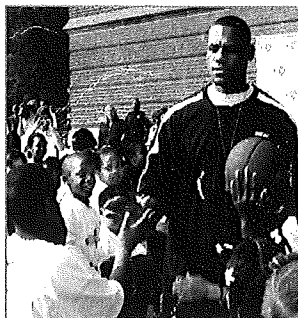
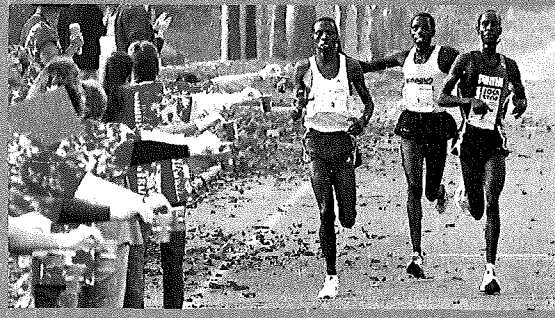
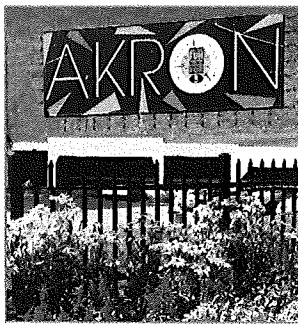
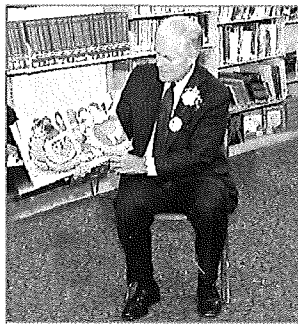


City of Akron, Ohio
2005 BUDGET PLAN



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, 2004

President

Executive Director

DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Akron for its annual budget for the fiscal year beginning January 1, 2004.

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

Gerald O. Holland -- Director of Public Service
Max Rothal -- Director of Law
Diane L. Miller-Dawson -- Director of Finance
Warren L. Woolford -- Director of Planning and Urban Development
Robert Y. Bowman -- Deputy Mayor for Economic Development
George A. Romanoski -- Deputy Mayor for Public Safety
Laraine A. Duncan -- Deputy Mayor for Intergovernmental Relations
David A. Lieberth -- Deputy Mayor for Administration
James J. Masturzo -- Deputy Mayor of Labor Relations
Catherine G. Watson -- Deputy Director of Finance
Lunzy O. Armstrong -- Deputy Director of Public Service
Jeff Fusco -- Deputy Director of Public Service
James E. Payne -- Deputy Director of Law
Mark A. Williamson -- Communications Director
Billy Soule -- Assistant to the Mayor for Community Relations
Jeffrey E. Wilhite -- Deputy Director of Planning

WARD COUNCIL MEMBERS

Daniel M. Horrigan -- First Ward
Joseph A. Finley -- Second Ward
Marco S. Sommerville -- Third Ward
Renee L. Green -- Fourth Ward
James D. Shealey -- Fifth Ward
Dr. Teresa H. Albanese -- Sixth Ward
Tina Merlitti -- Seventh Ward
Robert E. Keith -- Eighth Ward
Michael N. Freeman -- Ninth Ward
Garry L. Moneypenny -- Tenth Ward

COUNCILMEN-AT-LARGE

Michael Williams
John R. Otterman
John R. Conti

PRESIDENT OF CITY COUNCIL

Marco S. Sommerville

MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

Garry Moneypenny, Chairman
John R. Conti
Michael N. Freeman
Daniel M. Horrigan
James D. Shealey



City of Akron, Ohio

DONALD L. PLUSQUELLIC, MAYOR

June 17, 2005

Citizens of Akron
And Members of Akron City Council:

Enclosed is my 19th budget since becoming mayor in 1987. I am pleased to present it to you and to thank those who have worked so diligently with us to keep us fiscally sound. The 2005 net budget for operations and capital improvements totals more than \$488 million and reflects our commitment to the neighborhoods and the economic activities as discussed below.

Since taking office in 1987, I have watched our city change and grow into one that has received numerous honors for performance, achievement, leadership and innovations in government. These reflect not only my commitment but also that of our many dedicated, hard-working City employees.

Better schools, housing, economic development, public services, safety---we are committed to delivering the best to our citizens and making the quality of life here as good as in any city in this country.

I have just completed my term as President of the United States Conference of Mayors. This was quite a learning experience for me, and one from which I have gathered many new ideas and witnessed great leadership in other cities across our country. I am excited to bring even more innovation now to Akron.

We have much to build upon with many resources and activities such as professional baseball at Canal Park as the Akron Aeros are in their ninth season with us, and are well over four million in attendance in Downtown Akron.

This year we celebrate the 10th Anniversary of First Night. This wonderful New Year's Eve event was a success in its very first year and has gained in popularity each year hence.

Families will enjoy our third annual Road Runner Marathon, which is fast becoming one of the nation's elite races.

This summer finds us hosting 700 children as part of the First Tee program at Mud Run Golf Course. Opened in 2003, Mud Run is a highly-touted nine-hole course used by children and adults alike, along with our 18-hole Good Park Golf Course, considered one of the nation's finest public courses.

Akron will also welcome nearly 285,000 visitors to the John S. Knight Center and more than 50,000 visitors to our fourth annual air show at Fulton Airport and 42,000 visitors to the National Inventors Hall of Fame this year.

As you can see, we have many more family-oriented attractions, events and entertainment programs going on than Akron has seen in many, many decades. And don't forget, we still have one of the most beautiful park systems of any city in America; our park system boasts a wonderful hike and bike trail and hosts concerts, art festivals, ballet performances and recreational athletic leagues and is used heavily by people all around Greater Akron.

Major Initiatives for Achieving Goals

GOAL: Focus on the future of Akron

One of the initiatives we began in 1999 was the *Imagine.Akron:2025*, a board of advisors of 17 people to help Akron focus on its future. This board was responsible for a community effort to help shape the future of Akron. Following hundreds of hours of discussion and review, the board presented a comprehensive report to the community.

As a first step in implementing the recommendations, the *Imagine.Akron:2025* Board of Advisors was asked to continue to serve to monitor the project and give advice.

The second step deals with the recommendations regarding City government. I have appointed a group of experienced City employees and given them the authority to cut across departmental lines to implement the recommendations. I have also recently appointed employees to a new task force to collaborate with their counterparts from Summit County to consolidate services and reduce costs for both entities.

One key point that was mentioned several times was that some citizens believed that the City did not communicate enough with residents regarding City information. Last year, we created a magazine that is delivered to citizens and businesses at 100,000 addresses. We also are again producing our beautiful calendar of City events with photographs from Bruce Ford, City Photographer. This publication, called *Akron City*, is entertaining and informative and contains news, profiles of City employees and highlights City events.

Another initiative that is a result of the *Imagine.Akron:2025* conversation is the Customer Service Request (CSR) System. The City began this project in 2002. It is now fully operational. This initiative allows citizens access to City departments by calling one number - 311 - and having their non-emergency requests handled effectively.

A third initiative is the volunteerism program in the Akron Public Schools. In 2002, we began a pilot reading program using City employees who volunteered for Akron Reads. In Akron Reads, elementary school students are assisted with their reading skills. Beginning in 2003, we expanded the program to allow a larger, more diverse group of employees to participate in the program. For the 2004-2005 school year, 42 employees tutored 21 students from four schools.

GOAL: Continue to focus on the neighborhoods

In 2005 and in the future, we continue to put great emphasis on neighborhoods. Akron is a community of families and a leader in organizations, activities and lifestyles that promote strong families. Akron also must be an attractive place to live and work. Akron has received a first place national award in America in Bloom competition for beautification. We were also ranked in the top 25 medium-sized metro areas for doing business in America by *Inc.*, the magazine for growing companies.

We have done an excellent job rehabilitating older homes. To be competitive, we need to continue to provide a wide range of housing options for current residents and to attract those not yet living here.

To that end, we have developed a plan to invest more of our community development money into land banking. This will provide more vacant land for residential development. We will also dedicate more dollars in the future to assist in the construction of new housing.

This would include expansion of our innovative partnership with the Akron Public Schools (APS) and the Home Builders' Association (HBA) where students work side-by-side with professionals to construct new homes. This program, Education in Action provides needed hands-on training for students. APS students built their 10th home this year.

Also in the past year, with the help of HBA, the City designed and constructed 20 new homes in the city, and is a partner with HBA to create 18 more new homes on Honodle Avenue in East Akron.

Akron's designation as an enterprise community by the federal government has generated critical 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 reduce assessments for public improvements.

In 2004, the City provided funding and contracted for the renovation of 72 homes while demolishing 337 dilapidated residential and commercial structures.

In 2004, the Urban Neighborhood Development Corporation (UNDC) constructed 19 new homes; in addition, the City sold 39 lots to private developers and non-profit organizations for new housing. We have also committed more than \$1 million in financial support to assist in the construction and rehabilitation of 350 apartment units for low-income senior housing. And Akron also assisted 54 low-income elderly and/or disabled homeowners in 2004 with emergency home repairs.

The City has a neighborhood partnership program for neighborhood groups to compete for grants to do neighborhood improvement projects. In 2004, we awarded 60 grants to organizations for after-school projects, beautification activities, arts programs, community celebrations, and community involvement. For 2005, we have budgeted \$200,000 to once again fund - organizations implementing neighborhood-sponsored projects.

Recently announced this year are two exciting housing opportunities near the University of Akron and the area we call Northside. These two projects will change the face of our central city dramatically.

GOAL: Protect the citizens of Akron

To further strengthen our neighborhoods, we have invested in our safety forces through both training and equipment. Our goal is to ensure we have the best forces possible on our streets and in our neighborhoods. In 2004, we upgraded the communication system that allows the filing of police and paramedic reports electronically from the field. Fully operational in 2000, this system gives officers more time to deal with crime instead of doing paperwork in the office.

With the assistance of a nationally-recognized strategic planning consultant and input from our citizens, our police department formulated a strategic plan. One of the most significant events that occurred as a result of implementing that plan is redistricting patrol routes in the City to be more in line with neighborhood boundaries. The plan also resulted in restructuring calls for service so that officers can have more time for problem solving, implementing a zone command system that gives commanders direct responsibility for geographical areas and training officers in the use of problem-solving kits.

The Police department now has a police information officer. The purpose of this position is to enhance communications among members of the Akron Police Department and to establish a better working relationship with the media through more effective communications.

To provide greater opportunity for young people and to ensure a pool of qualified candidates for future fire safety forces, Akron awarded 13 Akron Public School students scholarships to allow them to pursue emergency medical technician training and subsequent paramedic training for a possible career in the fire/EMS field.

GOAL: Further enhance downtown

The City has been recognized nationally for our community's success in rebuilding downtown. The National Civic League, the U. S. Conference of Mayors, *Northern Ohio Live* magazine, and the *Wall Street Journal* have recognized our work. The completion of the Canal Park baseball stadium in 1997, along with a 20-year commitment of the AA baseball team the Akron Aeros, has brought tremendous family entertainment—not only for Akron residents but also for the entire region.

The success of the stadium has spurred the growth of other small businesses, restaurants and entertainment clubs. With the help of the Downtown Akron Partnership---DAP--- (a nonprofit organization dedicated to bringing people, activity and business back downtown) we began

seriously marketing this wonderful attraction called Downtown Akron. Beginning in 1999 the downtown business district formed a Special Improvement District--- SID---, whose primary focus is to promote and further enhance downtown's development.

The \$51.8 million renovation of the Main Library was completed last year and is now a state-of-the-art facility for the 21st century. The Akron Art Museum is now undergoing an approximate \$26 million, 65,000-square foot expansion and will reopen in 2006.

We are striving to make downtown a leisure location, as well as a great place to work. A new and exciting project was announced in the Civic Theatre block, which is also known as the Lock 3 area. The City signed a letter of understanding for a development package with the Ferchill Group of Cleveland that will create an urban retail and entertainment center adjacent to the Civic Theatre. The agreement includes plans for construction of a new Main Street entrance to the Civic.

The City completed a \$1 million construction of an outdoor entertainment venue known as the Lock 3 Park, which is located between the Civic and the O'Neil's Building. Programming for this venue began in May 2003, and includes live concerts, festivals, and other special events including a summer arts learning program for young people. Last year 100,000 visitors enjoyed events at this site.

The City has aggressively pursued more downtown parking; we now have more than 8,300 spaces downtown. The key to development in southern downtown Akron has been parking. The City purchased three parcels of property from Canal Place that was developed into approximately 870 spaces. The Opportunity Park deck was rebuilt, and the new High-Market parking deck containing 600 spaces opened last spring to help support and sustain the growth downtown.

GOAL: Continue to create and retain jobs

Urban America is still where most of the jobs are located. Cities must continue to grow jobs and provide new opportunities for employment, while focusing on job retention.

For the City's infrastructure to remain healthy---schools, roads, bridges, water and sewer system, public safety---our tax base must continue to be substantial and strong. We must keep Akron attractive and business-friendly, fostering an environment where entrepreneurs and corporations can thrive and prosper. When business leaders must decide on whether to remain in Akron or relocate elsewhere, or, for those considering a possible move into Akron or its Joint Economic Development District (JEDD) communities, Akron has to be competitive in terms of employment opportunities, education and quality of life.

Gone are the days when a handful of large companies employed thousands. Our tax base is dependent upon small business, which is now the foundation of our nation's employment. To create a better climate for small business, Akron has invested in nine industrial redevelopment areas. These include four active industrial parks including the 33-acre North Turkeyfoot Industrial Park located in the Akron/Coventry JEDD and the 98-acre Massillon Road Industrial

Park in the Akron/Springfield JEDD. North Turkeyfoot currently has two new business tenants and another business is under construction. These three businesses are proposing to have at least 160 employees by the end of 2009. Massillon Road has two businesses with approximately 188 employees.

Within the corporate limits of Akron, the City has acquired an additional 45 acres in the Ascot Industrial Park, for a total of 200 acres. To date, 18 businesses have located in the Ascot Industrial Park. In all, more than 965 jobs will be retained and/or created.

Public improvements are completed in the University Polymer Research Park, located immediately south of downtown Akron. The City acquired 26.5 acres, and 15 acres is targeted toward technologically oriented companies benefiting from proximity to the University of Akron. The Akron Beacon Journal expanded into a new 24,400 square foot central distribution warehouse facility on the northernmost parcel of the park.

The City and Summit County have formed a joint venture for the redevelopment of the former Brown-Graves lumber mill property located directly southeast of the central business district, with approximately 22.5 acres planned for industrial use. The City has successfully promoted the development of the Ghent Road Office Park, home of the corporate headquarters of Sterling Jewelers, Inc. and FirstEnergy Services, Inc. City Council approved a purchase option agreement for an additional 16 acres for use by Sterling Jewelers, Inc.

In 2003, we announced the creation of the Akron Initiative, a partnership with nine Akron area banks, the City of Akron, and the U. S. Small Business Administration (SBA). The Akron Initiative combines SBA loan guarantees and the SBA HUBZone Program with additional resources offered by the City of Akron, creating unique growth opportunities for small businesses in Akron.

The Akron Initiative is designed to provide greater access to SBA program capital for entrepreneurs and businesspersons who want to start, grow or maintain a business. This is an innovative approach by the City to provide service and benefits to small businesses and to create and keep small businesses in Akron. Fifty-seven (57) application packages were approved by the City in 2004.

All of these programs 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.

GOAL: To create partners within the region

The City 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.

We continue to enjoy productive relationships with our JEDD partners. Now more than 10 years old, this innovative tax-sharing agreement has produced good will and more sensible development for both our suburban neighbors and the City of Akron.

In 2000, I recommended to City Council, and it agreed, to ultimately allocate 40% of the City's share of net JEDD revenues to the operating budget, to be able to employ sufficient safety officers and other essential employees. This helps not only the citizens of Akron directly, but also indirectly helps the entire community.

The balance of the funds will be allocated as follows: 25% will go directly to the capital budget to help pay for major repair or construction of infrastructure including bridges, highways, or other public facilities; another 25% of the City's share will be allocated to future economic development. The allocation of the last 10% is based on my belief that as a result of this regional opportunity we have a regional obligation.

On that premise, we established a fund in which 5% goes to township projects, such as the North Turkeyfoot ball fields, Springfield ball fields, and Copley Road soccer fields. Secondly, the remaining 5% will be used to help limit urban sprawl and preserve farmland by purchasing development rights of certain agreed-upon property. In 2004 we executed an agreement to buy a permanent agricultural easement on a 45-acre parcel of farmland within Akron's watershed in Geauga County.

GOAL: Ensure the City's fiscal health

The City of Akron maintains a stable fiscal position. Of the six largest cities in Ohio, Akron currently has the highest net growth (over 12%) in local income tax revenues (our largest revenue source). The City budgeted a 2% growth rate in income taxes for 2005. It should be noted that the City's tax rate for operations has not been raised in over 24 years.

The number of building permits issued in 2004 was 2,257 and was 313 less than the number of permits issued in 2003 (2,570). However, there was an increase of approximately \$20 million in permit valuations in 2004 compared to 2003 (from \$151 million to \$171 million) due to office building alterations and additions, including those by Go-Jo, Canal Place, Children's Hospital, and the Jewish Community Center.

The financial outlook appears bright for Akron. Our downtown is well on its way to undergoing a complete revitalization. The Mayor's Office of Economic Development is constantly working to attract new businesses to Akron and to assist existing ones.

Issues

The City faces several issues as it focuses on its future. Akron desires to remain competitive throughout the region and continues to attract new business. Akron must be poised to compete in today's global economy.

The City has recognized that regardless of all of the effort we put forth improving the neighborhoods and bolstering the tax base, Akron will fail as a city and as a community if we do not tackle our most serious concern. The *Imagine.Akron:2025* report identified it--the Akron Public Schools. There is nothing we as a community can do that will have a more dramatic effect on our future than what we do for our school children, for they are the leaders of tomorrow.

Akron is taking a fresh look at how we will educate our children. We will build Community Learning Centers that provide educational facilities during the day and become community facilities in the evenings and on weekends. This is an opportunity for the City to partner with the schools to provide tutoring, mentoring, or other enrichment activities. This is also an opportunity to upgrade or eliminate the aging school buildings and provide for increased technology in the schools. Groundbreaking on the first two community learning centers is scheduled to take place this month.

The final 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, fire, and health departments have demonstrated this by actively pursuing grants to enhance the services they provide to the citizens. We are continually charged with providing better, more effective and efficient services to the citizens of Akron, but at a lower cost. We must meet the challenge.

Long Range Outlook

All of the efforts to improve our city government in this letter help to ensure that the future of Akron is bright. The City's economic development strategy and fiscal policies, along with our plans to strengthen the neighborhoods, have forged Akron into the ideal place to shine its way into this new century. We look forward to the exciting challenges this century will bring and we are poised to prosper. The cooperation between the neighboring governmental units has strengthened the entire region. Akron alone is positioned to succeed but, along with the region, the community at large will succeed, and for that we all are better served. The synergy of the region's commitment to the future holds great promise.

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 meeting them every day, and it is your involvement that will continue to influence our success.

Sincerely,

A handwritten signature in black ink, appearing to read 'Donald L. Plusquellic', written in a cursive style.

DONALD L. PLUSQUELLIC
Mayor

CITY OF AKRON, OHIO

HISTORICAL DATA

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

Now, Akron is a world-renowned center of polymer research and development. The Polymer Science Institute of the University of Akron has made Akron an international leader in education in the polymer field. More than 35,000 people in the Akron area are employed in approximately 400 polymer related companies. Akron is also home to many small manufacturing firms, and has a large variety of retail establishments and shopping complexes.

Akron is the home of the National Inventor's Hall of Fame --an interactive museum of invention, the Soap Box Derby, Alcoholics Anonymous, oatmeal, artificial fishing bait, the Road Runner Akron Marathon, and Stan Hywet Hall - one of the finest examples of Tudor Revival Architecture in America. Akron Children's Hospital is a full-service pediatric medical center for children from birth to adolescence, as well as burn victims of all ages. Innovative programs and state-of-the-art facilities are combined to provide quality health care to children and families in Northeast Ohio.

Akron is also home to the Ohio Ballet, the Akron Symphony Orchestra, the Akron Civic Theatre, and E.J. Thomas Performing Arts Hall, which brings Broadway plays and many world famous entertainers to the City. Akron is also home to the Akron Aeros, the Cleveland Indians AA baseball team. Canal Park is a new state-of-the-art baseball stadium in downtown Akron on Main Street. The historic Ohio and Erie Canal runs just beyond center field. This downtown location has been developed into a scenic area that includes a bike and hike trail and picnic area for the enjoyment of residents and visitors as well as an entertainment area known as "Lock 3 Park".

Akron has easy access to a network of superhighways and is a major trucking hub. A market potential of 111 million people live within a day's drive of Akron. High quality, affordable housing makes Akron an attractive place to live. The availability of green space provided by 6,600 acres of Metropolitan Parks, just moments from residential areas, makes Akron a pleasing combination of urban convenience and pastoral beauty. The park system includes a 25-mile bike and hike trail.

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

CITY OF AKRON, OHIO
DEMOGRAPHICS

POPULATION

Year	City	County	PMSA *
1940	244,791	339,405	386,065
1950	274,605	410,032	473,986
1960	290,351	513,569	605,367
1970	275,425	553,371	679,239
1980	237,177	524,472	660,328
1990	223,019	514,990	657,575
2000	217,074	542,899	694,960

*PMSA - Primary Metropolitan Statistical Area

Source: U.S. Bureau of Census

ESTIMATED EFFECTIVE BUYING INCOME PER HOUSEHOLD
PERCENT OF HOUSEHOLDS BY INCOME GROUP, AS OF JANUARY 1, 2004
AKRON METROPOLITAN STATISTICAL AREA

Income Group	Percent
\$-0- - \$19,999	21.7
\$20,000 - \$34,999	23.6
\$35,000 - \$49,999	19.5
\$50,000 - and over	35.2

Median Household Effective Buying Income (EBI) \$38,469

Source: Survey of Buying Power, *Sales and Marketing Management*, 2004

PER CAPITA MONEY INCOME AND MEDIAN HOUSEHOLD MONEY INCOME

County/ Reporting Area	1999 Per Capita Money Income	1999 Median Household Money Income
Summit	\$22,842	\$42,304
Stark	20,417	39,824
Hamilton	24,053	40,964
Cuyahoga	22,272	39,168
Franklin	23,059	42,734
Montgomery	21,743	40,156
Lucas	20,518	38,004
Mahoning	18,818	35,248
State of Ohio	21,003	40,956
United States	21,587	41,994

Source: U. S. Bureau of Census

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:	217,074 (2000 Census)														
Square Miles:	Approximately 62														
Form of Government:	Strong Mayor/Council														
Land Use:	<table><tr><td>Residential</td><td>35.4%</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	35.4%	Commercial	5.9%	Industrial	6.9%	Agriculture	1.0%	Public/Unusable	18.3%	Usable Open Land	15.7%	Transportation Facilities	16.8%
Residential	35.4%														
Commercial	5.9%														
Industrial	6.9%														
Agriculture	1.0%														
Public/Unusable	18.3%														
Usable Open Land	15.7%														
Transportation Facilities	16.8%														
Major Employers:	Summa Health System (Hospital – 6,100) County of Summit (Government – 4,090) Akron General Medical Center (Hospital – 3,670) Goodyear Tire and Rubber Company (Rubber Products – 3,500) Akron Public School District (Education - 3,500)														
Hospitals:	5 Acute Care Hospitals 2,349 Beds														
Number of Banking Firms:	8														
Fire Protection:	<table><tr><td>Number of Stations</td><td>13</td></tr><tr><td>Number of Firefighters and Officers</td><td>358</td></tr><tr><td>Number of Calls for Fire Service</td><td>7,583</td></tr><tr><td>Number of Calls for EMS Service</td><td>29,845</td></tr></table>	Number of Stations	13	Number of Firefighters and Officers	358	Number of Calls for Fire Service	7,583	Number of Calls for EMS Service	29,845						
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Number of Firefighters and Officers	358														
Number of Calls for Fire Service	7,583														
Number of Calls for EMS Service	29,845														
Police Protection:	<table><tr><td>Number of Stations</td><td>1</td></tr><tr><td>Number of Uniformed Police and Officers</td><td>477</td></tr><tr><td>Number of Calls for Police Service in 2004</td><td>260,113</td></tr></table>	Number of Stations	1	Number of Uniformed Police and Officers	477	Number of Calls for Police Service in 2004	260,113								
Number of Stations	1														
Number of Uniformed Police and Officers	477														
Number of Calls for Police Service in 2004	260,113														

**Number of Recreation
Centers:**

13

Educational Facilities:

Public Schools

58 Schools

31,500 Students (includes Charter School Students)

Private Schools

12 Schools

5,343 Students

Higher Education

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

Number of Students:

for credit: 24,304

non credit: 7,600

Hotel Rooms:

Over 4,000 in area

Building Activity:

Number of Permits: 2,257

Valuation of Permits: \$171,475,696

Transportation:

Interstates in Akron

I-76 and I-77

Interstates Surrounding Akron

I-71, I-271, I-80

Public Transportation

Metro Regional Transit Authority

Airports

Akron- Fulton Municipal Airport

Akron-Canton Regional Airport

Cleveland Hopkins International Airport

Utilities:

Electric

Ohio Edison Company, a regulated subsidiary of
FirstEnergy Corp.

Gas

Dominion East Ohio

FirstEnergy Solutions, an unregulated subsidiary of
FirstEnergy Corp.

Utilities: (continued)**Water**
City of Akron**Sewer**
City of Akron**Telephone**
SBC**Cable TV**
Time Warner Cable**2004 Water System:**

Average Daily Consumption	37.97 MGD
Annual Pumpage	14,871 MGD
Maximum Capacity	67 MGD
Communities Served	12
Number of Customers	90,000
Miles of Water Lines	1,213

2004 Sewer System:

Average Daily Demand	85.93 MGD
Annual Wastewater Flow	31,450 MGD
Plant Capacity	90 MGD
Communities Served	13
Number of Customers	81,346
Miles of Sewer Lines	1,212

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Offered by MONEYPENNY

RESOLUTION NO. 142 -2005, a resolution adopting an annual operating budget for the fiscal year 2005; 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 "2005 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 21, 2005

John W. Valle
Clerk of Council

Marco S. Sommerville
President of Council

Approved March 24, 2005

DONALD L. PLUSQUELLIC
MAYOR

**SUBSTITUTE OFFERED
AS AMENDMENT**

Requested by Department of Finance
Offered by MONEYPENNY

ORDINANCE NO. 143–2005 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, 2005; and declaring an emergency.

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

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

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

Section 1. That to provide for the current expenses, other expenditures and the capital outlays of the City of Akron for the fiscal year ending December 31, 2005, 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 2005 are included in the proper funds herein.

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

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
010000	Civil Service	\$ 1,431,470	\$ 107,170	\$ 0	\$ 1,538,640
020000	Finance	2,152,670	5,183,930	0	7,336,600
030000	Law	3,049,290	936,550	0	3,985,840
040000	Legislative	785,360	188,630	0	973,990
050000	Municipal Court – Clerk	2,627,190	296,500	44,000	2,967,690
060000	Municipal Court – Judges	2,986,700	215,560	0	3,202,260
070000	Office of the Mayor	2,394,310	317,110	0	2,711,420
080000	Planning	1,296,760	202,720	0	1,499,480
090000	Public Health	6,242,540	1,221,860	0	7,464,400
100000	Public Safety	7,888,070	10,076,650	200	17,964,920
110000	Public Service	13,143,670	13,342,680	0	26,486,350
120000	Fire	24,262,800	854,610	0	25,117,410
130000	Police	39,007,760	3,688,600	0	42,696,360
TOTAL GENERAL FUND		<u>\$107,268,590</u>	<u>\$ 36,632,570</u>	<u>\$ 44,200</u>	<u>\$143,945,360</u>

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
020000	Finance	\$ 2,174,080	\$ 3,379,750	\$ 0	\$ 5,553,830

Section 5. That there shall be and hereby are appropriated from the unappropriated balance of the Emergency Medical Services Fund (2005) 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	\$ 9,823,980	\$ 1,748,380	\$ 30,000	\$ 11,602,360

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
020000	Finance	\$ 359,550	\$ 713,890	\$ 0	\$ 1,073,440

Section 7. That there shall be and hereby are appropriated from the unappropriated balance of the Police Pension - Employer's Liability Fund (2015) 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	\$ 0	\$ 365,500	\$ 0	\$ 365,500

Section 8. That there shall be and hereby are appropriated from the unappropriated balance of the Fire Pension - Employer's Liability Fund (2020) 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	\$ 0	\$ 365,500	\$ 0	\$ 365,500

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
080000	Planning	\$ 935,920	\$ 30,180,350	\$ 50,000	\$ 31,166,270
110000	Public Service	10,000	1,900,000	2,000,000	3,910,000
TOTAL INCOME TAX CAPITAL IMPROVEMENT FUND		\$ 945,920	\$ 32,080,350	\$ 2,050,000	\$ 35,076,270

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

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
100000	Public Safety	\$ 868,800	\$ 290,230	\$ 0	\$ 1,159,030
110000	Public Service	5,134,100	3,221,260	0	8,355,360
TOTAL STREET AND HIGHWAY MAINTENANCE FUND		<u>\$ 6,002,900</u>	<u>\$ 3,511,490</u>	<u>\$ 0</u>	<u>\$ 9,514,390</u>

Section 11. That there shall be and hereby are appropriated from the unappropriated balance of the Street Assessment Fund (2035) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	\$ 2,791,000	\$ 5,230,390	\$ 0	\$ 8,021,390

Section 12. That there shall be and hereby are appropriated from the unappropriated balance of the Community Development Fund (2080) 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	\$ 2,371,280	\$ 3,985,160	\$ 0	\$ 6,356,440
090000	Public Health	102,960	54,980	0	157,940
110000	Public Service	10,000	8,355,000	25,000	8,390,000
TOTAL COMMUNITY DEVELOPMENT FUND		<u>\$ 2,484,240</u>	<u>\$ 12,395,140</u>	<u>\$ 25,000</u>	<u>\$ 14,904,380</u>

Section 13. That there shall be and hereby are appropriated from the unappropriated balance of the Air Quality Fund (2085) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
090000	Public Health	\$ 1,158,540	\$ 661,450	\$ 0	\$ 1,819,990

Section 14. That there shall be and hereby are appropriated from the unappropriated balance of the Community Environment Grants Fund (2095) 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	\$ 0	\$ 350,000	\$ 0	\$ 350,000
110000	Public Service	0	300,000	0	300,000
TOTAL COMMUNITY ENVI- RONMENT GRANTS FUND		<u>\$ 0</u>	<u>\$ 650,000</u>	<u>\$ 0</u>	<u>\$ 650,000</u>

Section 15. That there shall be and hereby are appropriated from the unappropriated balance of the Akron Metropolitan Area Transportation Study (AMATS) Fund (2127) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
080000	Planning	\$ 1,154,800	\$ 296,750	\$ 0	\$ 1,451,550

Section 16. That there shall be and hereby are appropriated from the unappropriated balance of the Summer Lunch Program Fund (2140) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	\$ 25,310	\$ 72,800	\$ 0	\$ 98,110

Section 17. That there shall be and hereby are appropriated from the unappropriated balance of the H.O.M.E. Program Fund (2146) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	\$ 0	\$ 1,750,000	\$ 0	\$ 1,750,000

Section 18. That there shall be and hereby are appropriated from the unappropriated balance of the KAB Litter Control Fund (2185) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	\$ 0	\$ 130,000	\$ 0	\$ 130,000

Section 19. That there shall be and hereby are appropriated from the unappropriated balance of the Tax Equivalency Fund (2195) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
020000	Finance	\$ 0	\$ 200,000	\$ 0	\$ 200,000
080000	Planning	0	160,000	0	160,000
110000	Public Service	0	200,000	0	200,000
TOTAL TAX EQUIVALENCY FUND		\$ 0	\$ 560,000	\$ 0	\$ 560,000

Section 20. That there shall be and hereby are appropriated from the unappropriated balance of the Special Revenue Loans Fund (2200) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
070000	Office of the Mayor	\$ 0	\$ 50,000	\$ 0	\$ 50,000

Section 21. That there shall be and hereby are appropriated from the unappropriated balance of the Joint Economic Development District (JEDD) Fund (2240) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020000	Finance	\$ 0	\$ 13,000,000	\$ 0	\$ 13,000,000
110000	Public Service	2,000	1,500,000	4,000,000	5,502,000
TOTAL JEDD FUND		<u>\$ 2,000</u>	<u>\$ 14,500,000</u>	<u>\$ 4,000,000</u>	<u>\$ 18,502,000</u>

Section 22. That there shall be and hereby are appropriated from the unappropriated balance of the Akron Municipal Court Information System (AMCIS) Fund (2255) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
050000	Municipal Court – Clerk	\$ 0	\$ 82,650	\$ 0	\$ 82,650
060000	Municipal Court – Judges	0	146,500	0	46,500
TOTAL AMCIS FUND		<u>\$ 0</u>	<u>\$ 229,150</u>	<u>\$ 0</u>	<u>\$ 229,150</u>

Section 23. That there shall be and hereby are appropriated from the unappropriated balance of the Public Health Fund (2290) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
050000	Municipal Court – Clerk	\$ 0	\$ 150,000	\$ 0	\$ 150,000
090000	Public Health	584,150	254,030	0	838,180
TOTAL PUBLIC HEALTH FUND		<u>\$ 584,150</u>	<u>\$ 404,030</u>	<u>\$ 0</u>	<u>\$ 988,180</u>

Section 24. That there shall be and hereby are appropriated from the unappropriated balance of the Police Grants Fund (2295) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
130000	Police	<u>\$ 488,460</u>	<u>\$ 628,960</u>	<u>\$ 0</u>	<u>\$ 1,117,420</u>

Section 25. That there shall be and hereby are appropriated from the unappropriated balance of the Various Domestic Violence Fund (2300) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
030000	Law	<u>\$ 28,820</u>	<u>\$ 96,330</u>	<u>\$ 0</u>	<u>\$ 125,150</u>

Section 26. That there shall be and hereby are appropriated from the unappropriated balance of the Safety Programs Fund (2305) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
040000	Legislative	\$ 0	\$ 25,000	\$ 0	\$ 25,000
120000	Fire	0	300,000	100,000	400,000
130000	Police	79,480	222,100	0	301,580

TOTAL SAFETY PROGRAM

FUND	<u>\$ 79,480</u>	<u>\$ 547,100</u>	<u>\$ 100,000</u>	<u>\$ 726,580</u>
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Section 27. That there shall be and hereby are appropriated from the unappropriated balance of the Health Grants Fund (2315) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
090000	Public Health	<u>\$ 2,584,260</u>	<u>\$ 2,615,980</u>	<u>\$ 0</u>	<u>\$ 5,200,240</u>

Section 28. That there shall be and hereby are appropriated from the unappropriated balance of the Equipment and Facilities Operating Fund (2320) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020000	Finance	\$ 0	\$ 195,000	\$ 0	\$ 195,000
070000	Office of the Mayor	0	15,000	0	15,000
080000	Planning	0	15,000	0	15,000
090000	Public Health	0	140,000	0	140,000
100000	Public Safety	0	0	100,000	100,000
110000	Public Service	178,620	3,530,170	1,620,000	5,328,790
120000	Fire	0	0	200,000	200,000
130000	Police	0	0	200,000	200,000
TOTAL EQUIPMENT AND FACILITIES OPERATING FUND		<u>\$ 178,620</u>	<u>\$ 3,895,170</u>	<u>\$ 2,120,000</u>	<u>\$ 6,193,790</u>

Section 29. That there shall be and hereby are appropriated from the unappropriated balance of the Various Purpose Fund (2330) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020000	Finance	\$ 0	\$ 5,000	\$ 0	\$ 5,000
070000	Office of the Mayor	0	200,000	0	200,000
110000	Public Service	96,940	1,066,590	500,000	1,663,530
TOTAL VARIOUS PURPOSE FUND		<u>\$ 96,940</u>	<u>\$ 1,271,590</u>	<u>\$ 500,000</u>	<u>\$ 1,868,530</u>

Section 30. That there shall be and hereby are appropriated from the unappropriated balance of the Deposits Fund (2340) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020000	Finance	\$ 0	\$142,541,000	\$ 0	\$142,541,000
080000	Planning	0	25,000	0	25,000
110000	Public Service	10,000,000	50,010,000	0	60,010,000
TOTAL DEPOSITS FUND		<u>\$10,000,000</u>	<u>\$192,576,000</u>	<u>\$ 0</u>	<u>\$202,576,000</u>

Section 31. That there shall be and hereby are appropriated from the unappropriated balance of the Community Learning Centers Fund (2355) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020000	Finance	\$ 0	\$ 12,500,000	\$ 0	\$ 12,500,000

Section 32. That there shall be and hereby are appropriated from the unappropriated balance of the General Bond Payment Fund (3000) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020000	Finance	\$ 320,950	\$ 92,560	\$ 0	\$ 413,510

Section 33. That there shall be and hereby are appropriated from the unappropriated balance of the Capital Projects with Outside Resources Fund (4048) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110000	Public Service	\$ 20,000	\$ 2,680,000	\$ 200,000	\$ 2,900,000

Section 34. That there shall be and hereby are appropriated from the unappropriated balance of the Road and Bridge Improvements Fund (4050) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110000	Public Service	\$ 20,000	\$ 3,860,000	\$ 2,120,000	\$ 6,000,000

Section 35. That there shall be and hereby are appropriated from the unappropriated balance of the Streets Fund (4060) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110000	Public Service	\$ 190,000	\$ 7,010,000	\$13,000,000	\$ 20,200,000

Section 36. That there shall be and hereby are appropriated from the unappropriated balance of the Information Technology and Improvements Fund (4150) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110000	Public Service	\$ 0	\$ 800,000	\$ 200,000	\$ 1,000,000

Section 37. That there shall be and hereby are appropriated from the unappropriated balance of the Transportation Fund (4155) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110000	Public Service	\$ 20,000	\$ 3,480,000	\$ 2,000,000	\$ 5,500,000

Section 38. That there shall be and hereby are appropriated from the unappropriated balance of the Parks and Recreation Fund (4160) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110000	Public Service	\$ 20,000	\$ 5,880,000	\$ 2,700,000	\$ 8,600,000

Section 39. That there shall be and hereby are appropriated from the unappropriated balance of the Public Facilities and Improvements Fund (4165) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110000	Public Service	\$ 0	\$ 3,040,000	\$ 2,000,000	\$ 5,040,000

Section 40. That there shall be and hereby are appropriated from the unappropriated balance of the Public Parking Fund (4170) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
110000	Public Service	\$ 0	\$ 2,600,000	\$ 4,000,000	\$ 6,600,000

Section 41. That there shall be and hereby are appropriated from the unappropriated balance of the Economic Development Fund (4175) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020000	Finance	\$ 0	\$ 500,000	\$ 0	\$ 500,000
070000	Office of the Mayor	0	20,000	0	20,000
080000	Planning	0	2,800,000	0	2,800,000
110000	Public Service	70,000	9,310,000	3,000,000	12,380,000
TOTAL ECONOMIC DEVELOPMENT FUND		\$ 70,000	\$ 12,630,000	\$ 3,000,000	\$ 15,700,000

Section 42. That there shall be and hereby are appropriated from the unappropriated balance of the Water Fund (5000) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	<u>\$ 14,122,790</u>	<u>\$ 22,306,710</u>	<u>\$ 7,900,000</u>	<u>\$ 44,329,500</u>

Section 43. That there shall be and hereby are appropriated from the unappropriated balance of the Sewer Fund (5005) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	<u>\$ 8,329,420</u>	<u>\$ 28,402,800</u>	<u>\$ 3,135,000</u>	<u>\$ 39,867,220</u>

Section 44. That there shall be and hereby are appropriated from the unappropriated balance of the Oil and Gas Fund (5010) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	<u>\$ 114,820</u>	<u>\$ 102,440</u>	<u>\$ 0</u>	<u>\$ 217,260</u>

Section 45. That there shall be and hereby are appropriated from the unappropriated balance of the Golf Course Fund (5015) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	<u>\$ 765,880</u>	<u>\$ 515,180</u>	<u>\$ 0</u>	<u>\$ 1,281,060</u>

Section 46. That there shall be and hereby are appropriated from the unappropriated balance of the Airport Fund (5020) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	<u>\$ 419,520</u>	<u>\$ 307,980</u>	<u>\$ 130,000</u>	<u>\$ 857,500</u>

Section 47. That there shall be and hereby are appropriated from the unappropriated balance of the Off-Street Parking Fund (5030) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	<u>\$ 0</u>	<u>\$ 4,891,420</u>	<u>\$ 0</u>	<u>\$ 4,891,420</u>

Section 48. That there shall be and hereby are appropriated from the unappropriated balance of the Motor Equipment Fund (6000) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	<u>\$ 2,537,910</u>	<u>\$ 4,413,230</u>	<u>\$ 150,000</u>	<u>\$ 7,101,140</u>

Section 49. That there shall be and hereby are appropriated from the unappropriated balance of the Liability Self-Insurance Fund (6005) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
010000	Civil Service Commission	\$ 0	\$ 21,620,000	\$ 0	\$ 21,620,000

Section 50. That there shall be and hereby are appropriated from the unappropriated balance of the Workers' Compensation Reserve Fund (6007) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
020000	Finance	\$ 0	\$ 3,000,000	\$ 0	\$ 3,000,000

Section 51. That there shall be and hereby are appropriated from the unappropriated balance of the Self-Insurance Settlement Fund (6009) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
020000	Finance	\$ 0	\$ 320,000	\$ 0	\$ 320,000

Section 52. That there shall be and hereby are appropriated from the unappropriated balance of the Storeroom Fund (6010) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
020000	Finance	\$ 185,730	\$ 1,555,160	\$ 2,000	\$ 1,742,890

Section 53. That there shall be and hereby are appropriated from the unappropriated balance of the Telephone System Fund (6015) 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	\$ 0	\$ 500,000	\$ 0	\$ 500,000

Section 54. That there shall be and hereby are appropriated from the unappropriated balance of the Engineering Bureau Fund (6025) the following amounts:

<u>Org. No.</u>	<u>Organization Title</u>	<u>Wages/ Benefits</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
110000	Public Service	\$ 5,559,970	\$ 4,179,310	\$ 0	\$ 9,739,280

Section 55. That there shall be and hereby are appropriated from the unappropriated balance of the Management Information Systems Fund (6030) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
020000	Finance	\$ 1,388,580	\$ 1,467,410	\$ 140,000	\$ 2,995,990

Section 56. That there shall be and hereby are appropriated from the unappropriated balance of the Holocaust Memorial Fund (7003) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
070000	Office of the Mayor	\$ 0	\$ 10,000	\$ 0	\$ 10,000

Section 57. That there shall be and hereby are appropriated from the unappropriated balance of the Police/Fire Beneficiary Fund (7020) the following amounts:

Org. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
120000	Fire	\$ 0	\$ 800	\$ 0	\$ 800
130000	Police	0	800	0	800
TOTAL POLICE/FIRE BENEFICIARY FUND		\$ 0	\$ 1,600	\$ 0	\$ 1,600

Section 58. That all expenditures other than Wages/Benefits, hereinbefore authorized and to the amount authorized, shall be made in accordance with the account codes according to the classifications as set forth in the 2005 Operating Budget and/or the 2005 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 59. 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 60. That any encumbered amount in a year prior to fiscal year 2005 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2005 or thereafter.

Section 61. That all funds not individually listed in this ordinance but included in the 2005 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2005 as issued by the County of Summit Budget Commission for Other Special Revenue, Debt Service, Capital Projects, Special Assessment, Proprietary Enterprise, Internal Service, and Fiduciary Trust and Agency Funds are hereby appropriated for the purpose of encumbrance and/or expenditure.

Section 62. That transfers of sums of \$15,000.00 or less, within the classes of disbursements listed in this ordinance, are hereby authorized and approved by City Council as transferred upon the approval of the Director of Finance.

Section 63. 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 the current year appropriations.

Section 64. That the Mayor, as Safety Director or Chief Administrator, the Finance Director, the Law Director, and 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 account codes of the 2005 Operating Budget and the 2005 Capital Budget; that the Mayor or his designee is authorized to expend monies for activities furthering development for the City of Akron; that the Mayor and City Council President are authorized to spend up to \$500.00 each for meals during meetings to discuss public purposes; 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, and in accordance with the account codes of the 2005 Operating Budget and the 2005 Capital Budget.

Section 65. That the Finance Director is hereby authorized to transfer funds and 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 66. That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, for the reason that authority is required for the payment of operating, other and capital expenses of the City of Akron, and provided this ordinance receives the affirmative vote of two-thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force at the earliest time allowed by law.

Passed March 21, 2005

John W. Valle
Clerk of Council

Marco S. Sommerville
President of Council

Approved March 24, 2005

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.

BUDGET PROCESS

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's budget process begins in July with the preparation of the budget forms and instruction packets to be released during September 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 recommendations. Each division manager then receives the "tentative" Finance recommended budget and is allowed an opportunity to meet with Finance, if necessary, to discuss the "tentative" budget. These departmental meetings with Finance provide the divisions the opportunity to address new issues that have been raised since the budget was initially turned in.

The Finance Department finalizes the revenue assumptions and the recommended budget based on the departmental meetings and any new information, as it becomes available. The budget is then presented to the Mayor for his review and approval. The Mayor's approved budget is finalized and presented to City Council. City Council holds public hearings, with each division manager and the Finance Department. At the conclusion of the hearings, City Council requests that changes be made to the budget based on the information presented during the hearings. The Finance Department will make the changes and submit the appropriation ordinance to City Council for approval. The final appropriation ordinance must be passed no later than 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 the departments within any fund or category of expenditures; however, any revisions that alter the total appropriation of said department must be individually approved by City Council. In order to change the approved appropriation ordinance, the Finance Department prepares an amended appropriation ordinance that must be passed by City Council. This occurs a few times during the year due to unforeseen circumstances that arise.

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

The City prepares a budget for each fund. A balanced budget is one where the projected year end cash on hand plus the budgeted receipts for the budget year less the budgeted expenditures is positive. The City does allow budgeted expenditures to exceed budgeted receipts, but monitors the fund balance. A fund balance is the difference between cash at the beginning of the year plus receipts less expenditures and encumbrances.

The following pages contain financial information on the City's funds. The City of Akron's accounting system is made up of a series of seven fund types. Within these funds are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds.

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.	2.0% City income tax.
Emergency Medical Service	Provide emergency transportation and treatment to citizens.	Property tax levy.
Police and Fire Pension	Payment of employer share of police and fire pension cost.	Property tax levy.
Capital Investment Program Operating	Funding of construction projects and pay principal and interest payments on bonds and notes.	27% of local income taxes, grants, and miscellaneous reimbursements.
Highway Maintenance	Repair and maintain the streets of Akron.	Gasoline tax, motor vehicle license tax, General Fund subsidy, and miscellaneous sales and service charges.

<u>FUND</u>	<u>PURPOSE</u>	<u>REVENUE</u>
Community Learning Centers	Collection of dedicated City income tax to fund local share of Akron Public Schools/City of Akron Community Learning Centers.	0.25% City income tax.
Joint Economic Development Districts (JEDDs)	Extend water and sewer lines to four contiguous townships for development purposes in exchange for each district levying an income tax.	2.0-2.25% District income tax.
Street Assessment	Street lighting and cleaning	Special Assessments
Community Development	Upgrade and maintain homes in City development areas and provide services to designated service areas.	Community Development Block Grant (CDBG)funds.
Health Grants	Provide health care services.	Federal and state grants.
Other Special Revenue	Provide employment training, litter control, development and special project funding.	Federal and state grants.
DEBT SERVICE	Pay and record transactions involved in debt financing.	Property taxes, interest earnings, Capital Improvement Fund.
CAPITAL PROJECTS	Build and maintain infrastructure of the City.	Federal and state funds, Capital Improvement Fund, special assessment revenue, and CDBG funds.
<u>Proprietary Fund Types</u>		
ENTERPRISE		
Water and Sewer	Provide water and sewer services.	Service fees.
Other Enterprise	Airport, golf courses, off-street parking, oil and gas.	Service fees, General Fund, and Capital Improvement Fund (income tax).
INTERNAL SERVICE	Self-insurance, management information systems, storeroom, engineering, and motor equipment services.	Charges to other City divisions.

<u>FUND</u>	<u>PURPOSE</u>	<u>REVENUE</u>
<u>Fiduciary Funds</u>		
PRIVATE PURPOSE TRUSTS AND AGENCY	Trust arrangements and assets held by the City as an agent for others.	Collection of funds related to an existing trust agreement or deposits within an agency arrangement.

2005 BUDGET CALENDAR

2004/2005

Activity

July	The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and cost of services.
August	The administration reviews the objectives of the 2005 fiscal year. There is a general budget overview of the items the City wants to specifically address.
September	Budget forms and instructions are released to the departments. The documents are 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 Finance Department reviews the requested changes and revisions on the proposed budgets based on more current information. The Finance Department has the opportunity to revise revenue and expenditure numbers for the current and next fiscal year.
December	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.
January	City Council agrees to a schedule and the Mayor's budget is introduced to the Budget and Finance Committee of City 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 regarding the operations of the departments.
February	City Council reviews the budget document.
March	The Finance Department continues to meet with City Council to discuss any open issues. The ordinance and resolution 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. The 2005 Budget Plan includes the individual departmental goals for 2005 and the status of their 2004 goals. The reader will find the goals listed in the budget material for each department contained in this document. While the Mayor and Council still set the priorities for the use of the City's resources, the departmental goals will give the reader the opportunity to see how the departments are responding to the goals set by the administration. Administration goals can be found in the Mayor's budget section. The reader can also see a further description of the administration's goals in the Mayor's budget letter.

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

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

FISCAL PERFORMANCE GOALS

PREFACE

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

REVENUE PERFORMANCE GOALS

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

RESERVE PERFORMANCE GOALS

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

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

CAPITAL IMPROVEMENT PERFORMANCE GOALS

- Capital improvements will be based on long-range projected needs to minimize future maintenance, replacement, and capital costs and to strengthen the City's long-term economic vitality and employment.
- All capital improvements will be made in accordance with the City's adopted capital improvements program.
- The development of the capital improvements program will be coordinated with the operating budget.
- The City will identify the estimated cost and potential funding sources for each capital project proposed before submission to review bodies and the City Council. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.
- Federal, state, and other intergovernmental and private funding sources shall be sought out and used as available to assist in financing capital improvements.

DEBT PERFORMANCE GOALS

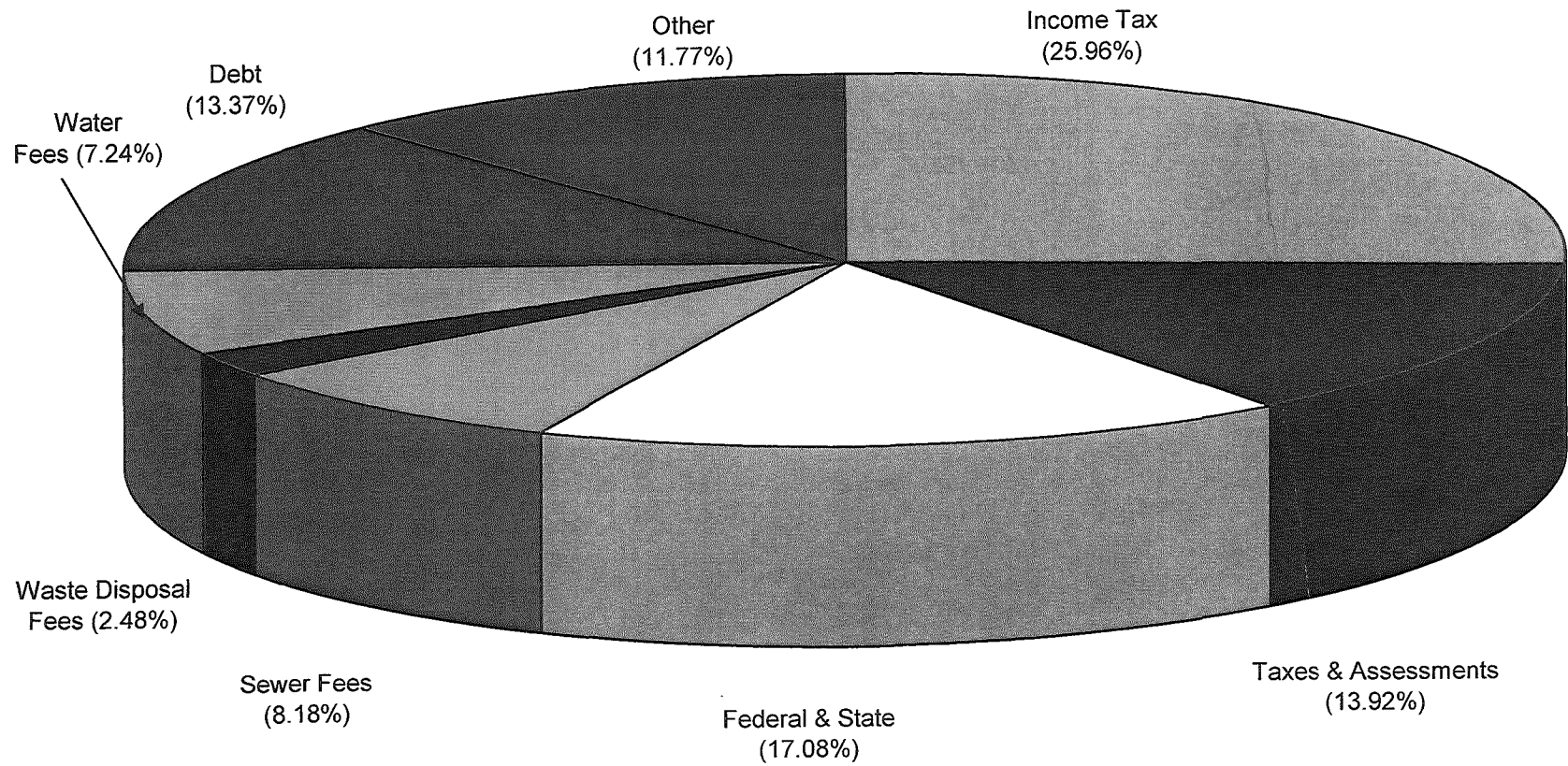
- The City will limit long-term debt to only those capital improvements that provide a long-term benefit (greater than five years) to its citizens.
- The maturity date for any debt will not exceed the reasonably expected useful life of the expenditure so financed.
- As a means of further minimizing the impact of debt obligations on the City taxpayer:
 - a. long-term general obligation non-exempt debt shall not exceed \$750 per capita, and
 - b. debt will be issued so that debt service requirements will annually require less than 60% of all capital budget funds.

- The City will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where possible.
- The City shall encourage and maintain good relations with financial and bond rating agencies and will follow a policy of full and open disclosure on every financial report and bond prospectus.

