6,658,630	\$6,893,049	\$7,157,059	\$7,514,940

EMERGENCY MEDICAL SERVICES FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$145	\$0	\$439	\$652
Receipts	6,514	7,332	7,370	7,429
Available Resources	\$6,659	\$7,332	\$7,809	\$8,081
Expenditures	6,659	6,893	7,157	7,515
Encumbrances	122	115	50	50
Total Uses	\$6,781	\$7,008	\$7,207	\$7,565
Free Balance December 31	(\$122)	\$324	\$602	\$516



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$63,600	\$482,760	\$268,053	\$267,857
Receipts - 01/01-12/31	11,969,226	11,790,178	11,818,869	12,318,870
Available Resources	\$12,032,826	\$12,272,938	\$12,086,922	\$12,586,727
Less Expenditures - 01/01 - 12/31	11,550,066	12,004,885	11,819,065	12,510,430
Cash on Hand as of December 31	\$482,760	\$268,053	\$267,857	\$76,297
Less: End of -Year Encumbrances	11,986	4,336	531	4,500
Unencumbered Balance as of December 31	\$470,774	\$263,717	\$267,326	\$71,797

COMPARATIVE SUMMARY OF RECEIPTS

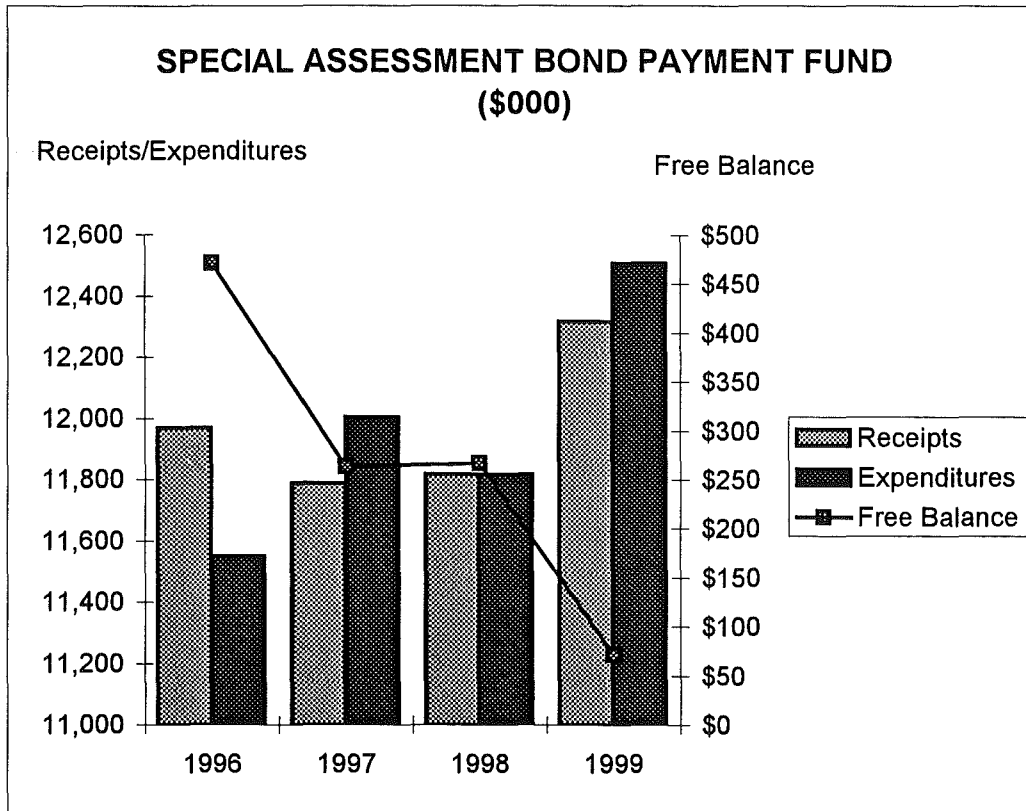
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Collections from Summit County	\$11,969,226	\$11,790,178	\$11,818,869	\$12,318,870

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$273,563	\$278,584	\$285,526	\$310,530
Other Operations & Maintenance	11,276,503	11,723,803	11,533,539	12,197,400
Capital Outlay	0	2,498	0	2,500
TOTAL SPECIAL ASSESSMENT BOND PAYMENT FUND EXPENDITURES	\$11,550,066	\$12,004,885	\$11,819,065	\$12,510,430

SPECIAL ASSESSMENT BOND PAYMENT FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$64	\$483	\$268	\$268
Receipts	11,969	11,790	11,819	12,319
Available Resources	\$12,033	\$12,273	\$12,087	\$12,587
Expenditures	11,550	12,005	11,819	12,510
Encumbrances	12	4	1	5
Total Uses	\$11,562	\$12,009	\$11,820	\$12,515
Free Balance December 31	\$471	\$264	\$267	\$72



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$53,298	\$57,878	\$118,700	\$126,182
Receipts - 01/01-12/31	679,438	781,822	786,622	792,000
Available Resources	\$732,736	\$839,700	\$905,322	\$918,182
Less Expenditures - 01/01 - 12/31	674,858	721,000	779,140	900,000
Cash on Hand as of December 31	\$57,878	\$118,700	\$126,182	\$18,182
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$57,878	\$118,700	\$126,182	\$18,182

COMPARATIVE SUMMARY OF RECEIPTS

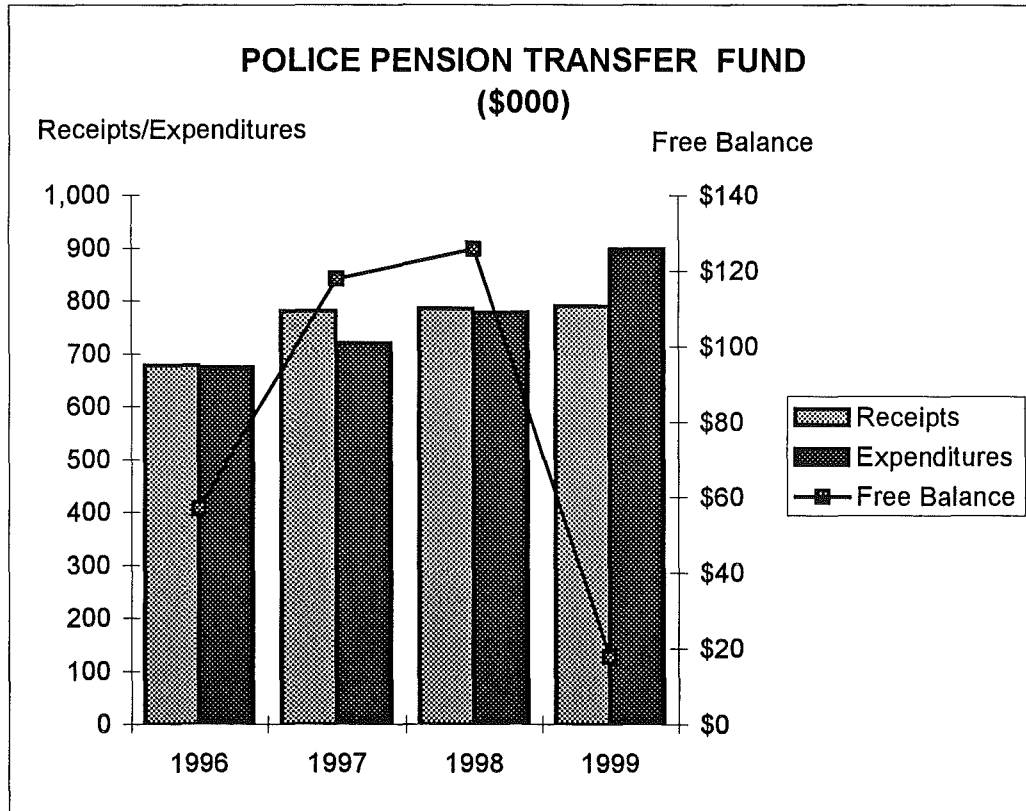
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Property Taxes (.3 mills)	\$679,438	\$781,822	\$786,622	\$792,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	674,858	721,000	779,140	900,000
Capital Outlay	0	0	0	0
TOTAL POLICE PENSION TRANSFER FUND EXPENDITURES	\$674,858	\$721,000	\$779,140	\$900,000

POLICE PENSION TRANSFER FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$53	\$57	\$118	\$126
Receipts	679	782	787	792
Available Resources	\$732	\$839	\$905	\$918
Expenditures	675	721	779	900
Encumbrances	0	0	0	0
Total Uses	\$675	\$721	\$779	\$900
Free Balance December 31	\$57	\$118	\$126	\$18



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$53,298	\$57,878	\$118,700	\$126,182
Receipts - 01/01-12/31	679,438	781,822	786,622	792,000
Available Resources	\$732,736	\$839,700	\$905,322	\$918,182
Less Expenditures - 01/01 - 12/31	674,858	721,000	779,140	900,000
Cash on Hand as of December 31	\$57,878	\$118,700	\$126,182	\$18,182
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$57,878	\$118,700	\$126,182	\$18,182

COMPARATIVE SUMMARY OF RECEIPTS

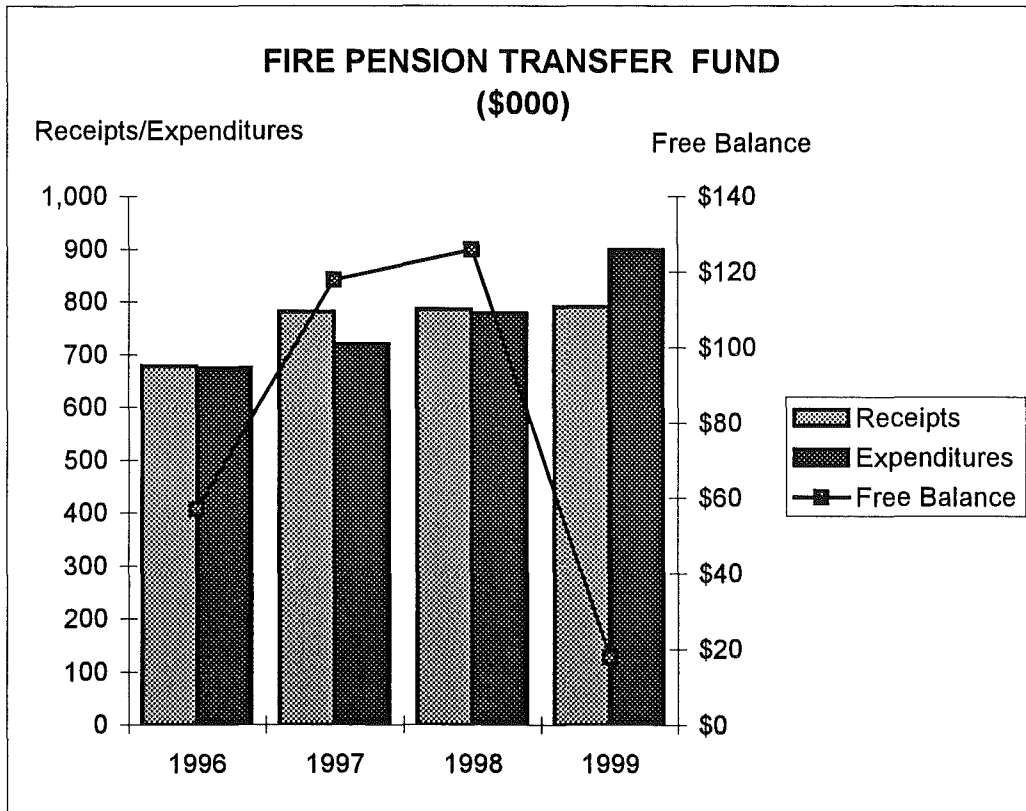
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Property Taxes (.3 mills)	\$679,438	\$781,822	\$786,622	\$792,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	674,858	721,000	779,140	900,000
Capital Outlay	0	0	0	0
TOTAL FIRE PENSION TRANSFER FUND EXPENDITURES	\$674,858	\$721,000	\$779,140	\$900,000

FIRE PENSION TRANSFER FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$53	\$57	\$118	\$126
Receipts	679	782	787	792
Available Resources	\$732	\$839	\$905	\$918
Expenditures	675	721	779	900
Encumbrances	0	0	0	0
Total Uses	\$675	\$721	\$779	\$900
Free Balance December 31	\$57	\$118	\$126	\$18



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$10,180	\$557,107	\$61,610	\$115,547
Receipts - 01/01-12/31	22,402,845	22,684,759	22,624,031	23,301,870
Available Resources	\$22,413,025	\$23,241,866	\$22,685,641	\$23,417,417
Less Expenditures - 01/01 - 12/31	21,855,918	23,180,256	22,570,094	22,659,420
Cash on Hand as of December 31	\$557,107	\$61,610	\$115,547	\$757,997
Less: End of -Year Encumbrances	20,506	15,916	34,624	16,000
Unencumbered Balance as of December 31	\$536,601	\$45,694	\$80,923	\$741,997

COMPARATIVE SUMMARY OF RECEIPTS

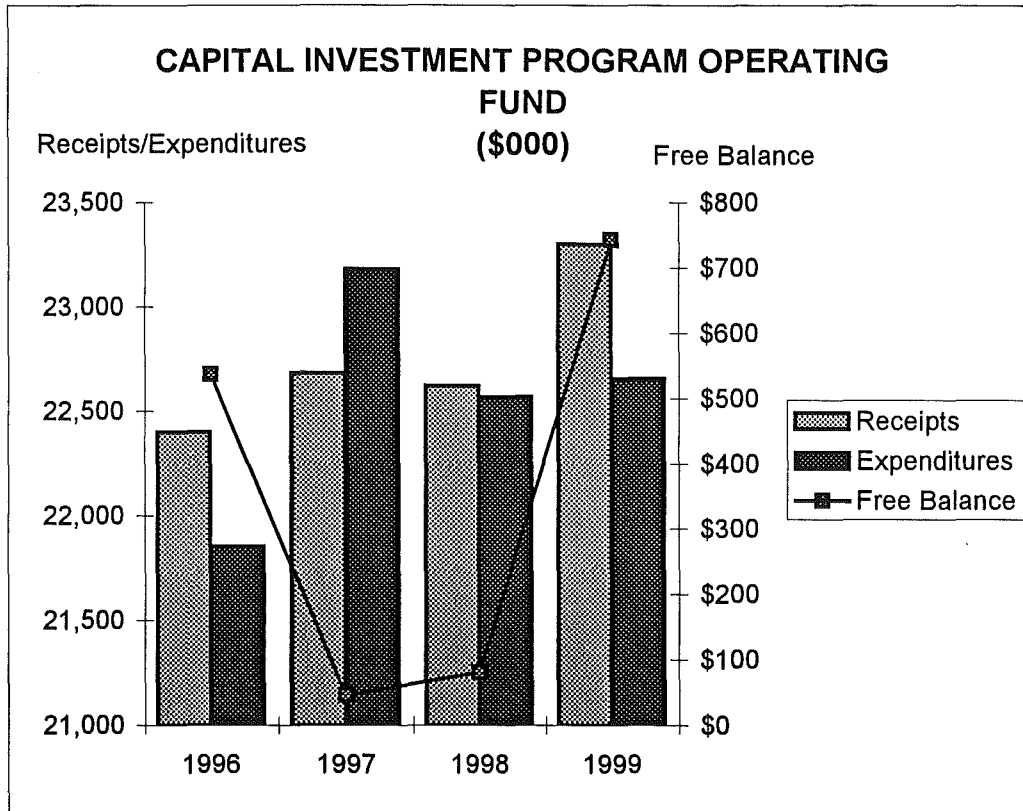
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Income Tax	\$22,402,483	\$22,684,357	\$22,623,660	\$23,301,370
Other Transfer In	0	0	0	0
Miscellaneous	362	402	371	500
TOTAL CIP OPERATING FUND REVENUES	\$22,402,845	\$22,684,759	\$22,624,031	\$23,301,870

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$986,797	\$1,018,729	\$1,068,605	\$1,125,630
Other Operations & Maintenance	20,865,534	22,161,527	21,499,308	21,510,290
Capital Outlay	3,587	0	2,181	23,500
TOTAL CAPITAL INVESTMENT PROGRAM OPERATING FUND EXPENDITURES	\$21,855,918	\$23,180,256	\$22,570,094	\$22,659,420

CAPITAL INVESTMENT PROGRAM OPERATING FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$10	\$557	\$62	\$116
Receipts	22,403	22,685	22,624	23,302
Available Resources	\$22,413	\$23,242	\$22,686	\$23,418
Expenditures	21,856	23,180	22,570	22,659
Encumbrances	20	16	35	16
Total Uses	\$21,876	\$23,196	\$22,605	\$22,675
Free Balance December 31	\$537	\$46	\$81	\$743



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.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE HIGHWAY MAINTENANCE FUND (20700)	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$505,160	\$106,072	\$55,889	\$833,919
Receipts - 01/01-12/31	8,828,695	8,894,319	8,818,600	8,894,160
Available Resources	\$9,333,855	\$9,000,391	\$8,874,489	\$9,728,079
Less Expenditures - 01/01 - 12/31	9,227,783	8,944,502	8,040,570	9,107,150
Cash on Hand as of December 31	\$106,072	\$55,889	\$833,919	\$620,929
Less: End of -Year Encumbrances	214,973	404,571	455,490	405,000
Unencumbered Balance as of December 31	(\$108,901)	(\$348,682)	\$378,429	\$215,929

COMPARATIVE SUMMARY OF RECEIPTS

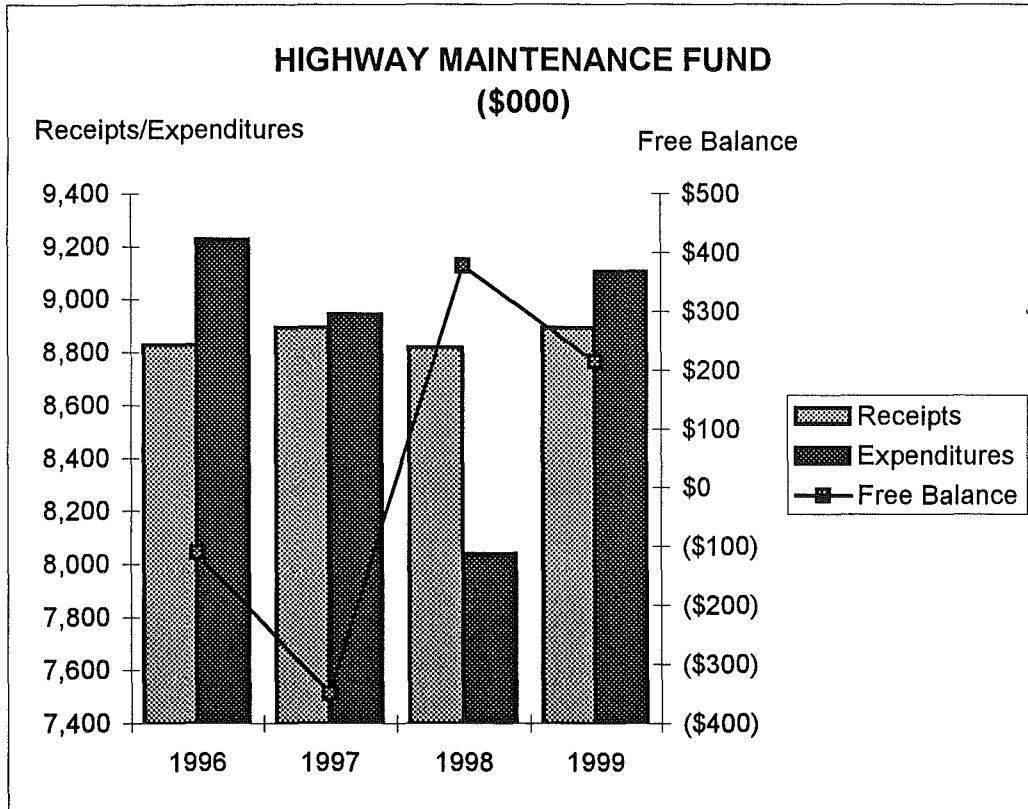
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Finance Administrative:				
Gasoline Tax	\$3,815,970	\$3,690,364	\$3,690,941	\$3,693,000
Motor Vehicle License Tax	1,504,611	1,511,127	1,549,156	1,579,160
General Fund Subsidy	2,000,000	2,000,000	1,666,690	1,625,000
Sales and Service Revenue	299,762	239,790	438,688	500,000
Transfer from State of Ohio	1,208,352	1,453,038	1,473,125	1,497,000
 TOTAL HIGHWAY MAINTENANCE FUND RECEIPTS	 \$8,828,695	 \$8,894,319	 \$8,818,600	 \$8,894,160

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$5,731,895	\$5,759,604	\$5,784,480	\$5,932,190
Other Operations & Maintenance	3,482,420	3,173,716	2,241,224	3,164,960
Capital Outlay	13,468	11,182	14,866	10,000
 TOTAL HIGHWAY MAINTENANCE FUND EXPENDITURES	 \$9,227,783	 \$8,944,502	 \$8,040,570	 \$9,107,150

HIGHWAY MAINTENANCE FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$505	\$106	\$55	\$833
Receipts	8,829	8,894	8,819	8,894
Available Resources	\$9,334	\$9,000	\$8,874	\$9,727
Expenditures	9,228	8,945	8,041	9,107
Encumbrances	215	404	455	405
Total Uses	\$9,443	\$9,349	\$8,496	\$9,512
Free Balance December 31	(\$109)	(\$349)	\$378	\$215



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$242,955	\$129,114	\$366,025	\$937,928
Receipts - 01/01-12/31	3,876,023	3,892,072	3,908,290	3,903,000
Available Resources	\$4,118,978	\$4,021,186	\$4,274,315	\$4,840,928
Less Expenditures - 01/01 - 12/31	3,989,864	3,655,161	3,336,387	3,963,190
Cash on Hand as of December 31	\$129,114	\$366,025	\$937,928	\$877,738
Less: End of -Year Encumbrances	145,786	216,802	176,251	217,000
Unencumbered Balance as of December 31	(\$16,672)	\$149,223	\$761,677	\$660,738

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Sale of Notes	\$3,821,775	\$3,845,000	\$3,835,000	\$3,845,000
General Sales & Services	54,248	47,072	73,290	58,000

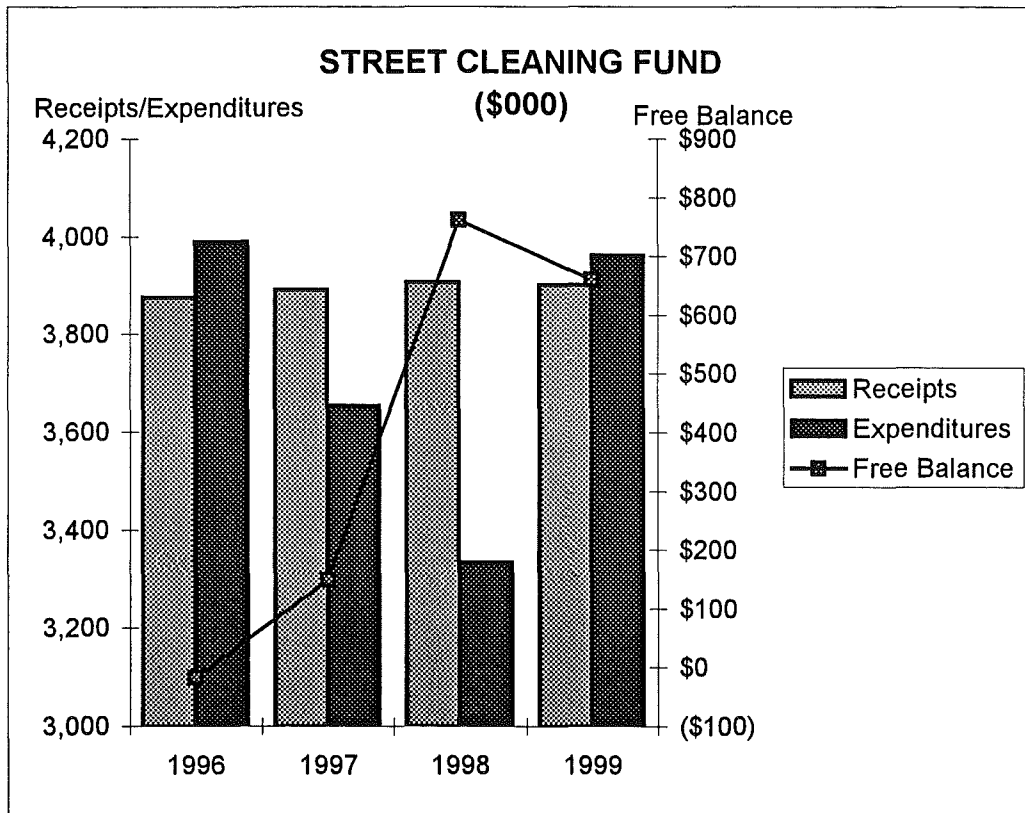
TOTAL GENERAL SPECIAL ASSESSMENT OPERATING FUND RECEIPTS	\$3,876,023	\$3,892,072	\$3,908,290	\$3,903,000
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COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$1,909,923	\$1,951,735	\$1,944,751	\$2,199,860
Other Operations & Maintenance	2,079,305	1,703,426	1,391,636	1,763,330
Capital Outlay	636	0	0	0
TOTAL GENERAL SPECIAL ASSESSMENT OPERATING FUND EXPENDITURES	\$3,989,864	\$3,655,161	\$3,336,387	\$3,963,190

GENERAL SPECIAL ASSESSMENT OPERATING FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$243	\$129	\$366	\$938
Receipts	3,876	3,892	3,908	3,903
Available Resources	\$4,119	\$4,021	\$4,274	\$4,841
Expenditures	3,990	3,655	3,336	3,963
Encumbrances	146	217	176	217
Total Uses	\$4,136	\$3,872	\$3,512	\$4,180
Free Balance December 31	(\$17)	\$149	\$762	\$661



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$1,782,290	\$1,017,089	\$2,435,617	\$3,740,963
Receipts - 01/01-12/31	14,144	2,888,033	2,882,871	2,883,000
Available Resources	\$1,796,434	\$3,905,122	\$5,318,488	\$6,623,963
Less Expenditures - 01/01 - 12/31	779,345	1,469,505	1,577,525	1,871,260
Cash on Hand as of December 31	\$1,017,089	\$2,435,617	\$3,740,963	\$4,752,703
Less: End of -Year Encumbrances	61,014	276,723	59,931	277,000
Unencumbered Balance as of December 31	\$956,075	\$2,158,894	\$3,681,032	\$4,475,703

COMPARATIVE SUMMARY OF RECEIPTS

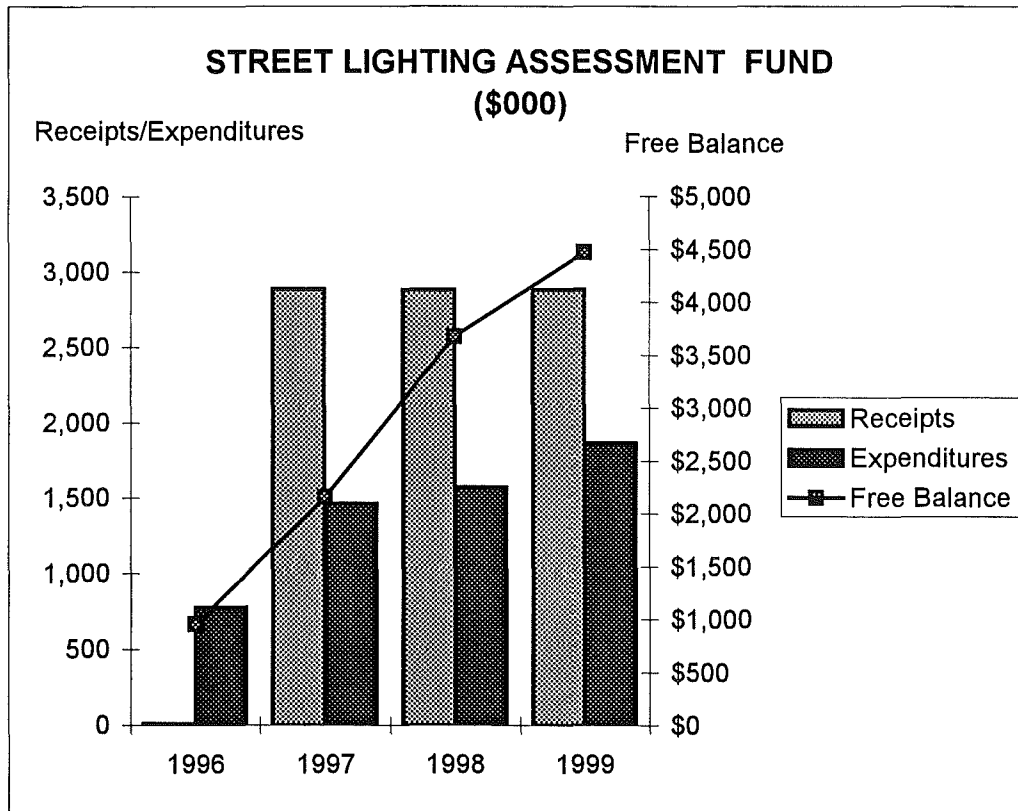
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Special Assessments	\$0	\$2,871,140	\$2,860,775	\$2,861,000
Miscellaneous Reimbursements	14,144	16,893	22,096	22,000
TOTAL STREET LIGHTING ASSESSMENT FUND RECEIPTS	\$14,144	\$2,888,033	\$2,882,871	\$2,883,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$21,954	\$66,181	\$68,988	\$73,020
Other Operations & Maintenance	757,391	1,403,324	1,508,537	1,798,240
Capital Outlay	0	0	0	0
TOTAL STREET LIGHTING ASSESSMENT FUND EXPENDITURES	\$779,345	\$1,469,505	\$1,577,525	\$1,871,260

STREET LIGHTING ASSESSMENT FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$1,782	\$1,017	\$2,435	\$3,740
Receipts	14	2,888	2,883	2,883
Available Resources	\$1,796	\$3,905	\$5,318	\$6,623
Expenditures	779	1,470	1,578	1,871
Encumbrances	61	277	60	277
Total Uses	\$840	\$1,747	\$1,638	\$2,148
Free Balance December 31	\$956	\$2,158	\$3,680	\$4,475



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$764,199	\$895,452	\$739,227	\$1,224,010
Receipts - 01/01-12/31	1,076,684	1,054,686	1,459,935	1,459,940
Available Resources	\$1,840,883	\$1,950,138	\$2,199,162	\$2,683,950
Less Expenditures - 01/01 - 12/31	945,431	1,210,911	975,152	1,091,130
Cash on Hand as of December 31	\$895,452	\$739,227	\$1,224,010	\$1,592,820
Less: End of -Year Encumbrances	575,162	8,021	35,982	35,000
Unencumbered Balance as of December 31	\$320,290	\$731,206	\$1,188,028	\$1,557,820

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Local Emission/Asbestos Fees	\$0	\$154,138	\$160,510	\$160,510
Federal Grant	1,076,684	233,236	379,998	380,000
State General Revenue	0	160,232	284,649	284,650
State Permit Fees	0	500,565	626,485	626,490
Other Revenue	0	6,515	8,293	8,290

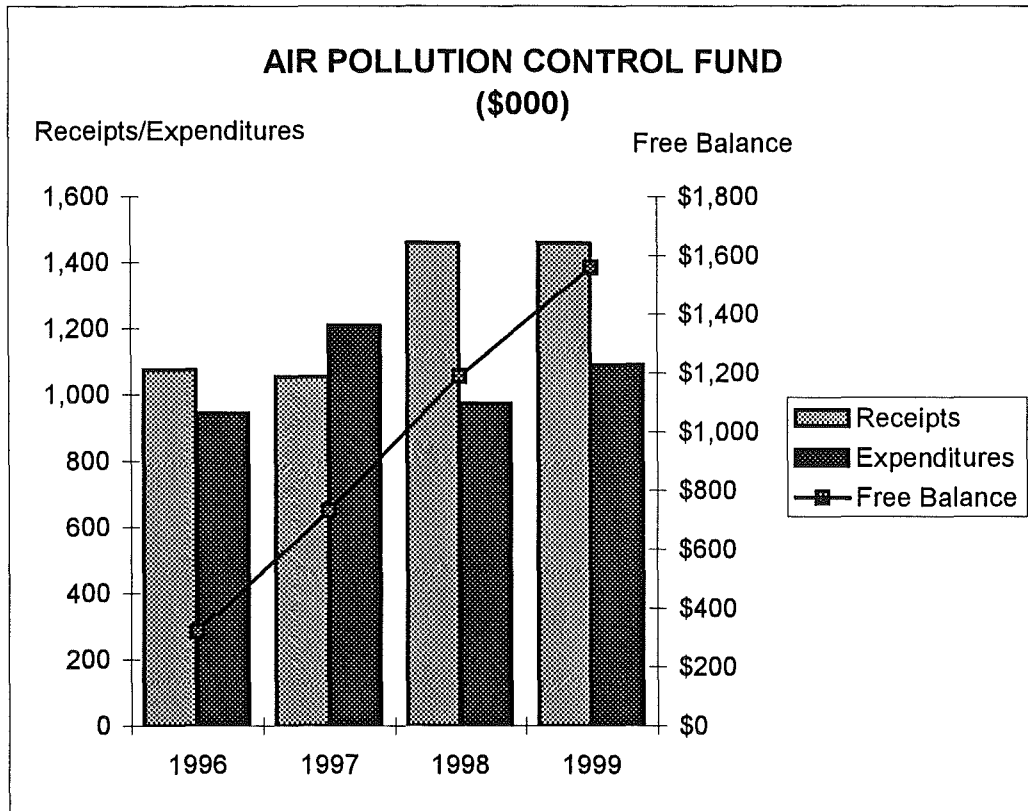
TOTAL AIR POLLUTION CONTROL FUND RECEIPTS	\$1,076,684	\$1,054,686	\$1,459,935	\$1,459,940
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COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$757,539	\$778,809	\$817,090	\$885,530
Other Operations & Maintenance	133,913	403,152	146,853	193,600
Capital Outlay	53,979	28,950	11,209	12,000
TOTAL AIR POLLUTION CONTROL FUND EXPENDITURES	\$945,431	\$1,210,911	\$975,152	\$1,091,130

AIR POLLUTION CONTROL FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$764	\$896	\$740	\$1,225
Receipts	1,077	1,055	1,460	1,460
Available Resources	\$1,841	\$1,951	\$2,200	\$2,685
Expenditures	945	1,211	975	1,091
Encumbrances	575	8	36	35
Total Uses	\$1,520	\$1,219	\$1,011	\$1,126
Free Balance December 31	\$321	\$732	\$1,189	\$1,559



Major source of revenues are federal and state grants. The City Air Pollution Control Division of the Health Department serves all of Summit, Portage 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

	ACTUAL	ACTUAL	ACTUAL	BUDGETED
THE AMATS FUND (23000)	1996	1997	1998	1999
Cash Balance January 1	(\$73,659)	(\$103,034)	(\$61,907)	(\$44,488)
Receipts - 01/01-12/31	851,081	990,558	958,434	1,012,280
Available Resources	\$777,422	\$887,524	\$896,527	\$967,792
Less Expenditures - 01/01 - 12/31	880,456	949,431	941,015	1,128,160
Cash on Hand as of December 31	(\$103,034)	(\$61,907)	(\$44,488)	(\$160,368)
Less: End of -Year Encumbrances	40,320	14,746	429,064	15,000
Unencumbered Balance as of December 31	(\$143,354)	(\$76,653)	(\$473,552)	(\$175,368)

COMPARATIVE SUMMARY OF RECEIPTS

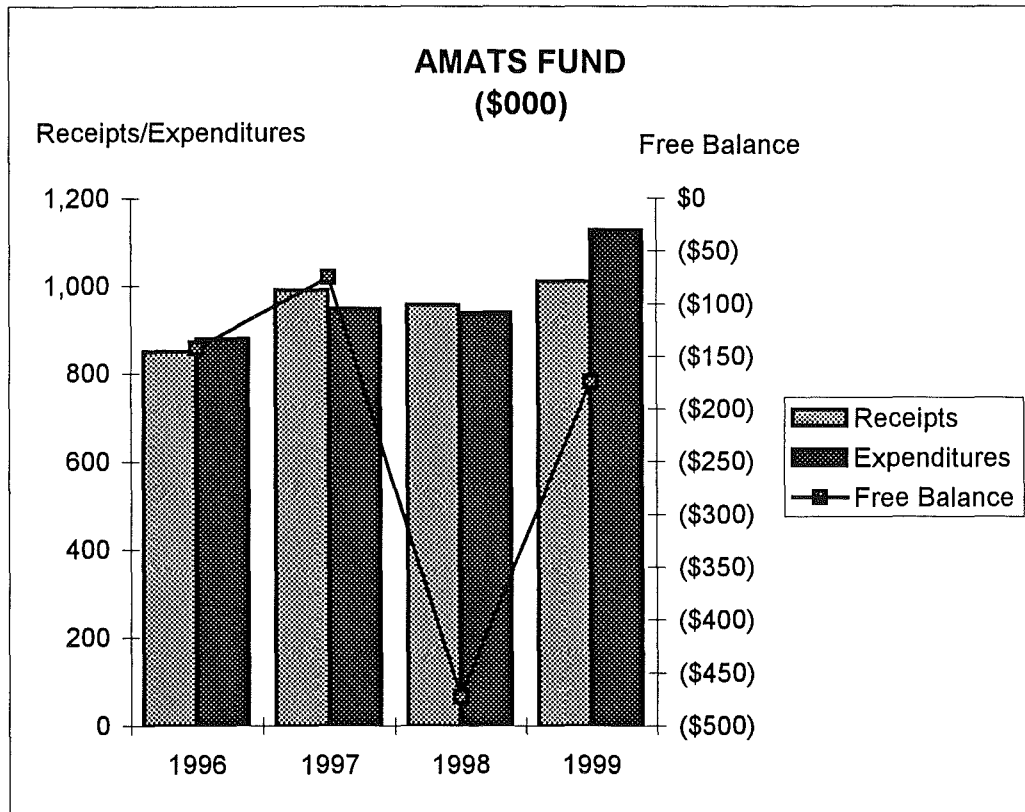
	ACTUAL	ACTUAL	ACTUAL	BUDGETED
SOURCE	1996	1997	1998	1999
Federal /State Grants	\$711,550	\$867,256	\$917,279	\$967,280
Dues and Memberships	139,531	123,302	41,155	45,000
TOTAL AMATS FUND RECEIPTS	\$851,081	\$990,558	\$958,434	\$1,012,280

COMPARATIVE STATEMENT OF EXPENDITURES

	ACTUAL	ACTUAL	ACTUAL	BUDGETED
CATEGORY	1996	1997	1998	1999
Wages and Benefits	\$684,521	\$720,835	\$720,530	\$824,100
Other Operations & Maintenance	195,935	219,193	220,485	304,060
Capital Outlay	0	9,403	0	0
TOTAL AMATS FUND EXPENDITURES	\$880,456	\$949,431	\$941,015	\$1,128,160

AMATS FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	(\$73)	(\$102)	(\$60)	(\$43)
Receipts	851	991	958	1,012
Available Resources	\$778	\$889	\$898	\$969
Expenditures	880	949	941	1,128
Encumbrances	40	15	429	15
Total Uses	\$920	\$964	\$1,370	\$1,143
Free Balance December 31	(\$142)	(\$75)	(\$472)	(\$174)



Major sources of revenues are federal/state grants and dues and membership fees. AMATS (Akron Metropolitan 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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	(\$614,804)	(\$1,096,989)	(\$327,246)	(\$956,347)
Receipts - 01/01-12/31	2,974,797	4,399,290	2,931,463	3,856,000
Available Resources	\$2,359,993	\$3,302,301	\$2,604,217	\$2,899,653
Less Expenditures - 01/01 - 12/31	3,456,982	3,629,547	3,560,564	3,856,190
Cash on Hand as of December 31	(\$1,096,989)	(\$327,246)	(\$956,347)	(\$956,537)
Less: End of -Year Encumbrances	368,547	89,269	65,944	90,000
Unencumbered Balance as of December 31	(\$1,465,536)	(\$416,515)	(\$1,022,291)	(\$1,046,537)

COMPARATIVE SUMMARY OF RECEIPTS

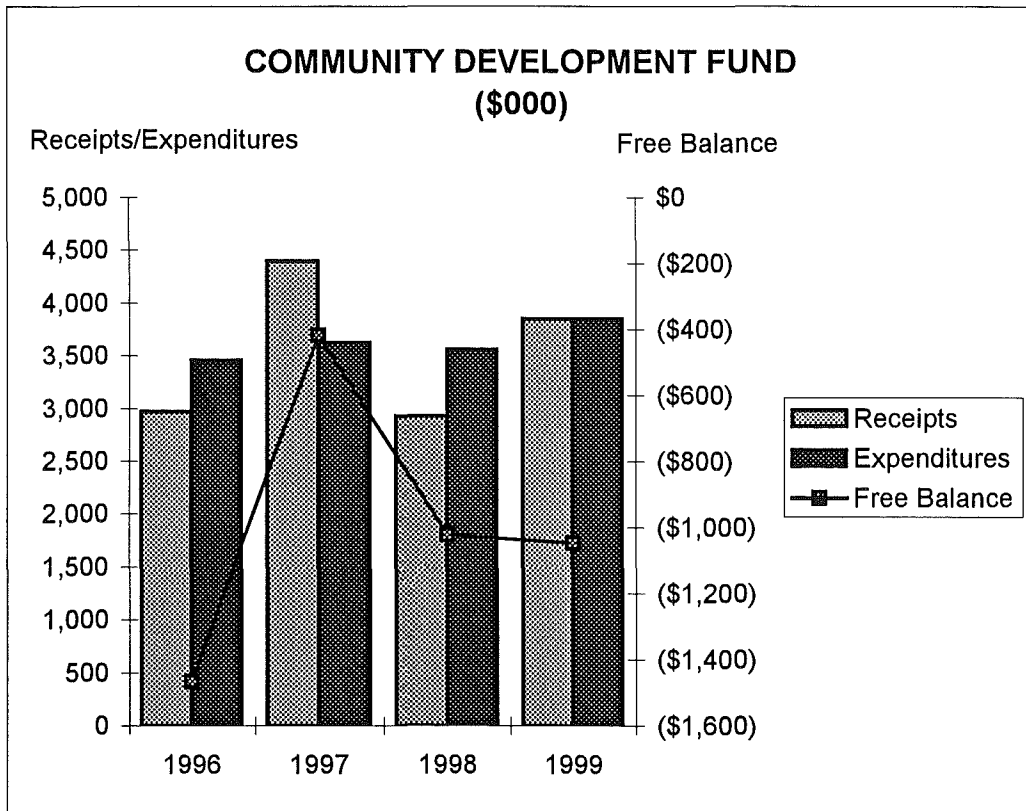
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Federal Grant	\$2,974,797	\$4,399,290	\$2,931,463	\$3,856,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$2,822,120	\$2,810,231	\$3,038,179	\$3,227,200
Other Operations & Maintenance	623,083	815,267	511,934	582,990
Capital Outlay	11,779	4,049	10,451	46,000
TOTAL COMMUNITY DEVELOPMENT ROTARY FUND EXPENDITURES	\$3,456,982	\$3,629,547	\$3,560,564	\$3,856,190