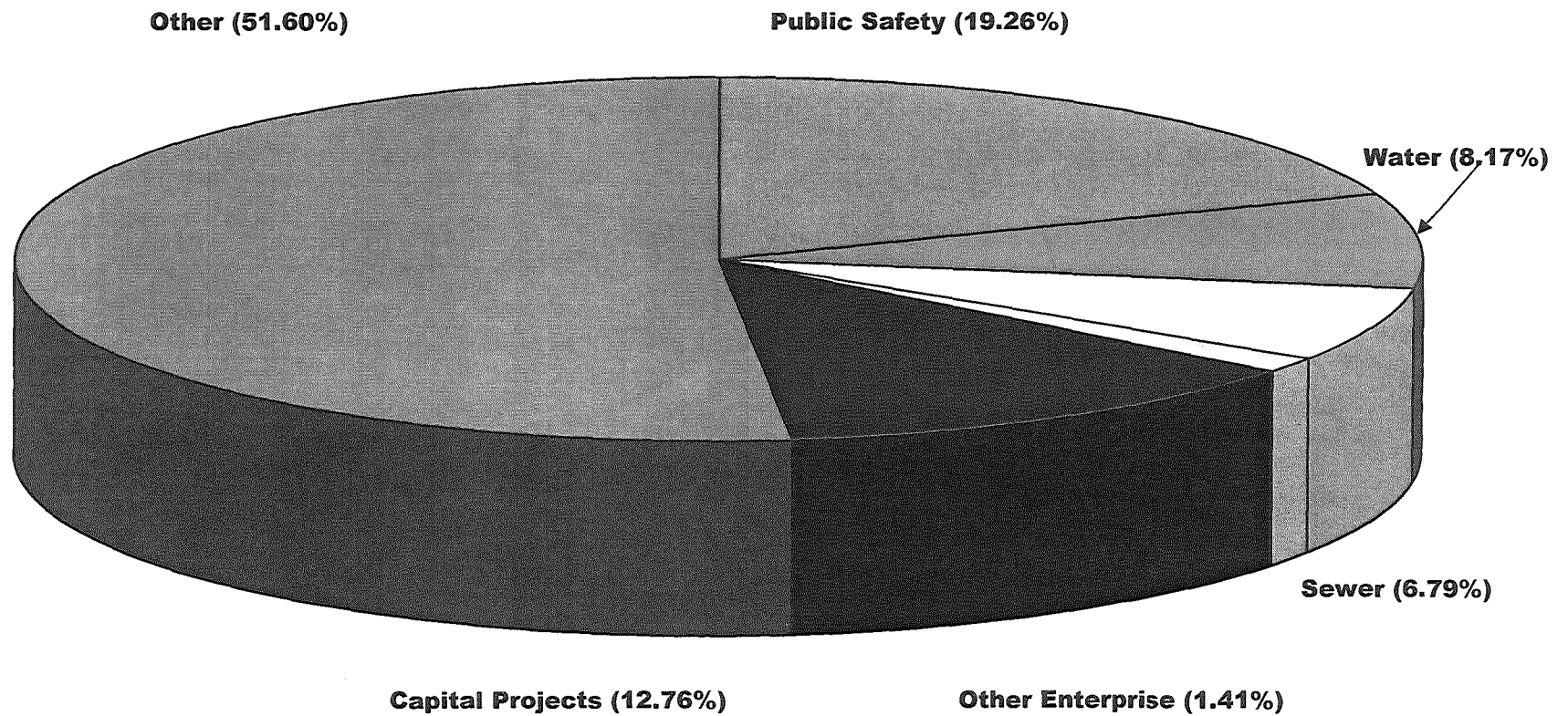
FINANCIAL REPORTING PERFORMANCE GOALS

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

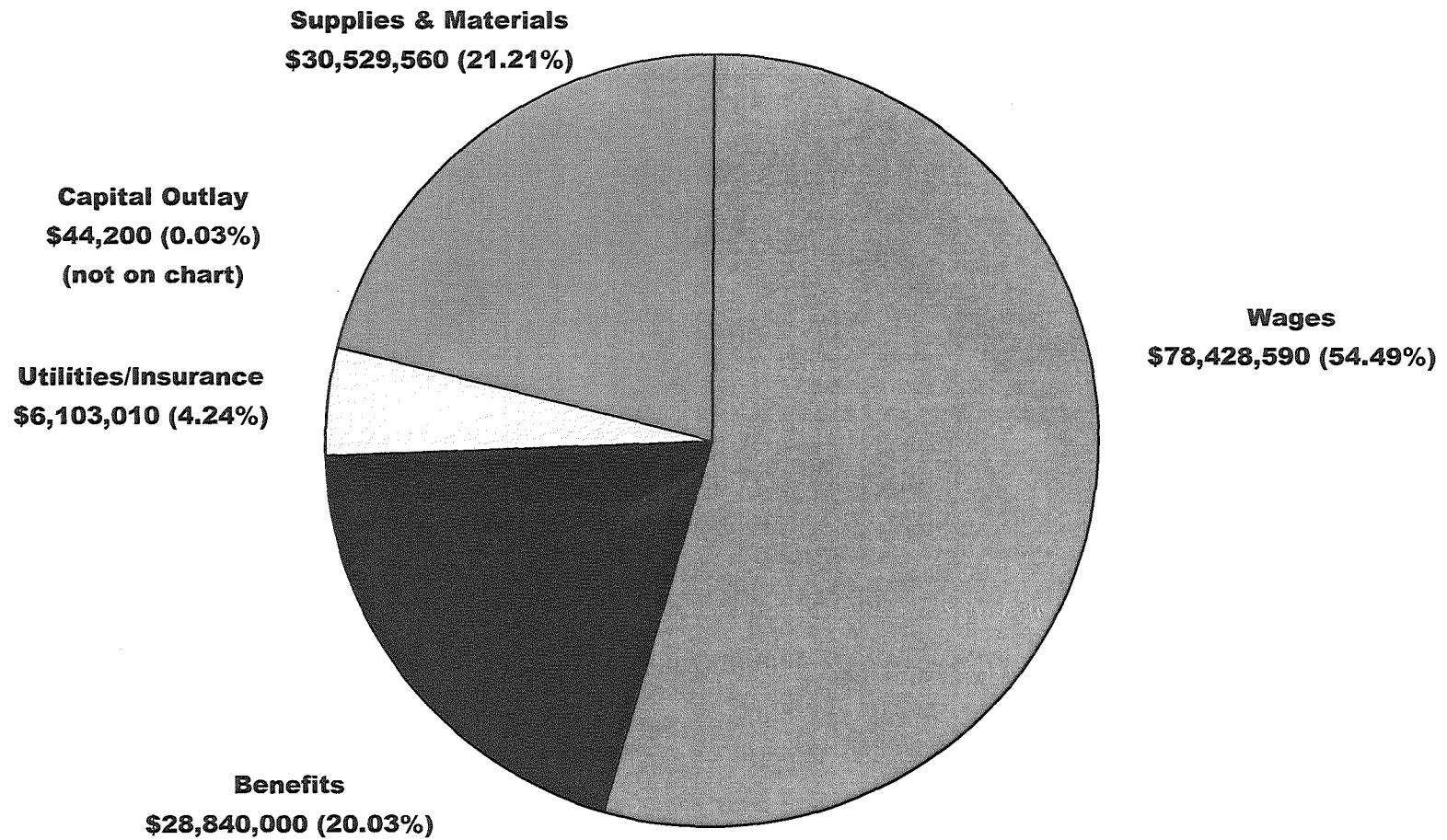
**CITY OF AKRON
2005 BUDGET
NET REVENUES
TOTAL \$436,900,710**



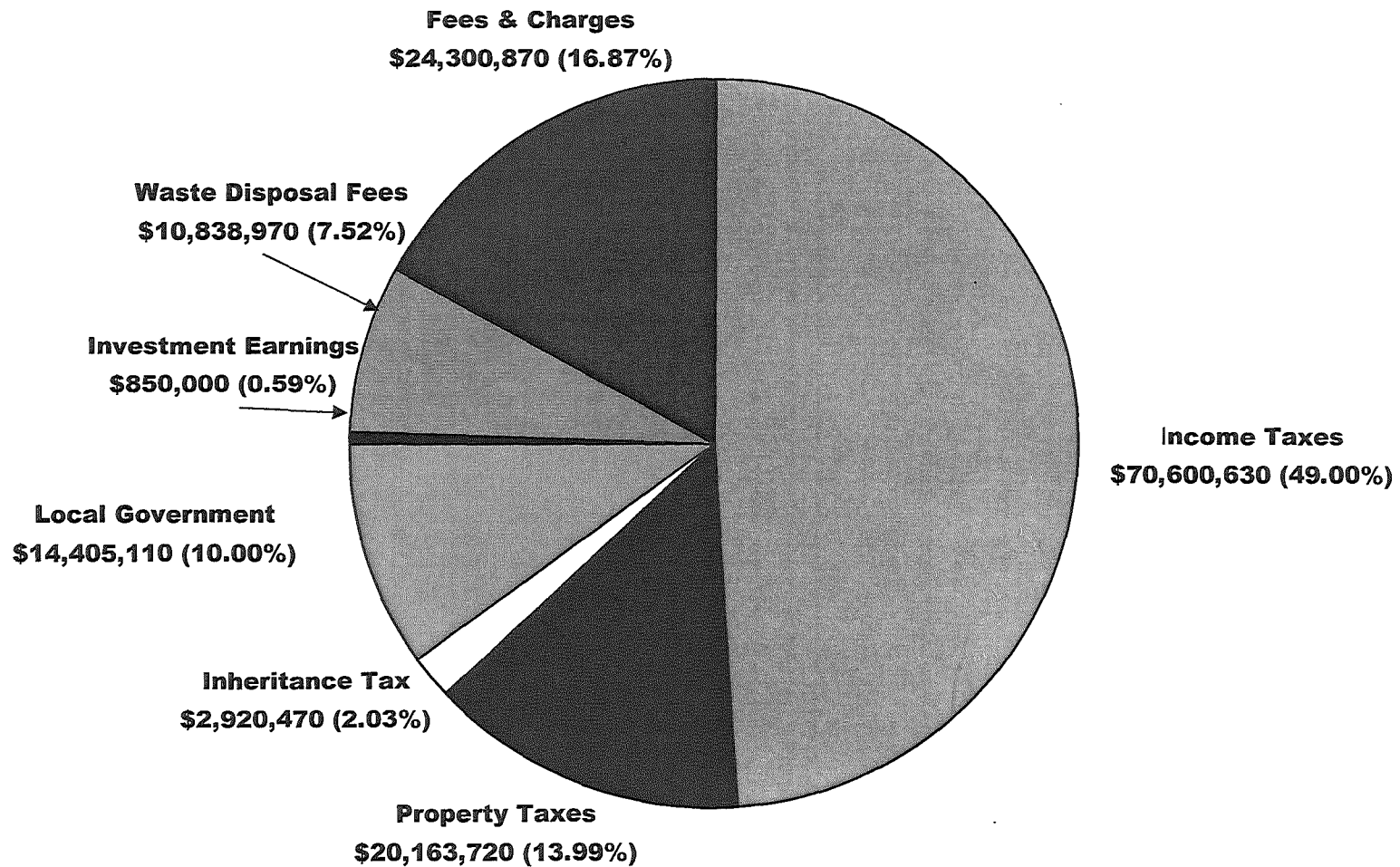
**CITY OF AKRON
2005 OPERATING AND CAPITAL BUDGET
NET EXPENDITURES
TOTAL \$488,350,280**



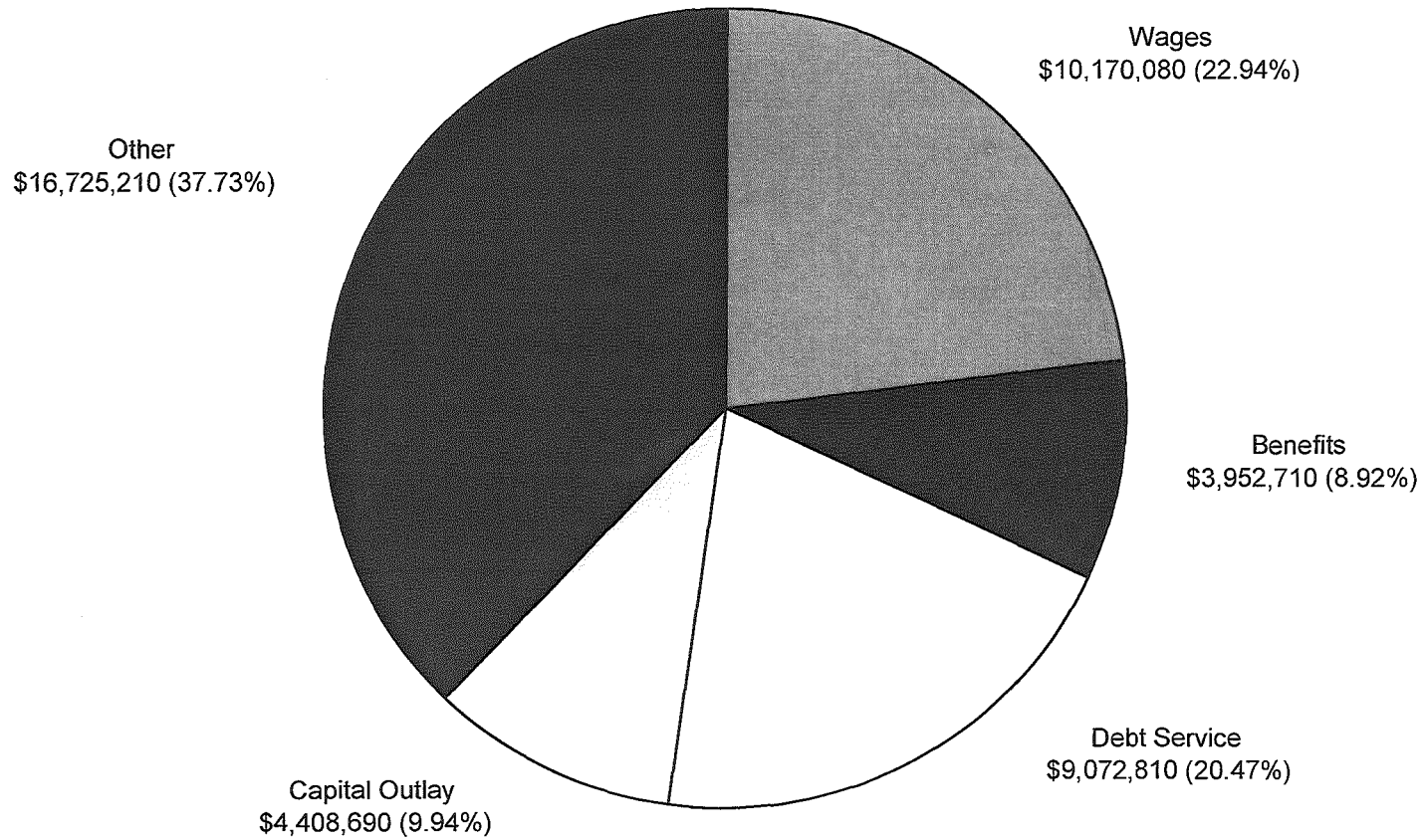
**CITY OF AKRON
2005 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES BY TYPE
TOTAL \$143,945,360**



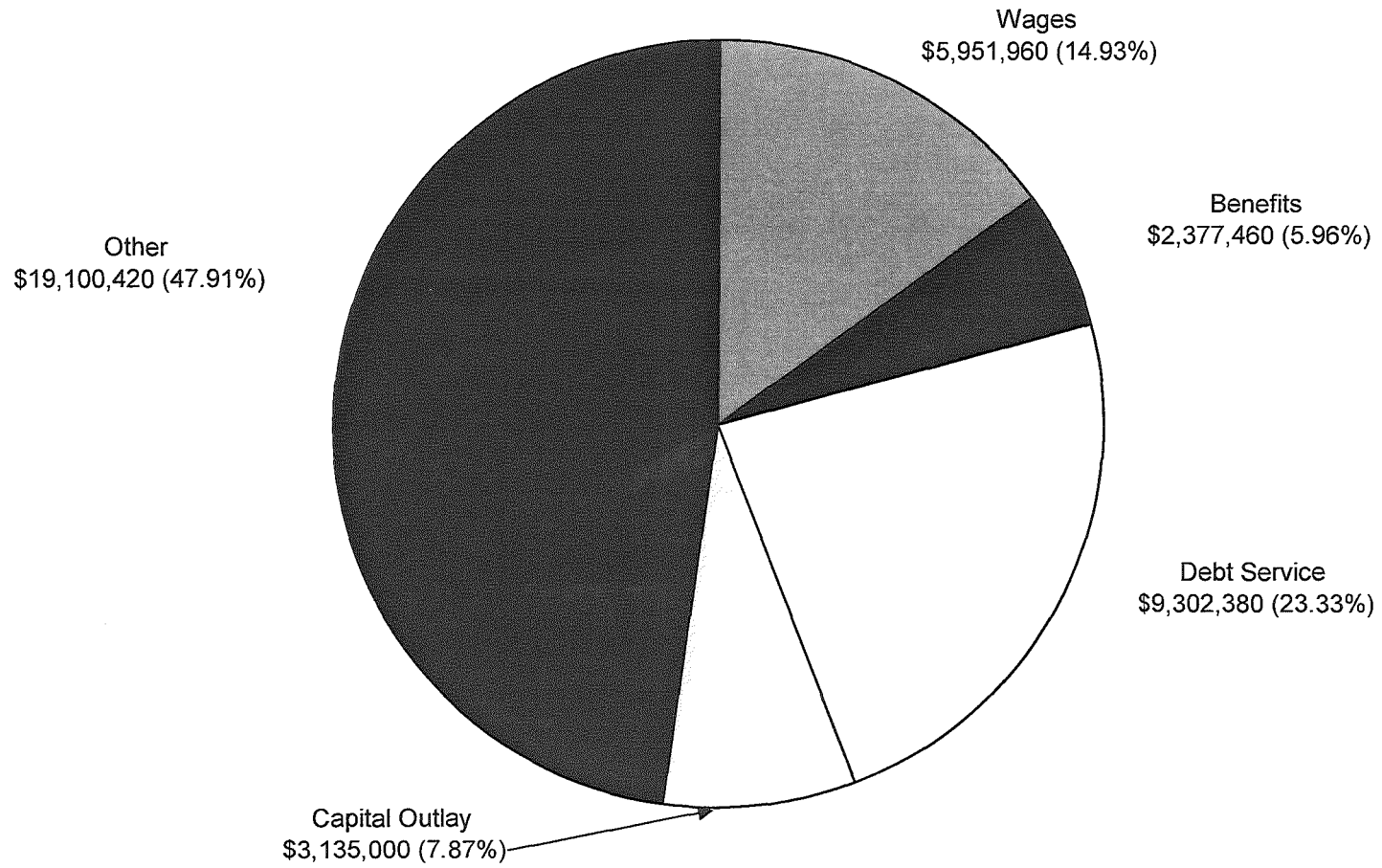
**CITY OF AKRON
2005 OPERATING BUDGET
GENERAL FUND - REVENUES BY SOURCE
TOTAL \$144,079,770**



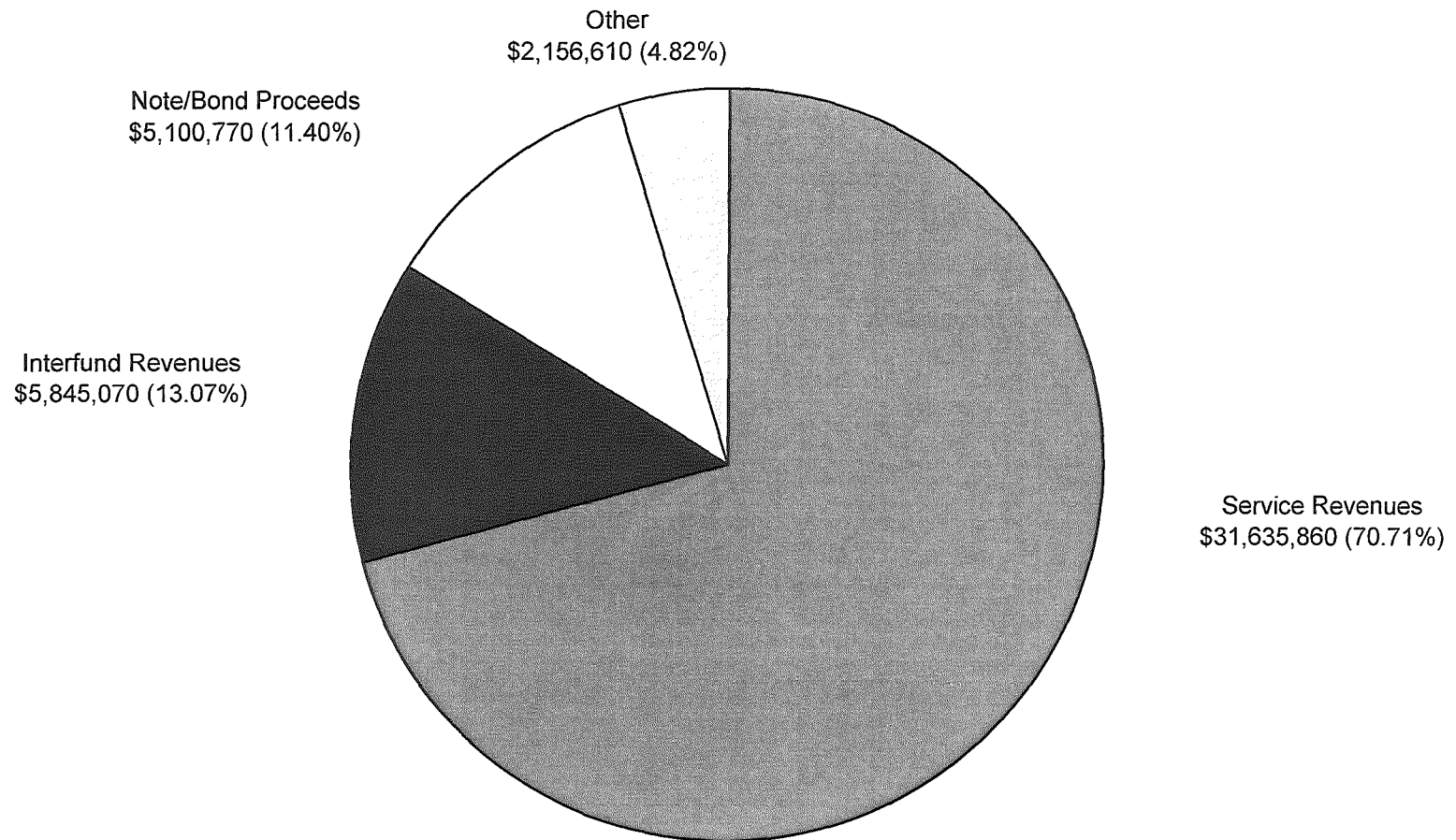
**CITY OF AKRON
2005 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES BY TYPE
TOTAL \$44,329,500**



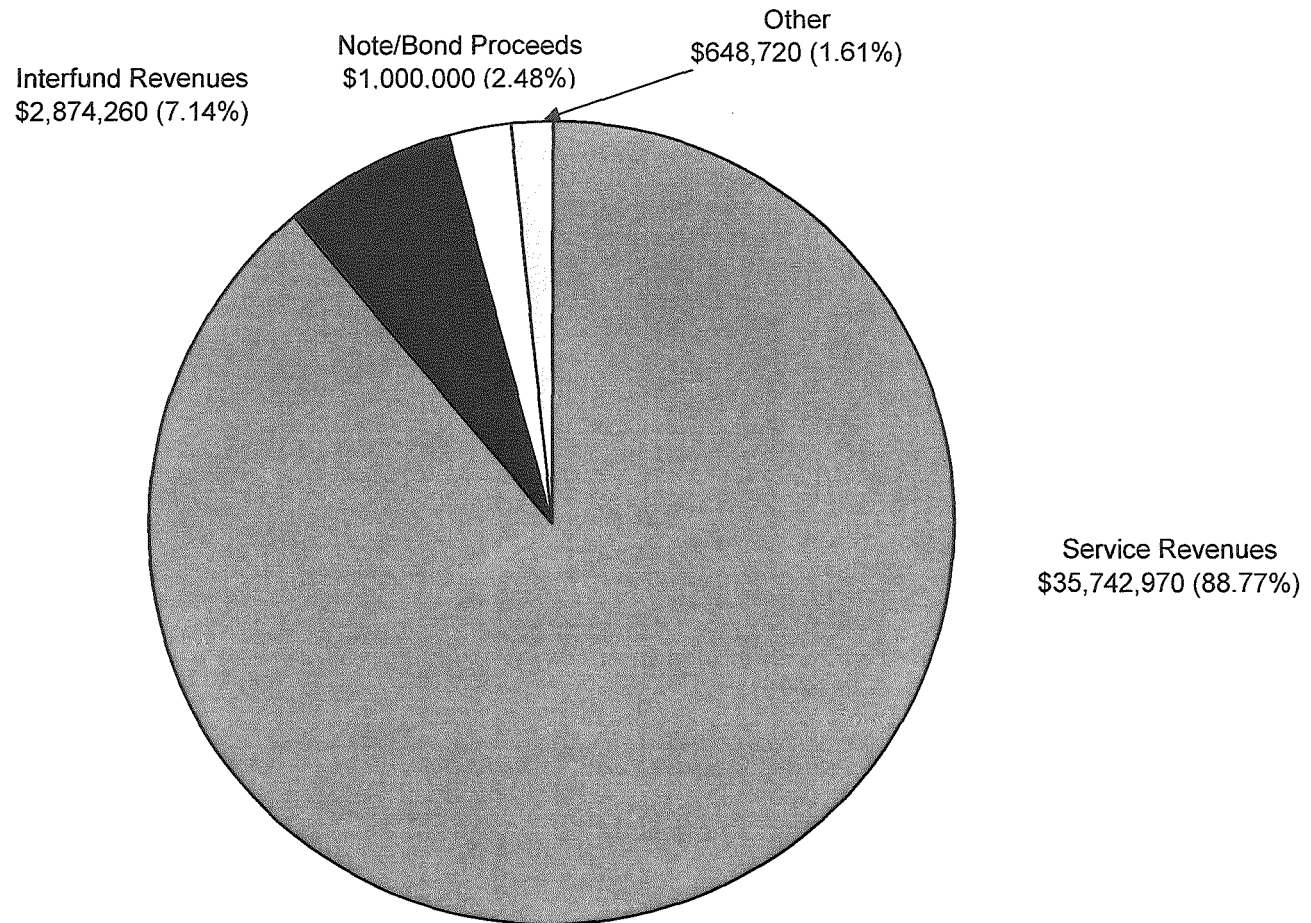
**CITY OF AKRON
2005 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL \$39,867,220**



**CITY OF AKRON
2005 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$44,738,310**



**CITY OF AKRON
2005 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$40,265,950**



Charts & Tables

Summary by Accounting Funds

CITY OF AKRON, OHIO
ANALYSIS OF 2005 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2002, 2003 AND 2004
BY FUNDING SOURCE AND CATEGORY

By Funding Source:

	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Budget 2005</u>
General Fund	\$137,802,532	\$140,085,421	\$142,882,134	\$143,945,360
Special Revenue Fund	291,013,896	265,654,717	279,178,116	343,013,750
Debt Service Fund	369,927	379,464	410,481	413,510
Capital Projects Fund	60,885,983	83,772,546	69,196,153	71,540,000
Enterprise Fund	86,422,135	88,458,486	100,094,111	91,443,960
Internal Service Fund	46,725,448	47,752,297	46,990,358	47,019,300
TOTAL	<u>\$623,219,921</u>	<u>\$626,102,931</u>	<u>\$638,751,353</u>	<u>\$697,375,880</u>

By Expenditure Category:

	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Budget 2005</u>
Wages and Benefits:				
Salaries and Wages	\$119,298,565	\$121,754,126	\$124,169,292	\$125,799,460
Employee Benefits	42,444,576	45,109,687	46,482,696	56,517,750
Total Wages and Benefits	161,743,141	166,863,813	170,651,988	182,317,210
Operations and Maintenance:				
Discretionary	354,080,654	337,980,982	318,918,147	347,066,140
Non-Discretionary	39,102,975	41,894,164	91,417,935	118,446,330
Total Operations and Maintenance	393,183,629	379,875,146	410,336,082	465,512,470
Capital Outlay	68,293,151	79,363,972	57,763,283	49,546,200
GRAND TOTAL	<u>\$623,219,921</u>	<u>\$626,102,931</u>	<u>\$638,751,353</u>	<u>\$697,375,880</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2005 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2002, 2003 AND 2004
BY FUNDING SOURCE AND CATEGORY

By Funding Source:

	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Budget 2005</u>
General Fund	\$127,345,397	\$129,494,652	\$133,078,718	\$133,864,490
Special Revenue Fund	81,567,682	86,436,682	113,854,908	169,140,150
Debt Service Fund	356,773	367,260	397,003	400,890
Capital Projects Fund	55,271,379	69,444,381	60,999,258	62,330,000
Enterprise Fund	73,672,921	75,737,597	85,123,998	79,978,130
Internal Service Fund	40,061,584	42,409,629	42,545,225	42,636,620
TOTAL	<u>\$378,275,736</u>	<u>\$403,890,201</u>	<u>\$435,999,110</u>	<u>\$488,350,280</u>

By Expenditure Category:

	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Budget 2005</u>
Wages and Benefits:				
Salaries and Wages	\$119,298,565	\$121,754,126	\$124,169,292	\$125,799,460
Employee Benefits	<u>42,444,576</u>	<u>45,109,687</u>	<u>46,482,696</u>	<u>56,517,750</u>
Total Wages and Benefits	161,743,141	166,863,813	170,651,988	182,317,210
Operations and Maintenance:				
Discretionary	109,136,469	115,768,252	116,165,904	138,040,540
Non-Discretionary	<u>39,102,975</u>	<u>41,894,164</u>	<u>91,417,935</u>	<u>118,446,330</u>
Total Operations and Maintenance	148,239,444	157,662,416	207,583,839	256,486,870
Capital Outlay	<u>68,293,151</u>	<u>79,363,972</u>	<u>57,763,283</u>	<u>49,546,200</u>
GRAND TOTAL	<u>\$378,275,736</u>	<u>\$403,890,201</u>	<u>\$435,999,110</u>	<u>\$488,350,280</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2005 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2002, 2003 AND 2004
BY FUND TYPE AND SOURCE

By Fund Type:

	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Budget 2005</u>
General Fund	\$135,805,782	\$139,783,695	\$141,467,911	\$144,079,770
Special Revenue Fund	292,710,778	258,979,840	276,795,680	342,669,380
Debt Service Fund	386,581	397,781	340,217	414,000
Capital Projects Fund	53,261,778	68,794,755	83,661,452	81,754,830
Enterprise Fund	86,942,078	89,656,264	95,979,567	92,504,330
Internal Service Fund	41,957,145	50,209,007	45,500,910	46,699,060
TOTAL	<u>\$611,064,142</u>	<u>\$607,821,342</u>	<u>\$643,745,737</u>	<u>\$708,121,370</u>

By Source:

	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Budget 2005</u>
Income Taxes	\$ 96,854,591	\$ 99,898,891	\$108,442,266	\$113,436,380
JEDD Revenues	14,187,452	12,577,202	13,259,100	13,524,290
Investment Earnings	4,607,186	2,145,226	1,073,062	931,000
Taxes and Assessments	53,697,291	61,138,810	57,138,935	60,800,250
Licenses & Permit Revenues	1,329,878	1,720,245	1,559,100	1,603,060
Governmental Revenues	47,560,291	59,730,379	70,813,459	74,639,770
Service Revenues	89,464,240	88,832,531	90,212,839	93,429,070
Municipal Court Revenues	3,765,343	3,813,850	3,792,489	3,911,810
Note & Bond Proceeds	60,881,473	52,841,521	70,714,188	58,400,770
Miscellaneous Revenues	10,280,864	16,861,747	11,555,716	16,224,310
Interfund Transfer	46,061,863	22,136,791	19,890,966	17,071,540
Interfund Service Revenues	180,453,670	183,733,374	193,279,895	251,741,030
General Fund Subsidy	1,920,000	2,390,775	2,013,722	2,408,090
TOTAL	<u>\$611,064,142</u>	<u>\$607,821,342</u>	<u>\$643,745,737</u>	<u>\$708,121,370</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2005 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2002, 2003 AND 2004
BY FUND TYPE AND SOURCE

By Fund Type:

	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Budget 2005</u>
General Fund	\$134,531,782	\$138,613,995	\$140,257,911	\$142,869,770
Special Revenue Fund	125,679,485	107,822,262	120,257,393	132,082,910
Debt Service Fund	386,581	397,781	340,217	414,000
Capital Projects Fund	47,915,996	60,133,682	79,806,530	77,761,340
Enterprise Fund	73,644,794	85,678,150	87,160,736	83,026,910
Internal Service Fund	469,971	6,914,532	738,367	745,780
TOTAL	<u>\$382,628,609</u>	<u>\$399,560,402</u>	<u>\$428,561,154</u>	<u>\$436,900,710</u>

By Source:

	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Budget 2005</u>
Income Taxes	\$ 96,854,591	\$ 99,898,891	\$108,442,266	\$113,436,380
JEDD Revenues	14,187,452	12,577,202	13,259,100	13,524,290
Investment Earnings	4,607,186	2,145,226	1,073,062	931,000
Taxes and Assessments	53,697,291	61,138,810	57,138,935	60,800,250
Licenses & Permit Revenues	1,329,878	1,720,245	1,559,100	1,603,060
Governmental Revenues	47,560,291	59,730,379	70,813,459	74,639,770
Service Revenues	89,464,240	88,832,531	90,212,839	93,429,070
Municipal Court Revenues	3,765,343	3,813,850	3,792,489	3,911,810
Note & Bond Proceeds	60,881,473	52,841,521	70,714,188	58,400,770
Miscellaneous Revenues	10,280,864	16,861,747	11,555,716	16,224,310
TOTAL	<u>\$382,628,609</u>	<u>\$399,560,402</u>	<u>\$428,561,154</u>	<u>\$436,900,710</u>

SUMMARY OF FUNDS

The following pages contain financial information on the City's funds. The City of Akron's accounting system is made up of a series of seven fund types. Within these funds are multiple individual funds. The City's fund types and funds correspond to the Governmental Accounting Standards Board fund types and funds. The funds fall into two categories—operating and non-operating. The ordinance printed in the front of this document (Page 22) is the action of the legislative body to control the level of expenditures. As a rule of thumb, the operating funds are those that either: (a) receive local tax dollars; (b) have personnel costs included; or (c) are mandated to be appropriated by state law. The non-operating funds are primarily related to capital projects. In order to change the expenditure pattern from that authorized by ordinance, City Council must pass a revised appropriation. This occurs three or four times annually due to unforeseen circumstances that arise during any year.

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

The City tracks expenses at the line item account; however, appropriation control is at the following categories: account type; i.e., wages/benefits, other operations and maintenance, and capital outlay.

DISCUSSION OF CHANGES OF FUND BALANCES GREATER THAT 50%

There are twenty funds with a balance that changed more than 50%. The funds and the reasons are listed below:

Fund	Actual 2004	Budgeted 2005	Percent Change	Explanation
2005	\$ 200,727	\$ (632,176)	414.94%	The decrease is due to expenditures relating to the collection of hospital transportation fees along with the City's local match for federal grants.
2015	10,844	16,644	53.49%	The increase represents less than six thousand dollars and is not material.
2020	10,844	16,644	53.49%	The increase represents less than six thousand dollars and is not material.
2025	2,103,139	805,043	61.72%	The decrease is due to a lower fund balance at the beginning of year 2005.
2095	(366,818)	(86,152)	76.51%	The decrease in the deficit is attributed to a projected increase in governmental revenues for 2005.
2140	(1,775)	(37,535)	2214.65%	The deficit is projected to be eliminated and increasing fund balance due to budgeting more conservative spending.
2146	1,125,994	1,840,307	63.44%	The increase in fund balance is due to the larger fund balance at the beginning of the year.
2185	(42,018)	(20,018)	52.36%	The decrease in the deficit is attributed to a projected increase in governmental revenues for 2005.
2195	(181,029)	33,971	118.77%	The deficit is to be eliminated and an increase in fund balance due to a projected increase in taxes and assessments along with controlling expenditures.
2290	705,588	1,090,983	54.62%	The increase in fund balance is attributed to lower expenditures.

Fund	Actual 2004	Budgeted 2005	Percent Change	Explanation
2305	\$ (70,040)	\$ 242,750	446.59%	The deficit is to be eliminated and an increase in fund balance due to starting the year with a positive cash position.
2315	(391,748)	1,743,118	544.96%	The deficit is to be eliminated and an increase in fund balance due to starting the year with a negative cash position and also curtailing expenditures in 2005.
4150	(378,262)	(678,662)	79.42%	The deficit is to increase is due to an increase in expenditures to cover an increase in maintenance.
4170	(279,608)	(978,147)	249.83%	The deficit is to increase due to a lower cash beginning balance and same level of expenditures.
5010	242,155	382,369	57.90%	The increase in fund balance is attributed to a larger beginning cash balance and greater expenditure control.
5020	77,668	(22,060)	128.40%	The decrease in fund balance is due to the lower cash balance at the beginning of the year and same level of expenditures.
5030	18,038	153,600	751.53%	The increase is attributed to additional revenue generated by the increase in parking fees.
6015	1,445	59,152	3993.56%	The increase is related to additional interfund service revenues for 2005.
6020	(829)	830	200.12%	The decrease in the fund balance is due to the elimination of an independent Graphics Fund. The graphics activities have been assumed by the Storeroom Fund.
7020	1,600	300	81.25%	The dollar decrease represents just over one thousand dollars and is not material.

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

GENERAL FUND (1000)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$8,550,709	\$6,553,959	\$6,252,233	\$4,838,010
Receipts - 01/01-12/31	135,805,782	139,783,695	141,467,911	144,079,770
Available Resources	\$144,356,491	\$146,337,654	\$147,720,144	\$148,917,780
Less Expenditures - 01/01 - 12/31	137,802,532	140,085,421	142,882,134	143,945,360
Cash on Hand as of December 31	\$6,553,959	\$6,252,233	\$4,838,010	\$4,972,420
Less: End of -Year Encumbrances	2,833,320	2,980,556	3,038,866	3,000,000
Unencumbered Balance as of December 31	\$3,720,639	\$3,271,677	\$1,799,144	\$1,972,420

COMPARATIVE SUMMARY OF RECEIPTS

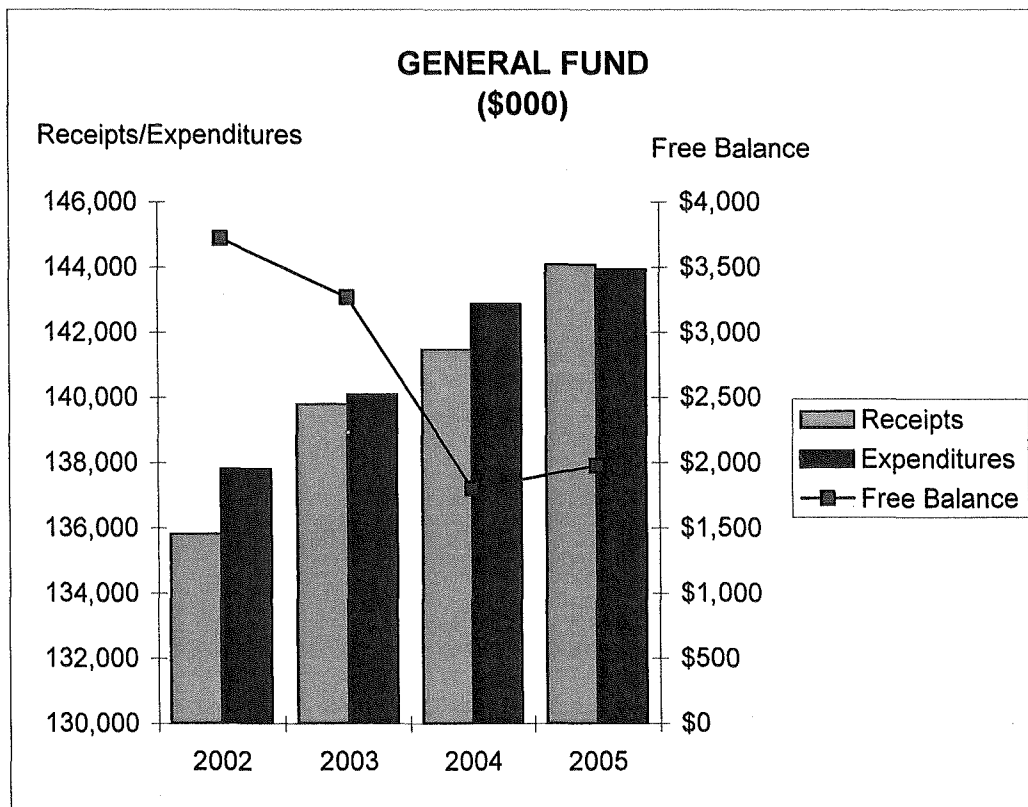
SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Local Taxes				
Police & Fire Pension				
Transfer	\$1,274,000	\$1,169,700	\$1,210,000	\$1,210,000
Property Taxes	15,131,666	16,586,393	17,344,963	20,163,720
Income Tax	67,300,000	69,275,800	69,216,301	70,600,630
Total Local Taxes	\$83,705,666	\$87,031,893	\$87,771,264	\$91,974,350
State Taxes				
Cigarette	5,807	5,212	5,232	5,200
Inheritance	3,875,527	6,118,916	2,891,546	2,920,470
Liquor Permits	284,024	260,204	253,916	256,460
Local Government	14,648,868	14,545,453	14,405,110	14,405,110
Total State Taxes	18,814,226	20,929,785	17,555,804	17,587,240
Total Tax Receipts	\$102,519,892	\$107,961,678	\$105,327,068	\$109,561,590
Non-Tax Receipts				
Judicial	3,765,343	3,813,850	3,792,489	3,830,420
Commission/Executive	14,403,075	13,792,430	18,521,654	14,653,150
Treasury Investments	2,200,000	1,050,000	990,000	850,000
Safety Department	2,037,216	2,580,142	2,003,924	2,923,970
Health Department	411,111	785,658	770,860	778,570
Service Department	330,832	332,664	636,725	643,100
Curbservice/Recycling Fees	9,748,258	9,467,273	9,425,191	10,838,970
Landfill Fees	390,055	0	0	0
Total Non-Tax Receipts	33,285,890	31,822,017	36,140,843	34,518,180
TOTAL GENERAL FUND RECEIPTS	\$135,805,782	\$139,783,695	\$141,467,911	\$144,079,770

COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$101,997,740	\$104,235,726	\$106,538,931	\$107,268,590
Other Operations & Maintenance	35,654,268	35,742,506	36,309,823	36,632,570
Capital Outlay	150,524	107,189	33,380	44,200
TOTAL GENERAL FUND EXPENDITURES	\$137,802,532	\$140,085,421	\$142,882,134	\$143,945,360

GENERAL FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$8,551	\$6,554	\$6,253	\$4,839
Receipts	135,806	139,784	141,468	144,080
Available Resources	\$144,357	\$146,338	\$147,721	\$148,919
Expenditures	137,803	140,085	142,882	143,945
Encumbrances	2,833	2,981	3,039	3,000
Total Uses	\$140,636	\$143,066	\$145,921	\$146,945
Free Balance December 31	\$3,721	\$3,272	\$1,800	\$1,974



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

INCOME TAX COLLECTION FUND (2000)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$2,058,912	\$1,313,424	\$1,038,785	\$1,139,889
Receipts - 01/01-12/31	97,061,529	100,093,906	5,224,347	5,423,110
Available Resources	\$99,120,441	\$101,407,330	\$6,263,132	\$6,562,999
Less Expenditures - 01/01 - 12/31	97,807,017	100,368,545	5,123,243	5,553,830
Cash on Hand as of December 31	\$1,313,424	\$1,038,785	\$1,139,889	\$1,009,169
Less: End of -Year Encumbrances	69,808	67,392	92,225	92,000
Unencumbered Balance as of December 31	\$1,243,616	\$971,393	\$1,047,664	\$917,169

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
City Income Tax	\$96,854,591	\$99,938,891	\$5,120,693	\$5,223,110
Miscellaneous Revenue	206,938	155,015	103,654	200,000
TOTAL INCOME TAX COLLECTION FUND RECEIPTS	\$97,061,529	\$100,093,906	\$5,224,347	\$5,423,110

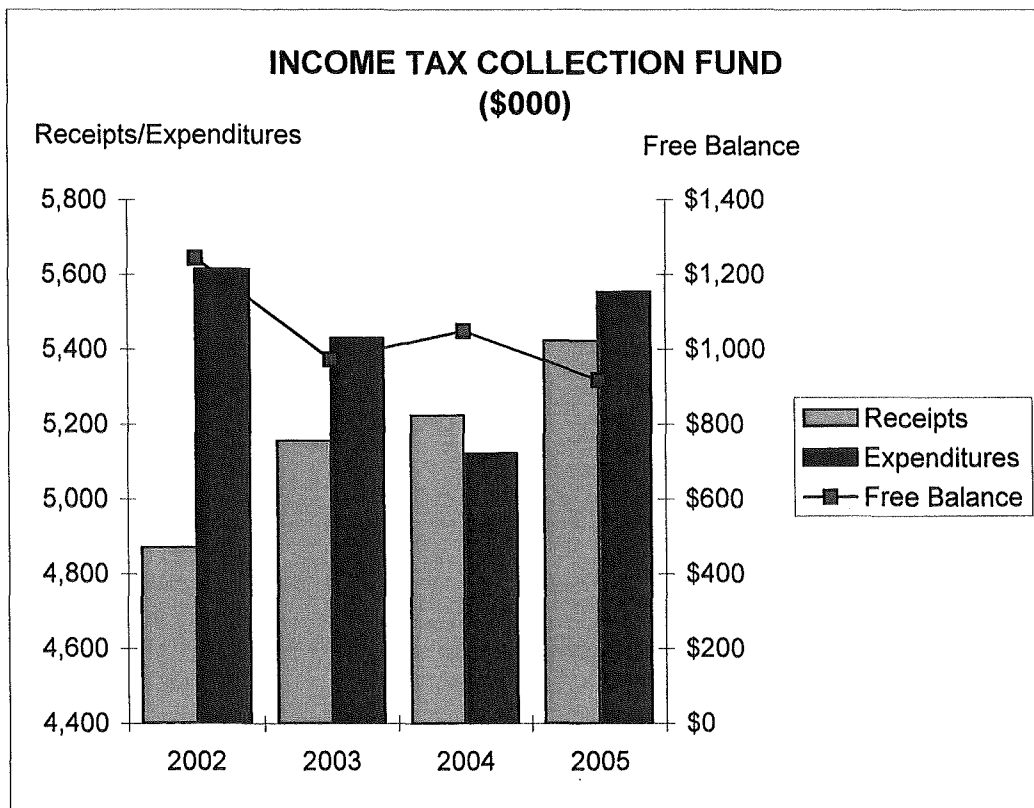
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$1,873,027	\$1,951,306	\$2,049,311	\$2,174,080
Other Operations & Maintenance	95,933,990	98,417,239	3,073,932	3,379,750
Capital Outlay	0	0	0	0
TOTAL INCOME TAX COLLECTION FUND EXPENDITURES	\$97,807,017	\$100,368,545	\$5,123,243	\$5,553,830

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INCOME TAX COLLECTION FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$2,059	\$1,314	\$1,040	\$1,141
Receipts	4,870	5,156	5,224	5,423
Available Resources	\$6,929	\$6,470	\$6,264	\$6,564
Expenditures	5,615	5,430	5,123	5,554
Encumbrances	70	67	92	92
Total Uses	\$5,685	\$5,497	\$5,215	\$5,646
Free Balance December 31	\$1,244	\$973	\$1,049	\$918



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

EMERGENCY MEDICAL SERVICE (EMS) FUND (2005)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$1,685,774	\$1,324,164	\$667,727	\$589,664
Receipts - 01/01-12/31	8,035,336	9,229,871	10,587,111	10,669,520
Available Resources	\$9,721,110	\$10,554,035	\$11,254,838	\$11,259,184
Less Expenditures - 01/01 - 12/31	8,396,946	9,886,308	10,665,174	11,602,360
Cash on Hand as of December 31	\$1,324,164	\$667,727	\$589,664	(\$343,176)
Less: End of -Year Encumbrances	146,790	270,294	388,937	289,000
Unencumbered Balance as of December 31	\$1,177,374	\$397,433	\$200,727	(\$632,176)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Property Taxes	\$8,026,881	\$8,773,559	\$9,077,739	\$9,168,520
Non-Resident Billing	0	452,664	1,508,091	1,500,000
Treasury Investments	0	0	1,281	1,000
Other	8,455	3,648	0	0
TOTAL EMS FUND RECEIPTS	\$8,035,336	\$9,229,871	\$10,587,111	\$10,669,520

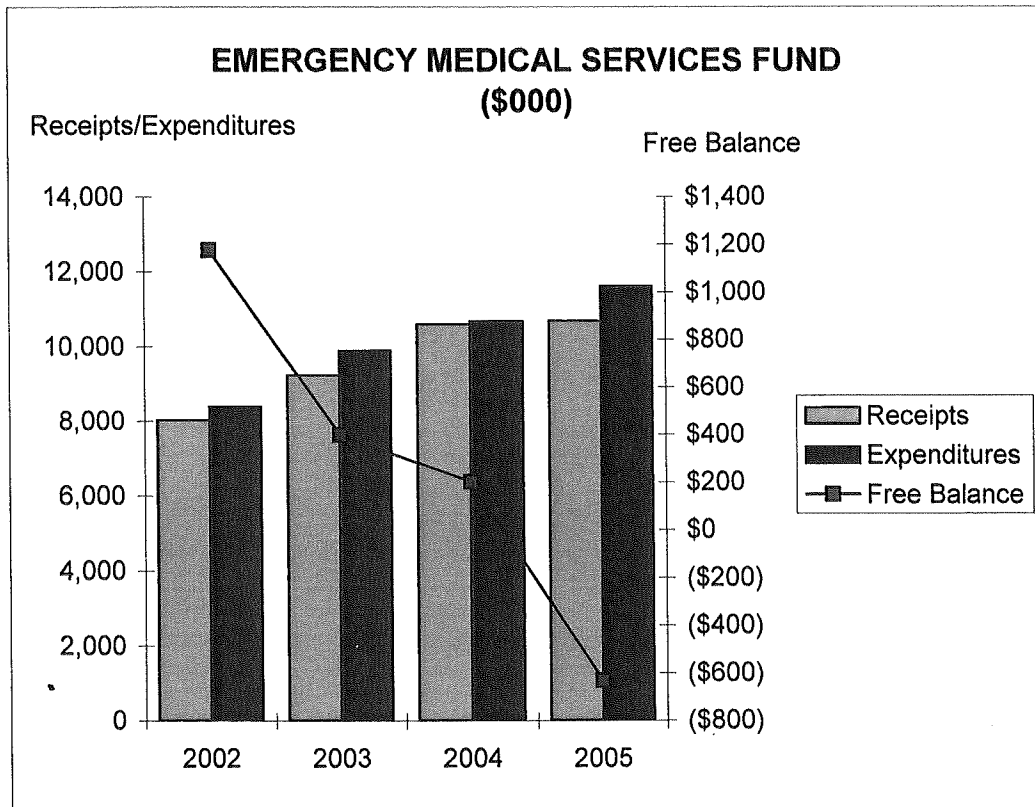
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$7,644,829	\$8,726,240	\$9,669,352	\$9,823,980
Other Operations & Maintenance	714,261	1,009,318	995,822	1,748,380
Capital Outlay	37,856	150,750	0	30,000
TOTAL EMS FUND EXPENDITURES	\$8,396,946	\$9,886,308	\$10,665,174	\$11,602,360

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EMERGENCY MEDICAL SERVICES FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$1,686	\$1,324	\$668	\$590
Receipts	8,035	9,230	10,587	10,670
Available Resources	\$9,721	\$10,554	\$11,255	\$11,260
Expenditures	8,397	9,886	10,665	11,602
Encumbrances	147	270	389	289
Total Uses	\$8,544	\$10,156	\$11,054	\$11,891
Free Balance December 31	\$1,177	\$398	\$201	(\$631)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

SPECIAL ASSESMENT BOND PAYMENT FUND (2010)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$209,170	\$62,374	\$424,991	\$530,158
Receipts - 01/01-12/31	11,711,101	12,035,881	1,136,798	1,200,000
Available Resources	\$11,920,271	\$12,098,255	\$1,561,789	\$1,730,158
Less Expenditures - 01/01 - 12/31	11,857,897	11,673,264	1,031,631	1,073,440
Cash on Hand as of December 31	\$62,374	\$424,991	\$530,158	\$656,718
Less: End of -Year Encumbrances	839	1,856	6,765	6,800
Unencumbered Balance as of December 31	\$61,535	\$423,135	\$523,393	\$649,918

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Special Assessments	\$11,711,101	\$12,035,881	\$1,136,798	\$1,200,000

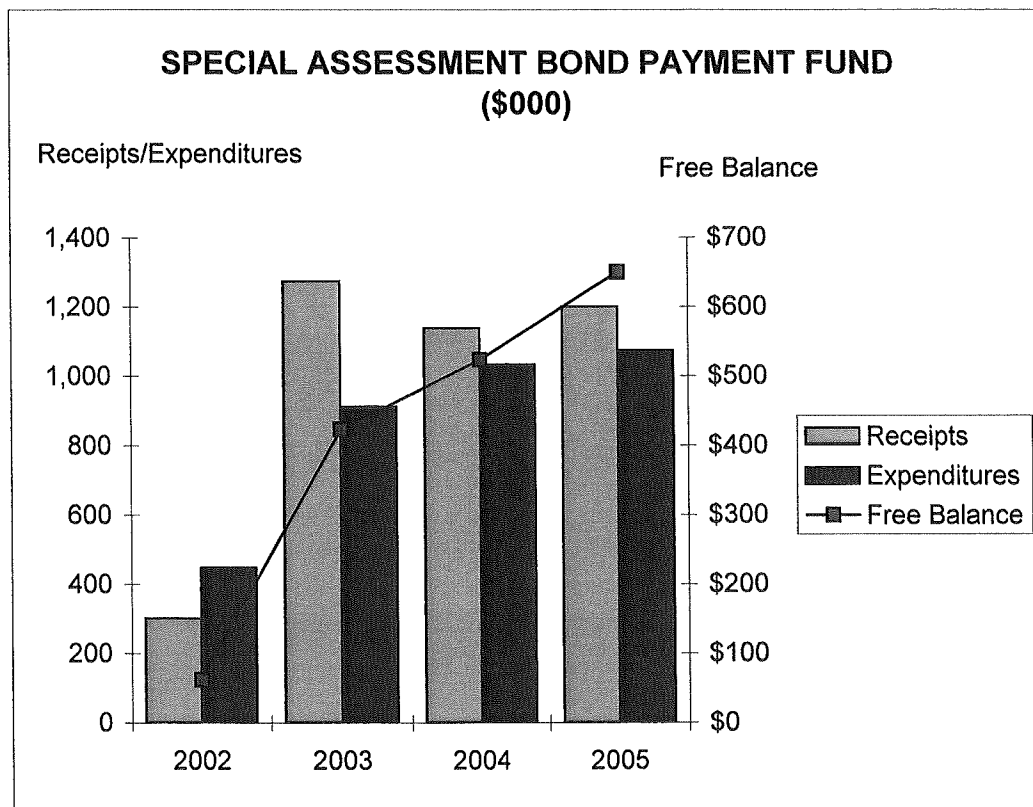
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$285,029	\$299,110	\$336,412	\$359,550
Other Operations & Maintenance	11,572,869	11,374,154	695,219	713,890
Capital Outlay	0	0	0	0
TOTAL SPECIAL ASSESSMENT BOND PAYMENT FUND EXPENDITURES	\$11,857,897	\$11,673,264	\$1,031,631	\$1,073,440

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SPECIAL ASSESSMENT BOND PAYMENT FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$209	\$63	\$425	\$530
Receipts	302	1,273	1,137	1,200
Available Resources	\$511	\$1,336	\$1,562	\$1,730
Expenditures	448	911	1,032	1,073
Encumbrances	1	2	7	7
Total Uses	\$449	\$913	\$1,039	\$1,080
Free Balance December 31	\$62	\$423	\$523	\$650



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

POLICE PENSION TRANSFER FUND (2015)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$139,854	\$8,575	\$9,417	\$10,844
Receipts - 01/01-12/31	860,022	940,024	367,614	371,300
Available Resources	\$999,876	\$948,599	\$377,031	\$382,144
Less Expenditures - 01/01 - 12/31	991,301	939,182	366,187	365,500
Cash on Hand as of December 31	\$8,575	\$9,417	\$10,844	\$16,644
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$8,575	\$9,417	\$10,844	\$16,644

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Property Taxes	\$860,022	\$940,024	\$367,614	\$371,300

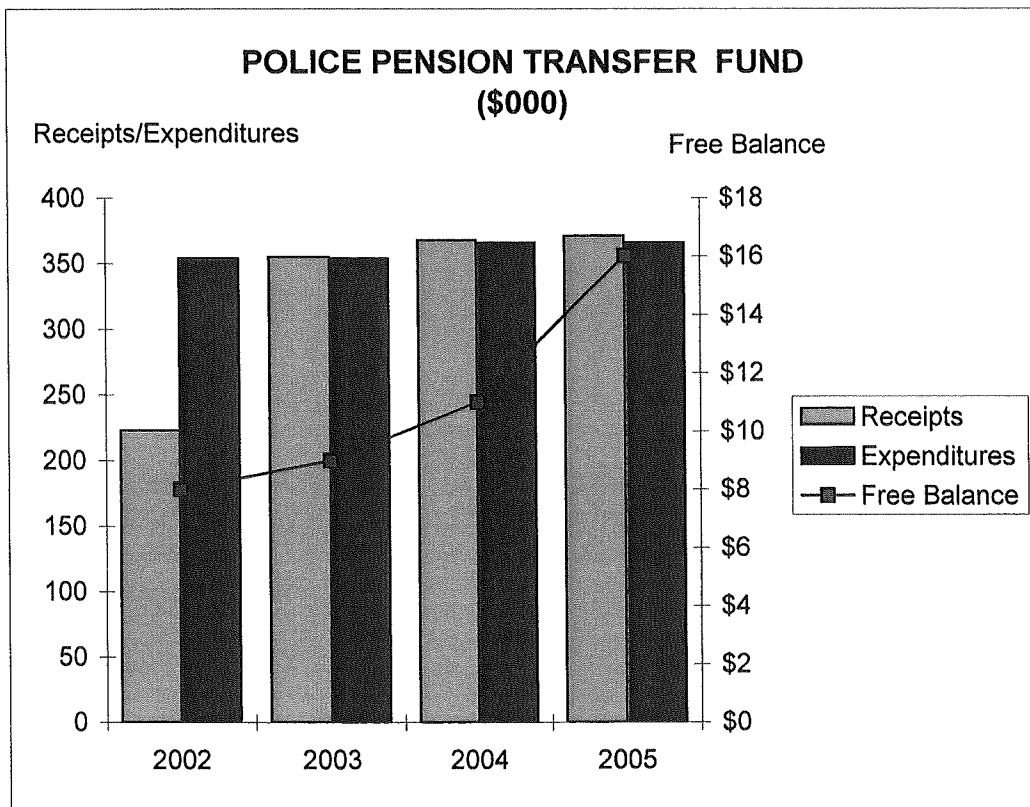
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	991,301	939,182	366,187	365,500
Capital Outlay	0	0	0	0
TOTAL POLICE PENSION TRANSFER FUND EXPENDITURES	\$991,301	\$939,182	\$366,187	\$365,500

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POLICE PENSION TRANSFER FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$139	\$8	\$9	\$11
Receipts	223	355	368	371
Available Resources	\$362	\$363	\$377	\$382
Expenditures	354	354	366	366
Encumbrances	0	0	0	0
Total Uses	\$354	\$354	\$366	\$366
Free Balance December 31	\$8	\$9	\$11	\$16



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COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

FIRE PENSION TRANSFER FUND (2020)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$139,854	\$8,575	\$9,417	\$10,844
Receipts - 01/01-12/31	860,022	940,024	367,614	371,300
Available Resources	\$999,876	\$948,599	\$377,031	\$382,144
Less Expenditures - 01/01 - 12/31	991,301	939,182	366,187	365,500
Cash on Hand as of December 31	\$8,575	\$9,417	\$10,844	\$16,644
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$8,575	\$9,417	\$10,844	\$16,644

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Property Taxes	\$860,022	\$940,024	\$367,614	\$371,300

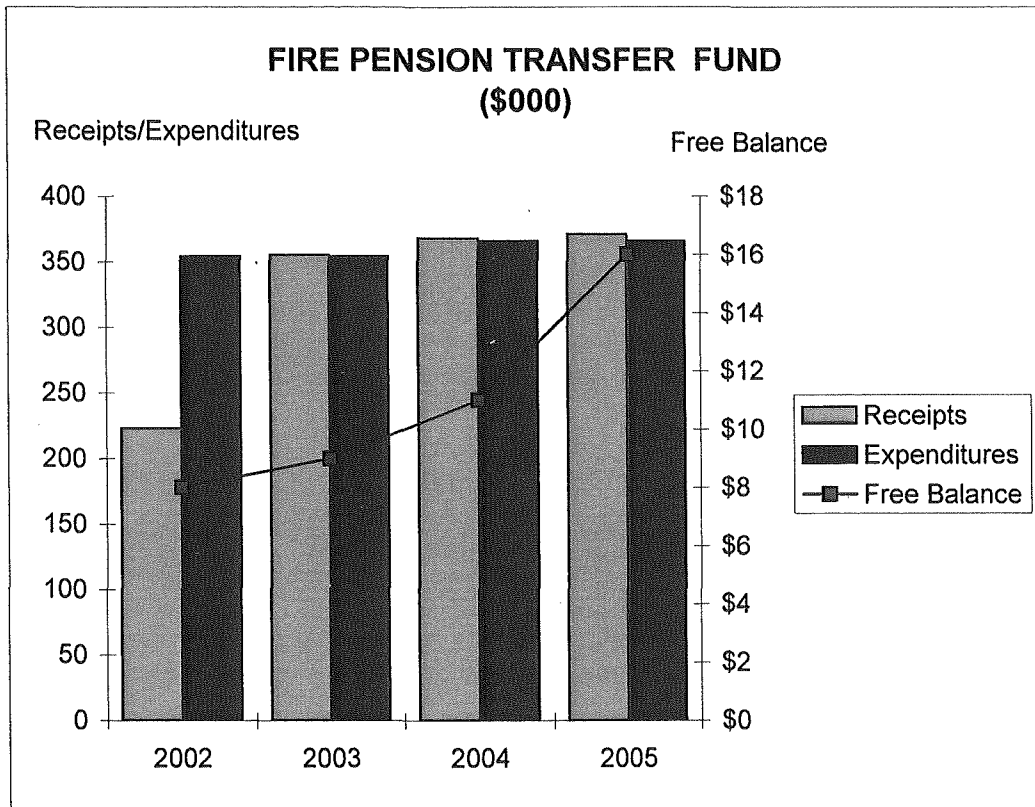
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	991,301	939,182	366,187	365,500
Capital Outlay	0	0	0	0
TOTAL FIRE PENSION TRANSFER FUND EXPENDITURES	\$991,301	\$939,182	\$366,187	\$365,500

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FIRE PENSION TRANSFER FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$139	\$8	\$9	\$11
Receipts	223	355	368	371
Available Resources	\$362	\$363	\$377	\$382
Expenditures	354	354	366	366
Encumbrances	0	0	0	0
Total Uses	\$354	\$354	\$366	\$366
Free Balance December 31	\$8	\$9	\$11	\$16



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

INCOME TAX CAPITAL IMPROVEMENT FUND (2025)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$3,858,773	\$7,255,029	\$5,652,203	\$2,656,163
Receipts - 01/01-12/31	59,678,632	52,785,048	31,575,142	33,825,150
Available Resources	\$63,537,405	\$60,040,077	\$37,227,345	\$36,481,313
Less Expenditures - 01/01 - 12/31	56,282,376	54,387,874	34,571,182	35,076,270
Cash on Hand as of December 31	\$7,255,029	\$5,652,203	\$2,656,163	\$1,405,043
Less: End of -Year Encumbrances	1,791,823	1,175,858	553,034	600,000
Unencumbered Balance as of December 31	\$5,463,206	\$4,476,345	\$2,103,129	\$805,043

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Tax	\$48,451,780	\$49,935,980	\$23,574,568	\$24,046,060
Governmental Revenues	1,381,797	580,613	20,156	500,000
Note/Bond Proceeds	950,000	1,660,000	4,809,000	5,000,000
Miscellaneous	1,218,857	558,973	1,365,433	1,379,090
Interfund Transfers	7,676,198	49,482	1,805,985	2,900,000
TOTAL INCOME TAX CAPITAL IMPROVEMENT FUND RECEIPTS	\$59,678,632	\$52,785,048	\$31,575,142	\$33,825,150

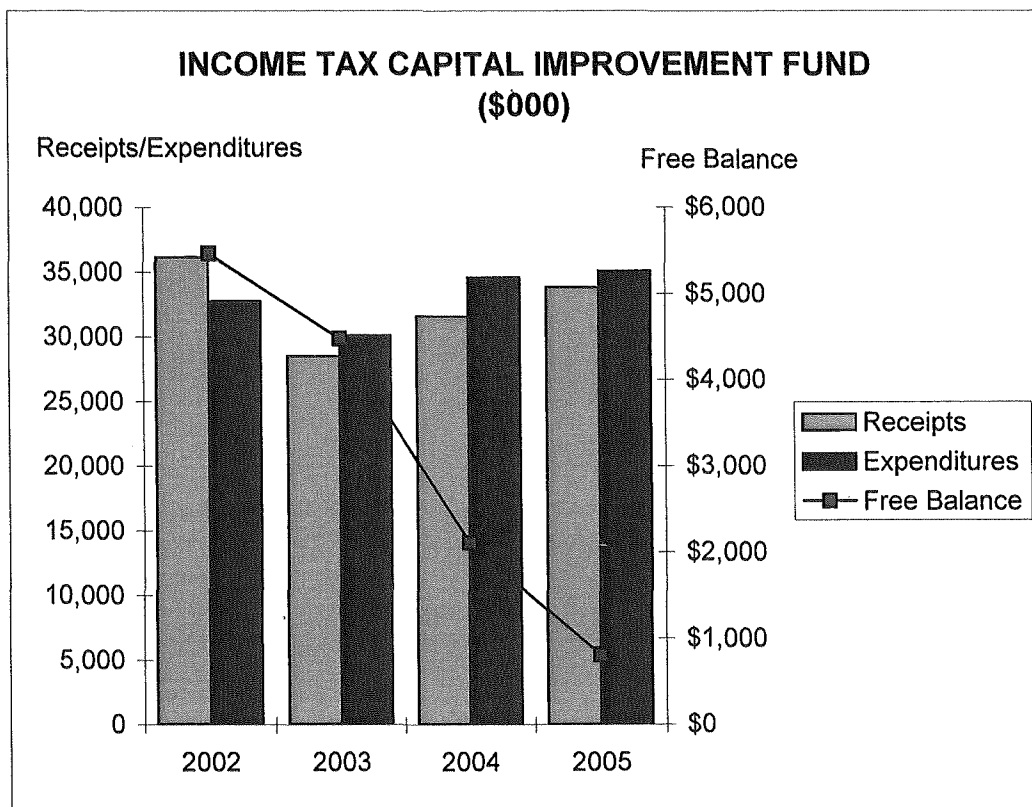
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$1,102,076	\$1,036,270	\$992,659	\$945,920
Other Operations & Maintenance	52,124,155	51,304,609	31,791,629	32,080,350
Capital Outlay	3,056,145	2,046,995	1,786,894	2,050,000
TOTAL INCOME TAX CAPITAL IMPROVEMENT FUND EXPENDITURES	\$56,282,376	\$54,387,874	\$34,571,182	\$35,076,270