COMMUNITY DEVELOPMENT FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	(\$615)	(\$1,097)	(\$328)	(\$957)
Receipts	2,975	4,399	2,931	3,856
Available Resources	\$2,360	\$3,302	\$2,603	\$2,899
Expenditures	3,457	3,630	3,560	3,856
Encumbrances	369	89	65	90
Total Uses	\$3,826	\$3,719	\$3,625	\$3,946
Free Balance December 31	(\$1,466)	(\$417)	(\$1,022)	(\$1,047)



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

	ACTUAL	ACTUAL	ACTUAL	BUDGETED
THE PIC FUND (25301)	1996	1997	1998	1999
Cash Balance January 1	(\$448,061)	(\$109,007)	(\$407,195)	(\$24,050)
Receipts - 01/01-12/31	4,415,104	3,098,358	4,935,822	6,500,000
Available Resources	\$3,967,043	\$2,989,351	\$4,528,627	\$6,475,950
Less Expenditures - 01/01 - 12/31	4,076,050	3,396,546	4,552,677	6,345,740
Cash on Hand as of December 31	(\$109,007)	(\$407,195)	(\$24,050)	\$130,210
Less: End of -Year Encumbrances	660,072	942,577	1,471,748	943,000
Unencumbered Balance as of December 31	(\$769,079)	(\$1,349,772)	(\$1,495,798)	(\$812,790)

COMPARATIVE SUMMARY OF RECEIPTS

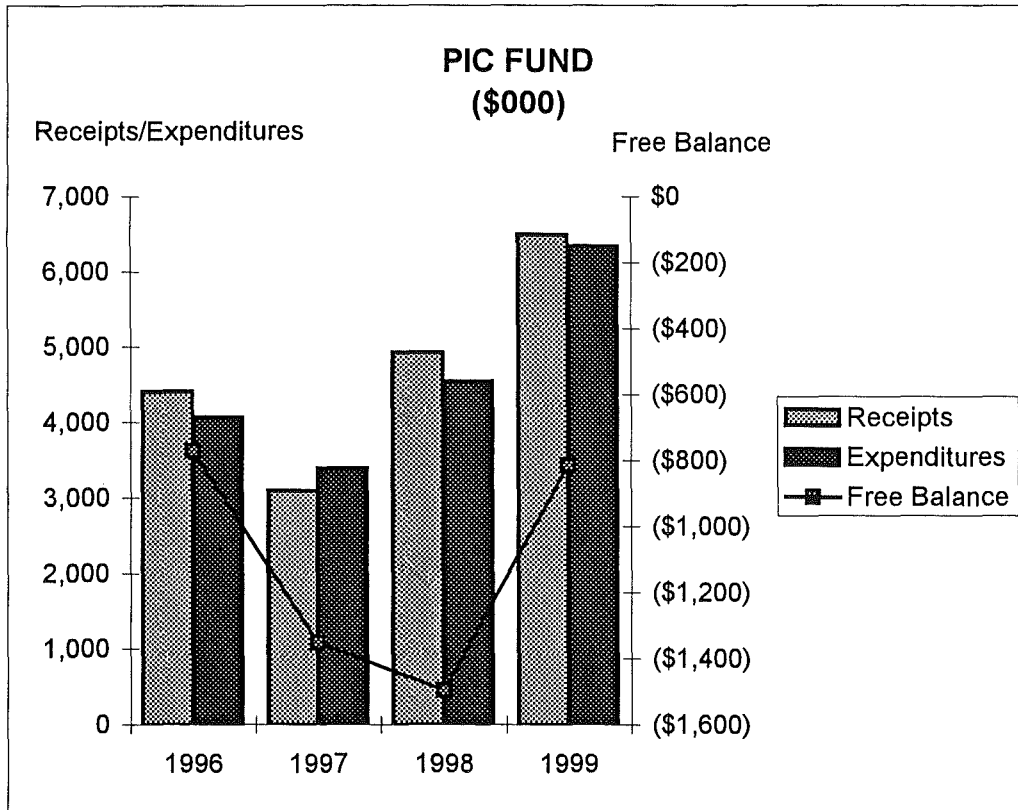
	ACTUAL	ACTUAL	ACTUAL	BUDGETED
SOURCE	1996	1997	1998	1999
Federal Grant	\$4,415,104	\$3,098,358	\$4,935,822	\$6,500,000

COMPARATIVE STATEMENT OF EXPENDITURES

	ACTUAL	ACTUAL	ACTUAL	BUDGETED
CATEGORY	1996	1997	1998	1999
Wages and Benefits	\$365,401	\$337,722	\$358,448	\$451,290
Other Operations & Maintenance	3,710,649	3,058,824	4,194,229	5,894,450
Capital Outlay	0	0	0	0
TOTAL MANPOWER FUND EXPENDITURES	\$4,076,050	\$3,396,546	\$4,552,677	\$6,345,740

PIC FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	(\$449)	(\$110)	(\$409)	(\$25)
Receipts	4,415	3,098	4,936	6,500
Available Resources	\$3,966	\$2,988	\$4,527	\$6,475
Expenditures	4,076	3,397	4,552	6,345
Encumbrances	660	942	1,471	943
Total Uses	\$4,736	\$4,339	\$6,023	\$7,288
Free Balance December 31	(\$770)	(\$1,351)	(\$1,496)	(\$813)



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$306,701	\$342,240	\$284,177	\$302,817
Receipts - 01/01-12/31	566,201	651,580	760,341	800,000
Available Resources	\$872,902	\$993,820	\$1,044,518	\$1,102,817
Less Expenditures - 01/01 - 12/31	530,662	709,643	741,701	824,500
Cash on Hand as of December 31	\$342,240	\$284,177	\$302,817	\$278,317
Less: End of -Year Encumbrances	13,041	14,669	3,328	15,000
Unencumbered Balance as of December 31	\$329,199	\$269,508	\$299,489	\$263,317

COMPARATIVE SUMMARY OF RECEIPTS

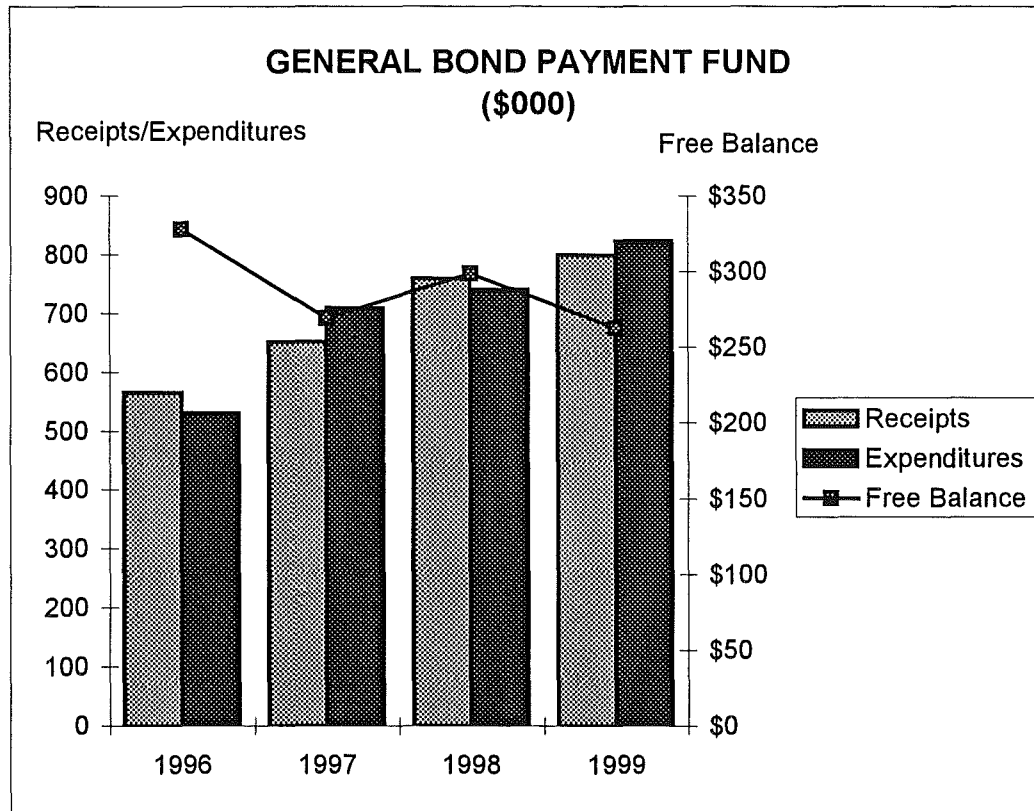
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Property Tax Collection	\$566,201	\$651,580	\$760,341	\$800,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$231,362	\$243,182	\$268,975	\$277,090
Other Operations & Maintenance	299,300	463,963	467,502	543,410
Capital Outlay	0	2,498	5,224	4,000
TOTAL GENERAL BOND PAYMENT FUND EXPENDITURES	\$530,662	\$709,643	\$741,701	\$824,500

GENERAL BOND PAYMENT FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$306	\$341	\$283	\$302
Receipts	566	652	760	800
Available Resources	\$872	\$993	\$1,043	\$1,102
Expenditures	531	710	741	824
Encumbrances	13	14	3	15
Total Uses	\$544	\$724	\$744	\$839
Free Balance December 31	\$328	\$269	\$299	\$263



Revenue source is property tax (0.30 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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$10,801,402	\$11,624,231	\$5,698,052	\$4,930,262
Receipts - 01/01-12/31	32,707,536	32,893,013	33,841,592	34,030,000
Available Resources	\$43,508,938	\$44,517,244	\$39,539,644	\$38,960,262
Less Expenditures - 01/01 - 12/31	31,884,707	38,819,192	34,609,382	36,332,980
Cash on Hand as of December 31	\$11,624,231	\$5,698,052	\$4,930,262	\$2,627,282
Less: End of -Year Encumbrances	1,777,692	1,515,729	1,026,503	1,516,000
Unencumbered Balance as of December 31	\$9,846,539	\$4,182,323	\$3,903,759	\$1,111,282

COMPARATIVE SUMMARY OF RECEIPTS

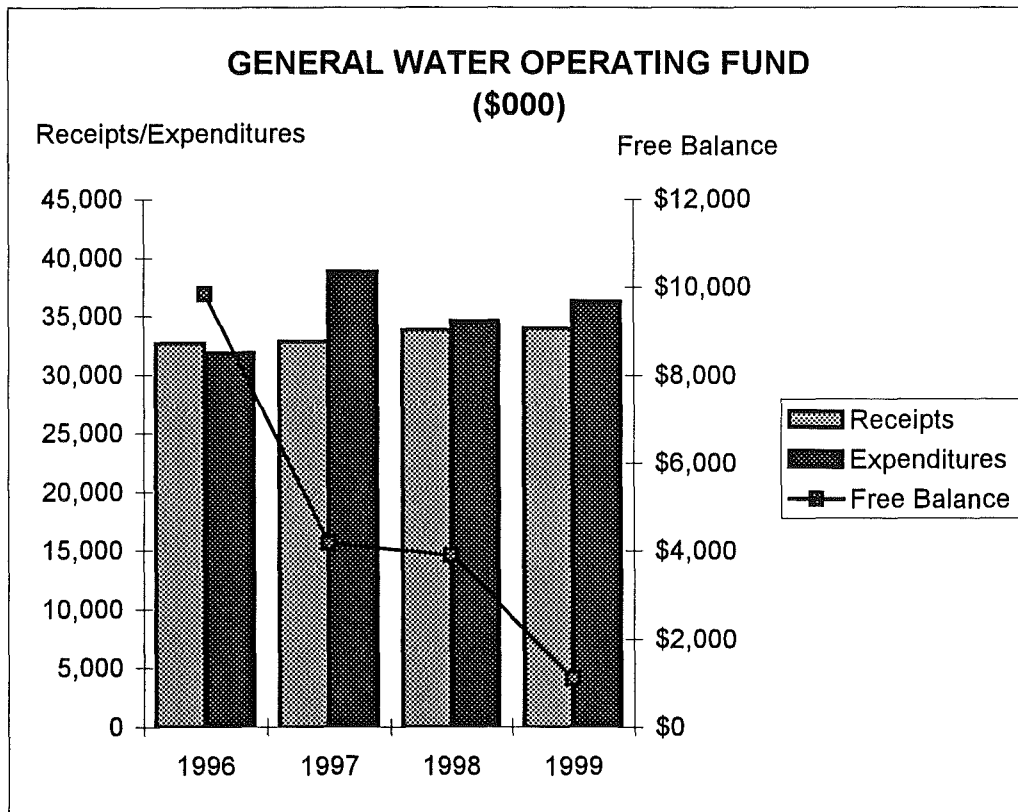
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Bureau Administration:				
Service Charge	\$26,709,084	\$29,319,425	\$29,257,457	\$29,400,000
Administrative Charge	1,550,000	2,010,783	1,599,990	1,650,000
Curbservice Billing Fee	408,125	402,161	421,455	420,000
Other	4,040,327	1,160,644	2,562,690	2,560,000
 TOTAL GENERAL WATER OPERATING FUND RECEIPTS	 \$32,707,536	 \$32,893,013	 \$33,841,592	 \$34,030,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$14,532,765	\$14,643,143	\$15,066,009	\$16,148,550
Other Operations & Maintenance	17,351,942	24,176,049	19,543,373	20,184,430
Capital Outlay	0	0	0	0
 TOTAL GENERAL WATER OPERATING FUND EXPENDITURES	 \$31,884,707	 \$38,819,192	 \$34,609,382	 \$36,332,980

GENERAL WATER OPERATING FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$10,801	\$11,624	\$5,698	\$4,931
Receipts	32,708	32,893	33,842	34,030
Available Resources	\$43,509	\$44,517	\$39,540	\$38,961
Expenditures	31,885	38,819	34,609	36,333
Encumbrances	1,778	1,516	1,027	1,516
Total Uses	\$33,663	\$40,335	\$35,636	\$37,849
Free Balance December 31	\$9,846	\$4,182	\$3,904	\$1,112



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$3,602,119	\$4,558,330	\$8,603,600	\$6,966,283
Receipts - 01/01-12/31	31,109,785	34,989,695	34,200,212	34,215,000
Available Resources	\$34,711,904	\$39,548,025	\$42,803,812	\$41,181,283
Less Expenditures - 01/01 - 12/31	30,153,574	30,944,425	35,837,529	35,683,970
Cash on Hand as of December 31	\$4,558,330	\$8,603,600	\$6,966,283	\$5,497,313
Less: End of -Year Encumbrances	2,342,505	1,911,215	1,440,076	1,440,000
Unencumbered Balance as of December 31	\$2,215,825	\$6,692,385	\$5,526,207	\$4,057,313

COMPARATIVE SUMMARY OF RECEIPTS

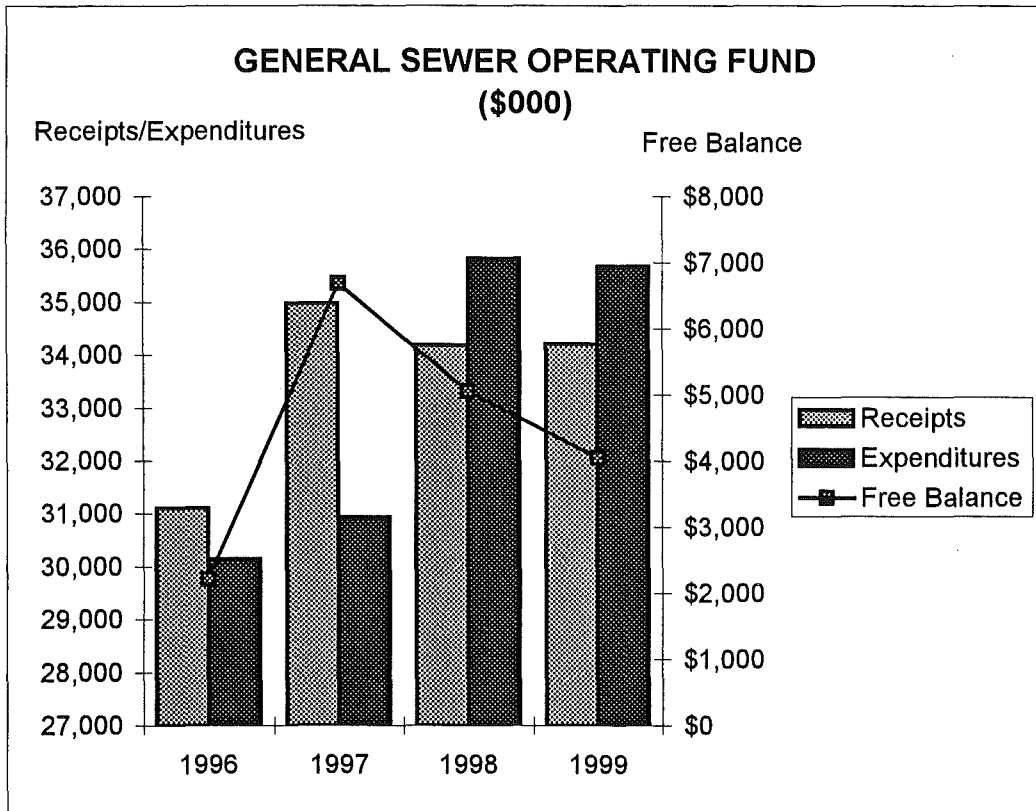
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Administrative:				
Sewer Service Charge	\$25,902,965	\$29,123,989	\$28,875,685	\$28,880,000
Fees (Out of Town)	4,713,487	5,530,934	4,724,861	4,751,000
Other	493,333	334,772	599,666	584,000
 TOTAL GENERAL SEWER OPERATING FUND RECEIPTS	 \$31,109,785	 \$34,989,695	 \$34,200,212	 \$34,215,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$8,132,695	\$8,278,700	\$8,595,726	\$8,980,720
Other Operations & Maintenance	21,802,570	22,234,435	27,017,570	26,640,250
Capital Outlay	218,309	431,290	224,233	63,000
 TOTAL GENERAL SEWER OPERATING FUND EXPENDITURES	 \$30,153,574	 \$30,944,425	 \$35,837,529	 \$35,683,970

GENERAL SEWER OPERATING FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$3,602	\$4,558	\$8,604	\$6,966
Receipts	31,110	34,990	34,200	34,215
Available Resources	\$34,712	\$39,548	\$42,804	\$41,181
Expenditures	30,154	30,944	35,838	35,684
Encumbrances	2,343	1,911	1,911	1,440
Total Uses	\$32,497	\$32,855	\$37,749	\$37,124
Free Balance December 31	\$2,215	\$6,693	\$5,055	\$4,057



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$503,930	\$854,809	\$976,090	\$686,797
Receipts - 01/01-12/31	566,188	601,896	497,501	600,000
Available Resources	\$1,070,118	\$1,456,705	\$1,473,591	\$1,286,797
Less Expenditures - 01/01 - 12/31	215,309	480,615	786,794	1,128,560
Cash on Hand as of December 31	\$854,809	\$976,090	\$686,797	\$158,237
Less: End of -Year Encumbrances	39,831	171,410	145,286	150,000
Unencumbered Balance as of December 31	\$814,978	\$804,680	\$541,511	\$8,237

COMPARATIVE SUMMARY OF RECEIPTS

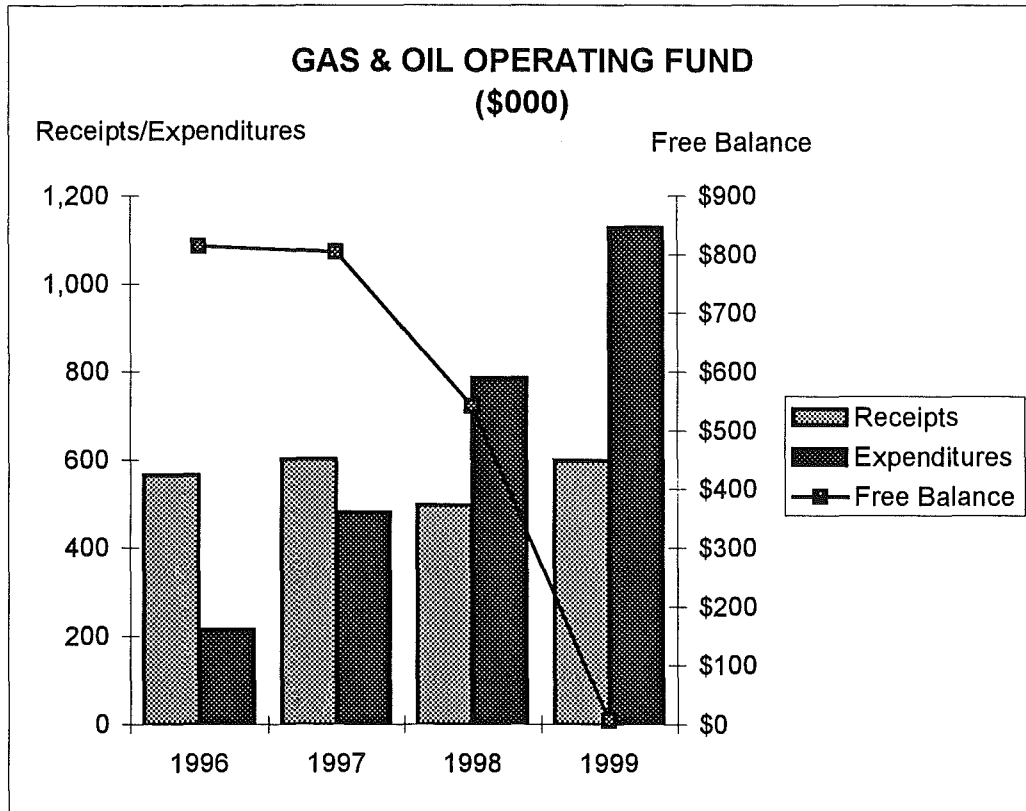
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Sales	\$566,188	\$601,896	\$497,501	\$600,000
Other	0	0	0	0
TOTAL GAS AND OIL OPERATING FUND RECEIPTS	\$566,188	\$601,896	\$497,501	\$600,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$0	\$70,460	\$75,359	\$175,630
Other Operations & Maintenance	206,926	410,155	711,435	952,930
Capital Outlay	8,383	0	0	0
TOTAL GAS AND OIL OPERATING FUND EXPENDITURES	\$215,309	\$480,615	\$786,794	\$1,128,560

GAS & OIL OPERATING FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$504	\$855	\$976	\$687
Receipts	566	602	498	600
Available Resources	\$1,070	\$1,457	\$1,474	\$1,287
Expenditures	215	481	787	1,129
Encumbrances	40	171	145	150
Total Uses	\$255	\$652	\$932	\$1,279
Free Balance December 31	\$815	\$805	\$542	\$8



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

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

THE GOLF COURSE OPERATING FUND (54001)	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$30,205	\$862	\$22,218	\$53,675
Receipts - 01/01-12/31	612,871	753,935	829,571	860,000
Available Resources	\$643,076	\$754,797	\$851,789	\$913,675
Less Expenditures - 01/01 - 12/31	642,214	732,579	798,114	844,700
Cash on Hand as of December 31	\$862	\$22,218	\$53,675	\$68,975
Less: End of -Year Encumbrances	30,150	65,189	57,997	65,000
Unencumbered Balance as of December 31	(\$29,288)	(\$42,971)	(\$4,322)	\$3,975

COMPARATIVE SUMMARY OF RECEIPTS

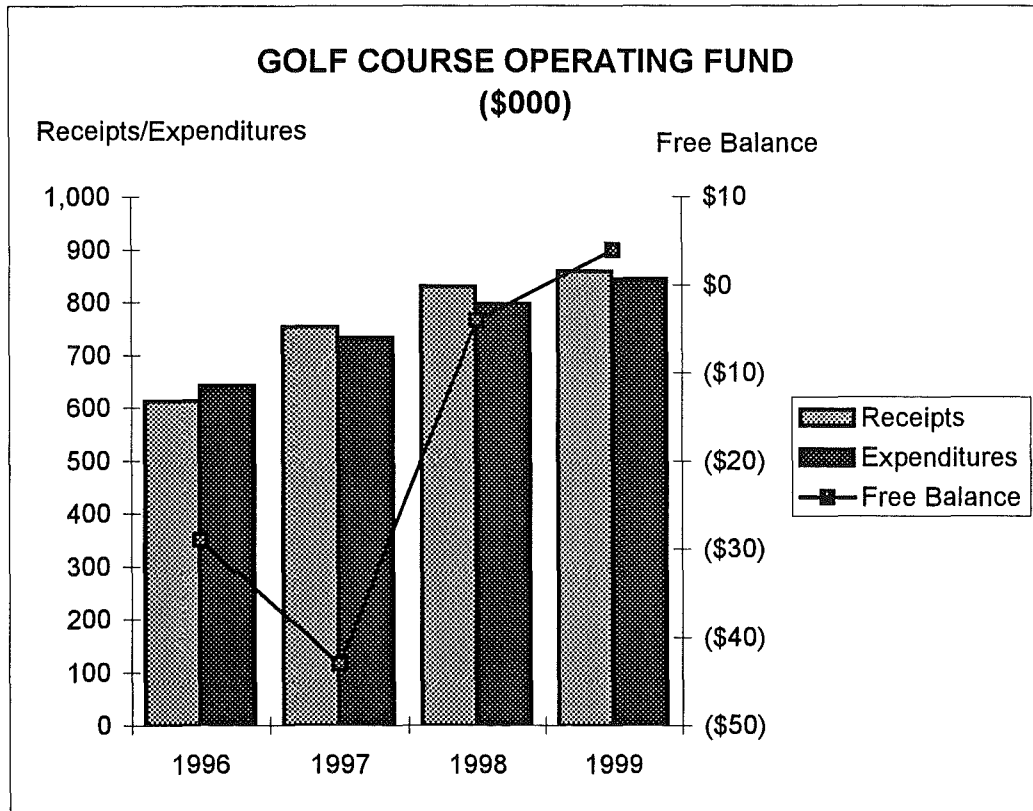
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Goodpark Golf Course				
Green Fees	\$489,155	\$603,955	\$596,353	\$640,000
Cart Rentals	114,437	128,912	129,335	130,000
Miscellaneous	9,279	21,068	103,883	90,000
TOTAL GOLF COURSE OPERATING FUND RECEIPTS	\$612,871	\$753,935	\$829,571	\$860,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$403,403	\$427,314	\$441,380	\$462,840
Other Operations & Maintenance	238,577	290,040	337,965	381,860
Capital Outlay	234	15,225	18,769	0
TOTAL GOLF COURSE OPERATING FUND EXPENDITURES	\$642,214	\$732,579	\$798,114	\$844,700

GOLF COURSE OPERATING FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$30	\$1	\$22	\$54
Receipts	613	754	830	860
Available Resources	\$643	\$755	\$852	\$914
Expenditures	642	733	798	845
Encumbrances	30	65	58	65
Total Uses	\$672	\$798	\$856	\$910
Free Balance December 31	(\$29)	(\$43)	(\$4)	\$4



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 AIRPORT OPERATING FUND (55001)	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$5,884	\$287	\$699	\$31,376
Receipts - 01/01-12/31	452,556	546,308	641,831	521,700
Available Resources	\$458,440	\$546,595	\$642,530	\$553,076
Less Expenditures - 01/01 - 12/31	458,153	545,896	611,154	546,240
Cash on Hand as of December 31	\$287	\$699	\$31,376	\$6,836
Less: End of -Year Encumbrances	14,552	6,442	16,620	6,500
Unencumbered Balance as of December 31	(\$14,265)	(\$5,743)	\$14,756	\$336

COMPARATIVE SUMMARY OF RECEIPTS

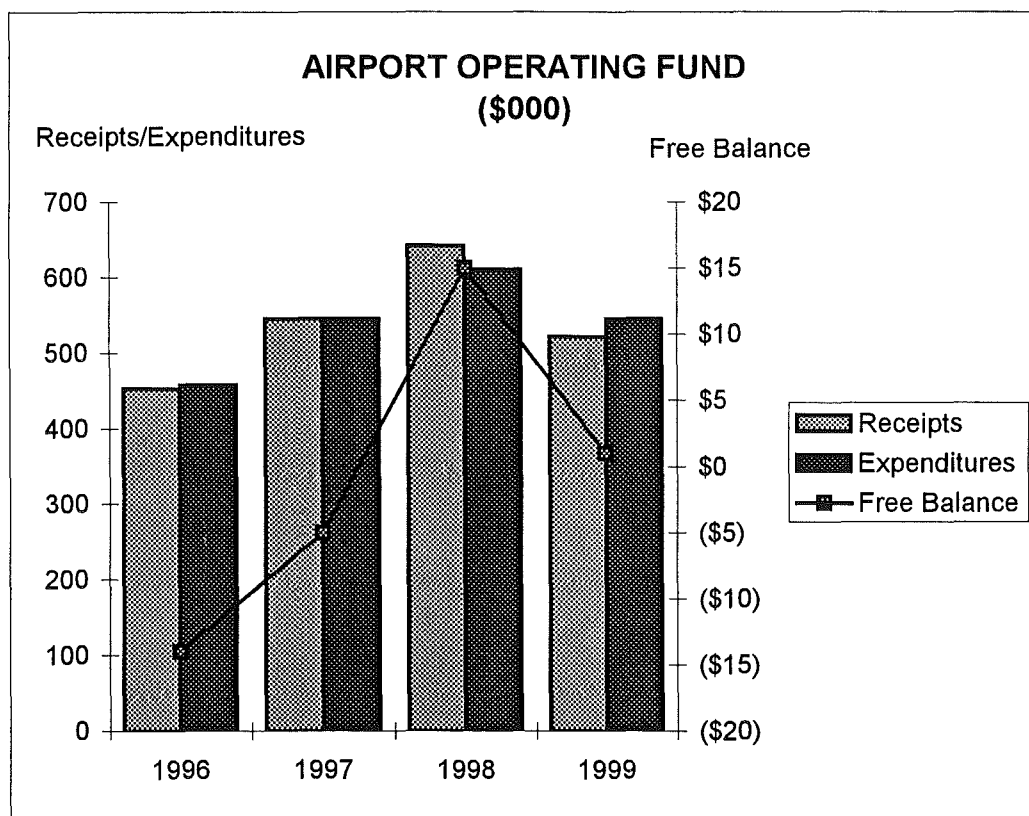
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Akron-Fulton International Airport:				
General Fund Subsidy	\$345,000	\$422,000	\$335,900	\$425,000
Parking Concessions	45,293	42,456	44,918	48,000
Miscellaneous	10,647	10,699	223,007	10,700
Aircraft Tiedowns	2,953	2,306	0	0
Land Lease	48,663	68,847	38,006	38,000
TOTAL AIRPORT OPERATING FUND RECEIPTS	\$452,556	\$546,308	\$641,831	\$521,700

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$267,954	\$347,936	\$296,137	\$290,370
Other Operations & Maintenance	190,199	197,960	315,017	255,870
Capital Outlay	0	0	0	0
TOTAL AIRPORT OPERATING FUND EXPENDITURES	\$458,153	\$545,896	\$611,154	\$546,240

AIRPORT OPERATING FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$6	\$1	\$1	\$32
Receipts	453	546	642	522
Available Resources	\$459	\$547	\$643	\$554
Expenditures	458	546	611	546
Encumbrances	15	6	17	7
Total Uses	\$473	\$552	\$628	\$553
Free Balance December 31	(\$14)	(\$5)	\$15	\$1



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$27,926	\$215,229	\$276,604	\$33,980
Receipts - 01/01-12/31	3,484,660	3,872,458	3,993,898	4,325,000
Available Resources	\$3,512,586	\$4,087,687	\$4,270,502	\$4,358,980
Less Expenditures - 01/01 - 12/31	3,297,357	3,811,083	4,236,522	4,355,410
Cash on Hand as of December 31	\$215,229	\$276,604	\$33,980	\$3,570
Less: End of -Year Encumbrances	211,614	23,585	64,421	24,000
Unencumbered Balance as of December 31	\$3,615	\$253,019	(\$30,441)	(\$20,430)

COMPARATIVE SUMMARY OF RECEIPTS

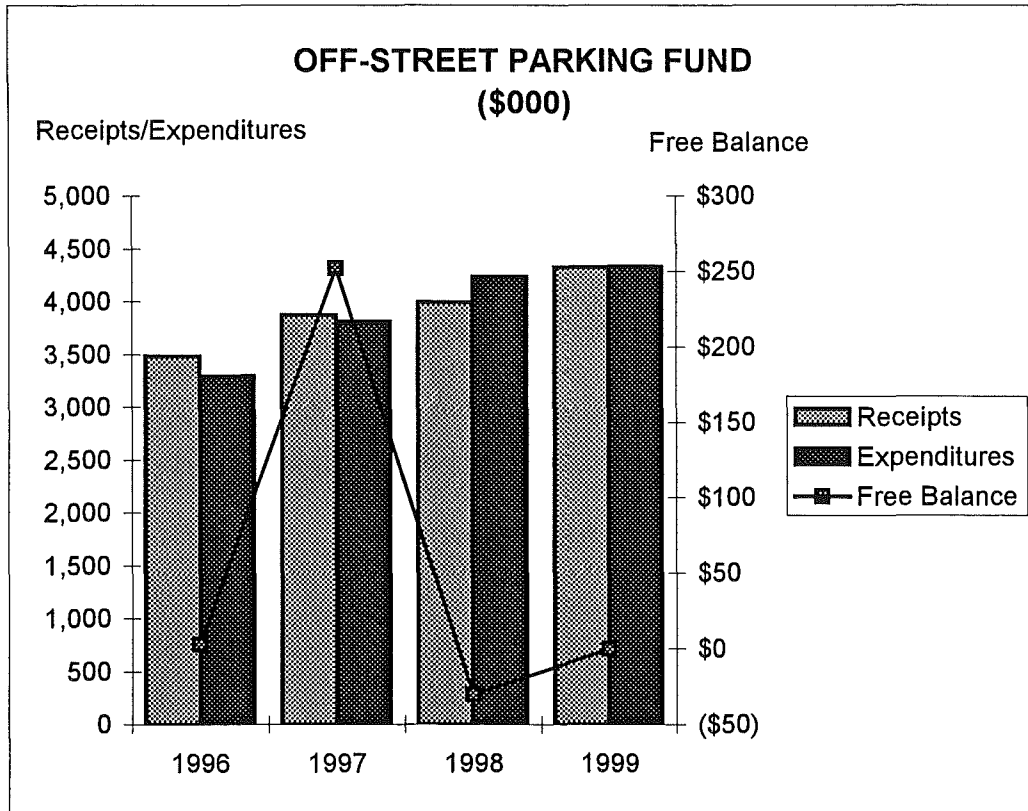
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Morley Deck	\$459,338	\$526,124	\$498,978	\$510,000
Cascade Deck	1,301,995	1,521,808	1,421,871	1,435,000
Opportunity Park Deck	137,394	211,783	130,469	145,000
O'Neil's Deck	121,108	103,232	86,687	125,000
Superblock Decks I & II	790,737	772,535	812,357	880,000
Citicenter Deck	183,309	165,456	180,506	182,000
Broadway Parking	28,563	177,945	237,228	248,000
Other	462,216	393,575	625,802	800,000
TOTAL OFF-STREET PARKING FACILITIES FUND RECEIPTS	\$3,484,660	\$3,872,458	\$3,993,898	\$4,325,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	3,297,357	3,811,083	4,236,522	4,355,410
Capital Outlay	0	0	0	0
TOTAL OFF-STREET PARKING FACILITIES FUND EXPENDITURES	\$3,297,357	\$3,811,083	\$4,236,522	\$4,355,410

OFF-STREET PARKING FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$28	\$215	\$276	\$34
Receipts	3,484	3,872	3,994	4,325
Available Resources	\$3,512	\$4,087	\$4,270	\$4,359
Expenditures	3,297	3,811	4,236	4,335
Encumbrances	212	24	64	24
Total Uses	\$3,509	\$3,835	\$4,300	\$4,359
Free Balance December 31	\$3	\$252	(\$30)	\$0



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$86,271	\$309,208	\$46,548	(\$458,676)
Receipts - 01/01-12/31	6,424,028	5,919,318	5,447,333	6,000,000
Available Resources	\$6,510,299	\$6,228,526	\$5,493,881	\$5,541,324
Less Expenditures - 01/01 - 12/31	6,201,091	6,181,978	5,952,557	6,454,210
Cash on Hand as of December 31	\$309,208	\$46,548	(\$458,676)	(\$912,886)
Less: End of -Year Encumbrances	764,622	841,252	593,529	600,000
Unencumbered Balance as of December 31	(\$455,414)	(\$794,704)	(\$1,052,205)	(\$1,512,886)

COMPARATIVE SUMMARY OF RECEIPTS

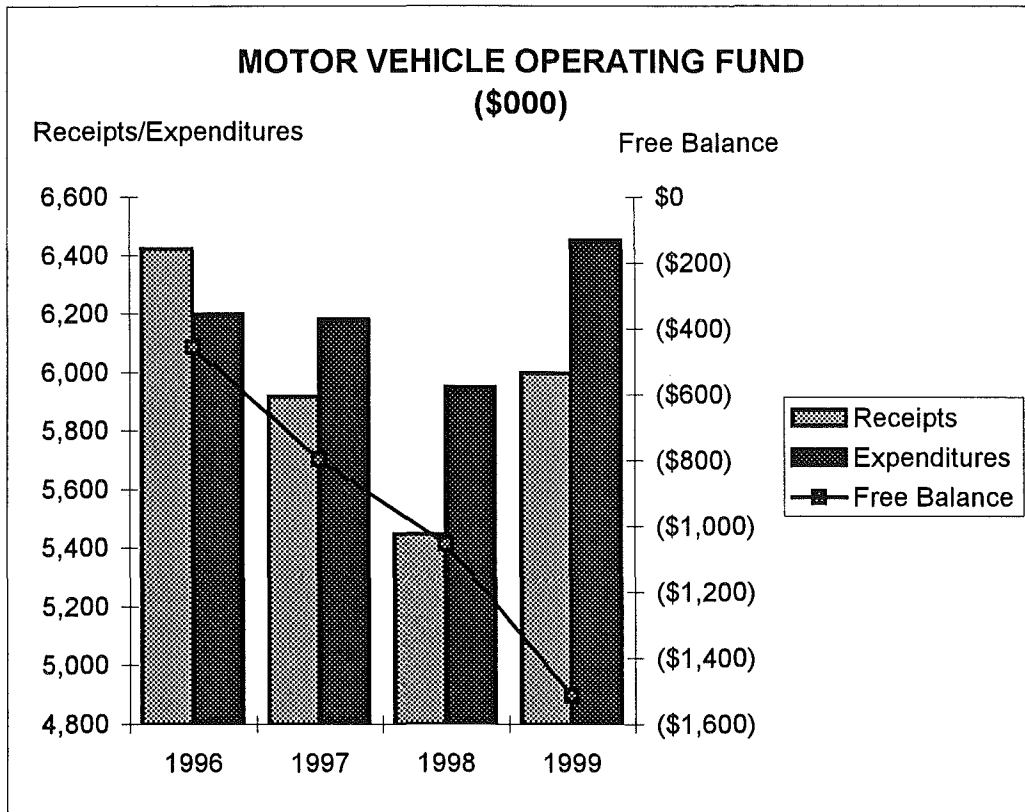
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Sales and Service	\$6,424,028	\$5,919,318	\$5,447,333	\$6,000,000

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$2,284,714	\$2,320,652	\$2,368,217	\$2,516,330
Other Operations & Maintenance	3,813,239	3,709,320	3,439,143	3,937,880
Capital Outlay	103,138	152,006	145,197	0
TOTAL MOTOR VEHICLE OPERATING FUND EXPENDITURES	\$6,201,091	\$6,181,978	\$5,952,557	\$6,454,210

MOTOR VEHICLE OPERATING FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$85	\$308	\$45	(\$459)
Receipts	6,424	5,919	5,448	6,000
Available Resources	\$6,509	\$6,227	\$5,493	\$5,541
Expenditures	6,201	6,182	5,952	6,454
Encumbrances	765	841	593	600
Total Uses	\$6,966	\$7,023	\$6,545	\$7,054
Free Balance December 31	(\$457)	(\$796)	(\$1,052)	(\$1,513)



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	\$180,076	\$95,357	\$426,599	\$377,821
Receipts - 01/01-12/31	5,545,528	5,972,832	6,235,359	6,344,190
Available Resources	\$5,725,604	\$6,068,189	\$6,661,958	\$6,722,011
Less Expenditures - 01/01 - 12/31	5,630,247	5,641,590	6,284,137	6,543,750
Cash on Hand as of December 31	\$95,357	\$426,599	\$377,821	\$178,261
Less: End of -Year Encumbrances	57,216	119,043	98,071	100,000
Unencumbered Balance as of December 31	\$38,141	\$307,556	\$279,750	\$78,261

COMPARATIVE SUMMARY OF RECEIPTS

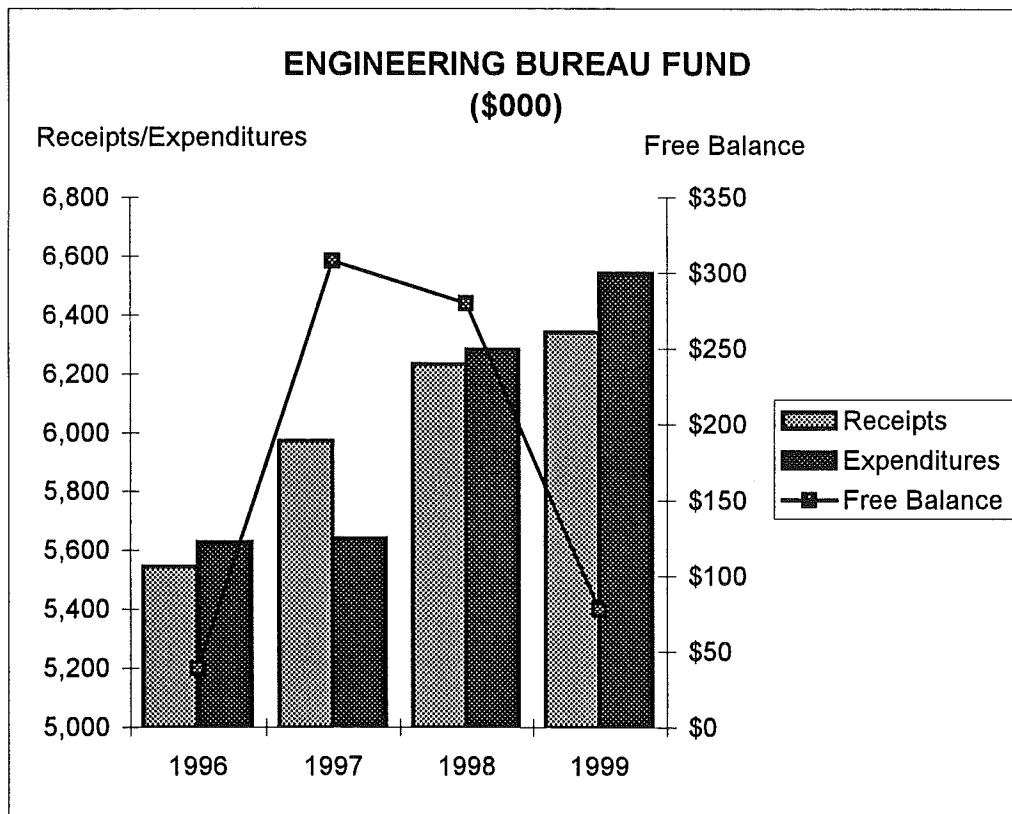
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Sales and Services	\$5,338,832	\$5,869,133	\$6,211,607	\$6,322,190
Miscellaneous	206,696	103,699	23,752	22,000
TOTAL ENGINEERING BUREAU FUND RECEIPTS	\$5,545,528	\$5,972,832	\$6,235,359	\$6,344,190

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$5,090,975	\$4,898,559	\$5,269,210	\$5,749,290
Other Operations & Maintenance	490,519	670,215	965,177	744,460
Capital Outlay	48,753	72,816	49,750	50,000
TOTAL ENGINEERING BUREAU FUND EXPENDITURES	\$5,630,247	\$5,641,590	\$6,284,137	\$6,543,750

ENGINEERING BUREAU FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	\$180	\$96	\$427	\$378
Receipts	5,546	5,973	6,235	6,344
Available Resources	\$5,726	\$6,069	\$6,662	\$6,722
Expenditures	5,630	5,642	6,284	6,544
Encumbrances	57	119	98	100
Total Uses	\$5,687	\$5,761	\$6,382	\$6,644
Free Balance December 31	\$39	\$308	\$280	\$78



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 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Cash Balance January 1	(\$870,989)	(\$1,744,908)	\$7,420	\$179,311
Receipts - 01/01-12/31	1,905,375	3,449,375	2,027,928	2,048,130
Available Resources	\$1,034,386	\$1,704,467	\$2,035,348	\$2,227,441
Less Expenditures - 01/01 - 12/31	2,779,294	1,697,047	1,856,037	2,057,640
Cash on Hand as of December 31	(\$1,744,908)	\$7,420	\$179,311	\$169,801
Less: End of -Year Encumbrances	141,565	140,827	113,155	110,000
Unencumbered Balance as of December 31	(\$1,886,473)	(\$133,407)	\$66,156	\$59,801

COMPARATIVE SUMMARY OF RECEIPTS

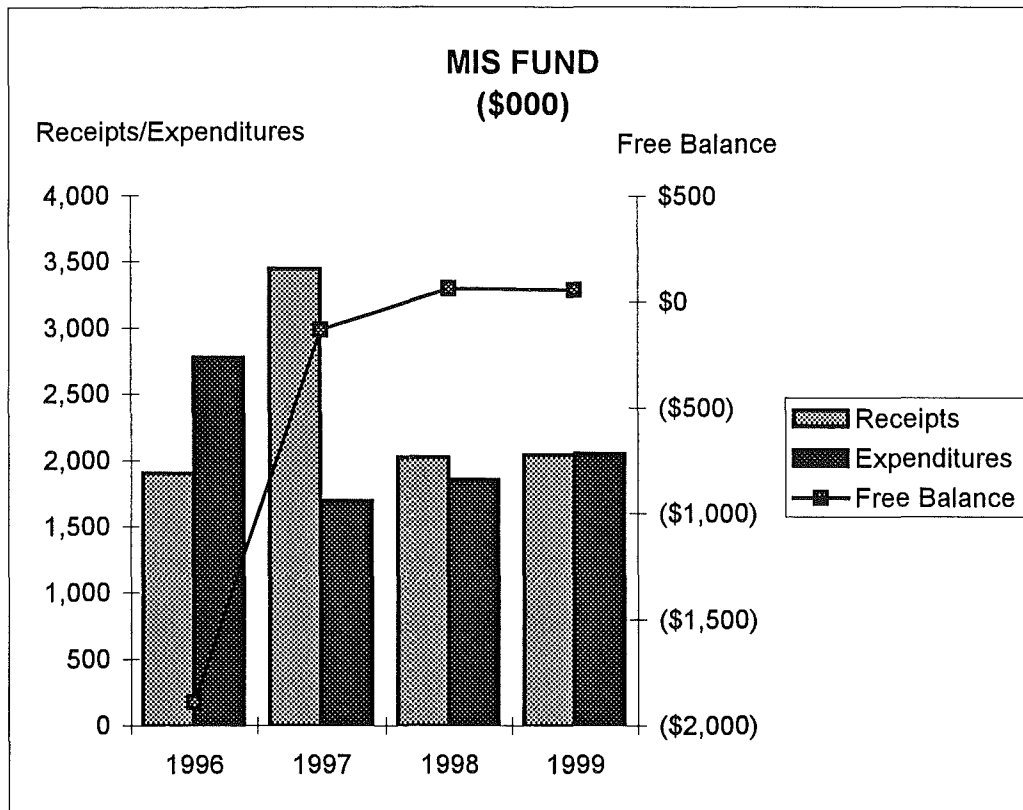
SOURCE	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Sales and Services	\$1,905,375	\$1,879,375	\$2,027,848	\$2,048,130
Miscellaneous	0	1,570,000	80	0
TOTAL MIS	\$1,905,375	\$3,449,375	\$2,027,928	\$2,048,130

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 1996	ACTUAL 1997	ACTUAL 1998	BUDGETED 1999
Wages and Benefits	\$995,691	\$1,055,962	\$1,208,447	\$1,303,960
Other Operations & Maintenance	1,744,919	635,048	647,590	748,880
Capital Outlay	38,684	6,037	0	4,800
TOTAL MIS FUND EXPENDITURES	\$2,779,294	\$1,697,047	\$1,856,037	\$2,057,640

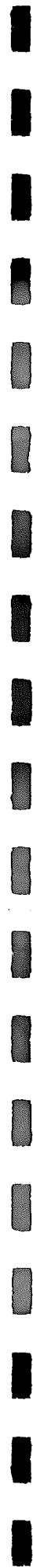
MIS FUND
(\$000)

	Actual 1996	Actual 1997	Actual 1998	Budgeted 1999
Cash Balance January 1	(\$871)	(\$1,745)	\$7	\$179
Receipts	1,905	3,449	2,028	2,048
Available Resources	\$1,034	\$1,704	\$2,035	\$2,227
Expenditures	2,779	1,697	1,856	2,058
Encumbrances	142	140	113	110
Total Uses	\$2,921	\$1,837	\$1,969	\$2,168
Free Balance December 31	(\$1,887)	(\$133)	\$66	\$59



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.

In the calculation of the debt subject to the direct debt limitations, the amount of money in a city's bond retirement fund allocable to the principal amount of non-exempt debt is deducted from gross non-exempt debt. Without consideration of money in the City's Bond Payment Fund and based on outstanding debt and current tax valuation, the City's voted and unvoted non-exempt debt capacities as of December 31, 1998 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$282,328,725	\$92,665,000	\$189,663,725
5-1/2% - \$147,886,475	\$85,865,000	\$ 62,021,475

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 to 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 \$407,000,000 in outstanding obligations presently. Table 1 identifies the projects that were debt financed, the amount of debt retired in 1998, and the remaining balances. The table shows over \$41,979,000 was spent on debt retirement in 1998. A similar number is projected for 1999.

Tables 2 through 7 identify the 1999 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 three issues that are currently outstanding.

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

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 10 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 10 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, 1998

Description	Type	Total Outstanding 12/31/1997	New Issues in 1998	Redeemed in 1998	Total Outstanding 12/31/1998
PUBLIC UTILITY DEBT (G.O.)					
Water	Bond	\$2,250,000	\$0	\$250,000	\$2,000,000
Sewer	Bond	8,250,000	0	7,850,000	400,000
P.U. SPECIAL REV. (OWDA)					
Water	Loans	1,952,740	0	139,563	1,813,177
Sewer	Loans	46,516,758	0	2,133,947	44,382,811
P.U. SPECIAL REV. (OPWC)					
Water	Loans	1,045,772	0	0	1,045,772
Sewer	Loans	2,407,991	0	52,655	2,355,336
Recycle Energy System	Loans	266,791	0	34,677	232,114
P.U. DEBT (REVENUE)					
Water	Bond	56,015,000	18,700,000	9,060,000	65,655,000
Sewer	Bond	36,965,000	19,140,000	2,120,000	53,985,000
TOTAL P.U. DEBT					
	Bond	\$103,480,000	\$37,840,000	\$19,280,000	\$122,040,000
	Loans	\$52,190,052	\$0	\$2,360,842	\$49,829,210
GENERAL DEBT					
Off Street Parking	Bond	\$23,605,000	\$0	\$1,475,000	\$22,130,000
Street Improvement	Bond	20,910,000	3,095,000	1,765,000	22,240,000
Storm Sewer Improvement	Bond	980,000	0	70,000	910,000
Highway Improvement	Bond	8,200,000	0	1,400,000	6,800,000
Real Estate Acquisition	Bond	2,495,000	0	135,000	2,360,000
Recycle Energy System	Bond	4,080,000	0	680,000	3,400,000
Solid Waste Storage Facil.	Bond	1,080,000	0	120,000	960,000
Municipal Bldg. Imp.	Bond	315,000	0	35,000	280,000
Parks Improvement	Bond	225,000	0	25,000	200,000
Municipal Garage	Bond	225,000	0	25,000	200,000
Pedestrian Walkway	Bond	495,000	0	55,000	440,000
Computer/Communication	Bond	6,310,000	7,435,000	260,000	13,485,000
Final Judgment	Bond	3,565,000	0	220,000	3,345,000
Public Improvement	Bond	3,683,624	0	95,376	3,588,248
Market-Valley Urban Renew.	Bond	360,000	0	25,000	335,000
Convention Center	Bond	6,405,000	0	290,000	6,115,000
Community Centers	Bond	9,265,000	0	520,000	8,745,000
Radio Communication System	Bond	5,667,123	0	383,562	5,283,561
Morley Health Center Plaza	Bond	332,877	0	21,438	311,439
Ascot Park Improvement	Bond	650,000	0	25,000	625,000
Inventors Hall of Fame	Bond	9,380,000	0	700,000	8,680,000

TABLE 1 (continued)

DEBT
CITY OF AKRON, OHIO
Period Ending December 31, 1998

Description	Type	Total Outstanding 12/31/1997	New Issues in 1998	Redeemed in 1998	Total Outstanding 12/31/1998
(Continued)					
CitiCenter Building	Bond	4,205,000	0	285,000	3,920,000
Combined Dispatch	Bond	7,835,000	0	955,000	6,880,000
Sanitary Landfill Imp.	Bond	470,000	0	160,000	310,000
West Side Depot	Bond	745,000	0	80,000	665,000
Justice Center Plaza	Bond	1,200,000	0	60,000	1,140,000
Recreational Facilities	Bond	4,730,000	4,685,000	90,000	9,325,000
Northwest Fire Station	Bond	1,110,000	0	60,000	1,050,000
Municipal Facilities	Bond	1,175,000	1,660,000	0	2,835,000
Motor Equipment	Bond	2,025,000	1,275,000	0	3,300,000
High St. Renewal Area	Bond	3,750,000	0	0	3,750,000
Energy Conservation	Bond	0	1,780,000	0	1,780,000
TOTAL GENERAL DEBT	Bond	\$135,473,624	\$19,930,000	\$10,015,376	\$145,388,248
	Notes	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENTS					
Street Improvement	Bond	\$12,026,000	\$2,600,000	\$2,128,000	\$12,498,000
Street Improvement	Notes	5,439,600	2,199,900	3,301,800	4,337,700
Street Cleaning	Notes	3,845,000	3,835,000	3,845,000	3,835,000
Street Sealing	Notes	182,388	222,790	130,128	275,050
Street Resurfacing	Notes	1,881,796	690,191	791,618	1,780,369
Street Micro-Paving	Notes	99,195	50,386	64,972	84,609
TOTAL S.A. DEBT	Bond	\$12,026,000	\$2,600,000	\$2,128,000	\$12,498,000
	Notes	\$11,447,979	\$6,998,267	\$8,133,518	\$10,312,728
SPECIAL OBLIGATIONS					
Canal Park Stadium	COPs	\$28,879,435	\$0	\$0	\$28,879,435
Non-Tax Revenue	Bond	\$35,000,000	\$0	\$0	\$35,000,000
Industrial Incubator-ODOD	Loans	\$745,245	\$0	\$42,867	\$702,378
Capital Projects - OPWC	Loans	\$760,000	\$1,680,909	\$19,000	\$2,421,909
GRAND TOTAL		<u>\$380,002,335</u>	<u>\$69,049,176</u>	<u>\$41,979,603</u>	<u>\$407,071,908</u>

GENERAL OBLIGATION BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 01/01/1999	1999 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, 1999-00	\$400,000	\$226,500
Nov 1, 1982	5,640,000	Recycle Energy 1st Ser.	10.375%	Nov. 1, 1999-03	1,400,000	425,250
May 1, 1983	8,000,000	Recycle Energy 2nd Ser.	8.750%	Nov. 1, 1999-03	2,000,000	575,000
May 1, 1983	5,000,000	Street Improvements	8.750%	Nov. 1, 1999-03	1,250,000	359,375
May 1, 1983	320,000	Off St. Parking Imp.	9.000%	Nov. 1, 1999	20,000	21,800
June 1, 1984	4,800,000	Street Improvements	10.500%	Dec. 1, 1999-04	1,440,000	391,200
June 1, 1984	3,300,000	Health Center O. S. P.	10.500%	Dec. 1, 1999-04	990,000	268,950
May 1, 1985	4,000,000	Street Improvements	8.750%	Nov. 1, 1999-05	1,400,000	322,500
May 1, 1985	3,200,000	Parking Fac(Sup Block II)	8.750%	Nov. 1, 1999-05	1,120,000	258,000
July 1, 1986	700,000	Municipal Building Imp.	7.500%	Sept 1, 1999-06	280,000	56,000
July 1, 1986	5,500,000	Street Improvements	7.500%	Sept 1, 1999-06	2,200,000	440,000
July 1, 1986	500,000	Parks Improvement	7.500%	Sept 1, 1999-06	200,000	40,000
July 1, 1986	500,000	Municipal Garage	7.500%	Sept 1, 1999-06	200,000	40,000
July 1, 1986	2,400,000	Recycle Energy System	7.500%	Sept 1, 1999-06	960,000	192,000
July 1, 1986	1,100,000	Elevated Pedestrian Walk	7.500%	Sept 1, 1999-06	440,000	88,000
Sept. 28, 1989	945,671	Real Estate Acquisition	5.000%	Aug. 15, 1999-04	605,229	68,088
Sept. 28, 1989	1,554,329	Real Estate Acquisition	5.000%	Aug. 15, 1999-04	994,771	111,912
Feb. 21, 1991	2,500,000	Urban Renewal Imp. 1990	8.000%	Dec. 1, 1999-20	857,248	69,956
June 1, 1991	2,300,000	Various Purpose Imp. 1991	6.718%	Dec. 1, 1999-11	1,495,000	213,958
Nov. 21, 1991	450,000	Market-Valley Urban Rnwl.	8.000%	Dec. 1, 1999-07	335,000	51,800
Dec. 10, 1991	1,500,000	Urban Renewal Imp. 1991	8.000%	Dec. 1, 1999-21	1,496,000	123,680
Nov. 1, 1992	16,475,000	Various Purpose Imp. 1992	6.057%	Dec. 1, 1999-13	12,450,000	1,557,370
Oct. 15, 1993	16,230,000	Various Purpose Imp. 1993	4.574%	Dec. 1, 1999-13	11,875,000	1,451,163
June 15, 1994	24,765,000	Various Purpose Imp. 1994	5.810%	Dec. 1, 1999-14	18,805,000	2,552,020
Aug. 1, 1995	2,790,000	Various Purpose Imp. 1995	5.177%	Dec. 1, 1999-08	1,990,000	376,968
Nov. 1, 1995	12,835,000	Various Purpose Imp. 95-2	5.022%	Nov. 1, 1999-16	10,865,000	1,523,168
Aug. 15, 1996	3,800,000	Various Purpose Imp. 1996	5.409%	Dec. 1, 1999-21	3,575,000	306,445
Dec. 1, 1996	13,520,000	Various Purpose Imp. 96-2	5.283%	Dec. 1, 1999-17	12,815,000	1,369,454
Dec. 1, 1997	26,200,000	Various Purpose Imp. 1997	4.955%	Dec. 1, 1999-18	26,200,000	3,614,175
Dec. 1, 1998	19,930,000	Various Purpose Imp. 1998	4.490%	Dec. 1, 2000-19	19,930,000	870,073
TOTAL INSIDE BONDS					\$138,588,248	\$17,964,805

D-5

TABLE 2

**GENERAL OBLIGATION BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST**

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 01/01/1999</u>	<u>1999 PRINCIPAL & INTEREST</u>
Issued after January 20, 1920 Voted - No Limit						
Apr. 1, 1976	5,000,000	Highway Imp. 3rd Ser.	6.000%	Oct. 1, 1999-01	\$600,000	\$236,000
June 1, 1976	5,000,000	Highway Imp. 4th Ser.	6.250%	Oct. 1, 1999-01	600,000	237,500
Apr. 1, 1977	5,000,000	Highway Imp. 5th Ser.	5.250%	Oct. 1, 1999-02	800,000	242,000
June 1, 1978	4,800,000	Highway Imp. 6th Ser.	5.625%	Dec. 1, 1999-02	800,000	245,000
June 1, 1979	5,000,000	Highway Imp. 7th Ser.	6.000%	Dec. 1, 1999-04	1,200,000	272,000
Dec. 1, 1979	10,000,000	Highway Imp. 8th Ser.	7.125%	Dec. 1, 1999-05	<u>2,800,000</u>	<u>599,500</u>
TOTAL OUTSIDE BONDS					\$6,800,000	\$1,832,000

**WATERWORKS BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST**

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 1/1/99</u>	<u>1999 PRINCIPAL & INTEREST</u>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit						
July 1, 1986	\$5,000,000	Waterworks Improvement	7.500%	Sept. 1, 1999-06	\$2,000,000	\$400,000
Mortgage Revenue Bonds - Series 1994						
May 15, 1994	30,625,000	Water Mortgage Revenue	4.85-6.00%	Mar. 1, 1999-14	26,775,000	2,600,267
Mortgage Revenue Bonds - Series 1996						
Jan. 15, 1996	21,175,000	Water Mortgage Revenue	3.95-4.875%	Mar. 1, 1999-12	20,180,000	1,476,454
Mortgage Revenue Bonds - Series 1998						
Feb. 1, 1998	18,700,000	Water Mortgage Revenue	3.65-5.00%	Mar. 1, 1999-18	18,700,000	1,974,735
Ohio Water Development Authority Loan Agreements						
May 28, 1981	3,000,000	OWDA #C390634	10.710%	Jan. & July 1, 1999-06	1,813,177	348,702
Ohio Public Works Commission Loan Agreement						
July 17, 1995	1,045,772	OPWC #CH903	0.000%	Jan. & July 1, 1999-16	1,045,772	52,289

**SEWER BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST**

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 01/01/1999</u>	<u>1999 PRINCIPAL & INTEREST</u>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit						
July 1, 1986	\$1,000,000	Sewer Sys. Improvement	7.500%	Sept. 1, 1999-06	\$400,000	\$80,000
Ohio Water Development Authority Loan Agreements						
May 28, 1981	\$10,000,000	OWDA #C390623	10.710%	Jan. & July 1, 1999-06	\$6,043,923	\$1,162,340
May 16, 1982	7,544,333	OWDA #C390884-03	12.000%	Jan. & July 1, 1999-10	5,834,927	961,902
June 7, 1984	4,571,067	OWDA #C390884-04	10.540%	Jan. & July 1, 1999-04	2,472,720	576,777
Jan. 26, 1995	15,328,600	OWDA #CS391884-01	4.560%	Jan. & July 1, 1999-15	13,812,065	1,176,439
Mar. 30, 1995	17,891,976	OWDA #CS391900-01	4.560%	Jan. & July 1, 1999-15	16,219,176	1,381,487
					\$44,382,811	\$5,258,945
Ohio Public Works Commission Loan Agreement						
Mar. 20, 1991	\$420,000	OPWC #CH305	0.000%	Jan. & July 1, 1999-02	\$147,000	\$42,000
Apr. 22, 1993	328,988	OPWC #CH607(RES)	6.000%	Jan. & July 1, 1999-04	232,114	49,975
July 1, 1994	690,000	OPWC #CH804	0.000%	Jan. & July 1, 1999-18	415,536	21,310
July 1, 1996	1,197,800	OPWC #CH006	0.000%	Jan. & July 1, 1999-17	1,197,800	64,746
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 1999-18	595,000	29,750
					\$2,587,450	\$207,781
Revenue Bonds - Series 1996						
June 1, 1996	\$25,000,000	Sewer System Imp.	4.50-5.875%	Dec. 1, 1999-16	\$22,960,000	\$2,343,264
Revenue Bonds - Series 1997						
Jan. 1, 1997	\$13,110,000	Sewer System Imp.	4.10-5.550%	Dec. 1, 1999-16	\$12,800,000	\$852,515
Revenue Bonds - Series 1998						
Apr. 1, 1998	\$19,140,000	Sewer System Imp.	3.70-5.000%	Dec. 1, 1999-17	\$18,225,000	\$1,625,331

SPECIAL ASSESSMENT BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

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TABLE 6

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 01/01/1999</u>	<u>1999 PRINCIPAL & INTEREST</u>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit						
Sept 1, 1978	\$110,000	Rosemary Boulevard	7.250%	Sept 1, 1999-14	\$48,000	\$6,480
May 1, 1983	465,000	Street Imp. Ser. 1983-1	9.000%	Nov. 1, 1999-01	90,000	38,100
Dec. 1, 1989	2,485,000	Street Imp. Ser. 1989	6.500%	Dec. 1, 1999-00	500,000	282,500
June 1, 1991	2,700,000	Street Imp. Ser. 1991	6.200%	Dec. 1, 1999-01	810,000	320,220
Nov. 1, 1992	5,230,000	Street Imp. Ser. 1992	5.783%	Dec. 1, 1999-13	2,880,000	633,870
Oct. 15, 1993	1,350,000	Street Imp. Ser. 1993	5.618%	Dec. 1, 1999-03	675,000	167,873
June 15, 1994	1,350,000	Street Imp. Ser. 1994	4.736%	Dec. 1, 1999-04	810,000	176,648
Aug. 1, 1995	825,000	Street Imp. Ser. 1995	5.003%	Dec. 1, 1999-05	570,000	113,450
Aug. 15, 1996	2,510,000	Street Imp. Ser. 1996	5.240%	Dec. 1, 1999-06	2,000,000	355,500
Aug. 15, 1997	1,645,000	Street Imp. Ser. 1997	4.827%	Dec. 1, 1999-07	1,515,000	209,325
Aug. 15, 1998	2,600,000	Street Imp. Ser. 1998	4.444%	Dec. 1, 1999-08	2,600,000	327,994
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					\$12,498,000	\$2,631,960

SPECIAL ASSESSMENT NOTES

Dec. 17, 1998	\$3,835,000	Street Imp. Series 1998	3.120%	Dec. 17, 1999	\$3,835,000	\$3,954,652
Dec. 12, 1994	157,592	St. Resurf. II, Ser. 1993	6.000%	Dec. 1, 1999	25,054	26,557
May 1, 1995	919,669	St. Resurf., Series 1994	6.000%	Dec. 1, 1999	160,379	170,002
May 1, 1996	1,108,441	St. Resurf., Series 1995	6.000%	Dec. 1, 1999-00	371,362	207,963
June 1, 1997	1,284,846	St. Resurf., Series 1996	6.000%	Dec. 1, 1999-06	790,236	294,719
May 1, 1998	963,367	St. Resurf., Series 1997	6.000%	Dec. 1, 1999-07	792,997	228,172
Various	4,337,700	Var. SA Const. Notes	6.000%	Various	4,337,700	2,300,000 *
TOTAL SPECIAL ASSESSMENTS NOTES					\$10,312,728	\$7,182,065

* This figure is estimated

BOND ANTICIPATION G.O. NOTES

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 01/01/1999</u>	<u>1999 PRINCIPAL & INTEREST</u>
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Issued after January 20, 1920
Not Voted - 10.50 Mill Limit

NO GENERAL OBLIGATION NOTES OUTSTANDING

TAX INCREMENT BONDS
BOND RETIREMENT FUND FOR SERIAL BONDS AND INTEREST

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 01/01/1999</u>	<u>1999 PRINCIPAL & INTEREST</u>
Dec. 15, 1989	\$800,000	Quaker Square Dev. Area	8.500%	Dec. 1, 1999-07	\$370,000	\$61,450
Dec. 23, 1996	3,509,000	Opportunity Pk., Ser 1996	7.000%	Dec. 1, 1999-09	3,148,355	419,855
Apr. 1, 1987	600,000	Lock II Increment	7.000%	Dec. 1, 1999-07	360,000	60,200
TOTAL TAX INCREMENT BONDS					\$3,878,355	\$541,505

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 01/01/1999</u>	<u>1999 PRINCIPAL & INTEREST</u>
Nov. 1, 1997	\$35,000,000	O'Neil's Bldg. Conversion	5.149%	Dec. 1. 1999-18	\$35,000,000	\$2,838,450

1999 DEBT SERVICE - SOURCES & USES OF FUNDS

Sources		Uses	
Income Tax Capital Improvement	\$15,733,957	Bonds	\$19,955,876
Special Assessment Projects	8,314,025	Interest on Bonds	16,663,905
Water Fund	6,914,370	Notes	6,634,011
Sewer Fund	10,353,864	Interest on Notes	548,054
General Fund	296,625	OWDA Loans	2,489,141
Off-Street Parking Fund	1,078,675	Interest on OWDA Loans	3,118,506
Management Information Systems	1,429,588	OPWC Loans	246,884
Motor Equipment	30,733	Interest on OPWC Loans	13,186
Highway Maintenance	54,723	Tax Increment Bonds	264,470
Law Enforcement	176,626	Interest on Tax Increment Bonds	277,035
Street Cleaning	21,601		
Engineering Bureau	21,121		
Golf Course Operating	116,503		
Inventors Hall of Fame	543,100		
Tax Increment	1,775,161		
Tax Levy	449,049		
Proceeds from Sale of Notes/Bonds	1,500,000		
Bond Reserve Funds	1,325,697		
Energy Conservation Program	75,650		
	<hr/>		<hr/>
	\$50,211,068		\$50,211,068

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

Purpose	Actual			Estimate
	1996	1997	1998	1999
General Bond Retirement: January 1	\$68,871.52	\$80,487.19	\$76,021.66	\$49,314.18
Receipts:				
Investments Matured	102,530,000.00	119,810,000.00	152,600,000.00	120,300,000.00
Interest on Investments	142,280.71	149,668.44	219,630.66	200,000.00
Bond & Note Sale, Premium, A/I	41,562.87	61,970.91	40,512.19	0.00
Municipal Utilities	6,271,441.26	7,331,148.10	6,155,927.88	6,347,717.00
Other Transfers - General Fund	451,795.00	490,345.00	528,330.00	296,625.00
Eaton Estate Tax Equivalency	211,490.00	203,865.00	202,575.00	195,875.00
Oil & Gas Funds/Golf Course	0.00	16,256.88	74,660.53	116,503.00
Data Processing Services	56,277.00	53,118.00	262,809.00	1,429,588.00
Upgrade Staff Program	9,379.50	8,853.00	8,326.50	0.00
Miscellaneous	4,596.73	0.00	23,650.00	161,063.00
Municipal Courts	25,012.00	23,608.00	22,204.00	0.00
Inventors Hall of Fame	487,579.14	550,680.00	547,535.00	543,100.00
R.E.S. Water Conservation	75,092.67	51,160.09	48,888.67	49,975.00
City Radio System	221,610.72	224,325.72	224,855.22	224,855.00
Off-Street Parking Fund	1,059,825.00	1,020,100.00	1,147,950.10	1,078,675.00
Capital Improvement Fund	12,033,685.00	12,959,655.00	13,317,706.00	14,171,233.00
C.B.D. Tax Equity	103,840.00	104,596.80	106,736.26	106,500.00
CitiCenter	327,356.25	313,631.25	0.00	0.00
Ascot Park Public Imp.	57,447.50	55,447.50	53,447.50	51,448.00
Bond Payment Fund - Various	261,259.37	698,345.45	762,595.91	601,286.00
Energy Coservation Program	0.00	0.00	0.00	75,650.00
General Property Tax	250,000.00	425,000.00	425,000.00	425,000.00
Total Receipts and Balance	\$124,690,402.24	\$144,632,262.33	\$176,849,362.08	\$146,424,407.18
Expenditures:				
Bonds & Notes: Within 10M	\$7,955,000.00	\$9,116,376.00	\$8,890,376.00	\$10,690,376.00
Bonds & Notes Int. Within 10M	7,052,703.68	7,330,967.52	7,432,299.64	7,754,429.00
Bonds & Notes: Outside 10M	1,800,000.00	1,800,000.00	1,400,000.00	1,400,000.00
Bonds & Notes Int. Outside 10M	734,071.88	626,500.00	518,750.00	432,000.00
O.W.D.A. Loans	4,474,441.26	5,607,648.10	5,607,648.10	5,607,648.00
O.P.W.C. Loan	91,550.71	93,160.09	120,543.45	260,070.00
Other Expense	122,147.52	151,588.96	180,430.71	200,000.00
Investment Purchases	102,380,000.00	119,830,000.00	152,650,000.00	120,000,000.00
Total Expenditures	\$124,609,915.05	\$144,556,240.67	\$176,800,047.90	\$146,344,523.00

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TABLE 11

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

Purpose	Actual			Estimate
	1996	1997	1998	1999
Special Assessment Bond Ret. Fund:				
Receipts:				
Balance January 1	\$30,720.86	\$39,289.15	\$43,749.53	\$29,997.60
Assessments Collected by County	10,080,558.84	10,778,368.38	10,771,574.84	10,500,000.00
Assessments Collected by City	1,014,127.79	780,870.75	752,391.80	600,000.00
Interest on Investments	456,409.58	257,318.52	346,315.48	300,000.00
Investments Matured	185,870,620.00	168,760,000.00	138,790,000.00	150,000,000.00
Premiums	0.00	14,658.90	626.05	0.00
Accrued Interest Bonds Sold	13,410.83	5,804.50	5,716.50	0.00
Sale of Bonds & Notes	2,510,000.00	1,645,000.00	2,600,000.00	1,500,000.00
Balance from Improvement Funds & Miscellaneous	650,072.81	494,697.83	564,076.50	450,000.00
Total Receipts and Balance	\$200,625,920.71	\$182,776,008.03	\$153,874,450.70	\$163,379,997.60
Expenditures:				
Redemption of Improvement Bonds	\$2,155,080.00	\$2,148,000.00	\$2,128,000.00	\$1,943,000.00
Interest on Improvement Bonds	752,187.82	725,726.25	696,722.00	688,960.00
Redemption of Notes	10,381,193.00	7,007,783.00	8,133,518.00	6,634,011.00
Interest on Notes	729,328.29	596,715.15	669,287.06	548,054.00
Investments Purchased	186,005,370.00	168,890,000.00	138,940,000.00	150,000,000.00
Close-Out Various S.A. Accounts	90,644.80	137,206.86	42,973.89	100,000.00
Refunds - S.A. Collections	8,366.82	6,935.91	4,263.86	5,000.00
Misc. & Dist. of S.A. Collections	464,460.83	3,219,891.33	3,229,688.29	3,400,000.00
Total Expenditures	\$200,586,631.56	\$182,732,258.50	\$153,844,453.10	\$163,319,025.00
Balance December 31	\$39,289.15	\$43,749.53	\$29,997.60	\$60,972.60

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TABLE 12

Capital Budget



1999 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 facilities.

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 1999. 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 1999 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 1999 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 1999. At the end of this section is a listing of all the revenues used in the 1999 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 1999 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
<u>TRANSPORTATION</u>		
Residential Street Program	New pavement, sidewalks, curbs, and street trees on various streets.	\$ 890,000 Income Tax 455,000 Special Assessments 256,000 Ohio Public Works Commission <u>\$ 1,601,000 Total</u>
Community Development Public Improvements	Public improvements in Community Development neighborhoods to complement home improvements performed by property owners. All but the lowest income property owners are assessed a portion of the cost of the improvements which include walk and curb repair, new paving, street trees, water and sewer line repair, and street resurfacing. Work will be done in the following Community Development areas: Bisson, Crouse, Fess, Glover, Goodyear, Kenmore II, Mason Park, Victoria, Lakeshore Boulevard, Bishop, and Cuyahoga Street.	\$ 1,811,000 Special Assessments 1,726,000 Ohio Public Works Commission 255,000 Sewer Capital Funds 177,000 Water Capital Funds 20,000 Street Lighting Assessments 150,000 Urban Neighborhood Development Corp. 125,000 Income Tax <u>\$ 4,264,000 Total</u>
	NOTE: CD Funding will be in own area \$2,978,000	
Sidewalk Reconstruction	The reconstruction of damaged sidewalks throughout the City on various streets.	\$ 450,000 Income Tax 130,000 Special Assessments <u>\$ 580,000 Total</u>
Street Resurfacing	Resurfacing of arterial, collector and local streets throughout the City.	\$ 225,000 Income Tax 80,000 Tax Increment Financing 910,000 Special Assessments 750,000 Tag Tax <u>\$ 1,965,000 Total</u>
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.	\$ 90,000 Tax Increment Financing 40,000 Fairlawn 35,000 University of Akron 158,000 Federal Highway Funds 380,000 Income Tax 70,000 Special Assessments 580,000 Ohio Public Work s Commission 250,000 Oil and Gas Revenue 150,000 Street Lighting Assessments 645,000 Tag Tax 580,000 Water Capital Funds <u>\$ 2,978,000 Total</u>
Bridges	Throughout the City of Akron.	\$ 2,560,000 Federal Highway Funds 40,000 Summit County 340,000 Tax Increment Financing 725,000 Tag Tax <u>\$ 3,665,000 Total</u>

PROJECT	DESCRIPTION	FUNDING
Expressways	Major reconstruction of expressways throughout Akron.	\$ 205,000 Federal Highway Funds 225,000 Income Tax <u>\$ 430,000 Total</u>

TOTAL TRANSPORTATION PROGRAM

\$ 15,483,000

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 contractual maintenance firms. In this way, the funds not used to maintain newly paved streets are used to maintain non-paved streets. Non-paved street contractual maintenance is assessed against the property owners at a higher rate than the paving, encouraging the property owners to petition for their streets to be paved.

PARKS

Cascade Valley Park	Continuation of bikeway design from Bath Road.	\$ 727,000 Income Tax <u>2,919,000 Federal Highway Funds</u> \$ 3,646,000 Total
Court Resurfacing	Resurfacing of basketball courts at Mason Park and Lane Field.	\$ 125,000 Income Tax <u>60,000 State Bond Issue</u> \$ 185,000 Total
Patterson Ballfields	Development of additional fields for baseball/softball and football/soccer.	\$ 300,000 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.	\$ 1,200,000 General Obligation Debt <u>300,000 Private Utilities</u> \$ 1,500,000 Total
Cascade Valley Soccer Fields	Development of soccer field on west side of Cuyahoga Street.	\$ 100,000 Income Tax
Good Park Golf Course	Provide restroom facilities at picnic shelters.	\$ 160,000 Golf Course Revenue
Soap Box Derby	Replacement of grandstands and resurfacing of track at Derby Downs.	\$ 1,300,000 General Obligation Debt
Hatton School Park	Installation of new play equipment, swings and a soft surface.	\$ 120,000 Income Tax
Hyre Park Concession Building Addition	Addition of locker rooms, additions for storage and concessions and shelter next to tennis courts.	\$ 200,000 Income Tax
Lane Field Shelter	Replacement of existing shelter.	\$ 145,000 Income Tax
Mud Run Executive Golf Course	Design of executive-style golf course on City-owned land.	\$ 100,000 Income Tax

PROJECT	DESCRIPTION	FUNDING
Various Small Parks	Miscellaneous improvements at parks throughout the City.	\$ <u>800,000</u> Income Tax
TOTAL PARKS PROGRAM		\$ <u>8,556,000</u>
<p>Impact on Operations: The park projects previously noted for the most part add to the operations of the City. In the various small park improvements, many of the parks are receiving newly resurfaced basketball courts. These projects do 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 our small parks. This has proven more cost effective than using City crews.</p>		
SEWER		
Sewer Distribution System - Akron	Replacement and repair to storm, sanitary sewers, relief sewers, manholes, pump stations, and sewer racks.	\$ 3,990,000 Sewer Capital Funds 120,000 Army Corps of Engineers 35,000 National Parks Service 465,000 Income Tax 300,000 Ohio Public Works Commission \$ 4,910,000 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.	\$ 11,800,000 JEDD Funds
Compost Facility	Various improvements at the Compost Facility.	\$ 1,250,000 Sewer Capital Funds
Water Pollution Control Station	Various improvements at the Water Pollution Control Station.	\$ <u>2,660,000</u> Sewer Capital Funds
TOTAL SEWER PROGRAM		\$ <u>20,620,000</u>
<p>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 generated from these districts and tap-in fees 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.</p>		
WATER		
Water System Improvements/ Akron	Various improvements to Akron's water system.	\$ 6,805,000 Water Capital Funds 800,000 Private \$ 7,605,000 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.	\$ <u>14,720,000</u> JEDD Funds
TOTAL WATER PROGRAM		\$ <u>22,325,000</u>

PROJECT	DESCRIPTION	FUNDING
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.	\$ 2,420,000 General Obligation Debt <u>225,000</u> Tax Increment Financing \$ 2,645,000 Total
Harold K. Stubbs Justice Center	Replace recording and PA systems in Municipal Courts to accomodate the relocation of the City Prosecutor's Office.	\$ 40,000 Income Tax <u>150,000</u> General Obligation Debt \$ 190,000 Total
Morley Parking Deck	Replace roof at Morley Health Center.	\$ 275,000 General Obligation Debt
Municipal Building	Chemically clean stone and brick, upgrade restrooms, and provide fire alarm equipment.	\$ 385,000 General Obligation Debt <u>50,000</u> Income Tax \$ 435,000 Total
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.	\$ 240,000 General Obligation Debt <u>360,000</u> Summit County \$ 600,000 Total
Other	Miscellaneous repair to several City facilities including ADA compliance improvements.	\$ 675,000 General Obligation Debt 135,000 Telephone Fund 360,000 Income Tax 80,000 State of Ohio 70,000 Private Funds <u>50,000</u> Oil and Gas Funds \$ 1,370,000 Total
TOTAL PUBLIC FACILITIES		<u>\$ 5,515,000</u>
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.	\$ 1,480,000 Income Tax
Debt Service	1999 debt service on obligations associated with the City of Akron Capital Program	\$ 16,700,000 Income Tax
Equipment Replacement	Purchase of police cars, fire vehicles, and replacement equipment for various other City departments.	\$ 1,650,000 Income Tax <u>75,000</u> Other \$ 1,725,000 Total
Other	Miscellaneous capital purchases for all other City departments.	\$ 225,000 Building Inspection Fees <u>190,000</u> Income Tax \$ 415,000 Total
TOTAL MISCELLANEOUS EXPENSES		<u>\$ 20,320,000</u>

PROJECT	DESCRIPTION	FUNDING
Impact on Operations: None.		
ECONOMIC DEVELOPMENT		
Ascot Industrial Park	Fifth phase of public improvements to support development.	\$ 1,315,000 Tax Increment Financing 40,000 Water Capital Funds 50,000 Sewer Capital Funds 80,000 State of Ohio <u>15,000</u> Street Lighting Assessments \$ 1,500,000 Total
Massillon Road Industrial Park	Phase I public infrastructure to support development including roadway, utility extension and rail spur.	\$ 900,000 Tax Increment Financing <u>100,000</u> Sewer Capital Funds \$ 1,000,000 Total
Canal Redevelopment	Canal improvements between the stadium and AES. Acquisition and demolition of properties between O'Neil's and the old Rite Aide store.	\$ 1,900,000 State of Ohio
Tell Parking	Construction of a parking deck over the canal and acquisition and development of surface parking.	\$ 2,260,000 General Obligation Debt
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.	\$ 1,500,000 State of Ohio <u>750,000</u> Tax Increment Financing \$ 2,250,000 Total
Go-Jo Redevelopment	Phase I of the pedestrian walkway.	\$ 1,000,000 Tax Increment Financing
Landbanking	Acquisition of vacant land and buildings in support of future developments.	\$ 3,470,000 General Obligation Debt
Off-Street Parking	Phase I improvements to Opportunity Park Parking Deck. Development of off-street parking in the High/Exchange area. Design of a 1,225 space parking deck to support new private office building.	\$ 2,950,000 General Obligation Debt
Polymer Research Park	Site preparation and preparation of plans for site improvements including street and utilities.	\$ 1,000,000 State Loan
High Street Renewal Area	Acquisition of property in the Market Street/High Street area and development of a surface parking lot.	\$ 600,000 General Obligation Debt <u>400,000</u> Parking Lot Revenue \$ 1,000,000 Total
Howe House	Restoration of City owned historic canal engineer's house for use as offices and a visitors' center.	\$ 650,000 Federal Funds 250,000 General Obligation Debt <u>100,000</u> Private \$ 1,000,000 Total

PROJECT	DESCRIPTION	FUNDING
Other	Miscellaneous investments to spur economic development in the City of Akron Includes public improvements, loans, incentive grants, Minority Business Development Center, etc.	\$ 100,000 Income Tax 325,000 Fed. Enterprise Community Grant 205,000 Knight Estate Funds 330,000 Water Capital Funds 330,000 Sewer Capital Funds 675,000 Oil and Gas Revenues 1,000,000 Economic Development Initiative 1,115,000 Tax Increment Financing 750,000 UDAG Loan Repayments \$ 4,830,000 Total
TOTAL ECONOMIC DEVELOPMENT PROGRAM		<u>\$ 28,260,000</u>

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.