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INCOME TAX CAPITAL IMPROVEMENT FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$3,859	\$7,256	\$5,654	\$2,658
Receipts	36,119	28,472	31,575	33,825
Available Resources	\$39,978	\$35,728	\$37,229	\$36,483
Expenditures	32,722	30,074	34,571	35,076
Encumbrances	1,792	1,176	553	600
Total Uses	\$34,514	\$31,250	\$35,124	\$35,676
Free Balance December 31	\$5,464	\$4,478	\$2,105	\$807



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$329,807	\$304,392	(\$667,046)	(\$1,171,097)
Receipts - 01/01-12/31	9,769,857	9,032,113	9,399,392	9,936,660
Available Resources	\$10,099,664	\$9,336,505	\$8,732,346	\$8,765,563
Less Expenditures - 01/01 - 12/31	9,795,272	10,003,551	9,903,443	9,514,390
Cash on Hand as of December 31	\$304,392	(\$667,046)	(\$1,171,097)	(\$748,827)
Less: End of -Year Encumbrances	545,680	546,255	405,140	500,000
Unencumbered Balance as of December 31	(\$241,288)	(\$1,213,301)	(\$1,576,237)	(\$1,248,827)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Gasoline Tax	\$3,490,270	\$3,906,669	\$3,415,284	\$3,910,700
Motor Vehicle License Tax	1,495,915	1,438,641	1,344,482	1,357,930
General Fund Subsidy	1,650,000	1,800,000	1,800,000	1,900,000
Sales and Service Revenue	895,167	749,137	756,815	764,390
Transfer from State of Ohio	2,238,505	1,137,666	2,082,811	2,003,640
TOTAL HIGHWAY MAINTENANCE FUND RECEIPTS	\$9,769,857	\$9,032,113	\$9,399,392	\$9,936,660

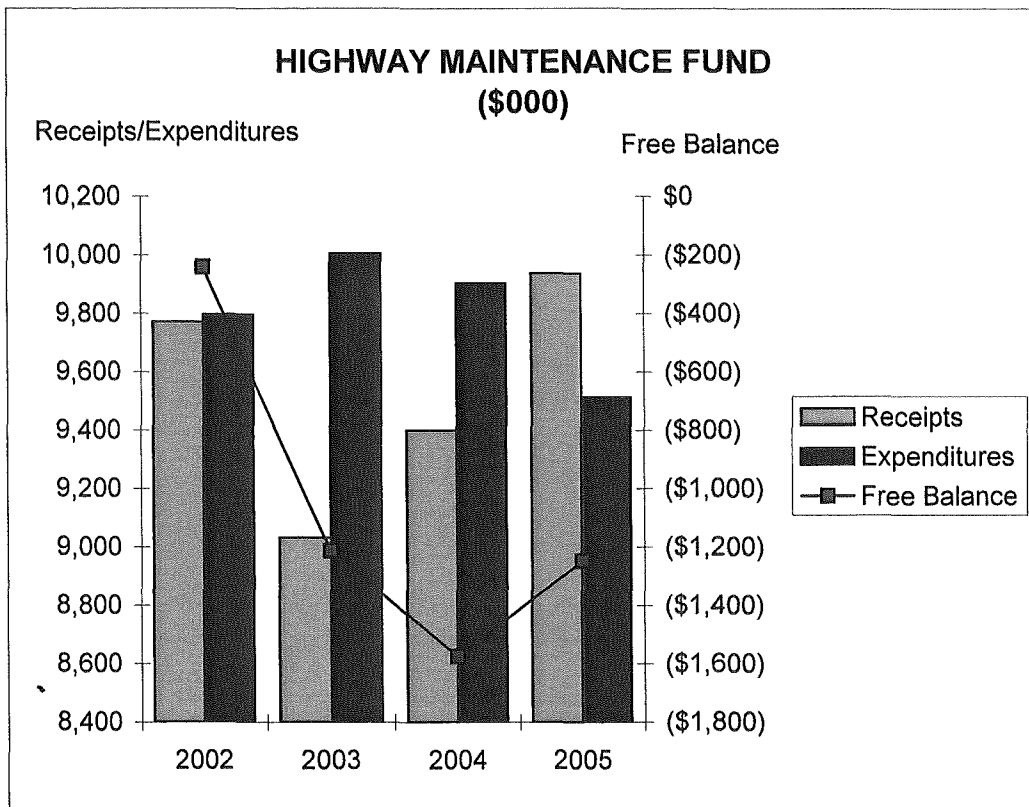
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$6,019,871	\$6,218,501	\$6,293,520	\$6,002,900
Other Operations & Maintenance	3,775,401	3,782,923	3,609,923	3,511,490
Capital Outlay	0	2,127	0	0
TOTAL HIGHWAY MAINTENANCE FUND EXPENDITURES	\$9,795,272	\$10,003,551	\$9,903,443	\$9,514,390

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HIGHWAY MAINTENANCE FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$330	\$305	(\$667)	(\$1,171)
Receipts	9,770	9,032	9,399	9,937
Available Resources	\$10,100	\$9,337	\$8,732	\$8,766
Expenditures	9,795	10,004	9,903	9,514
Encumbrances	546	546	405	500
Total Uses	\$10,341	\$10,550	\$10,308	\$10,014
Free Balance December 31	(\$241)	(\$1,213)	(\$1,576)	(\$1,248)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

STREET ASSESSMENT FUND (2035)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$3,965,519	\$4,976,677	\$6,592,868	\$5,800,117
Receipts - 01/01-12/31	7,346,200	7,529,279	7,183,348	7,530,000
Available Resources	\$11,311,719	\$12,505,956	\$13,776,216	\$13,330,117
Less Expenditures - 01/01 - 12/31	6,335,042	5,913,088	7,976,099	8,021,390
Cash on Hand as of December 31	\$4,976,677	\$6,592,868	\$5,800,117	\$5,308,727
Less: End of -Year Encumbrances	272,350	2,422,325	2,682,742	2,700,000
Unencumbered Balance as of December 31	\$4,704,327	\$4,170,543	\$3,117,375	\$2,608,727

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Special Assessment	\$7,244,657	\$7,448,061	\$7,107,313	\$7,450,000
General Sales & Services	101,543	81,218	76,035	80,000
TOTAL STREET ASSESSMENT FUND RECEIPTS	\$7,346,200	\$7,529,279	\$7,183,348	\$7,530,000

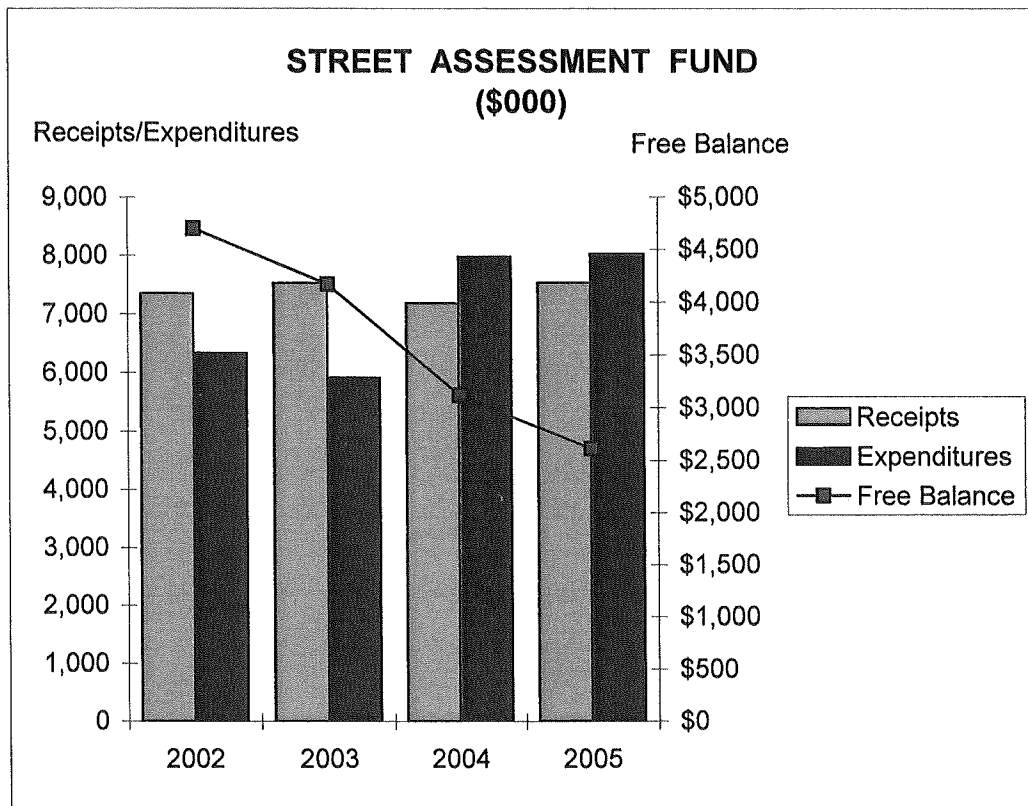
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$2,588,788	\$2,866,956	\$2,741,956	\$2,791,000
Other Operations & Maintenance	3,746,254	3,046,132	5,234,143	5,230,390
Capital Outlay	0	0	0	0
TOTAL STREET ASSESSMENT FUND EXPENDITURES	\$6,335,042	\$5,913,088	\$7,976,099	\$8,021,390

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STREET ASSESSMENT FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$3,965	\$4,976	\$6,592	\$5,799
Receipts	7,346	7,529	7,183	7,530
Available Resources	\$11,311	\$12,505	\$13,775	\$13,329
Expenditures	6,335	5,913	7,976	8,021
Encumbrances	272	2,422	2,683	2,700
Total Uses	\$6,607	\$8,335	\$10,659	\$10,721
Free Balance December 31	\$4,704	\$4,170	\$3,116	\$2,608



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

COMMUNITY DEVELOPMENT FUND (2080)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$2,064,803	(\$133,610)	(\$626,537)	(\$1,995,934)
Receipts - 01/01-12/31	7,344,103	9,912,148	11,222,672	14,346,900
Available Resources	\$9,408,906	\$9,778,538	\$10,596,135	\$12,350,966
Less Expenditures - 01/01 - 12/31	9,542,516	10,405,075	12,592,069	14,904,380
Cash on Hand as of December 31	(\$133,610)	(\$626,537)	(\$1,995,934)	(\$2,553,414)
Less: End of -Year Encumbrances	606,299	885,177	672,618	675,000
Unencumbered Balance as of December 31	(\$739,909)	(\$1,511,714)	(\$2,668,552)	(\$3,228,414)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
License and Permits	\$33,759	\$94,576	\$166,659	\$196,650
Governmental Revenues	6,745,302	9,305,972	10,400,250	13,400,250
Miscellaneous Revenues	389,147	452,100	427,624	450,000
Interfund Transfers	175,895	59,500	228,139	300,000
TOTAL COMMUNITY DEVELOPMENT FUND RECEIPTS	7,344,103	9,912,148	11,222,672	14,346,900

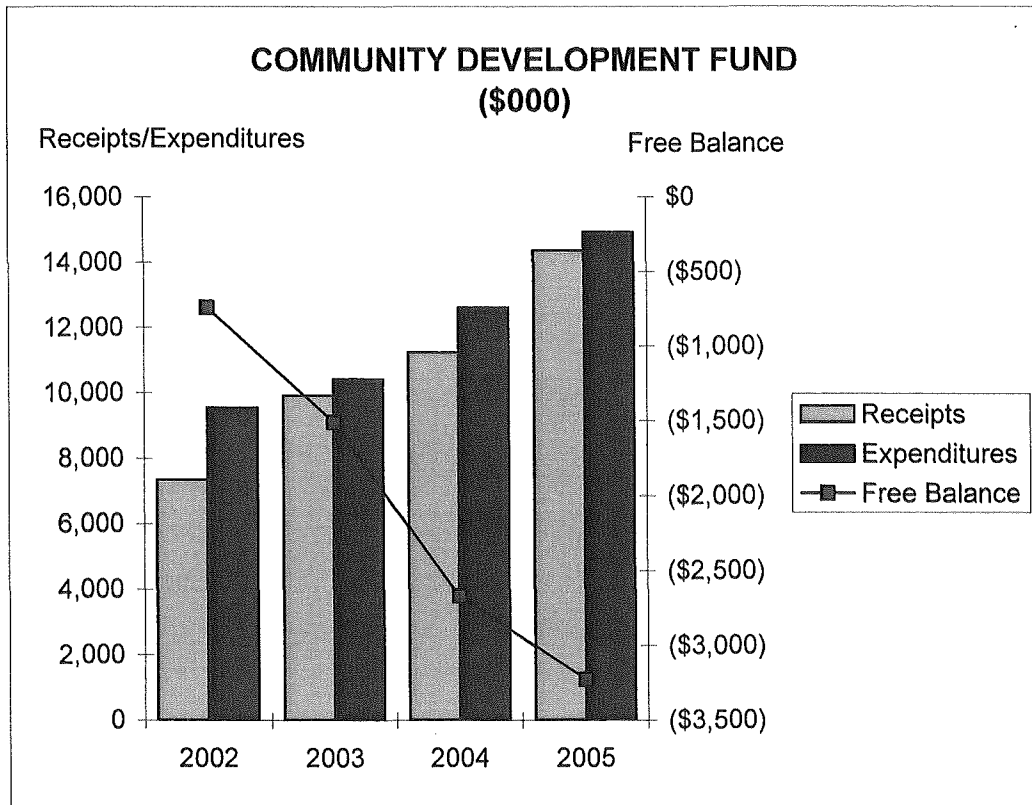
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$2,643,073	\$2,676,150	\$2,616,168	\$2,484,240
Other Operations & Maintenance	6,848,701	7,708,935	9,972,361	12,395,140
Capital Outlay	50,742	19,990	3,540	25,000
TOTAL COMMUNITY DEVELOPMENT FUND EXPENDITURES	\$9,542,516	\$10,405,075	\$12,592,069	\$14,904,380

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COMMUNITY DEVELOPMENT FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$2,065	(\$134)	(\$627)	(\$1,996)
Receipts	7,344	9,912	11,223	14,347
Available Resources	\$9,409	\$9,778	\$10,596	\$12,351
Expenditures	9,543	10,405	12,592	14,904
Encumbrances	606	885	673	675
Total Uses	\$10,149	\$11,290	\$13,265	\$15,579
Free Balance December 31	(\$740)	(\$1,512)	(\$2,669)	(\$3,228)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

AIR POLLUTION CONTROL FUND (2085)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$1,974,908	\$1,966,641	\$1,843,036	\$2,151,090
Receipts - 01/01-12/31	1,261,959	1,293,333	1,666,402	1,683,090
Available Resources	\$3,236,867	\$3,259,974	\$3,509,438	\$3,834,180
Less Expenditures - 01/01 - 12/31	1,270,226	1,416,938	1,358,348	1,819,990
Cash on Hand as of December 31	\$1,966,641	\$1,843,036	\$2,151,090	\$2,014,190
Less: End of -Year Encumbrances	30,402	18,012	10,319	10,400
Unencumbered Balance as of December 31	\$1,936,239	\$1,825,024	\$2,140,771	\$2,003,790

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Local Emission/Asbestos Fees	\$150,505	\$135,140	\$189,679	\$191,580
Federal Grant	358,008	387,564	379,051	382,850
State General Revenue	150,742	46,008	130,537	131,850
State Permit Fees	598,923	722,651	964,888	974,540
Other Revenue	3,781	1,970	2,247	2,270
TOTAL AIR POLLUTION CONTROL FUND RECEIPTS	\$1,261,959	\$1,293,333	\$1,666,402	\$1,683,090

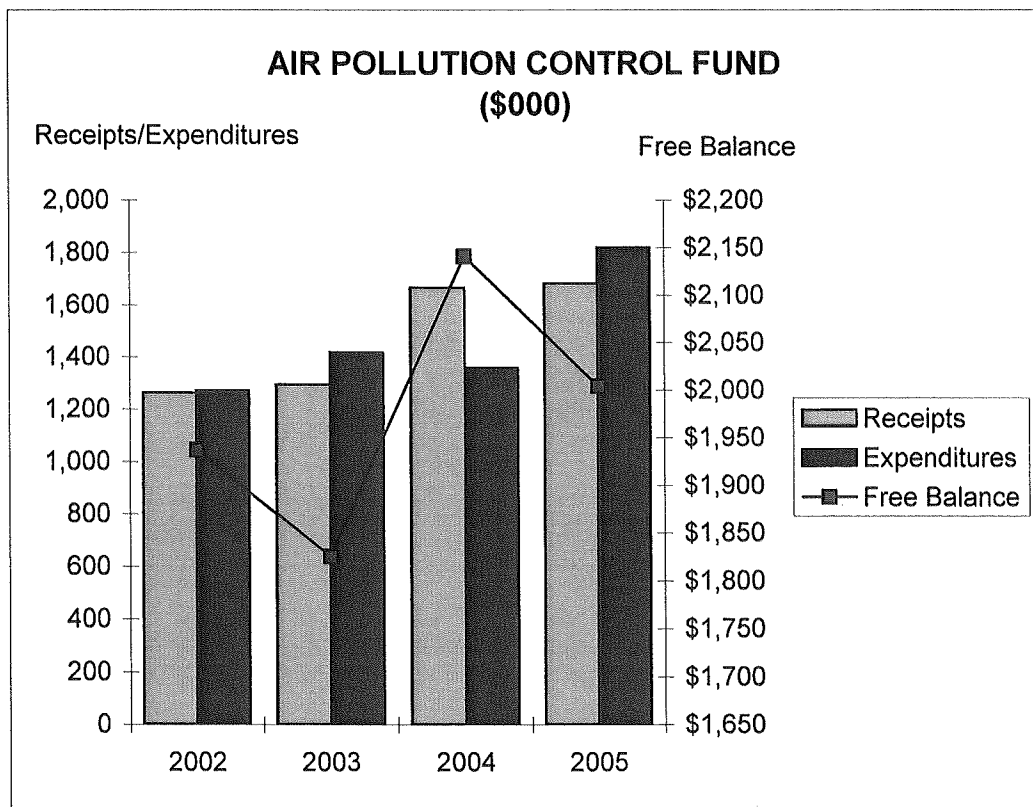
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$1,009,934	\$1,074,425	\$1,090,350	\$1,158,540
Other Operations & Maintenance	260,292	342,513	267,998	661,450
Capital Outlay	0	0	0	0
TOTAL AIR POLLUTION CONTROL FUND EXPENDITURES	\$1,270,226	\$1,416,938	\$1,358,348	\$1,819,990

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AIR POLLUTION CONTROL FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$1,975	\$1,967	\$1,843	\$2,151
Receipts	1,262	1,293	1,666	1,683
Available Resources	\$3,237	\$3,260	\$3,509	\$3,834
Expenditures	1,270	1,417	1,358	1,820
Encumbrances	30	18	10	10
Total Uses	\$1,300	\$1,435	\$1,368	\$1,830
Free Balance December 31	\$1,937	\$1,825	\$2,141	\$2,004



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

COMMUNITY ENVIRONMENT GRANTS FUND (2005)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$468,062	\$496,087	\$476,813	\$203,848
Receipts - 01/01-12/31	387,145	340,047	426,960	760,000
Available Resources	\$855,207	\$836,134	\$903,773	\$963,848
Less Expenditures - 01/01 - 12/31	359,120	359,321	699,925	650,000
Cash on Hand as of December 31	\$496,087	\$476,813	\$203,848	\$313,848
Less: End of -Year Encumbrances	145,886	171,774	570,666	400,000
Unencumbered Balance as of December 31	\$350,201	\$305,039	(\$366,818)	(\$86,152)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Governmental Revenues	\$276,619	\$227,367	\$368,367	\$690,000
Miscellaneous Revenues	110,526	112,680	58,593	70,000
TOTAL COMMUNITY ENVIRONMENT GRANTS FUND RECEIPTS	\$387,145	\$340,047	\$426,960	\$760,000

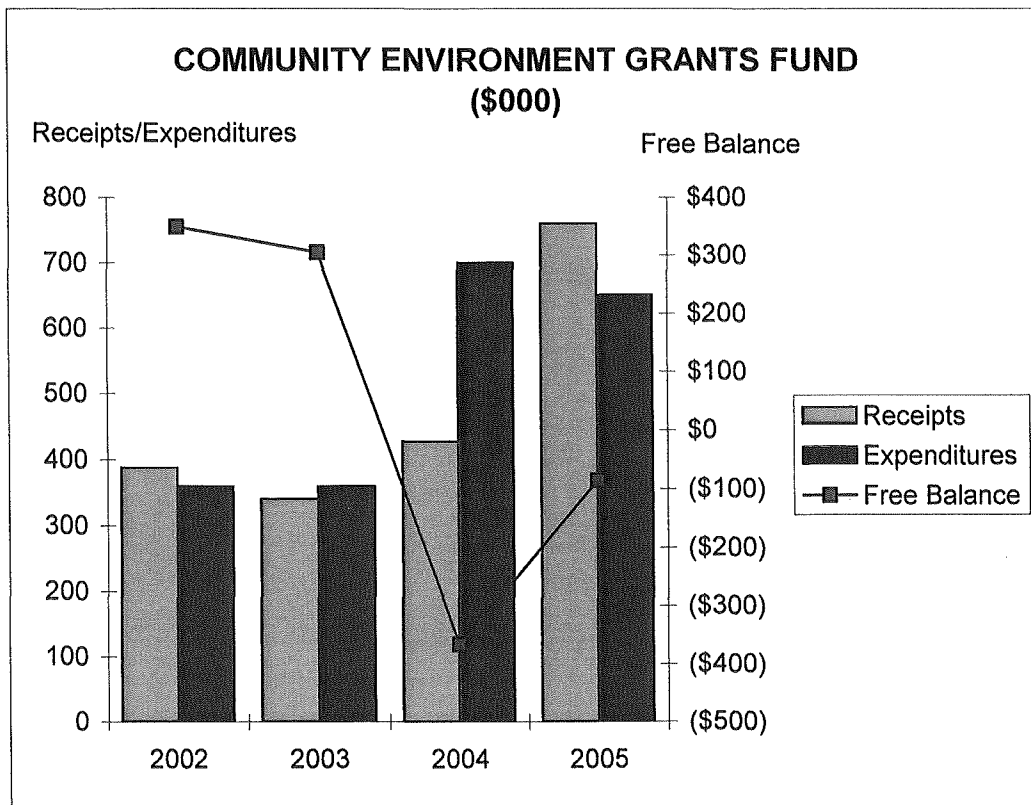
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$6	\$0	\$0	\$0
Other Operations & Maintenance	359,114	359,321	699,925	650,000
Capital Outlay	0	0	0	0
TOTAL COMMUNITY ENVIRONMENT GRANTS FUND EXPENDITURES	\$359,120	\$359,321	\$699,925	\$650,000

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COMMUNITY ENVIRONMENT GRANTS FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$468	\$496	\$477	\$204
Receipts	387	340	427	760
Available Resources	\$855	\$836	\$904	\$964
Expenditures	359	359	700	650
Encumbrances	146	172	571	400
Total Uses	\$505	\$531	\$1,271	\$1,050
Free Balance December 31	\$350	\$305	(\$367)	(\$86)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

AMATS FUND (2127)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$166,892)	(\$42,427)	(\$49,328)	(\$47,978)
Receipts - 01/01-12/31	1,242,955	1,227,041	1,272,886	1,451,740
Available Resources	\$1,076,063	\$1,184,614	\$1,223,558	\$1,403,762
Less Expenditures - 01/01 - 12/31	1,118,490	1,233,942	1,271,536	1,451,550
Cash on Hand as of December 31	(\$42,427)	(\$49,328)	(\$47,978)	(\$47,788)
Less: End of -Year Encumbrances	21,159	43,717	20,483	21,000
Unencumbered Balance as of December 31	(\$63,586)	(\$93,045)	(\$68,461)	(\$68,788)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Federal /State Grants	\$1,207,992	\$1,218,317	\$1,262,901	\$1,441,650
Dues and Memberships	34,963	8,724	9,985	10,090
TOTAL AMATS FUND RECEIPTS	\$1,242,955	\$1,227,041	\$1,272,886	\$1,451,740

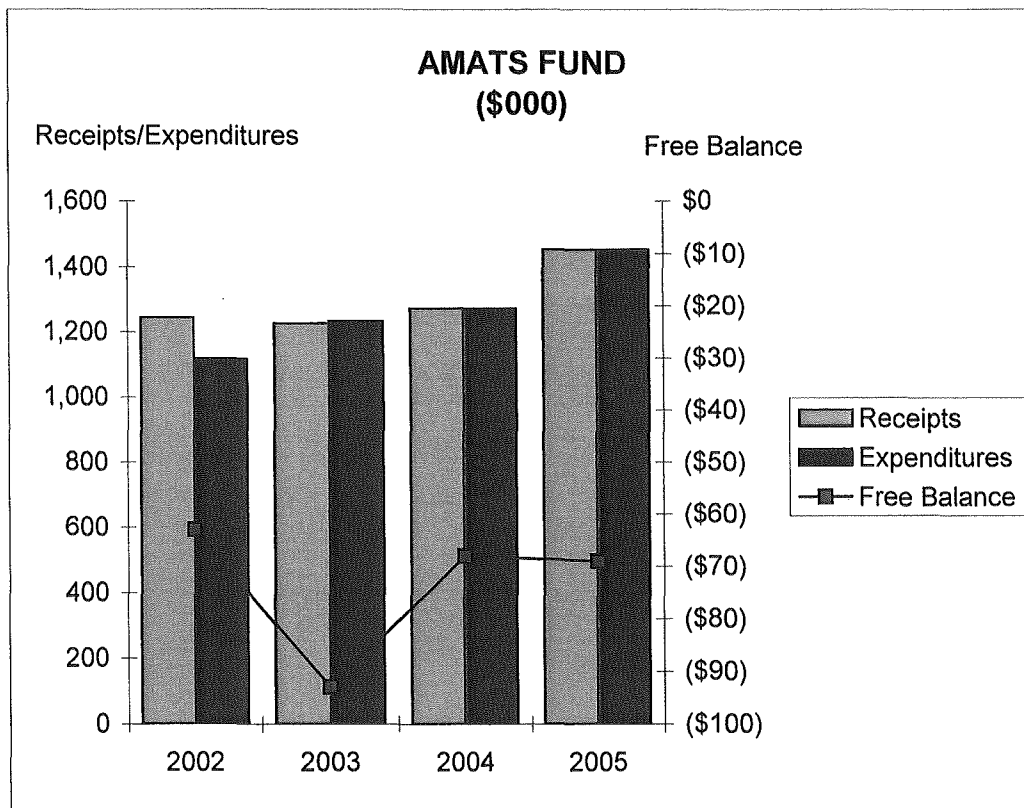
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$900,462	\$1,014,265	\$1,034,293	\$1,154,800
Other Operations & Maintenance	218,028	219,677	211,672	296,750
Capital Outlay	0	0	25,571	0
TOTAL AMATS FUND EXPENDITURES	\$1,118,490	\$1,233,942	\$1,271,536	\$1,451,550

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AMATS FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$167)	(\$42)	(\$49)	(\$48)
Receipts	1,243	1,227	1,273	1,452
Available Resources	\$1,076	\$1,185	\$1,224	\$1,404
Expenditures	1,118	1,234	1,272	1,452
Encumbrances	21	44	20	21
Total Uses	\$1,139	\$1,278	\$1,292	\$1,473
Free Balance December 31	(\$63)	(\$93)	(\$68)	(\$69)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

SUMMER LUNCH PROGRAM FUND (2140)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$23,725	\$16,562	\$5,572	(\$1,775)
Receipts - 01/01-12/31	106,668	116,834	136,056	137,420
Available Resources	\$130,393	\$133,396	\$141,628	\$135,645
Less Expenditures - 01/01 - 12/31	113,831	127,824	143,403	98,110
Cash on Hand as of December 31	\$16,562	\$5,572	(\$1,775)	\$37,535
Less: End of -Year Encumbrances	0	1,500	0	0
Unencumbered Balance as of December 31	\$16,562	\$4,072	(\$1,775)	\$37,535

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Service Revenues	\$106,668	\$116,834	\$136,056	\$137,420

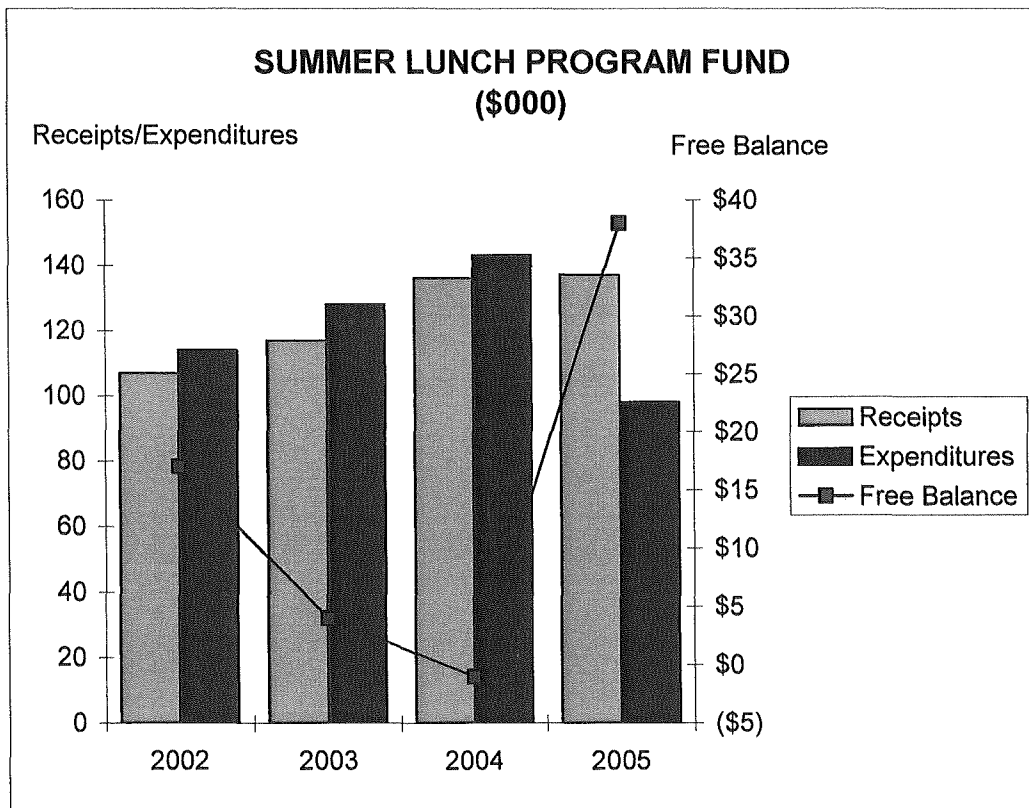
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$28,405	\$28,273	\$29,316	\$25,310
Other Operations & Maintenance	85,426	99,551	114,087	72,800
Capital Outlay	0	0	0	0
TOTAL SUMMER LUNCH PROGRAM FUND EXPENDITURES	\$113,831	\$127,824	\$143,403	\$98,110

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SUMMER LUNCH PROGRAM FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$24	\$17	\$6	(\$1)
Receipts	107	117	136	137
Available Resources	\$131	\$134	\$142	\$136
Expenditures	114	128	143	98
Encumbrances	0	2	0	0
Total Uses	\$114	\$130	\$143	\$98
Free Balance December 31	\$17	\$4	(\$1)	\$38



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

H.O.M.E. PROGRAM FUND (2146)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$469,436	\$1,204,697	\$1,231,064	\$1,992,727
Receipts - 01/01-12/31	2,590,161	1,680,801	2,472,837	2,497,580
Available Resources	\$3,059,597	\$2,885,498	\$3,703,901	\$4,490,307
Less Expenditures - 01/01 - 12/31	1,854,900	1,654,434	1,711,174	1,750,000
Cash on Hand as of December 31	\$1,204,697	\$1,231,064	\$1,992,727	\$2,740,307
Less: End of -Year Encumbrances	514,804	823,434	866,733	900,000
Unencumbered Balance as of December 31	\$689,893	\$407,630	\$1,125,994	\$1,840,307

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Governmental Revenues	\$1,455,469	\$1,000,484	\$1,749,792	\$1,767,290
Miscellaneous Revenues	422,813	401,729	460,230	464,840
Interfund Transfers	711,879	278,588	262,815	\$265,450
TOTAL H.O.M.E. PROGRAM FUND RECEIPTS	\$2,590,161	\$1,680,801	\$2,472,837	\$2,497,580

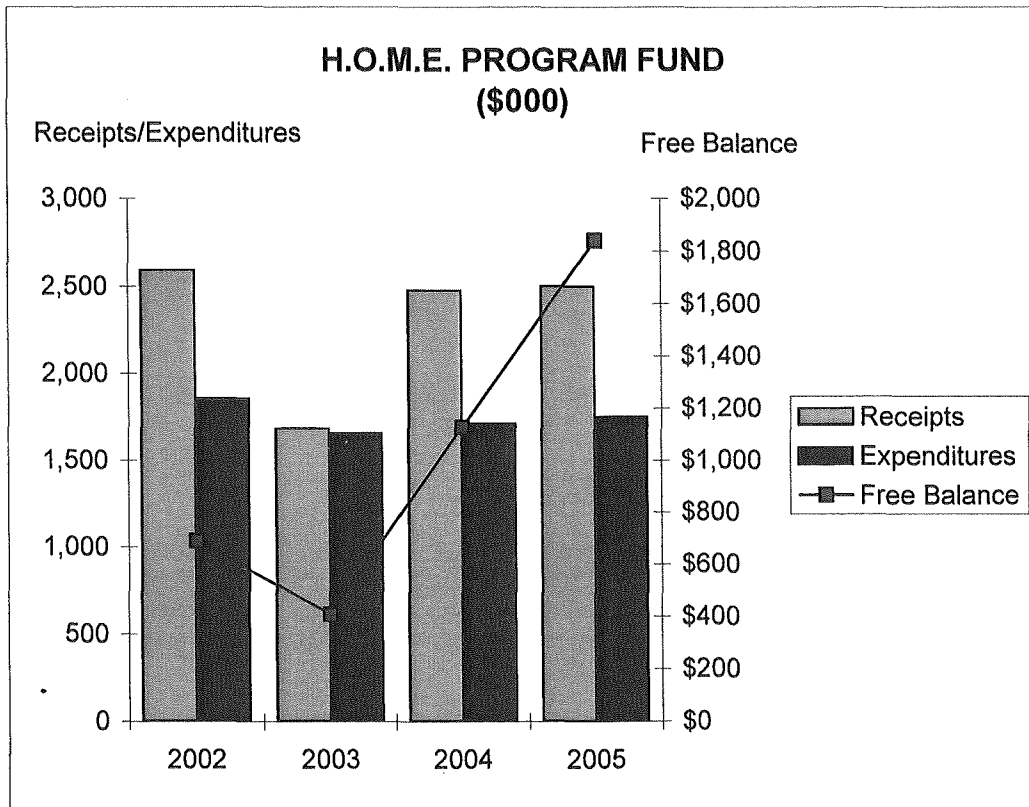
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	1,854,900	1,654,434	1,711,174	1,750,000
Capital Outlay	0	0	0	0
TOTAL H.O.M.E. PROGRAM FUND EXPENDITURES	\$1,854,900	\$1,654,434	\$1,711,174	\$1,750,000

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H.O.M.E. PROGRAM FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$469	\$1,204	\$1,231	\$1,993
Receipts	2,590	1,681	2,473	2,498
Available Resources	\$3,059	\$2,885	\$3,704	\$4,491
Expenditures	1,855	1,654	1,711	1,750
Encumbrances	515	823	867	900
Total Uses	\$2,370	\$2,477	\$2,578	\$2,650
Free Balance December 31	\$689	\$408	\$1,126	\$1,841



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

KAB LITTER CONTROL FUND (2185)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$0	\$0	\$740	(\$42,018)
Receipts - 01/01-12/31	82,800	123,788	49,177	152,000
Available Resources	\$82,800	\$123,788	\$49,917	\$109,982
Less Expenditures - 01/01 - 12/31	82,800	123,048	91,935	130,000
Cash on Hand as of December 31	\$0	\$740	(\$42,018)	(\$20,018)
Less: End of -Year Encumbrances		2,365	0	0
Unencumbered Balance as of December 31	\$0	(\$1,625)	(\$42,018)	(\$20,018)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Governmental Revenues	\$78,925	\$92,531	\$47,355	\$147,000
Miscellaneous Revenues	1,772	3,257	1,822	5,000
Interfund Transfers	2,103	28,000	0	0
TOTAL KAB LITTER CONTROL FUND RECEIPTS	\$82,800	\$123,788	\$49,177	\$152,000

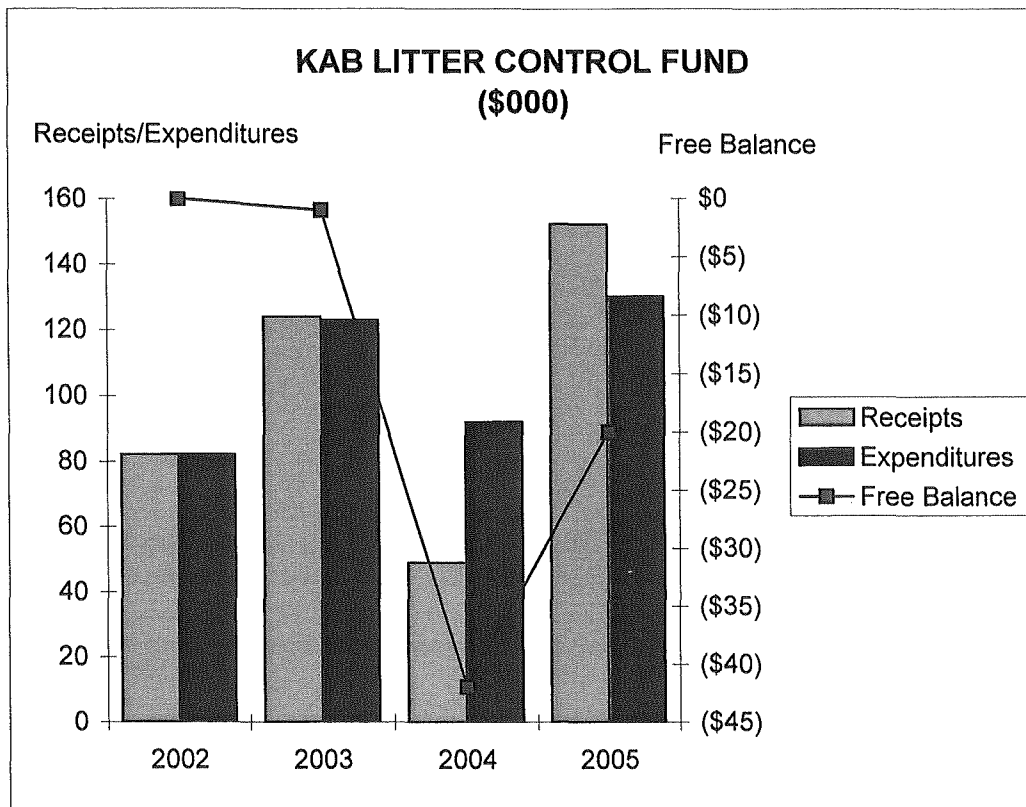
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	82,800	123,048	91,935	130,000
Capital Outlay	0	0	0	0
TOTAL KAB LITTER CONTROL FUND EXPENDITURES	\$82,800	\$123,048	\$91,935	\$130,000

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KAB LITTER CONTROL FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$0	\$0	\$1	(\$42)
Receipts	82	124	49	152
Available Resources	\$82	\$124	\$50	\$110
Expenditures	82	123	92	130
Encumbrances	0	2	0	0
Total Uses	\$82	\$125	\$92	\$130
Free Balance December 31	\$0	(\$1)	(\$42)	(\$20)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

TAX EQUIVALENCY FUND (2195)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$26,079	\$250,475	\$332,518	\$357,971
Receipts - 01/01-12/31	499,300	689,471	570,498	776,000
Available Resources	\$525,379	\$939,946	\$903,016	\$1,133,971
Less Expenditures - 01/01 - 12/31	274,904	607,428	545,045	560,000
Cash on Hand as of December 31	\$250,475	\$332,518	\$357,971	\$573,971
Less: End of -Year Encumbrances	22,331	22,756	539,000	540,000
Unencumbered Balance as of December 31	\$228,144	\$309,762	(\$181,029)	\$33,971

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Taxes and Assessments	\$373,684	\$461,335	\$416,967	\$616,000
Miscellaneous Revenue	125,616	228,136	153,531	160,000
TOTAL TAX EQUIVALENCY FUND RECEIPTS	\$499,300	\$689,471	\$570,498	\$776,000

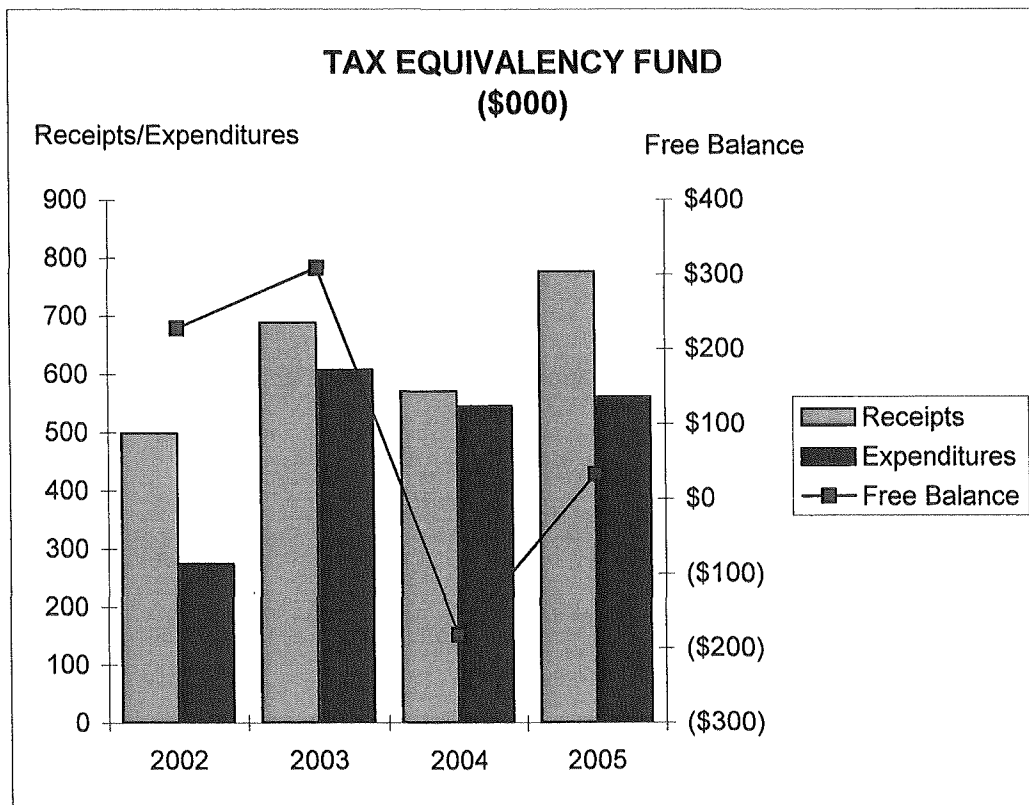
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	266,768	607,428	545,045	560,000
Capital Outlay	8,136	0	0	0
TOTAL TAX EQUIVALENCY FUND EXPENDITURES	\$274,904	\$607,428	\$545,045	\$560,000

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TAX EQUIVALENCY FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$26	\$250	\$332	\$357
Receipts	499	689	570	776
Available Resources	\$525	\$939	\$902	\$1,133
Expenditures	275	607	545	560
Encumbrances	22	23	539	540
Total Uses	\$297	\$630	\$1,084	\$1,100
Free Balance December 31	\$228	\$309	(\$182)	\$33



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

SPECIAL REVENUE LOANS FUND (2200)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$92,459	\$92,495	\$65,150	\$20,249
Receipts - 01/01-12/31	36	38,342	1,381	41,000
Available Resources	\$92,495	\$130,837	\$66,531	\$61,249
Less Expenditures - 01/01 - 12/31	0	65,687	46,282	50,000
Cash on Hand as of December 31	\$92,495	\$65,150	\$20,249	\$11,249
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$92,495	\$65,150	\$20,249	\$11,249

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Service Revenues	\$36	\$0	\$1,381	\$41,000
Miscellaneous Revenues	0	38,342	0	0
TOTAL SPECIAL REVENUE LOANS FUND RECEIPTS	\$36	\$38,342	\$1,381	\$41,000

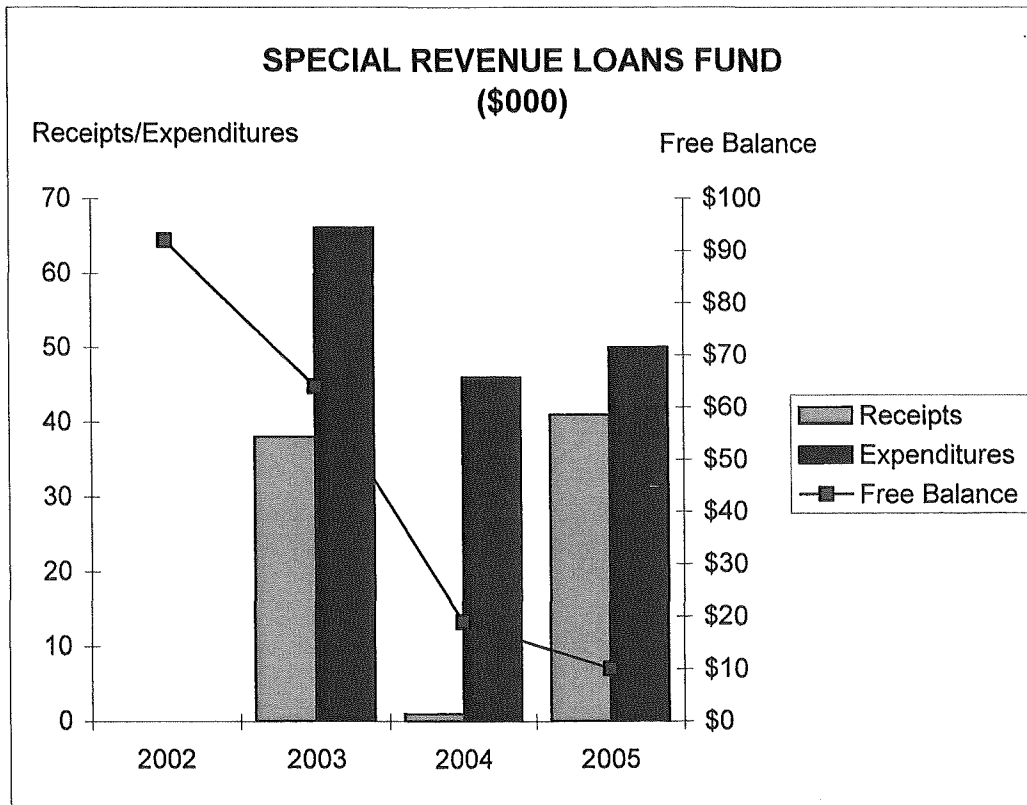
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	0	65,687	46,282	50,000
Capital Outlay	0	0	0	0
TOTAL SPECIAL REVENUE LOANS FUND EXPENDITURES	\$0	\$65,687	\$46,282	\$50,000

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SPECIAL REVENUE LOANS FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$92	\$92	\$64	\$19
Receipts	0	38	1	41
Available Resources	\$92	\$130	\$65	\$60
Expenditures	0	66	46	50
Encumbrances	0	0	0	0
Total Uses	\$0	\$66	\$46	\$50
Free Balance December 31	\$92	\$64	\$19	\$10



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

JEDD FUND (2240)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$12,527,261	\$13,285,343	\$13,575,700	\$8,539,505
Receipts - 01/01-12/31	50,067,554	22,121,011	23,251,107	18,262,740
Available Resources	\$62,594,815	\$35,406,354	\$36,826,807	\$26,802,245
Less Expenditures - 01/01 - 12/31	49,309,472	21,830,654	28,287,302	18,502,000
Cash on Hand as of December 31	\$13,285,343	\$13,575,700	\$8,539,505	\$8,300,245
Less: End of -Year Encumbrances	2,855,595	5,864,125	1,766,908	1,800,000
Unencumbered Balance as of December 31	\$10,429,748	\$7,711,575	\$6,772,597	\$6,500,245

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
JEDD Revenues	\$14,187,452	\$12,577,202	\$13,259,100	\$13,524,290
Governmental Revenues	0	12,300	0	0
Service Revenues	712,149	786,045	1,130,082	1,141,390
Note/Bond Proceeds	23,639,417	3,000,000	350,000	0
Miscellaneous Revenues	213,308	1,016,979	788,162	796,050
Interfund Transfers	11,315,228	4,728,485	7,723,763	2,801,010
TOTAL JEDD FUND RECEIPTS	\$50,067,554	\$22,121,011	\$23,251,107	\$18,262,740

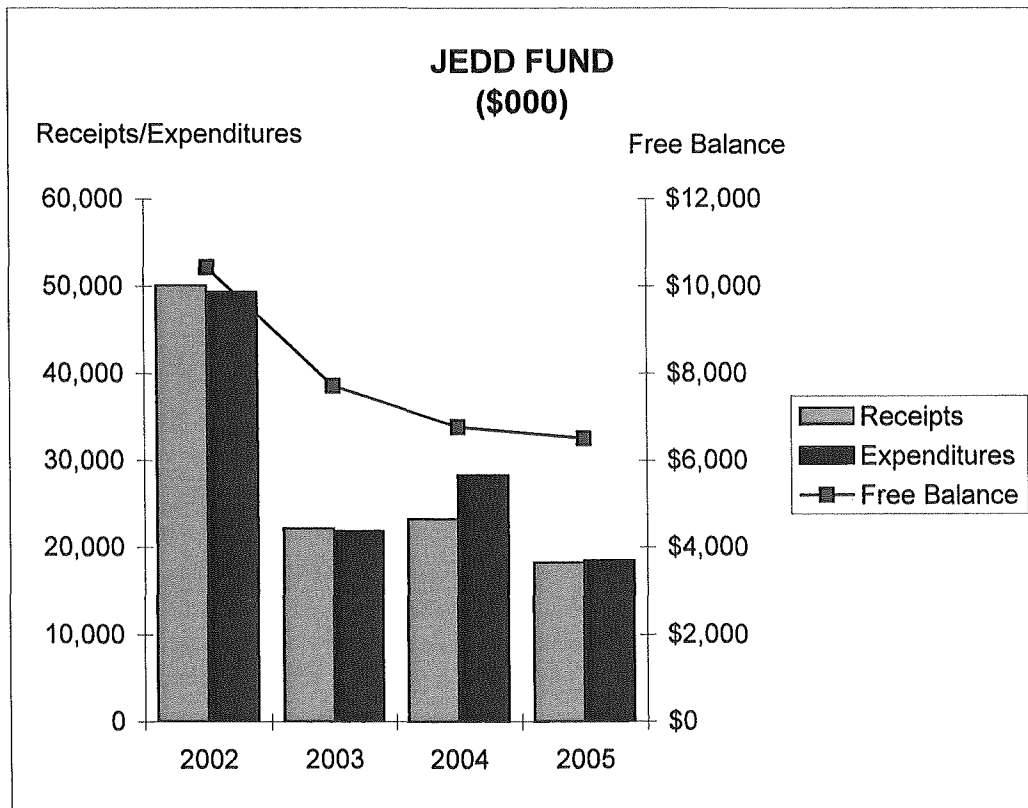
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$6,978	\$6,962	\$883	\$2,000
Other Operations & Maintenance	46,030,468	17,366,543	24,412,829	14,500,000
Capital Outlay	3,272,026	4,457,149	3,873,590	4,000,000
TOTAL JEDD FUND EXPENDITURES	\$49,309,472	\$21,830,654	\$28,287,302	\$18,502,000

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JEDD FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$12,527	\$13,286	\$13,576	\$8,540
Receipts	50,068	22,121	23,251	18,263
Available Resources	\$62,595	\$35,407	\$36,827	\$26,803
Expenditures	49,309	21,831	28,287	18,502
Encumbrances	2,856	5,864	1,767	1,800
Total Uses	\$52,165	\$27,695	\$30,054	\$20,302
Free Balance December 31	\$10,430	\$7,712	\$6,773	\$6,501



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

AMCIS FUND (2255)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$317,174	\$358,842	\$511,712	\$590,708
Receipts - 01/01-12/31	220,367	221,840	206,315	208,380
Available Resources	\$537,541	\$580,682	\$718,027	\$799,088
Less Expenditures - 01/01 - 12/31	178,699	68,970	127,319	229,150
Cash on Hand as of December 31	\$358,842	\$511,712	\$590,708	\$569,938
Less: End of -Year Encumbrances	89,273	127,586	52,417	53,000
Unencumbered Balance as of December 31	\$269,569	\$384,126	\$538,291	\$516,938

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Service Revenue	\$220,367	\$221,840	\$206,315	\$208,380

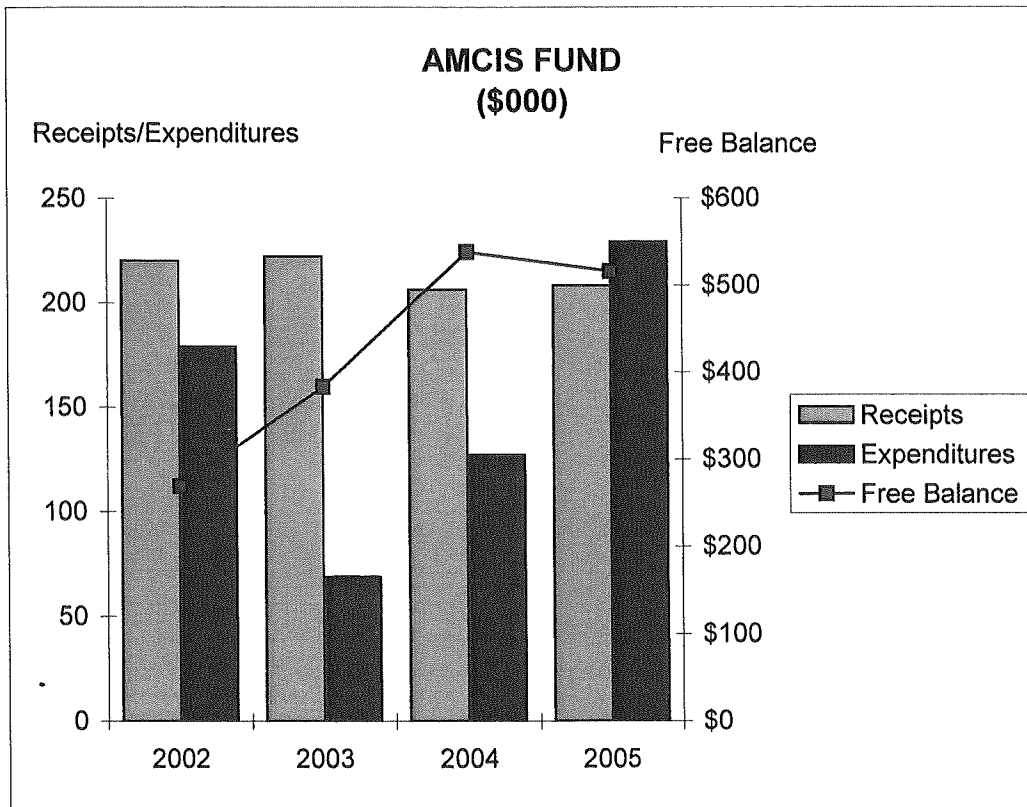
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0		\$0	\$0
Other Operations & Maintenance	178,699	68,970	127,319	229,150
Capital Outlay	0	0	0	0
TOTAL AMCIS FUND EXPENDITURES	\$178,699	\$68,970	\$127,319	\$229,150

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AMCIS FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$317	\$358	\$511	\$590
Receipts	220	222	206	208
Available Resources	\$537	\$580	\$717	\$798
Expenditures	179	69	127	229
Encumbrances	89	128	52	53
Total Uses	\$268	\$197	\$179	\$282
Free Balance December 31	\$269	\$383	\$538	\$516



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

PUBLIC HEALTH FUND (2290)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$585,300	\$857,095	\$804,035	\$820,953
Receipts - 01/01-12/31	1,926,889	1,941,545	1,360,588	1,374,210
Available Resources	\$2,512,189	\$2,798,640	\$2,164,623	\$2,195,163
Less Expenditures - 01/01 - 12/31	1,655,094	1,994,605	1,343,670	988,180
Cash on Hand as of December 31	\$857,095	\$804,035	\$820,953	\$1,206,983
Less: End of -Year Encumbrances	93,851	119,682	115,365	116,000
Unencumbered Balance as of December 31	\$763,244	\$684,353	\$705,588	\$1,090,983

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Licenses & Permits	\$580,036	\$534,646	\$199,502	\$201,500
Governmental Revenues	43,000	80,578	186,926	188,800
Service Revenues	1,190,916	1,153,175	807,287	815,360
Miscellaneous Revenues	90,510	171,819	145,378	146,840
Interfund Transfers	22,427	1,327	21,495	21,710
TOTAL PUBLIC HEALTH FUND RECEIPTS	\$1,926,889	\$1,941,545	\$1,360,588	\$1,374,210

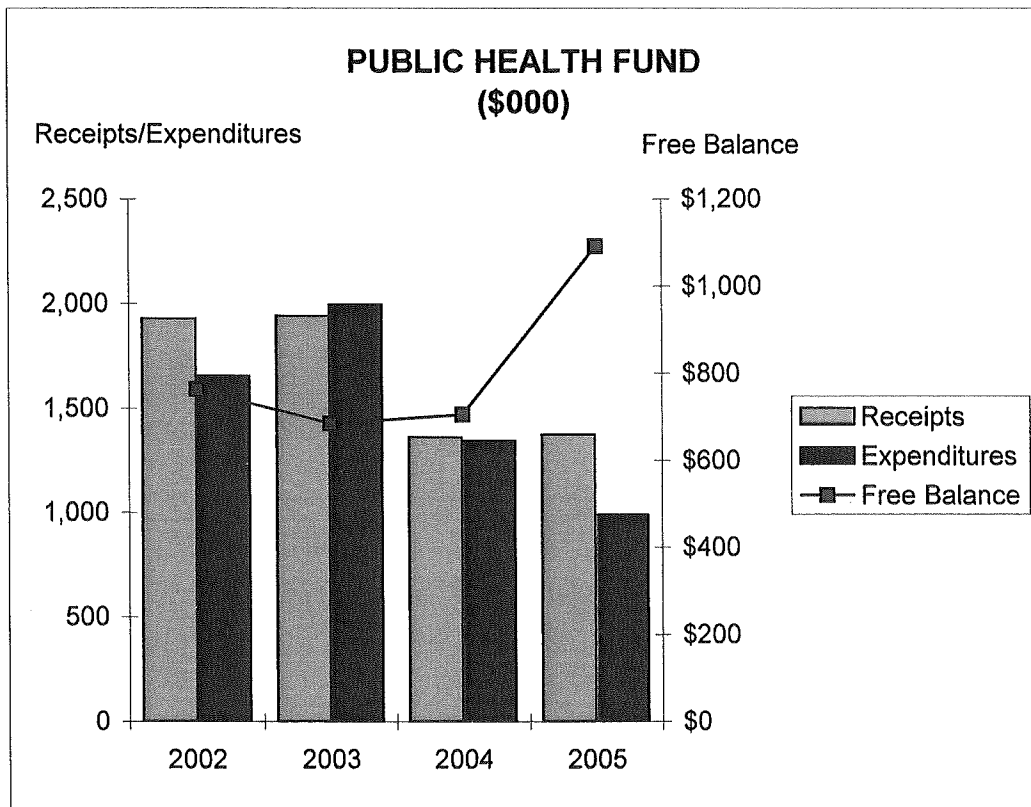
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$480,688	\$572,994	\$606,062	\$584,150
Other Operations & Maintenance	1,174,406	1,366,871	735,915	404,030
Capital Outlay	0	54,740	1,693	0
TOTAL PUBLIC HEALTH FUND EXPENDITURES	\$1,655,094	\$1,994,605	\$1,343,670	\$988,180

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PUBLIC HEALTH FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$585	\$857	\$804	\$821
Receipts	1,927	1,942	1,361	1,374
Available Resources	\$2,512	\$2,799	\$2,165	\$2,195
Expenditures	1,655	1,995	1,344	988
Encumbrances	94	120	115	116
Total Uses	\$1,749	\$2,115	\$1,459	\$1,104
Free Balance December 31	\$763	\$684	\$706	\$1,091



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

POLICE GRANTS FUND (2295)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$390,731	\$19,553	(\$973,282)	(\$2,065,837)
Receipts - 01/01-12/31	1,825,725	939,666	588,688	1,705,000
Available Resources	\$2,216,456	\$959,219	(\$384,594)	(\$360,837)
Less Expenditures - 01/01 - 12/31	2,196,903	1,932,501	1,681,243	1,117,420
Cash on Hand as of December 31	\$19,553	(\$973,282)	(\$2,065,837)	(\$1,478,257)
Less: End of -Year Encumbrances	341,438	374,094	244,842	245,000
Unencumbered Balance as of December 31	(\$321,885)	(\$1,347,376)	(\$2,310,679)	(\$1,723,257)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Governmental Revenues	\$1,423,541	\$572,598	\$485,688	\$1,600,000
Miscellaneous Revenues	15,329	366,055	3,000	5,000
Interfund Transfers	386,855	1,013	100,000	100,000
TOTAL POLICE GRANTS FUND RECEIPTS	\$1,825,725	\$939,666	\$588,688	\$1,705,000