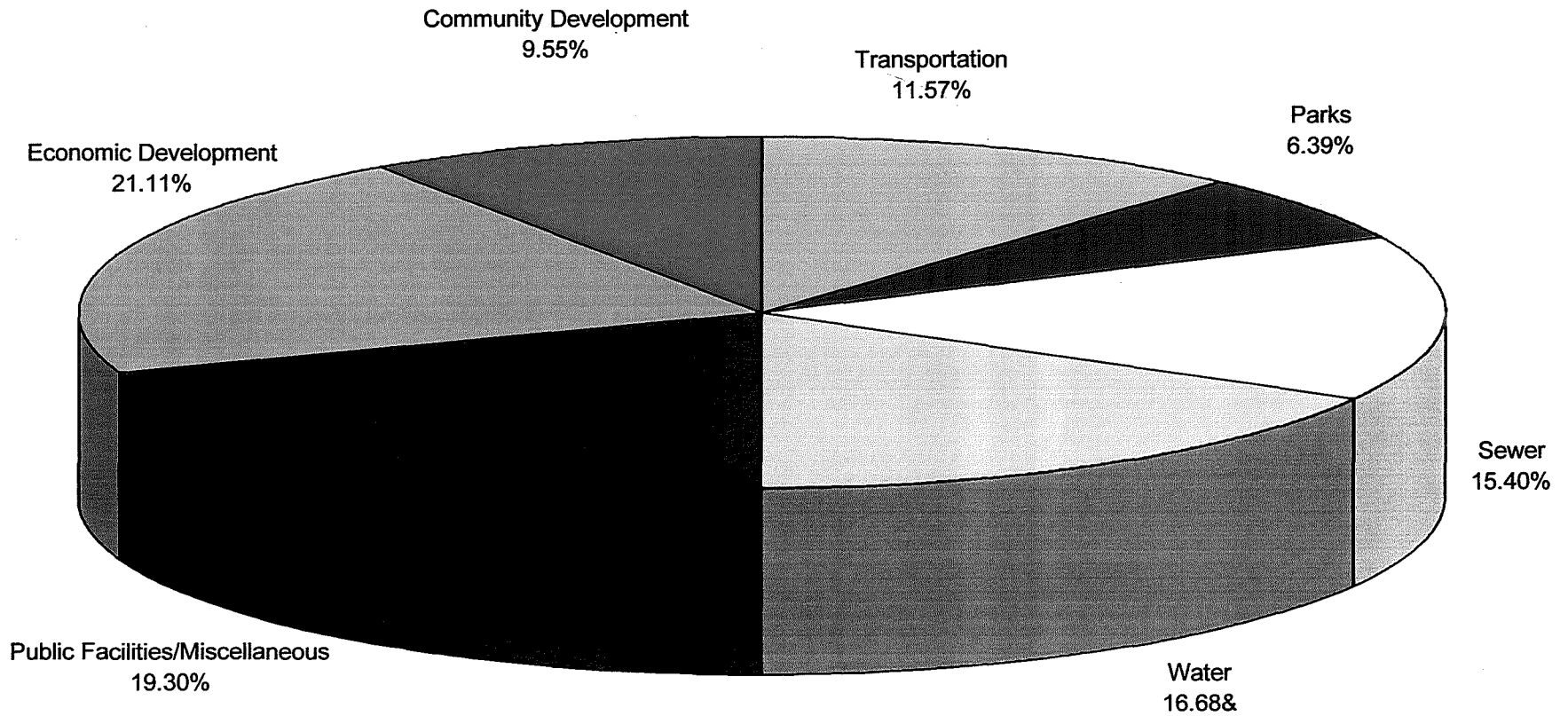
COMMUNITY DEVELOPMENT

Housing Activities	Continuation of the successful housing rehabilitation programs in the following areas: Aqueduct; Crouse; Glover; Goodyear; Manchester Road; Mason Park; Noble; and Victoria areas. Also includes petition programs in the following areas: Beardsley; Charles; Euclid; Lane/Howe; Laurel; Leroy; Lloyd; Talbot; Long; Bishop/Rhodes; Fern/Bellevue; and Victory/Paris areas.	\$ 6,470,000 Community Development Funds
Demolition	Demolition of vacant, abandoned, and deteriorated residential dwellings in CD neighborhoods.	\$ 540,000 Community Development Funds
Home Repair	Home repair assistance for elderly, low-income, or handicapped individuals.	\$ 625,000 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.	\$ 580,000 Community Development Funds
Public Improvements	Public improvements within the Community Development Areas.	\$ 2,978,000 Community Development Funds
Other	Miscellaneous services to residents in Community Development areas, including transitional housing.	\$ 1,297,000 Community Development Funds 300,000 Federal Emergency Shelter Grant \$ 1,597,000 Total
TOTAL COMMUNITY DEVELOPMENT ACTIVITIES		<u>\$ 12,790,000</u>

Impact on Operations: Minimal. The most significant reduction in operations is to the benefit of the homeowners located in the treatment 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 previously in the transportation section.

TOTAL CAPITAL PLAN **\$133,869,000**

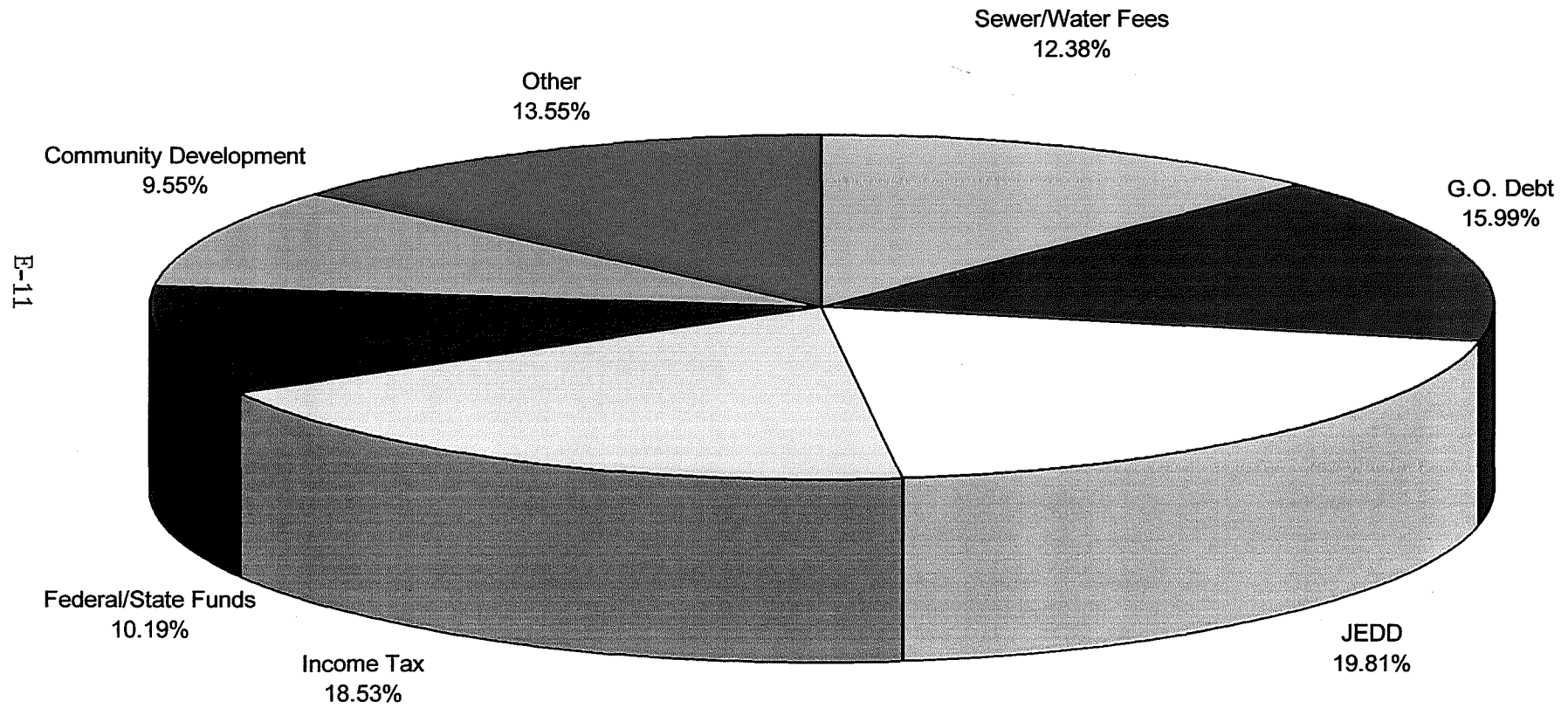
**CITY OF AKRON
EXPENDITURES BY CATEGORY
1999 CAPITAL BUDGET
TOTAL \$133,869,000**



1999 REVENUE BY SOURCE

<u>SOURCE</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Community Development	\$ 12,790,000	Entitlement of Community Development Funds.
Equipment Auction	75,000	Receipts realized from the sale of obsolete, outdated capital equipment including automobiles, road maintenance equipment and trucks.
Federal Highway Funds	5,862,000	Receipts from federal and state transportation sources available only for improvements to specifically designated streets and highways.
General Obligation Debt	21,402,000	Proceeds from sale of general obligation bonds.
Income Tax	24,800,000	27% of City income tax revenues.
JEDD Fund	26,520,000	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	5,205,000	Revenue from various other public agencies outlined in the Capital Program.
Private Funds	970,000	Donations from private companies to assist with capital projects.
Sewer Capital Funds	8,635,000	Sewer user fees programmed solely for sanitary sewer-related improvements. Also used for Water Pollution Control Station improvements.
Special Assessments	3,561,000	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	7,782,000	State share of various capital projects, including funds provided by the University of Akron.
Summit County	400,000	County share of various capital projects.
Tag Tax	2,120,000	City of Akron share of Summit County license tag receipts. Devoted exclusively to resurfacing and bridge repair.
Tax Increment Financing	5,815,000	Receipts from payments-in-lieu of taxes from various developments in downtown and throughout other development areas.
Water Fees	<u>7,932,000</u>	Water user fees programmed solely for water supply and treatment improvements.
TOTAL REVENUE	<u>\$133,869,000</u>	

**CITY OF AKRON
REVENUES BY SOURCE
1999 CAPITAL BUDGET
TOTAL \$133,869,000**



Revenue Summaries

REVENUE ASSUMPTIONS 1999 OPERATING PLAN

ALL FUNDS

Revenue increases proposed for 1999 are as follows:

1. Income tax revenues to increase 3%.
2. Property tax revenues to increase 1%.
3. Local Government Fund to increase 5%.
4. Golf course fees to increase 10%.
5. Sewer fees to increase 1%.
6. No increase in water fees, curbservice, recycling, or parking fees.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

CATEGORY AND DEPARTMENT	ACTUAL				BUDGETED 1999	PERCENTAGE OF TOTAL
	1995	1996	1997	1998		
<u>Local Taxes</u>						
Police & Fire Pension Transfer	\$ 1,350,000	\$ 1,330,000	\$ 1,442,000	\$ 1,558,280	\$ 1,687,140	1.34
General Property Taxes	12,293,403	12,116,642	13,870,814	13,765,593	13,800,620	10.94
73% Income Tax	58,000,000	61,118,020	61,331,782	61,167,670	63,000,000	49.95
<u>State Taxes</u>						
Cigarette	11,204	9,790	9,597	8,857	8,800	0.01
Inheritance	2,748,563	4,009,080	3,653,512	5,172,638	5,000,000	3.96
Liquor Permits	290,694	283,338	278,265	270,679	275,000	0.22
Local Government	12,025,434	10,600,395	11,250,019	13,475,173	13,744,680	10.90
<u>Non-Tax Receipts</u>						
Judicial	3,721,915	3,959,110	4,072,852	3,887,774	3,900,000	3.09
Commissions & Executive	4,465,322	4,229,037	6,662,044	6,523,582	9,735,000	7.72
Treasury Investments	4,340,000	5,800,000	3,600,000	3,100,000	3,000,000	2.38
Safety Department	1,728,047	1,558,124	2,055,732	1,611,399	1,620,000	1.28
Health Department	428,192	693,024	1,011,031	222,616	222,000	0.18
Service Department	541,075	215,754	409,508	217,605	218,000	0.17
Curbservice Fees	8,557,984	8,513,217	8,694,823	8,597,271	8,600,000	6.82
Recycling Fees	1,220,608	1,222,519	1,326,766	1,325,719	1,325,000	1.05
Landfill Fees	<u>983,975</u>	<u>600,506</u>	<u>435,926</u>	<u>468,583</u>	<u>0</u>	<u>0.00</u>
TOTAL GENERAL FUND						
GROSS REVENUES	<u>\$112,706,416</u>	<u>\$116,258,556</u>	<u>\$120,104,671</u>	<u>\$121,373,439</u>	<u>\$126,136,240</u>	<u>100.00%</u>

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 1999
USING DUPLICATE OF 1998
BY GOVERNMENTAL UNIT AND PURPOSE

Assessed Valuation. . . \$2,688,845,203

	<u>Inside 10m</u>	<u>Outside 10m</u>	<u>Millage</u>	<u>Percent of Total</u>
School Operating	4.20	47.10	51.30	
School Building Fund	<u>0</u>	<u>3.56</u>	<u>3.56</u>	<u> </u>
Total School	4.20	50.66	54.86	70.36%
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	.17	.13	.30	
Police Pension	.30	0	.30	
Fire Pension	<u>.30</u>	<u>0</u>	<u>.30</u>	<u> </u>
Total City	8.92	.13	9.05	11.61%
Library	0	1.79	1.79	
County Operating	1.75	0	1.75	
County Debt	.45	0	.45	
Child Welfare	0	2.56	2.56	
Mental Health Operating	0	2.05	2.05	
Mental Health Permanent Imp.	0	1.00	1.00	
Weaver School Operating		3.61	3.61	
County Metropolitan Park	<u>0</u>	<u>.85</u>	<u>.85</u>	<u> </u>
Total County	<u>2.20</u>	<u>11.86</u>	<u>14.06</u>	<u>18.03%</u>
TOTAL	<u>15.32</u>	<u>62.65</u>	<u>77.97</u>	<u>100.00%</u>

CITY OF AKRON, OHIO
PROPERTY TAX LEVIED IN MILLS
BY POLITICAL SUBDIVISION
1986 to 1999

<u>Collection Year</u>	<u>County</u>	<u>School</u>	<u>City</u>	<u>Transit Authority</u>	<u>Total</u>
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
1999	14.06	54.86	9.05	----	77.97

1999 OPERATING FUND GROUP NET REVENUES

	PROJECTED REVENUES (NET OF TRANSFERS)	PERCENT OF TOTAL
Income Tax Transfer	\$ 63,000,000	44.70
Property Tax Collections	15,487,760	10.99
Local Government Fund Payments	13,744,680	9.75
All Other General Fund	11,795,000	8.37
Curbservice Revenues	8,600,000	6.10
Emergency Medical Services Millage	7,400,000	5.25
Other State Taxes	5,283,800	3.75
Treasury Investments	3,000,000	2.13
Municipal Court Fines and Costs	3,900,000	2.77
Gasoline Tax Collections	3,693,000	2.62
All Other Highway Maintenance Collections	1,997,000	1.42
Motor Vehicle License Tax Collections	1,579,160	1.12
Recycling Fees	1,325,000	0.94
Airport Revenue	96,700	0.07
Other E.M.S. Fees	<u>29,000</u>	<u>0.02</u>
OPERATING FUND GROUP NET REVENUES	<u>\$140,931,100</u>	<u>100.00%</u>

NOTES:

- (1) The Operating Fund Group includes the General Fund (10000), the Emergency Medical Services Fund/E.M.S. (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	\$ 425,000
General Fund to Highway Maintenance	<u>1,625,000</u>
TOTAL	<u>\$2,050,000</u>

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 1998 are being collected in 1999. 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, .29 mills is used for debt retirement, and the remainder is used for General Fund operations.

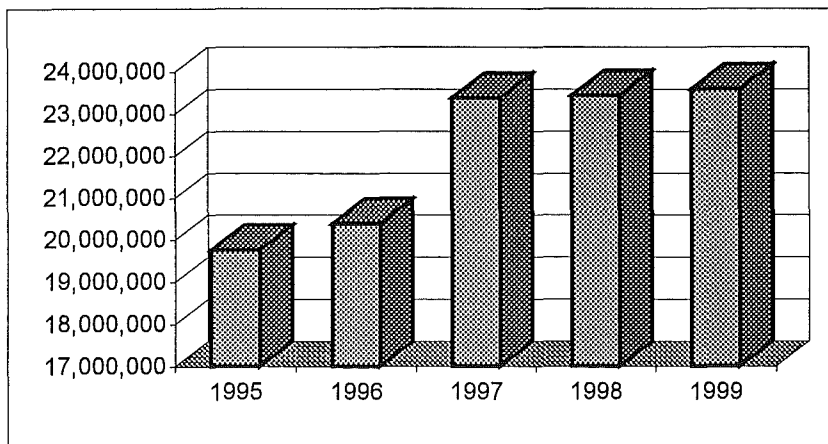
Analysis:

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. In 1999, we expect about a 1% increase in revenues.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
1995	19,761,382	0.24
1996	20,384,705	3.15
1997	23,383,134	14.71
1998	23,440,997	0.25
1999 Budgeted	23,584,620	0.61



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.

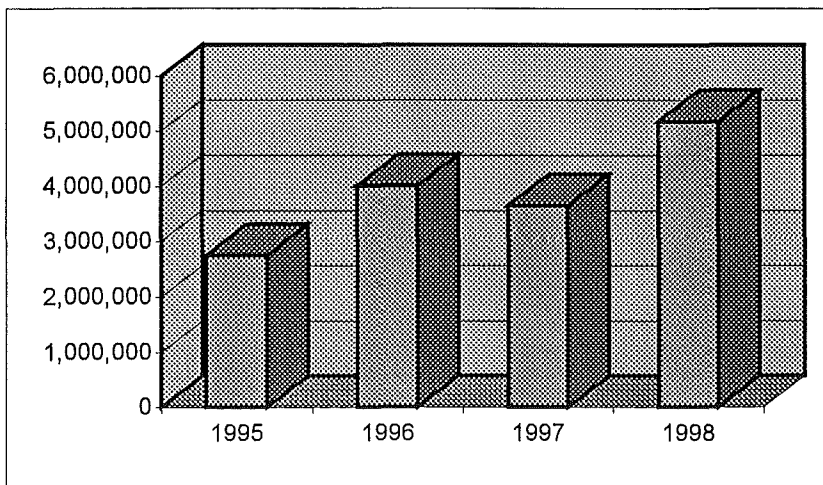
Analysis:

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 \$5.2 million over the last 5 years (see table below). The funds are generally used for the 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. A number of large settlements occurred in 1998, and the City believes this trend will continue for 1999.

Fiscal Year	Amount	% Increase (Decrease)
1995	2,748,563	(2.30)
1996	4,009,080	45.86
1997	3,653,512	(8.87)
1998	5,172,638	41.58
1999 Budgeted	5,000,000	(3.34)



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.

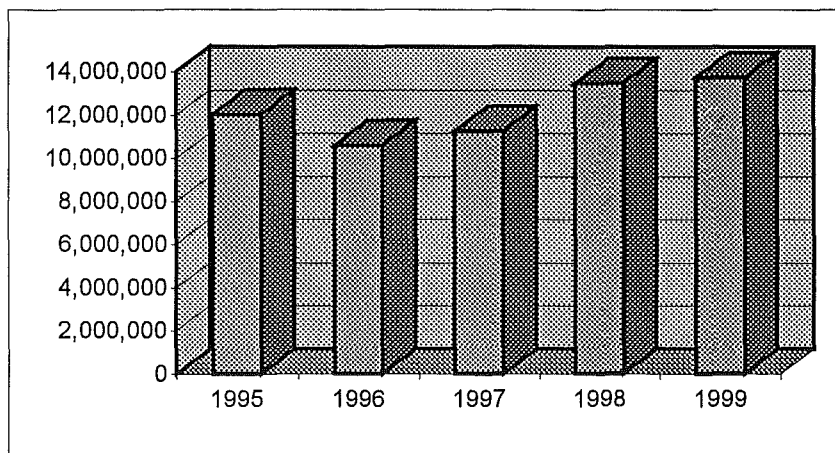
Analysis:

This revenue source has been a major source of revenue for the City of Akron. In 1998, it represented nearly 8% of the total general fund revenues. The State sets the percentage of the three taxes to be distributed on an biennial basis as part of the State biennial budget bill. The State then tells each county the amount of funds to allocate among their jurisdictions. In Akron, the amount budgeted is based on the county's projection 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, for 1998 this source grew by almost 20%. We anticipate only a 2% growth for 1999.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
1995	12,025,434	4.50
1996	10,600,395	(11.85)
1997	11,250,019	6.13
1998	13,475,173	19.78
1999 Budgeted	13,744,680	2.00



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.

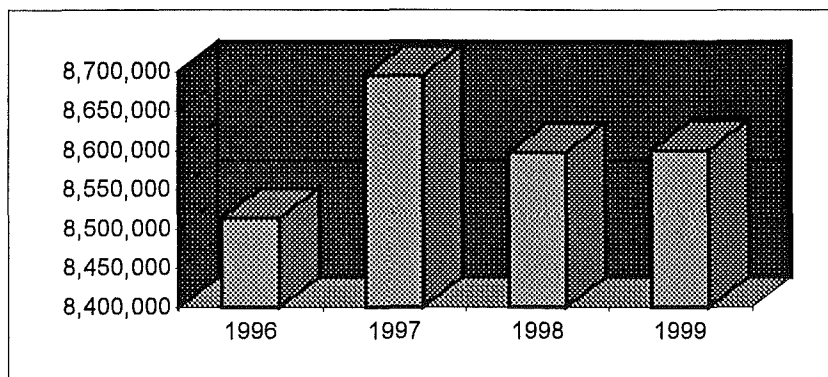
Analysis:

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 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 1999, so revenues will remain flat.

Fiscal Year	Amount	% Increase (Decrease)
1995	8,557,984	9.32
1996	8,513,217	(0.52)
1997	8,694,823	2.13
1998	8,597,271	(1.12)
1999 Budgeted	8,600,000	0.03



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.

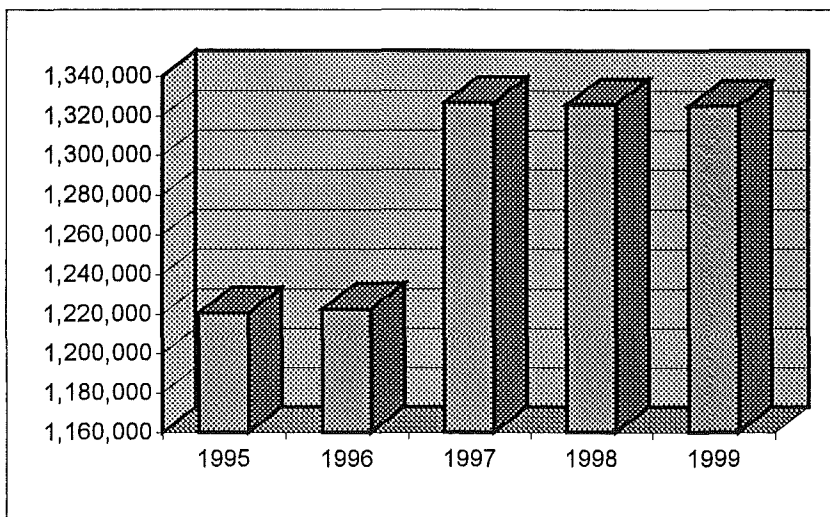
Analysis:

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 1999.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
1995	1,220,608	(5.14)
1996	1,222,516	0.16
1997	1,326,766	8.53
1998	1,325,719	(0.08)
1999 Budgeted	1,325,000	(0.05)



SOURCE: Landfill Fees

Summary:

The City has entered into an agreement with Akron Regional Landfill, Inc.(ARLI), a subsidiary Waste Management, for the lease and operation of the Hardy Road Landfill. ARLI also purchased an adjacent parcel. The City was able to negotiate a rate that will provide a long-term solution for waste disposal for the next 25 years.

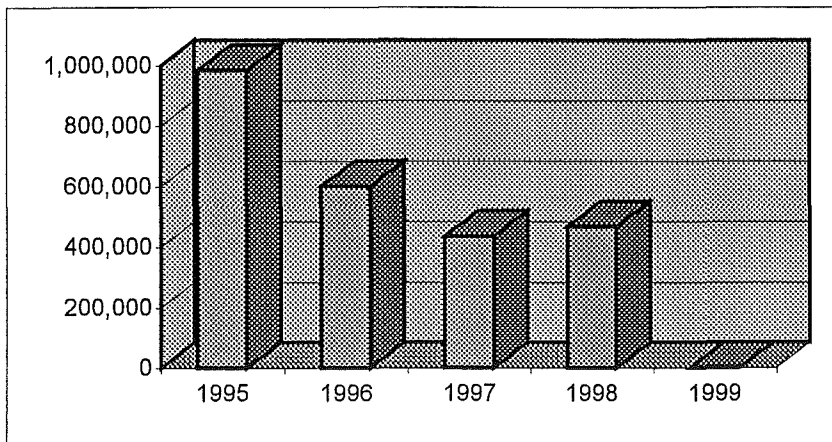
Analysis:

Because the City no longer operates the facility, we are not projecting any revenues from operations in 1999. However there will be royalty payments based on the amount of waste disposed at the facility. which we project to be in excess of \$200,000. These are not shown in this account.

Projection:

As mentioned above, the City no longer operates this facility and we project no revenues from operations in 1999.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
1995	983,975	(45.49)
1996	600,506	(38.97)
1997	435,926	(27.41)
1998	468,583	7.49
1999 Budgeted	0	(100.00)



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 10% markup. The Motor Equipment Bureau performs most repairs and maintenance, but does contract for major body and transmission services.

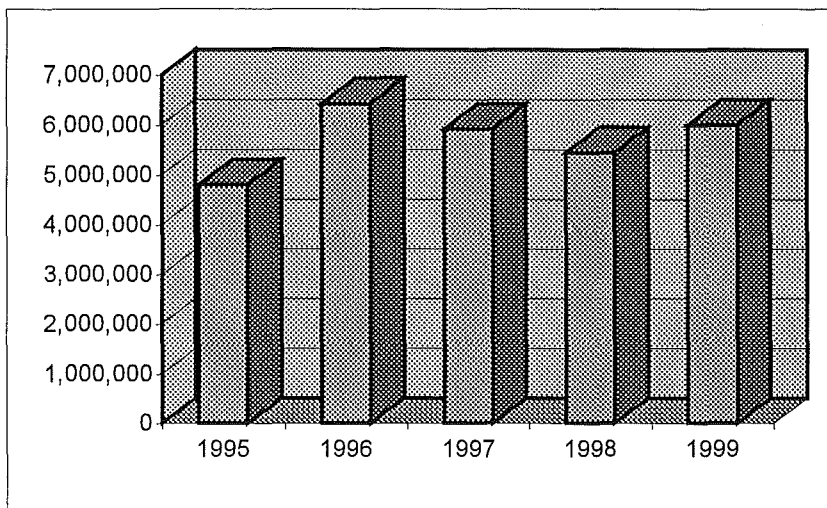
Analysis:

In the past, the Motor Equipment Bureau has generated enough revenue to pay the full cost of operating the bureau. Over the last three years this has not been true, primarily due to the capital projects.

Projection:

Fees were increased this year to cover the cost of the capital project. The 1999 revenue is anticipated to increase by over 10%. For 2000, the City is projecting another increase in the user fees.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
1995	4,802,407	(17.82)
1996	6,424,025	33.77
1997	5,919,318	(7.86)
1998	5,447,333	(7.97)
1999 Budgeted	6,000,000	10.15



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.

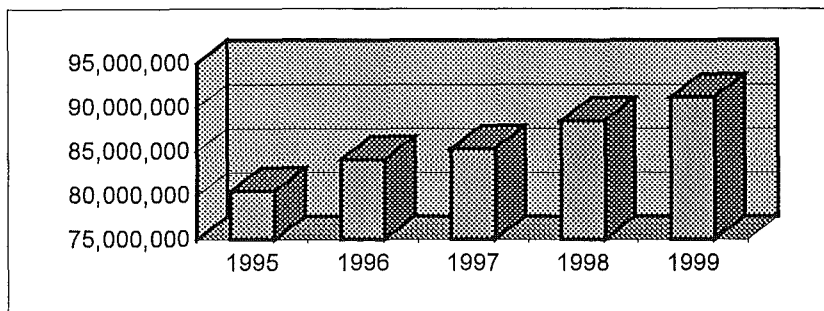
Analysis:

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 four 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, in three of the JEDDs and will begin in 1999 in the Bath JEDD. Many 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 1999, 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. In 1997, approximately \$6.8 million was collected, and in 1998, over \$7.3 million was collected.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
1995	80,512,427	2.61
1996	84,049,272	4.39
1997	85,271,223	1.45
1998	88,490,634	3.78
1999 Budgeted	91,145,350	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.

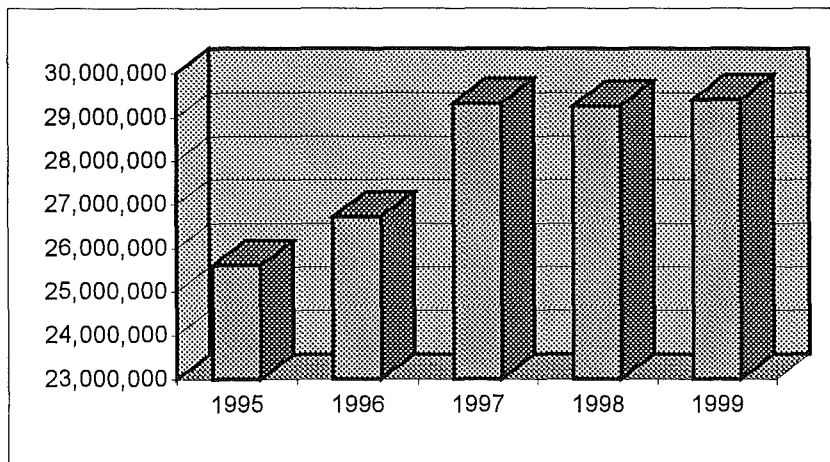
Analysis:

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.

Projection:

The most significant factor affecting revenues is the amount of annual rainfall. There has not been a rate increase since 1997. This is because in 1998, the Mayor announced there would be no rate increase until at least the year 2000.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
1995	25,601,821	1.26
1996	26,709,084	4.32
1997	29,319,425	9.77
1998	29,257,457	(0.21)
1999 Budgeted	29,400,000	0.49



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.

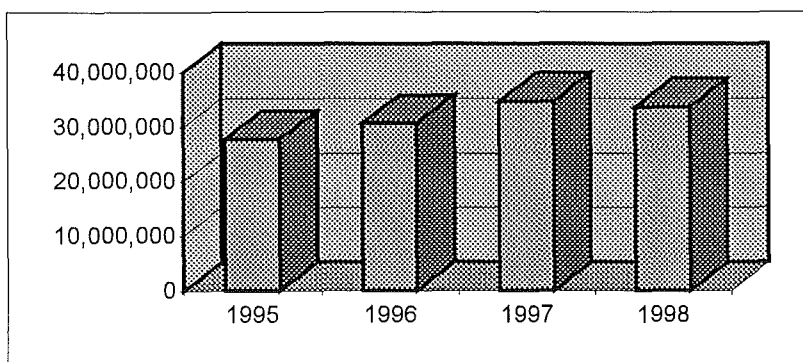
Analysis:

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

Projection:

Rates for sewer services are set by Akron City Council. Rate increases for Akron customers have averaged about 6.5% over the last ten 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 was no rate increase, and the rate increase for 1999 was only 1% for Akron customers.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
1995	27,705,048	(2.85)
1996	30,616,452	10.51
1997	34,645,923	13.16
1998	33,600,546	(3.02)
1999 Budgeted	33,631,000	0.09



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.

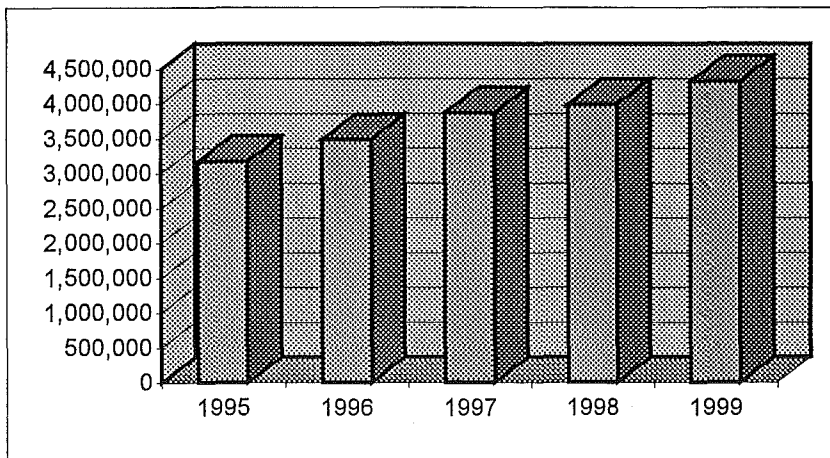
Analysis:

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 a portion of the debt service. All but one of the off-street lots generate enough revenue to cover operating expenses. The rates set by City Council, compete with non-city owned lots and decks. The City's newest deck, the O'Neils parking deck, opened in fall, 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 City is planning to construct another new deck in 1999, with completion slated for 2000. There are also plans for extensive renovation of an existing deck. This should help to relieve the congestion.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
1995	3,174,791	2.69
1996	3,484,660	9.76
1997	3,872,458	11.13
1998	3,993,898	3.14
1999 Budgeted	4,325,000	8.29



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.

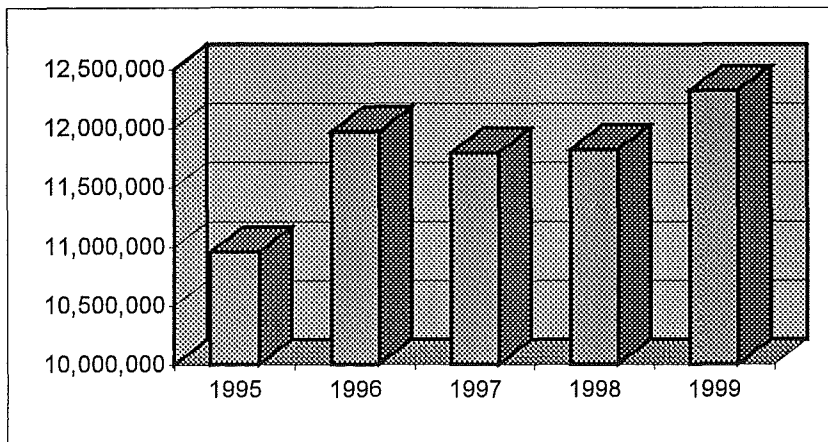
Analysis:

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.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
1995	10,955,553	5.34
1996	11,969,226	9.25
1997	11,790,178	(1.50)
1998	11,818,869	0.24
1999 Budgeted	12,318,870	4.23



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.

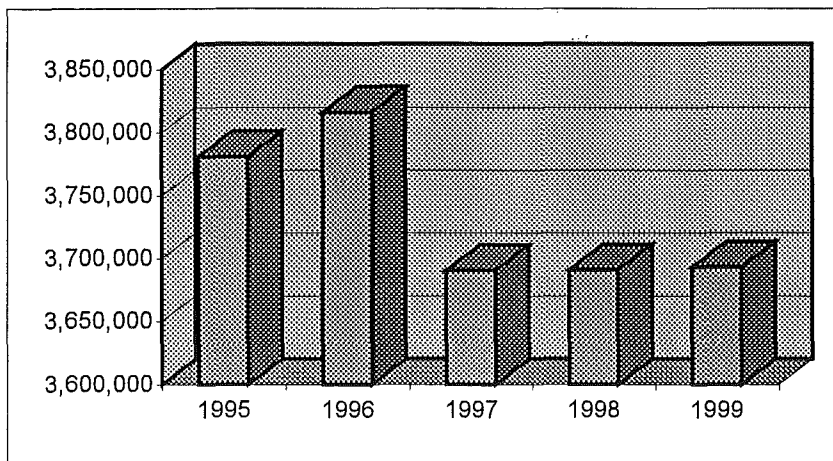
Analysis:

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.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
1995	3,780,962	1.47
1996	3,815,970	0.93
1997	3,690,364	(3.29)
1998	3,690,941	0.02
1999 Budgeted	3,693,000	0.06



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.

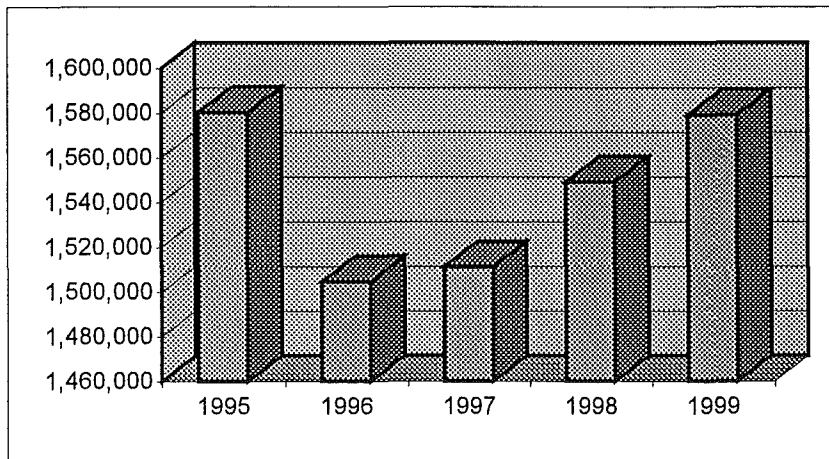
Analysis:

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.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
1995	1,580,332	(0.76)
1996	1,504,611	(4.79)
1997	1,511,127	0.43
1998	1,549,156	2.52
1999 Budgeted	1,579,160	1.94



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.

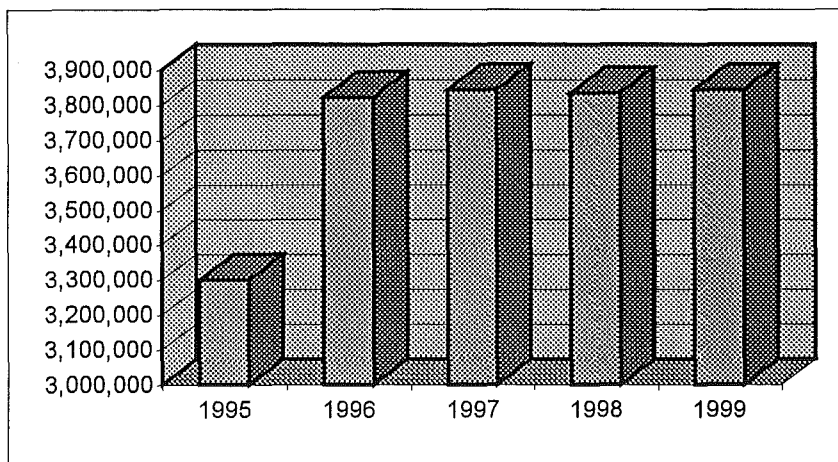
Analysis:

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 1999 budget projects no changes in the assessment rates.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
1995	3,300,000	0.00
1996	3,821,775	15.81
1997	3,845,000	0.61
1998	3,835,000	(0.26)
1999 Budgeted	3,845,000	0.26



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 lighted. 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 served with high pressure sodium lighting, reducing electricity and maintenance costs over conventional incandescent lights.

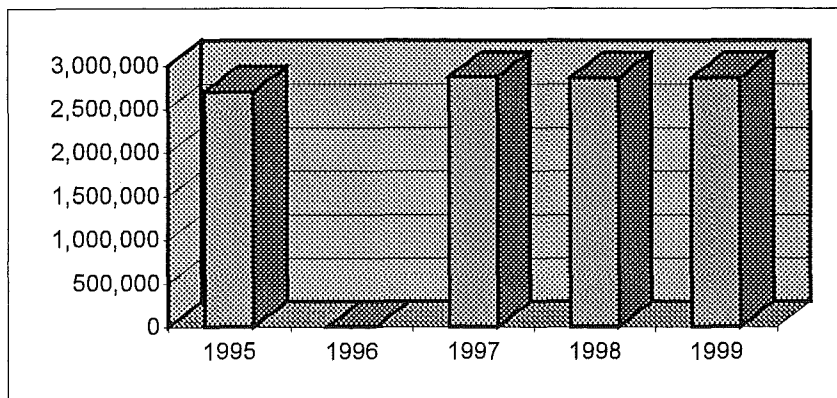
Analysis:

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 1999, 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 1999.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
1995	2,700,000	0.00
1996	0	(100.00)
1997	2,871,140	N/A
1998	2,860,775	(0.36)
1999 Budgeted	2,861,000	0.01



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.

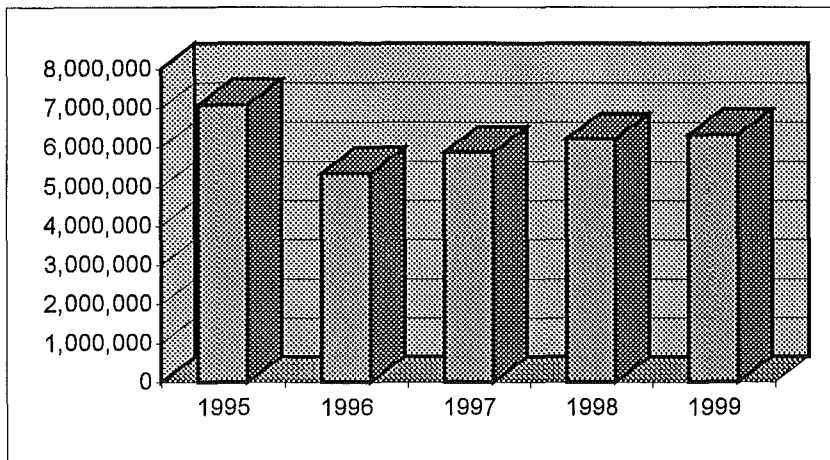
Analysis:

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 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. For 1999 we are projecting a slight increase in revenues.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
1995	7,086,305	(5.65)
1996	5,338,832	(24.66)
1997	5,869,133	9.93
1998	6,211,607	5.84
1999 Budgeted	6,322,190	1.78



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.

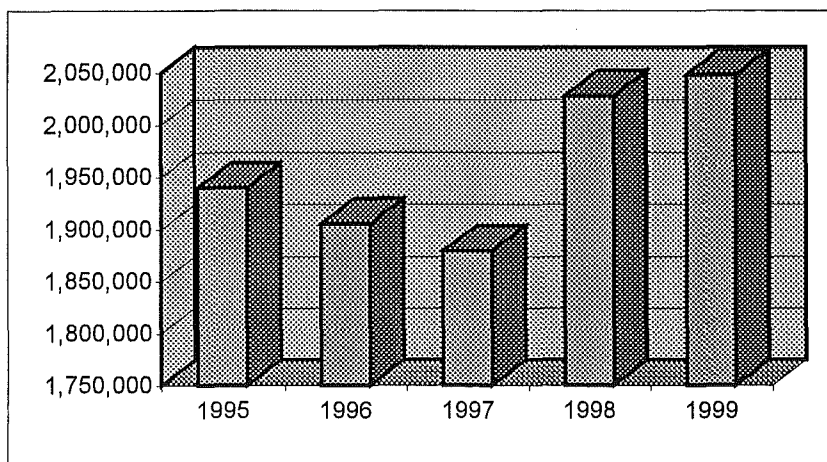
Analysis:

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 and to pay for upgrades to the system in 1998.

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			% Increase
<u>Year</u>		<u>Amount</u>	<u>(Decrease)</u>
1995		1,940,181	(3.86)
1996		1,905,375	(1.79)
1997		1,879,375	(1.36)
1998		2,027,848	7.90
1999	Budgeted	2,048,130	1.00



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.

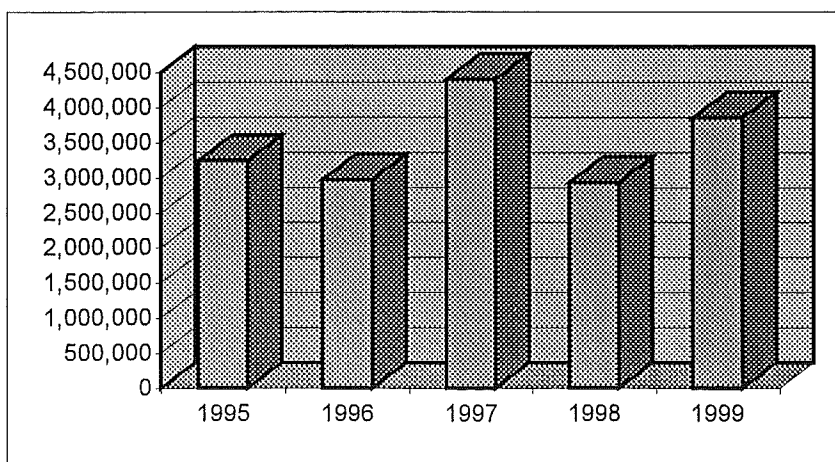
Analysis:

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 1999 calendar year City budget show a increase from 1998.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
1995	3,246,382	8.97
1996	2,974,797	(8.37)
1997	4,399,290	47.89
1998	2,931,463	(33.37)
1999 Budgeted	3,856,000	31.54



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.

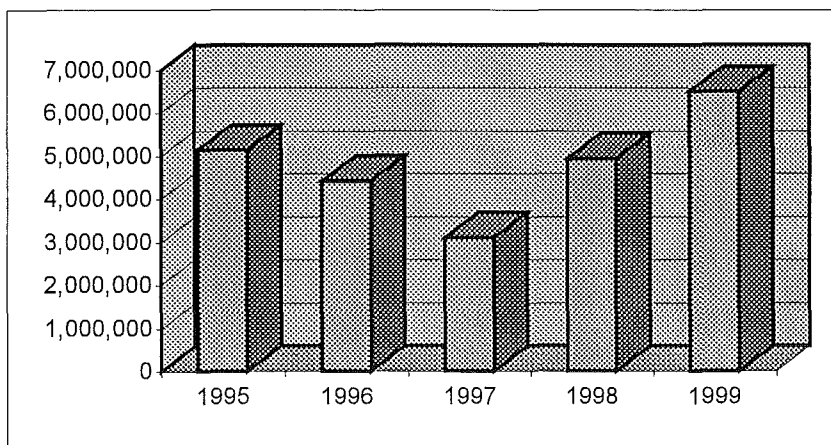
Analysis:

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 1999, we are planning on an increase of over 31% based on new funding for a Welfare to Work program.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
1995	5,137,426	(0.50)
1996	4,415,104	(14.06)
1997	3,098,358	(29.82)
1998	4,935,822	59.30
1999 Budgeted	6,500,000	31.69



Expenditure Summaries



EXPENDITURE ASSUMPTIONS 1999 BUDGET PLAN

ALL FUNDS

Expenditure increases proposed for 1999 are as follows:

1. Wages to increase by 3.5% for all employees.
2. Other costs are reduced to offset increase in wages.
3. General fund full time employment to remain stable.

CITY OF AKRON, OHIO
1999 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 1996
DECEMBER 31, 1997 & DECEMBER 31, 1998

	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
By Funding Sources:				
General Fund	1,521.21	1,547.75	1,513.20	1,571.75
Internal Service Fund	160.50	163.50	154.50	172.50
Enterprise Fund	493.00	506.50	481.00	494.00
Special Revenue Fund	419.14	412.10	412.65	441.10
Special Assessment Fund	38.50	38.50	38.00	39.00
Debt Service Fund	4.65	4.65	4.65	4.65
TOTAL	2,637.00	2,673.00	2,604.00	2,723.00

	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
By Department:				
CIVIL SERVICE:				
Assistant Personnel Director	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	0.00	0.00
Employee Benefits Manager	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Personnel Aide	1.00	1.00	1.00	1.00
Personnel Analyst	5.00	6.00	5.00	5.00
Personnel Director	1.00	1.00	1.00	1.00
Personnel Records Supervisor	1.00	1.00	1.00	1.00
Personnel Technician	5.00	4.00	4.00	4.00
Secretary	8.00	7.00	7.00	8.00
Selection Manager	1.00	1.00	0.00	1.00
Training and EEO Officer	1.00	1.00	1.00	1.00
Workers Comp Specialist	0.00	0.00	1.00	1.00
TOTAL CIVIL SERVICE	27.00	26.00	24.00	26.00

FINANCE:

Administration:

Executive Assistant	1.00	1.00	1.00	1.00
Finance Deputy Director	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Total Administration	3.00	3.00	3.00	3.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Audit & Budget:				
Accounts Analyst	5.00	4.00	4.00	4.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Audit & Budget Supervisor	0.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.00	0.50
Total Audit & Budget	6.50	6.50	6.00	6.50
General Accounting:				
Account Clerk	8.00	6.00	6.00	6.00
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician	2.00	4.00	4.00	4.00
Accounts Analyst	1.00	2.00	2.00	2.00
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.00	0.50
Tax Auditor	1.00	0.00	0.00	0.00
Total General Accounting	14.50	14.50	14.00	14.50
Management Information Systems:				
Computer Operations Supervisor	1.00	1.00	1.00	1.00
Computer Operator	2.00	2.00	1.00	3.00
Computer Programmer	3.00	4.00	3.00	4.00
Computer Programmer Analyst	9.00	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	19.00	20.00	18.00	21.00
Purchasing:				
Account Clerk	0.00	1.00	0.00	1.00
Buyer Technician	1.00	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	1.00	1.00	1.00	1.00
Secretary	6.00	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	13.00	14.00	13.00	15.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
<i>Taxation:</i>				
Account Clerk	2.00	4.00	4.00	2.00
Assistant Law Director	1.00	1.00	1.00	1.00
Cashier	1.00	1.00	0.00	1.00
Data Entry Operator	1.00	1.00	0.00	1.00
Secretary	11.00	9.00	9.00	11.00
Tax Agent	4.00	3.00	4.00	4.00
Tax Auditor	16.00	16.00	16.00	16.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	1.00	1.00	1.00	1.00
Tax Deputy Commissioner	1.00	1.00	1.00	1.00
Tax Records Supervisor	1.00	1.00	1.00	1.00
Total Taxation	40.00	39.00	38.00	40.00
<i>Treasury:</i>				
Accounts Analyst	1.00	1.00	1.00	1.00
Assessment & License Agent	3.00	3.00	2.00	3.00
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	12.00	13.00
TOTAL FINANCE	109.00	110.00	104.00	113.00

FIRE:

E.M.S.:

E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	0.00	2.00	3.00	3.00
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	24.00	23.00	23.00
Firefighter/Medic	66.00	62.00	62.00	62.00
Secretary	3.00	3.00	3.00	3.00
Total E.M.S.	94.00	94.00	94.00	94.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
FIRE:				
Computer Programmer Analyst	1.00	1.00	1.00	1.00
Fire Captain	11.00	12.00	18.00	17.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	3.00	3.00	5.00	5.00
Fire District Chief	7.00	5.00	1.00	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	73.00	68.00	58.00	66.00
Firefighter/Medic	197.00	199.00	210.00	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	316.00	312.00	317.00	326.00
TOTAL FIRE	410.00	406.00	411.00	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	0.00	0.00
Assistant Law Director	12.00	12.00	11.00	12.00
Secretary	6.00	5.00	7.00	7.00
Total Civil	19.00	18.00	18.00	19.00
Criminal:				
Assistant Law Director	10.00	10.00	10.00	10.00
Secretary	5.00	5.00	5.00	5.00
Total Criminal	15.00	15.00	15.00	15.00
Indigent Defense	-	-	-	-
TOTAL LAW	37.00	36.00	36.00	37.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
LEGISLATIVE:				
<i>City Council:</i>				
Councilmembers	13.00	13.00	12.00	13.00
Total City Council	13.00	13.00	12.00	13.00
<i>Clerk of Council:</i>				
Clerk of Council	1.00	1.00	1.00	1.00
Council Aide	1.00	1.00	2.00	2.00
Deputy Clerk of Council	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	0.00	0.00
Total Clerk of Council	4.00	4.00	4.00	4.00
TOTAL LEGISLATIVE	17.00	17.00	16.00	17.00
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Deputy Clerks	47.00	47.00	47.00	47.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	49.00	49.00	49.00	49.00
MUNICIPAL COURT JUDGES:				
Bailiffs	17.00	17.00	16.00	17.00
Case Auditor	1.00	1.00	0.00	1.00
Clerks	4.00	3.00	4.00	2.00
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	0.00	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	2.00	2.00	2.00
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 Aide	0.00	0.00	1.00	1.00
Probation Officers	6.00	6.00	7.00	7.00
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	46.00	45.00	46.00	47.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
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
<i>Deputy Mayor for Public Safety:</i>				
Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00
Total Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00
<i>Economic Development:</i>				
City Planner	3.00	3.00	3.00	3.00
Communications Director	1.00	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	2.00	3.00	3.00	3.00
Total Economic Development	11.00	12.00	12.00	12.00
<i>Human & Community Relations:</i>				
Community Relations Specialist	1.00	1.00	1.00	1.00
Human & Community Relations Coordinator	1.00	1.00	1.00	1.00
Secretary	2.00	1.00	1.00	2.00
Total Human & Community Relations	4.00	3.00	3.00	4.00
<i>Labor Relations:</i>				
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
<i>Private Industry Council:</i>				
Accounts Analyst	1.00	1.00	1.00	1.00
Account Clerk	0.00	0.00	0.00	1.00
Computer Programmer Analyst	1.00	1.00	1.00	1.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Manpower Program Analyst	1.00	1.00	1.00	1.00
Manpower Program Assistant	2.00	2.00	2.00	2.00
Secretary	2.00	2.00	2.00	2.00
Total Private Industry Council	7.00	7.00	7.00	8.00
Public Utilities Commission:				
Consumer Services Clerk	1.00	0.00	0.00	0.00
Public Utilities Commissioner	1.00	1.00	1.00	1.00
Secretary	0.00	0.00	1.00	1.00
Total Public Utilities Commission	2.00	1.00	2.00	2.00
TOTAL OFFICE OF THE MAYOR	34.00	33.00	34.00	36.00

PLANNING:

Administration:

Housing Rehab Manager	0.00	0.00	0.50	0.00
Human Resource Administrator	0.35	0.50	0.00	0.00
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	1.20	1.20	0.70

AMATS:

Account Clerk	1.00	1.00	1.00	1.00
City Planner	4.00	5.00	6.00	6.00
Civil Engineer	1.00	1.00	1.00	1.00
Planning Aide	1.00	0.00	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	0.00	1.00
Transportation Planner	2.00	2.00	0.00	1.00
Transportation Planning Administrator	0.00	0.00	1.00	1.00
Transportation Planning Regional Manager	1.00	1.00	1.00	1.00
Total AMATS	13.00	13.00	12.00	14.00

Capital Planning:

Assistant Librarian	1.00	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	0.00	0.00	0.00
Economist	3.00	2.00	3.00	3.00
Graphic Artist	2.00	2.00	2.00	2.00
Graphics Coordinator	1.00	1.00	1.00	1.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Housing Rehab Manager	0.00	0.00	0.25	0.00
Human Resource Administrator	0.30	0.25	0.00	0.00
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	2.00	2.00
Site Improvement Administrator	0.50	0.50	0.20	0.20
Total Capital Planning	17.90	15.85	15.55	15.30
Comprehensive Planning:				
Cartographer	1.00	1.00	0.00	1.00
City Planner	2.10	4.00	6.00	6.00
Comprehensive Planning Adm.	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Housing Rehab Manager	0.00	0.00	0.25	0.00
Human Resource Administrator	0.25	0.25	0.00	0.00
Planning Aide	0.00	1.00	0.00	0.00
Total Comprehensive Planning	5.35	8.25	8.25	9.00
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
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	0.50	0.50
Total Development Services	9.20	9.20	9.50	9.50
Housing and Community Services:				
City Planner	0.40	0.40	1.40	1.40
Community Resource Specialist	2.00	2.00	2.00	3.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Engineering Technician	0.00	0.00	3.00	4.00
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	0.00	0.00
Housing Rehab. Specialist	15.00	15.00	13.00	13.00
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	6.00
Total Housing and Community Services	35.60	35.60	36.60	39.60
Zoning:				
City Planner	5.60	5.60	5.60	5.60
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
Total Zoning	8.90	8.90	8.90	8.90
TOTAL PLANNING	97.00	98.00	98.00	103.00
POLICE:				
Account Clerk	2.00	2.00	2.00	2.00
Assistant Law Director	0.00	1.00	1.00	1.00
Computer Programmer	2.00	2.00	1.00	0.00
Data Entry Operator	2.00	2.00	0.00	0.00
Health Education Specialist	0.50	1.00	1.00	1.00
Police Captain	8.00	9.00	7.00	9.00
Police Chief	1.00	1.00	1.00	1.00
Police Communication Technician	2.00	2.00	2.00	1.00
Police Communication Technician Supervisor	0.00	0.00	0.00	1.00
Police Deputy Chief	3.00	2.00	3.00	3.00
Police Lieutenant	22.00	21.00	21.00	22.00
Police Officer	394.00	387.00	370.00	395.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	56.00	69.00	71.00	73.00
Secretary	36.00	39.00	40.00	40.00
Semi-Skilled Laborer	0.50	0.50	0.50	0.50
TOTAL POLICE	530.00	539.50	521.50	550.50

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
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PUBLIC HEALTH:

Administration:

Accounts Analyst	0.75	0.75	1.45	0.75
Case Management Nurse	1.00	1.00	1.00	1.00
Clinic Assistant	0.00	1.00	0.00	0.00
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Disease Control Officer	0.00	0.00	1.00	1.00
Environmental Services Aide	0.50	0.00	0.00	0.25
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	2.00	1.00	2.00	0.50
Health Services Grants Coordinator	0.63	0.63	1.00	0.63
Medical Officer	2.00	2.00	2.00	2.00
Nutritionist	1.00	1.00	1.00	1.00
Public Health Nurse	0.40	0.00	0.00	0.00
Sanitarian	2.50	2.00	1.00	2.75
Secretary	3.60	3.70	3.70	3.60
Semi-Skilled Laborer	0.10	0.00	0.00	0.10
Total Administration	17.48	16.08	17.15	16.58

Air Quality Management:

Account Clerk	1.00	1.00	1.00	1.00
Accounts Analyst	0.25	0.25	0.25	0.25
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	0.50	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	1.18	1.35
Total Air Quality Management	15.92	15.92	15.93	16.10

Counseling Services:

Accounts Analyst	0.00	1.00	1.00	1.00
Alcoholic/Drug Prevention Specialist	3.00	2.00	3.00	3.00
Alcoholism Counselor	8.00	10.00	9.00	11.00
Alcoholism Program Manager	1.00	1.00	1.00	1.00
Clinic Assistant	0.00	0.00	1.00	0.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Health Services Grant Assistant	1.00	0.00	0.00	0.00
Public Health Psychologist	1.00	1.00	1.00	1.00
Secretary	3.00	4.00	3.00	4.00
Total Counseling Services	17.00	19.00	19.00	21.00
Environmental Health:				
Environmental Health Administrator	1.00	1.00	1.00	1.00
Environmental Services Aide	0.75	2.25	2.25	2.75
Sanitarian	13.00	15.00	13.00	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	0.10	0.10	0.00
Total Environmental Health	20.75	24.35	22.35	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	0.00	0.00	0.00
Secretary	4.00	4.00	4.00	4.00
Vital Statistics Supervisor	1.00	1.00	1.00	1.00
Total Health Data Management	8.50	8.00	8.00	8.00
Health Education:				
Accounts Analyst	0.00	1.00	0.00	1.00
Health Education Specialist	3.00	5.00	3.00	3.50
Health Services Grants Coordinator	0.37	0.37	0.00	0.38
Public Health Educator	1.00	1.00	1.00	1.00
Secretary	0.63	0.63	1.63	0.75
Total Health Education	5.00	8.00	5.63	6.63
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	1.00	1.50
Housing Administrator	1.00	1.00	1.00	1.00
Sanitarian	11.50	12.00	14.00	13.00
Sanitarian Supervisor	3.00	3.00	4.00	4.00
Secretary	4.60	5.00	5.00	6.00
Semi-Skilled Laborer	0.40	0.40	0.40	0.40
Total Housing	21.25	22.15	26.15	27.15

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Laboratory:				
Medical Technician	1.00	0.00	0.00	0.00
Microbiologist	2.00	3.00	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	2.00	2.00
Accounts Analyst	0.00	0.00	0.30	0.00
Clinic Assistant	5.00	3.00	4.00	4.75
Health Education Specialist	1.50	1.50	1.50	2.00
Intake Clerk	2.00	1.00	1.00	2.00
Nutritionist Aide	1.00	1.00	2.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Public Health Nurse	16.10	20.00	20.00	21.00
Public Health Nurse Practitioner	2.00	2.00	1.00	3.00
Public Health Nursing Manager	1.00	1.00	1.00	1.00
Public Health Nursing Supervisor	1.00	2.00	2.00	2.00
Public Health Nutritionist	7.00	6.00	6.00	7.00
Secretary	11.50	10.50	11.50	11.95
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	53.10	53.00	56.30	61.70
TOTAL PUBLIC HEALTH	164.00	171.50	175.50	185.50

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	1.00	1.00	1.00	1.00
Electrical Chief Inspector	1.00	1.00	1.00	1.00
Electrical Inspector	4.00	3.00	4.00	4.00
Mechanical Chief Inspector	1.00	1.00	1.00	1.00
Mechanical Inspector	4.00	2.00	2.00	2.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Permit Clerk	3.00	2.00	2.00	2.00
Plans Examiner	1.00	1.00	1.00	1.00
Plumbing Chief Inspector	0.00	1.00	1.00	1.00
Plumbing Inspector	0.00	1.00	1.00	1.00
Secretary	0.00	1.00	0.00	1.00
Total Building Inspection	25.00	24.00	24.00	25.00
Communications:				
Communications Manager	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Communications Technician	0.00	0.00	7.00	7.00
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	3.00	3.00	3.00	3.00
Telephone Technician	7.00	7.00	0.00	0.00
Total Communications	20.00	20.00	20.00	20.00
Police-Fire Communications Center:				
Computer Programmer Analyst	0.00	0.00	0.00	2.00
Fire Deputy Chief	1.00	1.00	1.00	1.00
Safety Communication Supervisor	4.00	7.00	7.00	11.00
Safety Communication Technician	53.00	50.00	55.00	61.00
Safety Communication Trainee	0.00	9.00	2.00	0.00
Secretary	2.00	2.00	2.00	2.00
Total Police-Fire Communications Center	60.00	69.00	67.00	77.00
Traffic Engineering:				
Cable & Line Utilityworker	1.00	1.00	1.00	1.00
Civil Engineer	2.00	2.00	2.00	2.00
Electronics Technician	6.00	5.00	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
Signal Lineworker	3.00	3.00	1.00	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	8.00	8.00	7.00	8.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
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	0.00	0.00	0.00
Traffic Technician Supervisor	0.00	1.00	1.00	1.00
Total Traffic Engineering	36.00	35.00	32.00	36.00
Weights & Measures:				
Secretary	1.00	1.00	1.00	1.00
Weights & Measures Inspector	2.00	2.00	2.00	2.00
Weights & Measures Superintendent	1.00	1.00	1.00	1.00
Total Weights & Measures	4.00	4.00	4.00	4.00
TOTAL PUBLIC SAFETY	145.00	152.00	147.00	162.00

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	1.00
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	0.00	1.00
Facilities Maintenance Manager	1.00	0.00	1.00	1.00
Garage Attendant	1.00	0.00	1.00	1.00
Heating & Air Conditioning Repairer	1.00	0.00	1.00	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	34.00	36.00	36.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
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
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	0.00	2.00
Cartographer	0.00	0.00	2.00	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	12.00	15.00	15.00	17.00
Construction Materials Lab Supervisor	0.00	0.00	1.00	1.00
Drafter	4.00	5.00	5.00	4.00
Engineering Administrative Services Manager	0.00	1.00	1.00	1.00
Engineering Construction Manager	1.00	1.00	1.00	1.00
Engineering Design Manager	1.00	1.00	1.00	1.00
Engineering Division Manager	1.00	0.00	0.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	3.00	3.00	4.00	3.00
Engineering Technician	36.00	38.00	32.00	38.00
Landscape Designer	1.00	1.00	1.00	1.00
Resource Manager	1.00	0.00	0.00	0.00
Secretary	4.00	6.00	6.00	6.00
Senior Engineer	2.00	3.00	3.00	4.00
Survey Party Chief	1.00	1.00	0.00	1.00
Survey Projects Supervisor	1.00	1.00	1.00	1.00
Surveyor	2.00	2.00	2.00	2.00
Surveyor Aide	3.00	3.00	3.00	2.00
Total Engineering Bureau	77.00	85.00	81.00	91.00
Engineering Services:				
Drafter	0.00	1.00	1.00	1.00
Engineering Technician	0.00	2.50	2.50	2.50
Surveyor Aide	0.00	0.50	0.50	0.50
Total Engineering Services	0.00	4.00	4.00	4.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
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:				
Equipment Operator	24.00	24.00	25.00	25.00
Highway Maintenance Emergency Worker	3.00	3.00	3.00	3.00
Highway Maintenance Foreman	11.00	10.00	9.00	10.00
Highway Maintenance Superintendent	1.00	1.00	1.00	1.00
Highway Maintenance Supervisor	2.00	2.00	1.00	1.00
Laborer	0.00	0.00	2.00	2.00
Landscaper	4.00	5.00	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
Public Works Supervisor	3.00	3.00	3.00	3.00
Secretary	3.00	3.00	2.00	2.00
Semi-Skilled Laborer	40.00	39.00	34.00	34.00
Storekeeper	1.00	1.00	1.00	1.00
Total Highway Maintenance	98.00	97.00	92.00	93.00
Landfill:				
Equipment Operator	4.00	3.00	0.00	0.00
Landfill Attendant	2.00	2.00	0.00	0.00
Landfill Supervisor	1.00	1.00	0.00	0.00
Public Works Engineer	0.00	0.50	0.00	0.00
Total Landfill	7.00	6.50	0.00	0.00
Motor Equipment:				
Account Clerk	2.00	2.00	2.00	2.00
Equipment Mechanic	20.00	21.00	21.00	22.00
Equipment Mechanic Foreman	1.00	1.00	0.00	1.00
Equipment Serviceworker	9.00	7.00	7.00	7.00
Equipment Storekeeper	1.00	1.00	0.00	0.00
Garage Attendant	2.00	1.00	1.00	2.00
Master Equipment Mechanic	9.00	7.00	7.00	7.00
Master Equipment Mechanic Foreman	4.00	4.00	4.00	4.00
Motor Equipment Manager	1.00	1.00	1.00	1.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
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	2.00	2.00	3.00
Welder	1.00	1.00	1.00	1.00
Total Motor Equipment	55.00	50.00	48.00	52.00
Oil & Gas:				
Engineering Technician	0.00	0.50	0.50	0.50
Landfill Attendant	0.00	0.00	1.00	1.00
Public Works Engineering Services Manager	0.00	0.50	1.00	1.00
Surveyor Aide	0.00	0.50	0.50	0.50
Total Oil & Gas	0.00	1.50	3.00	3.00
Parks Maintenance:				
Equipment Operator	13.00	13.00	12.00	13.00
Forestry Foreman	1.00	1.00	1.00	1.00
Landscaper	7.00	7.00	7.00	7.00
Landscaper Crew Leader	1.00	1.00	1.00	1.00
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	2.00	2.00	2.00	2.00
Tree Trimmer	3.00	3.00	4.00	4.00
Urban Forestry Specialist	1.00	1.00	1.00	1.00
Total Parks Maintenance	35.00	35.00	35.00	36.00
Plans & Permits:				
Data Entry Operator	0.00	1.00	1.00	0.00
Drafter	1.00	1.00	0.00	1.00
Permit Clerk	4.00	2.00	2.00	3.00
Plans & Permits Manager	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00
Secretary	0.00	1.00	1.00	1.00
Total Plans & Permits	7.00	7.00	6.00	7.00
Public Works Administration:				
Account Clerk	2.00	3.00	3.00	3.00
Equipment Operator	0.50	0.50	1.00	0.00
Office Manager	1.00	1.00	1.00	1.00
Public Works Deputy Manager	1.00	1.00	0.00	0.00
Public Works Manager	1.00	1.00	1.00	1.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Secretary	2.00	1.00	1.00	1.00
Total Public Works Administration	7.50	7.50	7.00	6.00
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	13.00	12.00	13.00
Secretary	2.00	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	19.00	20.00	19.00	20.00
Recycling Bureau:				
Collection Supervisor	1.00	0.00	0.00	0.00
Equipment Operator	1.00	1.00	2.00	2.00
Public Works Supervisor	0.00	1.00	1.00	1.00
Recycling Operator	5.00	6.00	4.00	4.00
Sanitation Serviceworker	1.00	0.00	1.00	1.00
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	33.00	35.00
Total Sanitation	58.75	58.75	56.75	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

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
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	0.00	0.00
Engineering Technician	0.00	1.00	2.00	2.00
Equipment Mechanic	2.00	3.00	2.00	3.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	5.00	4.00	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	1.00	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	6.00	5.00	4.00	4.00
Secretary	1.50	1.50	1.00	1.00
Sewer Maintenance Dispatcher	4.00	4.00	4.00	4.00
Sewer Maintenance Foreman	6.00	6.00	6.00	6.00
Sewer Maintenance Superintendent	1.00	1.00	1.00	1.00
Sewer Maintenance Supervisor	4.00	4.00	4.00	4.00
Sewer Maintenance Worker	28.00	30.00	26.00	27.00
Sewer Serviceworker	14.00	20.00	21.00	21.00
Sewer Telemonitoring Technician	3.00	3.00	2.00	3.00
Storekeeper	1.00	1.00	1.00	1.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.50
Total Sewer Maintenance	85.00	94.00	87.50	90.50
Sewer - WPC:				
Engineering Technician	1.00	0.00	0.00	0.00
Environmental Services Aide	1.00	1.00	0.00	1.00
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	1.00	1.00
Plant Electrician	3.00	3.00	3.00	3.00
Secretary	3.00	2.00	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	3.00	3.00	3.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Treatment Plant Mechanic	9.00	8.00	8.00	8.00
Treatment Plant Utilityworker	25.00	22.00	19.00	19.00
Wastewater Plant Lead Operator	11.00	11.00	11.00	11.00
Wastewater Plant Maintenance Foreman	2.00	3.00	2.00	2.00
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	17.00	17.00
Wastewater Plant Superintendent	1.00	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	106.00	102.00	92.00	94.00
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	19.50	19.50	19.00	20.00
Landscaper	2.00	2.00	2.00	2.00
Master Equipment Operator	1.00	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	37.50	37.50	37.00	38.00
Water Bureau Administration:				
Civil Engineer	1.00	0.00	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	3.00	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	0.00	0.00	0.00
Consumer Services Clerk	2.00	2.00	2.00	2.00
Custodian	1.00	1.00	0.00	0.00
Domestic Meter Reading Supervisor	1.00	1.00	1.00	1.00
Domestic Meter Route Foreman	1.00	1.00	0.00	0.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Domestic Meter Service Foreman	0.00	1.00	1.00	1.00
Domestic Meter Worker	12.00	15.00	13.00	14.00
Engineering Aide	1.00	1.00	1.00	1.00
Equipment Mechanic	3.00	3.00	3.00	3.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	9.00	9.00	9.00	9.00
Equipment Serviceworker	2.00	3.00	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	7.00	8.00	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	0.00	1.00	1.00	1.00
Master Equipment Operator	0.00	1.00	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	2.00	2.00
Storekeeper	1.00	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	14.00	13.00	13.00
Water Distribution Crew Leader	14.00	14.00	14.00	15.00
Water Distribution Dispatcher	5.00	3.00	3.00	3.00
Water Distribution Foreman	9.00	9.00	9.00	9.00
Water Distribution Lead Dispatcher	0.00	1.00	1.00	1.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00
Water Distribution Supervisor	2.00	3.00	3.00	3.00
Water Maintenance Worker	39.00	36.00	37.00	37.00
Water Meter Supervisor	0.00	1.00	1.00	1.00
Total Water Distribution	141.00	147.00	142.50	146.50
Water Supply:				
Equipment Operator	5.00	4.00	3.00	3.00
Facilities Maintenance Foreman	1.00	1.00	0.00	0.00
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

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Master Equipment Operator	0.00	1.00	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	1.00
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	14.00	13.00	13.00	13.00
Water Plant Superintendent	1.00	1.00	1.00	1.00
Water Supply Maintenance Foreman	1.00	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	0.00	0.00	1.00	1.00
Watershed Property Maintenance Worker	4.00	4.00	4.00	4.00
Watershed Ranger	7.00	7.00	7.00	7.00
Watershed Ranger Supervisor	1.00	1.00	0.00	0.00
Watershed Superintendent	1.00	1.00	1.00	1.00
Total Water Supply	64.00	63.00	61.00	61.00
Water Utilities Services:				
Account Clerk	13.00	17.00	17.00	17.00
Accounts Analyst	1.00	0.00	1.00	1.00
Assistant Law Director	1.00	1.00	1.00	1.00
Cashier	2.00	3.00	3.00	3.00
Civil Engineer	5.00	4.00	3.00	4.00
Clerk	1.00	1.00	1.00	1.00
Consumer Services Clerk	20.00	21.00	20.00	20.00
Drafter	3.00	1.00	1.00	1.00
Electrical Engineer	0.00	1.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	22.00	22.00	22.00	23.00
Industrial Pretreatment Engineer	1.00	1.00	0.00	1.00
Mechanical Engineer	0.00	1.00	0.00	0.00
Secretary	6.00	7.00	6.00	6.00
Survey Party Chief	1.00	1.00	1.00	1.00
Surveyor	1.00	1.00	1.00	1.00
Surveyor Aide	2.00	1.00	1.00	2.00

By Department:	As of 12/31/96	As of 12/31/97	As of 12/31/98	Budget 1999
Utilities Analyst	3.00	3.00	2.00	2.00
Utilities Deputy Engineer	1.00	1.00	1.00	1.00
Utilities Engineer	1.00	1.00	0.00	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	96.00	90.00	95.00
TOTAL PUBLIC SERVICE	972.00	990.00	942.00	977.00
GRAND TOTAL	2,637.00	2,673.00	2,604.00	2,723.00

CITY OF AKRON
1999 BUDGETED FULL-TIME EMPLOYEES
STAFFING EXPLANATION

The 1999 budget reflects 119 additional positions over the year end 1998 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 32 positions from the 1998 budget to the 1999 original budget.

The Police Department was down 29 positions at the year end and has an entry level class of 36 police officers scheduled to start April 5, 1999.

The Fire Department was down nine positions at the year end and is planning on an entry level class of firefighter/medics during 1999.

The Police-Fire Communications Center experiences high turnover and was down five positions at year end. In addition to the vacancies at year end, five new positions were added for the 1999 budget.

The Service Department has divisions that experienced high turnover and was down 35 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.

1999 GENERAL FUND GROSS EXPENDITURES

<u>DEPARTMENTAL UNIT</u>	<u>BUDGETED EXPENDITURES</u>	<u>PERCENT OF TOTAL</u>
Police	\$ 37,936,190	30.11
Fire	24,599,510	19.52
Public Service	21,255,940	16.87
Public Safety	14,243,160	11.30
Public Health	6,441,570	5.11
City-Wide Administration	3,232,920	2.57
Law	3,237,190	2.57
Judges	2,790,060	2.21
Mayor's Office	2,307,060	1.83
Clerk of Court	2,316,320	1.84
Finance	2,208,130	1.75
Highway Maintenance Subsidy	1,625,000	1.29
Civil Service	1,432,130	1.14
Planning	1,158,380	0.92
Legislative	789,430	0.63
Airport Subsidy	<u>425,000</u>	<u>0.34</u>
TOTAL GENERAL FUND EXPENDITURES	<u>\$125,997,990</u>	<u>100.00%</u>

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

	ACTUAL				BUDGETED
	1995	1996	1997	1998	1999
Police	\$ 33,817,924	\$ 35,221,167	\$ 36,345,008	\$ 36,050,274	\$ 37,936,190
Fire	23,164,921	23,476,815	24,004,264	23,949,309	24,599,510
Public Service	23,526,138	22,551,658	22,102,359	21,822,018	23,305,940
Public Safety	8,920,610	12,465,499	13,717,932	14,316,952	14,243,160
Public Health	5,593,971	5,975,709	6,155,246	6,291,116	6,441,570
City-Wide Administration	2,088,000	2,324,169	2,492,742	2,461,548	3,232,920
Law	2,791,388	2,802,230	3,018,662	3,119,145	3,237,190
Judges	2,365,608	2,483,658	2,514,294	2,642,519	2,790,060
Mayor's Office	1,888,194	2,107,112	2,260,292	2,308,485	2,307,060
Clerk of Courts	1,890,696	2,001,350	2,096,529	2,224,437	2,316,320
Finance	1,673,655	1,819,611	2,010,899	1,992,134	2,208,130
Civil Service	1,365,487	1,360,101	1,491,599	1,449,194	1,432,130
Planning	1,041,067	1,082,851	1,046,677	1,145,020	1,158,380
Legislative	<u>630,899</u>	<u>662,422</u>	<u>659,427</u>	<u>682,210</u>	<u>789,430</u>
TOTAL GENERAL FUND GROSS EXPENDITURES	<u>\$110,758,558</u>	<u>\$116,334,352</u>	<u>\$119,915,930</u>	<u>\$120,454,361</u>	<u>\$125,997,990</u>

Civil Service Commission



Departmental Goals and Accomplishments:

Civil Service

1999 Goals

1. Implement an improved system for the employment of laborers and semi-skilled laborers.
2. Create, develop and distribute a 1999 training calendar to City employees.
3. Host a PERS retirement planning seminar for prospective retirees of the City of Akron.
4. Implement the City of Akron Payroll and Personnel System (CAPPS) using the PeopleSoft software.

1998 Accomplishments

1. Completed the analysis, configuration, prototype, and conversion phases of the CAPPS project.
2. Held 64 employee benefit reorientation sessions and re-enrolled more than 1,500 employees.
3. 1998 was the first full year of training and EEO staffing. In conjunction with in-house and outside trainers, programs were offered to improve skills in the following areas: supervisory management, Internet (Mayor's Cabinet), telephone techniques, ACEPT (Akron City Employee Participation Team), and internal skills (conflict, performance evaluation, employee assistance, etc.).
4. Began sexual harassment training in April. To date over 1,800 City employees have been trained, signed an acknowledgement statement and received a copy of the policy.

CIVIL SERVICE

1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
1,360,103	1,491,601	1,449,198	1,432,130
1,360,103	1,491,601	1,449,198	1,432,130

CIVIL SERVICE

Total for Department:

CIVIL SERVICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	948,487	939,026	915,758	994,990
Fringe Benefits	328,437	458,487	426,238	346,780
Total: Personal Services	1,276,924	1,397,513	1,341,996	1,341,770
Other				
Direct Expenditures	47,579	49,650	55,327	45,100
Utilities	6,323	489	219	500
Insurance	865	870	870	900
Rentals and Leases	238	662	756	2,000
Interfund Charges	28,174	42,417	50,030	41,860
Total: Other	83,179	94,088	107,202	90,360
Total for Department:	1,360,103	1,491,601	1,449,198	1,432,130

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	1,341,770	90,360		1,432,130
Total for Department:	1,341,770	90,360		1,432,130

CIVIL SERVICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,360,103	1,491,601	1,449,198	1,432,130
Total for Department:	1,360,103	1,491,601	1,449,198	1,432,130

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	27.00	26.00	24.00	26.00
Total for Department:	27.00	26.00	24.00	26.00

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	948,487	939,026	915,758	994,990
Fringe Benefits	328,437	458,487	426,238	346,780
Total: Personal Services	1,276,924	1,397,513	1,341,996	1,341,770
Other				
Direct Expenditures	47,579	49,650	55,327	45,100
Utilities	6,323	489	219	500
Insurance	865	870	870	900
Rentals and Leases	238	662	756	2,000
Interfund Charges	28,174	42,417	50,030	41,860
Total: Other	83,179	94,088	107,202	90,360
Division Total:	1,360,103	1,491,601	1,449,198	1,432,130

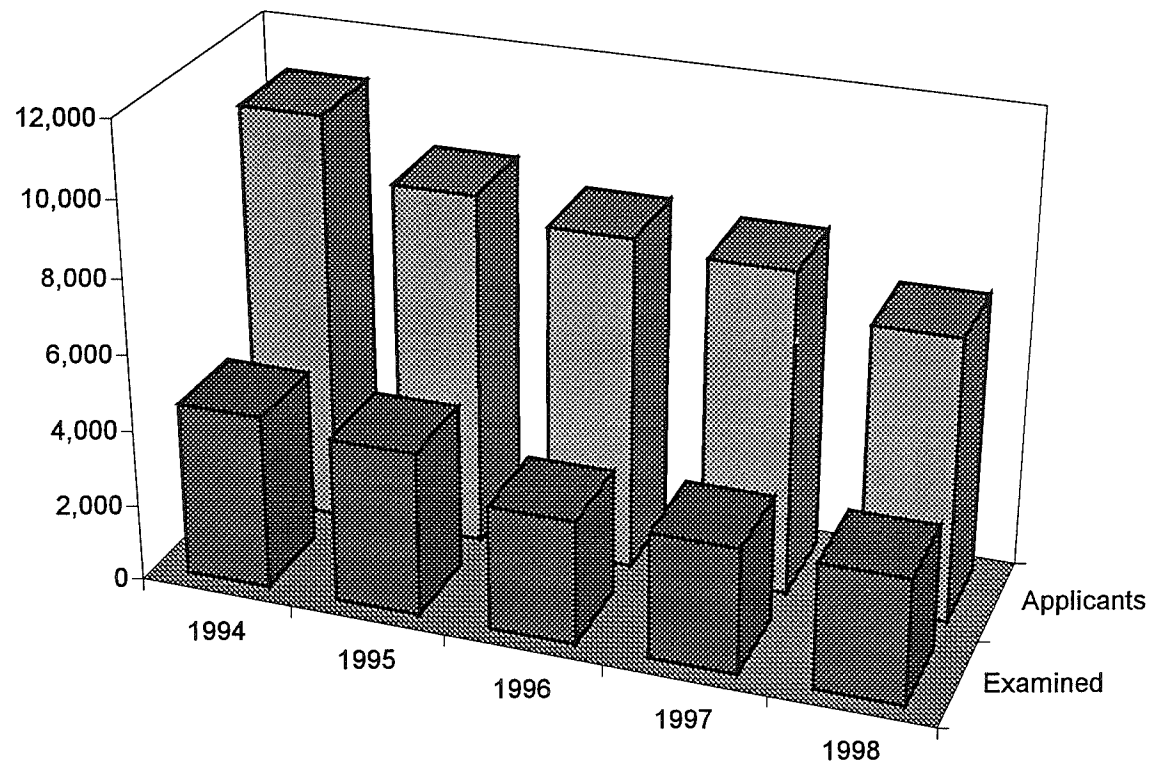
DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,360,103	1,491,601	1,449,198	1,432,130
Division Total:	1,360,103	1,491,601	1,449,198	1,432,130

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	27.00	26.00	24.00	26.00
Division Total:	27.00	26.00	24.00	26.00

**NUMBER OF APPLICATIONS PROCESSED
COMPARED TO NUMBER OF APPLICANTS EXAMINED**



Finance

Departmental Goals and Accomplishments:

Finance

1999 Goals

1. Continue to work with all departments to control expenditures.
2. Work with various departments to insure that all of the City's mission critical systems are Year 2000 compliant.
3. Complete implementation of the City's new payroll and personnel system to address the Year 2000 problem and enhance user access.
4. Continue to review and upgrade the online accounting system.
5. Continue to evaluate, install, and provide assistance with personal computer software and hardware for all City employees.
6. Investigate the use of the Internet for various purchase functions.
7. Continue to purchase from the Community, University, Educational (CUE) and State of Ohio contracts when cost effective for the City.
8. Implement web filing for Akron income tax returns.
9. Review City licensing requirements and propose changes as necessary.

1998 Accomplishments

1. The Finance Department worked with Employee Benefits and Labor Relations to reduce the costs of the City's medical program. Adding an HMO option for City employees will be a component of the request for proposals in 1999.
2. Testing and implementation of the new payroll and personnel system are still ongoing to make the City of Akron Year 2000 compliant and enhance the current system. The system will go live in spring, 1999.
3. Management Information Systems (MIS) finalized the installation of the City of Akron Payroll and Personnel Systems (CAPPS) hardware, software, and network changes in 1998.

Departmental Goals and Accomplishments

Finance (cont.)

1998 Accomplishments

4. Continuation of the connection to the Police and Fire Communication System's alarm package has been partially completed. Work is still progressing.
5. MIS has been working with Public Utilities and recently installed the infrastructure for the Municipal Utility Package System (MUPS) that is used for utility billing. MIS installed 106 personal computers in 30 days so that training could begin. The target for completion is fall, 1999.