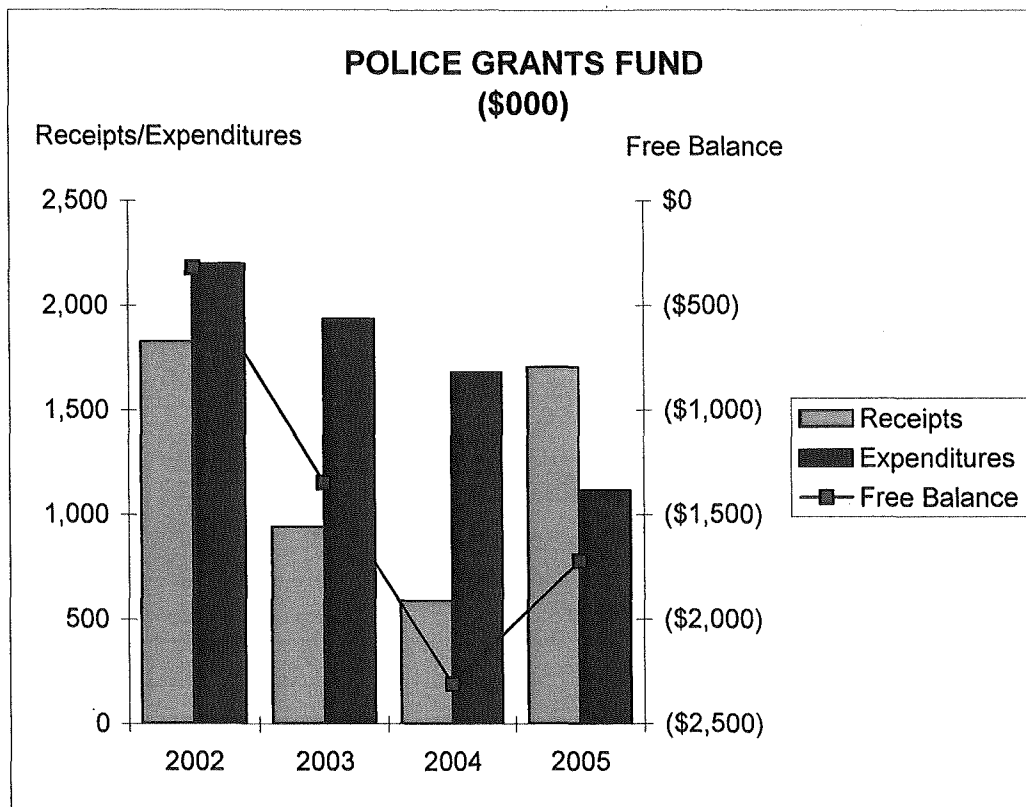
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$1,275,809	\$1,077,788	\$1,156,641	\$488,460
Other Operations & Maintenance	785,321	818,388	524,602	628,960
Capital Outlay	135,773	36,325	0	0
TOTAL POLICE GRANTS FUND EXPENDITURES	\$2,196,903	\$1,932,501	\$1,681,243	\$1,117,420

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POLICE GRANTS FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$391	\$20	(\$973)	(\$2,065)
Receipts	1,826	940	589	1,705
Available Resources	\$2,217	\$960	(\$384)	(\$360)
Expenditures	2,197	1,933	1,681	1,117
Encumbrances	341	374	245	245
Total Uses	\$2,538	\$2,307	\$1,926	\$1,362
Free Balance December 31	(\$321)	(\$1,347)	(\$2,310)	(\$1,722)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

VARIOUS DOMESTIC VIOLENCE FUND (2300)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$165,175)	(\$250,502)	(\$176,483)	(\$125,907)
Receipts - 01/01-12/31	73,372	170,758	127,328	170,000
Available Resources	(\$91,803)	(\$79,744)	(\$49,155)	\$44,093
Less Expenditures - 01/01 - 12/31	158,699	96,739	76,752	125,150
Cash on Hand as of December 31	(\$250,502)	(\$176,483)	(\$125,907)	(\$81,057)
Less: End of -Year Encumbrances	79,201	122,520	81,625	92,000
Unencumbered Balance as of December 31	(\$329,703)	(\$299,003)	(\$207,532)	(\$173,057)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Governmental Revenues	\$62,311	\$90,157	\$47,328	\$90,000
Miscellaneous Revenues	11,061	601	0	0
Interfund Transfer	0	80,000	80,000	80,000
TOTAL VARIOUS DOMESTIC VIOLENCE FUND RECEIPTS	\$73,372	\$170,758	\$127,328	\$170,000

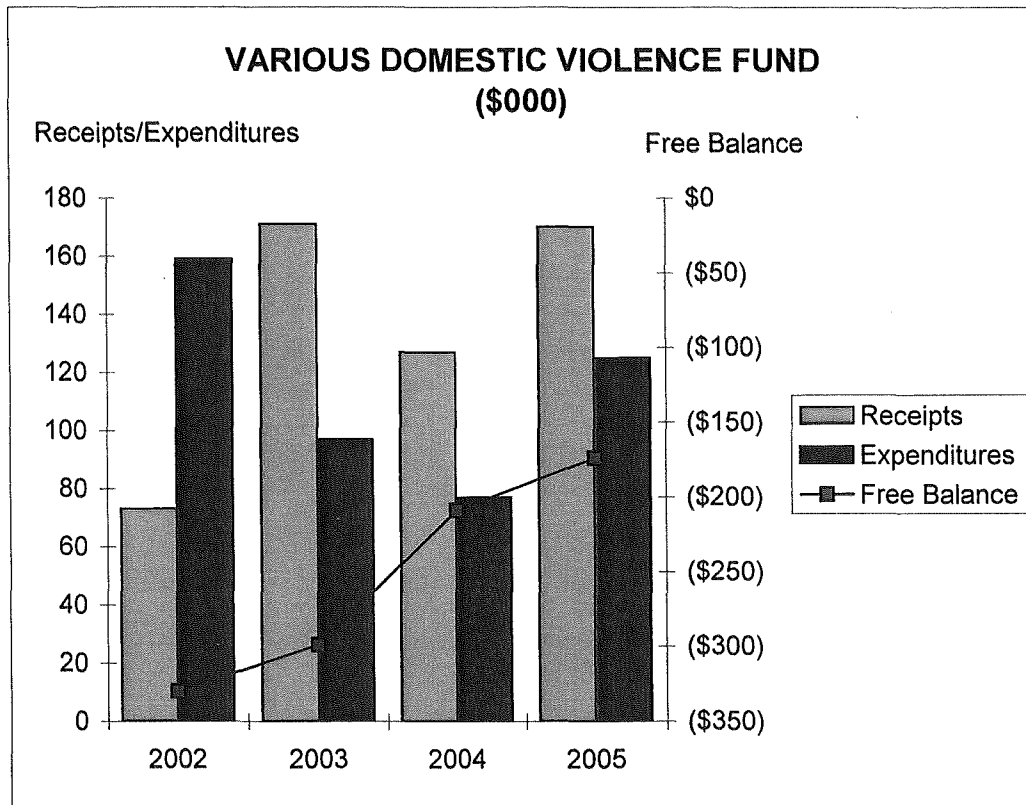
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$60,767	\$26,388	\$28,339	\$28,820
Other Operations & Maintenance	97,932	70,351	48,413	96,330
Capital Outlay -	0	0	0	0
TOTAL VARIOUS DOMESTIC VIOLENCE FUND EXPENDITURES	\$158,699	\$96,739	\$76,752	\$125,150

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VARIOUS DOMESTIC VIOLENCE FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$165)	(\$251)	(\$177)	(\$127)
Receipts	73	171	127	170
Available Resources	(\$92)	(\$80)	(\$50)	\$43
Expenditures	159	97	77	125
Encumbrances	79	122	82	92
Total Uses	\$238	\$219	\$159	\$217
Free Balance December 31	(\$330)	(\$299)	(\$209)	(\$174)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

SAFETY PROGRAMS FUND (2305)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$178,028	(\$60,479)	(\$124,327)	\$91,910
Receipts - 01/01-12/31	455,327	1,452,673	1,029,627	1,039,420
Available Resources	\$633,355	\$1,392,194	\$905,300	\$1,131,330
Less Expenditures - 01/01 - 12/31	693,834	1,516,521	813,390	726,580
Cash on Hand as of December 31	(\$60,479)	(\$124,327)	\$91,910	\$404,750
Less: End of -Year Encumbrances	101,814	232,229	161,950	162,000
Unencumbered Balance as of December 31	(\$162,293)	(\$356,556)	(\$70,040)	\$242,750

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Investment Earnings	\$4,704	\$9,992	\$9,437	\$9,000
Taxes & Assessments	0	15,214	0	0
Governmental Revenues	152,813	705,379	642,806	649,240
Service Revenues	106,440	85,663	99,359	100,360
Miscellaneous Revenues	184,726	279,744	236,707	239,080
Interfund Transfers	6,644	356,681	41,318	41,740
TOTAL SAFETY PROGRAMS FUND RECEIPTS	\$455,327	\$1,452,673	\$1,029,627	\$1,039,420

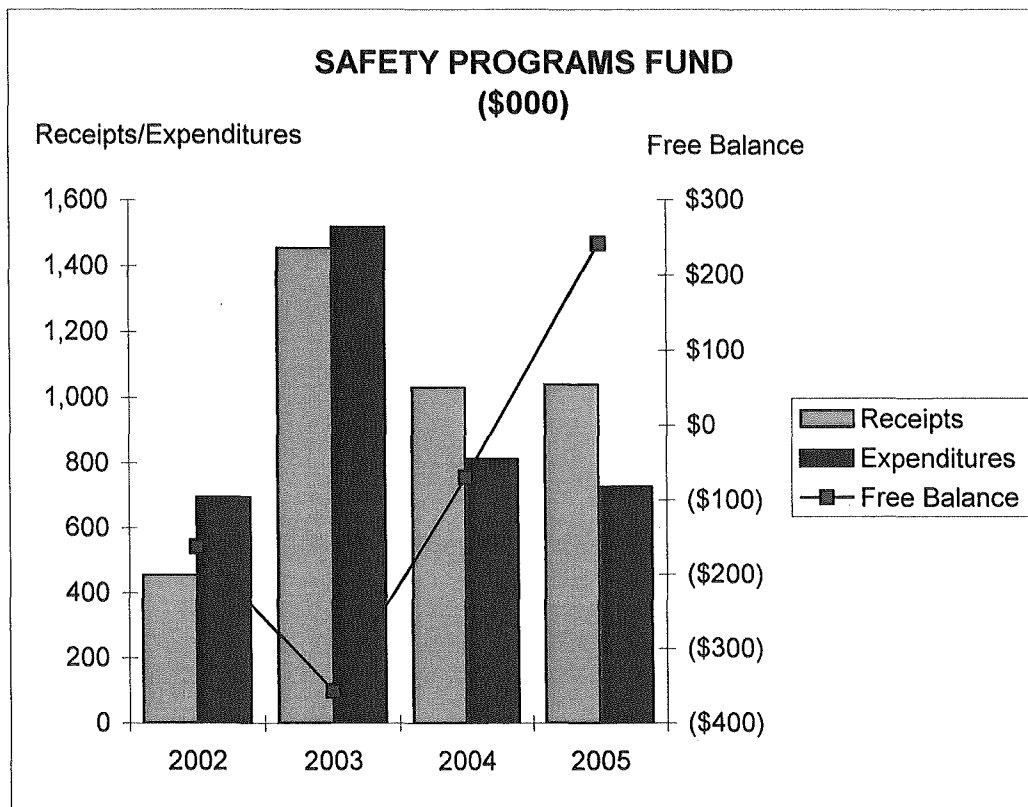
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$66,033	\$69,119	\$11,131	\$79,480
Other Operations & Maintenance	572,974	1,327,168	607,708	547,100
Capital Outlay	54,827	120,234	194,551	100,000
TOTAL SAFETY PROGRAMS FUND EXPENDITURES	\$693,834	\$1,516,521	\$813,390	\$726,580

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SAFETY PROGRAMS FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$178	(\$61)	(\$125)	\$92
Receipts	455	1,453	1,030	1,039
Available Resources	\$633	\$1,392	\$905	\$1,131
Expenditures	694	1,517	813	727
Encumbrances	102	232	162	162
Total Uses	\$796	\$1,749	\$975	\$889
Free Balance December 31	(\$163)	(\$357)	(\$70)	\$242



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

HEALTH GRANTS FUND (2315)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$152,582)	(\$241,497)	(\$39,787)	\$627,898
Receipts - 01/01-12/31	5,636,141	7,109,073	7,263,029	7,335,460
Available Resources	\$5,483,559	\$6,867,576	\$7,223,242	\$7,963,358
Less Expenditures - 01/01 - 12/31	5,725,056	6,907,363	6,595,344	5,200,240
Cash on Hand as of December 31	(\$241,497)	(\$39,787)	\$627,898	\$2,763,118
Less: End of -Year Encumbrances	1,713,357	1,826,503	1,019,646	1,020,000
Unencumbered Balance as of December 31	(\$1,954,854)	(\$1,866,290)	(\$391,748)	\$1,743,118

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Investment Earnings	\$3,844	\$3,524	\$14,077	\$14,000
Licenses and Permits	14,950	10,358	23,790	24,030
Governmental Revenues	3,169,992	3,613,490	5,628,851	5,685,140
Service Revenues	2,199,897	3,207,284	1,018,293	1,028,480
Miscellaneous Revenues	17,807	57,332	102,183	103,210
Interfund Transfers	229,651	217,085	475,835	480,600
TOTAL HEALTH GRANTS FUND RECEIPTS	\$5,636,141	\$7,109,073	\$7,263,029	\$7,335,460

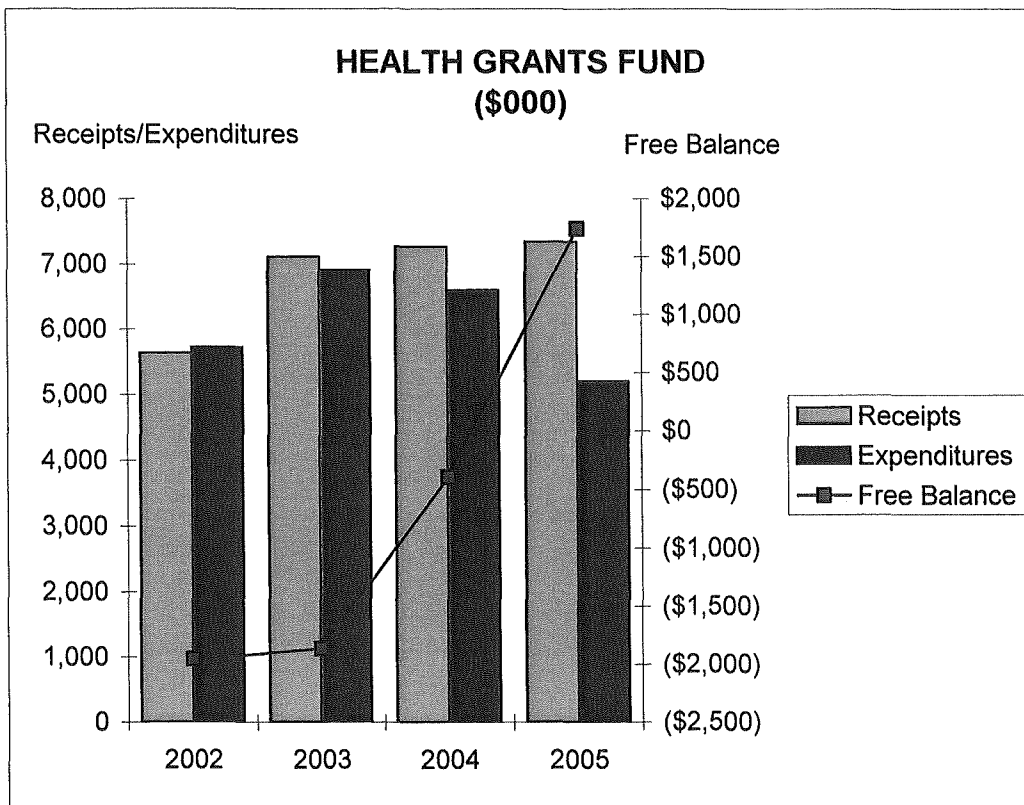
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$2,393,049	\$2,517,074	\$2,645,280	\$2,584,260
Other Operations & Maintenance	3,332,007	4,390,289	3,950,064	2,615,980
Capital Outlay	0	0	0	0
TOTAL HEALTH GRANTS FUND EXPENDITURES	\$5,725,056	\$6,907,363	\$6,595,344	\$5,200,240

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HEALTH GRANTS FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$153)	(\$242)	(\$40)	\$628
Receipts	5,636	7,109	7,263	7,335
Available Resources	\$5,483	\$6,867	\$7,223	\$7,963
Expenditures	5,725	6,907	6,595	5,200
Encumbrances	1,713	1,827	1,020	1,020
Total Uses	\$7,438	\$8,734	\$7,615	\$6,220
Free Balance December 31	(\$1,955)	(\$1,867)	(\$392)	\$1,743



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

CITY FACILITIES OPERATING FUND (2320)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$2,474,758	\$2,592,705	(\$331,603)	\$883,897
Receipts - 01/01-12/31	7,627,818	4,517,918	5,421,216	6,471,300
Available Resources	\$10,102,576	\$7,110,623	\$5,089,613	\$7,355,197
Less Expenditures - 01/01 - 12/31	7,509,871	7,442,226	4,205,716	6,193,790
Cash on Hand as of December 31	\$2,592,705	(\$331,603)	\$883,897	\$1,161,407
Less: End of -Year Encumbrances	4,327,427	1,239,088	4,077,543	4,080,000
Unencumbered Balance as of December 31	(\$1,734,722)	(\$1,570,691)	(\$3,193,646)	(\$2,918,593)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Taxes	\$0	\$0	\$582,664	\$594,320
Taxes and Assessments	425,291	434,194	498,133	503,120
Licenses & Permits	0	0	100	110
Governmental Revenues	50,000	128,686	173,238	174,980
Service Revenues	159,923	315,888	195,083	197,040
Note/Bond Proceeds	1,950,000	0	1,000,000	1,000,000
Miscellaneous Revenues	1,190,185	1,234,224	1,347,183	2,360,660
Interfund Transfers	3,852,419	2,280,260	1,613,048	1,629,180
Interfund Service Revenues	0	124,666	11,767	11,890
TOTAL CITY FACILITIES OPERATING FUND RECEIPTS	\$7,627,818	\$4,517,918	\$5,421,216	\$6,471,300

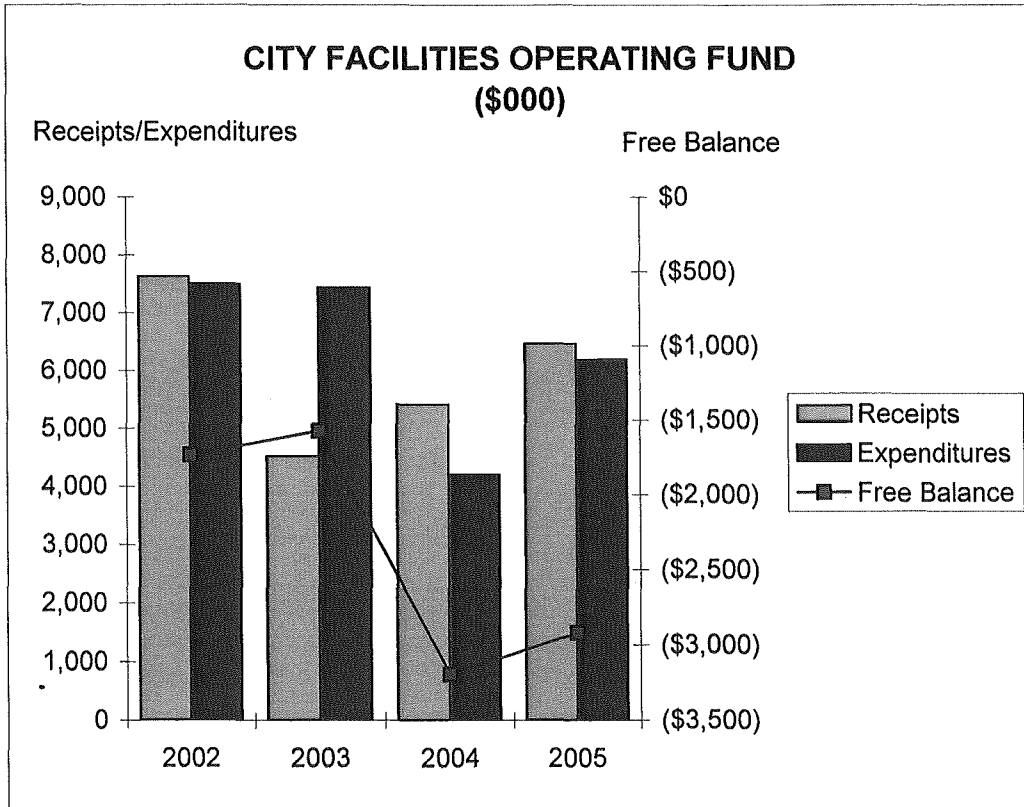
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$110,479	\$146,529	\$149,550	\$178,620
Other Operations & Maintenance	2,673,443	2,607,858	2,484,169	3,895,170
Capital Outlay	4,725,949	4,687,839	1,571,997	2,120,000
TOTAL CITY FACILITIES OPERATING FUND EXPENDITURES	\$7,509,871	\$7,442,226	\$4,205,716	\$6,193,790

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CITY FACILITIES OPERATING FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$2,475	\$2,593	(\$331)	\$884
Receipts	7,628	4,518	5,421	6,471
Available Resources	\$10,103	\$7,111	\$5,090	\$7,355
Expenditures	7,510	7,442	4,206	6,194
Encumbrances	4,327	1,239	4,078	4,080
Total Uses	\$11,837	\$8,681	\$8,284	\$10,274
Free Balance December 31	(\$1,734)	(\$1,570)	(\$3,194)	(\$2,919)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

LOCAL COMMUNICATIONS FUND (2325)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$200,000)	\$0	\$0	\$0
Receipts - 01/01-12/31	200,000	0	0	0
Available Resources	\$0	\$0	\$0	\$0
Less Expenditures - 01/01 - 12/31	0	0	0	0
Cash on Hand as of December 31	\$0	\$0	\$0	\$0
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$0	\$0	\$0	\$0

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Governmental Revenues	\$200,000	\$0	\$0	\$0

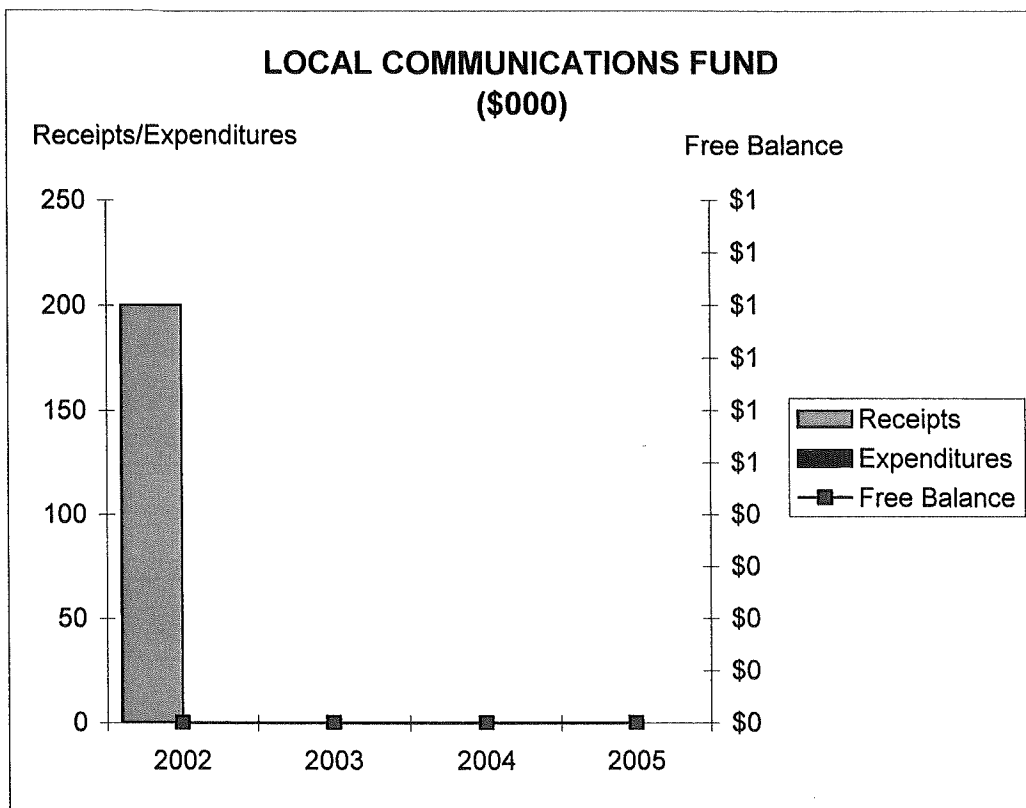
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL LOCAL COMMUNICATIONS FUND EXPENDITURES	\$0	\$0	\$0	\$0

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LOCAL COMMUNICATIONS FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$200)	\$0	\$0	\$0
Receipts	200	0	0	0
Available Resources	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Encumbrances	0	0	0	0
Total Uses	\$0	\$0	\$0	\$0
Free Balance December 31	\$0	\$0	\$0	\$0



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

VARIOUS PURPOSE FUNDING FUND (2330)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$449,333	\$282,216	(\$465,877)	(\$2,000,459)
Receipts - 01/01-12/31	1,374,147	782,841	1,149,589	2,162,710
Available Resources	\$1,823,480	\$1,065,057	\$683,712	\$162,251
Less Expenditures - 01/01 - 12/31	1,541,264	1,530,934	2,684,171	1,868,530
Cash on Hand as of December 31	\$282,216	(\$465,877)	(\$2,000,459)	(\$1,706,279)
Less: End of -Year Encumbrances	202,162	430,733	532,725	533,000
Unencumbered Balance as of December 31	\$80,054	(\$896,610)	(\$2,533,184)	(\$2,239,279)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Tax	\$0	\$0	\$193,096	\$197,000
Investment Earnings	15,508	20,068	13,232	13,000
Governmental Revenues	133,510	0	65,000	65,650
Service Revenues	362,234	377,399	326,199	329,470
Miscellaneous Revenues	442,078	330,396	497,717	1,502,700
Interfund Transfers	420,817	54,978	54,345	54,890
TOTAL VARIOUS PURPOSE FUNDING FUND RECEIPTS	\$1,374,147	\$782,841	\$1,149,589	\$2,162,710

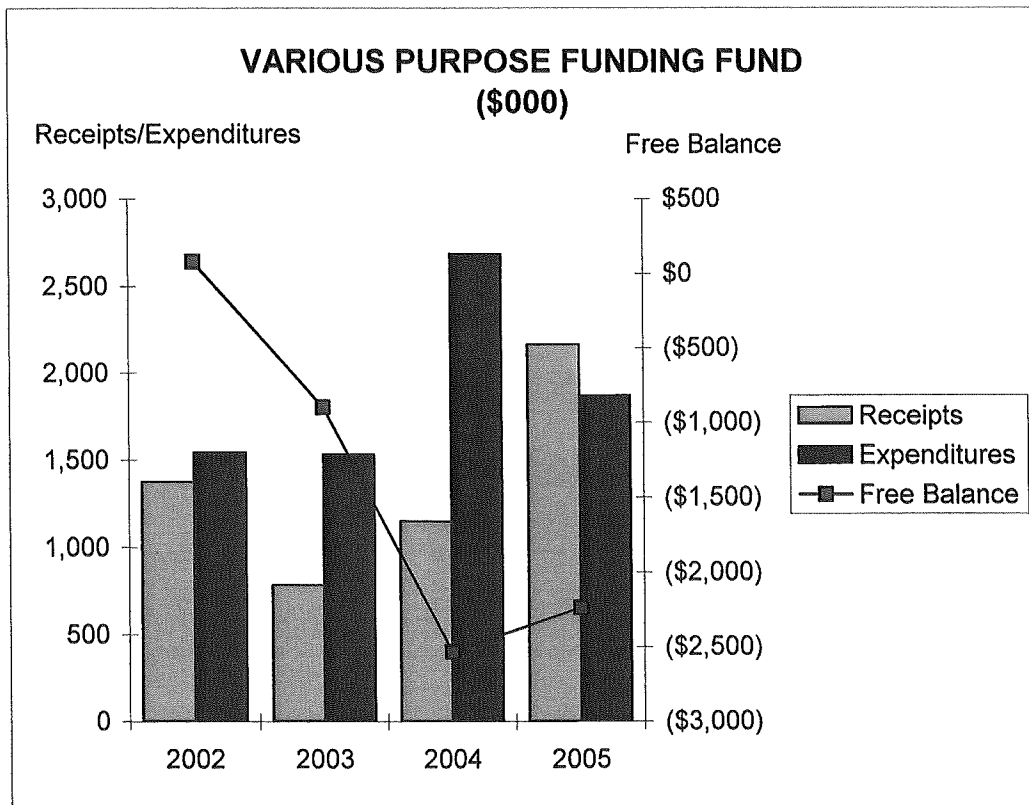
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$97,309	\$110,564	\$122,770	\$96,940
Other Operations & Maintenance	1,355,006	742,795	1,058,699	1,271,590
Capital Outlay	88,949	677,575	1,502,702	500,000
TOTAL VARIOUS PURPOSE FUNDING FUND EXPENDITURES	\$1,541,264	\$1,530,934	\$2,684,171	\$1,868,530

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VARIOUS PURPOSE FUNDING FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$449	\$282	(\$466)	(\$2,000)
Receipts	1,374	783	1,150	2,163
Available Resources	\$1,823	\$1,065	\$684	\$163
Expenditures	1,541	1,531	2,684	1,869
Encumbrances	202	431	533	533
Total Uses	\$1,743	\$1,962	\$3,217	\$2,402
Free Balance December 31	\$80	(\$897)	(\$2,533)	(\$2,239)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

DEPOSITS FUND (2340)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$1,153,333	\$647,880	\$376,336	\$2,977,293
Receipts - 01/01-12/31	142,900,474	142,938,515	143,517,640	201,208,610
Available Resources	\$144,053,807	\$143,586,395	\$143,893,976	\$204,185,903
Less Expenditures - 01/01 - 12/31	143,405,927	143,210,059	140,916,683	202,576,000
Cash on Hand as of December 31	\$647,880	\$376,336	\$2,977,293	\$1,609,903
Less: End of -Year Encumbrances	0	0	4,000	4,000
Unencumbered Balance as of December 31	\$647,880	\$376,336	\$2,973,293	\$1,605,903

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Investment Earnings	\$1,577,207	\$1,059,582	\$42,816	\$42,000
Taxes & Assessments	0	150,000	0	0
Licenses and Permits	74,570	91,180	82,184	83,010
Service Revenues	153,920	0	0	0
Miscellaneous Revenues	711,702	540,240	1,072,863	1,083,600
Interfund Transfers	3,326,738	1,575,948	0	0
Interfund Service Revenues	137,056,337	139,521,565	142,319,777	200,000,000
TOTAL DEPOSITS FUND RECEIPTS	\$142,900,474	\$142,938,515	\$143,517,640	\$201,208,610

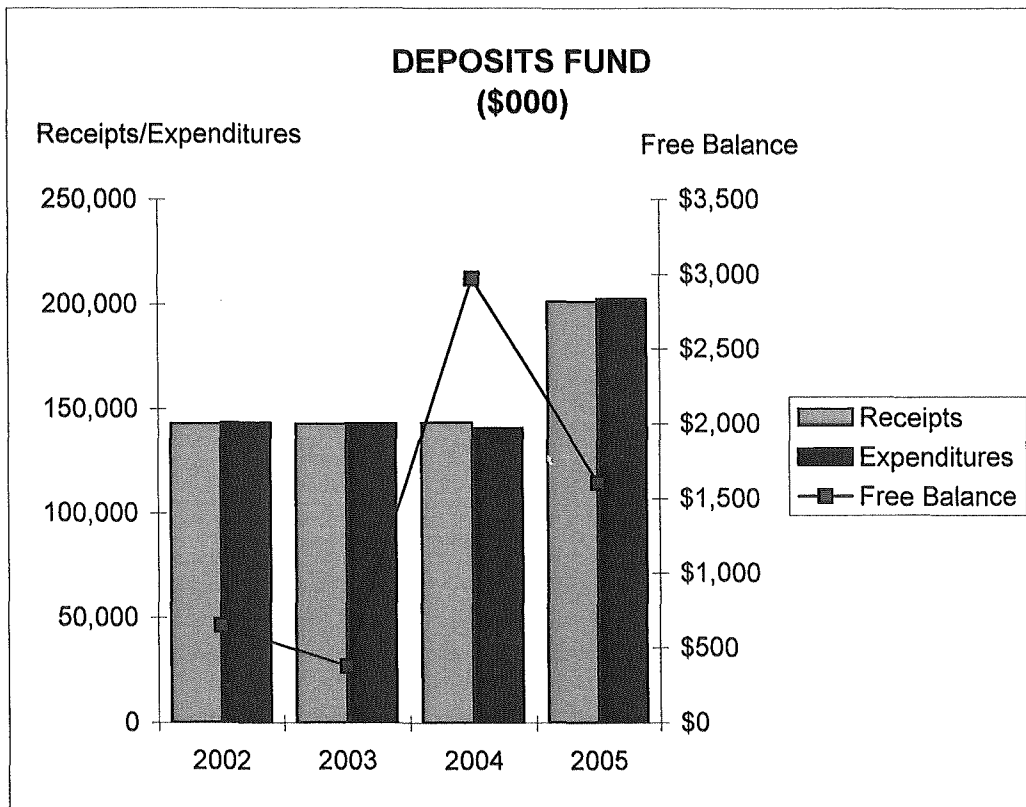
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$10,000,000
Other Operations & Maintenance	143,405,927	143,210,059	140,916,683	192,576,000
Capital Outlay	0	0	0	0
TOTAL DEPOSITS FUND EXPENDITURES	\$143,405,927	\$143,210,059	\$140,916,683	\$202,576,000

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DEPOSITS FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$1,153	\$647	\$376	\$2,977
Receipts	142,900	142,939	143,518	201,209
Available Resources	\$144,053	\$143,586	\$143,894	\$204,186
Expenditures	143,406	143,210	140,917	202,576
Encumbrances	0	0	4	4
Total Uses	\$143,406	\$143,210	\$140,921	\$202,580
Free Balance December 31	\$647	\$376	\$2,973	\$1,606



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

COMMUNITY LEARNING CENTERS FUND (2355)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$0	\$0	(\$203,405)	\$5,033,250
Receipts - 01/01-12/31	0	0	9,220,318	11,558,780
Available Resources	\$0	\$0	\$9,016,913	\$16,592,030
Less Expenditures - 01/01 - 12/31	0	203,405	3,983,663	12,500,000
Cash on Hand as of December 31	\$0	(\$203,405)	\$5,033,250	\$4,092,030
Less: End of -Year Encumbrances	0	0	14,339	14,400
Unencumbered Balance as of December 31	\$0	(\$203,405)	\$5,018,911	\$4,077,630

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Taxes	\$0	\$0	\$8,504,724	\$11,500,000
Note/Bond Proceeds	0	0	657,400	0
Miscellaneous Revenues	0	0	58,194	58,780
TOTAL COMMUNITY LEARNING CENTERS FUND RECEIPTS	\$0	\$0	\$9,220,318	\$11,558,780

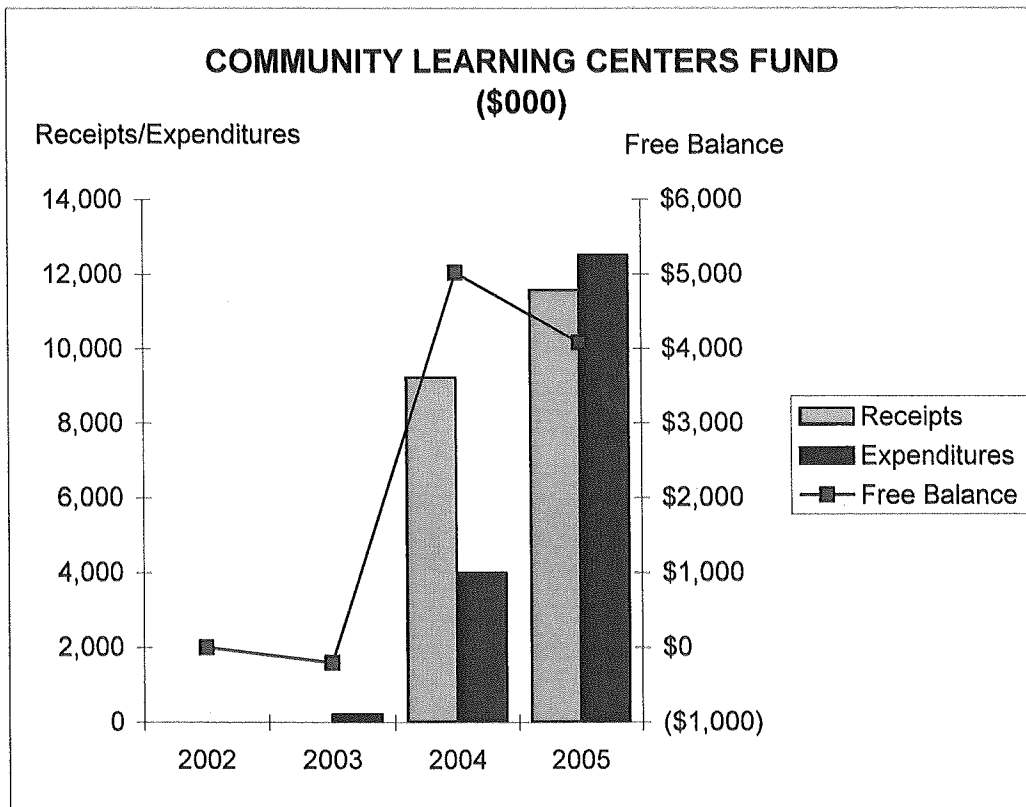
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	0	203,405	3,983,663	12,500,000
Capital Outlay	0	0	0	0
TOTAL COMMUNITY LEARNING CENTERS FUND EXPENDITURES	\$0	\$203,405	\$3,983,663	\$12,500,000

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COMMUNITY LEARNING CENTERS FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$0	\$0	(\$203)	\$5,033
Receipts	0	0	9,220	11,559
Available Resources	\$0	\$0	\$9,017	\$16,592
Expenditures	0	203	3,984	12,500
Encumbrances	0	0	14	14
Total Uses	\$0	\$203	\$3,998	\$12,514
Free Balance December 31	\$0	(\$203)	\$5,019	\$4,078



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

GENERAL BOND PAYMENT FUND (3000)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$328,529	\$345,183	\$363,500	\$293,236
Receipts - 01/01-12/31	961,581	1,053,281	340,217	414,000
Available Resources	\$1,290,110	\$1,398,464	\$703,717	\$707,236
Less Expenditures - 01/01 - 12/31	944,927	1,034,964	410,481	413,510
Cash on Hand as of December 31	\$345,183	\$363,500	\$293,236	\$293,726
Less: End of -Year Encumbrances	2,447	6,198	3,338	3,400
Unencumbered Balance as of December 31	\$342,736	\$357,302	\$289,898	\$290,326

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Property Taxes	\$961,581	\$1,053,281	\$340,217	\$414,000

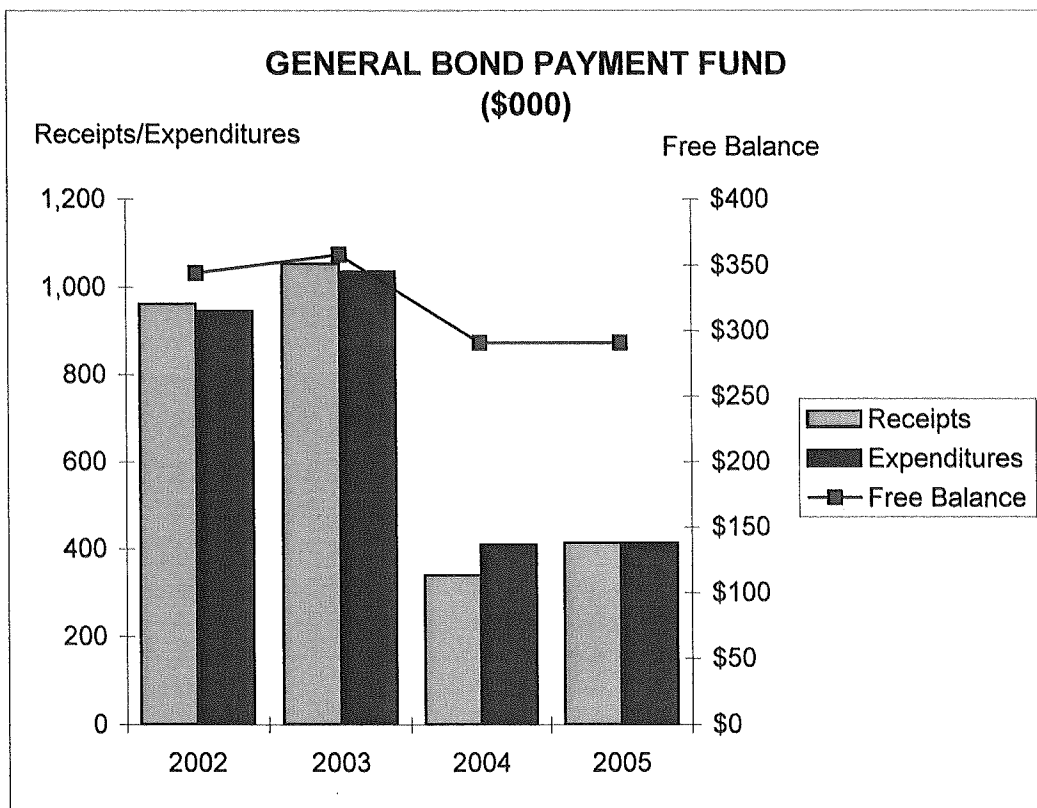
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$290,482	\$302,142	\$318,508	\$320,950
Other Operations & Maintenance	654,445	732,822	91,973	92,560
Capital Outlay	0	0	0	0
TOTAL GENERAL BOND PAYMENT FUND EXPENDITURES	\$944,927	\$1,034,964	\$410,481	\$413,510

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GENERAL BOND PAYMENT FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$329	\$346	\$364	\$294
Receipts	962	1,053	340	414
Available Resources	\$1,291	\$1,399	\$704	\$708
Expenditures	945	1,035	410	414
Encumbrances	2	6	3	3
Total Uses	\$947	\$1,041	\$413	\$417
Free Balance December 31	\$344	\$358	\$291	\$291



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

CAPITAL PROJECTS FUND (4048)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$1,807,532)	(\$2,306,791)	(\$1,793,055)	(\$1,686,298)
Receipts - 01/01-12/31	652,200	1,349,569	2,559,415	2,873,570
Available Resources	(\$1,155,332)	(\$957,222)	\$766,360	\$1,187,272
Less Expenditures - 01/01 - 12/31	1,151,459	835,833	2,452,658	2,900,000
Cash on Hand as of December 31	(\$2,306,791)	(\$1,793,055)	(\$1,686,298)	(\$1,712,728)
Less: End of -Year Encumbrances	523,166	368,654	540,808	541,000
Unencumbered Balance as of December 31	(\$2,829,957)	(\$2,161,709)	(\$2,227,106)	(\$2,253,728)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Taxes	\$0	\$0	\$147,757	\$150,720
Licenses and Permits	51,892	13,041	35,230	35,590
Governmental Revenues	0	526,809	222,748	224,980
Note/Bond Proceeds	575,000	0	1,795,000	2,000,000
Miscellaneous Revenues	25,308	787,527	80,577	81,390
Interfund Transfers	0	22,192	278,103	380,890
TOTAL CAPITAL PROJECTS FUND RECEIPTS	\$652,200	\$1,349,569	\$2,559,415	\$2,873,570

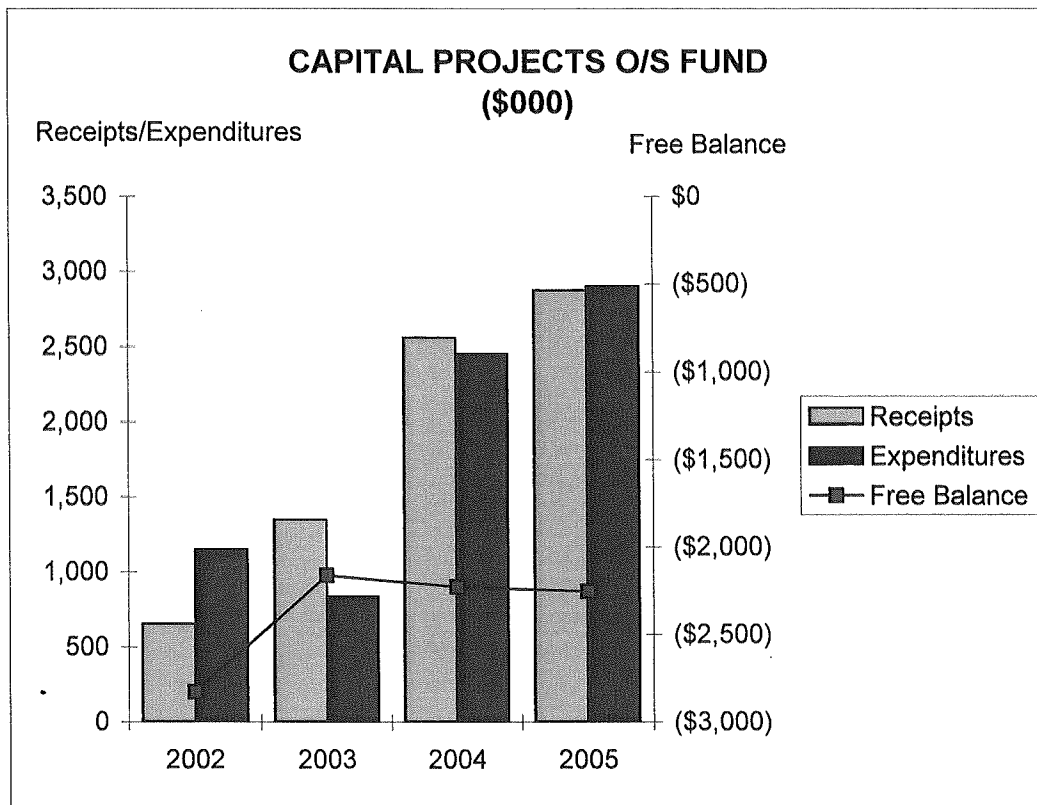
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$56	\$3,220	\$357	\$20,000
Other Operations & Maintenance	717,846	547,158	2,351,287	2,680,000
Capital Outlay	433,557	285,455	101,014	200,000
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	\$1,151,459	\$835,833	\$2,452,658	\$2,900,000

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CAPITAL PROJECTS O/S FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$1,808)	(\$2,307)	(\$1,793)	(\$1,687)
Receipts	652	1,350	2,559	2,874
Available Resources	(\$1,156)	(\$957)	\$766	\$1,187
Expenditures	1,151	836	2,453	2,900
Encumbrances	523	369	541	541
Total Uses	\$1,674	\$1,205	\$2,994	\$3,441
Free Balance December 31	(\$2,830)	(\$2,162)	(\$2,228)	(\$2,254)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

ROAD & BRIDGE IMPROVEMENTS FUND (4050)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$353,379)	\$799,248	(\$889,581)	\$3,357,017
Receipts - 01/01-12/31	3,618,648	5,773,100	9,320,523	6,108,320
Available Resources	\$3,265,269	\$6,572,348	\$8,430,942	\$9,465,337
Less Expenditures - 01/01 - 12/31	2,466,021	7,461,929	5,073,925	6,000,000
Cash on Hand as of December 31	\$799,248	(\$889,581)	\$3,357,017	\$3,465,337
Less: End of -Year Encumbrances	634,554	763,711	2,998,941	3,000,000
Unencumbered Balance as of December 31	\$164,694	(\$1,653,292)	\$358,076	\$465,337

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Taxes	\$0	\$0	\$233,466	\$238,140
Governmental Revenues	2,742,428	2,292,900	5,812,057	5,870,180
Note/Bond Proceeds	400,000	0	3,275,000	0
Miscellaneous Revenues	468,737	20,808	0	0
Interfund Transfers	7,483	3,459,392	0	0
TOTAL ROAD & BRIDGE IMPROVEMENTS FUND RECEIPTS	\$3,618,648	\$5,773,100	\$9,320,523	\$6,108,320

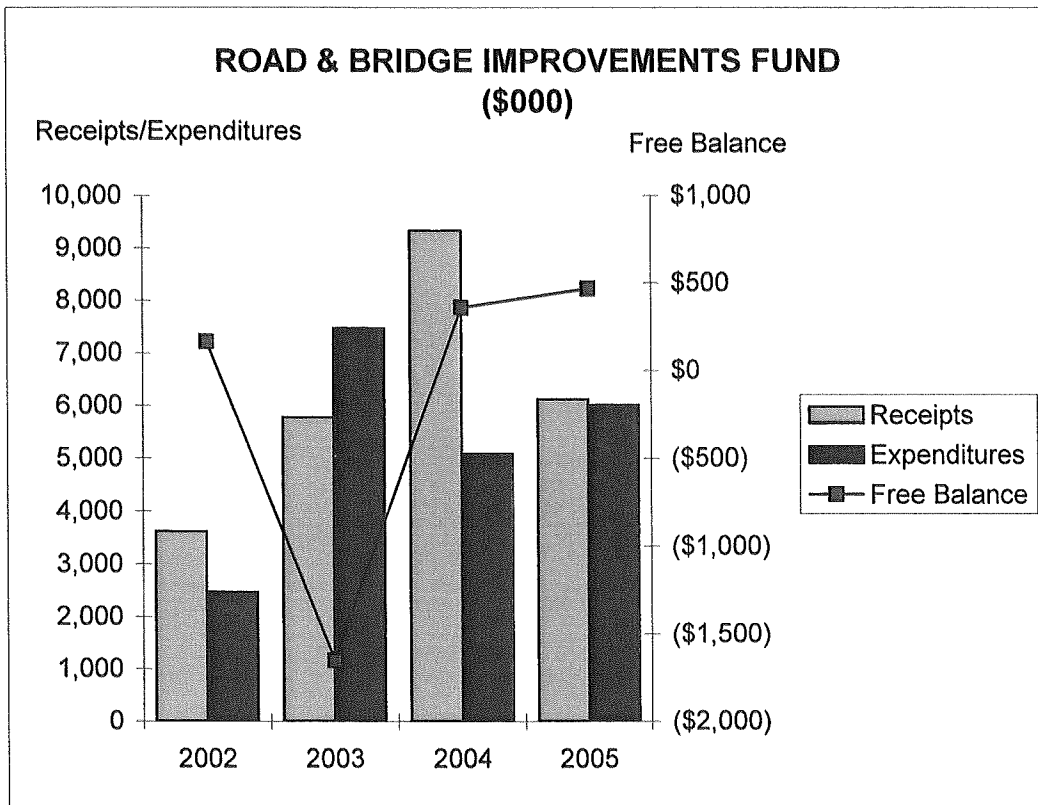
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$853	\$181	\$20,000
Other Operations & Maintenance	182,058	5,953,780	3,291,788	3,860,000
Capital Outlay	2,283,963	1,507,296	1,781,956	2,120,000
TOTAL ROAD & BRIDGE IMPROVEMENTS FUND EXPENDITURES	\$2,466,021	\$7,461,929	\$5,073,925	\$6,000,000

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ROAD & BRIDGE IMPROVEMENTS FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$353)	\$800	(\$889)	\$3,358
Receipts	3,619	5,773	9,321	6,108
Available Resources	\$3,266	\$6,573	\$8,432	\$9,466
Expenditures	2,466	7,462	5,074	6,000
Encumbrances	635	764	2,999	3,000
Total Uses	\$3,101	\$8,226	\$8,073	\$9,000
Free Balance December 31	\$165	(\$1,653)	\$359	\$466



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

STREETS FUND (4060)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$5,564,490)	(\$9,408,991)	(\$9,980,223)	(\$4,496,364)
Receipts - 01/01-12/31	15,720,661	20,002,431	25,125,159	24,473,410
Available Resources	\$10,156,171	\$10,593,440	\$15,144,936	\$19,977,046
Less Expenditures - 01/01 - 12/31	19,565,162	20,573,663	19,641,300	20,200,000
Cash on Hand as of December 31	(\$9,408,991)	(\$9,980,223)	(\$4,496,364)	(\$222,954)
Less: End of -Year Encumbrances	15,686,510	9,338,166	6,447,599	6,450,000
Unencumbered Balance as of December 31	(\$25,095,501)	(\$19,318,389)	(\$10,943,963)	(\$6,672,954)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Taxes	\$0	\$0	\$762,475	\$777,730
Taxes & Assessments	73,833	733,248	888,131	897,020
Governmental Revenues	4,472,108	7,369,234	9,817,613	9,915,790
Service Revenues	387,501	0	0	0
Note/Bond Proceeds	7,658,300	6,416,200	9,812,530	9,000,000
Miscellaneous Revenues	733,704	310,482	631,081	637,400
Interfund Transfers	2,395,215	5,128,185	3,213,329	3,245,470
Interfund Service Revenues	0	45,082	0	0
TOTAL STREETS FUND RECEIPTS	\$15,720,661	\$20,002,431	\$25,125,159	\$24,473,410

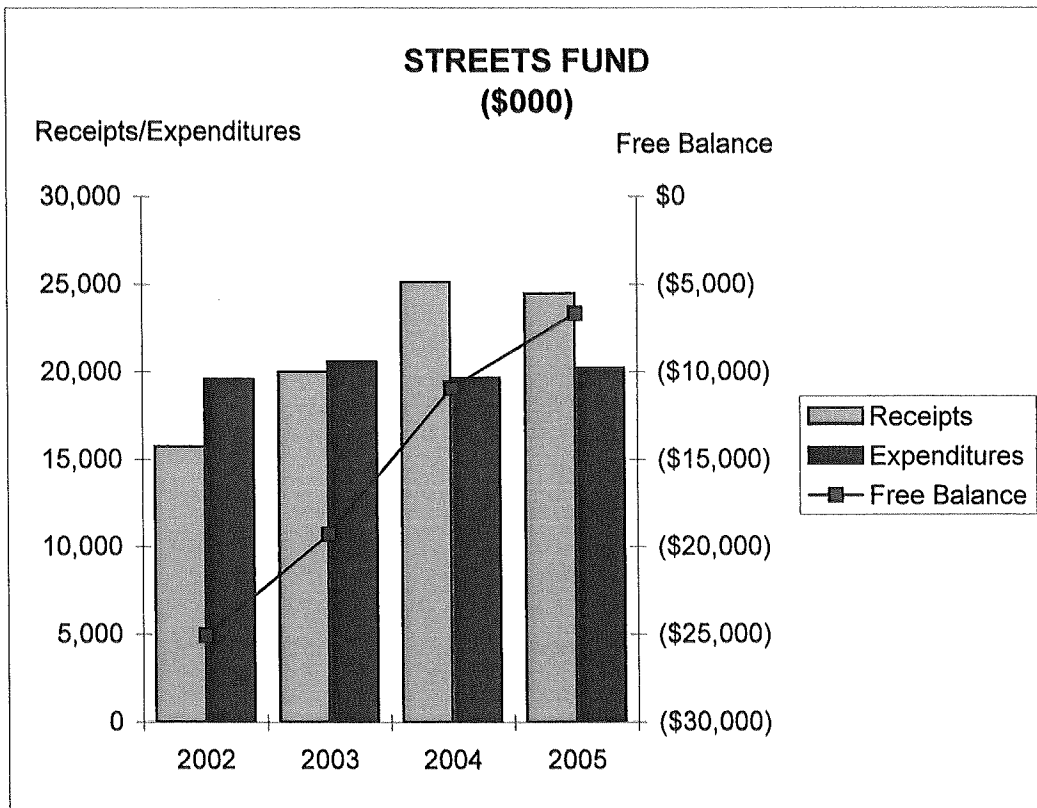
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$133,456	\$118,343	\$112,522	\$190,000
Other Operations & Maintenance	4,418,443	3,715,713	6,193,628	7,010,000
Capital Outlay	15,013,263	16,739,607	13,335,150	13,000,000
TOTAL STREETS FUND EXPENDITURES	\$19,565,162	\$20,573,663	\$19,641,300	\$20,200,000

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STREETS FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$5,564)	(\$9,408)	(\$9,980)	(\$4,496)
Receipts	15,721	20,002	25,125	24,473
Available Resources	\$10,157	\$10,594	\$15,145	\$19,977
Expenditures	19,565	20,574	19,641	20,200
Encumbrances	15,687	9,338	6,448	6,450
Total Uses	\$35,252	\$29,912	\$26,089	\$26,650
Free Balance December 31	(\$25,095)	(\$19,318)	(\$10,944)	(\$6,673)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

INFORMATION TECHNOLOGY AND IMPROVEMENT FUND (4150)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$2,411	(\$295,397)	(\$158,101)	(\$349,662)
Receipts - 01/01-12/31	0	765,000	500,000	700,000
Available Resources	2,411	469,603	341,899	350,338
Less Expenditures - 01/01 - 12/31	297,808	627,704	691,561	1,000,000
Cash on Hand as of December 31	(\$295,397)	(\$158,101)	(\$349,662)	(\$649,662)
Less: End of -Year Encumbrances	499,567	262,472	28,600	29,000
Unencumbered Balance as of December 31	(\$794,964)	(\$420,573)	(\$378,262)	(\$678,662)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Governmental Revenues	\$0	\$0	\$0	\$200,000
Note/Bond Proceeds	0	765,000	500,000	500,000
TOTAL INFORMATION TECHNOLOGY AND IMPROVEMENT FUND RECEIPTS	\$0	\$765,000	\$500,000	\$700,000

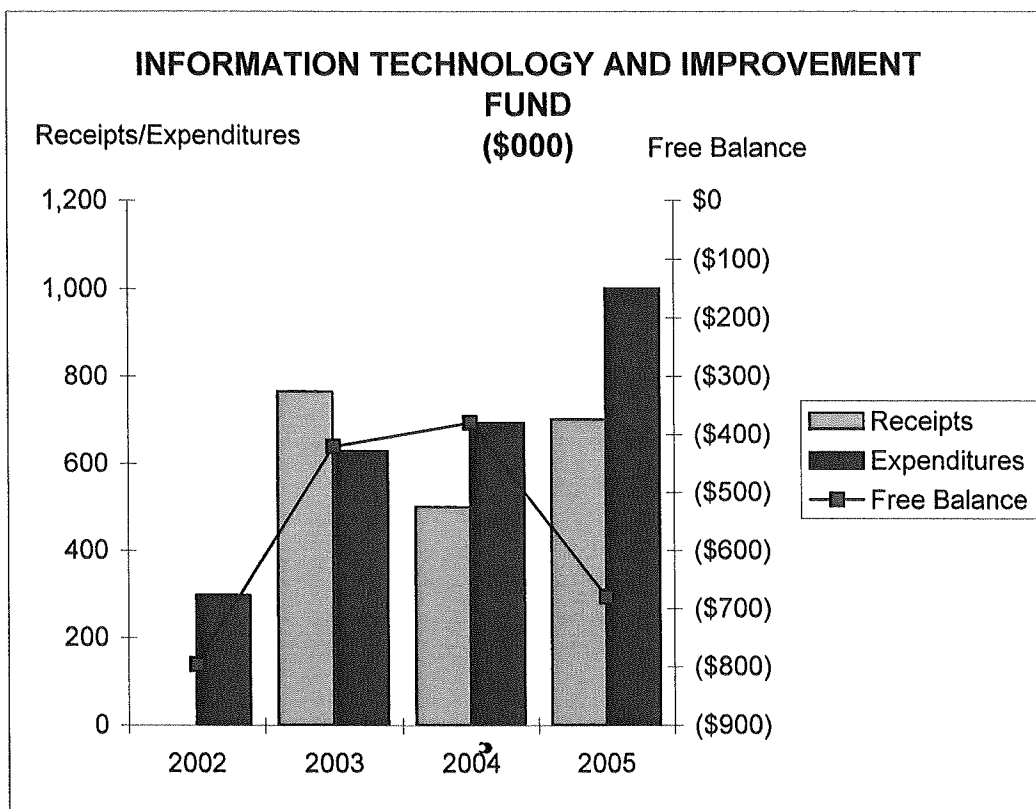
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	52,308	152,971	496,148	800,000
Capital Outlay	245,500	474,733	195,413	200,000
TOTAL INFORMATION TECHNOLOGY AND IMPROVEMENT FUND EXPENDITURES	\$297,808	\$627,704	\$691,561	\$1,000,000

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INFORMATION TECHNOLOGY AND IMPROVEMENT FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$2	(\$296)	(\$159)	(\$351)
Receipts	0	765	500	700
Available Resources	\$2	\$469	\$341	\$349
Expenditures	298	628	692	1,000
Encumbrances	500	262	29	29
Total Uses	\$798	\$890	\$721	\$1,029
Free Balance December 31	(\$796)	(\$421)	(\$380)	(\$680)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