FINANCE

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
ADMINISTRATION	459,652	313,782	316,530	311,150
AUDIT & BUDGET	421,594	419,601	415,677	455,600
CITY WIDE OTHER	2,324,167	2,492,743	2,461,548	3,238,920
GENERAL ACCOUNTING	569,055	658,545	696,791	756,400
MANAGEMENT INFORMATION SYSTEMS	2,774,176	1,697,045	1,856,039	2,057,640
PURCHASING	1,799,534	1,817,425	1,829,765	2,299,610
TAXATION	87,496,946	87,954,580	88,521,574	91,001,480
TREASURY	12,150,062	12,791,030	12,642,616	13,426,530
Total for Department:	107,995,186	108,144,751	108,740,540	113,547,330

FINANCE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	3,543,935	3,822,832	3,989,764	4,205,920
Fringe Benefits	1,279,482	1,290,971	1,448,025	1,633,020
Total: Personal Services	4,823,417	5,113,803	5,437,789	5,838,940
Other				
Direct Expenditures	5,075,608	2,626,629	3,336,638	3,995,070
Income Tax Refunds		1,587,706	2,019,297	2,038,400
Utilities	26,303	15,305	6,453	8,990
Debt Service	333,814	403,753	394,189	175,000
Insurance	16,356	14,331	35,245	23,600
State/County Charges	407,159	7,244	13,917	9,270
Rentals and Leases	477,402	310,315	243,423	342,400
Interfund Charges	96,674,488	98,049,636	97,241,531	101,102,300
Total: Other	103,011,130	103,014,919	103,290,693	107,695,030
Capital Outlay				
Capital Outlay	160,639	16,029	12,058	13,360
Total: Capital Outlay	160,639	16,029	12,058	13,360
Total for Department:	107,995,186	108,144,751	108,740,540	113,547,330

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	1,980,480	3,466,570		5,447,050
Special Revenue Fund	2,116,070	101,393,340	2,500	103,511,910
Debt Service Fund	277,090	543,410	4,000	824,500
Internal Service Fund	1,465,300	2,291,710	6,860	3,763,870
Total for Department:	5,838,940	107,695,030	13,360	113,547,330

FINANCE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	4,143,779	4,503,647	4,453,685	5,447,050
Special Revenue Fund	99,275,827	99,959,466	100,360,967	103,511,910
Debt Service Fund	530,657	709,843	741,501	824,500
Internal Service Fund	4,044,923	2,971,795	3,155,818	3,763,870
Trust and Agency Fund			28,569	
Total for Department:	107,995,186	108,144,751	108,740,540	113,547,330

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	34.97	36.33	34.27	36.33
Special Revenue Fund	46.88	45.52	43.58	46.52
Debt Service Fund	4.65	4.65	4.65	4.65
Internal Service Fund	22.50	23.50	21.50	25.00
Total for Department:	109.00	110.00	104.00	113.00

FINANCE

DIVISION: ADMINISTRATION

Supervision of departmental financial activities.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	172,709	226,014	215,355	223,060
Fringe Benefits	41,696	50,889	52,922	56,800
Total: Personal Services	214,405	276,903	268,277	279,860
Other				
Direct Expenditures	108,202	7,499	35,559	6,400
Utilities	2,165	2,151	997	1,000
Debt Service	25,012			
Insurance	217	580	580	1,060
Interfund Charges	9,810	25,901	11,117	22,830
Total: Other	145,406	36,131	48,253	31,290
Capital Outlay				
Capital Outlay	99,841	748		
Total: Capital Outlay	99,841	748		
Division Total:	459,652	313,782	316,530	311,150

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	242,422	313,782	287,961	311,150
Special Revenue Fund	217,230			
Trust and Agency Fund			28,569	
Division Total:	459,652	313,782	316,530	311,150

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	3.00	3.00	3.00	3.00
Division Total:	3.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	297,834	306,658	300,912	327,110
Fringe Benefits	93,246	90,516	86,846	101,330
Total: Personal Services	391,080	397,174	387,758	428,440
Other				
Direct Expenditures	16,654	8,535	13,282	13,090
Utilities	633	492		50
Interfund Charges	11,457	13,400	11,512	14,020
Total: Other	28,744	22,427	24,794	27,160
Capital Outlay				
Capital Outlay	1,770		3,125	
Total: Capital Outlay	1,770		3,125	
Division Total:	421,594	419,601	415,677	455,600

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	421,594	419,601	415,677	455,600
Division Total:	421,594	419,601	415,677	455,600

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	6.50	6.50	6.00	6.50
Division Total:	6.50	6.50	6.00	6.50

FINANCE

DIVISION: CITY WIDE OTHER

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Other				
Direct Expenditures	687,875	874,508	1,505,627	1,593,160
Utilities	2,379	7,075	28	2,570
Debt Service	252,525	350,635	394,189	175,000
Insurance	14,197	12,170	32,139	18,880
State/County Charges	353,173	7,234	13,907	9,270
Rentals and Leases	170	51,367	55,696	53,060
Interfund Charges	1,013,848	1,189,754	459,962	1,386,980
Total: Other	2,324,167	2,492,743	2,461,548	3,238,920
Division Total:	2,324,167	2,492,743	2,461,548	3,238,920

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,324,167	2,492,743	2,461,548	3,238,920
Division Total:	2,324,167	2,492,743	2,461,548	3,238,920

FINANCE

DIVISION: GENERAL ACCOUNTING

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	400,638	451,937	471,916	509,290
Fringe Benefits	148,394	159,923	184,658	182,030
Total: Personal Services	549,032	611,860	656,574	691,320
Other				
Direct Expenditures	4,489	17,604	10,726	37,780
Utilities	1,125		1	
Interfund Charges	14,409	25,143	29,490	27,300
Total: Other	20,023	42,747	40,217	65,080
Capital Outlay				
Capital Outlay		3,938		
Total: Capital Outlay		3,938		
Division Total:	569,055	658,545	696,791	756,400

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	569,055	658,545	676,463	756,400
Special Revenue Fund			20,328	
Division Total:	569,055	658,545	696,791	756,400

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	14.50	14.50	14.00	14.50
Division Total:	14.50	14.50	14.00	14.50

FINANCE

DIVISION: MANAGEMENT INFORMATION SYSTEMS

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	771,851	805,098	848,225	894,780
Fringe Benefits	223,839	250,863	360,222	409,180
Total: Personal Services	995,690	1,055,961	1,208,447	1,303,960
Other				
Direct Expenditures	1,376,543	485,564	545,486	646,800
Utilities	5,510	357		
Debt Service	56,277	53,118		
Insurance	288	290	290	530
Rentals and Leases	187,350			
Interfund Charges	113,834	95,718	101,816	101,550
Total: Other	1,739,802	635,047	647,592	748,880
Capital Outlay				
Capital Outlay	38,684	6,037		4,800
Total: Capital Outlay	38,684	6,037		4,800
Division Total:	2,774,176	1,697,045	1,856,039	2,057,640

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Internal Service Fund	2,774,176	1,697,045	1,856,039	2,057,640
Division Total:	2,774,176	1,697,045	1,856,039	2,057,640

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Internal Service Fund	19.00	20.00	18.00	21.00
Division Total:	19.00	20.00	18.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	391,521	417,639	439,260	473,950
Fringe Benefits	144,858	152,339	156,890	185,000
Total: Personal Services	536,379	569,978	596,150	658,950
Other				
Direct Expenditures	1,058,954	1,097,432	1,100,042	1,478,830
Utilities	2,585		9	20
Insurance	288	290	290	530
State/County Charges		10	10	
Rentals and Leases	26,949	1,721	1,072	31,700
Interfund Charges	159,780	147,684	128,483	127,520
Total: Other	1,248,556	1,247,137	1,229,906	1,638,600
Capital Outlay				
Capital Outlay	14,599	310	3,709	2,060
Total: Capital Outlay	14,599	310	3,709	2,060
Division Total:	1,799,534	1,817,425	1,829,765	2,299,610

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	517,088	542,675	529,986	593,380
Special Revenue Fund	11,699			
Internal Service Fund	1,270,747	1,274,750	1,299,779	1,706,230
Division Total:	1,799,534	1,817,425	1,829,765	2,299,610

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	9.50	10.50	9.50	10.50
Internal Service Fund	3.50	3.50	3.50	4.50
Division Total:	13.00	14.00	13.00	15.00

FINANCE

DIVISION: TAXATION

Collecting, auditing, and accounting of income tax money.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,090,868	1,177,378	1,243,868	1,288,040
Fringe Benefits	477,075	435,632	448,560	517,500
Total: Personal Services	1,567,943	1,613,010	1,692,428	1,805,540
Other				
Direct Expenditures	1,787,531	87,843	88,427	141,090
Income Tax Refunds		1,587,706	2,019,297	2,038,400
Utilities	3,800	667	701	750
Insurance	997	646	646	900
Rentals and Leases	241,962	230,017	159,445	160,140
Interfund Charges	83,888,968	84,434,691	84,560,630	86,854,660
Total: Other	85,923,258	86,341,570	86,829,146	89,195,940
Capital Outlay				
Capital Outlay	5,745			
Total: Capital Outlay	5,745			
Division Total:	87,496,946	87,954,580	88,521,574	91,001,480

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	87,496,946	87,954,580	88,521,574	91,001,480
Division Total:	87,496,946	87,954,580	88,521,574	91,001,480

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	40.00	39.00	38.00	40.00
Division Total:	40.00	39.00	38.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	418,514	438,108	470,228	489,690
Fringe Benefits	150,374	150,809	157,927	181,180
Total: Personal Services	568,888	588,917	628,155	670,870
Other				
Direct Expenditures	35,360	47,644	37,489	77,920
Utilities	8,106	4,563	4,717	4,600
Insurance	369	355	1,300	1,700
State/County Charges	53,986			
Rentals and Leases	20,971	27,210	27,210	97,500
Interfund Charges	11,462,382	12,117,345	11,938,521	12,567,440
Total: Other	11,581,174	12,197,117	12,009,237	12,749,160
Capital Outlay				
Capital Outlay		4,996	5,224	6,500
Total: Capital Outlay		4,996	5,224	6,500
Division Total:	12,150,062	12,791,030	12,642,616	13,426,530

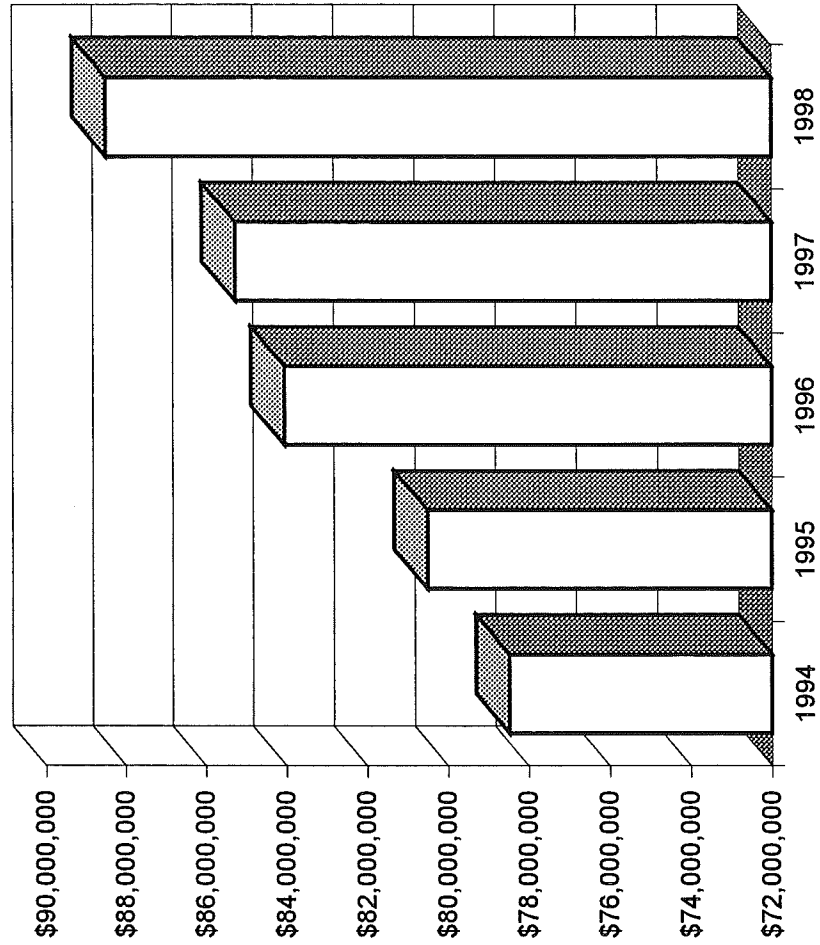
DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	69,453	76,301	82,050	91,600
Special Revenue Fund	11,549,952	12,004,886	11,819,065	12,510,430
Debt Service Fund	530,657	709,843	741,501	824,500
Division Total:	12,150,062	12,791,030	12,642,616	13,426,530

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	1.47	1.83	1.77	1.83
Special Revenue Fund	6.88	6.53	5.58	6.53
Debt Service Fund	4.65	4.65	4.65	4.65
Division Total:	13.00	13.00	12.00	13.00

INCOME TAX COLLECTIONS



Fire

Departmental Goals and Accomplishments:

Fire

1999 Goals

1. To provide effective fire suppression that ensures both the safety of fire personnel and civilians by utilizing the Incident Command System for emergency scene operations.
2. To reduce fire deaths and property loss from fire through effective code enforcement, site inspections, and public education.
3. To provide effective emergency medical services through continuing education, training, and testing.
4. To maintain the level of training and professionalism in both hazardous materials mitigation and rescue to ensure the ability to mitigate incidents safely and effectively.
5. To continue with the various replacement programs to maintain the facilities in the best possible condition.

1998 Accomplishments

1. The Fire Department continues to show a decrease in the number of job related injuries and fully supports the commitment to the "Fit for Fire" program which involves annual performance testing for all employees.
2. There was an increase of 1.7% in the number of emergency medical service (EMS) calls from 1997 (29,053) to 1998 (29,556).
3. There was a decrease in the number of fire/rescue calls responded to in 1997 (9,537) to 1998 (8,424).
4. Continued various replacement programs covered in the capital budget including the design of a trussed roof for Station 10, replaced the concrete apron at Station 7, and replaced HVAC at Stations 4 and 7.
5. Started a class of 16 firefighter/medics on March 9, 1998 to fill existing vacancies.

FIRE

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
FIRE	24,440,431	24,725,263	24,728,452	25,499,510
EMS	7,102,064	6,893,172	7,156,934	7,514,940
Total for Department:	31,542,495	31,618,435	31,885,386	33,014,450

FIRE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	19,427,906	19,839,674	20,859,389	21,350,380
Fringe Benefits	8,671,739	9,262,634	8,607,385	8,912,860
Total: Personal Services	28,099,645	29,102,308	29,466,774	30,263,240
Other				
Direct Expenditures	729,322	994,525	903,426	973,750
Utilities	258,714	256,666	239,169	280,750
Insurance	46,399	45,615	47,476	62,010
State/County Charges	101,864		149	
Rentals and Leases	3,270	764	666	
Interfund Charges	1,383,332	1,186,463	1,220,734	1,431,200
Total: Other	2,522,901	2,484,033	2,411,620	2,747,710
Capital Outlay				
Capital Outlay	919,949	32,094	6,992	3,500
Total: Capital Outlay	919,949	32,094	6,992	3,500
Total for Department:	31,542,495	31,618,435	31,885,386	33,014,450

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	23,119,690	1,476,320	3,500	24,599,510
Special Revenue Fund	7,143,550	1,271,390		8,414,940
Total for Department:	30,263,240	2,747,710	3,500	33,014,450

FIRE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	23,476,818	24,004,263	23,949,312	24,599,510
Special Revenue Fund	8,065,677	7,614,172	7,936,074	8,414,940
Total for Department:	31,542,495	31,618,435	31,885,386	33,014,450

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	316.00	312.00	319.00	326.00
Special Revenue Fund	94.00	94.00	92.00	94.00
Total for Department:	410.00	406.00	411.00	420.00

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	15,097,227	15,181,040	16,069,385	16,380,550
Fringe Benefits	6,805,319	7,409,090	6,617,656	6,739,140
Total: Personal Services	21,902,546	22,590,130	22,687,041	23,119,690
Other				
Direct Expenditures	496,165	727,822	652,238	733,750
Utilities	258,714	256,666	239,169	280,750
Insurance	40,919	40,395	41,676	56,160
State/County Charges	9,858		149	
Rentals and Leases	1,740	382	666	
Interfund Charges	957,520	1,077,774	1,107,513	1,305,660
Total: Other	1,764,916	2,103,039	2,041,411	2,376,320
Capital Outlay				
Capital Outlay	772,969	32,094		3,500
Total: Capital Outlay	772,969	32,094		3,500
Division Total:	24,440,431	24,725,263	24,728,452	25,499,510

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	23,126,818	24,004,263	23,949,312	24,599,510
Special Revenue Fund	1,313,613	721,000	779,140	900,000
Division Total:	24,440,431	24,725,263	24,728,452	25,499,510

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	316.00	312.00	319.00	326.00
Division Total:	316.00	312.00	319.00	326.00

FIRE

DIVISION: EMS

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	4,330,679	4,658,634	4,790,004	4,969,830
Fringe Benefits	1,866,420	1,853,544	1,989,729	2,173,720
Total: Personal Services	6,197,099	6,512,178	6,779,733	7,143,550
Other				
Direct Expenditures	233,157	266,703	251,188	240,000
Insurance	5,480	5,220	5,800	5,850
State/County Charges	92,006			
Rentals and Leases	1,530	382		
Interfund Charges	425,812	108,689	113,221	125,540
Total: Other	757,985	380,994	370,209	371,390
Capital Outlay				
Capital Outlay	146,980		6,992	
Total: Capital Outlay	146,980		6,992	
Division Total:	7,102,064	6,893,172	7,156,934	7,514,940

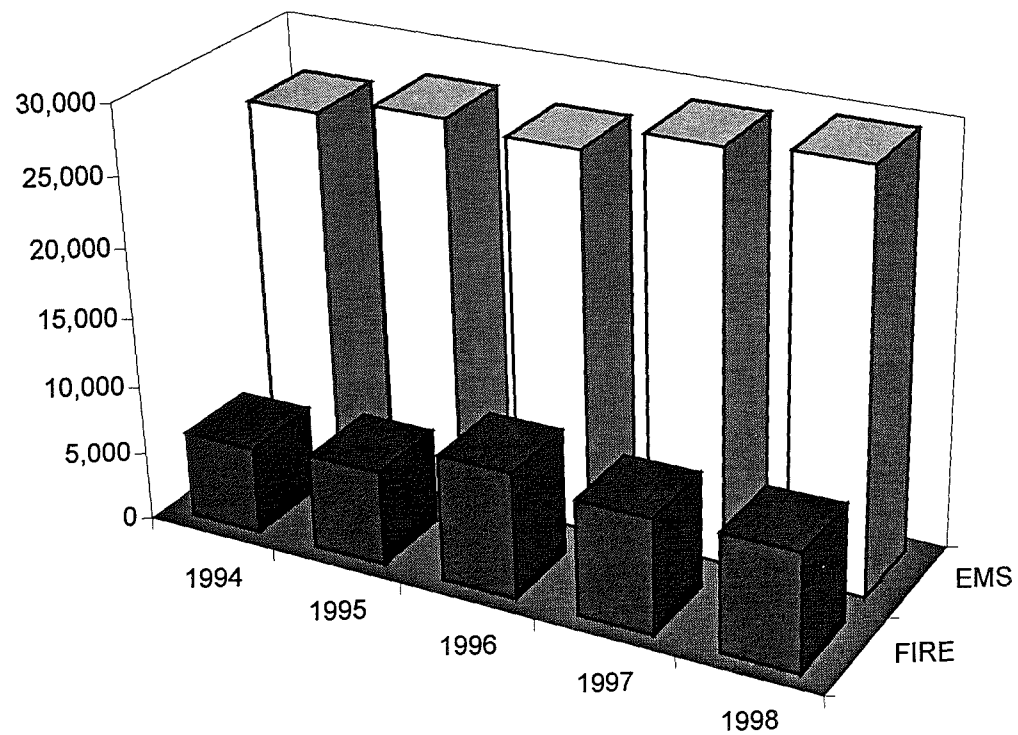
DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	350,000			
Special Revenue Fund	6,752,064	6,893,172	7,156,934	7,514,940
Division Total:	7,102,064	6,893,172	7,156,934	7,514,940

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	94.00	94.00	92.00	94.00
Division Total:	94.00	94.00	92.00	94.00

**FIRE DEPARTMENT
FIRE & EMS ALARMS**



Law



Departmental Goals and Accomplishments:

Law

1999 Goals

1. Continue to improve the quality of legal advice and services provided to the administration and council.
2. Complete the move of the Prosecutor's offices to the Harold K. Stubbs Justice Center.
3. Continue to provide for legal counsel to indigent defendants through contract with the Legal Defender's Office.

1998 Accomplishments

1. Implemented the Discretionary Rehabilitation Program (DRP) in January. Through September, 144 defendants had successfully completed the program. Completion of the DRP requires the defendant to pay \$150 (or do community service) and participate in five classes.
2. The Family Violence Court commenced in April 1998. Through September, 111 defendants have been accepted in the program, which has a 6 month minimum duration.

LAW

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
ADMINISTRATION	449,751	538,562	544,459	585,600
CIVIL	1,269,547	1,336,606	1,402,647	1,456,290
CRIMINAL	929,879	952,928	975,150	990,530
INDIGENT DEFENSE	166,969	190,565	196,890	204,770
Total for Department:	2,816,146	3,018,661	3,119,146	3,237,190

LAW

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,712,816	1,785,555	1,869,522	1,946,380
Fringe Benefits	531,500	534,331	539,756	601,430
Total: Personal Services	2,244,316	2,319,886	2,409,278	2,547,810
Other				
Direct Expenditures	311,876	373,337	381,497	335,600
Utilities	13,013	4,482	2,110	2,500
Insurance	537	490	780	1,340
Rentals and Leases	158,569	241,320	252,285	290,000
Interfund Charges	66,967	77,170	73,196	59,940
Total: Other	550,962	696,799	709,868	689,380
Capital Outlay				
Capital Outlay	20,868	1,976		
Total: Capital Outlay	20,868	1,976		
Total for Department:	2,816,146	3,018,661	3,119,146	3,237,190

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	2,547,810	689,380		3,237,190
Total for Department:	2,547,810	689,380		3,237,190

LAW

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,802,227	3,018,661	3,119,146	3,237,190
Special Revenue Fund	13,919			
Total for Department:	2,816,146	3,018,661	3,119,146	3,237,190

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	37.00	36.00	36.00	37.00
Total for Department:	37.00	36.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	201,868	209,788	226,000	222,280
Fringe Benefits	53,252	55,180	54,438	58,530
Total: Personal Services	255,120	264,968	280,438	280,810
Other				
Direct Expenditures	3,989	26,760	5,030	7,890
Utilities	2,255	1,881	1,007	1,000
Insurance	537	490	780	1,340
Rentals and Leases	158,569	239,523	252,285	290,000
Interfund Charges	15,362	4,940	4,919	4,560
Total: Other	180,712	273,594	264,021	304,790
Capital Outlay				
Capital Outlay	13,919			
Total: Capital Outlay	13,919			
Division Total:	449,751	538,562	544,459	585,600

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	435,832	538,562	544,459	585,600
Special Revenue Fund	13,919			
Division Total:	449,751	538,562	544,459	585,600

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	847,906	896,530	930,019	1,009,000
Fringe Benefits	257,046	272,570	274,940	308,980
Total: Personal Services	1,104,952	1,169,100	1,204,959	1,317,980
Other				
Direct Expenditures	126,914	125,718	155,224	104,840
Utilities	6,785	1,692	738	1,000
Rentals and Leases		1,797		
Interfund Charges	28,942	38,299	41,726	32,470
Total: Other	162,641	167,506	197,688	138,310
Capital Outlay				
Capital Outlay	1,954			
Total: Capital Outlay	1,954			
Division Total:	1,269,547	1,336,606	1,402,647	1,456,290

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,269,547	1,336,606	1,402,647	1,456,290
Division Total:	1,269,547	1,336,606	1,402,647	1,456,290

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	19.00	18.00	18.00	19.00
Division Total:	19.00	18.00	18.00	19.00

LAW

DIVISION: CRIMINAL

Provide prosecutorial services for the City of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	663,042	679,237	713,503	715,100
Fringe Benefits	221,202	206,581	210,378	233,920
Total: Personal Services	884,244	885,818	923,881	949,020
Other				
Direct Expenditures	14,004	30,294	24,353	18,100
Utilities	3,973	909	365	500
Interfund Charges	22,663	33,931	26,551	22,910
Total: Other	40,640	65,134	51,269	41,510
Capital Outlay				
Capital Outlay	4,995	1,976		
Total: Capital Outlay	4,995	1,976		
Division Total:	929,879	952,928	975,150	990,530

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	929,879	952,928	975,150	990,530
Division Total:	929,879	952,928	975,150	990,530

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	15.00	15.00	15.00	15.00
Division Total:	15.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Other				
Direct Expenditures	166,969	190,565	196,890	204,770
Total: Other	166,969	190,565	196,890	204,770
Division Total:	166,969	190,565	196,890	204,770

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	166,969	190,565	196,890	204,770
Division Total:	166,969	190,565	196,890	204,770

Legislative



Departmental Goals and Accomplishments:

Legislative

1999 Goals

1. Continue the computerized storage of legislation and attachments for 1998.
2. Microfilm legislation and attachments for 1998 and re-microfilm for the years 1990 through 1992.
3. Upgrade the legislative storage and retrieval system and ensure that it is year 2000 compliant.
4. Investigate the possibility of upgrading the recording system for Council chambers.

1998 Accomplishments

1. Completed the computerized storage of legislation for 1997 and the years 1990 through 1993.
2. The Law Department and Engineering Department were put on line with the document retrieval system.
3. Microfilmed all 1997 legislation and attachments and re-microfilmed 1993.

LEGISLATIVE

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
CLERK OF COUNCIL	249,142	247,321	261,201	278,270
CITY COUNCIL	413,279	412,107	421,007	437,660
Total for Department:	662,421	659,428	682,208	715,930

LEGISLATIVE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	385,369	403,938	424,971	435,210
Fringe Benefits	178,406	168,101	174,735	190,130
Total: Personal Services	563,775	572,039	599,706	625,340
Other				
Direct Expenditures	56,182	40,476	29,911	46,710
Utilities	4,879	5,885	2,148	2,720
Insurance	576	580	580	850
Rentals and Leases		100	1,080	
Interfund Charges	22,433	39,348	45,427	40,310
Total: Other	84,070	86,389	79,146	90,590
Capital Outlay				
Capital Outlay	14,576	1,000	3,356	
Total: Capital Outlay	14,576	1,000	3,356	
Total for Department:	662,421	659,428	682,208	715,930

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	625,340	90,590		715,930
Total for Department:	625,340	90,590		715,930

LEGISLATIVE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	662,421	659,428	682,208	715,930
Total for Department:	662,421	659,428	682,208	715,930

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	17.00	17.00	16.00	17.00
Total for Department:	17.00	17.00	16.00	17.00

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	138,568	149,124	158,552	162,770
Fringe Benefits	58,073	48,345	50,058	54,320
Total: Personal Services	196,641	197,469	208,610	217,090
Other				
Direct Expenditures	22,578	16,684	14,374	28,510
Utilities	1,771	4		
Insurance	648	290	290	530
Interfund Charges	21,759	31,874	37,927	32,140
Total: Other	46,756	48,852	52,591	61,180
Capital Outlay				
Capital Outlay	5,745	1,000		
Total: Capital Outlay	5,745	1,000		
Division Total:	249,142	247,321	261,201	278,270

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	249,142	247,321	261,201	278,270
Division Total:	249,142	247,321	261,201	278,270

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	4.00	4.00	4.00	4.00
Division Total:	4.00	4.00	4.00	4.00

LEGISLATIVE

DIVISION: CITY COUNCIL

Carry out administrative functions of the 13-member legislative body by sending letters and memos from Council members; prepare a 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	246,801	254,814	266,419	272,440
Fringe Benefits	120,333	119,756	124,677	135,810
Total: Personal Services	367,134	374,570	391,096	408,250
Other				
Direct Expenditures	33,604	23,792	15,537	18,200
Utilities	3,108	5,881	2,148	2,720
Insurance	-72	290	290	320
Rentals and Leases		100	1,080	
Interfund Charges	674	7,474	7,500	8,170
Total: Other	37,314	37,537	26,555	29,410
Capital Outlay				
Capital Outlay	8,831		3,356	
Total: Capital Outlay	8,831		3,356	
Division Total:	413,279	412,107	421,007	437,660

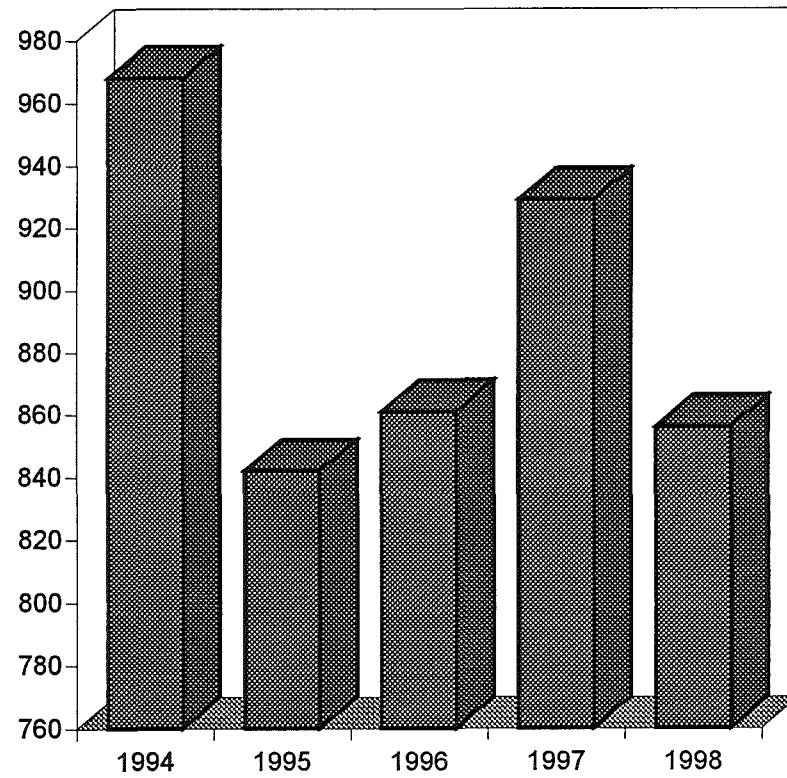
DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	413,279	412,107	421,007	437,660
Division Total:	413,279	412,107	421,007	437,660

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	13.00	13.00	12.00	13.00
Division Total:	13.00	13.00	12.00	13.00

CITY COUNCIL ORDINANCES PASSED



Municipal Court Clerk's Office

Departmental Goals and Accomplishments:

Municipal Court Clerk's Office

1999 Goals

1. Implement the new garnishment law that takes effect on March 30, 1999 (S.B. 170)
2. Improve automation and information exchange with the law enforcement agencies.
3. Improve and update the voice automated telephone system to allow for easier access for the citizens and quicker response by our office.
4. Improve records management procedures, enhancing automation wherever possible and developing new computer applications to further automate the record keeping process.
5. Ensure fair treatment of deputy clerks in all aspects of job performance including hiring, evaluation, compensation, promotion and discipline.
6. Perform statutory and other assigned duties efficiently, making improvements and increasing productivity wherever possible.

1998 Accomplishments

1. Installed a long-term storage facility on the tenth floor for record retention. This included moving and auditing over 500,000 civil, criminal, traffic and parking case files.
2. Created a system to implement the Bureau of Criminal Investigation (BCI) reporting requirements involving escalating misdemeanors.
3. Provided a public notice for the disposal of license plates held on behalf of the police and secured a court order for the destruction of the license plates every six months.
4. Increased productivity and efficiency of dealing with escalating criminal cases and the increase in paperwork required by state laws.

MUNICIPAL COURT CLERK

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
CLERK OF COURTS	2,001,344	2,199,644	2,584,608	2,541,320
Total for Department:	2,001,344	2,199,644	2,584,608	2,541,320

MUNICIPAL COURT CLERK

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,289,655	1,344,793	1,448,314	1,498,360
Fringe Benefits	523,751	548,665	540,772	591,860
Total: Personal Services	1,813,406	1,893,458	1,989,086	2,090,220
Other				
Direct Expenditures	135,046	203,357	189,397	280,360
Utilities	8,412	584	21	30
Debt Service		11,804	11,102	
Insurance	288	290	3,029	3,330
Rentals and Leases	3,313	3,608	5,153	4,000
Interfund Charges	37,879	72,578	386,820	143,380
Total: Other	184,938	292,221	595,522	431,100
Capital Outlay				
Capital Outlay	3,000	13,965		20,000
Total: Capital Outlay	3,000	13,965		20,000
Total for Department:	2,001,344	2,199,644	2,584,608	2,541,320

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	2,090,220	226,100		2,316,320
Special Revenue Fund		205,000	20,000	225,000
Total for Department:	2,090,220	431,100	20,000	2,541,320

MUNICIPAL COURT CLERK

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,001,344	2,096,530	2,224,435	2,316,320
Special Revenue Fund		103,114	360,173	225,000
Total for Department:	2,001,344	2,199,644	2,584,608	2,541,320

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	49.00	49.00	49.00	49.00
Total for Department:	49.00	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 docket 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,289,655	1,344,793	1,448,314	1,498,360
Fringe Benefits	523,751	548,665	540,772	591,860
Total: Personal Services	1,813,406	1,893,458	1,989,086	2,090,220
Other				
Direct Expenditures	135,046	203,357	189,397	280,360
Utilities	8,412	584	21	30
Debt Service		11,804	11,102	
Insurance	288	290	3,029	3,330
Rentals and Leases	3,313	3,608	5,153	4,000
Interfund Charges	37,879	72,578	386,820	143,380
Total: Other	184,938	292,221	595,522	431,100
Capital Outlay				
Capital Outlay	3,000	13,965		20,000
Total: Capital Outlay	3,000	13,965		20,000
Division Total:	2,001,344	2,199,644	2,584,608	2,541,320

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,001,344	2,096,530	2,224,435	2,316,320
Special Revenue Fund		103,114	360,173	225,000
Division Total:	2,001,344	2,199,644	2,584,608	2,541,320

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	49.00	49.00	49.00	49.00
Division Total:	49.00	49.00	49.00	49.00

Municipal Court Judges

Departmental Goals and Accomplishments:

Municipal Court Judges

1999 Goals

1. Maintain a building-wide court security program.
2. Develop new computer applications to expedite and assess the processing of court business and to provide the ability to conduct valid research.
3. Review current procedures and utilize new approaches towards more judicial control regarding case flow management.
4. Serve court papers in an expeditious and efficient manner.
5. Provide professional correctional services efficiently for the Municipal Court.
6. Remain in the forefront of the Ohio court system in administering the DUI legislation, the Summit County domestic violence protocols, the drug court, and other innovative policies to meet the needs and safety of the public and to better administer justice.

1998 Accomplishments

1. Continued to develop the mediation program in the Small Claims Division using trained volunteers from the community and the University of Akron School of Law.
2. 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.
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. Continued to develop the 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.

Departmental Goals and Accomplishments:

Municipal Court Judges (cont.)

1998 Accomplishments

6. Developed and implemented a Family Violence Court which included comprehensive programming and education components targeting approximately 250 misdemeanor domestic violence offenders annually.

MUNICIPAL COURT JUDGES

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
JUDGES	2,483,657	2,647,157	3,002,928	3,061,320
Total for Department:	2,483,657	2,647,157	3,002,928	3,061,320

MUNICIPAL COURT JUDGES

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,631,816	1,689,532	1,773,476	1,892,990
Fringe Benefits	611,657	576,766	591,009	653,470
Total: Personal Services	2,243,473	2,266,298	2,364,485	2,546,460
Other				
Direct Expenditures	125,865	222,939	179,197	266,850
Utilities	14,197	33	1,483	1,500
Debt Service		11,804	11,102	
Insurance	4,419	4,430	5,230	5,410
Rentals and Leases	2,630	4,060	3,480	3,780
Interfund Charges	74,492	104,216	402,842	207,320
Total: Other	221,603	347,482	603,334	484,860
Capital Outlay				
Capital Outlay	18,581	33,377	35,109	30,000
Total: Capital Outlay	18,581	33,377	35,109	30,000
Total for Department:	2,483,657	2,647,157	3,002,928	3,061,320

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	2,498,610	274,450	15,000	2,788,060
Special Revenue Fund	47,850	210,410	15,000	273,260
Total for Department:	2,546,460	484,860	30,000	3,061,320

MUNICIPAL COURT JUDGES

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,483,657	2,514,293	2,642,518	2,788,060
Special Revenue Fund		132,864	360,410	273,260
Total for Department:	2,483,657	2,647,157	3,002,928	3,061,320

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	46.00	45.00	45.00	46.00
Special Revenue Fund			1.00	1.00
Total for Department:	46.00	45.00	46.00	47.00

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,631,816	1,689,532	1,773,476	1,892,990
Fringe Benefits	611,657	576,766	591,009	653,470
Total: Personal Services	2,243,473	2,266,298	2,364,485	2,546,460
Other				
Direct Expenditures	125,865	222,939	179,197	266,850
Utilities	14,197	33	1,483	1,500
Debt Service		11,804	11,102	
Insurance	4,419	4,430	5,230	5,410
Rentals and Leases	2,630	4,060	3,480	3,780
Interfund Charges	74,492	104,216	402,842	207,320
Total: Other	221,603	347,482	603,334	484,860
Capital Outlay				
Capital Outlay	18,581	33,377	35,109	30,000
Total: Capital Outlay	18,581	33,377	35,109	30,000
Division Total:	2,483,657	2,647,157	3,002,928	3,061,320

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,483,657	2,514,293	2,642,518	2,788,060
Special Revenue Fund		132,864	360,410	273,260
Division Total:	2,483,657	2,647,157	3,002,928	3,061,320

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	46.00	45.00	45.00	46.00
Special Revenue Fund			1.00	1.00
Division Total:	46.00	45.00	46.00	47.00

Office of the Mayor



Departmental Goals and Accomplishments:

Office of the Mayor

1999 Goals

1. Continue discussion on the concept of creating a cultural district on the north end of downtown.
2. Aggressively identify a land site to accommodate the Police Firing Range.
3. Negotiate agreements with Summit County and the Oriana House to supply additional beds, eliminating jail overcrowding.
4. Work with the Imagine Akron 2025 committee to explore ideas that will shape Akron for the next quarter century.
5. Monitor state legislative proposals for electric deregulation, and provide input to local representatives to ensure Akron's residential and industrial customers benefit from any state action on an equal footing with other areas of the state.
6. Review First Energy's Conjunctive Electric Service (CES) program to determine how residents and businesses can benefit from the program, and develop such a program.
7. Work to finalize collective bargaining agreements with three city employee unions: AFSCME, Local #1360; CSPA; and Akron Nurses Association.
8. Work to expand Akron's participation and visibility in international trade markets.
9. Continue implementation of the Ohio & Erie National Heritage Corridor Master Plan by encouraging both public and private investment to further stimulate economic development of downtown.
10. Complete the acquisition and begin redevelopment of the former General Tire Complex. The 20 acre complex in East Akron will be developed to house small to medium sized industrial companies.

1998 Accomplishments

1. Negotiated the sale of the Hardy Road Landfill yielding \$11 million and establishing favorable long term tipping fees.
2. Secured \$1 million in federal assistance to help reestablish two neighborhood full service supermarkets.

Departmental Goals and Accomplishments:

Office of the Mayor (cont.)

1998 Accomplishments

3. Opened a 500 space parking deck as part of the O'Neil's development and reached an agreement for development of 65,000 square feet on lower two levels of the former O'Neil's building for entertainment and dining.
4. Upgraded Police, Fire, and EMS operations by providing them with state of the art computer equipment, which allows them to file reports and retrieve criminal and medical records from remote locations in an expedient manner. This will free up more time to allow these safety forces to fight crime and save lives.
5. Formed a task force and held numerous meetings to study the problem of overcrowding at the county jail.
6. Executed 5 new leases and 3 subleases for telecommunications towers in the City. Annual revenue from the lease of these towers now totals \$225,000.
7. Attracted new small businesses downtown including restaurants such as Treva, Brubaker's Pub, Jillian's, and Panini's.
8. Began implementation of Blue Ribbon Panel recommendations in the Water Department ultimately saving taxpayers millions of dollars.
9. Worked with a community nonprofit organization to help construct 50 new apartments for low-income seniors in the Middlebury neighborhood.
10. Initiated renovations to Firestone Stadium in preparation for inaugural season of the Akron Racers Women's Professional Fast Pitch softball team.

OFFICE OF THE MAYOR

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
ADMINISTRATION	606,781	655,984	655,745	577,000
DEPUTY MAYOR FOR PUBLIC SAFETY	107,660	119,599	111,569	116,360
ECONOMIC DEVELOPMENT	973,861	1,017,867	1,049,112	1,094,110
HUMAN AND COMMUNITY RELATIONS	185,520	182,647	169,203	205,070
LABOR RELATIONS	310,092	290,013	304,594	316,070
PRIVATE INDUSTRY COUNCIL	4,042,005	3,396,037	4,552,476	6,345,740
PUBLIC UTILITIES COMMISSION	98,246	135,431	120,082	142,870
SENIOR CITIZENS COMMISSION	7,260	7,200	10,800	10,890
Total for Department:	6,331,425	5,804,778	6,973,581	8,808,110

OFFICE OF THE MAYOR

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,572,385	1,692,442	1,796,318	1,872,270
Fringe Benefits	498,419	484,211	493,569	608,610
Total: Personal Services	2,070,804	2,176,653	2,289,887	2,480,880
Other				
Direct Expenditures	3,900,528	3,349,449	4,427,504	6,097,580
Utilities	18,224	14,587	11,323	12,400
Insurance	15,212	15,457	16,713	17,220
Rentals and Leases	65,212	33,208	34,491	40,970
Interfund Charges	230,653	215,424	193,663	159,060
Total: Other	4,229,829	3,628,125	4,683,694	6,327,230
Capital Outlay				
Capital Outlay	30,792			
Total: Capital Outlay	30,792			
Total for Department:	6,331,425	5,804,778	6,973,581	8,808,110

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	1,958,690	332,370		2,291,060
Special Revenue Fund	522,190	5,894,860		6,417,050
Enterprise Fund		100,000		100,000
Total for Department:	2,480,880	6,327,230		8,808,110

OFFICE OF THE MAYOR

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,107,104	2,260,288	2,308,485	2,291,060
Special Revenue Fund	4,130,410	3,460,645	4,619,853	6,417,050
Enterprise Fund	93,911	83,845	45,243	100,000
Total for Department:	6,331,425	5,804,778	6,973,581	8,808,110

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	26.00	25.00	26.00	27.00
Special Revenue Fund	8.00	8.00	8.00	9.00
Total for Department:	34.00	33.00	34.00	36.00

OFFICE OF THE MAYOR

DIVISION: ADMINISTRATION

Exercise control over all departments and divisions of the City.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	292,292	333,492	350,687	354,910
Fringe Benefits	81,909	87,575	88,218	93,840
Total: Personal Services	374,201	421,067	438,905	448,750
Other				
Direct Expenditures	118,830	148,429	136,220	56,650
Utilities	8,697	9,554	7,769	9,000
Insurance	1,874	1,740	1,160	2,000
Rentals and Leases	882	530	2,350	750
Interfund Charges	85,424	74,664	69,341	59,850
Total: Other	215,707	234,917	216,840	128,250
Capital Outlay				
Capital Outlay	16,873			
Total: Capital Outlay	16,873			
Division Total:	606,781	655,984	655,745	577,000

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	592,862	655,984	655,745	577,000
Special Revenue Fund	13,919			
Division Total:	606,781	655,984	655,745	577,000

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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 safety policies and promote public safety community wide.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	80,202	82,856	86,918	88,450
Fringe Benefits	20,089	17,168	19,997	22,370
Total: Personal Services	100,291	100,024	106,915	110,820
Other				
Direct Expenditures	4,115	868	2,734	2,680
Utilities	408	966	337	400
Insurance	288	290	290	300
Interfund Charges	2,558	17,451	1,293	2,160
Total: Other	7,369	19,575	4,654	5,540
Division Total:	107,660	119,599	111,569	116,360

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	107,660	119,599	111,569	116,360
Division Total:	107,660	119,599	111,569	116,360

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	538,198	580,009	644,045	649,200
Fringe Benefits	158,046	165,468	177,132	197,270
Total: Personal Services	696,244	745,477	821,177	846,470
Other				
Direct Expenditures	200,006	181,092	139,761	189,600
Utilities	5,176	3,063	2,325	2,500
Insurance	434	1,160	1,160	2,120
Interfund Charges	72,001	87,075	84,689	53,420
Total: Other	277,617	272,390	227,935	247,640
Division Total:	973,861	1,017,867	1,049,112	1,094,110

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	819,383	869,414	936,492	922,800
Special Revenue Fund	60,567	64,608	67,377	71,310
Enterprise Fund	93,911	83,845	45,243	100,000
Division Total:	973,861	1,017,867	1,049,112	1,094,110

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	10.00	11.00	11.00	11.00
Special Revenue Fund	1.00	1.00	1.00	1.00
Division Total:	11.00	12.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	131,172	126,345	122,007	143,330
Fringe Benefits	43,673	42,345	38,312	47,450
Total: Personal Services	174,845	168,690	160,319	190,780
Other				
Direct Expenditures	6,665	4,726	3,065	6,100
Utilities	471			
Interfund Charges	3,539	9,231	5,819	8,190
Total: Other	10,675	13,957	8,884	14,290
Division Total:	185,520	182,647	169,203	205,070

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	185,520	182,647	169,203	205,070
Division Total:	185,520	182,647	169,203	205,070

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	4.00	3.00	3.00	4.00
Division Total:	4.00	3.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	206,971	218,276	229,354	232,400
Fringe Benefits	59,296	59,909	61,226	65,570
Total: Personal Services	266,267	278,185	290,580	297,970
Other				
Direct Expenditures	8,098	6,374	6,817	11,260
Utilities	443			
Insurance	288	290	290	300
Interfund Charges	21,077	5,164	6,907	6,540
Total: Other	29,906	11,828	14,014	18,100
Capital Outlay				
Capital Outlay	13,919			
Total: Capital Outlay	13,919			
Division Total:	310,092	290,013	304,594	316,070

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	296,173	290,013	304,594	316,070
Special Revenue Fund	13,919			
Division Total:	310,092	290,013	304,594	316,070

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	246,555	253,291	271,130	299,590
Fringe Benefits	118,846	84,431	87,317	151,700
Total: Personal Services	365,401	337,722	358,447	451,290
Other				
Direct Expenditures	3,552,880	2,996,888	4,127,602	5,817,150
Utilities	2,236	1		
Insurance	12,400	11,687	13,523	12,200
Rentals and Leases	64,330	32,678	32,141	40,220
Interfund Charges	44,758	17,061	20,763	24,880
Total: Other	3,676,604	3,058,315	4,194,029	5,894,450
Division Total:	4,042,005	3,396,037	4,552,476	6,345,740

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	4,042,005	3,396,037	4,552,476	6,345,740
Division Total:	4,042,005	3,396,037	4,552,476	6,345,740

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	7.00	7.00	7.00	8.00
Division Total:	7.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	76,995	98,173	92,177	104,390
Fringe Benefits	16,560	27,315	21,367	30,410
Total: Personal Services	93,555	125,488	113,544	134,800
Other				
Direct Expenditures	2,674	3,872	505	3,250
Utilities	793	1,003	892	500
Insurance	-72	290	290	300
Interfund Charges	1,296	4,778	4,851	4,020
Total: Other	4,691	9,943	6,538	8,070
Division Total:	98,246	135,431	120,082	142,870

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	98,246	135,431	120,082	142,870
Division Total:	98,246	135,431	120,082	142,870

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	2.00	1.00	2.00	2.00
Division Total:	2.00	1.00	2.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Other				
Direct Expenditures	7,260	7,200	10,800	10,890
Total: Other	7,260	7,200	10,800	10,890
Division Total:	7,260	7,200	10,800	10,890

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	7,260	7,200	10,800	10,890
Division Total:	7,260	7,200	10,800	10,890

Planning & Urban Development

Departmental Goals and Accomplishments:

Planning and Urban Development

1999 Goals

1. To maintain a four-year priority listing of those highway and transit improvements scheduled to use federal funds.
2. Develop a five year Capital Investment Program (CIP) describing the capital improvements planned for the City including streets, sidewalks, sewers, water lines, parks, public facilities and economic development projects for presentation to City Council in March 2000.
3. Maintain City information on library and City archives. Complete microfilming project and continue conversion from paper catalog to online catalog.
4. Prepare and submit to HUD the 2000 Consolidated Plan and prepare related performance reports, environmental reviews and historic reviews. Coordinate Akron's Consolidated Strategy Task Force to advise the City on a new five-year strategy for the years 2000 through 2004.
5. Facilitate the opening of the Seiberling and Kenmore II neighborhood development areas and continue to guide the eight active areas.
6. The Design division will provide technical advice, design assistance, and concept drawing as requested to assist the Capital Investment Program.
7. Administer the new Urban Design & Historic Preservation Commission by facilitating the preservation ordinance, and by providing design recommendations for projects involving development of City property or utilizing financial incentive programs.
8. Acquire real estate for community development neighborhoods, landbanking, and numerous street, utility, sidewalk replacement and repair projects.
9. Contract, inspect and generally oversee the clearance of vacant, deteriorated houses, garages, and commercial buildings as part of the City of Akron demolition projects.
10. Receive and process applications from homeowners in the active community development target neighborhoods for available financial benefits and technical assistance in making necessary home repairs.
11. Assist low-income elderly and/or disabled homeowners who are in need of some home repairs by providing grants and technical services.

Departmental Goals and Accomplishments:

Planning and Urban Development (cont.)

1999 Goals

12. Revise the existing zoning code to address changing conditions, both locally and nationwide, with contemporary standards.
13. Prepare zoning amendments to the zoning map to conform to changing land use and the land use and development guide plan.

1998 Accomplishments

1. Reviewed and amended the fiscal year 2000-2003 Transportation Improvement Program (TIP) which prioritizes highway and transit improvements that use federal funds.
2. The 1998-2002 Capital Investment Program (CIP) was finalized following the adoption of the 1998 Capital Program.
3. Certain program improvements to City facilities to meet the requirements of the Americans with Disabilities Act have been made through such projects as CitiCenter Parking Deck and the Municipal Building Restroom remodeling.
4. Prepared and managed applications for several federal programs including the 1999 Consolidated Annual Plan and the Emergency Shelter Grant.
5. Completed the implementation of HUD's new financial system, Integrated Disbursement Information System (IDIS), used to request draws for completed cases.
6. Opened the Victoria neighborhood development area on August 4, 1998.
7. Provided staff assistance and concept drawings for 31 projects in the Capital Investment Program.
8. Reviewed and prepared design comments for 150 Planning Commission Zoning cases.
9. Provided 57 relocation services to households and businesses whose property was acquired by the City.

Departmental Goals and Accomplishments:

Planning and Urban Development (cont.)

1998 Accomplishments

10. Contracted, inspected and oversaw the clearance of 263 vacant, deteriorated houses, garages, and commercial buildings.
11. Received and processed applications from 485 homeowners in neighborhood development areas and processed and additional 85 applications in neighborhood housing petition areas.
12. Prepared comments and recommendations on 195 planning commission items and 80 items for the board of zoning appeals.
13. Investigated and processed 185 zoning violations, 257 zoning certifications, 22 performance bonds, and 273 plan reviews in cooperation with the Plans and Permits Center.

PLANNING AND URBAN DEVELOPMENT

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
ADMINISTRATION	113,093	104,884	119,640	89,560
A.M.A.T.S.	890,962	949,431	941,018	1,128,160
CAPITAL PLANNING	1,342,398	1,363,636	1,374,551	1,421,110
COMPREHENSIVE PLANNING	364,598	405,770	430,276	468,880
DESIGN	371,922	408,379	419,965	471,540
DEVELOPMENT SERVICES	573,342	662,758	887,594	857,900
HOUSING AND COMMUNITY SERVICES	2,492,277	2,594,306	2,349,441	2,671,560
TAX RECEIPTS AND EXPENDITURES	20,569,150	21,850,000	21,210,000	21,210,000
ZONING	564,619	481,843	533,528	537,890
Total for Department:	27,282,361	28,821,007	28,266,013	28,856,600

PLANNING AND URBAN DEVELOPMENT

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	3,897,199	4,008,088	4,201,300	4,488,410
Fringe Benefits	1,390,296	1,313,094	1,491,268	1,550,640
Total: Personal Services	5,287,495	5,321,182	5,692,568	6,039,050
Other				
Direct Expenditures	338,679	515,982	416,012	548,740
Utilities	30,825	15,196	14,100	17,850
Insurance	8,716	8,576	8,576	15,660
State/County Charges	30	123	273	600
Rentals and Leases	548,136	564,050	403,306	446,730
Interfund Charges	21,010,604	22,367,989	21,687,324	21,691,400
Total: Other	21,936,990	23,471,916	22,529,591	22,720,980
Capital Outlay				
Capital Outlay	57,876	27,909	43,854	96,570
Total: Capital Outlay	57,876	27,909	43,854	96,570
Total for Department:	27,282,361	28,821,007	28,266,013	28,856,600

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	1,010,650	120,660	27,070	1,158,380
Special Revenue Fund	4,791,600	22,393,890	69,500	27,254,990
Internal Service Fund	236,800	206,430		443,230
Total for Department:	6,039,050	22,720,980	96,570	28,856,600

PLANNING AND URBAN DEVELOPMENT

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,082,848	1,046,681	1,145,020	1,158,380
Special Revenue Fund	25,783,442	27,332,569	26,696,578	27,254,990
Internal Service Fund	416,071	441,757	424,415	443,230
Total for Department:	27,282,361	28,821,007	28,266,013	28,856,600

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	16.30	19.35	19.35	19.35
Special Revenue Fund	74.70	73.65	74.65	79.65
Internal Service Fund	6.00	5.00	4.00	4.00
Total for Department:	97.00	98.00	98.00	103.00

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	75,806	78,577	90,518	71,080
Fringe Benefits	25,588	21,759	27,626	17,190
Total: Personal Services	101,394	100,336	118,144	88,270
Other				
Direct Expenditures		4,064	642	1,000
Utilities			250	
Interfund Charges		484	604	290
Total: Other		4,548	1,496	1,290
Capital Outlay				
Capital Outlay	11,699			
Total: Capital Outlay	11,699			
Division Total:	113,093	104,884	119,640	89,560

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	101,394	104,884	119,640	89,560
Special Revenue Fund	11,699			
Division Total:	113,093	104,884	119,640	89,560

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	1.05	1.20	1.20	0.70
Division Total:	1.05	1.20	1.20	0.70

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	515,674	549,732	554,171	610,860
Fringe Benefits	168,846	171,102	166,361	213,240
Total: Personal Services	684,520	720,834	720,532	824,100
Other				
Direct Expenditures	59,885	95,398	98,337	158,990
Utilities	9,265	7,214	6,991	8,100
Insurance	577	580	580	1,060
State/County Charges		36	273	600
Rentals and Leases	84,319	77,798	78,301	81,400
Interfund Charges	40,697	38,168	36,004	53,910
Total: Other	194,743	219,194	220,486	304,060
Capital Outlay				
Capital Outlay	11,699	9,403		
Total: Capital Outlay	11,699	9,403		
Division Total:	890,962	949,431	941,018	1,128,160

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	890,962	949,431	941,018	1,128,160
Division Total:	890,962	949,431	941,018	1,128,160

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	13.00	13.00	12.00	14.00
Division Total:	13.00	13.00	12.00	14.00

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	694,408	699,102	716,596	730,260
Fringe Benefits	221,291	238,862	236,882	246,480
Total: Personal Services	915,699	937,964	953,478	976,740
Other				
Direct Expenditures	112,335	111,964	110,796	164,450
Utilities	3,138	1,843	1,743	2,000
Insurance	864	870	870	1,740
Rentals and Leases	52,110	52,110	52,110	52,110
Interfund Charges	240,918	251,115	224,332	210,570
Total: Other	409,365	417,902	389,851	430,870
Capital Outlay				
Capital Outlay	17,334	7,770	31,222	13,500
Total: Capital Outlay	17,334	7,770	31,222	13,500
Division Total:	1,342,398	1,363,636	1,374,551	1,421,110

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	926,327	921,879	950,136	977,880
Internal Service Fund	416,071	441,757	424,415	443,230
Division Total:	1,342,398	1,363,636	1,374,551	1,421,110

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	11.90	10.85	11.55	11.55
Internal Service Fund	6.00	5.00	4.00	4.00
Division Total:	17.90	15.85	15.55	15.55

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	230,574	274,984	265,103	277,450
Fringe Benefits	75,173	83,117	110,933	109,430
Total: Personal Services	305,747	358,101	376,036	386,880
Other				
Direct Expenditures	15,098	14,536	14,184	15,750
Utilities	1,915	1	11	
Insurance	652	580	870	1,590
State/County Charges	30	87		
Rentals and Leases	64			
Interfund Charges	41,092	32,465	39,175	48,090
Total: Other	58,851	47,669	54,240	65,430
Capital Outlay				
Capital Outlay				16,570
Total: Capital Outlay				16,570
Division Total:	364,598	405,770	430,276	468,880

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	364,598	405,770	430,276	468,880
Division Total:	364,598	405,770	430,276	468,880

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	5.35	8.25	8.25	8.75
Division Total:	5.35	8.25	8.25	8.75

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	253,365	266,896	278,456	290,270
Fringe Benefits	79,342	79,711	81,533	95,420
Total: Personal Services	332,707	346,607	359,989	385,690
Other				
Direct Expenditures	14,459	23,076	19,520	34,000
Utilities	329			
Insurance	288	290	290	580
Rentals and Leases	19,594	29,597	31,174	32,610
Interfund Charges	3,737	8,809	6,811	8,660
Total: Other	38,407	61,772	57,795	75,850
Capital Outlay				
Capital Outlay	808		2,181	10,000
Total: Capital Outlay	808		2,181	10,000
Division Total:	371,922	408,379	419,965	471,540

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	371,922	408,379	419,965	471,540
Division Total:	371,922	408,379	419,965	471,540

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	381,232	422,263	541,003	549,300
Fringe Benefits	118,986	130,604	245,943	179,440
Total: Personal Services	500,218	552,867	786,946	728,740
Other				
Direct Expenditures	13,657	20,439	12,321	19,900
Utilities	9,280	5,087	4,248	7,000
Insurance	2,101	2,386	2,096	4,160
Rentals and Leases	26,711	40,347	42,497	44,460
Interfund Charges	21,375	41,632	29,035	41,140
Total: Other	73,124	109,891	90,197	116,660
Capital Outlay				
Capital Outlay			10,451	12,500
Total: Capital Outlay			10,451	12,500
Division Total:	573,342	662,758	887,594	857,900

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	52,237	54,184	61,576	62,050
Special Revenue Fund	521,105	608,574	826,018	795,850
Division Total:	573,342	662,758	887,594	857,900

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	1.00	1.00	1.00	1.00
Special Revenue Fund	8.20	8.40	8.50	8.50
Division Total:	9.20	9.40	9.50	9.50

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,426,916	1,404,770	1,423,534	1,606,510
Fringe Benefits	505,011	483,336	506,908	568,260
Total: Personal Services	1,931,927	1,888,106	1,930,442	2,174,770
Other				
Direct Expenditures	112,367	223,902	120,722	134,350
Utilities	5,804	941	729	650
Insurance	3,657	3,290	3,290	5,950
Rentals and Leases	365,338	364,198	199,224	236,150
Interfund Charges	61,405	109,820	95,034	86,190
Total: Other	548,571	702,151	418,999	463,290
Capital Outlay				
Capital Outlay	11,779	4,049		33,500
Total: Capital Outlay	11,779	4,049		33,500
Division Total:	2,492,277	2,594,306	2,349,441	2,671,560

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	2,492,277	2,594,306	2,349,441	2,671,560
Division Total:	2,492,277	2,594,306	2,349,441	2,671,560

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	35.60	35.40	36.60	39.60
Division Total:	35.60	35.40	36.60	39.60

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Other				
Interfund Charges	20,569,150	21,850,000	21,210,000	21,210,000
Total: Other	20,569,150	21,850,000	21,210,000	21,210,000
Division Total:	20,569,150	21,850,000	21,210,000	21,210,000

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	20,569,150	21,850,000	21,210,000	21,210,000
Division Total:	20,569,150	21,850,000	21,210,000	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	319,224	311,764	331,919	352,680
Fringe Benefits	196,059	104,603	115,082	121,180
Total: Personal Services	515,283	416,367	447,001	473,860
Other				
Direct Expenditures	10,878	22,603	39,490	20,300
Utilities	1,094	110	128	100
Insurance	577	580	580	580
Interfund Charges	32,230	35,496	46,329	32,550
Total: Other	44,779	58,789	86,527	53,530
Capital Outlay				
Capital Outlay	4,557	6,687		10,500
Total: Capital Outlay	4,557	6,687		10,500
Division Total:	564,619	481,843	533,528	537,890

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	564,619	481,843	533,528	537,890
Division Total:	564,619	481,843	533,528	537,890

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

1999 Goals

1. Increase officer's proficiency in firearms by conducting a minimum of four live-fire sessions per year utilizing reactionary targeting systems and simulations training.
2. To continue to identify, investigate and apprehend major drug traffickers by coordinating resources and efforts with federal agents.
3. Create a cold case squad in the Crimes Against Persons Unit to review unsolved homicide cases for solvability utilizing current DNA technology.
4. Continue to raise the skill level of all investigators, patrol officers and crime technicians through formal training in the areas of crime scene investigation and suspect interview and interrogation techniques.
5. Create a Crime Analysis Unit that will be responsible for crime forecasting, crime mapping, identifying high crime areas and notifying unit commanders for directed patrol and reconstructing the patrol districts to evenly distribute calls for service.
6. Complete an 18-week basic academy for new recruits and set up a field-training program that ensures continuous training during the probationary period.

1998 Accomplishments

1. For the first time, the City of Akron hosted the annual convention of the Ohio Association of Chiefs of Police.
2. The Internal Affairs Unit received an award for "Outstanding Officers of the Year" award from the State of Ohio Prosecutors Association.
3. The Intelligence Unit formed a multi-jurisdictional task force based in Akron with the Ohio organized Crime Investigation Commission. They also assisted the Crimes Against Property Unit by providing computer forensics to assist in the arrest of several individuals.
4. The Street Narcotics Uniform Detail's (SNUD) primary function is to combat the street level drug problem in the City. The SNUD unit initiated 33 search warrants that resulted in several arrests and seizures.

Departmental Goals and Accomplishments:

Police (cont.)

1998 Accomplishments

5. In 1998, the Narcotics Unit initiated 211 new drug trafficking cases. They seized over \$500,000 in cash along with 160 vehicles, drugs and drug paraphernalia.
6. The Vice Unit arrested 258 people and charged 13 bars with improper conduct. They also participated in the Cops In Shops Program that consists of plainclothes detectives working in various stores throughout the city in an attempt to prevent illegal alcohol purchases by underage persons.

POLICE

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
ADMINISTRATION	37,374,804	37,596,448	38,714,279	41,306,640
Total for Department:	37,374,804	37,596,448	38,714,279	41,306,640

POLICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	22,123,844	22,743,935	24,271,193	25,622,360
Fringe Benefits	10,363,601	10,059,146	9,429,022	9,867,940
Total: Personal Services	32,487,445	32,803,081	33,700,215	35,490,300
Other				
Direct Expenditures	1,907,082	2,106,599	1,465,507	2,668,170
Utilities	90,998	73,173	67,725	67,000
Debt Service	15,339	15,526	39,214	15,450
Insurance	83,210	83,294	89,381	90,580
State/County Charges	9,858			
Rentals and Leases	66,800	97,097	60,985	57,000
Interfund Charges	2,084,151	2,270,156	3,092,583	2,868,640
Total: Other	4,257,438	4,645,845	4,815,395	5,766,840
Capital Outlay				
Capital Outlay	629,921	147,522	198,669	49,500
Total: Capital Outlay	629,921	147,522	198,669	49,500
Total for Department:	37,374,804	37,596,448	38,714,279	41,306,640

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	34,445,620	3,506,000	49,500	38,001,120
Special Revenue Fund	1,044,680	2,260,840		3,305,520
Total for Department:	35,490,300	5,766,840	49,500	41,306,640

POLICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	35,221,168	36,392,816	36,050,275	38,001,120
Special Revenue Fund	2,153,636	1,203,632	2,664,004	3,305,520
Total for Department:	37,374,804	37,596,448	38,714,279	41,306,640

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	518.00	534.50	512.50	534.50
Special Revenue Fund	12.00	5.00	9.00	16.00
Total for Department:	530.00	539.50	521.50	550.50

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	22,123,844	22,743,935	24,271,193	25,622,360
Fringe Benefits	10,363,601	10,059,146	9,429,022	9,867,940
Total: Personal Services	32,487,445	32,803,081	33,700,215	35,490,300
Other				
Direct Expenditures	1,907,082	2,106,599	1,465,507	2,668,170
Utilities	90,998	73,173	67,725	67,000
Debt Service	15,339	15,526	39,214	15,450
Insurance	83,210	83,294	89,381	90,580
State/County Charges	9,858			
Rentals and Leases	66,800	97,097	60,985	57,000
Interfund Charges	2,084,151	2,270,156	3,092,583	2,868,640
Total: Other	4,257,438	4,645,845	4,815,395	5,766,840
Capital Outlay				
Capital Outlay	629,921	147,522	198,669	49,500
Total: Capital Outlay	629,921	147,522	198,669	49,500
Division Total:	37,374,804	37,596,448	38,714,279	41,306,640

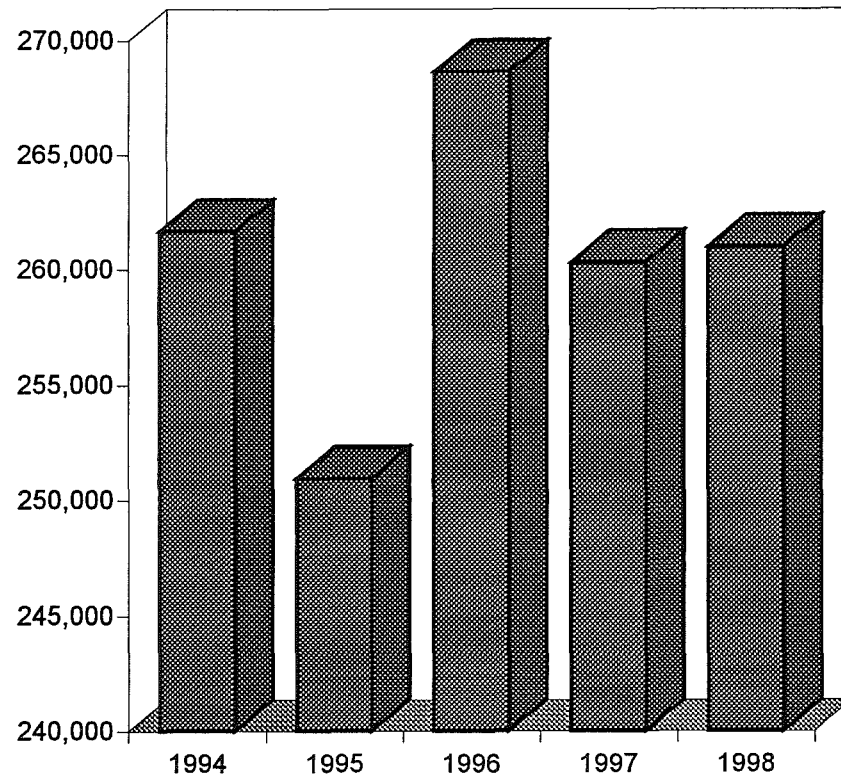
DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	35,221,168	36,392,816	36,050,275	38,001,120
Special Revenue Fund	2,153,636	1,203,632	2,664,004	3,305,520
Division Total:	37,374,804	37,596,448	38,714,279	41,306,640

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	518.00	534.50	512.50	534.50
Special Revenue Fund	12.00	5.00	9.00	16.00
Division Total:	530.00	539.50	521.50	550.50

POLICE CALLS FOR SERVICE



Public Health

Departmental Goals and Accomplishments:

Public Health

1999 Goals

1. Develop and implement drug and alcohol treatment programs to effectively address the needs of the citizens of Summit County and reduce the adverse impact alcohol and drugs have in our community.
2. Increase primary care options for Akron residents by collaborating with community health care providers.
3. Improve access to prenatal care and ensure early enrollment to help reduce infant mortality coordinating activities with managed care HMOs and community hospitals.
4. Establish and maintain a usable database that includes all rental units and owners in order to improve rental properties.
5. Expand preventive medical services for adults and children through clinical and outpatient programs.

1998 Accomplishments

1. Services were provided to over 600 individuals through the Adult Court Program and 300 youths charged with alcohol/drug related offenses.
2. A \$200,000 Child Care Grant was received from Kaiser Permanente. Funding of \$350,000 plus \$50,000 was secured for the next three years for Akron Community Health Resources (ACHR), Inc., from the federal government.
3. Prenatal services were provided to over 250 women. The services were coordinated with Medicaid HMOs.
4. The rental registration program registered 2,561 landlords and 24,229 rental units. Mandatory inspections were begun in 1998. Administrative fines were levied for failure to comply.
5. Physician hours were increased at the child health clinics and backup coverage was established. A broader range of appointment services were made available on a daily basis for child health clinics, and 19,051 adults were seen in adult clinic and outpatient services. Free dental services were provided to 848 people.

PUBLIC HEALTH

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
ADMINISTRATION	1,553,080	1,931,354	2,120,765	2,213,240
AIR QUALITY	944,537	1,211,623	974,437	1,091,130
COUNSELING SERVICES	941,185	985,461	1,040,047	1,225,380
ENVIRONMENTAL HEALTH	1,574,765	1,900,113	1,554,035	1,548,670
HEALTH DATA MANAGEMENT	452,245	475,124	653,112	805,290
HEALTH PROMOTION	612,929	529,589	751,738	606,600
HOUSING	1,036,661	1,095,236	1,644,495	2,097,650
LABORATORY	274,335	285,669	272,547	315,100
MEDICAL AND NURSING	3,736,509	3,976,761	4,073,162	4,688,670
Total for Department:	11,126,246	12,390,930	13,084,338	14,591,730

PUBLIC HEALTH

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	5,852,025	6,136,924	6,613,046	7,042,520
Fringe Benefits	2,168,856	2,131,111	2,345,288	2,540,720
Total: Personal Services	8,020,881	8,268,035	8,958,334	9,583,240
Other				
Direct Expenditures	2,176,268	2,906,943	2,902,922	3,932,400
Utilities	64,671	48,057	50,441	57,180
Debt Service	9,380	8,853	8,326	8,850
Insurance	45,301	49,942	54,454	65,600
State/County Charges	8			
Rentals and Leases	63,799	107,414	120,645	149,400
Interfund Charges	626,698	950,222	965,787	780,360
Total: Other	2,986,125	4,071,431	4,102,575	4,993,790
Capital Outlay				
Capital Outlay	119,240	51,464	23,429	14,700
Total: Capital Outlay	119,240	51,464	23,429	14,700
Total for Department:	11,126,246	12,390,930	13,084,338	14,591,730

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	5,552,360	889,210		6,441,570
Special Revenue Fund	4,030,880	3,984,080	14,700	8,029,660
Trust and Agency Fund		120,500		120,500
Total for Department:	9,583,240	4,993,790	14,700	14,591,730

PUBLIC HEALTH

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	5,975,705	6,155,245	6,291,112	6,441,570
Special Revenue Fund	4,886,596	5,718,792	6,612,082	8,029,660
Trust and Agency Fund	263,945	516,893	181,144	120,500
Total for Department:	11,126,246	12,390,930	13,084,338	14,591,730

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	94.43	100.08	98.58	102.07
Special Revenue Fund	69.57	71.43	76.92	83.42
Total for Department:	164.00	171.50	175.50	185.50

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	712,985	744,333	817,971	823,440
Fringe Benefits	220,588	258,325	318,312	258,460
Total: Personal Services	933,573	1,002,658	1,136,283	1,081,900
Other				
Direct Expenditures	362,640	717,334	739,707	944,410
Utilities	36,546	16,822	16,770	18,550
Debt Service	9,380	8,853	8,326	8,850
Insurance	42,057	44,507	48,139	56,420
Rentals and Leases	732	10,069	10,075	14,800
Interfund Charges	168,152	117,808	161,465	88,310
Total: Other	619,507	915,393	984,482	1,131,340
Capital Outlay				
Capital Outlay		13,303		
Total: Capital Outlay		13,303		
Division Total:	1,553,080	1,931,354	2,120,765	2,213,240

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,170,183	1,238,399	1,226,090	1,202,240
Special Revenue Fund	382,897	692,955	894,675	1,011,000
Division Total:	1,553,080	1,931,354	2,120,765	2,213,240

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	11.70	13.45	12.70	13.45
Special Revenue Fund	2.38	2.63	4.45	3.13
Division Total:	14.08	16.07	17.15	16.57

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	565,435	585,389	617,024	650,570
Fringe Benefits	192,106	193,418	200,064	234,960
Total: Personal Services	757,541	778,807	817,088	885,530
Other				
Direct Expenditures	57,475	293,007	47,971	87,200
Utilities	9,731	11,133	12,636	12,500
Insurance	2,308	2,320	2,320	4,500
State/County Charges	8			
Rentals and Leases		15,394	26,390	36,000
Interfund Charges	63,495	82,012	56,823	53,400
Total: Other	133,017	403,866	146,140	193,600
Capital Outlay				
Capital Outlay	53,979	28,950	11,209	12,000
Total: Capital Outlay	53,979	28,950	11,209	12,000
Division Total:	944,537	1,211,623	974,437	1,091,130

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	944,537	1,211,623	974,437	1,091,130
Division Total:	944,537	1,211,623	974,437	1,091,130

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	15.92	15.93	15.93	16.10
Division Total:	15.92	15.93	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 to help employees with a wide range of personal problems.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	558,009	634,465	694,414	790,220
Fringe Benefits	193,133	209,068	228,168	292,780
Total: Personal Services	751,142	843,533	922,582	1,083,000
Other				
Direct Expenditures	154,496	91,706	62,200	70,740
Utilities	3,886	3,226	3,040	3,500
Rentals and Leases	17,492	15,969	22,629	21,000
Interfund Charges	14,164	30,647	28,382	44,440
Total: Other	190,038	141,548	116,251	139,680
Capital Outlay				
Capital Outlay	5	380	1,214	2,700
Total: Capital Outlay	5	380	1,214	2,700
Division Total:	941,185	985,461	1,040,047	1,225,380

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	264,110	291,913	290,354	313,600
Special Revenue Fund	677,075	693,548	749,693	911,780
Division Total:	941,185	985,461	1,040,047	1,225,380

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	4.00	4.00	4.00	4.00
Special Revenue Fund	13.00	15.00	15.00	17.00
Division Total:	17.00	19.00	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 computerized Right-to-know (chemical storage) database. Conduct City-wide mosquito spraying program. Eliminate litter, unsanitary and blighting 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	816,929	897,449	926,589	949,070
Fringe Benefits	273,261	316,907	298,854	318,590
Total: Personal Services	1,090,190	1,214,356	1,225,443	1,267,660
Other				
Direct Expenditures	127,568	131,342	92,960	118,600
Utilities		1,746	2,510	2,430
Insurance	865	870	870	1,590
Interfund Charges	293,491	551,799	232,252	158,390
Total: Other	421,924	685,757	328,592	281,010
Capital Outlay				
Capital Outlay	62,651			
Total: Capital Outlay	62,651			
Division Total:	1,574,765	1,900,113	1,554,035	1,548,670

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,102,672	1,223,448	1,195,920	1,238,280
Special Revenue Fund	208,148	159,772	176,971	189,890
Trust and Agency Fund	263,945	516,893	181,144	120,500
Division Total:	1,574,765	1,900,113	1,554,035	1,548,670

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	20.75	21.75	19.50	20.75
Special Revenue Fund	1.60	2.60	2.85	2.60
Division Total:	22.35	24.35	22.35	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 a database of community statistics on births, deaths, disease, etc.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	237,621	237,219	244,223	253,180
Fringe Benefits	89,456	109,194	88,699	99,160
Total: Personal Services	327,077	346,413	332,922	352,340
Other				
Direct Expenditures	116,238	117,631	117,319	164,620
Interfund Charges	8,930	11,080	202,871	288,330
Total: Other	125,168	128,711	320,190	452,950
Division Total:	452,245	475,124	653,112	805,290

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	452,245	475,124	368,055	400,290
Special Revenue Fund			285,057	405,000
Division Total:	452,245	475,124	653,112	805,290

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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 other 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	270,324	241,634	237,390	254,580
Fringe Benefits	96,600	119,358	75,517	92,590
Total: Personal Services	366,924	360,992	312,907	347,170
Other				
Direct Expenditures	226,291	153,048	289,131	246,080
Utilities	109		4	
Interfund Charges	19,605	15,549	149,696	13,350
Total: Other	246,005	168,597	438,831	259,430
Division Total:	612,929	529,589	751,738	606,600

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	210,160	244,172	230,402	228,980
Special Revenue Fund	402,769	285,417	521,336	377,620
Division Total:	612,929	529,589	751,738	606,600

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	3.63	3.63	3.63	3.63
Special Revenue Fund	3.37	4.38	2.00	3.00
Division Total:	7.00	8.00	5.63	6.63

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	717,085	749,457	860,613	961,760
Fringe Benefits	283,440	254,413	385,226	364,210
Total: Personal Services	1,000,525	1,003,870	1,245,839	1,325,970
Other				
Direct Expenditures	17,406	42,420	336,091	727,300
Utilities			890	400
Rentals and Leases			4,651	
Interfund Charges	18,730	48,946	52,187	43,980
Total: Other	36,136	91,366	393,819	771,680
Capital Outlay				
Capital Outlay			4,837	
Total: Capital Outlay			4,837	
Division Total:	1,036,661	1,095,236	1,644,495	2,097,650

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	655,013	732,884	884,857	844,820
Special Revenue Fund	381,648	362,352	759,638	1,252,830
Division Total:	1,036,661	1,095,236	1,644,495	2,097,650

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	13.75	14.15	15.65	16.15
Special Revenue Fund	7.00	8.00	10.50	11.00
Division Total:	20.75	22.15	26.15	27.15

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	169,706	172,143	185,653	193,290
Fringe Benefits	59,010	56,464	36,600	68,020
Total: Personal Services	228,716	228,607	222,253	261,310
Other				
Direct Expenditures	44,617	54,051	45,978	49,240
Interfund Charges	1,002	3,011	4,316	4,550
Total: Other	45,619	57,062	50,294	53,790
Division Total:	274,335	285,669	272,547	315,100

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	274,335	285,669	272,547	315,100
Division Total:	274,335	285,669	272,547	315,100

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,803,931	1,874,835	2,029,169	2,166,410
Fringe Benefits	761,262	613,964	713,848	811,950
Total: Personal Services	2,565,193	2,488,799	2,743,017	2,978,360
Other				
Direct Expenditures	1,069,537	1,306,404	1,171,565	1,524,210
Utilities	14,399	15,130	14,591	19,800
Insurance	71	2,245	3,125	3,090
Rentals and Leases	45,575	65,982	56,900	77,600
Interfund Charges	39,129	89,370	77,795	85,610
Total: Other	1,168,711	1,479,131	1,323,976	1,710,310
Capital Outlay				
Capital Outlay	2,605	8,831	6,169	
Total: Capital Outlay	2,605	8,831	6,169	
Division Total:	3,736,509	3,976,761	4,073,162	4,688,670

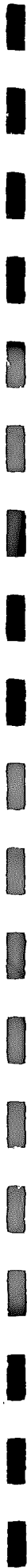
DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,846,987	1,663,636	1,822,887	1,898,260
Special Revenue Fund	1,889,522	2,313,125	2,250,275	2,790,410
Division Total:	3,736,509	3,976,761	4,073,162	4,688,670

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	27.60	30.10	30.10	31.10
Special Revenue Fund	26.30	22.90	26.20	30.60
Division Total:	53.90	53.00	56.30	61.70

Public Safety



Departmental Goals and Accomplishments:

Public Safety

1999 Goals

1. Continue to pursue cost cutting efforts to reduce overall telecommunications costs.
2. Establish an interface between the Police & Fire dispatch CAD/RMS system and the Municipal Court computer system.
3. Complete a review of all weights and measures related ordinances by September and look to expand the price verification (scanner testing) program.
4. Install four to six new traffic signal intersections and four to six new flashed intersections as budget permits.
5. Continue the computerized logging of all street and freeway accidents received weekly from the Akron Police Department.

1998 Accomplishments

1. Assisted the Mayor's Office with the implementation of the Police and Fire mobile data and records project. The deployment of patrol units and paramedic ambulances began in November 1998 that were equipped with the automated records management system.
2. The Communications Division designed and installed the horizontal and vertical data network for the new customer information system used by the Water Department.
3. Revised the Akron Building Code which went into effect August 1, 1998.
4. Tested pumps at all Akron gasoline service stations and re-tested 25% of them at random.
5. Conducted 100 price verification (scanner) tests at 49 businesses.
6. Maintained the overall traffic control system including responding to over 1,945 requests for various types of traffic operations and other improvements.

PUBLIC SAFETY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
BUILDING INSPECTION	1,433,449	1,478,247	1,551,668	1,589,430
COMMUNICATIONS	1,185,897	1,187,734	1,260,867	1,313,300
CORRECTIONS	5,434,928	6,521,965	6,593,969	5,940,500
DISASTER SERVICES	5,069	3,570	78	35,000
POLICE/FIRE COMMUNICATIONS	3,026,740	3,045,109	3,378,728	3,631,480
TRAFFIC ENGINEERING	2,237,403	2,351,996	2,433,205	2,463,750
WEIGHTS AND MEASURES	182,639	202,537	202,323	211,370
Total for Department:	13,506,125	14,791,158	15,420,838	15,184,830

PUBLIC SAFETY

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	4,873,247	5,194,512	5,497,175	5,848,540
Fringe Benefits	1,764,820	1,785,376	1,917,354	2,092,550
Total: Personal Services	6,638,067	6,979,888	7,414,529	7,941,090
Other				
Direct Expenditures	6,079,605	7,095,681	7,289,721	6,582,050
Utilities	343,388	299,463	299,432	315,230
Debt Service	7,570	7,663	7,680	7,680
Insurance	22,891	22,845	23,130	31,760
State/County Charges		145		
Rentals and Leases	205			
Interfund Charges	290,213	352,158	335,684	282,020
Total: Other	6,743,872	7,777,955	7,955,647	7,218,740
Capital Outlay				
Capital Outlay	124,186	33,315	50,662	25,000
Total: Capital Outlay	124,186	33,315	50,662	25,000
Total for Department:	13,506,125	14,791,158	15,420,838	15,184,830

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	7,120,520	6,924,340	15,000	14,059,860
Special Revenue Fund	820,570	294,400	10,000	1,124,970
Total for Department:	7,941,090	7,218,740	25,000	15,184,830

PUBLIC SAFETY

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	12,465,492	13,717,937	14,316,946	14,059,860
Special Revenue Fund	1,040,633	1,073,221	1,103,892	1,124,970
Total for Department:	13,506,125	14,791,158	15,420,838	15,184,830

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	129.00	137.00	134.00	146.00
Special Revenue Fund	16.00	15.00	13.00	16.00
Total for Department:	145.00	152.00	147.00	162.00

PUBLIC SAFETY

DIVISION: BUILDING INSPECTION

Responsible for inspecting all new buildings and alterations to existing facilities, receiving Building and Zoning Code complaints, and issuing licenses and permits for building, plumbing, electrical and heating improvements.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	943,678	1,017,368	1,055,244	1,097,270
Fringe Benefits	305,672	321,216	356,237	363,060
Total: Personal Services	1,249,350	1,338,584	1,411,481	1,460,330
Other				
Direct Expenditures	48,788	58,883	61,720	56,200
Utilities	8,440	5,619	4,755	5,000
Insurance	5,769	5,800	5,510	6,650
State/County Charges		145		
Interfund Charges	96,910	69,216	68,202	61,250
Total: Other	159,907	139,663	140,187	129,100
Capital Outlay				
Capital Outlay	24,192			
Total: Capital Outlay	24,192			
Division Total:	1,433,449	1,478,247	1,551,668	1,589,430

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,410,051	1,478,247	1,551,668	1,589,430
Special Revenue Fund	23,398			
Division Total:	1,433,449	1,478,247	1,551,668	1,589,430

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	25.00	24.00	24.00	25.00
Division Total:	25.00	24.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	635,869	697,535	738,305	768,520
Fringe Benefits	223,973	235,992	245,489	265,730
Total: Personal Services	859,842	933,527	983,794	1,034,250
Other				
Direct Expenditures	154,855	110,661	146,395	156,010
Utilities	49,078	42,040	44,229	47,710
Debt Service	7,570	7,663	7,680	7,680
Insurance	5,725	5,474	5,473	6,400
Interfund Charges	46,277	72,419	45,572	46,250
Total: Other	263,505	238,257	249,349	264,050
Capital Outlay				
Capital Outlay	62,550	15,950	27,724	15,000
Total: Capital Outlay	62,550	15,950	27,724	15,000
Division Total:	1,185,897	1,187,734	1,260,867	1,313,300

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,162,420	1,187,734	1,260,867	1,313,300
Special Revenue Fund	23,477			
Division Total:	1,185,897	1,187,734	1,260,867	1,313,300

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	20.00	20.00	20.00	20.00
Division Total:	20.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Fringe Benefits	1,515			
Total: Personal Services	1,515			
Other				
Direct Expenditures	5,433,413	6,521,958	6,593,969	5,940,500
Utilities		7		
Total: Other	5,433,413	6,521,965	6,593,969	5,940,500
Division Total:	5,434,928	6,521,965	6,593,969	5,940,500

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	5,434,928	6,521,965	6,593,969	5,940,500
Division Total:	5,434,928	6,521,965	6,593,969	5,940,500

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Other				
Direct Expenditures	5,069			30,000
Interfund Charges		3,570	78	5,000
Total: Other	5,069	3,570	78	35,000
Division Total:	5,069	3,570	78	35,000

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	5,069	3,570	78	35,000
Division Total:	5,069	3,570	78	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,952,364	2,036,960	2,222,025	2,439,170
Fringe Benefits	733,944	725,846	800,036	907,460
Total: Personal Services	2,686,308	2,762,806	3,022,061	3,346,630
Other				
Direct Expenditures	261,137	215,234	289,858	215,250
Utilities	53,186	15,483	19,134	21,100
Insurance	288	290	290	500
Rentals and Leases	60			
Interfund Charges	21,526	51,296	47,385	48,000
Total: Other	336,197	282,303	356,667	284,850
Capital Outlay				
Capital Outlay	4,235			
Total: Capital Outlay	4,235			
Division Total:	3,026,740	3,045,109	3,378,728	3,631,480

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	3,026,740	3,045,109	3,378,728	3,631,480
Division Total:	3,026,740	3,045,109	3,378,728	3,631,480

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	60.00	69.00	67.00	77.00
Division Total:	60.00	69.00	67.00	77.00

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,219,862	1,312,425	1,342,820	1,400,500
Fringe Benefits	455,589	456,879	468,208	504,570
Total: Personal Services	1,675,451	1,769,304	1,811,028	1,905,070
Other				
Direct Expenditures	173,212	186,579	192,502	180,590
Utilities	226,105	232,448	228,915	236,450
Insurance	10,242	10,409	10,985	17,210
Rentals and Leases	145			
Interfund Charges	119,039	135,891	166,837	114,430
Total: Other	528,743	565,327	599,239	548,680
Capital Outlay				
Capital Outlay	33,209	17,365	22,938	10,000
Total: Capital Outlay	33,209	17,365	22,938	10,000
Division Total:	2,237,403	2,351,996	2,433,205	2,463,750

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,243,645	1,278,775	1,329,313	1,338,780
Special Revenue Fund	993,758	1,073,221	1,103,892	1,124,970
Division Total:	2,237,403	2,351,996	2,433,205	2,463,750

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	20.00	20.00	19.00	20.00
Special Revenue Fund	16.00	15.00	13.00	16.00
Division Total:	36.00	35.00	32.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	121,474	130,224	138,781	143,080
Fringe Benefits	44,127	45,443	47,384	51,730
Total: Personal Services	165,601	175,667	186,165	194,810
Other				
Direct Expenditures	3,131	2,366	5,277	3,500
Utilities	6,579	3,866	2,399	4,970
Insurance	867	872	872	1,000
Interfund Charges	6,461	19,766	7,610	7,090
Total: Other	17,038	26,870	16,158	16,560
Division Total:	182,639	202,537	202,323	211,370

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	182,639	202,537	202,323	211,370
Division Total:	182,639	202,537	202,323	211,370

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	4.00	4.00	4.00	4.00
Division Total:	4.00	4.00	4.00	4.00

Public Service

Departmental Goals and Accomplishments:

Public Service

1999 Goals

1. Reduce the cost of mowing city owned property by 10% in 1999 by reducing the number of times sites are cut seasonally.
2. Develop an Engineering Bureau website for dissemination of bid information, petition forms, project schedules, etc.
3. Complete the update and distribution of the Design Division "Plan Preparation Manual". The manual will be a guide for consistent drafting procedures and standard plan composition for the Akron Engineering Bureau.
4. Complete the design of all 1998 carryover, and 1999 JEDD water projects by August 31, subject to land acquisition activities.
5. Develop and implement an infiltration/inflow program (study and rehabilitation) for private and public facilities in order to cost effectively reduce the flow to the Water Pollution Control Station (WPCS) and provide flow trade-off as required by the Ohio EPA.
6. Acquire new electric carts with roofs, windshields, and divot mix bottles at the Good Park golf course.
7. Implement a fee increase schedule at the Good Park Golf Course by April. This fee increase will put the golf course in line with other area courses.
8. Establish a plan to identify and remove from stock all obsolete Motor Equipment parts inventory. Return items to vendors where possible and plan auction sales for non-returnable parts.
9. Develop and implement a program to track scheduled verses unscheduled repairs to equipment at the Motor Equipment Bureau.
10. To increase attendance by 20% at Summer Concerts at Hardesty Park, Goodyear Heights Metro Park, and Shadyside Park.
11. To increase funding for Older Adult special events through the 5% commission from all City of Akron trips.
12. Encourage a greater knowledge of standard Service Department workplace issues and training lessons by scheduling written tests for all supervisory personnel.