TRANSPORTATION FUND (4155)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$357,570)	(\$3,662,315)	(\$1,890,644)	(\$2,215,526)
Receipts - 01/01-12/31	752,583	7,499,119	4,876,857	5,580,610
Available Resources	\$395,013	\$3,836,804	\$2,986,213	\$3,365,084
Less Expenditures - 01/01 - 12/31	4,057,328	5,727,448	5,201,739	5,500,000
Cash on Hand as of December 31	(\$3,662,315)	(\$1,890,644)	(\$2,215,526)	(\$2,134,916)
Less: End of -Year Encumbrances	1,996,732	2,098,353	1,977,615	1,980,000
Unencumbered Balance as of December 31	(\$5,659,047)	(\$3,988,997)	(\$4,193,141)	(\$4,114,916)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Taxes	\$0	\$0	\$11,464	\$11,700
Governmental Revenues	272,535	4,922,467	1,739,266	2,256,660
Note/Bond Proceeds	450,000	2,575,000	3,015,000	3,200,000
Miscellaneous Revenues	0	0	31,744	32,070
Interfund Transfers	30,048	1,652	79,383	80,180
TOTAL TRANSPORTATION FUND RECEIPTS	\$752,583	\$7,499,119	\$4,876,857	\$5,580,610

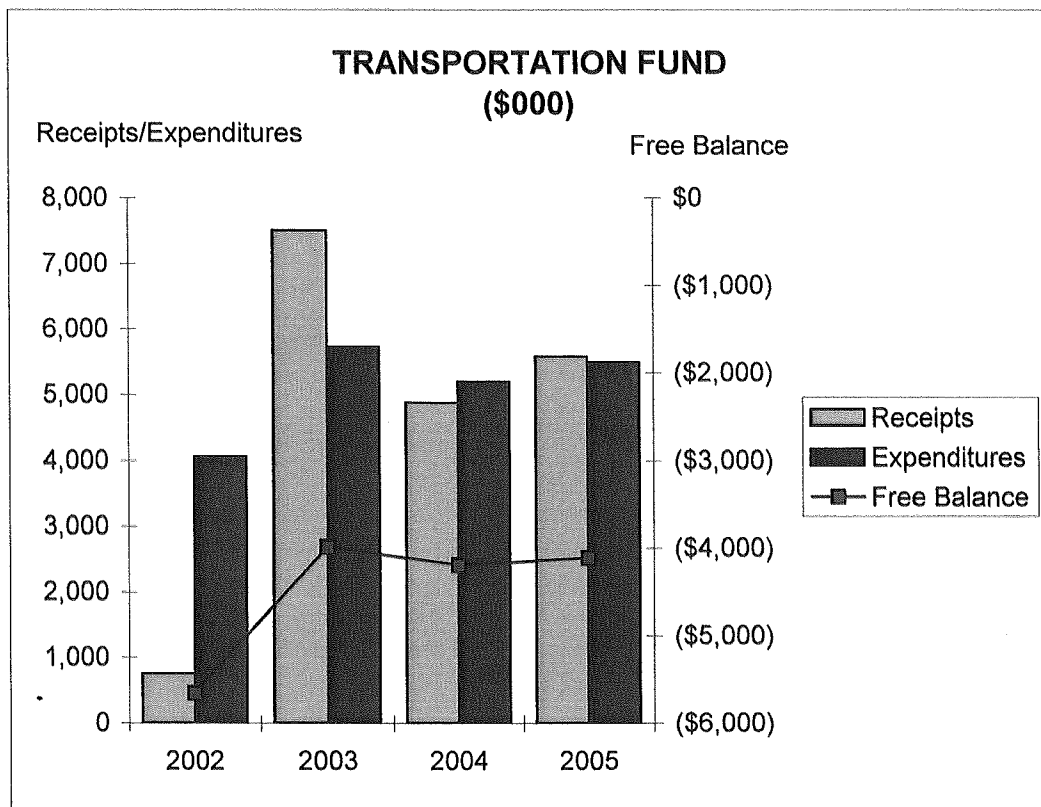
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$1,341	\$903	\$20,000
Other Operations & Maintenance	563,753	477,918	3,087,681	3,480,000
Capital Outlay	3,493,575	5,248,189	2,113,155	2,000,000
TOTAL TRANSPORTATION FUND EXPENDITURES	\$4,057,328	\$5,727,448	\$5,201,739	\$5,500,000

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TRANSPORTATION FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$358)	(\$3,662)	(\$1,890)	(\$2,215)
Receipts	753	7,499	4,877	5,581
Available Resources	\$395	\$3,837	\$2,987	\$3,366
Expenditures	4,057	5,727	5,202	5,500
Encumbrances	1,997	2,098	1,978	1,980
Total Uses	\$6,054	\$7,825	\$7,180	\$7,480
Free Balance December 31	(\$5,659)	(\$3,988)	(\$4,193)	(\$4,114)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

PARKS & RECREATION FUND (4160)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$1,152,366)	(\$1,746,323)	\$874,383	\$178,945
Receipts - 01/01-12/31	6,670,640	7,907,103	7,129,288	8,423,750
Available Resources	\$5,518,274	\$6,160,780	\$8,003,671	\$8,602,695
Less Expenditures - 01/01 - 12/31	7,264,597	5,286,397	7,824,726	8,600,000
Cash on Hand as of December 31	(\$1,746,323)	\$874,383	\$178,945	\$2,695
Less: End of -Year Encumbrances	2,438,807	2,630,678	583,882	584,000
Unencumbered Balance as of December 31	(\$4,185,130)	(\$1,756,295)	(\$404,937)	(\$581,305)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Taxes	\$0	\$0	\$23,899	\$24,380
Governmental Revenues	58,011	0	0	0
Note/Bond Proceeds	6,600,000	7,625,000	6,908,000	7,600,000
Miscellaneous Revenues	256	282,103	197,389	799,370
Interfund Transfers	12,373	0	0	0
TOTAL PARKS & RECREATION FUND RECEIPTS	\$6,670,640	\$7,907,103	\$7,129,288	\$8,423,750

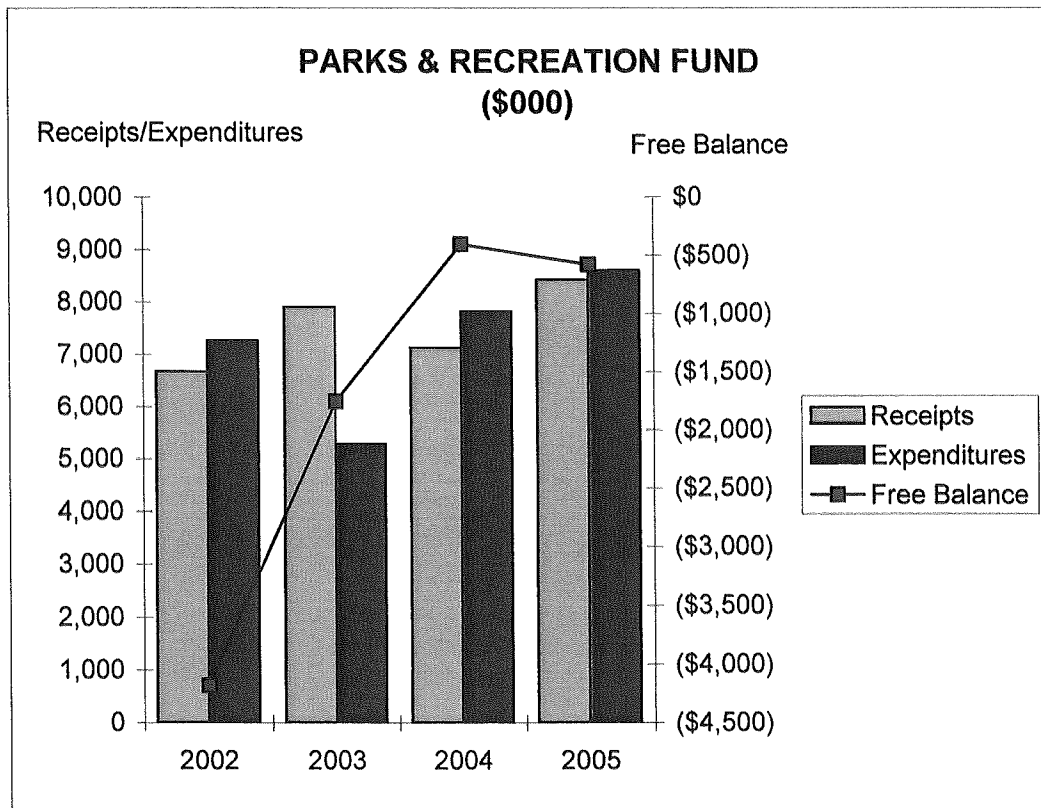
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$1,825	\$2,350	\$20,000
Other Operations & Maintenance	1,255,080	1,488,332	5,023,984	5,880,000
Capital Outlay	6,009,517	3,796,240	2,798,392	2,700,000
TOTAL PARKS & RECREATION FUND EXPENDITURES	\$7,264,597	\$5,286,397	\$7,824,726	\$8,600,000

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PARKS & RECREATION FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$1,152)	(\$1,746)	\$875	\$179
Receipts	6,671	7,907	7,129	8,424
Available Resources	\$5,519	\$6,161	\$8,004	\$8,603
Expenditures	7,265	5,286	7,825	8,600
Encumbrances	2,439	2,631	584	584
Total Uses	\$9,704	\$7,917	\$8,409	\$9,184
Free Balance December 31	(\$4,185)	(\$1,756)	(\$405)	(\$581)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

PUBLIC FACILITIES AND IMPROVEMENTS FUND (4165)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$14,084	\$983,313	\$1,156,795	\$1,886,034
Receipts - 01/01-12/31	6,626,604	4,883,507	5,082,722	4,628,960
Available Resources	\$6,640,688	\$5,866,820	\$6,239,517	\$6,514,994
Less Expenditures - 01/01 - 12/31	5,657,375	4,710,025	4,353,483	5,040,000
Cash on Hand as of December 31	\$983,313	\$1,156,795	\$1,886,034	\$1,474,994
Less: End of -Year Encumbrances	1,392,996	1,764,906	764,433	765,000
Unencumbered Balance as of December 31	(\$409,683)	(\$608,111)	\$1,121,601	\$709,994

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Governmental Revenues	\$95,153	\$113,024	\$246,737	\$249,210
Note/Bond Proceeds	5,875,000	4,390,000	4,460,000	4,000,000
Miscellaneous Revenues	374,123	380,483	375,985	379,750
Interfund Transfers	282,328	0	0	0
TOTAL PUBLIC FACILITIES AND IMPROVEMENTS FUND RECEIPTS	\$6,626,604	\$4,883,507	\$5,082,722	\$4,628,960

COMPARATIVE STATEMENT OF EXPENDITURES

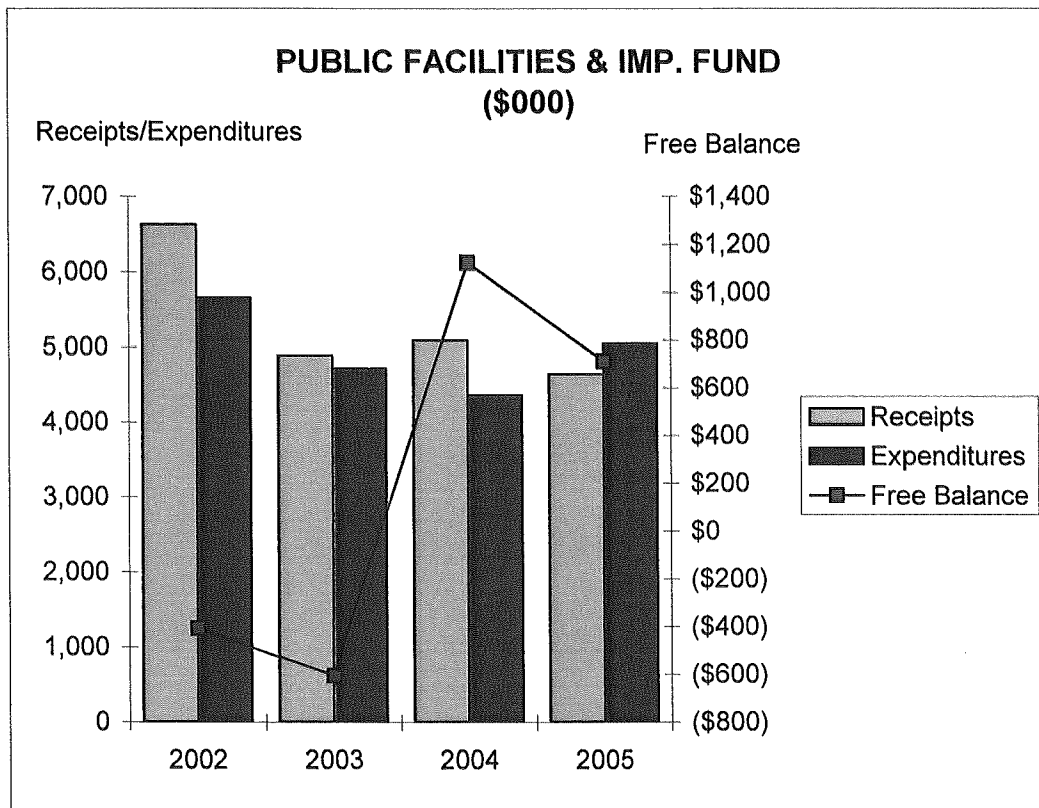
CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	1,217,676	2,002,298	2,527,318	3,040,000
Capital Outlay	4,439,699	2,707,727	1,826,165	2,000,000
TOTAL PUBLIC FACILITIES AND IMPROVEMENTS FUND EXPENDITURES	\$5,657,375	\$4,710,025	\$4,353,483	\$5,040,000

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PUBLIC FACILITIES & IMP. FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$14	\$984	\$1,158	\$1,888
Receipts	6,627	4,884	5,083	4,629
Available Resources	\$6,641	\$5,868	\$6,241	\$6,517
Expenditures	5,657	4,710	4,353	5,040
Encumbrances	1,393	1,765	764	765
Total Uses	\$7,050	\$6,475	\$5,117	\$5,805
Free Balance December 31	(\$409)	(\$607)	\$1,124	\$712



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

PUBLIC PARKING FUND (4170)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$622,574	\$5,729,380	\$4,944,101	\$1,059,853
Receipts - 01/01-12/31	9,327,259	8,892,626	3,636,850	5,902,000
Available Resources	\$9,949,833	\$14,622,006	\$8,580,951	\$6,961,853
Less Expenditures - 01/01 - 12/31	4,220,453	9,677,905	7,521,098	6,600,000
Cash on Hand as of December 31	\$5,729,380	\$4,944,101	\$1,059,853	\$361,853
Less: End of -Year Encumbrances	12,367,593	5,062,996	1,339,461	1,340,000
Unencumbered Balance as of December 31	(\$6,638,213)	(\$118,895)	(\$279,608)	(\$978,147)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Taxes & Assessments	\$0	\$492,526	\$0	\$0
Service Revenues	0	0	1,850	2,000
Note/Bond Proceeds	9,300,000	8,400,000	3,635,000	5,000,000
Miscellaneous Revenues	0	100	0	900,000
Interfund Transfers	27,259	0	0	0
TOTAL PUBLIC PARKING FUND RECEIPTS	\$9,327,259	\$8,892,626	\$3,636,850	\$5,902,000

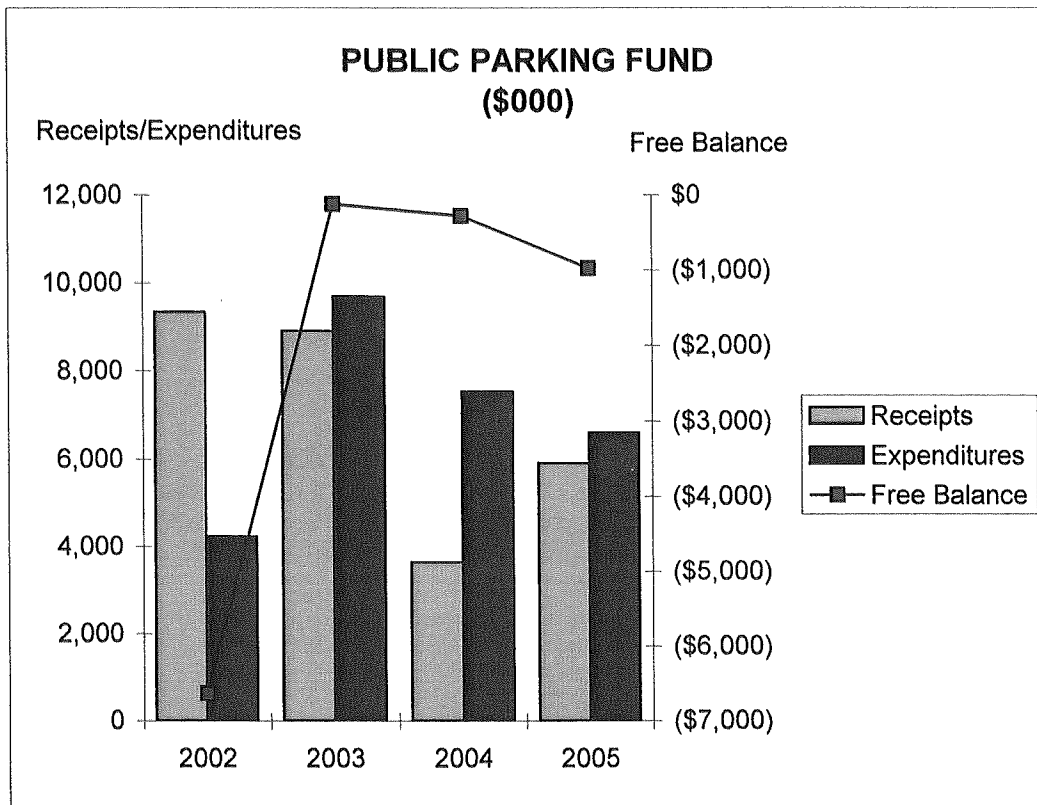
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	466,419	314,464	1,927,431	2,600,000
Capital Outlay	3,754,034	9,363,441	5,593,667	4,000,000
TOTAL PUBLIC PARKING FUND EXPENDITURES	\$4,220,453	\$9,677,905	\$7,521,098	\$6,600,000

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PUBLIC PARKING FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$623	\$5,730	\$4,945	\$1,061
Receipts	9,327	8,893	3,637	5,902
Available Resources	\$9,950	\$14,623	\$8,582	\$6,963
Expenditures	4,220	9,678	7,521	6,600
Encumbrances	12,368	5,063	1,339	1,340
Total Uses	\$16,588	\$14,741	\$8,860	\$7,940
Free Balance December 31	(\$6,638)	(\$118)	(\$278)	(\$977)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

ECONOMIC DEVELOPMENT FUND (4175)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$2,776,920)	(\$9,089,517)	(\$26,238,859)	(\$17,243,884)
Receipts - 01/01-12/31	9,893,183	11,722,300	25,430,638	23,064,210
Available Resources	\$7,116,263	\$2,632,783	(\$808,221)	\$5,820,326
Less Expenditures - 01/01 - 12/31	16,205,780	28,871,642	16,435,663	15,700,000
Cash on Hand as of December 31	(\$9,089,517)	(\$26,238,859)	(\$17,243,884)	(\$9,879,674)
Less: End of -Year Encumbrances	3,592,414	3,908,496	2,662,734	2,700,000
Unencumbered Balance as of December 31	(\$12,681,931)	(\$30,147,355)	(\$19,906,618)	(\$12,579,674)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Income Taxes	\$0	\$0	\$71,159	\$72,590
Investment Earnings	803,867	0	0	0
Taxes & Assessments	2,471,029	2,771,792	1,992,318	2,012,250
Governmental Revenues	581,516	3,276,139	3,817,125	3,855,300
Note/Bond Proceeds	1,800,000	4,515,540	17,447,000	15,000,000
Miscellaneous Revenues	1,645,695	1,154,259	1,818,929	1,837,120
Interfund Transfers	2,591,076	4,570	284,107	286,950
TOTAL ECONOMIC DEVELOPMENT FUND RECEIPTS	\$9,893,183	\$11,722,300	\$25,430,638	\$23,064,210

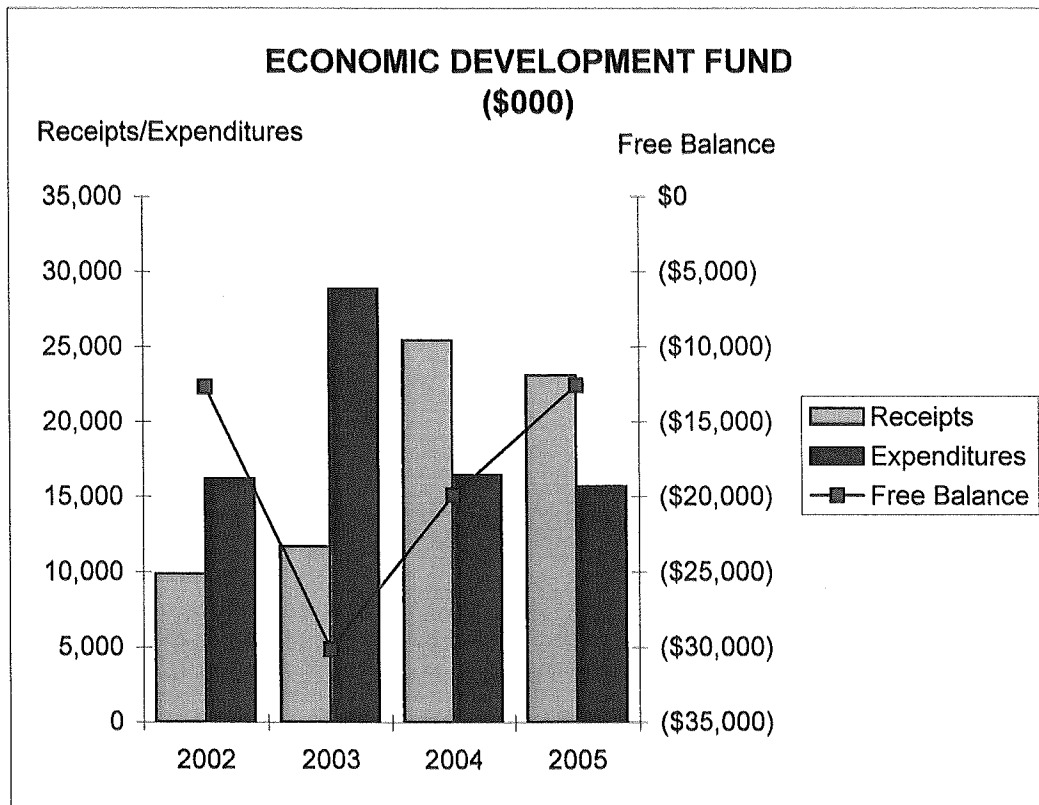
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$5,451	\$54,300	\$40,621	\$70,000
Other Operations & Maintenance	6,355,848	13,215,382	13,745,787	12,630,000
Capital Outlay	9,844,481	15,601,960	2,649,255	3,000,000
TOTAL ECONOMIC DEVELOPMENT FUND EXPENDITURES	\$16,205,780	\$28,871,642	\$16,435,663	\$15,700,000

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ECONOMIC DEVELOPMENT FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$2,777)	(\$9,090)	(\$26,240)	(\$17,245)
Receipts	9,893	11,722	25,431	23,064
Available Resources	\$7,116	\$2,632	(\$809)	\$5,819
Expenditures	16,206	28,872	16,436	15,700
Encumbrances	3,592	3,908	2,663	2,700
Total Uses	\$19,798	\$32,780	\$19,099	\$18,400
Free Balance December 31	(\$12,682)	(\$30,148)	(\$19,908)	(\$12,581)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

WATER FUND (5000)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$9,450,667	\$7,140,049	\$8,540,491	\$2,995,553
Receipts - 01/01-12/31	40,917,025	46,552,475	43,305,217	44,738,310
Available Resources	\$50,367,692	\$53,692,524	\$51,845,708	\$47,733,863
Less Expenditures - 01/01 - 12/31	43,227,643	45,152,033	48,850,155	44,329,500
Cash on Hand as of December 31	\$7,140,049	\$8,540,491	\$2,995,553	\$3,404,363
Less: End of -Year Encumbrances	7,413,478	7,049,267	6,601,691	6,600,000
Unencumbered Balance as of December 31	(\$273,429)	\$1,491,224	(\$3,606,138)	(\$3,195,637)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Taxes & Assessments	\$1,380	\$1,164	\$45,324	\$45,780
Licenses & Permits	6,486	40,316	66,063	66,730
Governmental Revenues	0	45,925	30,626	30,940
Service Revenues	31,775,833	30,430,059	31,322,632	31,635,860
Note/Bond Proceeds	1,683,756	12,702,679	5,050,258	5,100,770
Other	1,222,744	1,079,993	1,003,124	2,013,160
Interfund Transfers	5,371,802	1,146,000	2,415,929	2,440,090
Interfund Service Revenue	855,024	1,106,339	3,371,261	3,404,980
TOTAL WATER FUND RECEIPTS	\$40,917,025	\$46,552,475	\$43,305,217	\$44,738,310

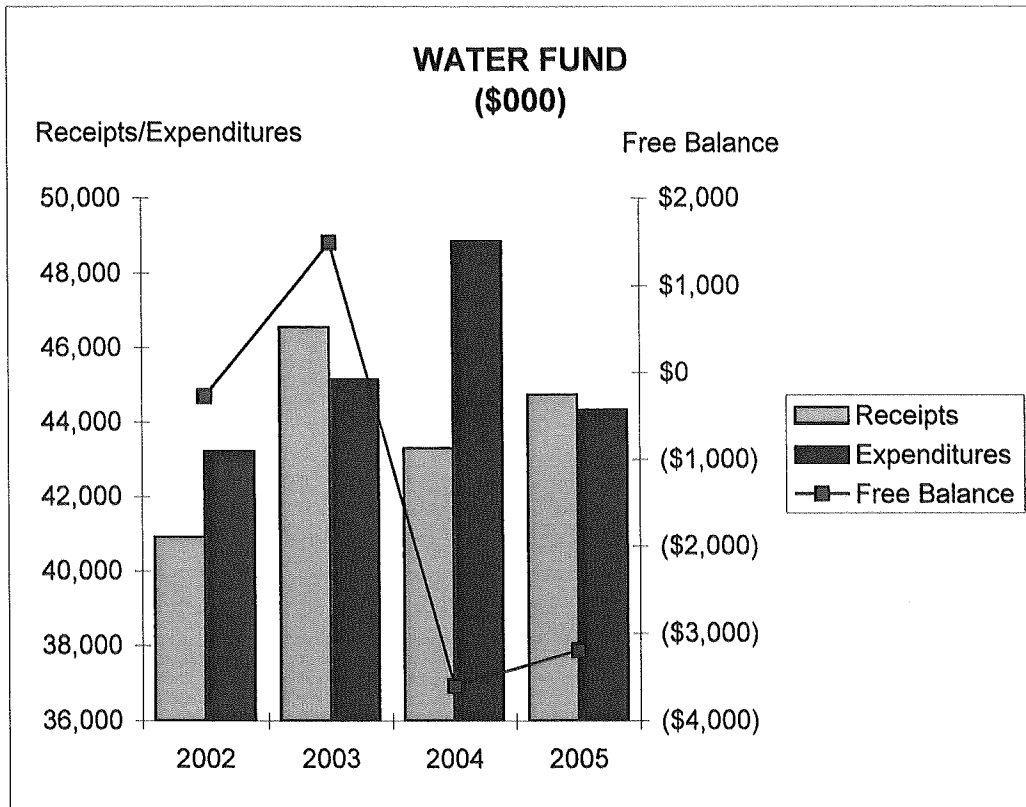
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$13,759,932	\$13,808,792	\$13,809,941	\$14,122,790
Other Operations & Maintenance	20,549,927	22,461,575	24,205,375	22,306,710
Capital Outlay	8,917,784	8,881,666	10,834,839	7,900,000
TOTAL WATER FUND EXPENDITURES	\$43,227,643	\$45,152,033	\$48,850,155	\$44,329,500

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WATER FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$9,451	\$7,140	\$8,540	\$2,995
Receipts	40,917	46,552	43,305	44,738
Available Resources	\$50,368	\$53,692	\$51,845	\$47,733
Expenditures	43,228	45,152	48,850	44,330
Encumbrances	7,413	7,049	6,602	6,600
Total Uses	\$50,641	\$52,201	\$55,452	\$50,930
Free Balance December 31	(\$273)	\$1,491	(\$3,607)	(\$3,197)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
SEWER FUND (5005)				
Cash Balance January 1	\$2,898,114	\$5,357,623	\$4,513,684	\$6,591,149
Receipts - 01/01-12/31	39,594,395	36,033,664	46,502,320	40,265,950
Available Resources	\$42,492,509	\$41,391,287	\$51,016,004	\$46,857,099
Less Expenditures - 01/01 - 12/31	37,134,886	36,877,603	44,424,855	39,867,220
Cash on Hand as of December 31	\$5,357,623	\$4,513,684	\$6,591,149	\$6,989,879
Less: End of -Year Encumbrances	2,812,695	4,207,134	2,040,428	2,040,000
Unencumbered Balance as of December 31	\$2,544,928	\$306,550	\$4,550,721	\$4,949,879

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Licenses & Permits	\$6,569	\$15,330	\$25,033	\$25,290
Governmental Revenues	0	3,899	482,242	487,070
Sewer Service Charge	28,139,599	27,501,493	26,476,743	27,006,280
Fees (Out of Town)	4,891,160	4,784,500	6,502,270	6,632,320
Other Service Revenues	98,355	2,549,693	2,063,107	2,104,370
Note/Bond Proceeds	0	0	8,000,000	1,000,000
Other	46,341	128,749	135,006	136,360
Interfund Transfers	6,158,731	1,050,000	2,519	2,550
Interfund Service Revenue	253,640	0	2,815,400	2,871,710
TOTAL SEWER FUND RECEIPTS	\$39,594,395	\$36,033,664	\$46,502,320	\$40,265,950

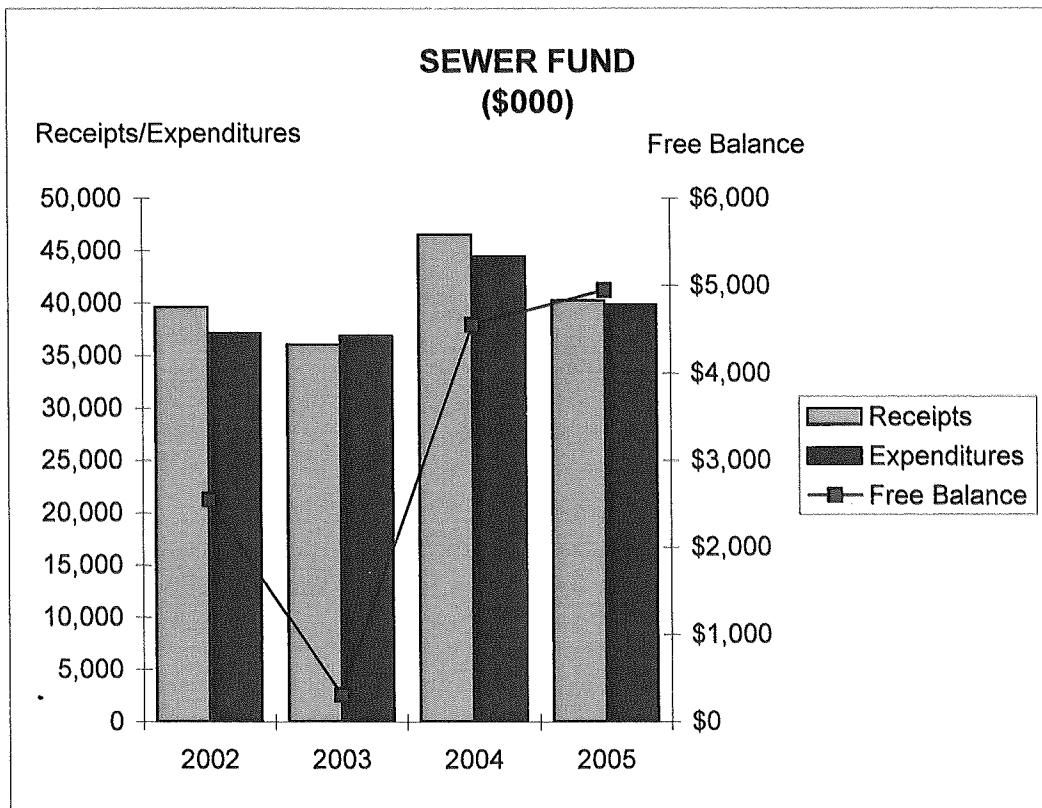
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$6,915,107	\$7,247,942	\$7,457,981	\$8,329,420
Other Operations & Maintenance	28,234,168	27,822,991	29,856,952	28,402,800
Capital Outlay	1,985,611	1,806,670	7,109,922	3,135,000
TOTAL SEWER FUND EXPENDITURES	\$37,134,886	\$36,877,603	\$44,424,855	\$39,867,220

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SEWER FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$2,898	\$5,357	\$4,513	\$6,590
Receipts	39,594	36,034	46,502	40,266
Available Resources	\$42,492	\$41,391	\$51,015	\$46,856
Expenditures	37,135	36,878	44,425	39,867
Encumbrances	2,813	4,207	2,040	2,040
Total Uses	\$39,948	\$41,085	\$46,465	\$41,907
Free Balance December 31	\$2,544	\$306	\$4,550	\$4,949



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

OIL AND GAS FUND (5010)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$138,235	\$110,727	\$206,490	\$315,529
Receipts - 01/01-12/31	225,072	286,390	354,790	358,100
Available Resources	\$363,307	\$397,117	\$561,280	\$673,629
Less Expenditures - 01/01 - 12/31	252,580	190,627	245,751	217,260
Cash on Hand as of December 31	\$110,727	\$206,490	\$315,529	\$456,369
Less: End of -Year Encumbrances	65,174	60,485	73,374	74,000
Unencumbered Balance as of December 31	\$45,553	\$146,005	\$242,155	\$382,369

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Investment Earnings	\$2,056	\$2,060	\$2,219	\$2,000
Service Revenues	223,016	284,330	352,571	356,100
TOTAL OIL AND GAS FUND RECEIPTS	\$225,072	\$286,390	\$354,790	\$358,100

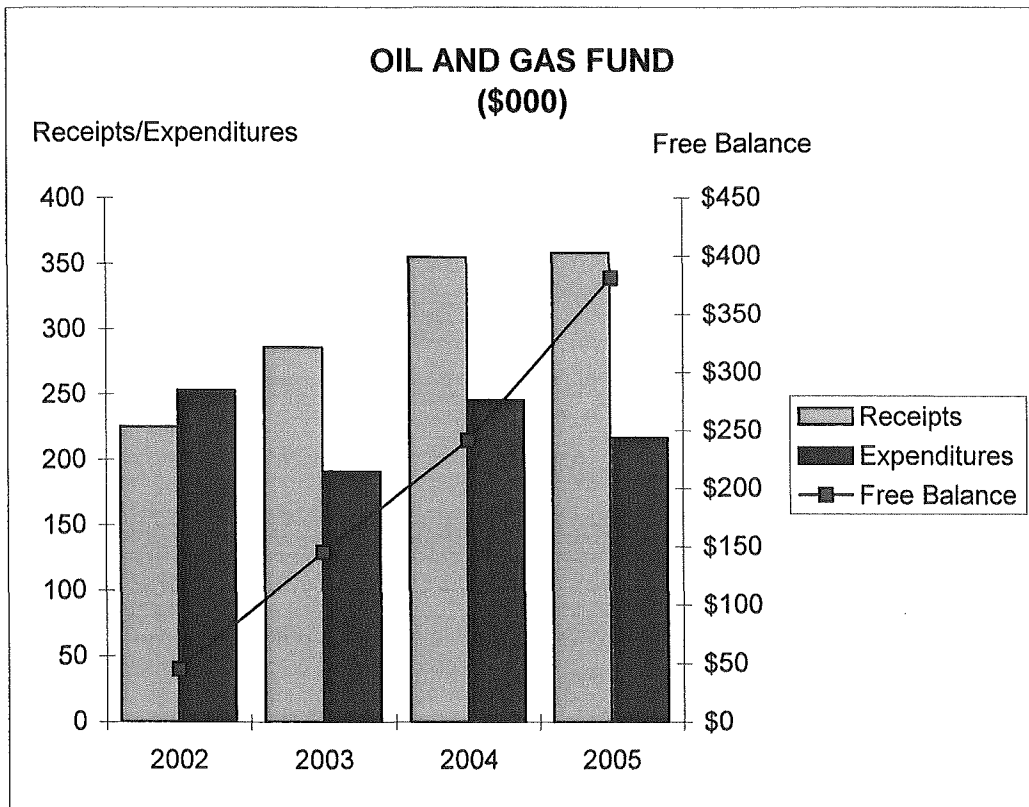
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$150,978	\$109,313	\$112,282	\$114,820
Other Operations & Maintenance	101,602	81,314	133,469	102,440
Capital Outlay	0	0	0	0
TOTAL OIL AND GAS FUND EXPENDITURES	\$252,580	\$190,627	\$245,751	\$217,260

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OIL AND GAS FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$138	\$110	\$205	\$314
Receipts	225	286	355	358
Available Resources	\$363	\$396	\$560	\$672
Expenditures	253	191	246	217
Encumbrances	65	60	73	74
Total Uses	\$318	\$251	\$319	\$291
Free Balance December 31	\$45	\$145	\$241	\$381



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

GOLF COURSE FUND (5015)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$243,757)	\$34,291	\$84,735	(\$261,377)
Receipts - 01/01-12/31	1,182,889	1,319,715	908,951	1,356,070
Available Resources	\$939,132	\$1,354,006	\$993,686	\$1,094,693
Less Expenditures - 01/01 - 12/31	904,841	1,269,271	1,255,063	1,281,060
Cash on Hand as of December 31	\$34,291	\$84,735	(\$261,377)	(\$186,367)
Less: End of -Year Encumbrances	44,139	58,818	46,278	46,300
Unencumbered Balance as of December 31	(\$9,848)	\$25,917	(\$307,655)	(\$232,667)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Green Fees	\$598,225	\$646,128	\$669,500	\$676,200
Range Fees	0	10,526	17,755	17,940
Cart Rentals	113,490	135,448	144,134	145,580
Governmental Revenues	0	0	16,842	17,020
Other	265,087	197,613	60,720	61,330
General Fund Subsidy	0	330,000	0	288,000
Interfund Transfers	206,087	0	0	150,000
TOTAL GOLF COURSE FUND RECEIPTS	\$1,182,889	\$1,319,715	\$908,951	\$1,356,070

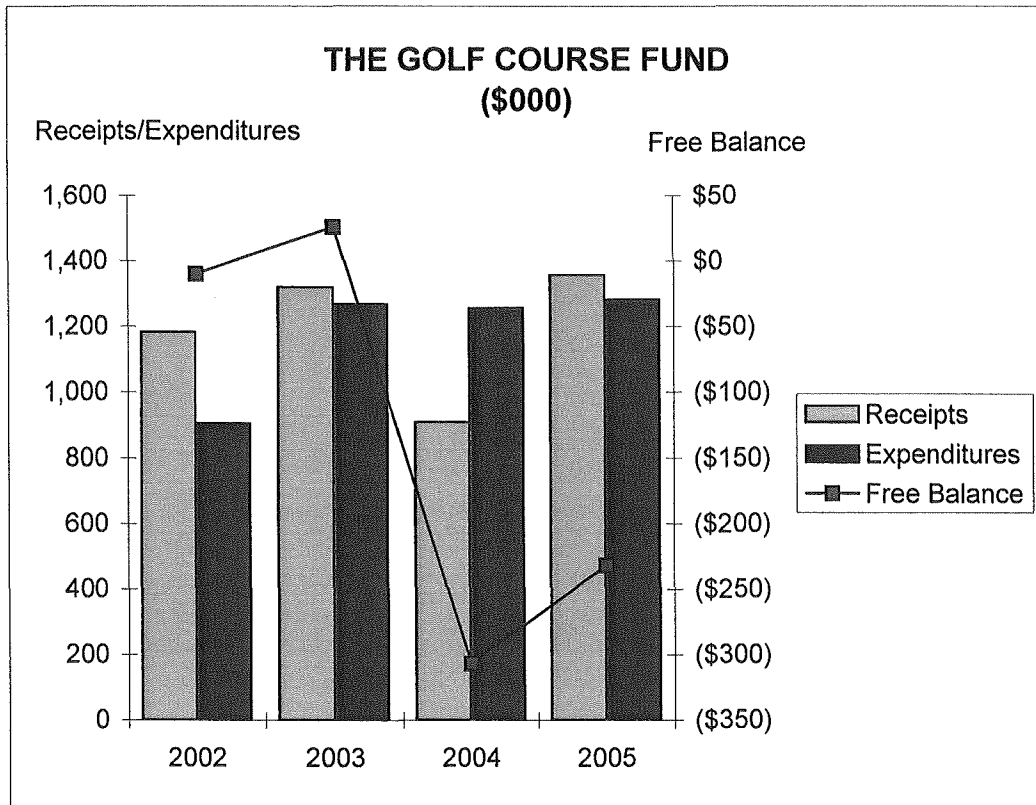
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$461,694	\$676,658	\$764,797	\$765,880
Other Operations & Maintenance	434,937	584,403	490,266	515,180
Capital Outlay	8,210	8,210	0	0
TOTAL GOLF COURSE FUND EXPENDITURES	\$904,841	\$1,269,271	\$1,255,063	\$1,281,060

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THE GOLF COURSE FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$244)	\$34	\$85	(\$261)
Receipts	1,183	1,320	909	1,356
Available Resources	\$939	\$1,354	\$994	\$1,095
Expenditures	905	1,269	1,255	1,281
Encumbrances	44	59	46	46
Total Uses	\$949	\$1,328	\$1,301	\$1,327
Free Balance December 31	(\$10)	\$26	(\$307)	(\$232)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

AIRPORT FUND (5020)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$72,711)	\$56,846	\$242,334	\$172,210
Receipts - 01/01-12/31	736,419	860,531	648,104	758,830
Available Resources	\$663,708	\$917,377	\$890,438	\$931,040
Less Expenditures - 01/01 - 12/31	606,862	675,043	718,228	857,500
Cash on Hand as of December 31	\$56,846	\$242,334	\$172,210	\$73,540
Less: End of -Year Encumbrances	58,414	217,186	94,542	95,600
Unencumbered Balance as of December 31	(\$1,568)	\$25,148	\$77,668	(\$22,060)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
General Fund Subsidy	\$270,000	\$260,775	\$213,722	\$220,090
Parking Concessions	53,242	36,943	61,202	61,820
Governmental Revenues	92,288	344,741	153,000	154,530
Land Lease	86,184	91,481	99,899	100,900
Gas & Oil Royalties	32,487	2,652	109,164	110,260
Other	20,218	38,939	11,117	11,230
Interfund Transfers	182,000	85,000	0	100,000
TOTAL AIRPORT FUND RECEIPTS	\$736,419	\$860,531	\$648,104	\$758,830

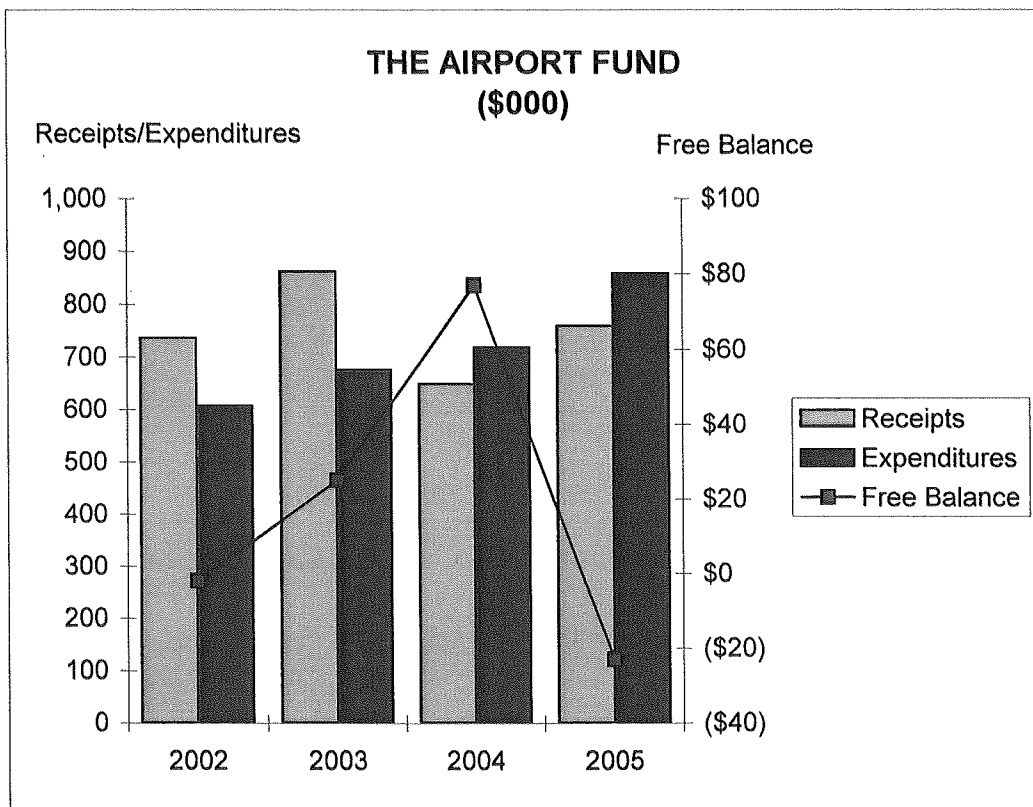
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$331,364	\$360,510	\$374,567	\$419,520
Other Operations & Maintenance	180,498	283,297	171,126	307,980
Capital Outlay	95,000	31,236	172,535	130,000
TOTAL AIRPORT FUND EXPENDITURES	\$606,862	\$675,043	\$718,228	\$857,500

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THE AIRPORT FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$73)	\$56	\$242	\$172
Receipts	736	861	648	759
Available Resources	\$663	\$917	\$890	\$931
Expenditures	607	675	718	858
Encumbrances	58	217	95	96
Total Uses	\$665	\$892	\$813	\$954
Free Balance December 31	(\$2)	\$25	\$77	(\$23)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

OFF-STREET PARKING FACILITIES FUND (5030)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$429,589	\$420,544	\$730,124	\$390,250
Receipts - 01/01-12/31	4,286,278	4,603,489	4,260,185	5,027,070
Available Resources	\$4,715,867	\$5,024,033	\$4,990,309	\$5,417,320
Less Expenditures - 01/01 - 12/31	4,295,323	4,293,909	4,600,059	4,891,420
Cash on Hand as of December 31	\$420,544	\$730,124	\$390,250	\$525,900
Less: End of -Year Encumbrances	97,486	167,159	372,212	372,300
Unencumbered Balance as of December 31	\$323,058	\$562,965	\$18,038	\$153,600

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Morley Deck	\$513,361	\$516,583	\$476,417	\$562,180
Cascade Deck	1,410,089	1,425,468	1,393,311	1,644,110
Opportunity Park Deck	131,915	136,971	124,168	146,520
O'Neil's Deck	278,177	270,276	227,772	268,780
Superblock Decks I & II	1,112,969	1,070,378	921,774	1,087,700
Citicenter Deck	185,836	187,374	171,375	202,230
Broadway Deck	294,185	267,988	265,369	313,140
High-Market Deck	0	0	82,115	96,900
Landmark Garage	0	0	126,625	149,420
Other	359,746	728,451	471,259	556,090
TOTAL OFF-STREET PARKING FACILITIES FUND RECEIPTS	\$4,286,278	\$4,603,489	\$4,260,185	\$5,027,070

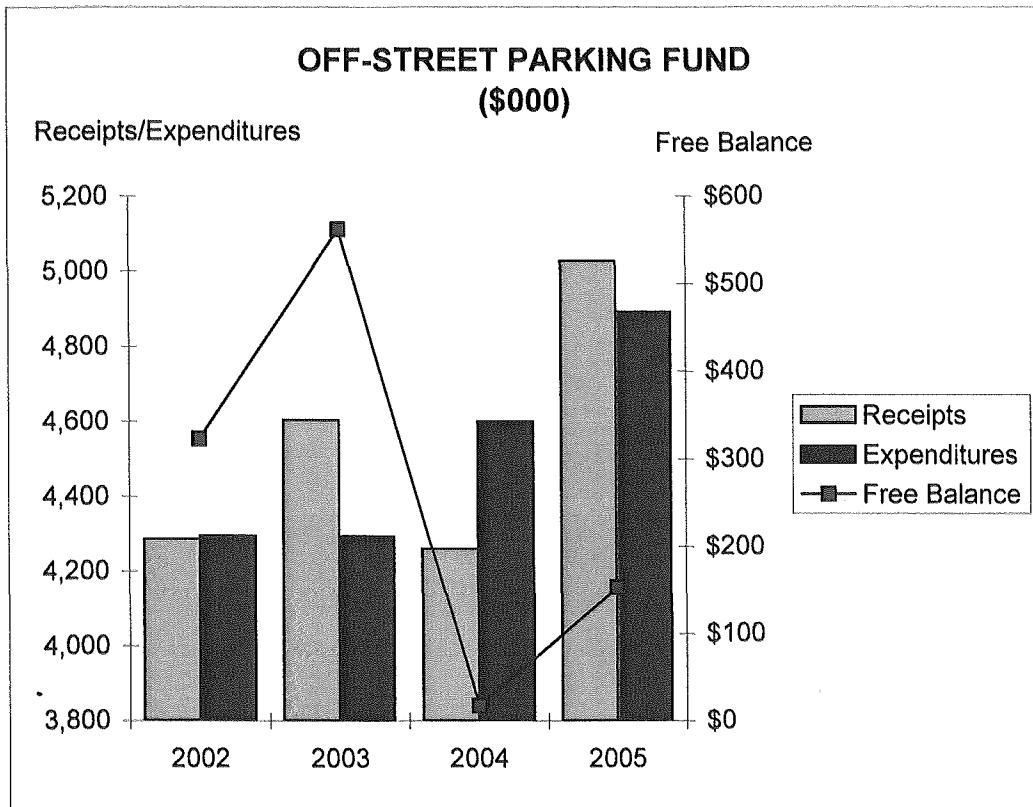
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	4,295,323	4,293,909	4,600,059	4,891,420
Capital Outlay	0	0	0	0
TOTAL OFF-STREET PARKING FACILITIES FUND EXPENDITURES	\$4,295,323	\$4,293,909	\$4,600,059	\$4,891,420

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OFF-STREET PARKING FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$429	\$420	\$729	\$389
Receipts	4,286	4,603	4,260	5,027
Available Resources	\$4,715	\$5,023	\$4,989	\$5,416
Expenditures	4,295	4,294	4,600	4,891
Encumbrances	97	167	372	372
Total Uses	\$4,392	\$4,461	\$4,972	\$5,263
Free Balance December 31	\$323	\$562	\$17	\$153



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

MOTOR EQUIPMENT FUND (6000)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$358,214	\$105,136	(\$496,760)	(\$738,771)
Receipts - 01/01-12/31	6,373,914	6,843,978	7,211,927	7,223,300
Available Resources	\$6,732,128	\$6,949,114	\$6,715,167	\$6,484,529
Less Expenditures - 01/01 - 12/31	6,626,992	7,445,874	7,453,938	7,101,140
Cash on Hand as of December 31	\$105,136	(\$496,760)	(\$738,771)	(\$616,611)
Less: End of -Year Encumbrances	1,783,945	1,125,157	1,066,331	1,067,000
Unencumbered Balance as of December 31	(\$1,678,809)	(\$1,621,917)	(\$1,805,102)	(\$1,683,611)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Sales and Service	\$152,989	\$268,884	\$345,389	\$348,850
Other	18,597	8,188	12,028	12,150
Interfund Services	6,202,328	6,566,906	6,854,510	6,862,300
TOTAL MOTOR EQUIPMENT FUND RECEIPTS	\$6,373,914	\$6,843,978	\$7,211,927	\$7,223,300

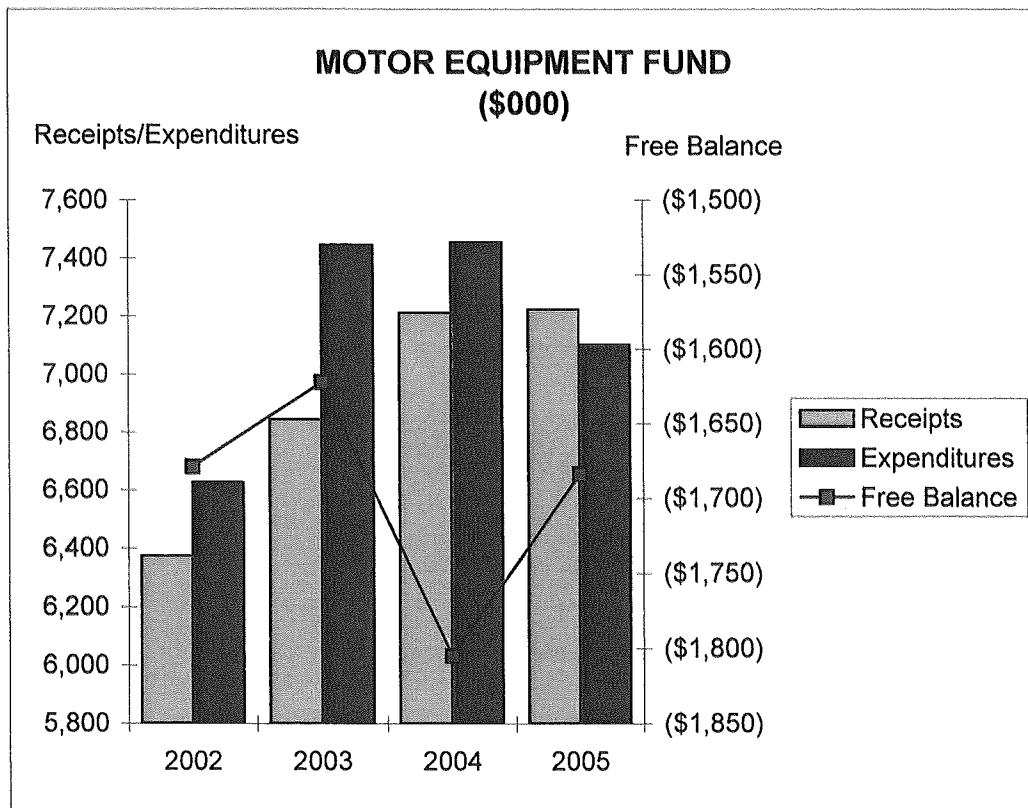
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$2,396,241	\$2,654,900	\$2,618,138	\$2,537,910
Other Operations & Maintenance	4,090,506	4,255,936	4,656,898	4,413,230
Capital Outlay	140,245	535,038	178,902	150,000
TOTAL MOTOR EQUIPMENT FUND EXPENDITURES	\$6,626,992	\$7,445,874	\$7,453,938	\$7,101,140

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MOTOR EQUIPMENT FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$358	\$105	(\$497)	(\$739)
Receipts	6,374	6,844	7,212	7,223
Available Resources	\$6,732	\$6,949	\$6,715	\$6,484
Expenditures	6,627	7,446	7,454	7,101
Encumbrances	1,784	1,125	1,066	1,067
Total Uses	\$8,411	\$8,571	\$8,520	\$8,168
Free Balance December 31	(\$1,679)	(\$1,622)	(\$1,805)	(\$1,684)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

LIABILITY SELF-INSURANCE FUND (6005)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$3,685,350	\$1,063,920	\$404,303	\$312,468
Receipts - 01/01-12/31	17,350,227	19,412,967	21,399,967	21,613,970
Available Resources	\$21,035,577	\$20,476,887	\$21,804,270	\$21,926,438
Less Expenditures - 01/01 - 12/31	19,971,657	20,072,584	21,491,802	21,620,000
Cash on Hand as of December 31	\$1,063,920	\$404,303	\$312,468	\$306,438
Less: End of -Year Encumbrances	0	0	11,639	11,700
Unencumbered Balance as of December 31	\$1,063,920	\$404,303	\$300,829	\$294,738

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Other	\$193,247	\$585,717	\$196,007	\$197,970
Interfund Service Revenue	17,156,980	18,827,250	21,203,960	21,416,000
TOTAL LIABILITY SELF- INSURANCE FUND RECEIPTS	\$17,350,227	\$19,412,967	\$21,399,967	\$21,613,970

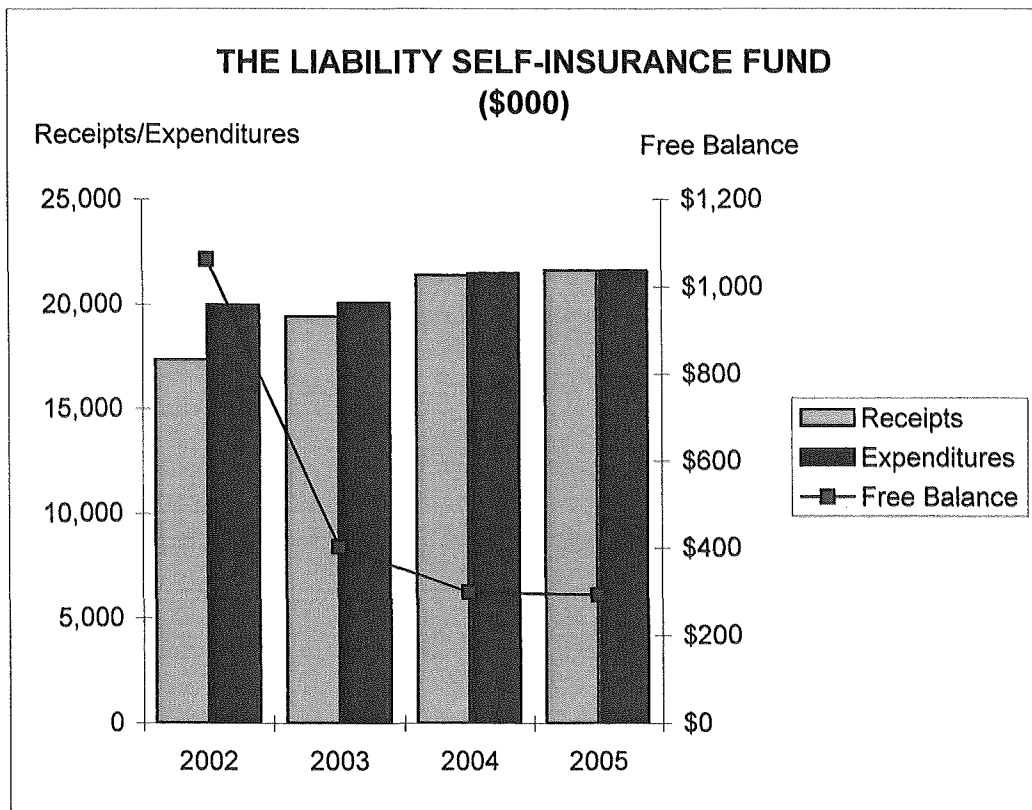
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	19,971,657	20,072,584	21,491,802	21,620,000
Capital Outlay	0	0	0	0
TOTAL LIABILITY SELF- INSURANCE FUND EXPENDITURES	\$19,971,657	\$20,072,584	\$21,491,802	\$21,620,000

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THE LIABILITY SELF-INSURANCE FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$3,685	\$1,063	\$403	\$311
Receipts	17,350	19,413	21,400	21,614
Available Resources	\$21,035	\$20,476	\$21,803	\$21,925
Expenditures	19,972	20,073	21,492	21,620
Encumbrances	0	0	12	12
Total Uses	\$19,972	\$20,073	\$21,504	\$21,632
Free Balance December 31	\$1,063	\$403	\$299	\$293



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

WORKERS' COMPENSATION RESERVE FUND (6007)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$313,902	\$478,156	\$6,333,329	\$4,733,342
Receipts - 01/01-12/31	1,000,235	7,549,581	994,732	1,897,990
Available Resources	\$1,314,137	\$8,027,737	\$7,328,061	\$6,631,332
Less Expenditures - 01/01 - 12/31	835,981	1,694,408	2,594,719	3,000,000
Cash on Hand as of December 31	\$478,156	\$6,333,329	\$4,733,342	\$3,631,332
Less: End of -Year Encumbrances	7,582	7,008	16,536	16,600
Unencumbered Balance as of December 31	\$470,574	\$6,326,321	\$4,716,806	\$3,614,732

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Other	\$235	\$5,900,141	\$20,012	\$20,220
Interfund Service Revenue	1,000,000	1,649,440	974,720	1,877,770
TOTAL WORKERS' COMPENSATION RESERVE FUND RECEIPTS	\$1,000,235	\$7,549,581	\$994,732	\$1,897,990

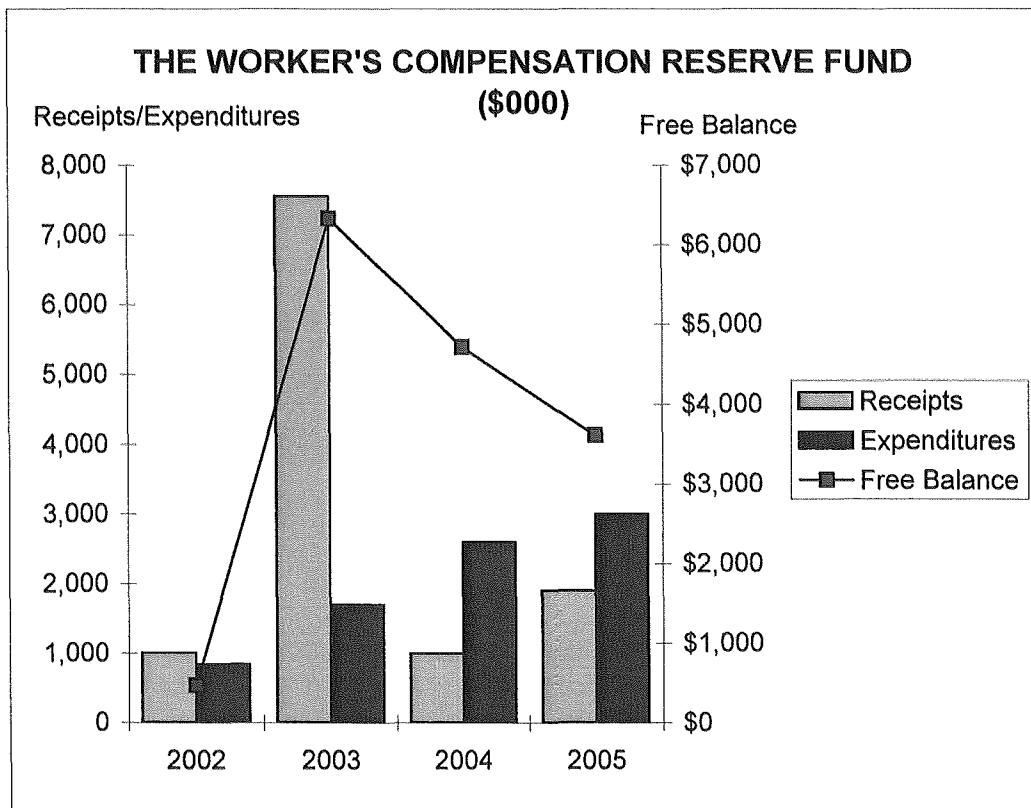
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	835,981	1,694,408	2,594,719	3,000,000
Capital Outlay	0	0	0	0
TOTAL WORKERS' COMPENSATION RESERVE FUND EXPENDITURES	\$835,981	\$1,694,408	\$2,594,719	\$3,000,000

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THE WORKER'S COMPENSATION RESERVE FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$314	\$478	\$6,334	\$4,734
Receipts	1,000	7,550	995	1,898
Available Resources	\$1,314	\$8,028	\$7,329	\$6,632
Expenditures	836	1,694	2,595	3,000
Encumbrances	8	7	17	17
Total Uses	\$844	\$1,701	\$2,612	\$3,017
Free Balance December 31	\$470	\$6,327	\$4,717	\$3,615



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

SELF-INSURANCE SETTLEMENT FUND (6009)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$52,759)	\$241	(\$537,259)	(\$557,698)
Receipts - 01/01-12/31	515,287	255,055	0	500,000
Available Resources	\$462,528	\$255,296	(\$537,259)	(\$57,698)
Less Expenditures - 01/01 - 12/31	462,287	792,555	20,439	320,000
Cash on Hand as of December 31	\$241	(\$537,259)	(\$557,698)	(\$377,698)
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$241	(\$537,259)	(\$557,698)	(\$377,698)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Interfund Transfers	\$515,287	\$255,055	\$0	\$500,000

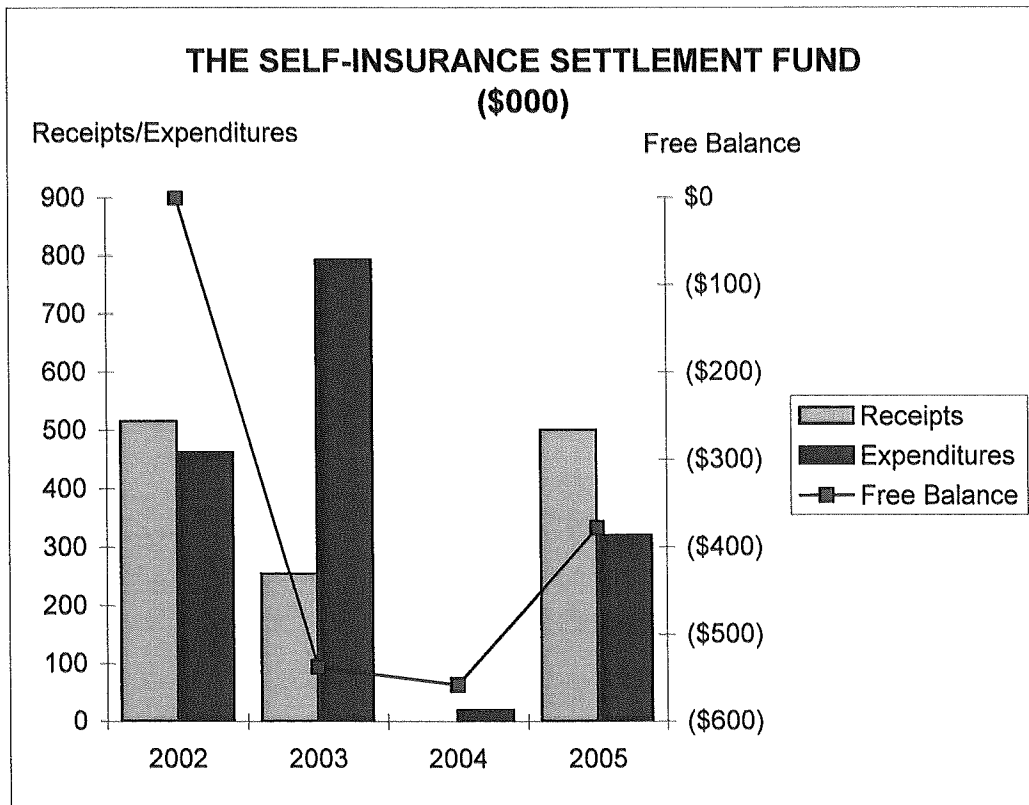
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	462,287	792,555	20,439	320,000
Capital Outlay	0	0	0	0
TOTAL SELF-INSURANCE SETTLEMENT FUND EXPENDITURES	\$462,287	\$792,555	\$20,439	\$320,000

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THE SELF-INSURANCE SETTLEMENT FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$53)	\$0	(\$538)	(\$558)
Receipts	515	255	0	500
Available Resources	\$462	\$255	(\$538)	(\$58)
Expenditures	462	793	20	320
Encumbrances	0	0	0	0
Total Uses	\$462	\$793	\$20	\$320
Free Balance December 31	\$0	(\$538)	(\$558)	(\$378)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

STOREROOM FUND (6010)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$262,729	\$235,483	\$53,121	\$18,730
Receipts - 01/01-12/31	1,301,494	1,179,306	1,378,376	1,777,540
Available Resources	\$1,564,223	\$1,414,789	\$1,431,497	\$1,796,270
Less Expenditures - 01/01 - 12/31	1,328,740	1,361,668	1,412,767	1,742,890
Cash on Hand as of December 31	\$235,483	\$53,121	\$18,730	\$53,380
Less: End of -Year Encumbrances	477,716	561,268	284,337	285,000
Unencumbered Balance as of December 31	(\$242,233)	(\$508,147)	(\$265,607)	(\$231,620)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Other	\$8,368	\$428	\$3,799	\$3,840
Interfund Service Revenues	1,293,126	1,178,878	1,374,577	1,773,700
TOTAL STOREROOM FUND RECEIPTS	\$1,301,494	\$1,179,306	\$1,378,376	\$1,777,540

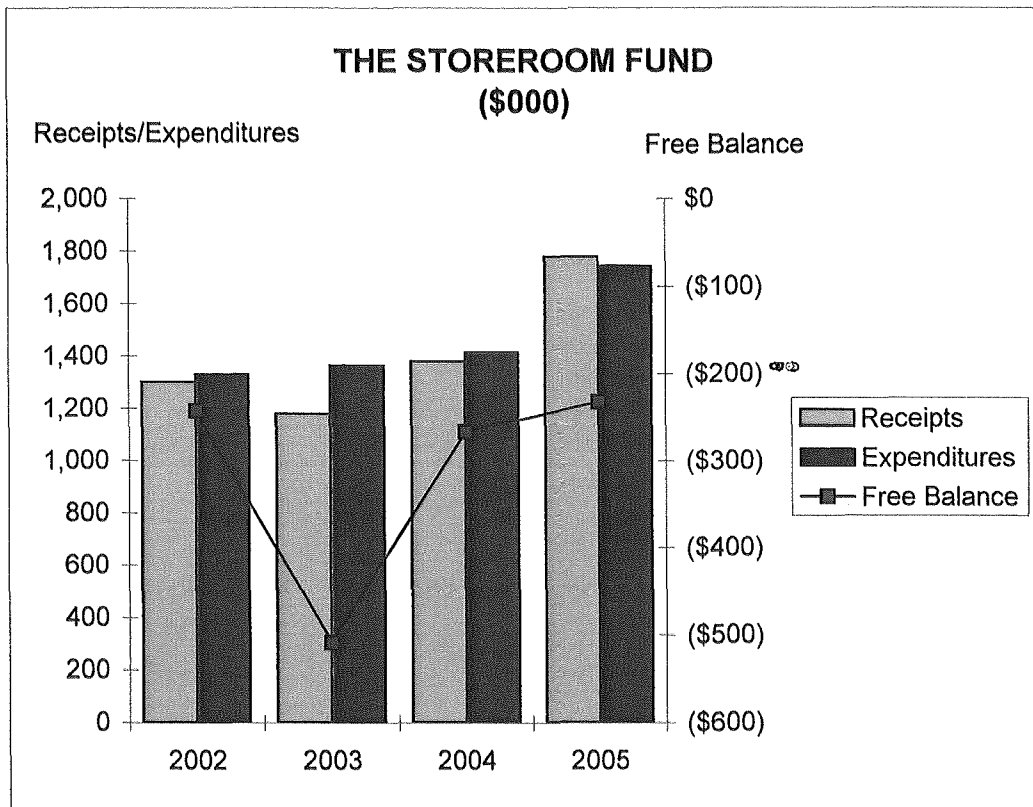
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$126,215	\$140,706	\$183,227	\$185,730
Other Operations & Maintenance	1,200,981	1,219,306	1,217,276	1,555,160
Capital Outlay	1,544	1,656	12,264	2,000
TOTAL STOREROOM FUND EXPENDITURES	\$1,328,740	\$1,361,668	\$1,412,767	\$1,742,890

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THE STOREROOM FUND
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	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$263	\$235	\$52	\$17
Receipts	1,301	1,179	1,378	1,778
Available Resources	\$1,564	\$1,414	\$1,430	\$1,795
Expenditures	1,329	1,362	1,413	1,743
Encumbrances	478	561	284	285
Total Uses	\$1,807	\$1,923	\$1,697	\$2,028
Free Balance December 31	(\$243)	(\$509)	(\$267)	(\$233)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

TELEPHONE SYSTEM FUND (6015)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$299,689	\$153,377	\$207,036	\$194,162
Receipts - 01/01-12/31	558,973	522,844	406,673	557,790
Available Resources	\$858,662	\$676,221	\$613,709	\$751,952
Less Expenditures - 01/01 - 12/31	705,285	469,185	419,547	500,000
Cash on Hand as of December 31	\$153,377	\$207,036	\$194,162	\$251,952
Less: End of -Year Encumbrances	110,617	152,659	192,717	192,800
Unencumbered Balance as of December 31	\$42,760	\$54,377	\$1,445	\$59,152

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Service Revenues	\$48,355	\$89,761	\$126,604	\$127,880
Other	20,094	57,381	31,902	32,230
Interfund Service Revenues	490,524	375,702	248,167	397,680
TOTAL TELEPHONE SYSTEM FUND RECEIPTS	\$558,973	\$522,844	\$406,673	\$557,790

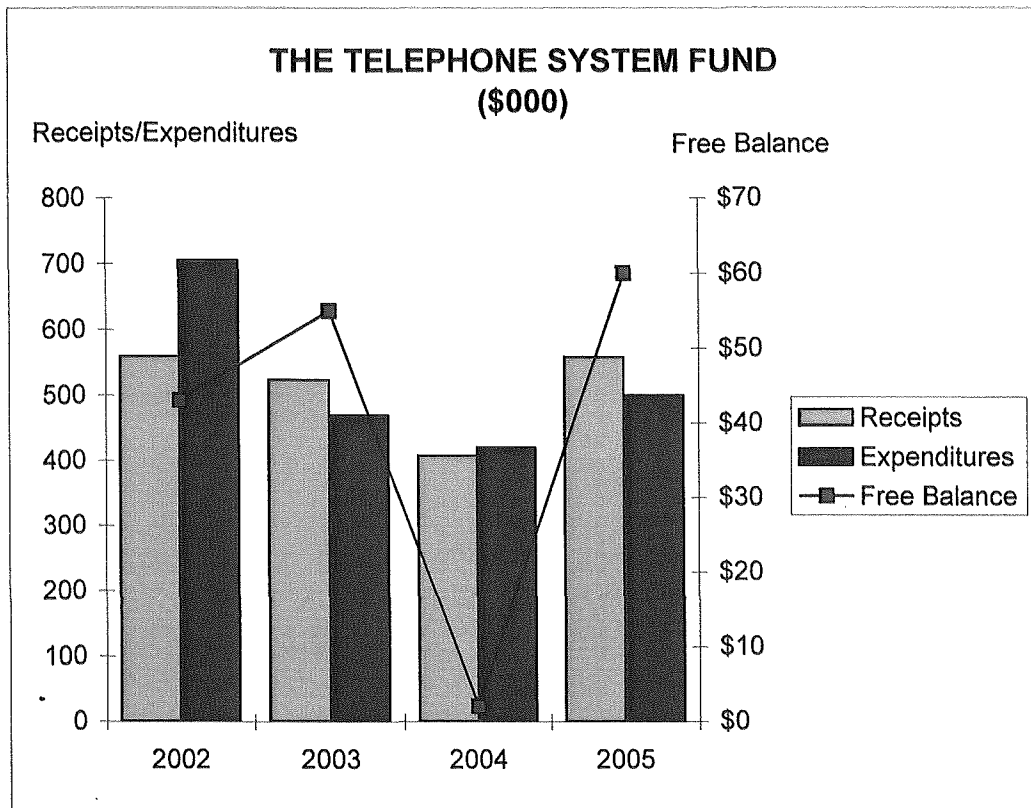
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	705,285	469,185	419,547	500,000
Capital Outlay	0	0	0	0
TOTAL TELEPHONE SYSTEM FUND EXPENDITURES	\$705,285	\$469,185	\$419,547	\$500,000

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THE TELEPHONE SYSTEM FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$300	\$154	\$208	\$195
Receipts	559	523	407	558
Available Resources	\$859	\$677	\$615	\$753
Expenditures	705	469	420	500
Encumbrances	111	153	193	193
Total Uses	\$816	\$622	\$613	\$693
Free Balance December 31	\$43	\$55	\$2	\$60



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

GRAPHICS FUND (6020)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$130,756	\$92,511	\$14,674	\$0
Receipts - 01/01-12/31	248,061	186,691	853	830
Available Resources	\$378,817	\$279,202	\$15,527	\$830
Less Expenditures - 01/01 - 12/31	286,306	264,528	15,527	0
Cash on Hand as of December 31	\$92,511	\$14,674	\$0	\$830
Less: End of -Year Encumbrances	85,383	22,280	829	0
Unencumbered Balance as of December 31	\$7,128	(\$7,606)	(\$829)	\$830

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Other	\$99	\$0	\$0	\$0
Interfund Transfers	135,000	103,698	853	830
Interfund Service Revenues	112,962	82,993	0	0
TOTAL GRAPHICS FUND RECEIPTS	\$248,061	\$186,691	\$853	\$830

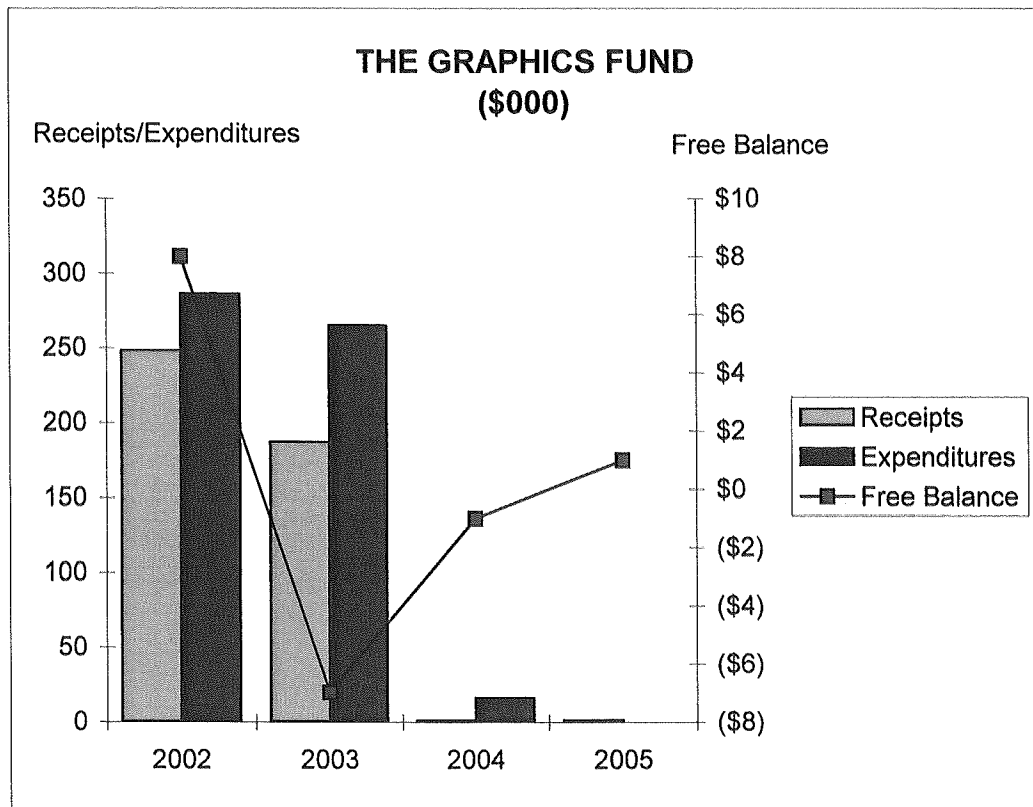
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$151,780	\$107,815	\$0	\$0
Other Operations & Maintenance	131,168	143,379	15,527	0
Capital Outlay	3,358	13,334	0	0
TOTAL GRAPHICS FUND EXPENDITURES	\$286,306	\$264,528	\$15,527	\$0

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THE GRAPHICS FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$131	\$93	\$15	\$0
Receipts	248	187	1	1
Available Resources	\$379	\$280	\$16	\$1
Expenditures	286	265	16	0
Encumbrances	85	22	1	0
Total Uses	\$371	\$287	\$17	\$0
Free Balance December 31	\$8	(\$7)	(\$1)	\$1



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

ENGINEERING BUREAU FUND (6025)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$100,764)	(\$61,005)	\$357,966	\$463,427
Receipts - 01/01-12/31	9,696,756	9,953,118	9,919,765	9,902,640
Available Resources	\$9,595,992	\$9,892,113	\$10,277,731	\$10,366,067
Less Expenditures - 01/01 - 12/31	9,656,997	9,534,147	9,814,304	9,739,280
Cash on Hand as of December 31	(\$61,005)	\$357,966	\$463,427	\$626,787
Less: End of -Year Encumbrances	79,950	124,557	35,251	35,300
Unencumbered Balance as of December 31	(\$140,955)	\$233,409	\$428,176	\$591,487

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Service Revenues	\$23,935	\$1,470	\$0	\$0
Other	4,052	466	2,606	2,640
Interfund Transfers	20,320	0	0	0
Interfund Service Revenues	9,648,449	9,951,182	9,917,159	9,900,000
TOTAL ENGINEERING BUREAU FUND RECEIPTS	\$9,696,756	\$9,953,118	\$9,919,765	\$9,902,640

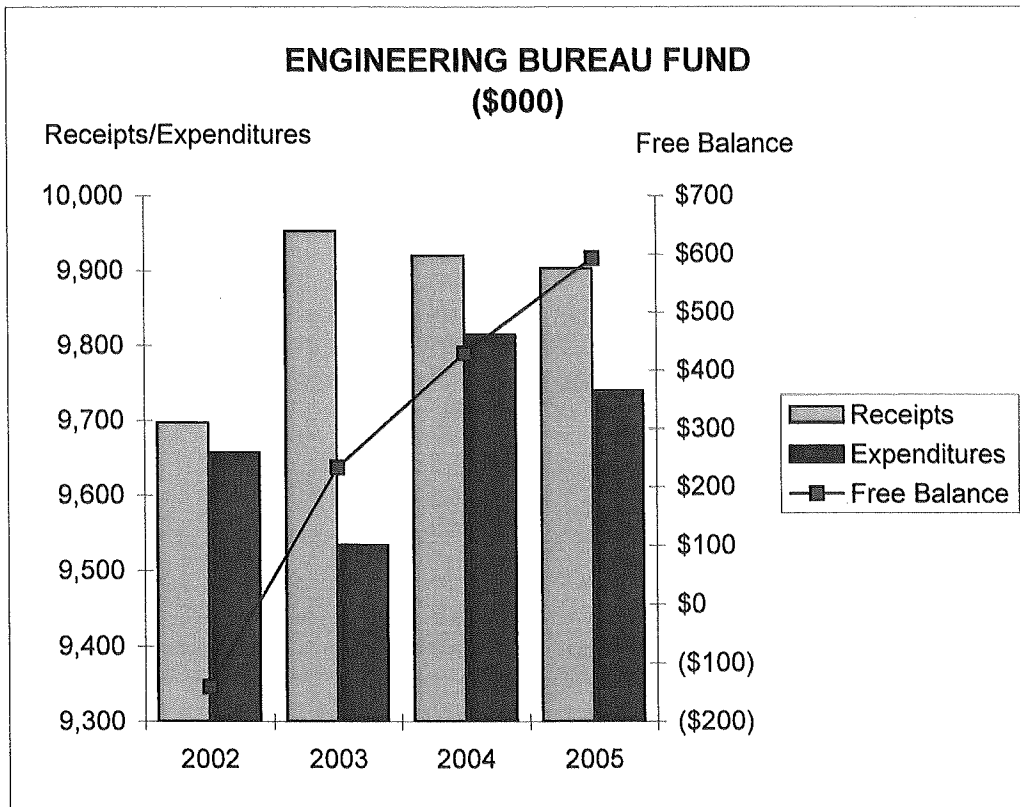
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$5,306,181	\$5,482,339	\$5,552,706	\$5,559,970
Other Operations & Maintenance	4,319,433	4,046,208	4,246,312	4,179,310
Capital Outlay	31,383	5,600	15,286	0
TOTAL ENGINEERING BUREAU FUND EXPENDITURES	\$9,656,997	\$9,534,147	\$9,814,304	\$9,739,280

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ENGINEERING BUREAU FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$101)	(\$61)	\$358	\$464
Receipts	9,697	9,953	9,920	9,903
Available Resources	\$9,596	\$9,892	\$10,278	\$10,367
Expenditures	9,657	9,534	9,814	9,739
Encumbrances	80	125	35	35
Total Uses	\$9,737	\$9,659	\$9,849	\$9,774
Free Balance December 31	(\$141)	\$233	\$429	\$593



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

MANAGEMENT INFORMATION SYSTEM (MIS) FUND (6030)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$1,037,521)	(\$976,526)	(\$1,788,407)	(\$1,367,105)
Receipts - 01/01-12/31	4,912,198	4,305,467	4,188,617	3,225,000
Available Resources	\$3,874,677	\$3,328,941	\$2,400,210	\$1,857,895
Less Expenditures - 01/01 - 12/31	4,851,203	5,117,348	3,767,315	2,995,990
Cash on Hand as of December 31	(\$976,526)	(\$1,788,407)	(\$1,367,105)	(\$1,138,095)
Less: End of -Year Encumbrances	147,137	393,690	147,221	147,300
Unencumbered Balance as of December 31	(\$1,123,663)	(\$2,182,097)	(\$1,514,326)	(\$1,285,395)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Interfund Service Revenues	\$4,912,198	\$4,303,371	\$4,188,597	\$3,225,000
Other	0	2,096	20	0
TOTAL MIS FUND RECEIPTS	\$4,912,198	\$4,305,467	\$4,188,617	\$3,225,000

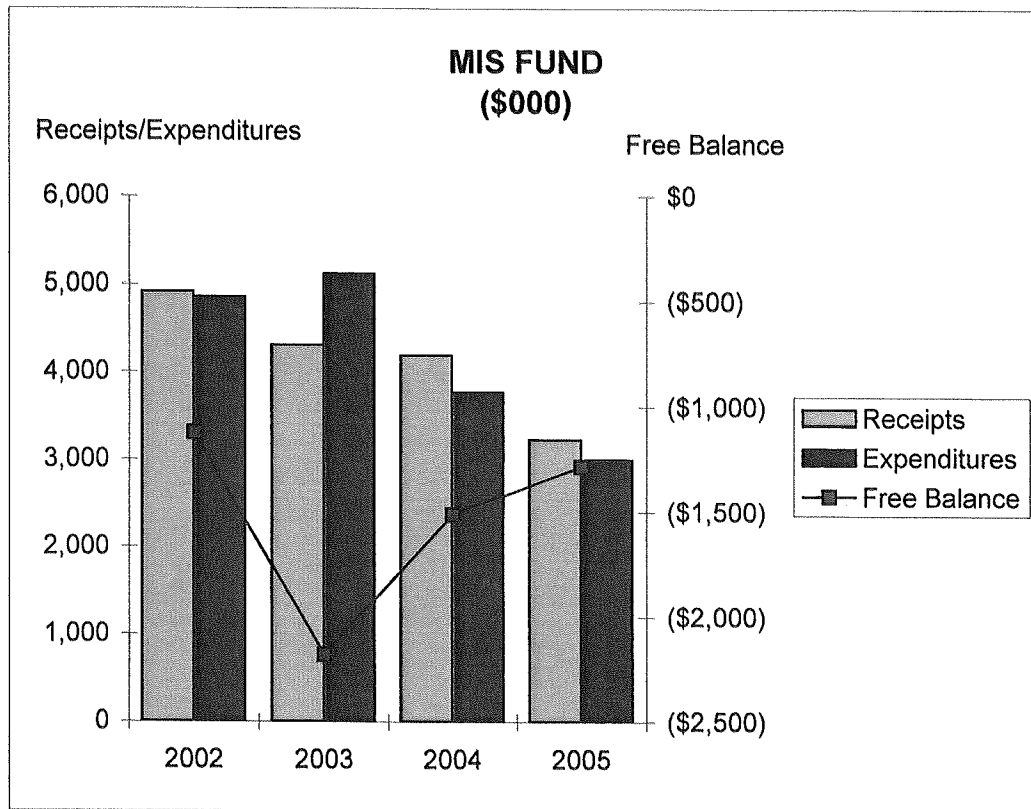
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$1,129,852	\$1,138,174	\$1,189,983	\$1,388,580
Other Operations & Maintenance	3,709,851	3,979,174	2,526,332	1,467,410
Capital Outlay	11,500	0	51,000	140,000
TOTAL MIS FUND EXPENDITURES	\$4,851,203	\$5,117,348	\$3,767,315	\$2,995,990

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MIS FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	(\$1,038)	(\$977)	(\$1,789)	(\$1,367)
Receipts	4,912	4,305	4,189	3,225
Available Resources	\$3,874	\$3,328	\$2,400	\$1,858
Expenditures	4,851	5,117	3,767	2,996
Encumbrances	147	394	147	147
Total Uses	\$4,998	\$5,511	\$3,914	\$3,143
Free Balance December 31	(\$1,124)	(\$2,183)	(\$1,514)	(\$1,285)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

RESERVE FOR ACCUMULATED LEAVE FUND (6045)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$3,000,000	\$1,000,000	\$0	\$0
Receipts - 01/01-12/31	0	0	0	0
Available Resources	\$3,000,000	\$1,000,000	\$0	\$0
Less Expenditures - 01/01 - 12/31	2,000,000	1,000,000	0	0
Cash on Hand as of December 31	\$1,000,000	\$0	\$0	\$0
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$1,000,000	\$0	\$0	\$0

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Interfund Service Revenues	\$0	\$0	\$0	\$0

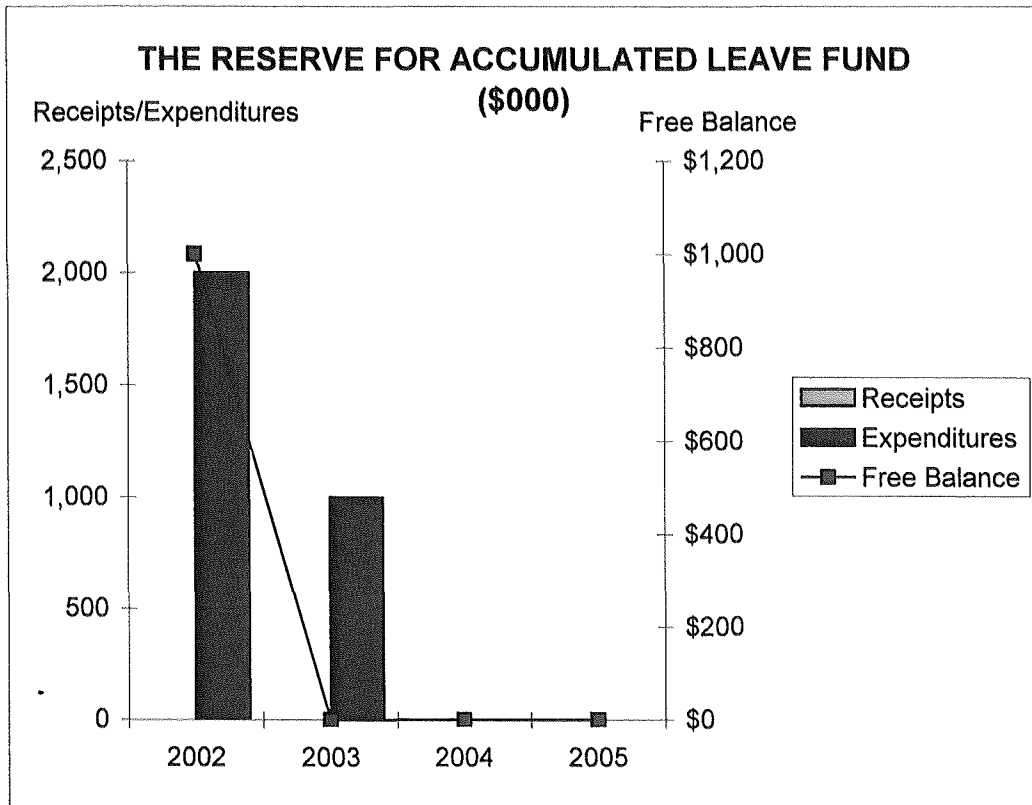
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	2,000,000	1,000,000	0	0
Capital Outlay	0	0	0	0
TOTAL RESERVE FOR ACCUMULATED LEAVE FUND EXPENDITURES	\$2,000,000	\$1,000,000	\$0	\$0

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THE RESERVE FOR ACCUMULATED LEAVE FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$3,000	\$1,000	\$0	\$0
Receipts	0	0	0	0
Available Resources	\$3,000	\$1,000	\$0	\$0
Expenditures	2,000	1,000	0	0
Encumbrances	0	0	0	0
Total Uses	\$2,000	\$1,000	\$0	\$0
Free Balance December 31	\$1,000	\$0	\$0	\$0



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

CLAIRE MERRIX TENNIS TRUST FUND (7000)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$810	\$810	\$810	\$810
Receipts - 01/01-12/31	0	0	0	0
Available Resources	\$810	\$810	\$810	\$810
Less Expenditures - 01/01 - 12/31	0	0	0	0
Cash on Hand as of December 31	\$810	\$810	\$810	\$810
Less: End of -Year Encumbrances	0	0	0	
Unencumbered Balance as of December 31	\$810	\$810	\$810	\$810

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Miscellaneous Revenues	\$0	\$0	\$0	\$0

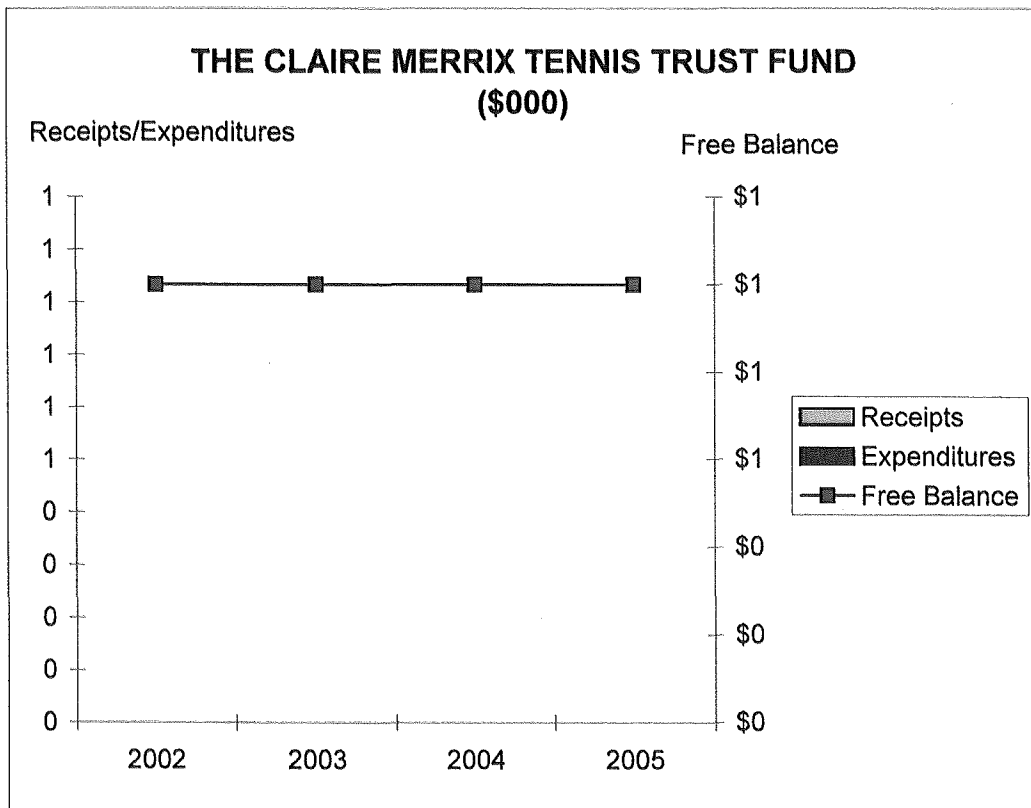
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL CLAIRE MERRIX TENNIS TRUST FUND EXPENDITURES	\$0	\$0	\$0	\$0

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THE CLAIRE MERRIX TENNIS TRUST FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$1	\$1	\$1	\$1
Receipts	0	0	0	0
Available Resources	\$1	\$1	\$1	\$1
Expenditures	0	0	0	0
Encumbrances	0	0	0	0
Total Uses	\$0	\$0	\$0	\$0
Free Balance December 31	\$1	\$1	\$1	\$1



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

HOLOCAUST MEMORIAL FUND (7003)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$995	\$3,856	\$6,057	\$207
Receipts - 01/01-12/31	9,614	21,753	6,730	10,000
Available Resources	\$10,609	\$25,609	\$12,787	\$10,207
Less Expenditures - 01/01 - 12/31	6,753	19,552	12,580	10,000
Cash on Hand as of December 31	\$3,856	\$6,057	\$207	\$207
Less: End of -Year Encumbrances	2,540	5,101	513	500
Unencumbered Balance as of December 31	\$1,316	\$956	(\$306)	(\$293)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Miscellaneous Revenues	\$9,614	\$9,753	\$6,730	\$10,000
Interfund Transfers	0	12,000	0	0
TOTAL HOLOCAUST MEMORIAL FUND RECEIPTS	\$9,614	\$21,753	\$6,730	\$10,000

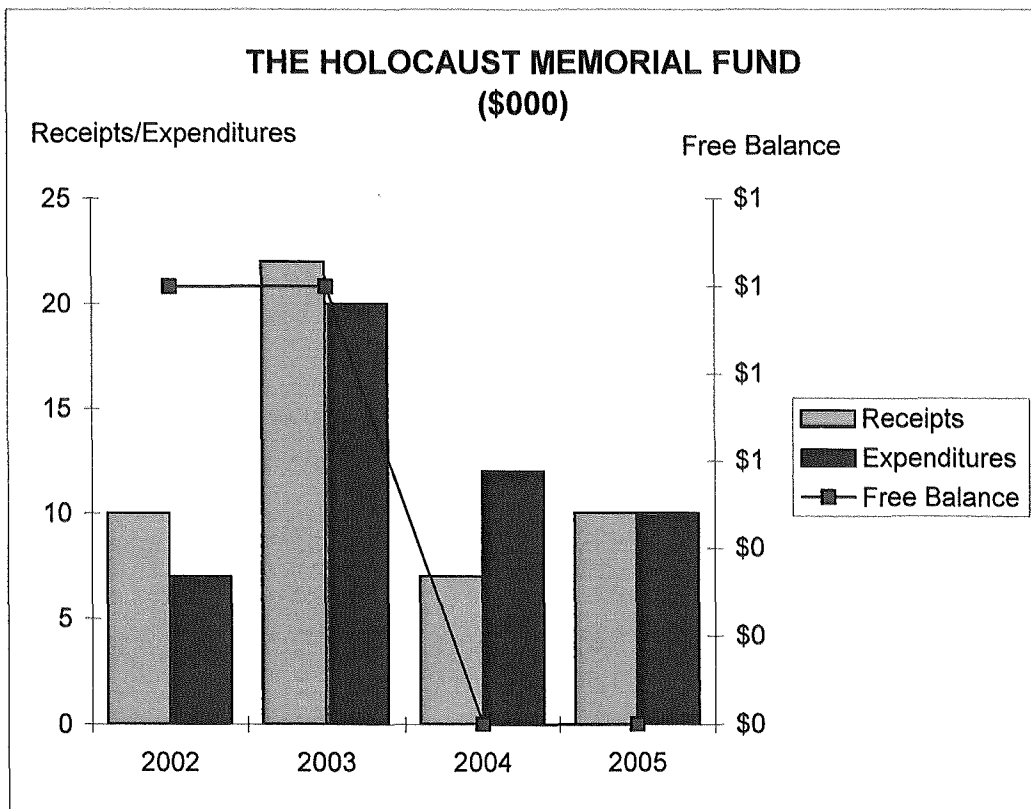
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	6,753	19,552	12,580	10,000
Capital Outlay	0	0	0	0
TOTAL HOLOCAUST MEMORIAL FUND EXPENDITURES	\$6,753	\$19,552	\$12,580	\$10,000

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THE HOLOCAUST MEMORIAL FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$1	\$4	\$6	\$1
Receipts	10	22	7	10
Available Resources	\$11	\$26	\$13	\$11
Expenditures	7	20	12	10
Encumbrances	3	5	1	1
Total Uses	\$10	\$25	\$13	\$11
Free Balance December 31	\$1	\$1	\$0	\$0



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

POLICE/FIRE BENEFICIARY FUND (7020)	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$600	\$1,000	\$1,300	\$1,600
Receipts - 01/01-12/31	400	300	300	300
Available Resources	\$1,000	\$1,300	\$1,600	\$1,900
Less Expenditures - 01/01 - 12/31	0	0	0	1,600
Cash on Hand as of December 31	\$1,000	\$1,300	\$1,600	\$300
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$1,000	\$1,300	\$1,600	\$300

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Miscellaneous Revenues	\$400	\$300	\$300	\$300

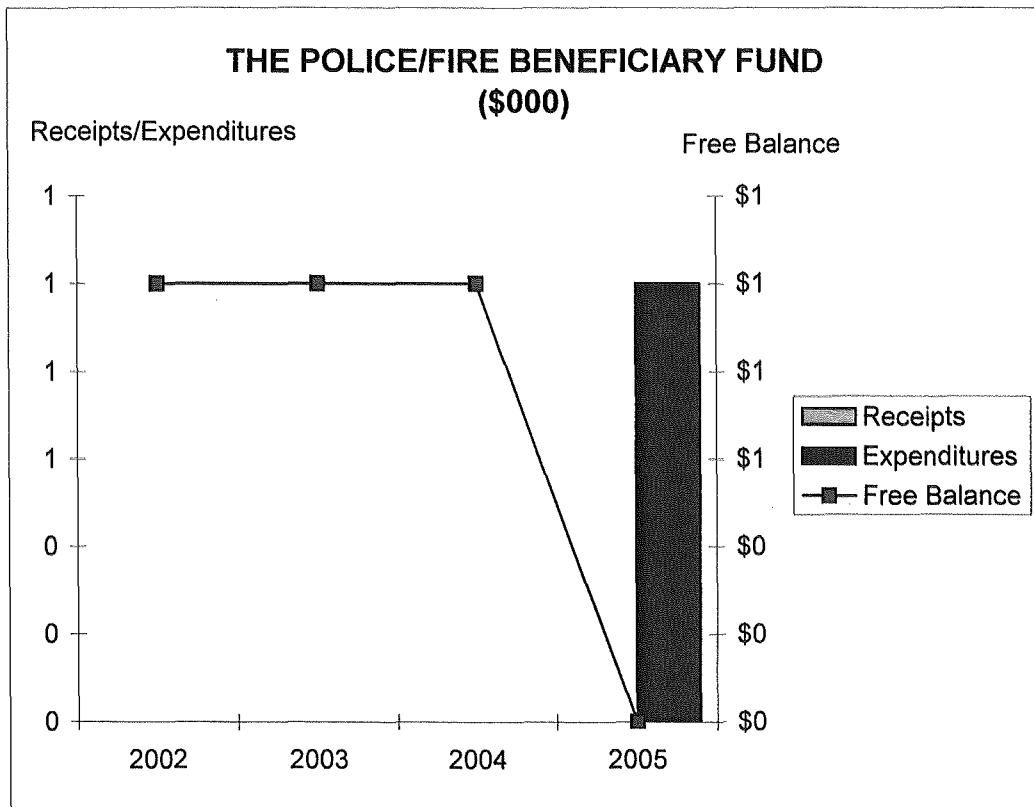
COMPARATIVE STATEMENT OF EXPENDITURES

CATEGORY	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	0	0	0	1,600
Capital Outlay	0	0	0	0
TOTAL POLICE/FIRE BENEFICIARY FUND EXPENDITURES	\$0	\$0	\$0	\$1,600

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THE POLICE/FIRE BENEFICIARY FUND
(\$000)

	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	BUDGETED 2005
Cash Balance January 1	\$1	\$1	\$1	\$1
Receipts	0	0	0	0
Available Resources	\$1	\$1	\$1	\$1
Expenditures	0	0	0	1
Encumbrances	0	0	0	0
Total Uses	\$0	\$0	\$0	\$1
Free Balance December 31	\$1	\$1	\$1	\$0



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, non-tax revenue bonds, income tax revenue bonds, and special revenue (JEDD) bonds.

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

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

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

In the calculation of the debt subject to the direct debt limitations, the amount of money in a city's bond retirement fund allocable to the principal amount of non-exempt debt is deducted from gross non-exempt debt. Without consideration of money in the City's Bond Payment Fund and based on outstanding debt and current tax valuation, the City's voted and unvoted non-exempt debt capacities as of December 31, 2004 were:

		2005		Additional Borrowing Capacity Within Limitation	
ALL		Outstanding Debt		Limitation	
direct	10-1/2% - \$336,167,580	\$150,584,264		\$185,583,316	
	5-1/2% - 176,087,780	150,184,264		25,903,516	
unvoted					

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, non-tax revenue bonds, income tax revenue bonds, and special revenue (JEDD) bonds.

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

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

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

In the calculation of the debt subject to the direct debt limitations, the amount of money in a city's bond retirement fund allocable to the principal amount of non-exempt debt is deducted from gross non-exempt debt. Without consideration of money in the City's Bond Payment Fund and based on outstanding debt and current tax valuation, the City's voted and unvoted non-exempt debt capacities as of December 31, 2004 were:

ALL		2005	Additional Borrowing
Debt Limitation		Outstanding Debt	Capacity Within
direct	10-1/2% - \$336,167,580	\$150,584,264	\$185,583,316
	5-1/2% - 176,087,780	150,184,264	25,903,516
unvoted			216.1
			48.4

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 16.

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 \$721,783,453 in outstanding obligations as of December 31, 2004. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2004, and the remaining balances. The table shows \$67,447,891 was spent on debt retirement in 2004. A similar number is projected for 2005.

Tables 2 through 12 identify the 2005 debt service on every obligation shown in Table 1.

Table 8 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. Table 9 summarizes the Income Tax Revenue Bonds. Table 10 summarizes the Special Revenue (JEDD) Bonds, of which there are four issues outstanding. Table 11 summarizes the OPWC loans outstanding. There are eleven loan agreements.

The City also issues debt for economic development purposes that are not obligations of the City, which can be found on Table 12. Table 13 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.

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 16 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 16 into the Bond Payment Fund at the time principal or interest payments are due. Tables 14 and 15 show the actual activity of the Bond Payment Fund for both special assessment and general obligation debt.

Table 1

DEBT
CITY OF AKRON, OHIO
Period Ending December 31, 2004

Description	Type	Total Outstanding 12/31/2003	New Issues in 2004	Redeemed in 2004	Total Outstanding 12/31/2004
PUBLIC UTILITY DEBT (G.O.)					
Water	Bonds	\$750,000	\$0	\$250,000	\$500,000
Sewer	Bonds	150,000	0	50,000	100,000
P.U. SPECIAL REV. (OWDA)					
Water	Loans	12,191,548	2,900,272	998,611	14,093,209
Sewer	Loans	30,900,435	8,109,648	3,339,840	35,670,243
P.U. SPECIAL REV. (OPWC)					
Water	Loans	1,688,721	0	73,583	1,615,138
Sewer	Loans	1,540,551	0	96,423	1,444,128
Recycle Energy System	Loans	24,356	0	24,356	0
P.U. DEBT (REVENUE)					
Water	Bonds	59,045,000	0	5,010,000	54,035,000
Sewer	Bonds	43,465,000	0	2,330,000	41,135,000
TOTAL P.U. DEBT					
	Bonds	\$103,410,000	\$0	\$7,640,000	\$95,770,000
	Loans	\$46,345,611	\$11,009,920	\$4,532,813	\$52,822,718
GENERAL DEBT					
Off Street Parking	Bonds	\$55,823,997	\$0	\$2,671,187	\$53,152,810
Street Improvement	Bonds	46,537,494	0	2,275,925	44,261,569
Storm Sewer Improvement	Bonds	553,914	0	73,043	480,871
Highway Improvement	Bonds	1,000,000	0	600,000	400,000
Real Estate Acquisition	Bonds	2,025,000	0	1,505,000	520,000
Solid Waste Storage Facil.	Bonds	360,000	0	120,000	240,000
Municipal Bldg. Imp.	Bonds	105,000	0	35,000	70,000
Parks Improvement	Bonds	75,000	0	25,000	50,000
Municipal Garage	Bonds	75,000	0	25,000	50,000
Pedestrian Walkway	Bonds	165,000	0	55,000	110,000
Computer/Communication	Bonds	1,635,000	0	1,635,000	0
Final Judgment	Bonds	2,565,000	0	90,000	2,475,000
Public Improvement	Bonds	3,031,368	0	133,064	2,898,304
Convention Center	Bonds	4,521,211	0	414,356	4,106,855
Community Centers	Bonds	6,447,010	0	566,214	5,880,796
Radio Communication System	Bonds	3,152,448	0	578,506	2,573,942
Morley Health Center Plaza	Bonds	185,106	0	34,793	150,313
Ascot Park Improvement	Bonds	475,000	0	35,000	440,000
Inventors Hall of Fame	Bonds	4,825,000	0	580,000	4,245,000
CitiCenter Building	Bonds	2,510,000	0	275,000	2,235,000
Combined Dispatch	Bonds	2,105,503	0	985,503	1,120,000
West Side Depot	Bonds	255,000	0	85,000	170,000
Justice Center Plaza	Bonds	840,000	0	60,000	780,000
Recreational Facilities	Bonds	44,609,176	0	1,179,950	43,429,226
Northwest Fire Station	Bonds	770,000	0	55,000	715,000
Municipal Facilities	Bonds	9,358,416	0	506,657	8,851,759
Motor Equipment	Bonds	7,765,000	0	885,000	6,880,000
High St. Renewal Area	Bonds	2,800,000	0	190,000	2,610,000
Energy Conservation	Bonds	650,000	0	315,000	335,000
Off Street Parking	Notes	0	3,885,000	1,800,000	2,085,000
Street Improvement	Notes	0	32,887,000	12,146,000	20,741,000
Recreational Facilities	Notes	0	10,896,000	6,837,000	4,059,000
Municipal Facilities	Notes	0	4,920,000	2,972,000	1,948,000
Equipment Replacement	Notes	0	1,000,000	0	1,000,000
TOTAL GENERAL DEBT					
	Bonds	\$205,220,643	\$0	\$15,989,198	\$189,231,445
	Notes	\$0	\$53,588,000	\$23,755,000	\$29,833,000

Table 1

DEBT
CITY OF AKRON, OHIO
Period Ending December 31, 2004

Description	Type	Total Outstanding 12/31/2003	New Issues in 2004	Redeemed in 2004	Total Outstanding 12/31/2004
(Continued)					
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	\$11,827,423	\$6,114,930	\$2,203,535	\$15,738,818
Street Improvement	Notes	8,852,900	863,600	5,033,100	4,683,400
Street Resurfacing	Notes	96,909	0	27,809	69,100
TOTAL S.A. DEBT	Bonds	\$11,827,423	\$6,114,930	\$2,203,535	\$15,738,818
	Notes	\$8,949,809	\$863,600	\$5,060,909	\$4,752,500
SPECIAL OBLIGATIONS					
Canal Park Stadium	COPs	\$23,666,965	\$0	\$1,218,558	\$22,448,407
Non-Tax Revenue	Bonds	29,065,000	0	1,340,000	27,725,000
Income Tax Revenue	Bonds	8,910,000	0	285,000	8,625,000
CLC Income Tax Revenue	Bonds	0	215,000,000	3,000,000	212,000,000
JEDD Revenue	Bonds	50,260,000	0	1,935,000	48,325,000
Industrial Incubator-ODOD	Loans	467,672	0	51,310	416,362
Univ. Technology Park-ODOD	Loans	510,540	489,460	0	1,000,000
Capital Projects - OPWC	Loans	5,773,271	0	436,568	5,336,703
Capital Projects - SIB	Loans	0	7,758,500	0	7,758,500
GRAND TOTAL		\$494,406,934	\$294,824,410	\$67,447,891	\$721,783,453

Table 2

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2004	2005 PRINCIPAL & INTEREST
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit						
May 1, 1985	\$ 4,000,000	Street Improvements	8.750%	Nov. 1, 2005	\$ 200,000	\$ 217,500
May 1, 1985	3,200,000	Parking Fac(Sup Block II)	8.750%	Nov. 1, 2005	160,000	174,000
July 1, 1986	700,000	Municipal Building Imp.	7.500%	Sept 1, 2005-06	70,000	40,250
July 1, 1986	5,500,000	Street Improvements	7.500%	Sept 1, 2005-06	550,000	316,250
July 1, 1986	500,000	Parks Improvement	7.500%	Sept 1, 2005-06	50,000	28,750
July 1, 1986	500,000	Municipal Garage	7.500%	Sept 1, 2005-06	50,000	28,750
July 1, 1986	2,400,000	Recycle Energy System	7.500%	Sept 1, 2005-06	240,000	138,000
July 1, 1986	1,100,000	Elevated Pedestrian Walk	7.500%	Sept 1, 2005-06	110,000	63,250
Feb. 21, 1991	2,500,000	Urban Renewal Imp. 1990	8.000%	Dec. 1, 2005-20	848,304	70,616
Dec. 10, 1991	1,500,000	Urban Renewal Imp. 1991	8.000%	Dec. 1, 2005-21	1,470,000	123,600
Oct. 15, 1993	16,230,000	Various Purpose Imp. 1993	4.574%	Dec. 1, 2005-13	6,325,000	1,035,723
Aug. 1, 1995	2,790,000	Various Purpose Imp. 1995	5.177%	Dec. 1, 2005-08	810,000	223,538
Nov. 1, 1995	12,835,000	Various Purpose Imp. 95-2	5.022%	Nov. 1, 2005-16	4,860,000	1,257,863
Aug. 15, 1996	3,800,000	Various Purpose Imp. 1996	5.409%	Dec. 1, 2005-21	2,760,000	308,355
Dec. 1, 1996	13,520,000	Various Purpose Imp. 96-2	5.283%	Dec. 1, 2005-17	8,595,000	1,167,064
Dec. 1, 1997	26,200,000	Various Purpose Imp. 1997	4.955%	Dec. 1, 2005-18	13,130,000	1,841,288
Dec. 1, 1998	19,930,000	Various Purpose Imp. 1998	4.490%	Dec. 1, 2005-19	8,900,000	1,231,298
Nov. 1, 1999	18,175,000	Various Purpose Imp. 1999	5.714%	Nov. 1, 2005-20	15,170,000	1,717,500
Nov. 1, 2000	16,360,000	Various Purpose Imp. 2000	5.466%	Dec. 1, 2005-21	14,830,000	1,369,463
Nov. 1, 2001	51,239,949	Var. Pur. Imp. & Ref. 2001	4.483%	Dec. 1, 2005-22	41,138,141	5,155,278
Dec. 1, 2002	33,695,000	Var. Pur. Imp. & Ref. 2002	4.560%	Dec. 1, 2005-23	30,925,000	2,722,890
Oct. 1, 2003	37,640,000	Various Purpose Imp. 2003	4.314%	Dec. 1, 2005-24	37,640,000	2,906,300
TOTAL INSIDE BONDS					\$ 188,831,445	\$ 22,137,526

Table 3

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2004</u>	<u>2005 PRINCIPAL & INTEREST</u>
		Issued after January 20, 1920 Voted - No Limit				
Dec. 1, 1979	\$ 10,000,000	Highway Imp. 8th Ser.	7.125%	Dec. 1, 2005	\$ 400,000	\$ 428,500
		TOTAL OUTSIDE BONDS			<u>\$ 400,000</u>	<u>\$ 428,500</u>

Table 4

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2004</u>	<u>2005 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, 2005-14	\$30,000	\$5,175
Aug. 1, 1995	825,000	Street Imp. Ser. 1995	5.003%	Dec. 1, 2005	80,000	84,120
Aug. 15, 1996	2,510,000	Street Imp. Ser. 1996	5.240%	Dec. 1, 2005-06	500,000	274,750
Aug. 15, 1997	1,645,000	Street Imp. Ser. 1997	4.827%	Dec. 1, 2005-07	585,000	214,753
Aug. 15, 1998	2,600,000	Street Imp. Ser. 1998	4.444%	Dec. 1, 2005-08	1,210,000	334,495
Aug. 15, 1999	630,000	Street Imp. Ser. 1999	5.159%	Dec. 1, 2005-09	355,000	83,835
Aug. 1, 2000	467,459	St. Resurf., Series 1999	6.000%	Dec. 1, 2005-09	14,629	3,473
Aug. 15, 2000	3,150,000	Street Imp. Ser. 2000	4.995%	Dec. 1, 2005-10	2,080,000	408,963
Nov. 1, 2001	1,515,051	St. Imp. Ref. Ser. 2001	4.483%	Dec. 1, 2005-13	461,859	73,086
Dec. 1, 2001	595,140	St. Resurf., Series 2001	6.000%	Dec. 1, 2005-06	259,029	141,284
Sept. 1, 2002	2,040,000	Street Imp. Ser. 2002	3.064%	Dec. 1, 2005-12	1,675,000	237,534
Sept. 1, 2003	2,850,000	Street Imp. Ser. 2003	3.383%	Dec. 1, 2005-13	2,615,000	344,138
Mar. 1, 2004	1,356,910	St. Resurf., Series 2004	4.000%	Dec. 1, 2005-13	1,115,281	295,906
Sept. 1, 2004	3,560,000	Street Imp. Ser. 2004	4.000%	Dec. 1, 2005-14	3,560,000	478,000
Dec. 1, 2004	1,198,020	St. Resurf., Series 2004B	4.000%	Dec. 1, 2005-14	1,198,020	263,872
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					<u>\$15,738,818</u>	<u>\$3,243,384</u>

SPECIAL ASSESSMENT NOTES

June 1, 1997	\$1,284,846	St. Resurf., Series 1996	6.000%	Dec. 1, 2005-06	\$37,866	\$21,205
May 1, 1998	963,367	St. Resurf., Series 1997	6.000%	Dec. 1, 2005-07	26,527	9,925
Apr. 1, 1999	585,950	St. Resurf., Series 1998	6.000%	Dec. 1, 2005-08	4,707	1,358
Various	4,683,400	Var. SA Const. Notes	5.859%	Various	<u>4,683,400</u>	<u>2,725,000 *</u>
TOTAL SPECIAL ASSESSMENTS NOTES					<u>\$4,752,500</u>	<u>\$2,757,488</u>

* This figure is estimated

Table 5

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 12/31/2004</u>	<u>2005 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, 2005-06	\$500,000	\$287,500
Mortgage Revenue Bonds - Series 1996						
Jan. 15, 1996	\$21,175,000	Water Mortgage Revenue	4.55-5.00%	Mar. 1, 2005-12	\$16,240,000	\$1,631,287
Mortgage Revenue Bonds - Series 1998						
Feb. 1, 1998	\$18,700,000	Water Mortgage Revenue	4.10-5.00%	Mar. 1, 2005-18	\$11,170,000	\$1,965,525
Mortgage Revenue Bonds - Series 2003						
July 1, 2003	\$28,045,000	Water Mortgage Revenue	2.00-5.00%	Mar. 1, 2005-14	\$26,625,000	\$3,494,900
Ohio Water Development Authority Loan Agreements						
May 28, 1981	\$3,000,000	OWDA #1311	7.000%	Jan. & July 1, 2005-06	\$599,473	\$326,462
Sept. 28, 1999	1,142,942	OWDA #3246	4.020%	Jan. & July 1, 2005-20	982,332	82,691
May 2, 2000	8,127,549	OWDA #3326	4.640%	Jan. & July 1, 2005-20	7,021,624	626,574
April 16, 2001	481,350	OWDA #3439	3.900%	Jan. & July 1, 2005-11	378,816	58,592
July 25, 2002	2,811,813	OWDA #3696	3.890%	Jan. & July 1, 2005-12	2,333,058	341,785
Jan. 29, 2004	2,900,272	OWDA #4066	3.500%	Jan. & July 1, 2005-14	2,777,906	346,242
					<u>\$14,093,209</u>	<u>\$1,782,346</u>
Ohio Public Works Commission Loan Agreements						
July 17, 1995	\$1,024,156	OPWC #CH903	0.000%	Jan. & July 1, 2005-16	\$742,513	\$51,208
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2005-21	872,625	44,750
					<u>\$1,615,138</u>	<u>\$95,958</u>

* This figure is estimated

Table 6

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 12/31/2004</u>	<u>2005 PRINCIPAL & INTEREST</u>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit						
July 1, 1986	\$1,000,000	Sewer System Improvement	7.500%	Sept 1, 2005-06	\$100,000	\$57,500
Ohio Water Development Authority Loan Agreements						
May 28, 1981	\$10,000,000	OWDA #1310 (formerly #C390623)	7.000%	Jan. & July 1, 2005-06	\$1,998,245	\$1,088,205
May 16, 1982	7,544,333	OWDA #1312 (formerly #C390884-03)	7.000%	Jan. & July 1, 2005-10	3,711,092	776,348
Jan. 26, 1995	15,328,600	OWDA #2658 (formerly #CS391884-01)	4.560%	Jan. & July 1, 2005-15	10,088,220	1,176,439
Mar. 30, 1995	17,873,932	OWDA #2659 (formerly #CS391900-01)	4.560%	Jan. & July 1, 2005-15	11,763,038	1,371,789
Sept. 30, 2004	8,109,648	OWDA #4160	3.810% *	Jan. & July 1, 2006-15	8,109,648	0
					<u>\$35,670,243</u>	<u>\$4,412,781</u>
Ohio Public Works Commission Loan Agreement						
July 1, 1994	\$690,000	OPWC #CH804	0.000%	Jan. & July 1, 2005-18	\$ 287,679	\$ 21,310
July 1, 1996	907,265	OPWC #CH006	0.000%	Jan. & July 1, 2005-17	680,449	45,363
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 2005-18	476,000	29,750
					<u>\$1,444,128</u>	<u>\$96,423</u>
Revenue Bonds - Series 1996						
June 1, 1996	\$25,000,000	Sewer System Imp.	5.30-6.20%	Dec. 1, 2005-16	\$15,620,000	\$2,347,044
Revenue Bonds - Series 1997						
Jan. 1, 1997	\$13,110,000	Sewer System Imp.	4.60-5.55%	Dec. 1, 2005-16	\$11,685,000	\$849,363
Revenue Bonds - Series 1998						
Apr. 1, 1998	\$19,140,000	Sewer System Imp.	4.50-5.50%	Dec. 1, 2005-17	\$13,830,000	\$1,474,426

Table 7

BOND ANTICIPATION G.O. NOTES
Bond Retirement Fund for Serial Bonds and Interest

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2004</u>	<u>2005 PRINCIPAL & INTEREST</u>
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit						
Nov. 3, 2004	\$ 29,833,000	Various Purpose Imp., Series 2004	2.75%	Nov. 3, 2005	\$ 29,833,000	\$ 30,653,408

Table 8

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 12/31/2004</u>	<u>2005 PRINCIPAL & INTEREST</u>
Nov. 1, 1997	\$35,000,000	O'Neil's Bldg. Conversion	5.149%	Dec. 1. 2005-18	\$27,725,000	\$2,834,740

Table 9

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2004</u>	<u>2005 PRINCIPAL & INTEREST</u>
Apr. 15, 1999	\$10,090,000	Pension Refunding	4.916%	Dec. 1. 2005-23	\$ 8,625,000	\$ 706,963
Jan. 1, 2004	\$165,000,000	Community Learning Ctrs., 2004A	4.845%	Dec. 1. 2014-33	\$ 165,000,000	\$ 8,251,288
Jan. 1, 2004	50,000,000	Community Learning Ctrs., 2004B	3.419%	Dec. 1. 2005-14	47,000,000	4,725,475
		Total Community Learning Centers			<u>\$ 212,000,000</u>	<u>\$ 12,976,763</u>
TOTAL INCOME TAX REVENUE BONDS					<u>\$ 220,625,000</u>	<u>\$ 13,683,726</u>

Table 10

SPECIAL REVENUE (JEDD) BONDS Bond Retirement Fund for Serial Bonds and Interest						
<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2004</u>	<u>2005 PRINCIPAL & INTEREST</u>
July 1, 2000	\$13,825,000	Waterworks Syst.,Ser.2000	5.505%	Dec. 1. 2005-20	\$12,245,000	\$1,166,858
Aug. 1, 2000	13,825,000	San. Sewer Syst.,Ser.2000	5.449%	Dec. 1. 2005-20	12,240,000	1,158,098
Sept. 1, 2002	15,550,000	Waterworks Syst.,Ser.2002	4.354%	Dec. 1. 2005-22	14,555,000	1,198,108
Nov. 1, 2002	10,000,000	San. Sewer Syst.,Ser.2002	4.575%	Dec. 1. 2005-22	9,285,000	787,198
TOTAL SPECIAL REVENUE (JEDD) BONDS					<u>\$48,325,000</u>	<u>\$4,310,262</u>

Table 11

OPWC LOANS
Ohio Public Works Commission Loan Agreement

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2004</u>	<u>2005 PRINCIPAL & INTEREST</u>
Various Capital Projects						
July 1, 1997	\$ 760,000	OPWC #CH10A(CIP)	0.000%	Jan. & July 1, 2005-18	\$ 513,000	\$ 38,000
July 1, 1997	1,014,000	OPWC #CH08B(CIP)	0.000%	Jan. & July 1, 2005-20	785,850	50,700
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2005-22	208,078	12,240
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2005-21	241,313	14,625
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2005-20	106,750	6,100
June 10, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2005-21	633,564	33,345
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2005-22	508,725	29,925
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2005-20	290,072	16,576
July 1, 2001	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2005-21	400,053	21,624
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2005-21	782,598	41,189
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2006-25	866,700	0
		TOTAL OPWC LOANS			\$5,336,703	\$264,324

Table 12**OTHER SPECIAL OBLIGATIONS**

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2004</u>	<u>2005 PRINCIPAL & INTEREST</u>
<p>Issued after January 20, 1920 Not Voted - 10.50 Mill Limit</p> <p>Certificates of Participation</p>						
Nov. 7, 1996	\$28,879,434	Canal Park Stadium	6.30-6.90%	Dec. 1, 2005-16	\$22,448,407	\$3,941,095
Ohio Department of Development Loan						
319 Jan. 15, 1996	\$780,000	Industrial Incubator	3.00%	Jan. 1, 2005-2012	\$416,362	\$65,619
Ohio Department of Development Loan						
Mar. 28, 2003	\$1,000,000	University Technology Park	Prime X 1/2	April 1, 2008-2018	\$1,000,000	\$0
State Infrastructure Bank Loans (SIB)						
July 12, 2004	\$ 4,323,000	U.S. 224 Upgrading	3.00%	2008-2015	\$ 4,323,000	\$0
Sept. 30, 2004	3,435,500	Bettes, Carnegie & Hawkins Bridges	3.00%	2007-2014	3,435,500	0
TOTAL SIB LOANS					<u>\$ 7,758,500</u>	<u>\$0</u>

Table 13

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 12/31/2004</u>	<u>2005 PRINCIPAL & INTEREST</u>
Dec. 15, 1989	\$800,000	Quaker Square Dev. Area	8.500%	Dec. 1, 2005-07	\$155,000	\$63,175 *
Dec. 23, 1996	3,509,000	Opportunity Pk., Ser 1996	7.000%	Dec. 1, 2005-09	1,721,488	419,855 *
Apr. 1, 1987	600,000	Lock II Increment	7.000%	Dec. 1, 2005-07	135,000	54,450 *
TOTAL TAX INCREMENT BONDS					<u>\$2,011,488</u>	<u>\$537,480</u>

* Tax Increment Bonds are not considered obligations of the City and are excluded from Table 1.