Departmental Goals and Accomplishments:

Public Service (cont.)

1999 Goals

13. Using technological improvements including new software for the Utilities Business Office, Building Inspection Division, and Plans and Permits Center to increase efficiency and customer service.
14. Remove existing and install new street lighting on East Exchange Street from Beaver St. to South Arlington Street by September.
15. Provide cost reports such as snow and ice costs, permit restoration, storm damage, leaf removal, etc., on a daily or weekly basis as requested by management.
16. Install approximately 100' of drainage pipe to eliminate flooding problems near airfield electrical vault by August 30, at the Fulton Airport.
17. Coordinate efforts with consultant and Ohio Division of Aviation to complete Airport Layout Plan update and obstruction survey for FAA review by September 30.
18. Complete all tree trimming necessary to correct sight obstructions within one week after notification from Traffic Engineering.
19. Trim all street trees on at least 75 streets between December and March.
20. To achieve a year-end 1% increase in waste diversion rates in accord with goals established by the State of Ohio.
21. Show an overall profit of 35% for the newly acquired permit restoration program.
22. Reduce salt usage by 15% and continue to provide cost effective snow and ice control services by training employees in appropriate application of salt, monitoring application, and by calibrating salt application equipment.
23. Replace 3,000 feet of Oil & Gas pipeline for wells 5,9, and 13.
24. Prepare and mail the Consumer Confidence Report to all users of the City's water system as required by the USEPA.
25. Successfully implement the new software system (MUPS – Municipal Utilities Package System) for the water, sewer, curbservice, and recycle, billing, collection, and customer service functions with a "Go Live" date of September 13.

Departmental Goals and Accomplishments:

Public Service (cont.)

1999 Goals

26. Remove more than 50 wet tons of aquatic weeds from Lake Rockwell.
27. Reduce by 10%, the average "Out of Service" time for water main breaks.
28. Locate and televise the sewer laterals for selected schools, hospitals, and other non-profit buildings with high occupancy, to determine their condition and reduce the possibility of major health hazards due to sewer backup.
29. Reduce annual expenditures for electric power by 5% as compared to 1998, at the Water Pollution Control Plant.

1998 Accomplishments

1. Continued training the Animal Control Wardens in the area of Cruelty Investigation in the second phase Level II Cruelty Investigation certification.
2. Worked with the Akron Municipal Court Judges to formulate and implement a plan to provide weekend and/or evening work sites for community service referrals.
3. Of the 16 new JEDD waterline projects in the 1998 Capital Improvements Plan, design has been completed on six projects. Eight projects are in the design phase and two are in the design review phase.
4. Played a major roll in obtaining the eight Great Lakes Governors' approval of the diversion of water from the Great Lakes water basin.
5. Completed negotiations with the Ohio EPA concerning "flow trade-off" projects. These projects allow for sewer extensions upstream of the combined sewer system.
6. Made a presentation to the ODOT-TRAC Committee for the State Route 8 Upgrading, which resulted in the project being ranked in the Tier 1 improvements. ODOT is now proceeding with design and construction is scheduled for 2002.
7. In 1998, the Good Park Golf Course hosted the Northeastern Ohio Amateur, The Shaw Cup, The Akron District Golf Association, and the 61st Annual Good Park Junior Tournament.

Departmental Goals and Accomplishments:

Public Service (cont.)

1998 Accomplishments

8. Good Park Golf Course hosted 49,822 players in 1998, an increase of 5% from 1997.
9. The Plans & Permits Center increased its courtesy plan reviews of projects under \$10,000 by 25 projects, representing an increase of nearly 18%.
10. Established a "Pay to Play", 6 week Junior Golf League at the Firestone Public Course for youths ages 11-14.
11. Established an Older Adult Club "Golden Hearts" at Woodland United Methodist Church.
12. Began implementation of Motor Equipment's new Fleet Management System and began looking at proposals for a new Permit Management System for Building Inspection and Plans & Permits.
13. Installed 215 new streetlights per property owners' requests.
14. Grant request approval obtained from FAA for Airport Layout Plan update and obstruction survey.
15. Began crack repairs in pavement at the public ramp at the Fulton Airport. Due to budget constraints only the most severe cracks were filled with the remainder scheduled for repair in 1999.
16. Fertilized and aerated 69 athletic fields at 36 sites in August and September and renovated 34 ballfields during 1998.
17. Performed annual inspections of all stop signs and traffic lights in the City of Akron for sight obstructions resulting from tree limbs. 332 trees were trimmed and one removed.
18. Held cost of sanitation collection to a 1% increase over 1997 levels.
19. Continued the Expressway Beautification Plan by planting nearly 14,000 miscellaneous shrubs.
20. Provided two complete rounds of leaf removal in all ten City wards during 1998.

Departmental Goals and Accomplishments:

Public Service (cont.)

1998 Accomplishments

21. Developed a maintenance schedule for cleaning of transitway sidewalks and bus shelters.
22. The backflow prevention staff performed 430 inspections, issued 2,775 compliance letters, and performed 704 plan reviews.
23. Began implementation of a new software system (MUPS – Municipal Utilities Package System) for the water, sewer, curbservice, and recycle, billing, collection, and customer service functions.
24. Flushed 10,760 hydrants and repaired 274 water mains during 1998.
25. Cleaned 16,148 storm sewer inlets and repaired or rebuilt another 274.
26. Developed a written operating strategy for foul weather situations including power outages, flooding and wind damage at the Water Pollution Control Plant.
27. Negotiated the sale of the Hardy Road Landfill yielding \$11 million and establishing favorable long term tipping fees.
28. The Pavement Restoration program was transferred from outside contractors to the City's Highway Maintenance division at an annual savings of \$300,000 to taxpayers.
29. Attracted over 30,000 spectators for the Akron Arts Expo held at Hardesty Park.

PUBLIC SERVICE

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
AIRPORT	772,827	975,527	947,053	971,240
BUILDING MAINTENANCE	2,768,602	3,020,704	2,866,328	3,518,080
CUSTOMER SERVICE	864,185	1,010,214	971,083	1,031,610
ENGINEERING BUREAU	5,639,086	5,641,592	6,284,137	6,543,750
ENGINEERING SERVICES		206,704	223,923	240,690
GOLF COURSE	800,808	879,837	973,090	884,700
HIGHWAY MAINTENANCE	9,379,381	9,352,072	8,204,632	9,101,760
LANDFILL	2,538,835	2,153,357	1,760,186	34,550
MOTOR EQUIPMENT	6,196,397	6,181,981	5,952,528	6,454,210
OFF-STREET PARKING	3,296,835	3,812,966	4,238,137	4,355,410
OIL AND GAS	119,782	396,769	741,552	1,028,560
PARKS MAINTENANCE	2,932,534	2,773,844	2,922,388	3,112,380
PLANS AND PERMITS	364,812	331,299	374,346	383,710
PUBLIC WORKS ADMINISTRATION	471,900	510,640	557,757	430,440
RECREATION	3,199,098	3,255,058	3,428,977	3,716,870
RES ADMINISTRATION	2,081,171	24,926	90,000	
RECYCLING	861,020	837,380	870,681	898,730
SANITATION	4,863,880	4,898,092	4,869,330	6,807,910
SERVICE DIRECTOR'S OFFICE	716,912	637,227	799,665	692,430
SEWER	30,628,122	31,394,978	36,360,996	36,193,380
STREET and HIGHWAY LIGHTING	1,484,403	1,994,208	1,926,735	2,342,130
STREET CLEANING	4,158,802	3,655,162	3,336,388	3,963,190
SUPPORT OF ZOO BOARD	297,962	308,846	323,045	317,290
WATER	38,717,359	43,635,283	44,318,668	45,982,000
Total for Department:	123,154,713	127,888,666	133,341,625	139,005,020

PUBLIC SERVICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	35,225,124	36,142,508	37,139,588	38,680,720
Fringe Benefits	13,063,563	12,868,088	13,489,530	14,455,970
Total: Personal Services	48,288,687	49,010,596	50,629,118	53,136,690
Other				
Direct Expenditures	23,625,838	24,536,785	22,976,148	26,343,310
Utilities	9,104,205	7,384,954	7,213,527	9,195,640
Debt Service	14,229,082	16,666,696	18,004,401	18,595,840
Insurance	420,376	390,729	399,228	440,370
State/County Charges	198,632	163,301	247,867	262,090
Rentals and Leases	379,135	436,228	502,035	437,010
Interfund Charges	22,690,355	25,584,844	25,513,626	24,589,910
Total: Other	70,647,623	75,163,537	74,856,832	79,864,170
Capital Outlay				
Capital Outlay	4,218,403	3,714,533	7,855,675	6,004,160
Total: Capital Outlay	4,218,403	3,714,533	7,855,675	6,004,160
Total for Department:	123,154,713	127,888,666	133,341,625	139,005,020

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 1999

	Personal Services	Other	Capital Outlay	Total
General Fund	11,379,060	12,118,180	8,700	23,505,940
Special Revenue Fund	7,433,900	6,586,340		14,020,240
Enterprise Fund	26,058,110	56,477,310	5,945,460	88,480,880
Internal Service Fund	8,265,620	4,682,340	50,000	12,997,960
Total for Department:	53,136,690	79,864,170	6,004,160	139,005,020

PUBLIC SERVICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	22,551,923	22,102,365	21,822,020	23,505,940
Special Revenue Fund	13,801,746	13,267,691	12,049,691	14,020,240
Enterprise Fund	74,489,709	80,249,177	86,808,689	88,480,880
Internal Service Fund	11,823,784	11,823,573	12,236,665	12,997,960
Trust and Agency Fund	487,551	445,860	424,560	
Total for Department:	123,154,713	127,888,666	133,341,625	139,005,020

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	210.50	210.50	199.50	205.50
Special Revenue Fund	136.50	138.00	132.50	134.50
Enterprise Fund	493.00	506.50	481.00	494.00
Internal Service Fund	132.00	135.00	129.00	143.00
Total for Department:	972.00	990.00	942.00	977.00

PUBLIC SERVICE

DIVISION: AIRPORT

Operation and maintenance of Airport, including runways, fields, lights and buildings.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	198,220	204,917	223,558	210,350
Fringe Benefits	69,732	143,019	72,581	80,020
Total: Personal Services	267,952	347,936	296,139	290,370
Other				
Direct Expenditures	89,477	123,386	256,766	168,520
Utilities	17,911	14,108	11,572	17,810
Insurance	16,187	12,410	12,700	17,480
Interfund Charges	381,300	477,687	369,876	477,060
Total: Other	504,875	627,591	650,914	680,870
Division Total:	772,827	975,527	947,053	971,240

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	325,000	422,000	335,900	425,000
Enterprise Fund	447,827	553,527	611,153	546,240
Division Total:	772,827	975,527	947,053	971,240

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,010,791	1,036,120	1,021,863	1,131,810
Fringe Benefits	421,359	542,434	457,079	432,560
Total: Personal Services	1,432,150	1,578,554	1,478,942	1,564,370
Other				
Direct Expenditures	588,801	732,573	681,027	1,136,010
Utilities	714,465	657,033	647,355	766,460
Insurance	3,101	3,190	3,480	5,830
Rentals and Leases	2,298	2,979	3,456	3,000
Interfund Charges	27,787	42,015	41,610	42,410
Total: Other	1,336,452	1,437,790	1,376,928	1,953,710
Capital Outlay				
Capital Outlay		4,360	10,458	
Total: Capital Outlay		4,360	10,458	
Division Total:	2,768,602	3,020,704	2,866,328	3,518,080

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,768,602	3,020,704	2,866,328	3,518,080
Division Total:	2,768,602	3,020,704	2,866,328	3,518,080

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	37.00	34.00	36.00	36.00
Division Total:	37.00	34.00	36.00	36.00

PUBLIC SERVICE

DIVISION: CUSTOMER SERVICE

Resource center for public service information requests, complaints, and special projects.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	482,824	504,486	534,224	542,640
Fringe Benefits	175,833	174,451	178,821	198,540
Total: Personal Services	658,657	678,937	713,045	741,180
Other				
Direct Expenditures	127,242	150,438	140,930	201,400
Utilities	12,495	7,967	5,880	14,930
Insurance	5,192	5,220	5,800	7,950
Interfund Charges	58,913	167,652	105,428	66,150
Total: Other	203,842	331,277	258,038	290,430
Capital Outlay				
Capital Outlay	1,686			
Total: Capital Outlay	1,686			
Division Total:	864,185	1,010,214	971,083	1,031,610

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	795,170	821,944	853,479	918,470
Special Revenue Fund	69,015	188,270	117,604	113,140
Division Total:	864,185	1,010,214	971,083	1,031,610

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	3,817,357	3,649,423	4,017,753	4,191,920
Fringe Benefits	1,273,618	1,249,136	1,251,457	1,557,370
Total: Personal Services	5,090,975	4,898,559	5,269,210	5,749,290
Other				
Direct Expenditures	124,953	160,042	275,126	223,520
Utilities	23,215	10,563	12,083	14,160
Debt Service	20,816	21,072	21,121	21,800
Insurance	8,656	10,150	10,730	11,900
Rentals and Leases	5,174	13,859	1,126	15,000
Interfund Charges	304,845	454,531	644,991	458,080
Total: Other	487,659	670,217	965,177	744,460
Capital Outlay				
Capital Outlay	60,452	72,816	49,750	50,000
Total: Capital Outlay	60,452	72,816	49,750	50,000
Division Total:	5,639,086	5,641,592	6,284,137	6,543,750

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	11,699			
Internal Service Fund	5,627,387	5,641,592	6,284,137	6,543,750
Division Total:	5,639,086	5,641,592	6,284,137	6,543,750

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Internal Service Fund	77.00	85.00	81.00	91.00
Division Total:	77.00	85.00	81.00	91.00

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages		156,440	166,853	168,300
Fringe Benefits		46,210	43,020	59,360
Total: Personal Services		202,650	209,873	227,660
Other				
Direct Expenditures		2,098	3,046	3,480
Insurance			290	300
Interfund Charges		1,956	10,714	9,250
Total: Other		4,054	14,050	13,030
Division Total:		206,704	223,923	240,690

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund		86,853	78,299	96,140
Special Revenue Fund		119,851	145,624	144,550
Division Total:		206,704	223,923	240,690

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund		1.50	1.50	1.50
Special Revenue Fund		2.50	2.50	2.50
Division Total:		4.00	4.00	4.00

PUBLIC SERVICE

DIVISION: GOLF COURSE

Operate Goodpark Municipal Golf Course.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	332,150	348,917	335,480	345,100
Fringe Benefits	94,635	102,600	109,188	117,740
Total: Personal Services	426,785	451,517	444,668	462,840
Other				
Direct Expenditures	225,104	222,517	169,826	150,500
Utilities	35,165	58,723	47,861	59,000
Debt Service		16,257	74,660	116,510
Insurance	845	723	1,257	1,460
Rentals and Leases	64,954	54,553	47,505	65,000
Interfund Charges	47,721	60,322	168,544	29,390
Total: Other	373,789	413,095	509,653	421,860
Capital Outlay				
Capital Outlay	234	15,225	18,769	
Total: Capital Outlay	234	15,225	18,769	
Division Total:	800,808	879,837	973,090	884,700

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	16,347			
Enterprise Fund	784,461	879,837	973,090	884,700
Division Total:	800,808	879,837	973,090	884,700

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	3,646,497	3,620,378	3,535,926	3,647,580
Fringe Benefits	1,379,077	1,246,434	1,311,048	1,327,020
Total: Personal Services	5,025,574	4,866,812	4,846,974	4,974,600
Other				
Direct Expenditures	1,327,089	1,029,505	465,591	1,068,340
Utilities	97,160	87,867	89,397	158,290
Debt Service	53,934	54,594	54,723	54,730
Insurance	36,368	37,678	40,812	41,000
Rentals and Leases	5,897	10,810	9,895	33,170
Interfund Charges	2,746,074	3,263,374	2,697,240	2,771,630
Total: Other	4,266,522	4,483,828	3,357,658	4,127,160
Capital Outlay				
Capital Outlay	87,285	1,432		
Total: Capital Outlay	87,285	1,432		
Division Total:	9,379,381	9,352,072	8,204,632	9,101,760

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,481,620	2,000,000	1,666,690	1,625,000
Special Revenue Fund	7,897,761	7,352,072	6,537,942	7,476,760
Division Total:	9,379,381	9,352,072	8,204,632	9,101,760

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	98.00	97.00	92.00	93.00
Division Total:	98.00	97.00	92.00	93.00

PUBLIC SERVICE

DIVISION: LANDFILL

Disposal of solid waste. On November 9, 1998, the City of Akron turned over operations of the Hardy Road Landfill to Akron Regional Landfill, Inc.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	320,111	348,013	335,218	
Fringe Benefits	98,386	112,418	100,366	
Total: Personal Services	418,497	460,431	435,584	
Other				
Direct Expenditures	755,258	590,640	264,600	30,000
Utilities	340,069	480,573	465,764	
Debt Service	199,270	190,870	183,030	
Insurance	3,824	3,971	4,217	
State/County Charges			2,242	4,550
Rentals and Leases		16,350	135,080	
Interfund Charges	460,347	292,365	268,037	
Total: Other	1,758,768	1,574,769	1,322,970	34,550
Capital Outlay				
Capital Outlay	361,570	118,157	1,632	
Total: Capital Outlay	361,570	118,157	1,632	
Division Total:	2,538,835	2,153,357	1,760,186	34,550

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,051,284	1,707,497	1,335,626	34,550
Trust and Agency Fund	487,551	445,860	424,560	
Division Total:	2,538,835	2,153,357	1,760,186	34,550

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	7.00	6.50		
Division Total:	7.00	6.50		

PUBLIC SERVICE

DIVISION: MOTOR EQUIPMENT

Maintenance, repair and preventative maintenance of City equipment.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,668,001	1,699,673	1,708,216	1,840,100
Fringe Benefits	616,713	620,979	660,000	676,230
Total: Personal Services	2,284,714	2,320,652	2,368,216	2,516,330
Other				
Direct Expenditures	3,575,037	3,439,533	3,231,213	3,660,200
Utilities	107,047	96,278	76,578	101,550
Debt Service	6,150	6,226	6,241	34,260
Insurance	8,211	7,998	7,873	8,600
State/County Charges	1,461			
Rentals and Leases	117	115		
Interfund Charges	110,522	159,173	117,211	133,270
Total: Other	3,808,545	3,709,323	3,439,116	3,937,880
Capital Outlay				
Capital Outlay	103,138	152,006	145,196	
Total: Capital Outlay	103,138	152,006	145,196	
Division Total:	6,196,397	6,181,981	5,952,528	6,454,210

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Internal Service Fund	6,196,397	6,181,981	5,952,528	6,454,210
Division Total:	6,196,397	6,181,981	5,952,528	6,454,210

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Internal Service Fund	55.00	50.00	48.00	52.00
Division Total:	55.00	50.00	48.00	52.00

PUBLIC SERVICE

DIVISION: OFF-STREET PARKING

Provide parking facilities throughout the downtown area.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Other				
Direct Expenditures	2,053,216	2,561,589	2,740,754	2,901,230
Utilities	15,973	34,579	54,706	67,400
Debt Service	762,875	1,020,100	1,147,950	1,078,680
Insurance	16,392	13,522	13,512	15,100
State/County Charges	58,090	9,507	97,851	100,000
Interfund Charges	390,289	173,669	183,364	193,000
Total: Other	3,296,835	3,812,966	4,238,137	4,355,410
Division Total:	3,296,835	3,812,966	4,238,137	4,355,410

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Enterprise Fund	3,296,835	3,812,966	4,238,137	4,355,410
Division Total:	3,296,835	3,812,966	4,238,137	4,355,410

PUBLIC SERVICE

DIVISION: OIL AND GAS

Operation and maintenance of the City's twelve oil and gas wells.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages		55,779	56,401	129,740
Fringe Benefits		14,681	18,958	45,890
Total: Personal Services		70,460	75,359	175,630
Other				
Direct Expenditures	64,025	130,067	133,443	45,200
Utilities	24,266	15,973	8,338	
State/County Charges	1,913	1,545	1,218	2,500
Rentals and Leases		8,000	4,000	4,000
Interfund Charges	21,195	170,724	519,194	801,230
Total: Other	111,399	326,309	666,193	852,930
Capital Outlay				
Capital Outlay	8,383			
Total: Capital Outlay	8,383			
Division Total:	119,782	396,769	741,552	1,028,560

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Enterprise Fund	119,782	396,769	741,552	1,028,560
Division Total:	119,782	396,769	741,552	1,028,560

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Enterprise Fund		1.50	3.00	3.00
Division Total:		1.50	3.00	3.00

PUBLIC SERVICE

DIVISION: PARKS MAINTENANCE

Provide clean, safe and functional park facilities. Activities include mowing grass, cleaning parking lots and tennis courts, preparation of ballfields, debris and litter pickup, removal of weeds, planting flowers, snow and ice control and tree trimming.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,384,378	1,364,880	1,496,964	1,507,190
Fringe Benefits	474,301	468,056	475,052	508,010
Total: Personal Services	1,858,679	1,832,936	1,972,016	2,015,200
Other				
Direct Expenditures	542,393	549,707	516,822	603,800
Utilities	32,643	28,124	35,257	44,970
Insurance	17,931	17,616	17,890	19,350
State/County Charges			151	
Rentals and Leases	3,835	4,474	5,987	4,000
Interfund Charges	369,574	334,763	366,411	416,360
Total: Other	966,376	934,684	942,518	1,088,480
Capital Outlay				
Capital Outlay	107,479	6,224	7,854	8,700
Total: Capital Outlay	107,479	6,224	7,854	8,700
Division Total:	2,932,534	2,773,844	2,922,388	3,112,380

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	2,827,890	2,773,844	2,922,388	3,112,380
Special Revenue Fund	104,644			
Division Total:	2,932,534	2,773,844	2,922,388	3,112,380

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	35.00	35.00	35.00	36.00
Division Total:	35.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	217,171	224,036	221,411	247,010
Fringe Benefits	100,884	73,300	112,536	92,630
Total: Personal Services	318,055	297,336	333,947	339,640
Other				
Direct Expenditures	3,946	6,026	2,037	12,750
Utilities	935			
Insurance	577	580	870	1,000
Interfund Charges	29,600	27,357	37,492	30,320
Total: Other	35,058	33,963	40,399	44,070
Capital Outlay				
Capital Outlay	11,699			
Total: Capital Outlay	11,699			
Division Total:	364,812	331,299	374,346	383,710

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	353,113	331,299	374,346	383,710
Special Revenue Fund	11,699			
Division Total:	364,812	331,299	374,346	383,710

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	7.00	7.00	6.00	7.00
Division Total:	7.00	7.00	6.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	299,122	341,950	303,015	292,650
Fringe Benefits	100,159	100,616	216,034	93,810
Total: Personal Services	399,281	442,566	519,049	386,460
Other				
Direct Expenditures	19,630	22,538	18,761	21,850
Utilities	5,174	7,980	4,601	7,840
Insurance	1,154	1,160	580	530
Interfund Charges	34,962	31,401	12,651	13,760
Total: Other	60,920	63,079	36,593	43,980
Capital Outlay				
Capital Outlay	11,699	4,995	2,115	
Total: Capital Outlay	11,699	4,995	2,115	
Division Total:	471,900	510,640	557,757	430,440

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	460,201	510,640	557,757	430,440
Special Revenue Fund	11,699			
Division Total:	471,900	510,640	557,757	430,440

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	7.50	7.50	7.00	6.00
Division Total:	7.50	7.50	7.00	6.00

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,443,812	1,481,189	1,593,561	1,690,510
Fringe Benefits	406,074	414,010	417,499	442,720
Total: Personal Services	1,849,886	1,895,199	2,011,060	2,133,230
Other				
Direct Expenditures	657,973	656,186	768,725	844,660
Utilities	439,892	401,089	424,991	448,690
Insurance	11,572	10,413	10,899	15,190
Rentals and Leases	23,049	27,540	20,907	20,000
Interfund Charges	214,692	264,631	191,455	255,100
Total: Other	1,347,178	1,359,859	1,416,977	1,583,640
Capital Outlay				
Capital Outlay	2,034		940	
Total: Capital Outlay	2,034		940	
Division Total:	3,199,098	3,255,058	3,428,977	3,716,870

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	3,118,340	3,173,040	3,346,029	3,626,400
Special Revenue Fund	80,758	82,018	82,948	90,470
Division Total:	3,199,098	3,255,058	3,428,977	3,716,870

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	19.00	20.00	19.00	20.00
Division Total:	19.00	20.00	19.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Fringe Benefits	5,342			
Total: Personal Services	5,342			
Other				
Direct Expenditures	134,313	24,926		
Utilities	853,649			
Insurance	-143			
Interfund Charges	1,075,668		90,000	
Total: Other	2,063,487	24,926	90,000	
Capital Outlay				
Capital Outlay	12,342			
Total: Capital Outlay	12,342			
Division Total:	2,081,171	24,926	90,000	

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	1,000,000			
Enterprise Fund	1,081,171	24,926	90,000	
Division Total:	2,081,171	24,926	90,000	

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	293,914	272,910	296,019	316,070
Fringe Benefits	106,811	97,611	108,540	113,190
Total: Personal Services	400,725	370,521	404,559	429,260
Other				
Direct Expenditures	318,504	305,138	308,370	312,350
Utilities	3,328	2,927	589	3,540
Insurance	1,948	2,030	2,030	2,500
Interfund Charges	136,515	156,764	155,133	151,080
Total: Other	460,295	466,859	466,122	469,470
Division Total:	861,020	837,380	870,681	898,730

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	861,020	837,380	870,681	898,730
Division Total:	861,020	837,380	870,681	898,730

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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: SANITATION

Curbside collection of solid waste.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,714,477	1,780,192	1,870,257	2,008,720
Fringe Benefits	658,297	711,195	746,679	742,410
Total: Personal Services	2,372,774	2,491,387	2,616,936	2,751,130
Other				
Direct Expenditures	957,674	962,397	933,200	1,017,850
Utilities	528,719	622,996	475,574	2,137,790
Insurance	10,744	11,820	11,080	11,500
Interfund Charges	953,447	809,492	830,625	889,640
Total: Other	2,450,584	2,406,705	2,250,479	4,056,780
Capital Outlay				
Capital Outlay	40,522		1,915	
Total: Capital Outlay	40,522		1,915	
Division Total:	4,863,880	4,898,092	4,869,330	6,807,910

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	4,823,358	4,898,092	4,869,330	6,807,910
Special Revenue Fund	40,522			
Division Total:	4,863,880	4,898,092	4,869,330	6,807,910

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	58.75	58.75	56.75	58.75
Division Total:	58.75	58.75	56.75	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	364,129	373,564	409,136	405,460
Fringe Benefits	97,644	105,844	110,295	122,300
Total: Personal Services	461,773	479,408	519,431	527,760
Other				
Direct Expenditures	124,860	128,447	144,631	137,000
Utilities	3,783	4,154	2,767	3,000
Insurance	4,465	3,480	3,190	3,300
Rentals and Leases	4,103			
Interfund Charges	68,679	17,074	126,868	21,370
Total: Other	205,890	153,155	277,456	164,670
Capital Outlay				
Capital Outlay	49,249	4,664	2,778	
Total: Capital Outlay	49,249	4,664	2,778	
Division Total:	716,912	637,227	799,665	692,430

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	675,155	637,227	799,665	692,430
Special Revenue Fund	41,757			
Division Total:	716,912	637,227	799,665	692,430

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	6,081,357	6,362,791	6,624,590	6,715,610
Fringe Benefits	2,428,356	2,300,886	2,409,773	2,714,700
Total: Personal Services	8,509,713	8,663,677	9,034,363	9,430,310
Other				
Direct Expenditures	5,162,695	6,325,370	6,355,876	6,752,500
Utilities	3,865,650	2,504,000	2,413,565	2,766,000
Debt Service	7,225,549	9,272,326	9,893,599	10,353,870
Insurance	171,768	151,279	151,603	172,970
State/County Charges	12			
Rentals and Leases	56,143	90,029	79,152	87,700
Interfund Charges	5,367,735	3,957,006	8,208,605	6,567,030
Total: Other	21,849,552	22,300,010	27,102,400	26,700,070
Capital Outlay				
Capital Outlay	268,857	431,291	224,233	63,000
Total: Capital Outlay	268,857	431,291	224,233	63,000
Division Total:	30,628,122	31,394,978	36,360,996	36,193,380

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	438,073	449,109	524,907	509,410
Special Revenue Fund	50,548			
Enterprise Fund	30,139,501	30,945,869	35,836,089	35,683,970
Division Total:	30,628,122	31,394,978	36,360,996	36,193,380

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
General Fund	9.00	10.00	8.00	10.00
Enterprise Fund	182.00	186.00	171.50	174.50
Division Total:	191.00	196.00	179.50	184.50

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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	50,285	51,664	54,227	55,690
Fringe Benefits	14,180	14,517	14,761	17,330
Total: Personal Services	64,465	66,181	68,988	73,020
Other				
Direct Expenditures	599,607	730,337	489,471	825,500
Utilities	736,577	931,285	936,155	1,140,000
Insurance			1,160	1,400
Interfund Charges	83,754	266,405	430,961	302,210
Total: Other	1,419,938	1,928,027	1,857,747	2,269,110
Division Total:	1,484,403	1,994,208	1,926,735	2,342,130

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	275,135	123,890	97,550	110,000
Special Revenue Fund	1,209,268	1,870,318	1,829,185	2,232,130
Division Total:	1,484,403	1,994,208	1,926,735	2,342,130

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	1.00	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	1,387,159	1,456,459	1,393,037	1,598,960
Fringe Benefits	522,764	495,276	551,715	600,900
Total: Personal Services	1,909,923	1,951,735	1,944,752	2,199,860
Other				
Direct Expenditures	1,123,304	810,410	475,634	830,460
Utilities	29,440	25,958	28,447	42,010
Debt Service	21,289	21,550	21,601	21,610
Insurance	14,515	14,754	16,218	18,600
Interfund Charges	887,456	830,755	849,736	850,650
Total: Other	2,076,004	1,703,427	1,391,636	1,763,330
Capital Outlay				
Capital Outlay	172,875			
Total: Capital Outlay	172,875			
Division Total:	4,158,802	3,655,162	3,336,388	3,963,190

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	4,158,802	3,655,162	3,336,388	3,963,190
Division Total:	4,158,802	3,655,162	3,336,388	3,963,190

DIVISION FULL-TIME EMPLOYEES - BY FUND

	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Special Revenue Fund	37.50	37.50	37.00	38.00
Division Total:	37.50	37.50	37.00	38.00

PUBLIC SERVICE

DIVISION: SUPPORT OF ZOO BOARD

Provide staff support to the operation of the Akron Zoological Park.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Other				
Direct Expenditures	267,800	278,500	285,200	285,200
Utilities	25,331	16,873	19,447	18,260
Insurance	1,154	1,258	98	100
Interfund Charges	3,677	12,215	18,300	13,730
Total: Other	297,962	308,846	323,045	317,290
Division Total:	297,962	308,846	323,045	317,290

DIVISION SOURCES OF FUNDS

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
General Fund	297,962	308,846	323,045	317,290
Division Total:	297,962	308,846	323,045	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

	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Personal Services				
Salaries and Wages	10,513,369	10,808,727	10,941,879	11,635,310
Fringe Benefits	4,019,398	3,834,415	4,124,128	4,513,240
Total: Personal Services	14,532,767	14,643,142	15,066,007	16,148,550
Other				
Direct Expenditures	4,782,937	4,594,415	4,315,099	5,110,990
Utilities	1,191,318	1,375,904	1,452,600	1,383,940
Debt Service	5,939,199	6,063,701	6,601,476	6,914,380
Insurance	85,915	81,477	82,939	84,310
State/County Charges	137,156	152,249	146,405	155,040
Rentals and Leases	213,565	207,519	194,927	205,140
Interfund Charges	8,915,603	13,613,513	9,069,180	10,097,190
Total: Other	21,265,693	26,088,778	21,862,626	23,950,990
Capital Outlay				
Capital Outlay	2,918,899	2,903,363	7,390,035	5,882,460
Total: Capital Outlay	2,918,899	2,903,363	7,390,035	5,882,460
Division Total:	38,717,359	43,635,283	44,318,668	45,982,000

DIVISION SOURCES OF FUNDS

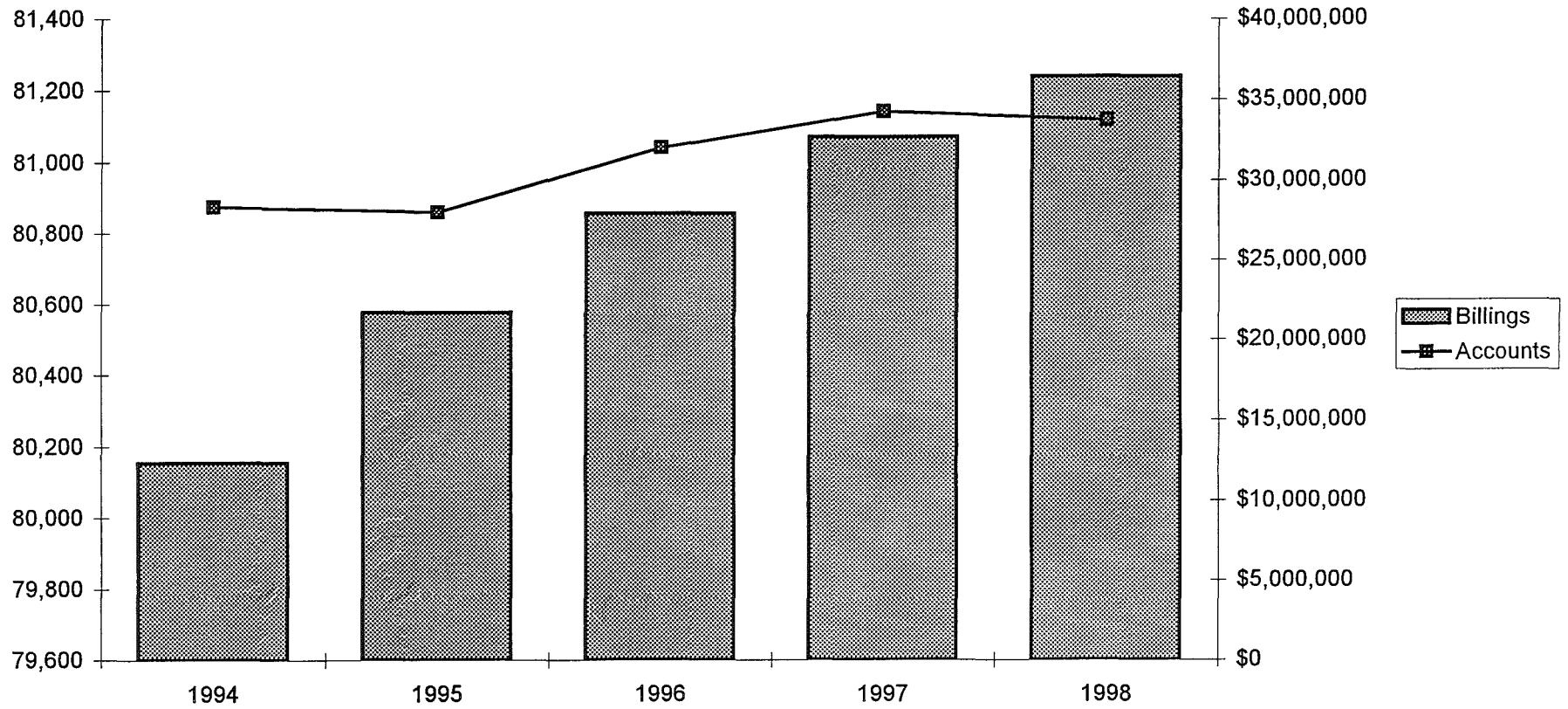
	1996 Actual Expenditures	1997 Actual Expenditures	1998 Actual Expenditures	1999 Original Budget
Special Revenue Fund	97,227			
Enterprise Fund	38,620,132	43,635,283	44,318,668	45,982,000
Division Total:	38,717,359	43,635,283	44,318,668	45,982,000

DIVISION FULL-TIME EMPLOYEES - BY FUND

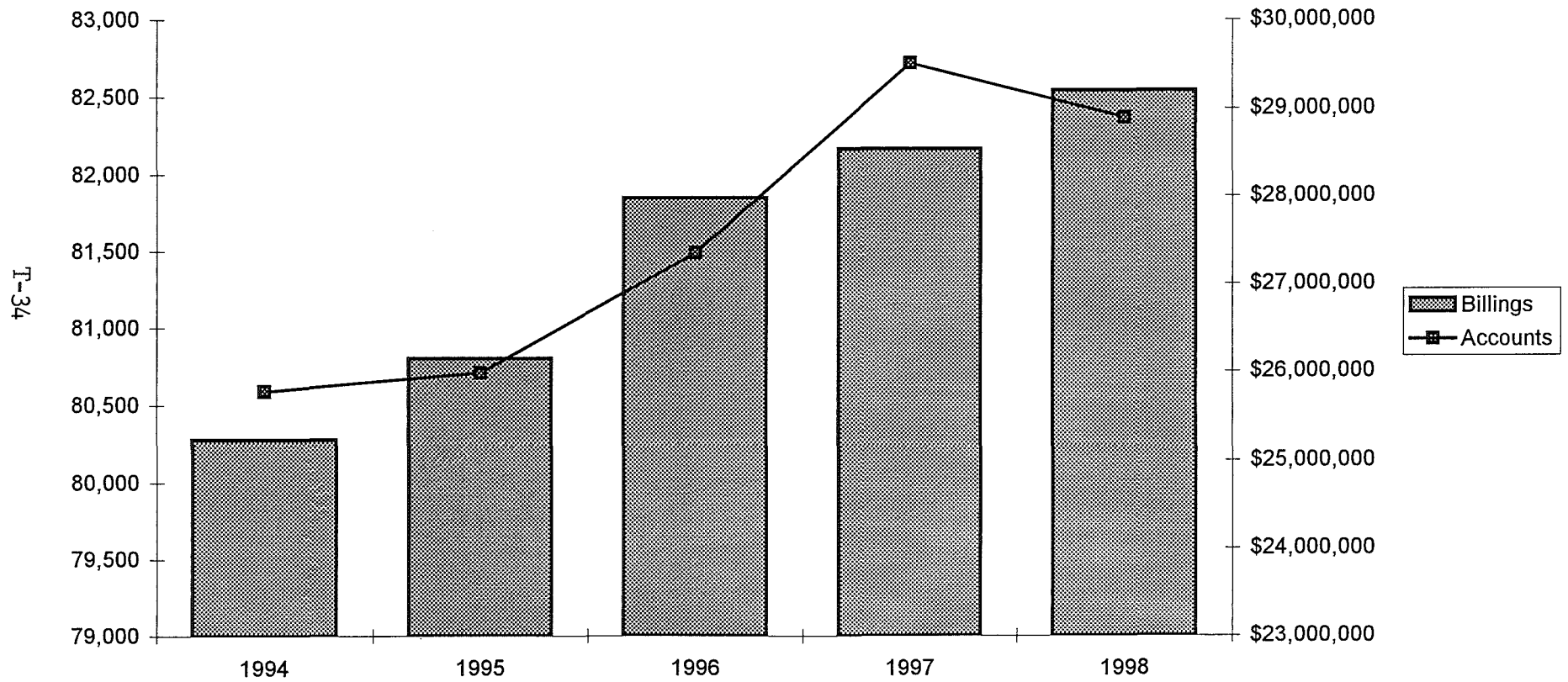
	1996 Actual Employees	1997 Actual Employees	1998 Actual Employees	1999 Original Employees
Enterprise Fund	301.00	309.00	296.50	306.50
Division Total:	301.00	309.00	296.50	306.50

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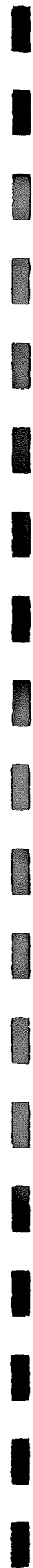
SEWER ACCOUNTS & BILLINGS



WATER ACCOUNTS & BILLINGS



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:

<u>Type</u>	<u>Description</u>	<u>Account Numbers</u>
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 the City's Governmental Fund Types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds. The following are the City's Proprietary Fund Types: Enterprise Funds and Internal Service Funds. The City also has Special Assessment Funds and Expendable Trust and Agency Funds.

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

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 the transfer of income tax collected to the General Fund (73%) and to the Capital Improvements Fund (27%).

INTERNAL SERVICE FUNDS - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis.

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.

NONTAX REVENUE BONDS - A special obligation of the City payable from Nontax Revenue (including fees of licenses, fines, interest earnings) and are not general obligations of the City.

OBJECTIVE - Desired output oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

PROPERTY TAX LEVY - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

PROPERTY TAX RATE - The amount of tax levied for each \$100 of assessed valuation.

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.

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