Table 14

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Special Assessment Bond Ret. Fund: January 1	\$40,981.14	\$70,764.16	\$60,464.99	\$59,062.18
Receipts:				
Assessments Coll. by County	10,946,567.61	10,762,471.30	10,818,536.01	10,783,000.00
Assessments Coll. by City	462,514.62	0.00	353,777.63	400,000.00
Interest on Investments	52,547.01	37,184.80	50,627.04	60,000.00
Investments Matured	107,945,000.00	111,835,000.00	111,311,103.39	90,000,000.00
Premiums	4,839.00	13,455.02	0.00	0.00
Accrued Interest Bonds Sold	5,763.20	4,195.10	0.00	0.00
Sale of Bonds & Notes	1,972,700.00	2,850,000.00	3,560,000.00	1,875,000.00
Balance from Improvement Funds & Miscellaneous	753,324.77	645,855.51	1,026,865.59	700,000.00
Total Receipts and Balance	\$122,184,237.35	\$126,218,925.89	\$127,181,374.65	\$103,877,062.18
Expenditures:				
Redemption of Improvement Bonds	\$2,025,503.00	\$2,243,244.00	\$2,203,535.00	\$2,572,010.00
Interest on Improvement Bonds	535,264.15	509,118.60	547,334.18	671,370.00
Redemption of Notes	2,997,733.00	3,189,297.00	5,060,909.00	2,528,340.00
Interest on Notes	570,255.39	559,054.55	462,525.94	229,150.00
Investments Purchased	107,815,000.00	111,145,000.00	111,061,103.39	90,250,000.00
Close-Out Various S.A. Accounts	38,229.64	507,931.04	68,562.40	50,000.00
Refunds - S.A. Collections	80.00	638.97	2,604.00	1,000.00
Misc. & Dist. of S.A. Coll.	8,131,408.01	8,004,176.74	7,715,738.56	7,528,860.00
Total Expenditures	\$122,113,473.19	\$126,158,460.90	\$127,122,312.47	\$103,830,730.00
Balance December 31	\$70,764.16	\$60,464.99	\$59,062.18	\$46,332.18

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

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Bond Retirement: January 1	\$69,880.94	\$96,459.91	\$127,062.78	\$113,391.63
Receipts:				
Investments Matured	144,895,000.00	158,930,000.00	222,064,555.35	180,000,000.00
Interest on Investments	78,150.97	57,830.28	81,519.43	90,000.00
Bond & Note Sale, Premium, A/I	2,725,289.60	687,612.42	24,094,175.00	29,833,000.00
Municipal Utilities	6,917,365.02	7,237,485.18	7,045,105.98	6,732,510.00
Other Transfers - General Fund	111,045.00	108,345.00	105,585.00	110,400.00
Eaton Estate Tax Equivalency	173,387.42	165,405.30	98,379.73	93,270.00
Golf Course Operating	108,881.27	106,304.63	22,281.97	0.00
Management Information Syst.	2,283,273.54	2,245,645.68	1,223,058.62	0.00
JEDD - Econ. Dev. & Township	1,104,477.27	67,935.94	360,205.39	488,720.00
Miscellaneous/Law Enforce.	271,453.01	284,453.09	160,046.26	200,000.00
National City Escrow	14,562,090.00	2,251,785.00	12,235,115.01	0.00
Inventors Hall of Fame	556,212.50	565,952.50	299,327.50	302,950.00
R.E.S. Water Conservation	50,172.52	50,172.52	25,086.26	0.00
City Radio System	216,861.64	215,751.98	222,151.55	222,830.00
Off-St. Parking Fund	941,928.99	933,999.95	934,000.00	934,000.00
Capital Imp. Fund	15,611,184.20	16,800,321.10	19,915,603.61	19,169,710.00
C.B.D. Tax Equity	157,415.48	184,407.75	185,236.60	185,020.00
Community Development Fund	49,482.43	52,532.44	52,532.43	52,530.00
Ascot Park Public Imp.	108,206.07	141,548.68	139,594.79	142,790.00
Bond Payment Fund - Various	793,766.29	779,894.28	765,578.29	647,220.00
Energy Conservation Program	342,912.50	345,587.50	342,625.00	349,240.00
Motor Equipment Operating	41,084.30	41,958.44	41,121.24	48,130.00
General Property Tax	575,000.00	655,500.00	750,000.00	917,170.00
Total Receipts and Balance	\$192,744,520.96	\$193,006,889.57	\$291,289,947.79	\$240,632,881.63

Table 15

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

Expenditures:				
Bonds & Notes: Within 10M	\$28,346,709.00	\$17,574,502.00	\$50,996,498.01	\$42,381,920.00
Bonds & Notes Int. Within 10M	10,469,469.60	9,094,008.86	11,068,697.63	10,754,010.00
Bonds & Notes: Outside 10M	1,000,000.00	600,000.00	600,000.00	400,000.00
Bonds & Notes Int. Outside 10M	171,750.00	109,500.00	69,000.00	28,500.00
O.W.D.A. Loans	6,336,234.40	6,699,854.56	6,507,600.36	6,195,130.00
O.P.W.C. Loans	375,630.77	376,780.78	459,416.66	456,710.00
Other Expense	108,267.28	145,180.59	202,609.32	200,000.00
Investment Purchases	145,840,000.00	158,280,000.00	221,272,734.18	180,100,000.00
Total Expenditures	<u>\$192,648,061.05</u>	<u>\$192,879,826.79</u>	<u>\$291,176,556.16</u>	<u>\$240,516,270.00</u>
Balance December 31	<u>\$96,459.91</u>	<u>\$127,062.78</u>	<u>\$113,391.63</u>	<u>\$116,611.63</u>

Table 16**2005 DEBT SERVICE - SOURCES & USES OF FUNDS**

Sources		Uses	
Income Tax Capital Improvement	\$25,821,973	Bonds	\$29,353,435
CLC Income Tax	12,976,763	Interest on Bonds	29,392,248
Special Assessment Projects	6,000,872	Notes	32,361,342
Water Fund	9,319,050	Interest on Notes	1,049,554
Sewer Fund	9,273,313	OWDA Loans	4,216,388
General Fund	110,397	Interest on OWDA Loans	1,978,739
Off-Street Parking Fund	934,000	OPWC Loans	456,705
Motor Equipment	48,127	ODOD Loans	52,871
Highway Maintenance	54,379	Interest on ODOD Loans	12,748
Law Enforcement	15,466	Tax Increment Bonds	394,351
Street Cleaning	21,465	Interest on Tax Increment Bonds	143,129
Engineering Bureau	21,258	Certificates of Participation	1,310,906
Inventors Hall of Fame	302,948	Interest on COPs	2,630,189
JEDD Revenue	4,798,980		
Police & Fire Pension Funds	706,963		
Tax Increment	1,605,784		
Tax Levy	917,171		
Community Development Funds	52,533		
Bond Reserve Funds	156,115		
Energy Conservation Program	349,238		
Industrial Incubator	32,810		
Proceeds from Bond/Note Sale	29,833,000		
	<u>\$103,352,605</u>		<u>\$103,352,605</u>

Capital Budget

2005 CAPITAL INVESTMENT AND COMMUNITY DEVELOPMENT PROGRAM

INTRODUCTION

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

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

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

The Capital Budget is a vital part of the overall City budget. The decisions to put certain projects in the budget are dependent on the operating implications of the investment. Many capital projects assist the Operating Budget by reducing long-term operating costs. Other projects are funded because they will reap long-term revenue growth. A larger revenue stream will enable other operating programs to be expanded or implemented. The two budgets complement each other and should be viewed as two parts of one whole.

The City's Capital Budget identifies all of the capital improvements that will be made in the City during 2005. These projects are funded from a variety of funding sources. The largest source is the City income tax. Akron's 2% tax (Akron's tax rate is 2.25% but the .25% is dedicated for the Community Learning Centers) is divided by Charter into the Operating Plan (73%) and the Capital Plan (27%). This Charter mandate has enabled Akron to always have a steady supply of capital funds available to pay debt service, match grants from federal and state agencies, and make improvements and extensions to the City's infrastructure. Akron has been able to keep pace with an aging infrastructure, 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 2005 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 2005 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 2005. At the end of this section is a listing of all the revenues used in the 2005 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 2005 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.

2005 CAPITAL IMPROVEMENT PLAN

PROJECT	DESCRIPTION	FUNDING
TRANSPORTATION		
Residential Street Program	New pavement, sidewalks, curbs, and street trees on various streets.	\$ 94,000 Income Tax 374,000 Special Assessments 150,000 Tax Increment Financing 145,000 Water Capital Funds 828,000 General Obligation Debt <u>190,000</u> Sewer Capital Funds \$ 1,781,000 Total
Community Development Public Improvements	Public improvements in Community Development neighborhoods to complement home improvements performed by property owners. All but the lowest income property owners are assessed a portion of the cost of the improvements which include walk and curb repair, new paving, street trees, water and sewer line repair, and street resurfacing. Work will be done in the following Community Development areas: Bisson, Kenmore II, Seiberling, Hope IV, Seiberling NDA and Spicertown Public Improvements.	\$ 22,000 Income Tax 80,000 Akron Metropolitan Housing Auth. 75,000 Water Capital Funds <u>10,000</u> General Obligation Debt \$ 187,000 Total
Sidewalk Reconstruction	The reconstruction of damaged sidewalks throughout the City on various streets, including new ADA curb ramps at locations having either no ramps or deficient ramps	\$ 70,000 Income Tax 1,972,000 General Obligation Debt <u>100,000</u> Special Assessments \$ 2,142,000 Total
Street Resurfacing	Resurfacing of arterial, collector and local streets throughout the City.	\$ 2,060,000 Special Assessments 1,500,000 Gas Tax 930,000 General Obligation Debt <u>570,000</u> Tag Tax \$ 5,060,000 Total
Arterial Streets	Miscellaneous improvements to Akron's arterial street system to increase safety and move traffic more efficiently. Includes lane widening, traffic controllers, turn lanes, consulting services, etc. There will also be major improvements to Cuyahoga Street Phase II roadway widening and streetscaping to East Market Street, public improvements to Howard Street, reconstruction of Massillon Road, improvements to South Hawkins Avenue and replacements and repairs to street lighting system.	\$ 1,513,000 General Obligation Debt 100,000 State Infrastructure 4,310,000 Federal Highway Funds 477,000 Summit County 765,000 Special Assessments 2,081,000 Ohio Public Works Commission 1,290,000 Street Lighting Assessment

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>
TRANSPORTATION (continued)		
Arterial Streets (continued)		\$ 149,000 Tax Increment Financing 200,000 Akron Zoo 121,000 Gas Tax 100,000 Income Tax 300,000 Private 307,000 Sewer Capital Funds <u>31,000</u> Water Capital Funds \$ 11,744,000 Total
Bridges	Annual maintenance on City owned bridges. Replacement of Abington Bridge Road, and Wolf Ledges Bridge. Rehabilitation of Bettes Corner Bridges Decks.	\$ 2,160,000 Federal Highway Funds 304,000 Gas Tax 100,000 Income Tax 716,000 General Obligation Debt 240,000 Ohio Department of Transportation <u>375,000</u> State Infrastructure \$ 3,895,000 Total
Expressways	Major reconstruction of expressways throughout Akron.	\$ 393,000 Federal Highway Funds 339,000 State Infrastructure 7,274,000 Ohio Department of Transportation <u>40,000</u> Income Tax \$ 8,046,000 Total
TOTAL TRANSPORTATION PROGRAM		<u>\$ 32,855,000</u>

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 yearly 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 private contractors. 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

Beech Street Trailhead	Plans for construction of trailhead on the site of the former Beech Street Power Plant.	\$ 60,000 General Obligation Debt
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PROJECT	DESCRIPTION	FUNDING
PARKS (continued)		
Waters Park Retaining Wall, Phase II	Reconstruction of retaining wall.	\$ 70,000 Income Tax
Cascade Locks Bikeway, Phase I and II.	Construction of bikeway and pedestrian way.	\$ 450,000 General Obligation Debt 250,000 Ohio & Erie Canal Corridor Coalition 1,950,000 State Infrastructure Bond Program <u>500,000</u> Clean Ohio Program \$ 3,150,000 Total
Court Resurfacing	Resurfacing of tennis courts, basketball courts, and walkways at various City parks.	\$ 100,000 Private <u>60,000</u> Income Tax \$ 160,000 Total
Elizabeth Park	Relocation of tennis courts, basketball courts, baseball field and playground as part of Hope VI project.	\$ 435,000 Land Sales <u>460,000</u> Akron Metropolitan Housing Authority \$ 895,000 Total
Confluence Regional Conservation Area	Acquisition for open space and protection of watershed.	\$ 185,000 Clean Ohio Program <u>80,000</u> JEDD Township \$ 265,000 Total
Ed Davis Community Center	Replacement of existing roof with new tapered insulation membrane roof.	\$ 109,000 General Obligation Debt
Erie Island Ball Fields and Dugouts	Modification of three large ballfields by installing dugouts and relocating bleachers.	\$ 30,000 Income Tax <u>35,000</u> Private \$ 65,000 Total
Nesmith Lake Towpath Trail	Construction of the Ohio & Erie Canal Towpath from Manchester Road to Waterloo Road.	\$ 100,000 General Obligation Debt 100,000 Metro Parks <u>100,000</u> Ohio & Erie Canal Association \$ 300,000 Total
Summit Lake Towpath Trail	Design of Ohio & Erie Canal Towpath Trail from Summit Lake Community Center to Kenmore Boulevard.	\$ 50,000 General Obligation Debt
Kenmore Towpath Trail	Design of Ohio and Erie Canal Towpath Trail from Kenmore Boulevard to Wilbeth Road.	\$ 51,000 General Obligation Debt

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>
PARKS (continued)		
Various Small Parks	Miscellaneous improvements at parks throughout the City.	\$ 356,000 Income Tax
TOTAL PARKS PROGRAM		<u>\$ 5,531,000</u>
<p><u>Impact on Operations:</u> The design and construction of new park projects typically 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 reduce operation costs for those particular parks. This enables the Parks Maintenance Division to concentrate on other parks. The City has used maintenance contracts with small community groups to maintain many of the small parks. This has proven more cost effective than using City crews.</p>		
SEWER		
Sewer System - Akron	Replacement and repair to storm, sanitary sewers, relief sewers, manholes, pump stations, and sewer racks.	\$ 6,360,000 Sewer Capital Funds 531,000 Army Corps of Engineers 30,000 National Parks Service 50,000 Income Tax 284,000 Ohio Public Works Commission 441,000 Clean Ohio Program <u>585,000 General Obligation Debt</u> \$ 8,281,000 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.	\$ 100,000 JEDD Funds
Water Pollution Control Station	Various improvements at the Water Pollution Control Station.	\$ 1,130,000 Sewer Capital Funds
TOTAL SEWER PROGRAM		<u>\$ 9,511,000</u>

Impact on Operations: The improvements to the Akron sewer system will reduce 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 (JEDDs) 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 extension of sewer lines in the JEDDs will not need to be maintained for many years, thus generating operating income.

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>
WATER		
Water System Improvements - Akron	Various improvements to Akron's water system.	\$ 5,096,000 Water Capital Funds
Water System Improvements - JEDDs	Provision of new water lines in the newly created Joint Economic Development Districts (JEDDs) surrounding Akron. The City receives income taxes from the businesses located in these districts.	\$ 798,000 JEDD Funds
TOTAL WATER PROGRAM		<u>\$ 5,894,000</u>
<u>Impact on Operations:</u> See the comments on the sewer system. The same is true for the water system, including the analysis of the JEDDs.		
PUBLIC FACILITIES		
Airport Improvements	Purchase of snow removal equipment to ensure clear runways.	\$ 15,000 Tax Increment Financing <u>135,000</u> Federal Aviation Administration \$ 150,000 Total
Cascade Parking Deck Improvements	Replacement of existing deteriorated fire sprinkler system with a new system. Repair of deteriorated concrete in deck and resealing of floor surface.	\$ 75,000 General Obligation Debt
Cascade Plaza Reconstruction	Plans for reconstruction of Cascade Plaza.	\$ 100,000 General Obligation Debt
Municipal Building Remodeling	Relocation and renovation of various City offices.	\$ 537,000 General Obligation Debt
Firestation Improvements	Replacement of Firestation roof. Replacement of Firestations #9 and #12 HVAC units.	\$ 262,000 Income Tax <u>190,000</u> General Obligation Debt \$ 452,000 Total
West Side Depot Petroleum Remediation	Installation of a groundwater and soil remediation system which is required to comply with State regulations.	\$ 13,000 Income Tax <u>51,000</u> State of Ohio \$ 64,000 Total
Police Firing Range	Plans for relocation of existing firing range.	\$ 10,000 General Obligation Debt
CitiCenter Building	Replacement of HVAC and roof membrane of CitiCenter Building. Replace joint sealant and expansion joints of CitiCenter Parking Deck.	\$ 636,000 General Obligation Debt

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>
PUBLIC FACILITIES (continued)		
Harold K. Stubbs Justice Center	Replacement of air conditioning units with EPA compliant chiller units. replacement of existing fire alarm system and leaking roof.	\$ 31,000 Income Tax <u>984,000</u> General Obligation Debt \$ 1,015,000 Total
Superblock Parking Deck Repairs	Repairs of deteriorated concrete, installation of additional floor drain grates in existing deck.	\$ 880,000 General Obligation Debt
Other	Miscellaneous improvements including repairing and replacing bricks, mortar walls, gutters and downspouts. Replacement of Morley Auditorium flooring and mall stairway. Replacement of system to remove exhaust fumes. Replacement of thirty light fixtures in garage area.	\$ 90,000 Motor Equipment Fees <u>89,000</u> Income Tax \$ 179,000 Total
Council Office Reconstruction	Expand Council office area to allow each council person to have their own individual office.	\$ 15,000 General Obligation Debt
TOTAL PUBLIC FACILITIES		<u>\$ 4,113,000</u>
<u>Impact on Operations:</u> The above improvements will have minimal effect on operations of the City.		
MISCELLANEOUS EXPENSES		
Administration	Administrative expenses for the Capital Investments Program.	\$ 1,100,000 Income Tax
Debt Service	2005 Debt service on general obligations associated with the City of Akron Capital Program.	\$ 22,543,000 Income Tax 1,823,000 Tag Tax 750,000 JEDD Capital <u>310,000</u> JEDD Economic Development \$ 25,426,000 Total
Equipment Replacement	Purchase of police cars, fire vehicles, and replacement equipment for various other City departments.	\$ 166,000 Income Tax 35,000 Equipment Auction 150,000 Emergency Medical System <u>1,084,000</u> General Obligation Debt \$ 1,435,000 Total

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>
MISCELLANEOUS EXPENSES (continued)		
Other	Miscellaneous capital purchases for all other City departments.	\$ 55,000 Summit County 45,000 Emergency Medical System 93,000 Ohio Department of Natural Resources 30,000 Railroad 100,000 Akron Community Foundation <u>416,000</u> Income Tax \$ 739,000 Total
TOTAL MISCELLANEOUS EXPENSES		<u>\$ 28,700,000</u>
<u>Impact on Operations:</u> The above improvements will have minimal impact on operations.		
ECONOMIC DEVELOPMENT		
Developments Rights Purchase	Purchase of development rights to guide future development.	\$ 125,000 JEDD Economic Development
Beech Street Power Plant	Remediation and demolition of power plant.	\$ 405,000 Clean Ohio Program <u>516,000</u> General Obligation Debt \$ 921,000 Total
Industrial Incubator	Build-out of remainder of Industrial Incubator located at Canal Place Building #5.	\$ 1,600,000 Summit County Port Authority 190,000 JEDD Economic Development <u>1,775,000</u> Economic Development Admin. \$ 3,565,000 Total
Romig Road Area	Study and analysis of the Romig Road area for revitalization.	\$ 100,000 JEDD Economic Development
ABS Expansion	Relocation of sewer line and construction of power sub station to assist Aircraft Braking Systems (ABS) expansion.	\$ 250,000 Sewer Capital Funds <u>1,250,000</u> Tax Increment Financing \$ 1,500,000 Total
Smith/Ghent Detention Pond	Slope stabilization around detention pond at the Ghent Road Office Park.	\$ 1,462,000 Tax Increment Financing
Five Points Renewal Area	Relocation of utilities from vacated Bell Street and placement of street lighting wiring underground along West Exchange Street.	\$ 50,000 Special Assessments 400,000 General Obligation Debt <u>127,000</u> Street Lighting Assessments \$ 577,000 Total

PROJECT	DESCRIPTION	FUNDING
ECONOMIC DEVELOPMENT (continued)		
Middlebury Development	Improvements in support of commercial development.	\$ 1,000,000 Brownfields Economic Dev. Initiative
Brownfield Remediation	Cleanup and revitalization of various Brownfield areas throughout the City.	\$ 760,000 Clean Ohio 81,000 General Obligation Debt 50,000 JEDD Economic Development <u>200,000</u> Environmental Protection Agency \$ 1,091,000 Total
Landbanking	Acquisition of vacant land and buildings in support of future developments.	\$ 1,000,000 JEDD Economic Development
Mass Transit Transfer Station	Phase I construction of mass transit transfer station to facilitate bus transportation downtown.	\$ 300,000 HUD 108 Loan Funds
University Polymer Research	Closeout charges in support of development of polymer industrial park.	\$ 100,000 Tax Increment Financing
North Main/Furnace Street	Closeout charges for parking improvements, full depth pavement reconstruction, street lighting, ornamental pedestrian lighting, walk, curb, and underground utility relocation on Main Street and Furnace Street.	\$ 220,000 Tax Increment Financing
Lockheed Martin Infrastructure	Plans for public improvements and financial support of Lockheed Martin High Altitude Air Ships prototype production and manufacturing.	\$ 750,000 Tax Increment Financing 1,350,000 General Obligation Debt 2,000,000 Summit County Loan 2,000,000 Akron Development Fund 2,000,000 Economic Development Admin. <u>2,000,000</u> Sewer Capital Funds \$ 10,100,000 Total
Brown Graves Development	Site preparation and public improvements for development of industrial park.	\$ 200,000 Tax Increment Financing
Lock II Redevelopment	Redevelopment of the area along Lock 3.	\$ 9,400,000 Summit County Port Authority <u>100,000</u> JEDD Economic Development \$ 9,500,000 Total
High/Market Parking Deck	Final payments of acquisition, relocation, environmental assessments	\$ 600,000 General Obligation Debt

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>
ECONOMIC DEVELOPMENT (continued)		
Morgan Avenue Industrial Park Redevelopment	Completion of acquisition, relocation, environmental assessments, demolition, site preparation and public improvements to support industrial park development.	\$ 500,000 Tax Increment Financing 936,000 Summit County Port Authority <u>64,000 Land Sales</u> \$ 1,500,000 Total
Northside Development	First phase of support of housing and commercial development.	\$ 435,000 Tax Increment Financing
Other Projects	Miscellaneous investments to promote economic development in the City of Akron. Includes public improvements, loans, incentive grants, Minority Business Development Center, etc.	\$ 400,000 General Obligation Debt 194,000 Knight Estate Funds <u>140,000 Tax Increment Financing</u> \$ 734,000 Total
TOTAL ECONOMIC DEVELOPMENT PROGRAM		<u>\$ 35,030,000</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 many sectors of the economy as a result of our economic development incentives.

COMMUNITY DEVELOPMENT

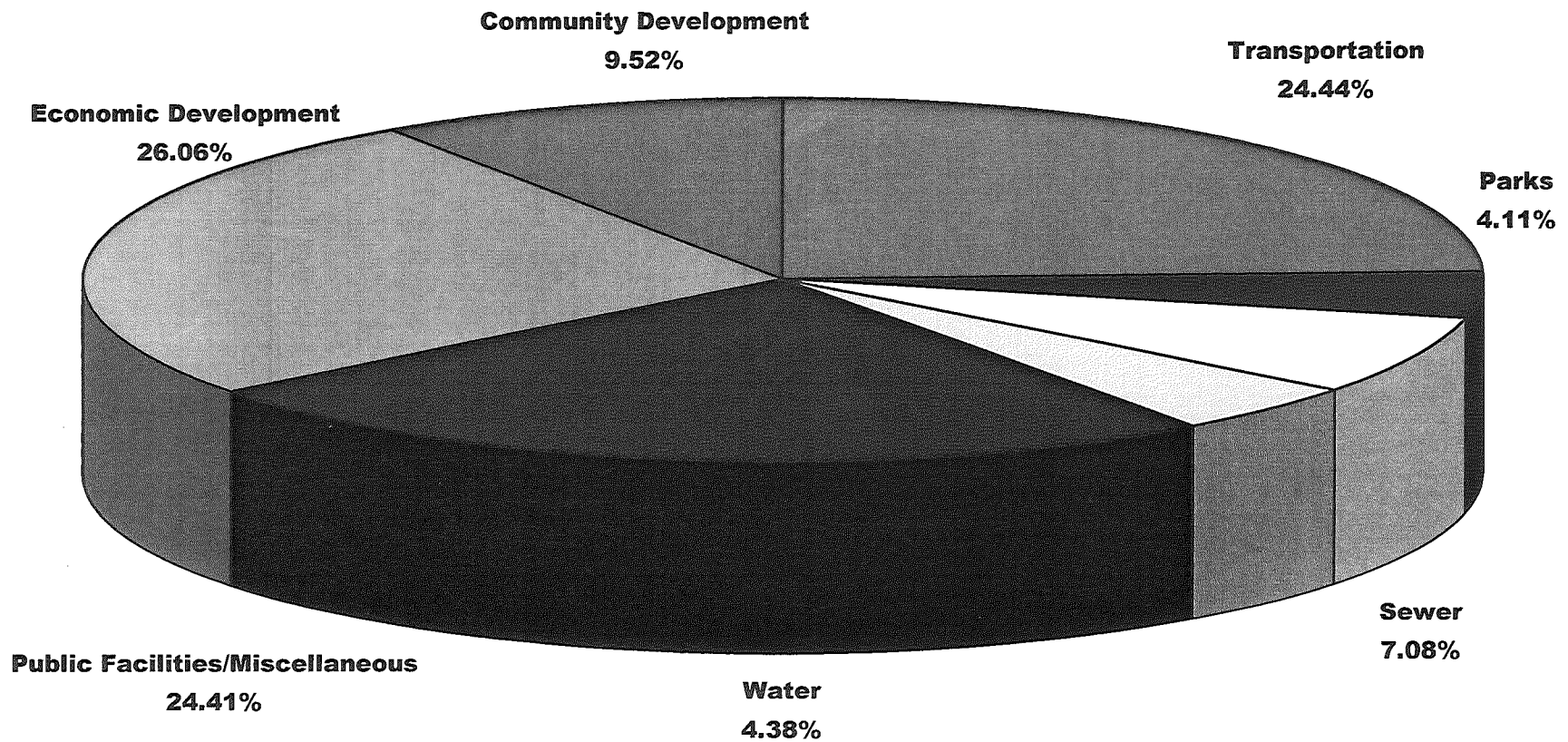
Housing Activities	Acquisition, relocation, and clearance of dilapidated structures or vacant lots in neighborhood development and redevelopment areas, land assembly to assist non-profits, and neighborhood blight removal. Support for new housing in the University of Akron area and downtown. Grants and loans for housing rehabilitation and lead paint abatement to owners of properties.	\$ 7,245,000 Community Development Funds
Demolition	Demolition of vacant, abandoned, and deteriorated residential dwellings in CD neighborhoods.	\$ 600,000 Community Development Funds
Home Repair	Home repair assistance for elderly, low-income, or handicapped individuals.	\$ 300,000 Community Development Funds
Human Resources	City share of public service programs carried throughout Akron, including health and environmental services, consumer counseling, youth-related services, senior services, fair housing and neighborhood drug prevention.	\$ 500,000 Community Development Funds

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>
COMMUNITY DEVELOPMENT (continued)		
Public Improvements	Public improvements within the Community Development Areas.	\$ 3,466,000 Community Development Funds
Other	Miscellaneous services to residents in Community Development Areas, including transitional housing.	\$ 380,000 Community Development Funds 300,000 Federal Emergency Shelter Grant \$ 680,000 Total
TOTAL COMMUNITY DEVELOPMENT ACTIVITIES		<u>\$ 12,791,000</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 above in the transportation section.

TOTAL CAPITAL PLAN	<u>\$134,425,000</u>
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**CITY OF AKRON
2005 CAPITAL BUDGET
EXPENDITURES BY CATEGORY
TOTAL \$134,425,000**



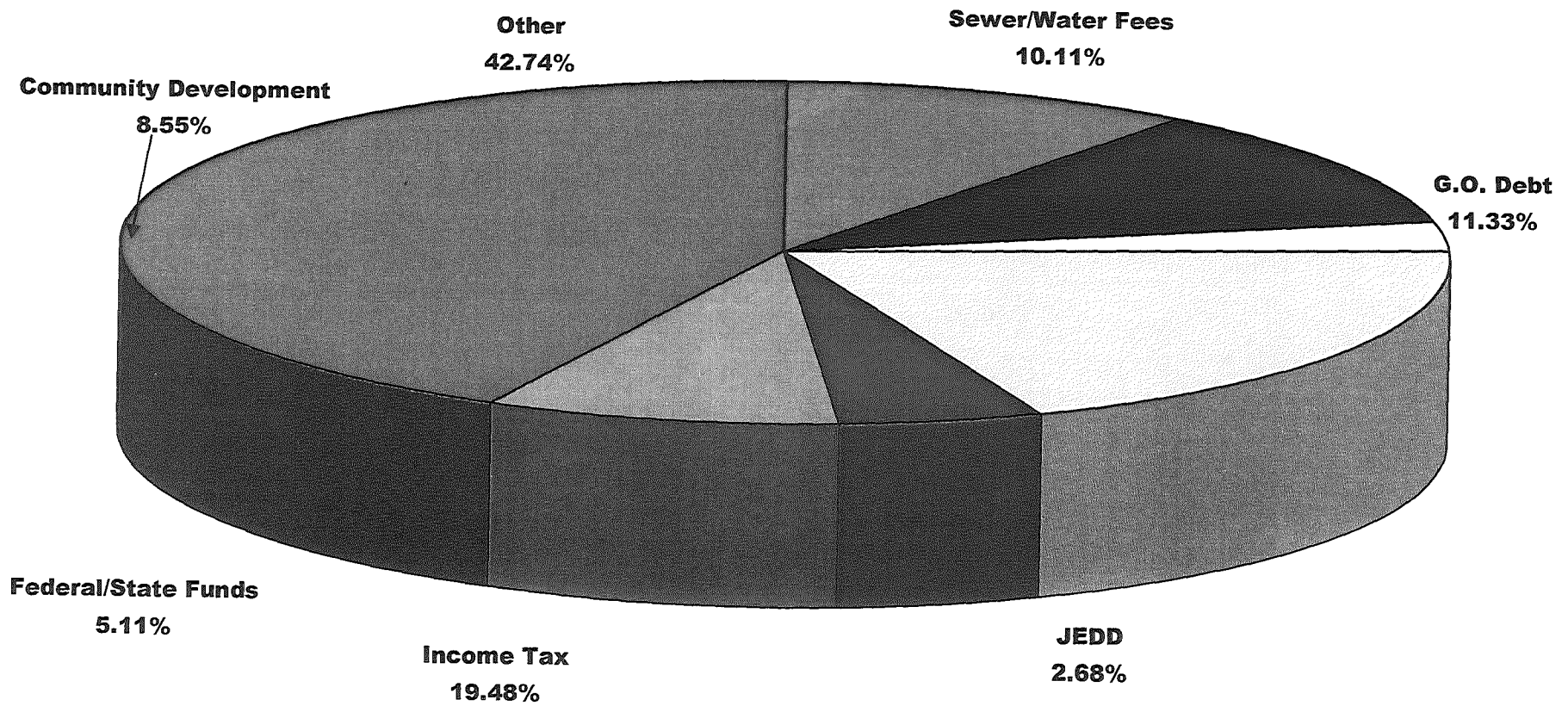
2005 REVENUE BY SOURCE

<u>SOURCE</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Community Development	\$ 11,491,000	Entitlement of Community Development Funds.
Equipment Auction	35,000	Receipts realized from the sale of obsolete, outdated capital equipment including automobiles, road maintenance, maintenance equipment and trucks.
Environmental Protection Agency	200,000	Receipts from Environmental Protection Agency for environmental improvements.
Federal Highway Funds	6,863,000	Receipts from federal and state transportation sources available only for improvements to specifically designated streets and highways.
General Obligation Debt	15,232,000	Proceeds from sale of general obligation bonds.
Income Tax	26,182,000	27% of City's 2% income tax revenues.
JEDD Funds	3,603,000	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	13,486,000	Revenue from various other public agencies outlined in the Capital Program.
Private Funds	435,000	Donations from private companies to assist with capital projects.
HUD 108 Loans	1,300,000	HUD loan secured by City's Community Development funds.
Sewer Capital Funds	8,237,000	Sewer user fees programmed solely for sanitary sewer-related improvements. Also used for Water Pollution Control Station improvements.
Special Assessments	3,349,000	Proceeds from the assessment of contiguous, abutting or benefiting property for public improvements including walks, curbs and street paving.
State of Ohio/Ohio Public Works Commission	17,003,000	State share of various capital projects, including funds provided by the University of Akron.

2005 REVENUE BY SOURCE (continued)

<u>SOURCE</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Summit County	\$ 2,532,000	County share of various capital projects.
Summit County Port Authority	11,936,000	Loan from Summit County Port Authority.
Tag Tax	1,823,000	City of Akron share of Summit County license tag receipts. Devoted exclusively to resurfacing and bridge repair.
Tax Increment Financing	5,371,000	Receipts from payments-in-lieu of taxes from various developments in downtown and throughout other development areas.
Water Fees	<u>5,347,000</u>	Water user fees programmed solely for water supply and treatment improvements.
TOTAL REVENUE	<u>\$134,425,000</u>	

**CITY OF AKRON
2004 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL \$134,425,000**



Revenue Summaries

REVENUE ASSUMPTIONS
2005 OPERATING BUDGET PLAN
ALL FUNDS

Revenue assumptions proposed for 2005 are as follows:

1. Income tax revenues to increase 2%.
2. Property tax revenues to increase 16%.
3. Local Government revenues to remain stable.
4. Curbservice fees to increase by 15%.
5. Parking fees to increase by 18%.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

<u>CATEGORY AND DEPARTMENT</u>	<u>ACTUAL</u>			<u>BUDGETED</u>	<u>PERCENTAGE</u>
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>OF TOTAL</u>
<u>Local Taxes</u>					
Police & Fire Pension Transfer	\$ 1,274,000	\$ 1,169,700	\$ 1,210,000	\$ 1,210,000	0.84
General Property Taxes	15,131,666	16,586,393	17,344,963	20,163,720	13.99
73% Income Tax	67,300,000	69,275,800	69,216,301	70,600,630	49.00
<u>State Taxes</u>					
Cigarette	5,807	5,212	5,232	5,200	0.00
Inheritance	3,875,527	6,118,916	2,891,546	2,920,470	2.03
Liquor Permits	284,024	260,204	253,916	256,460	0.18
Local Government	14,648,868	14,545,453	14,405,110	14,405,110	10.00
<u>Non-Tax Receipts</u>					
Judicial	3,765,343	3,813,850	3,792,489	3,830,420	2.66
Commissions & Executive	14,403,075	13,792,430	18,521,654	14,653,150	10.17
Treasury Investments	2,200,000	1,050,000	990,000	850,000	0.59
Safety Department	2,037,216	2,580,142	2,003,924	2,923,970	2.03
Health Department	411,111	785,658	770,860	778,570	0.54
Service Department	330,832	332,664	636,725	643,100	0.45
Curbservice Fees	9,748,258	9,467,273	9,425,191	10,838,970	7.52
Landfill Fees	390,055	0	0	0	0.00
TOTAL GENERAL FUND GROSS REVENUES	<u>\$135,805,782</u>	<u>\$139,783,695</u>	<u>\$141,467,911</u>	<u>\$144,079,770</u>	<u>100.00%</u>

**CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2005
USING DUPLICATE OF 2004
BY GOVERNMENTAL UNIT AND PURPOSE**

Assessed Valuation. . . \$3,201,596,234

	<u>Inside 10m</u>	<u>Outside 10m</u>	<u>Millage</u>	<u>Percent of Total</u>
School Operating	4.20	56.00	60.20	
School Building Fund	<u>0</u>	<u>3.56</u>	<u>3.56</u>	
Total School	4.20	59.56	63.76	71.42%
City Operating	4.35	0	4.35	
Police Operating Levy	2.00	0	2.00	
Emergency Medical Operating				
Levy	2.80	0	2.80	
City Debt	.44	.11	.55	
Police Pension	.30	0	.30	
Fire Pension	<u>.30</u>	<u>0</u>	<u>.30</u>	
Total City	10.19	.11	10.30	11.54%
Zoo Operating	0	.80	.80	
Library	0	2.14	2.14	
County Operating	1.53	0	1.53	
County Debt	.67	0	.67	
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	0	3.61	3.61	
County Metropolitan Park	<u>0</u>	<u>.85</u>	<u>.85</u>	
Total County	<u>2.20</u>	<u>13.01</u>	<u>15.21</u>	<u>17.04%</u>
TOTAL	<u>16.59</u>	<u>72.68</u>	<u>89.27</u>	<u>100.00%</u>

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

<u>Collection Year</u>	<u>County</u>	<u>School</u>	<u>City</u>	<u>Total</u>
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
2000	13.66	54.86	9.04	77.56
2001	14.46	54.86	9.04	78.36
2002	14.42	63.76	9.09	87.27
2003	14.66	63.76	9.09	87.51
2004	13.85	63.76	9.09	86.70
2005	15.21	63.76	10.30	89.27

SOURCE: Income Tax

Summary:

The City of Akron levies a 2.25% income tax on individual and corporate income earned in the City. Each year, all residents and companies doing business within the City are required to file a return. The State allows cities in Ohio to levy an income tax up to 1% without a vote of the electorate. Akron voters last increased the City's income tax rate from 2% to 2.25% in 2003. However, the additional .25% increase is designated exclusively for funding the Akron Public Schools' local share in obtaining State of Ohio grants for the construction and renovation of community learning centers in Akron, and, therefore, is accounted for separately in its own fund, Community Learning Centers (CLC) Income Tax (see CLC income tax revenue summary in this section). The remaining 2% tax (net of collection expenses) is distributed according to City Charter into both operations and capital improvements. In 1992, Akron voters amended the Charter income tax language 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.

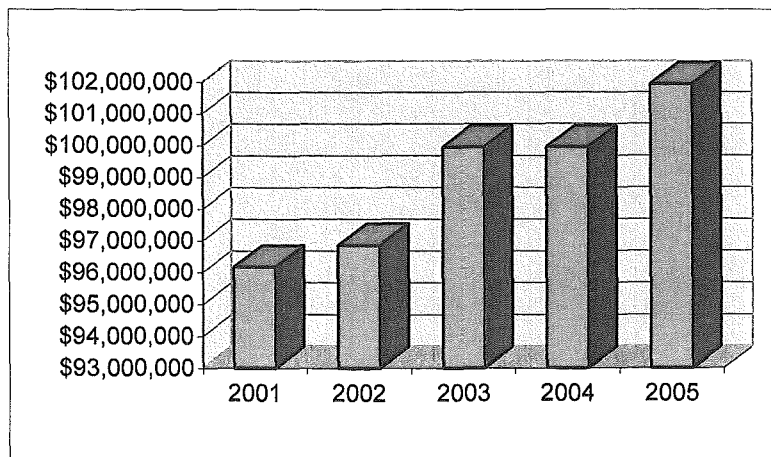
Analysis:

The Akron income tax is the largest source of operating revenue. A district income tax is also now levied outside the city limits through an innovative program called Joint Economic Development Districts (JEDDs), but is accounted for separately in the JEDD special revenue fund (see JEDD revenue summary in this section).

Projection:

Historically, over the past 10 years the income tax has grown an average of about 2.3% in Akron. The City's successful economic development program has enabled Akron to increase its employment base in a diversified manner. A 2% increase is budgeted in 2005 due to improvement in the local economy. These figures do not include revenue from the .25% tax rate increase or the JEDDs referred to above.

Fiscal Year	Amount	% Increase (Decrease)
2001	\$96,173,451	2.30
2002	\$96,854,591	0.71
2003	\$99,938,891	3.18
2004	\$99,937,542	(0.00)
2005 Budgeted	\$101,936,380	2.00



SOURCE: Property Taxes

Summary:

Property taxes are collected by the County and distributed to all political subdivisions. Revenues lag one year from the date the taxes are levied. In other words, taxes levied in 2004 will be collected in 2005. Akron currently levies 10.3 mills of property taxes. This represents about 11.5% of the total property tax bill to Akron taxpayers. The remainder is levied for county and public school operations. Of Akron's levied amount, 2.8 mills is used for Emergency Medical Service (EMS) operations, .55 mills is used for debt retirement, and the remainder is used for General Fund operations.

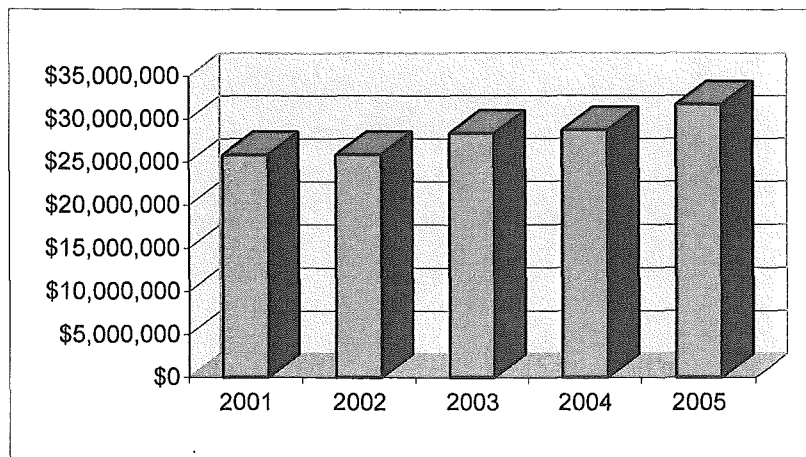
Analysis:

Property tax revenues have been quite predictable over the years. Assessed valuations are performed by the County on a tri-annual and a sexennial basis. Every three years, the County performs an adjustment of property values based on inflation. Every six years, a full reappraisal of every property in the County is done. The county has been divided into appraisal districts. Each district has a distinct revaluation, based on appraisals in that district. In the past, all property in the county was adjusted by the same amount. This new method makes the changes in value more in line with actual appraisals in each district.

Projection:

The last tri-annual appraisal was performed in 1999 and a sexennial appraisal was performed in 2002. The results of the sexennial appraisal resulted in a 9.49% increase in collections in 2003. A slight increase of 1.47% resulted in collections in 2004. An increase of over 10% is projected for 2005 due to the amount of mills levied raised from 9.09 to 10.3.

Fiscal Year	Amount	% Increase (Decrease)
2001	\$25,821,773	2.60
2002	\$25,840,172	0.07
2003	\$28,293,281	9.49
2004	\$28,708,147	1.47
2005 Budgeted	\$31,698,840	10.42



SOURCE: Local Government Fund

Summary:

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

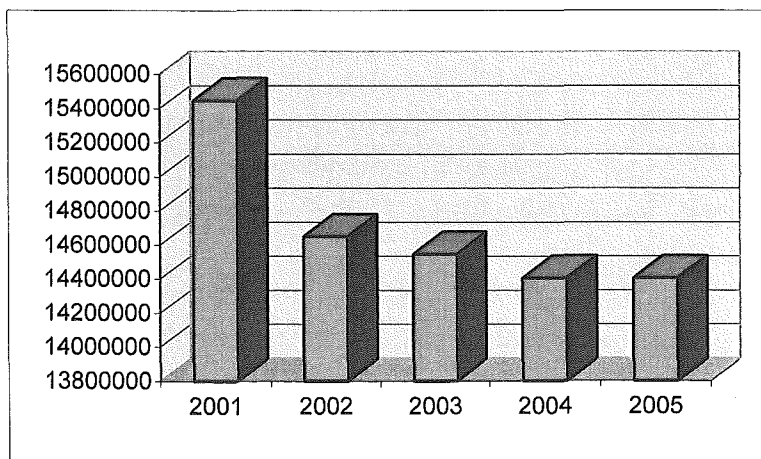
Analysis:

This revenue source has been a major source of revenue for the City of Akron. In 2004, it represented over 10% of the total general fund revenues. The State sets the percentage of the three taxes to be distributed on a biennial basis as part of the State biennial budget bill. The State then tells each county the amount of funds to allocate among their jurisdictions. In Akron, the amount budgeted is based on the County's projection using the alternative formula.

Projection:

The State of Ohio announced that the level of this revenue will remain stable in 2005.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2001	\$15,443,729	3.50
2002	\$14,648,868	(5.15)
2003	\$14,545,453	(0.71)
2004	\$14,405,110	(0.96)
2005 Budgeted	\$14,405,110	0.00



SOURCE: Curb service and Recycling Fees

Summary:

The City of Akron charges each sanitation customer for the weekly collection of household refuse. City residents can choose to have a private hauler pick up their refuse, but they must have the contract with the private hauler on file with the City. This ensures that every Akron resident is having their refuse properly disposed. The amount charged by the City is sufficient to pay for the operations of the Sanitation Division. Currently, the charge is \$13.10 per month for curbservice and \$2.10 for recycling. The bill is included as part of the monthly water and sewer bill. This is less than the amount charged by private haulers and surrounding cities.

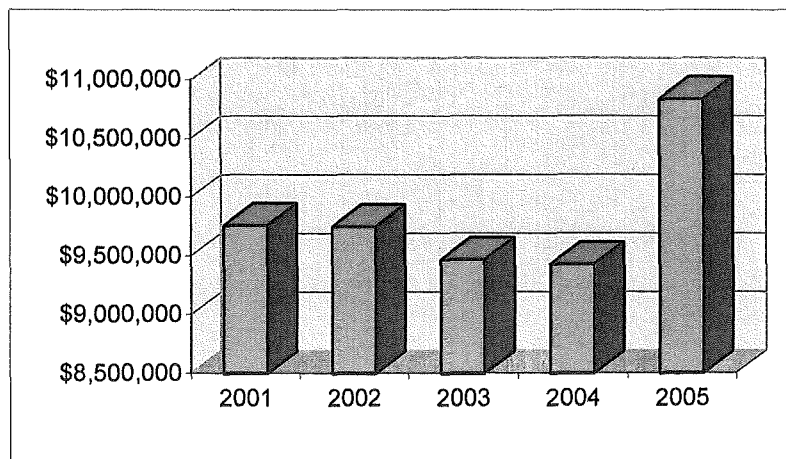
Analysis:

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, 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:

A 15% increase is projected for 2005 as a result of Akron City Council raising the rates for curbservice collection at the end of 2004. Prior to this increase, the last increase was in 1995.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2001	\$9,759,112	(1.59)
2002	\$9,748,258	(0.11)
2003	\$9,467,273	(2.88)
2004	\$9,425,191	(0.44)
2005 Budgeted	\$10,838,970	15.00



SOURCE: Inheritance Taxes

Summary:

Inheritance taxes are levied by the State of Ohio and collected by the County. Municipalities in Ohio receive 80% of the taxes levied, pro-rated by the amount of time the decedent lived in the municipality. The state receives the remaining 20%. The City receives two settlements from the County each year. These occur in April and October.

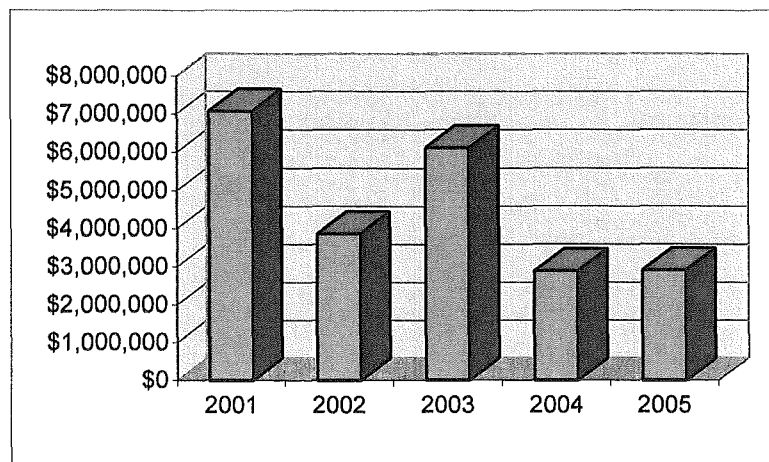
Analysis:

Inheritance taxes have proved to be an unsteady source of income for the City of Akron. The amounts range from \$2.8 million to over \$7 million over the last 4 years (see table below). The funds are deposited into 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 and used exclusively for economic development activities.

Projection:

This revenue source is impossible to accurately forecast because it depends on the deaths of Akron residents and the value of their estates. The City is forecasting a similar amount for 2005 as in 2004.

Fiscal Year	Amount	% Increase (Decrease)
2001	\$7,089,575	30.15
2002	\$3,875,527	(45.33)
2003	\$6,118,916	57.89
2004	\$2,891,546	(52.74)
2005 Budgeted	\$2,920,470	1.00



SOURCE: Community Learning Center (CLC) Income Tax

Summary:

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

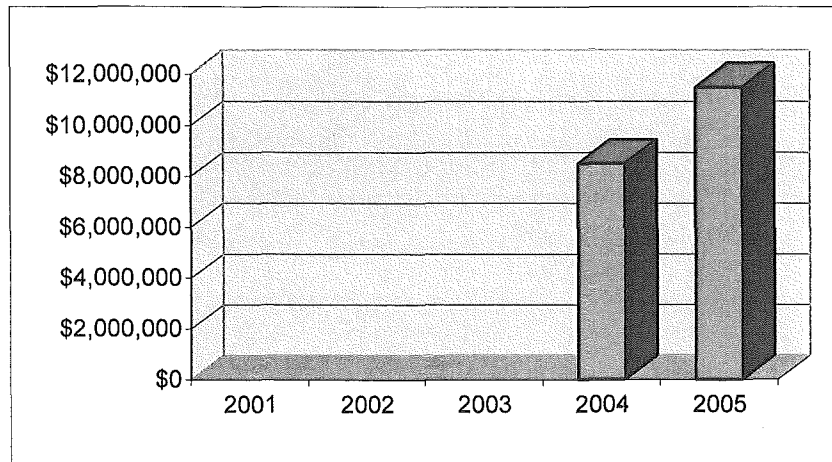
Analysis:

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

Projection:

Collection of the CLC income tax began in February of 2004 (for January withholding). The large increase projected in 2005 is based on a full 12 months of collection as well as growth in overall tax collections projected in 2005.

<u>Fiscal</u> <u>Year</u>		<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
2001			N/A
2002			N/A
2003			N/A
2004		\$8,504,724	N/A
2005	Budgeted	\$11,500,000	35.22



SOURCE: Joint Economic Development District (JEDD) Revenue

Summary:

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

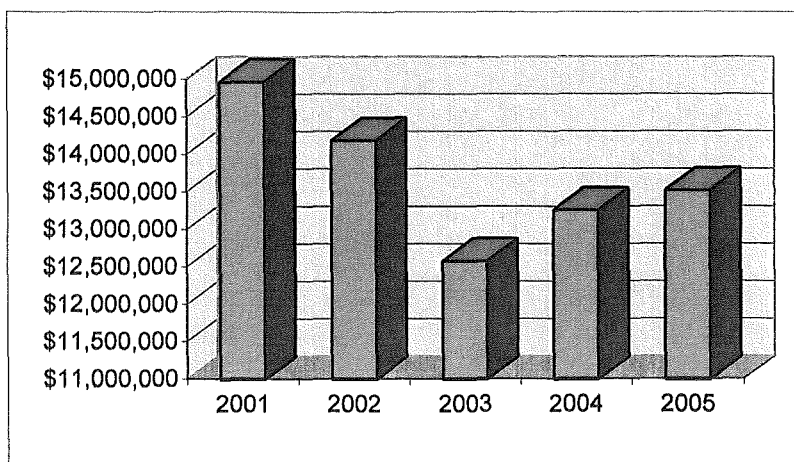
Analysis:

The term of the JEDD contracts is 99 years, with two 50-year renewal options. The Copley, Coventry and Springfield JEDD contracts were executed in 1994, and the Bath JEDD contract was executed in 1998. Collection of the income tax began in January of the following year. Approximately 95% of the contracted water and sewer projects have been completed in all the districts.

Projection:

Collection of the JEDD revenue has been volatile, partly due to the economy and partly due to the newness of the tax in the townships and seeking compliance with the businesses. A slight increase is projected in 2005 primarily due to increasing the rate from 2.0% to 2.25% in the Copley, Coventry and Springfield JEDDs, effective April 1, 2005.

Fiscal Year	Amount	% Increase (Decrease)
2001	\$14,968,435	(8.71)
2002	\$14,187,452	(5.22)
2003	\$12,577,202	(11.35)
2004	\$13,259,100	5.42
2005 Budgeted	\$13,524,290	2.00



SOURCE: Community Development Block 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 level families in Akron. Akron has received numerous awards from HUD for innovation in the use of CD funds. The City uses the funds for targeted housing rehabilitation programs that are intended to restore 30 years of useful life to defined housing 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.

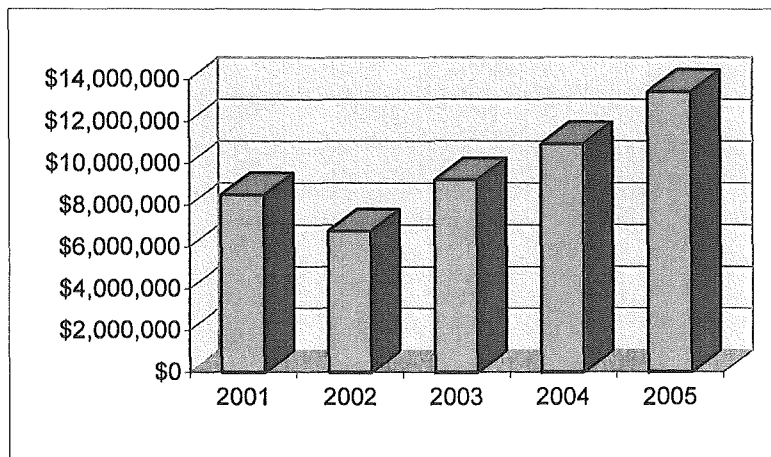
Analysis:

The City annually receives approximately \$10 million from the federal CD program. These funds are used for direct and indirect administration of the program, housing assistance, public improvements, and grants to social service agencies.

Projection:

Revenues are projected based on the actions of the Federal Government during each federal budget cycle. The 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 2005 calendar year show an increase from 2004.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2001	\$8,522,458	0.96
2002	\$6,794,752	(20.27)
2003	\$9,218,632	35.67
2004	\$10,930,250	18.57
2005 Budgeted	\$13,400,250	22.60



SOURCE: Special Assessments

Summary:

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

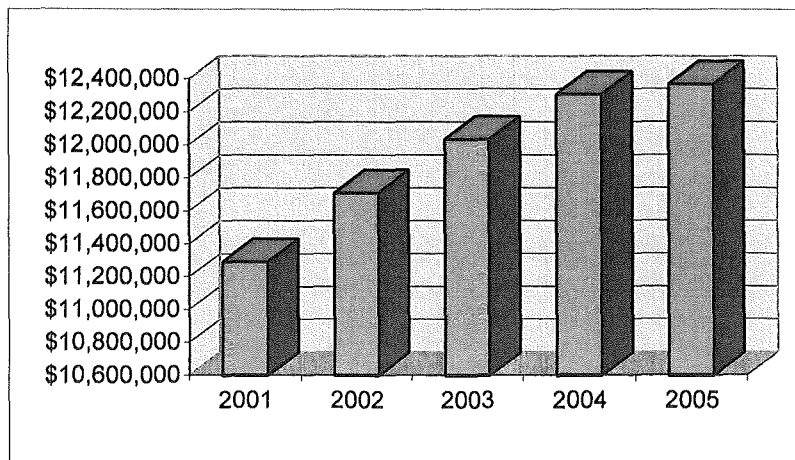
Analysis:

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

Projection:

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

Fiscal Year	Amount	% Increase (Decrease)
2001	\$11,292,087	(5.04)
2002	\$11,711,101	3.71
2003	\$12,035,881	2.77
2004	\$12,309,112	2.27
2005 Budgeted	\$12,372,300	0.51



SOURCE: Street Assessments

Summary:

The City of Akron carries out an extensive street cleaning and lighting program, including snow removal. The program is funded by special assessments, levied against each property owner abutting a paved street or having street lights. Streets are broken into many different classes, each with a different cleaning schedule and assessment rate. The street lighting system is comprised of many different types of lights. Most of the City is served with high pressure sodium lighting, reducing electricity and maintenance costs over conventional incandescent lights.

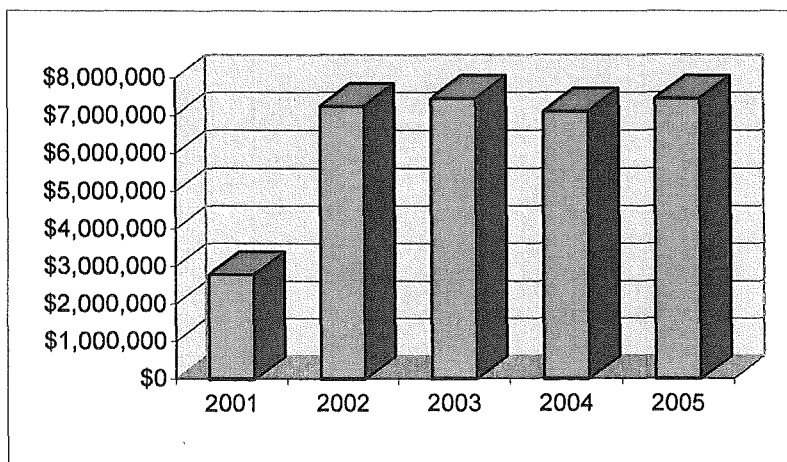
Analysis:

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

Projection:

In 1990, the City entered into an agreement with Ohio Edison that eliminated the need for increases in street lighting rates for the foreseeable future. The agreement reduced the rate of electricity to the City for 10 years. The agreement was extended to 2005. Rates will increase beginning in 2006.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
2001	\$2,803,385	(78.62)
2002	\$7,244,657	158.43
2003	\$7,448,061	2.81
2004	\$7,107,313	(4.57)
2005 Budgeted	\$7,450,000	4.82



SOURCE: Motor Vehicle Fuel Taxes

Summary:

Motor vehicle fuel taxes are collected by the State of Ohio and distributed to cities according to the number of vehicles registered in that city. The rate is currently 26 cents per gallon and is scheduled to be 28 cents per gallon in 2006. Of the revenue that the State distributes, 75% goes to the state highway fund, 10.7% to cities, 9.3% to counties, and 5% to townships.

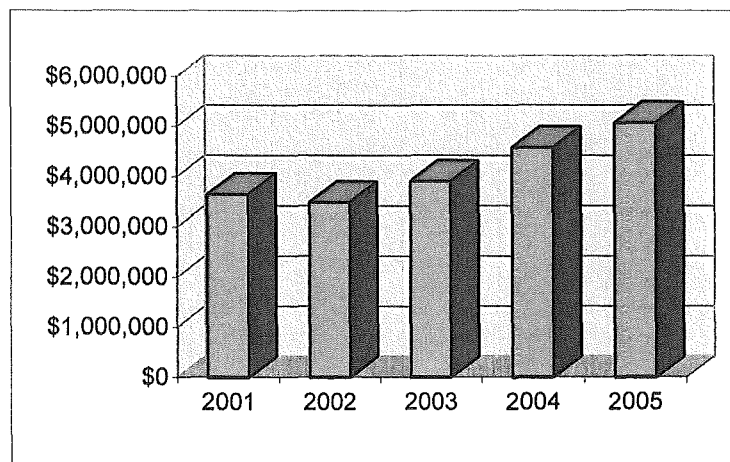
Analysis:

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

Projection:

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

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2001	\$3,654,475	(1.79)
2002	\$3,490,270	(4.49)
2003	\$3,906,669	11.93
2004	\$4,581,519	17.27
2005 Budgeted	\$5,077,000	10.81



SOURCE: Motor Vehicle License Tax

Summary:

The State of Ohio 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 \$31, and rates for commercial trucks vary. The funds are constitutionally earmarked for highway purposes.

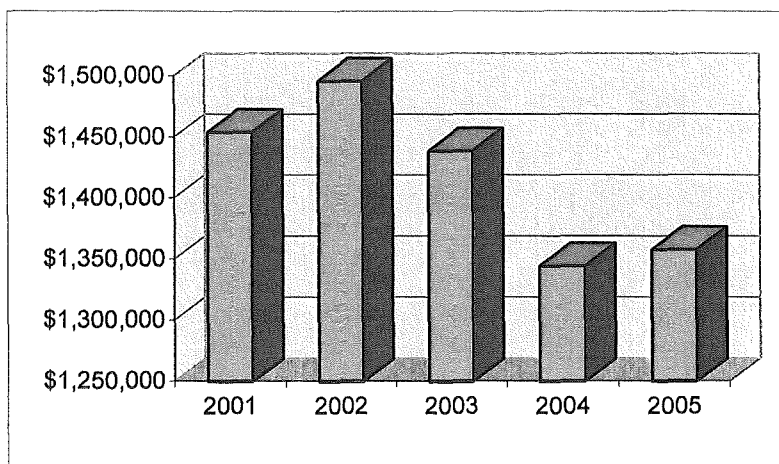
Analysis:

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.

Projection:

Revenues are based on registration of vehicles in Akron. Akron forecasts these revenues on historical averages. The increase budgeted in 2005 is based on timing.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2001	\$1,453,948	(8.53)
2002	\$1,495,915	2.89
2003	\$1,438,641	(3.83)
2004	\$1,344,482	(6.54)
2005 Budgeted	\$1,357,930	1.00



SOURCE: Sewer Service Charges

Summary:

The City's sewer system, part of the Public Utilities Bureau, is a self supported utility, funded entirely from service fees. The sewer system serves both Akron customers and surrounding jurisdictions with sewer collection and treatment services. The rates for the sewer system are set by City Council. Rates for outside jurisdictions are set by a sewer user rate formula agreed upon by all served jurisdictions. Rates for Akron customers are set based on local needs. Sewer usage is assumed to equal water usage, and sewer rates are applied to water usage records to arrive at a customer's bill.

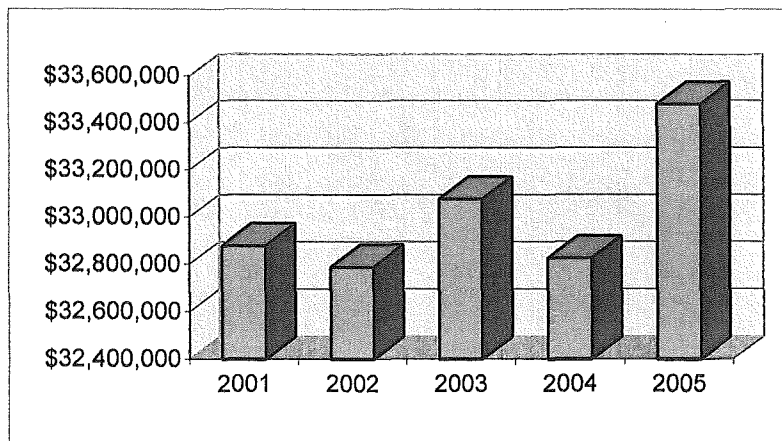
Analysis:

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

Projection:

City Council approved a 6% surcharge, effective January, 2003 that will be used to pay for improvements to the Combined Sewer Overflows (CSOs), which are federally mandated. Council also increased residential usage rates by 1.5% in 2004 and by 4.0% in early 2005.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2001	\$32,879,596	(1.32)
2002	\$32,789,039	(0.28)
2003	\$33,077,161	0.88
2004	\$32,826,873	(0.76)
2005 Budgeted	\$33,483,420	2.00



SOURCE: Water Service Charge

Summary:

The City's water system, part of the Public Utilities Bureau, is a self supported utility that has over 91,000 accounts, serving over 300,000 people. The Bureau supplies water on a retail basis to Akron and some surrounding jurisdictions. The Bureau also supplies water on a wholesale basis to Summit County and a few other smaller jurisdictions. Rates are set by the Director of Public Service.

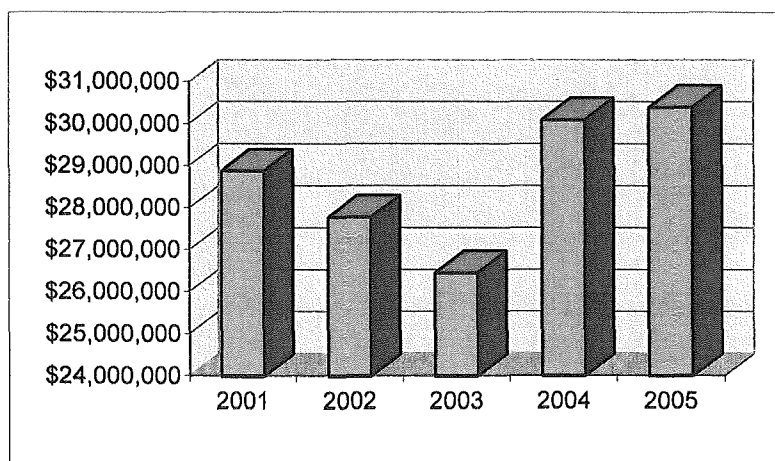
Analysis:

The Public Utilities Bureau has for the last 13 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. In 2003, the Bureau started installing new residential meters as part of their automated meter reading project. That project is expected to be completed in 2005.

Projection:

The Service Director approved a 6% increase in water rates, effective September 1, 2004. This was the first increase in rates since February 1, 1997. A slight increase (1%) in fees is projected in 2005 based upon the newly installed automated meters, resulting in more accurate reads.

Fiscal Year	Amount	% Increase (Decrease)
2001	\$28,882,398	2.31
2002	\$27,786,578	(3.79)
2003	\$26,455,412	(4.79)
2004	\$30,092,966	13.75
2005 Budgeted	\$30,393,900	1.00



SOURCE: Off-Street Parking Fees

Summary:

The City owns nine 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 \$58 per month for monthly customers, and daily rates are priced competitively with non-city owned lots.

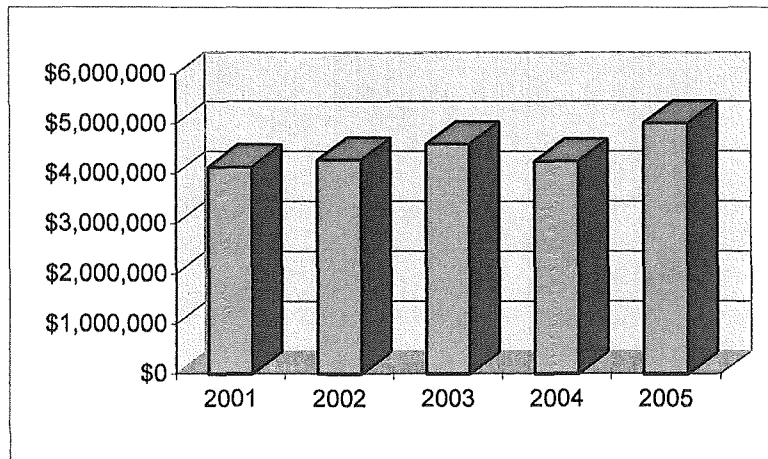
Analysis:

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 except 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.

Projection:

Most of the increased revenue projected is due to the rate increase at the City-owned decks in 2005, as well as the higher utilization of the facilities as the demand for downtown parking continues to escalate. The City reconstructed the Opportunity Parking deck in 2001 and opened our newest deck (High-Market) in April 2004. This has helped relieve the congestion. A decrease in revenue occurred in 2004 partially due to a change in the downtown parking policy (i.e., free parking after 6:00 p.m. and on weekends).

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2001	\$4,139,115	(1.62)
2002	\$4,286,278	3.56
2003	\$4,603,489	7.40
2004	\$4,260,185	(7.46)
2005 Budgeted	\$5,027,070	18.00



SOURCE: Motor Equipment Charges

Summary:

Motor Equipment revenues are derived from the fees the City's Motor Equipment Bureau charges other divisions for maintaining City vehicles and fuel usage. The cost of services is the actual cost for labor (including benefits and indirect costs), parts including a 25% markup and a \$0.15 fee per gallon on fuel.

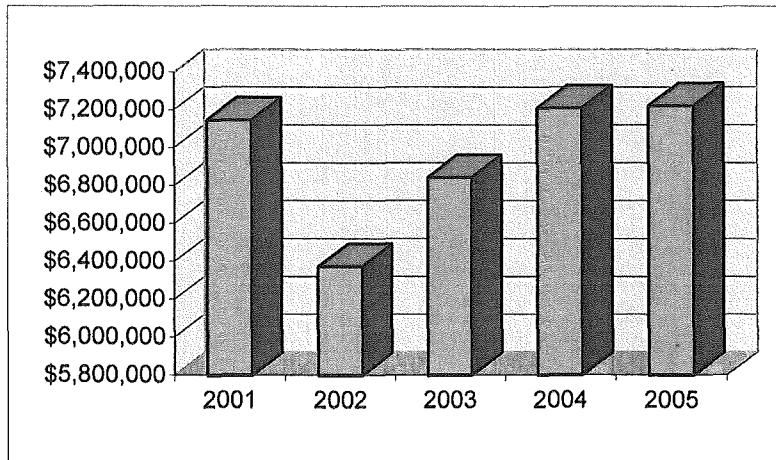
Analysis:

The Motor Equipment Bureau is an internal service fund, meaning it should generate enough revenue to pay the full cost of operating the bureau, including capital improvements.

Projection:

Fees were last increased in 2003. For 2005, revenue is projected to remain stable.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2001	\$7,148,525	(6.52)
2002	\$6,373,914	(10.84)
2003	\$6,843,978	7.37
2004	\$7,211,927	5.38
2005 Budgeted	\$7,223,300	0.16



SOURCE: Engineering Bureau Charges

Summary:

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

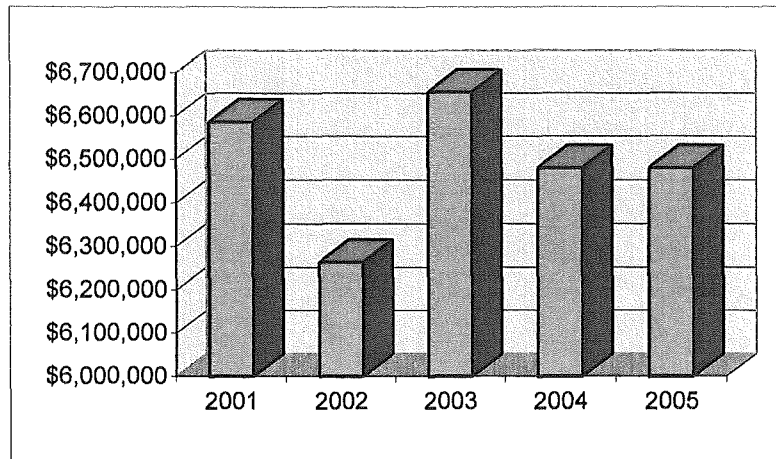
Analysis:

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

Projection:

Generally, revenues from this source increase incrementally by the amount of wages and salaries. For 2005, we are projecting a stable level of revenues due to a slight reduction in personnel.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
2001	\$6,586,518	13.62
2002	\$6,264,198	(4.89)
2003	\$6,655,483	6.25
2004	\$6,481,249	(2.62)
2005 Budgeted	\$6,481,250	0.00



SOURCE: MIS Service Charge

Summary:

The Management Information Services (MIS) Division is an Internal Service fund. Each department using the mainframe computer or UNIX servers is charged a fee to cover maintenance and depreciation.

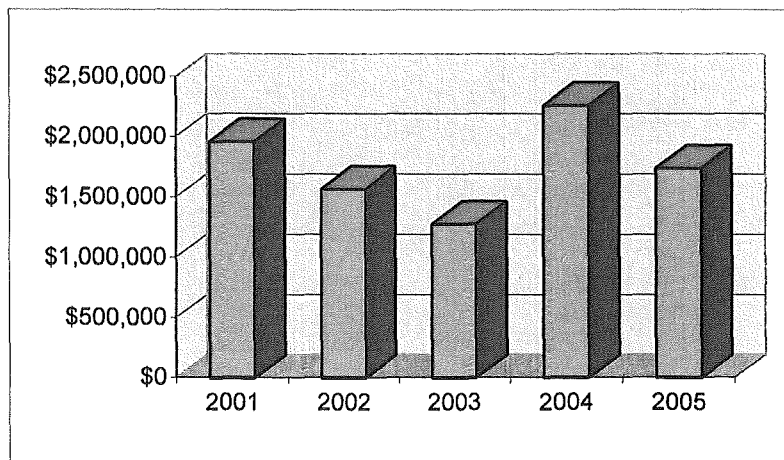
Analysis:

The MIS Division implemented a billing system that was used for six months in 2003 and was fully operational in 2004.

Projection:

The service charges levied against users of the computer system fund the MIS Division. The City has moved many applications from the mainframe to a UNIX based client server system. This has required a change to the billing system. The revenues to the fund are expected to decrease in 2005, due to a few extra billings in 2004 to offset the shortage in 2003.

<u>Fiscal</u> <u>Year</u>	<u>Amount</u>	<u>% Increase</u> <u>(Decrease)</u>
2001	\$1,964,400	10.92
2002	\$1,569,598	(20.10)
2003	\$1,277,121	(18.63)
2004	\$2,262,997	77.20
2005 Budgeted	\$1,742,510	(23.00)



Expenditure Summaries

**EXPENDITURE ASSUMPTIONS
2005 OPERATING BUDGET PLAN
ALL FUNDS**

Expenditure assumptions proposed for 2005 are as follows:

1. General fund full-time employment to remain stable.
2. Wages to increase by 2% for all employees.
3. All other costs to remain stable.

CITY OF AKRON, OHIO
2005 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2002
DECEMBER 31, 2003 & DECEMBER 31, 2004

By Funding Sources:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
General Fund	1490.85	1460.55	1441.45	1538.05
Internal Service Fund	150.50	144.50	131.50	145.50
Enterprise Fund	356.00	351.00	343.00	375.00
Special Revenue Fund	409.50	418.30	399.40	389.80
Special Assessment Fund	40.50	39.00	39.00	41.00
Debt Service Fund	4.65	4.65	4.65	4.65
TOTAL	2,452.00	2,418.00	2,359.00	2,494.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
CIVIL SERVICE:				
Account Clerk	1.00	1.00	1.00	1.00
Assistant Personnel Director	0.00	0.00	0.00	1.00
Employee Benefits Manager	1.00	1.00	1.00	1.00
Employee Benefits Specialist	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Personnel Aide	3.00	3.00	4.00	4.00
Personnel Analyst	3.00	5.00	5.00	6.00
Personnel Director	1.00	1.00	1.00	1.00
Personnel Officer	2.00	2.00	2.00	2.00
Personnel Technician	3.00	2.00	1.00	1.00
Secretary	4.00	4.00	4.00	4.00
Training and EEO Officer	1.00	1.00	1.00	1.00
Workers Comp Specialist	1.00	0.00	0.00	0.00
TOTAL CIVIL SERVICE	22.00	22.00	22.00	24.00

FINANCE:

Administration:

Executive Assistant	1.00	1.00	1.00	1.00
Finance Deputy Director	1.00	1.00	0.00	0.00
Finance Director	1.00	1.00	1.00	1.00
Total Administration	3.00	3.00	2.00	2.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Audit & Budget:</i>				
Accounts Analyst	3.00	2.00	1.00	2.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Audit & Budget Supervisor	1.00	1.00	1.00	1.00
Financial Reporting Specialist	0.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.00	0.50
Total Audit & Budget	5.50	5.50	4.00	5.50
<i>General Accounting:</i>				
Account Clerk	6.00	7.00	5.00	6.00
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00
Accounts Analyst	2.00	2.00	2.00	2.00
Secretary	0.50	0.50	1.00	0.50
Total General Accounting	12.50	13.50	12.00	12.50
<i>Management Information Systems:</i>				
Applications Programmer	0.00	4.00	5.00	5.00
Assistant to the Mayor	0.00	0.00	1.00	1.00
Computer Operations Supervisor	1.00	1.00	1.00	1.00
Computer Operator	1.00	1.00	1.00	1.00
Computer Programmer	4.00	0.00	0.00	0.00
Computer Programmer Analyst	9.00	5.00	5.00	5.00
Computer Systems Manager	1.00	0.00	0.00	1.00
Computer Technician	0.00	1.00	1.00	1.00
Data Control Assistant	1.00	1.00	1.00	1.00
Database Administrator	0.00	1.00	1.00	1.00
E-Mail Administrator	0.00	1.00	1.00	1.00
Network/LAN Administrator	0.00	1.00	1.00	1.00
Secretary	1.00	0.00	0.00	0.00
Web Analyst	0.00	1.00	1.00	1.00
Total Management Information Systems	18.00	17.00	19.00	20.00
<i>Purchasing:</i>				
Account Clerk	1.00	1.00	0.00	1.00
Buyer	4.00	4.00	4.00	4.00
Data Entry Operator	1.00	1.00	1.00	1.00
Graphic Artist	0.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00
Purchasing Aide	0.00	0.00	1.00	1.00
Secretary	4.00	3.00	2.00	4.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	0.00	0.00	0.00	1.00
Total Purchasing	12.00	12.00	11.00	15.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Taxation:</i>				
Account Clerk	4.00	3.00	3.00	3.00
Accounting Technician	0.00	0.00	1.00	1.00
Assistant Law Director	1.00	1.00	1.00	1.00
Cashier	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	8.00	7.00	8.00	8.00
Tax Agent	3.00	3.00	2.00	2.00
Tax Auditor	17.00	16.00	17.00	17.00
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	0.00	1.00
Tax Records Supervisor	1.00	1.00	1.00	1.00
Total Taxation	39.00	36.00	37.00	38.00
<i>Treasury:</i>				
Accounts Analyst	1.00	1.00	1.00	1.00
Assessment & License Agent	3.00	4.00	4.00	4.00
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	12.00	13.00	13.00	13.00
TOTAL FINANCE	102.00	100.00	98.00	106.00
<i>FIRE:</i>				
<i>E.M.S.:</i>				
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	2.00	2.00	2.00	2.00
Fire District Chief	2.00	1.00	1.00	2.00
Fire Equipment Mechanic	1.00	1.00	1.00	1.00
Fire Lieutenant	28.00	29.00	29.00	29.00
Firefighter/Medic	66.00	77.00	77.00	76.00
Secretary	3.00	3.00	3.00	3.00
Total E.M.S.	103.00	114.00	114.00	114.00
<i>FIRE:</i>				
Computer Programmer Analyst	1.00	1.00	1.00	1.00
Fire Captain	14.00	12.00	7.00	15.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	4.00	5.00	5.00	5.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Fire District Chief	4.00	0.00	5.00	4.00
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	58.00	56.00	51.00	61.00
Firefighter/Medic	183.00	182.00	180.00	193.00
Master Fire Equipment Mechanic	4.00	3.00	4.00	4.00
Master Fire Equipment Supervisor	1.00	1.00	1.00	1.00
Secretary	6.00	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	287.00	279.00	273.00	303.00
TOTAL FIRE	390.00	393.00	387.00	417.00

LAW:

Administration:

Deputy Law Director	1.00	1.00	1.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00
Law Director	1.00	1.00	1.00	1.00
Total Administration	2.00	3.00	3.00	3.00

Civil:

Assistant Law Director	11.00	10.00	11.00	11.00
Secretary	8.00	7.00	7.00	8.00
Total Civil	19.00	17.00	18.00	19.00

Criminal:

Assistant Law Director	11.00	11.00	12.00	11.00
Secretary	3.00	4.00	4.00	4.00
Total Criminal	14.00	15.00	16.00	15.00
Indigent Defense	-	-	-	-
TOTAL LAW	35.00	35.00	37.00	37.00

LEGISLATIVE:

City Council:

Councilmembers	13.00	13.00	13.00	13.00
Total City Council	13.00	13.00	13.00	13.00

Clerk of Council:

Clerk of Council	1.00	1.00	1.00	1.00
Council Aide	2.00	2.00	1.00	1.00
Deputy Clerk of Council	1.00	1.00	1.00	1.00
Total Clerk of Council	4.00	4.00	3.00	3.00
TOTAL LEGISLATIVE	17.00	17.00	16.00	16.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Deputy Clerks	45.00	46.00	45.00	46.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	47.00	48.00	47.00	48.00
MUNICIPAL COURT JUDGES:				
Bailiffs	15.00	17.00	17.00	17.00
Clerks	2.00	2.00	2.00	2.00
Community Service Coordinator	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Data Processing Manager	1.00	1.00	1.00	1.00
Data Processing Programmer	1.00	1.00	1.00	1.00
Director of Specialty Courts and Programs	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Judges	6.00	6.00	6.00	6.00
Judicial Associate	1.00	1.00	1.00	1.00
Office Manager	1.00	0.00	0.00	0.00
Police Officer	1.00	1.00	0.00	0.00
Probation Aide	1.00	1.00	1.00	1.00
Probation Officers	7.00	6.00	6.00	6.00
Secretary	3.00	3.00	1.00	3.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	0.00	2.00	2.00	2.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	44.00	47.00	44.00	46.00
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	0.00	1.00	2.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Deputy Mayor for Intergovernmental Relati	1.00	0.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Secretary	0.00	0.00	2.00	2.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	5.00	4.00	8.00	9.00
<i>Deputy Mayor for Public Safety:</i>				
Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00
Total Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Economic Development:</i>				
City Planner	3.00	3.00	2.00	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	0.00	0.00	2.00	2.00
Economic Development Specialist	2.00	2.00	2.00	2.00
Economist	1.00	1.00	1.00	1.00
Graphic Artist	1.00	1.00	0.00	0.00
Graphics Coordinator	0.00	0.00	1.00	1.00
Manpower Program Analyst	1.00	1.00	1.00	1.00
Planning Deputy Director	1.00	1.00	0.00	0.00
Secretary	3.00	3.00	3.00	3.00
Total Economic Development	14.00	14.00	14.00	15.00
<i>Human & Community Relations:</i>				
Community Relations Specialist	1.00	1.00	0.00	1.00
Human & Community Relations Coordinator	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	2.00
Total Human & Community Relations	3.00	3.00	2.00	4.00
<i>Labor Relations:</i>				
Deputy Mayor for Labor Relations	1.00	0.00	1.00	1.00
Labor Relations Officer	1.00	1.00	1.00	1.00
Safety Officer	1.00	1.00	0.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Labor Relations	4.00	3.00	3.00	4.00
<i>Public Utilities Commission:</i>				
Secretary	2.00	2.00	0.00	0.00
Total Public Utilities Commission	2.00	2.00	0.00	0.00
TOTAL OFFICE OF THE MAYOR	29.00	27.00	28.00	33.00

PLANNING:

Administration:

Assistant to the Mayor	0.30	1.00	0.00	0.00
Economic Development Manager	0.50	0.50	0.00	0.00
Planning Deputy Director	0.00	0.00	1.00	1.00
Planning Director	0.40	0.40	0.40	0.40
Total Administration	1.20	1.90	1.40	1.40

AMATS:

Account Clerk	1.00	1.00	0.00	1.00
City Planner	4.00	4.00	4.00	4.00
Civil Engineer	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Public Information Specialist	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Transportation Designer	1.00	1.00	0.00	1.00
Transportation Engineer	0.00	0.00	1.00	1.00
Transportation Planner	5.00	4.00	4.00	4.00
Transportation Planning Administrator	0.00	1.00	1.00	1.00
Transportation Planning Regional Manager	1.00	1.00	1.00	1.00
Total AMATS	16.00	16.00	15.00	17.00
<i>Capital Planning:</i>				
Assistant Librarian	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.50	0.00	0.00	0.00
Capital Planning Manager	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Economist	2.00	2.00	2.00	2.00
Graphic Artist	1.00	0.00	0.00	0.00
Graphics Coordinator	1.00	0.00	0.00	0.00
Librarian	1.00	1.00	1.00	1.00
Planning Director	0.60	0.60	0.60	0.60
Secretary	2.00	2.00	2.00	2.00
Site Improvement Administrator	0.20	0.20	0.20	0.20
Total Capital Planning	11.30	8.80	8.80	8.80
<i>Comprehensive Planning:</i>				
City Planner	6.00	6.00	5.00	5.00
Comprehensive Planning Adm.	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Comprehensive Planning	8.00	8.00	7.00	7.00
<i>Design:</i>				
City Design Administrator	1.00	1.00	1.00	1.00
Drafter	1.00	0.00	0.00	0.00
Landscape Architect	1.00	2.00	2.00	2.00
Landscape Designer	1.00	0.00	0.00	0.00
Landscape Planner	1.00	1.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Total Design	6.00	5.00	4.00	4.00
<i>Development Services:</i>				
Acquisition Officer	1.00	0.00	0.00	0.00
Assistant to the Mayor	0.20	0.00	0.00	0.00
Community Development Technician	1.00	1.00	1.00	1.00
Demolition Site Improvement Inspector	2.00	2.00	2.00	2.00
Economic Development Manager	0.50	0.50	0.00	0.00
Housing Rehab. Loan Specialist	1.00	1.00	1.00	1.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Laborer	0.00	1.00	1.00	1.00
Real Estate Negotiator	1.00	2.00	2.00	2.00
Relocation Officer	1.00	1.00	1.00	1.00
Secretary	1.00	2.00	2.00	2.00
Site Improvement Administrator	0.50	0.50	0.50	0.80
Site Improvement Officer	1.00	1.00	1.00	1.00
Total Development Services	10.20	12.00	11.50	11.80
<i>Housing and Community Services:</i>				
City Planner	0.40	0.40	0.40	0.40
Community Resource Specialist	2.00	2.00	2.00	2.00
Engineering Technician	0.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00
Housing Rehab. Administrator	2.00	2.00	2.00	2.00
Housing Rehab. Loan Specialist	2.00	2.00	2.00	2.00
Housing Rehab. Manager	1.00	1.00	1.00	1.00
Housing Rehab. Specialist	10.00	9.00	7.00	8.00
Housing Rehab. Supervisor	2.00	2.00	2.00	1.00
Human Resource Administrator	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	2.00	2.00
Total Housing and Community Services	23.40	24.40	22.40	22.40
<i>Zoning:</i>				
City Planner	5.60	5.60	5.60	5.60
Secretary	2.00	1.00	1.00	2.00
Site Improvement Administrator	0.30	0.30	0.30	0.00
Zoning Administrator	1.00	1.00	1.00	1.00
Total Zoning	8.90	7.90	7.90	8.60
TOTAL PLANNING	85.00	84.00	78.00	81.00
POLICE:				
Accounts Analyst	1.00	1.00	1.00	1.00
Account Clerk	3.00	3.00	3.00	3.00
Assistant Law Director	1.00	1.00	0.00	0.00
Crime Analyst	1.00	1.00	1.00	1.00
Health Education Specialist	1.00	1.00	1.00	1.00
Police Captain	9.00	9.00	9.00	10.00
Police Chief	1.00	1.00	1.00	1.00
Police Communication Technician	1.00	1.00	1.00	1.00
Police Communication Technician Supervis	1.00	1.00	1.00	1.00
Police Deputy Chief	3.00	3.00	3.00	3.00
Police Lieutenant	20.00	20.00	20.00	21.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Police Officer	393.00	379.00	373.00	370.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	73.00	72.00	71.00	73.00
Secretary	36.00	37.00	37.00	39.00
Semi-Skilled Laborer	0.50	0.50	0.00	0.50
TOTAL POLICE	545.50	531.50	523.00	526.50

PUBLIC HEALTH:

Administration:

Accounts Analyst	1.50	1.75	1.75	1.75
Clinic Assistant	1.25	1.25	0.50	0.50
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Disease Control Officer	1.00	1.00	1.00	1.00
Epidemiologist	1.00	1.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	1.00	1.50	3.25	3.25
Health Services Grants Coordinator	1.00	1.00	1.00	1.00
Medical Officer	2.00	2.00	3.00	3.00
Nutritionist	1.00	1.00	1.00	1.00
Sanitarian	1.00	0.50	0.00	0.00
Secretary	3.88	3.88	4.63	4.62
Total Administration	17.63	17.88	19.13	19.12

Air Quality Management:

Accounts Analyst	0.50	0.50	0.50	0.50
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	1.00	1.00	1.00	1.00
Lab Analyst	2.00	2.00	2.00	2.00
Sanitarian	4.00	4.00	4.00	4.00
Secretary	2.00	2.00	2.00	2.00
Total Air Quality Management	17.50	17.50	17.50	17.50

Counseling Services:

Alcoholic/Drug Prevention Specialist	3.00	3.00	3.00	3.00
Alcoholism Counselor	10.00	10.00	9.00	9.00
Alcoholism Program Manager	1.00	1.00	1.00	1.00
Clinic Assistant	1.00	1.00	1.00	1.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Employee Assistance Program Coordinator	1.00	1.00	1.00	1.00
Public Health Psychologist	1.00	1.00	1.00	1.00
Secretary	3.00	3.00	3.00	3.00
Total Counseling Services	20.00	20.00	19.00	19.00
<i>Environmental Health:</i>				
Environmental Health Administrator	1.00	1.00	0.00	1.00
Environmental Services Aide	1.00	1.00	0.00	1.00
Sanitarian	14.00	13.50	14.00	14.00
Sanitarian Supervisor	3.00	3.00	3.00	3.00
Secretary	3.00	3.00	3.00	3.00
Total Environmental Health	22.00	21.50	20.00	22.00
<i>Health Data Management:</i>				
Biostatistician	1.00	1.00	1.00	1.00
Computer Programmer Analyst	1.00	1.00	0.75	0.75
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	4.00	4.00	4.00	4.00
Vital Statistics Supervisor	0.00	1.00	1.00	1.00
Total Health Data Management	7.00	8.00	7.75	7.75
<i>Health Promotion:</i>				
Clinic Assistant	1.00	1.00	0.00	0.00
Health Education Specialist	3.00	4.00	2.50	2.50
Public Health Educator	1.00	0.00	0.00	0.00
Health Promotion Manager	0.00	0.00	1.00	1.00
Secretary	1.62	1.62	0.62	0.63
Total Health Promotion	6.62	6.62	4.12	4.13
<i>Housing:</i>				
Accounts Analyst	0.50	0.50	0.50	0.50
Clinic Assistant	0.50	0.50	0.50	0.50
Computer Programmer	1.00	1.00	0.25	0.25
Environmental Services Aide	1.00	2.00	1.00	1.00
Health Education Specialist	0.50	1.50	1.25	1.25
Housing Administrator	0.00	0.00	1.00	1.00
Public Health Nurse	0.50	0.50	0.50	0.50
Sanitarian	12.00	11.00	10.00	10.00
Sanitarian Supervisor	5.00	5.00	4.00	4.00
Secretary	6.50	6.50	4.50	4.50
Semi-Skilled Laborer	0.50	0.50	0.00	0.50
Total Housing	28.00	29.00	23.50	24.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Laboratory:</i>				
Microbiologist	3.00	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
<i>Medical & Nursing:</i>				
Account Clerk	2.00	1.00	1.00	1.00
Accounts Analyst	0.50	0.25	0.25	0.25
Clinic Assistant	6.25	6.25	7.00	7.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Health Education Specialist	1.50	1.00	0.00	1.00
Intake Clerk	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Public Health Nurse	19.50	20.50	21.50	21.50
Public Health Nurse Practitioner	1.00	1.00	1.00	1.00
Public Health Nursing Manager	1.00	0.00	1.00	1.00
Public Health Nursing Supervisor	3.00	3.00	2.00	2.00
Public Health Nutritionist	6.00	6.00	6.00	6.00
Secretary	8.00	8.00	6.25	6.25
W.I.C. Program Coordinator	1.00	1.00	1.00	1.00
X-Ray Technologist	1.00	1.00	0.00	0.00
Total Medical & Nursing	53.75	52.00	50.00	51.00
TOTAL PUBLIC HEALTH	177.50	177.50	166.00	169.50

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	5.00	5.00	5.00	5.00
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	4.00	4.00	4.00
Mechanical Chief Inspector	1.00	1.00	1.00	1.00
Mechanical Inspector	0.00	1.00	2.00	2.00
Permit Clerk	2.00	2.00	2.00	2.00
Plans Examiner	1.00	1.00	1.00	1.00
Plumbing Chief Inspector	1.00	0.00	0.00	0.00
Plumbing Inspector	1.00	1.00	1.00	1.00
Total Building Inspection	21.00	21.00	22.00	22.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Communications:</i>				
Communications Manager	0.00	0.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Communications Technician	7.00	7.00	5.00	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
Total Communications	19.00	19.00	18.00	20.00
<i>Police-Fire Communications Center:</i>				
Computer Programmer Analyst	2.00	2.00	2.00	2.00
Fire Deputy Chief	1.00	1.00	1.00	1.00
Safety Communication Supervisor	7.00	7.00	6.00	6.00
Safety Communication Technician	56.00	56.00	51.00	52.00
Safety Communication Trainee	1.00	1.00	0.00	14.00
Secretary	2.00	1.00	2.00	2.00
Total Police-Fire Communications Center	69.00	68.00	62.00	77.00
<i>Traffic Engineering:</i>				
Cable & Line Utilityworker	1.00	0.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00
Drafter	1.00	1.00	1.00	1.00
Electronics Technician	6.00	6.00	5.00	6.00
Parking Meter Foreman	1.00	1.00	1.00	1.00
Parking Meterworker	3.00	2.00	3.00	3.00
Secretary	2.00	2.00	1.00	1.00
Signal Line Foreman	1.00	1.00	0.00	0.00
Signal Lineworker	3.00	3.00	3.00	3.00
Traffic Engineer	1.00	1.00	1.00	1.00
Traffic Engineering Aide	1.00	1.00	1.00	1.00
Traffic Marker	7.00	7.00	7.00	7.00
Traffic Marking Foreman	1.00	1.00	1.00	1.00
Traffic Operations Supervisor	1.00	1.00	1.00	1.00
Traffic Sign Painter	1.00	1.00	1.00	1.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic Technician	1.00	1.00	1.00	1.00
Total Traffic Engineering	34.00	32.00	31.00	32.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Weights & Measures:</i>				
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	147.00	144.00	137.00	155.00
PUBLIC SERVICE:				
<i>Airport:</i>				
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
Traffic Marker	1.00	1.00	1.00	1.00
Total Airport	6.00	6.00	6.00	6.00
<i>Building Maintenance:</i>				
Building Electrician	2.00	2.00	2.00	2.00
Building Maintenance Foreman	1.00	1.00	1.00	1.00
Custodial Foreman	1.00	1.00	1.00	1.00
Custodial Worker	12.00	0.00	0.00	0.00
Custodian	2.00	13.00	13.00	15.00
Facilities & Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Manager	1.00	1.00	1.00	1.00
Heating & Air Conditioning Repairer	2.00	2.00	2.00	2.00
Maintenance Repairer	6.00	5.00	5.00	6.00
Secretary	2.00	2.00	2.00	2.00
Semi-Skilled Laborer	2.00	2.00	2.00	2.00
Watershed Property Maintenance Worker	1.00	1.00	1.00	1.00
Total Building Maintenance	33.00	31.00	31.00	34.00
<i>Customer Service:</i>				
Animal Control Warden	5.00	4.00	3.00	3.00
Customer Complaint Clerk	4.00	4.00	0.00	4.00
Customer Service Administrator	1.00	1.00	1.00	1.00
Customer Services Coordinator	0.00	1.00	1.00	1.00
Customer Service Inspector	0.00	2.00	2.00	2.00
Customer Service Request Agent	0.00	0.00	4.00	0.00
Messenger	0.00	1.00	0.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Secretary	0.00	1.00	1.00	1.00
Total Customer Service	12.00	16.00	14.00	15.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Customer Service Request:</i>				
Council Aide	0.00	0.00	1.00	1.00
Customer Service Request Agent	0.00	0.00	13.00	14.00
Lab Analyst II Wastewater	0.00	0.00	1.00	0.00
Re-Engineering Coordinator	0.00	0.00	0.00	1.00
Total Customer Service Request	0.00	0.00	15.00	16.00
<i>Engineering Bureau:</i>				
Account Clerk	2.00	2.00	2.00	2.00
Applications Programmer	0.00	2.00	1.00	1.00
Architectural Designer	1.00	1.00	1.00	1.00
Cartographer	1.00	1.00	1.00	1.00
City Arborist & Horticulturist	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00
Civil Engineer	15.00	15.00	11.00	13.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Drafter	3.00	1.00	1.00	1.00
Engineering Administrative Services Manager	1.00	1.00	1.00	1.00
Engineering Aide	1.00	0.00	0.00	0.00
Engineering Construction Manager	1.00	1.00	1.00	1.00
Engineering Design Manager	1.00	1.00	1.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	4.00	5.00	6.00	6.00
Engineering Technician	34.00	34.00	30.00	32.00
Landscape Technician	1.00	1.00	1.00	1.00
Secretary	4.00	4.00	3.00	3.00
Senior Engineer	2.00	2.00	3.00	3.00
Survey Party Chief	0.00	0.00	1.00	1.00
Survey Projects Supervisor	1.00	1.00	1.00	1.00
Surveyor	1.00	1.00	1.00	1.00
Surveyor Aide/Technician	2.00	2.00	1.00	1.00
Total Engineering Bureau	79.00	79.00	71.00	75.00
<i>Engineering Services:</i>				
Engineering Technician	2.50	2.50	2.50	2.50
Public Works Engineering Services Manager	0.50	0.50	0.50	0.50
Surveyor Aide	0.50	0.50	0.50	0.50
Total Engineering Services	3.50	3.50	3.50	3.50
<i>Golf Course:</i>				
Golf Course Maintenance Worker	1.00	2.00	3.00	3.00
Golf Course Manager	0.00	0.00	1.00	1.00
Golf Operations Coordinator	0.00	0.00	1.00	1.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Golf Course Superintendent	1.00	1.00	0.00	0.00
Golf Course Supervisor	1.00	1.00	0.00	0.00
Greenskeeper	1.00	1.00	1.00	1.00
Total Golf Course	4.00	5.00	6.00	6.00
<i>Highway Maintenance:</i>				
Equipment Operator	19.00	17.00	16.00	17.00
Facilities Maintenance Foreman	1.00	0.00	0.00	0.00
Highway Maintenance Emergency Worker	3.00	2.00	1.00	1.00
Highway Maintenance Foreman	9.00	6.00	6.00	6.00
Highway Maintenance Superintendent	1.00	1.00	1.00	1.00
Highway Maintenance Supervisor	1.00	1.00	1.00	1.00
Laborer	1.00	0.00	0.00	0.00
Landfill Supervisor	0.00	1.00	1.00	1.00
Landscaper	5.00	8.00	7.00	7.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Mason	4.00	4.00	4.00	4.00
Master Equipment Operator	3.00	3.00	2.00	2.00
Public Works Supervisor	3.00	2.50	1.50	1.50
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	31.00	31.00	30.00	30.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Total Highway Maintenance	85.00	80.50	74.50	75.50
<i>Motor Equipment:</i>				
Account Clerk	1.00	1.00	1.00	1.00
Equipment Mechanic	20.00	19.00	17.00	19.00
Equipment Mechanic Foreman	3.00	3.00	2.00	3.00
Equipment Serviceworker	5.00	5.00	3.00	5.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Garage Attendant	2.00	1.00	1.00	1.00
Master Equipment Mechanic	7.00	7.00	7.00	7.00
Master Equipment Mechanic Foreman	2.00	2.00	2.00	2.00
Motor Equipment Manager	1.00	1.00	1.00	1.00
Office Manager	1.00	0.00	0.00	1.00
Sanitation Serviceworker	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	1.00	2.00
Storekeeper	1.00	1.00	1.00	1.00
Welder	1.00	1.00	1.00	1.00
Total Motor Equipment	48.00	45.00	39.00	46.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Oil & Gas:</i>				
Engineering Technician	0.50	0.50	0.50	0.50
Landfill Attendant	1.00	1.00	1.00	1.00
Surveyor Aide	0.50	0.50	0.50	0.50
Total Oil & Gas	2.00	2.00	2.00	2.00
<i>Parks Maintenance:</i>				
Equipment Operator	12.00	12.00	12.00	12.00
Landscape Crew Leader	1.00	1.00	1.00	1.00
Landscaper	7.00	6.00	7.00	8.00
Parks Maintenance Foreman	1.00	1.00	1.00	1.00
Parks Maintenance Superintendent	1.00	1.00	0.00	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
Sewer Maintenance Foreman	1.00	1.00	0.00	0.00
Tree Trimmer	4.00	3.00	3.00	5.00
Urban Forestry Specialist	1.00	0.00	0.00	1.00
Wastewater Plant Operations Foreman	1.00	1.00	0.00	0.00
Total Parks Maintenance	35.00	32.00	30.00	35.00
<i>Plans & Permits:</i>				
Building Inspector	0.00	0.00	0.00	1.00
Permit Clerk	2.00	2.00	2.00	2.00
Plans & Permits Manager	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Zoning Compliance Inspector	1.00	0.00	0.00	0.00
Total Plans & Permits	5.00	4.00	4.00	5.00
<i>Public Works Administration:</i>				
Account Clerk	3.00	3.00	3.00	3.00
Engineering Technician	1.00	0.00	0.00	0.00
Office Manager	1.00	1.00	1.00	1.00
Public Works Manager	1.00	1.00	1.00	1.00
Re-Engineering Coordinator	0.00	1.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Total Public Works Administration	7.00	7.00	6.00	6.00
<i>Recreation:</i>				
Community Events Coordinator	1.00	1.00	1.00	1.00
Recreation Leader	1.00	2.00	3.00	3.00
Recreation Manager	1.00	1.00	1.00	1.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Recreation Supervisor	15.00	15.00	15.00	15.00
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	22.00	23.00	24.00	24.00
<i>Recycling Bureau:</i>				
Collection Foreman	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00
Recycling Operator	5.00	5.00	5.00	6.00
Sanitation Services Superintendent	0.25	0.25	0.00	0.25
Total Recycling Bureau	7.25	7.25	7.00	8.25
<i>Sanitation:</i>				
Collection Foreman	3.00	3.00	3.00	3.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	19.00	18.00	17.00	17.00
Recycling Operator	1.00	2.00	2.00	2.00
Sanitation Services Dispatcher	1.00	1.00	1.00	1.00
Sanitation Services Superintendent	0.75	0.75	0.00	0.75
Sanitation Serviceworker	34.00	31.00	34.00	34.00
Total Sanitation	59.75	56.75	58.00	58.75
<i>Service Director's Office:</i>				
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 Coordinator	0.00	1.00	1.00	1.00
Operations Research Manager	1.00	0.00	0.00	0.00
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
<i>Sewer Utility Field Operations:</i>				
Account Clerk	2.00	2.00	2.00	2.00
Civil Engineer	2.00	2.00	2.00	2.00
Engineering Project Coordinator	0.00	1.00	0.00	0.00
Engineering Technician	1.00	1.00	1.00	1.00
Equipment Mechanic	3.00	4.00	3.00	4.00
Equipment Operator	3.00	4.00	4.00	4.00
Plant Electrician	1.00	0.00	1.00	1.00
Pumping System Maintenance Foreman	1.00	0.00	1.00	0.00
Pumping System Mechanic	3.00	3.00	4.00	4.00
Secretary	1.00	1.00	0.00	1.00
Sewer Maintenance Dispatcher	4.00	4.00	4.00	4.00

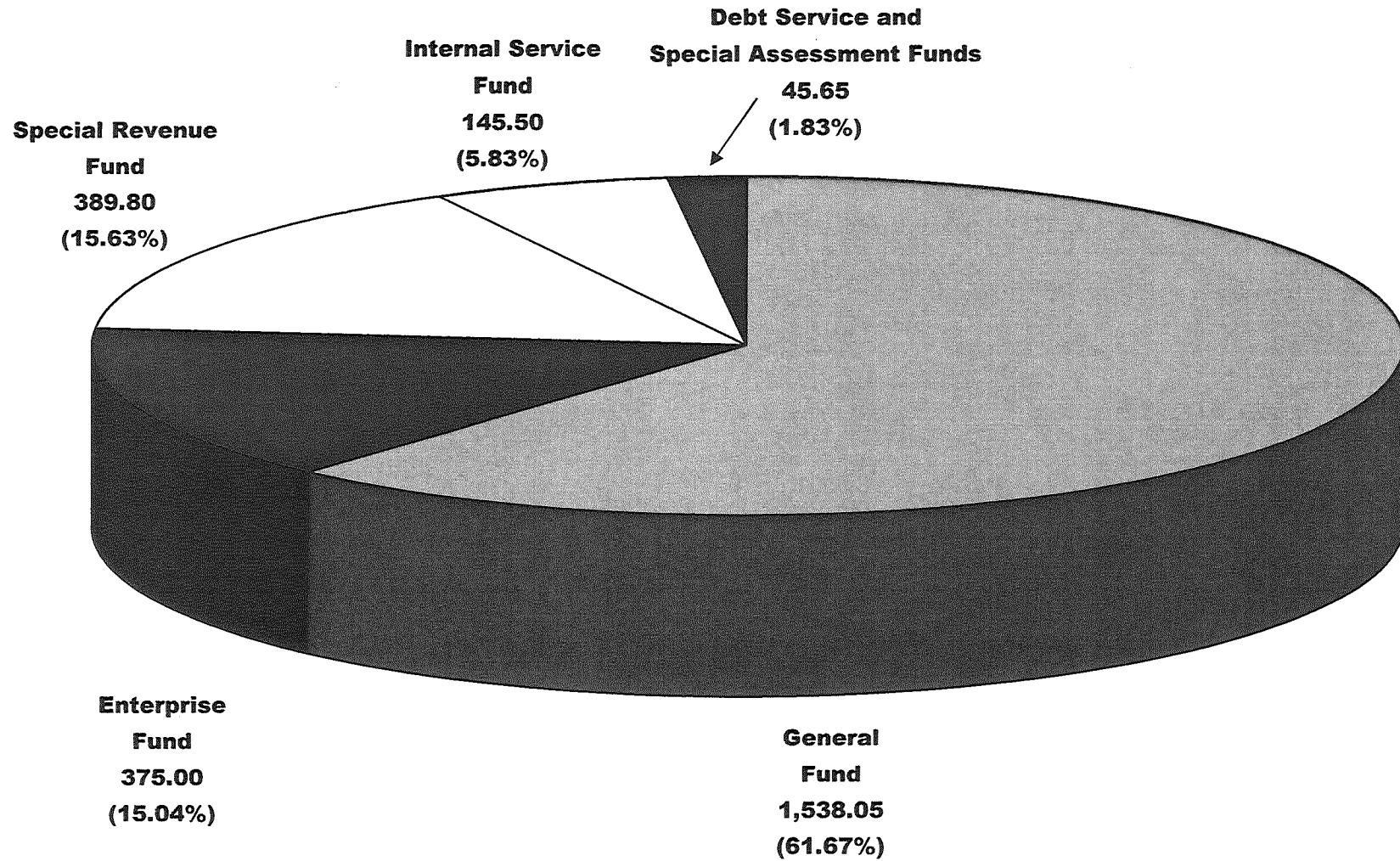
By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Sewer Maintenance Foreman	5.00	5.00	5.00	5.00
Sewer Maintenance Superintendent	1.00	0.00	1.00	1.00
Sewer Maintenance Supervisor	3.00	3.00	3.00	3.00
Sewer Maintenance Worker	18.00	17.00	16.00	17.00
Sewer Serviceworker	15.00	15.00	14.00	15.00
Sewer Telemonitoring Technician	2.00	3.00	3.00	3.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.50
Total Sewer Utility Field Operations	65.50	65.50	64.50	67.50
<i>Sewer - WPC:</i>				
Engineering Technician	2.00	2.00	2.00	2.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst	1.00	1.00	3.00	3.00
Lab Analyst Wastewater	8.00	8.00	7.00	7.00
Plant Electrician	1.00	1.00	1.00	1.00
Secretary	2.00	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	1.00	1.00	1.00	1.00
Treatment Plant Mechanic	7.00	5.00	4.00	5.00
Treatment Plant Utilityworker	8.00	8.00	8.00	8.00
Wastewater Plant Lead Operator	11.00	11.00	10.00	12.00
Wastewater Plant Maintenance Supervisor	1.00	1.00	1.00	1.00
Wastewater Plant Operations Foreman	4.00	4.00	4.00	4.00
Wastewater Plant Operations Supervisor	2.00	2.00	2.00	2.00
Wastewater Plant Operator	15.00	12.00	12.00	14.00
Wastewater Plant Superintendent	1.00	1.00	1.00	1.00
Water Pollution Control Manager	1.00	1.00	1.00	1.00
Total Sewer - WPC	68.00	63.00	62.00	67.00
<i>Street & Highway Lighting:</i>				
Civil Engineer	1.00	1.00	1.00	1.00
Public Works Engineering Services Manager	0.50	0.50	0.50	0.50
Total Street & Highway Lighting	1.50	1.50	1.50	1.50
<i>Street Cleaning:</i>				
Broommaker -Equipment Operator	1.00	1.00	0.00	0.00
Equipment Operator	20.00	20.00	20.00	22.00
Landfill Supervisor	1.00	0.00	0.00	0.00
Landscaper	2.00	2.00	2.00	2.00
Master Equipment Operator	3.00	3.00	3.00	3.00
Public Works Supervisor	0.00	0.50	1.50	1.50

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Semi-Skilled Laborer	9.00	9.00	9.00	9.00
Street Cleaning Foreman	3.00	2.00	2.00	1.00
Street Cleaning Superintendent	0.00	0.00	0.00	1.00
Total Street Cleaning	39.00	37.50	37.50	39.50
<i>Water Bureau Administration:</i>				
Assistant Law Director	1.00	1.00	1.00	1.00
Public Utilities Manager	1.00	1.00	1.00	1.00
Re-Engineering Coordinator	0.00	1.00	1.00	1.00
Secretary	2.00	2.00	1.00	2.00
Total Water Bureau Administration	4.00	5.00	4.00	5.00
<i>Water Utility Field Operations:</i>				
Blacksmith Welder	1.00	1.00	1.00	1.00
Civil Engineer	2.00	3.00	3.00	3.00
Drafter	1.00	1.00	1.00	1.00
Engineering Aide	1.00	0.00	0.00	0.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	17.00	16.00	17.00	18.00
Equipment Mechanic	3.00	3.00	2.00	3.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	6.00	5.00	6.00	6.00
Equipment Serviceworker	1.00	1.00	1.00	1.00
Facilities Maintenance Foreman	1.00	1.00	1.00	1.00
Laborer	2.00	1.00	1.00	1.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Master Equipment Operator	3.00	3.00	3.00	3.00
Plant Electrician	1.00	1.00	1.00	1.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Secretary	3.00	4.00	4.00	4.00
Semi-Skilled Laborer	0.00	2.00	2.00	2.00
Senior Engineer	1.00	1.00	1.00	1.00
Sewer Maintenance Worker	3.00	3.00	2.00	2.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	0.00	0.00	1.00
Surveyor	1.00	1.00	1.00	1.00
Utilities Operations Assistant	0.00	1.00	1.00	1.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.50
Water Customer Serviceworker	2.00	1.00	1.00	3.00
Water Distribution Crew Leader	6.00	6.00	7.00	7.00
Water Distribution Dispatcher	3.00	3.00	3.00	3.00
Water Distribution Foreman	5.00	4.00	4.00	4.00
Water Distribution Lead Dispatcher	1.00	1.00	1.00	1.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Water Distribution Superintendent	1.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	2.00
Water Maintenance Worker	31.00	31.00	30.00	31.00
Total Water Utility Field Operations	103.50	101.50	101.50	108.50
<i>Water Supply:</i>				
Civil Engineer	0.00	0.00	1.00	1.00
Equipment Operator	2.00	2.00	2.00	2.00
Forestry Crew Leader	1.00	0.00	0.00	0.00
Forestry Worker	1.00	1.00	1.00	1.00
Lab Analyst Water	5.00	5.00	5.00	5.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Master Equipment Operator	1.00	1.00	1.00	1.00
Plant Electrician	1.00	0.00	0.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	3.00	3.00	3.00	3.00
Treatment Plant Mechanic	1.00	1.00	1.00	1.00
Treatment Plant Utilityworker	1.00	1.00	1.00	1.00
Water Plant Lead Operator	9.00	8.00	9.00	9.00
Water Plant Maintenance Supervisor	1.00	0.00	0.00	1.00
Water Plant Operations Foreman	2.00	2.00	2.00	2.00
Water Plant Operator	1.00	2.00	3.00	4.00
Water Plant Superintendent	1.00	1.00	0.00	1.00
Water Supply Manager	1.00	1.00	1.00	1.00
Watershed Chief Ranger	1.00	1.00	1.00	1.00
Watershed Property Maintenance Worker	2.00	1.00	1.00	1.00
Watershed Ranger	7.00	6.00	4.00	6.00
Watershed Superintendent	1.00	1.00	1.00	1.00
Total Water Supply	45.00	40.00	40.00	46.00
<i>Water Business Services:</i>				
Account Clerk	7.00	8.00	8.00	8.00
Business Services Administrator	0.00	1.00	1.00	1.00
Clerk	1.00	1.00	1.00	1.00
Consumer Services Clerk	23.00	24.00	21.00	23.00
Domestic Meter Route Foreman	0.00	0.00	1.00	1.00
Domestic Meter Service Foreman	1.00	1.00	1.00	1.00
Domestic Meter Worker	6.00	8.00	4.00	8.00
Engineering Technician	0.00	0.00	0.00	2.00
Industrial Meter Foreman	1.00	1.00	1.00	1.00
Industrial Meterworker	9.00	8.00	7.00	9.00

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
Laborer	0.00	0.00	0.00	1.00
Secretary	2.00	2.00	2.00	2.00
Utilities Analyst	3.00	3.00	3.00	3.00
Utilities Office Manager	1.00	1.00	0.00	1.00
Utilities Office Supervisor	3.00	4.00	3.00	4.00
Water Customer Serviceworker	11.00	11.00	14.00	11.00
Water Meter Supervisor	1.00	0.00	0.00	0.00
Total Water Business Services	69.00	73.00	67.00	77.00
TOTAL PUBLIC SERVICE	811.00	792.00	761.00	835.00
GRAND TOTAL	2,452.00	2,418.00	2,359.00	2,494.00

**CITY OF AKRON
2005 OPERATING BUDGET
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE**



STAFFING EXPLANATIONS

The 2005 budget reflects one hundred thirty-five positions over the year end 2004 staffing level. The majority of the differences are due to vacancies that arise during the year and the process of filling the vacancies extends into the following year. There was actually an overall decrease of fifty-four positions from the 2004 original budget to the 2005 original budget.

The Civil Service Department was without an Assistant Personnel Director and one Personnel Analyst at the end of the year. Both positions were budgeted for 2005.

The Finance Department was down eight positions due to vacancies from routine employee turnover. The department requested six fewer positions for the 2005 budget.

The Fire Department was down a total of thirty positions and started a new class of 25 Firefighter/Medics in February.

The Office of the Mayor was down six positions at the end of the year. The vacancies are due to transition that occurs throughout the year.

The Planning Department has budgeted eighty-one full-time employees for 2005. This is a reduction of five employees from the 2004 budget. This reduction in staff can be attributed to streamlining operations along with reductions in the various grant funded programs. The staff level at year-end was down only three employees.

The Police Department was down only three and a half budgeted positions at year-end. The 2005 budget does reflect a reduction in budgeted staffing due to the reduction in federal grant funding.

The Health Department's staffing is directly related to the amount of grant funding and is budgeting twelve fewer positions in 2005 that was originally budgeted in 2004.

The Police-Fire Communications Center experiences high turnover and was down fifteen positions at year-end that are budgeted to be filled during 2005.

The Service Department represents a third of the total City work force and was down seventy-four positions at year-end. There are twenty-five divisions within the Service Department that have full-time employees. The Customer Service Request Division began operations and hired fifteen employees, who transferred from other city departments and divisions. The Service Department was down seventy-four positions at year-end and these vacant positions will be filled in a timely fashion to allow the Department to provide the excellent level of service the residents are accustomed to.

2005 GENERAL FUND GROSS EXPENDITURES

<u>DEPARTMENTAL UNIT</u>	<u>BUDGETED EXPENDITURES</u>	<u>PERCENT OF TOTAL</u>
Police	\$ 42,696,360	29.66
Fire	25,117,410	17.45
Public Service	24,078,260	16.73
Public Safety	17,964,920	12.48
Public Health	7,464,400	5.19
City-wide Administration	5,010,780	3.48
Law	3,985,840	2.77
Judges	3,202,260	2.22
Mayor's Office	2,711,420	1.88
Clerk of Court	2,967,690	2.06
Finance	2,325,820	1.62
Highway Maintenance Subsidy	1,900,000	1.32
Civil Service	1,538,640	1.07
Planning	1,499,480	1.04
Legislative	973,990	0.68
Mud Run Golf Course Subsidy	288,000	0.20
Airport Subsidy	<u>220,090</u>	<u>0.15</u>
TOTAL GENERAL FUND EXPENDITURES	<u>\$143,945,360</u>	<u>100.00%</u>

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

	ACTUAL			BUDGETED
	2002	2003	2004	2005
Police	\$ 41,493,434	\$ 42,543,263	\$ 42,987,417	\$ 42,696,360
Fire	25,837,425	25,608,457	25,106,681	25,117,410
Public Service	24,723,078	25,166,411	25,752,635	26,486,350
Public Safety	17,273,769	17,541,388	18,299,319	17,964,920
Public Health	7,064,998	7,418,159	7,152,393	7,464,400
City-Wide Administration	3,233,516	3,420,919	4,374,134	5,010,780
Law	3,546,612	3,676,115	3,917,610	3,985,840
Judges	2,914,327	3,104,914	3,064,135	3,202,260
Mayor's Office	2,834,939	2,591,175	2,815,879	2,711,420
Clerk of Courts	2,642,816	2,769,433	2,961,931	2,967,690
Finance	2,389,518	2,335,826	2,461,165	2,325,820
Civil Service	1,541,430	1,551,895	1,491,793	1,538,640
Planning	1,260,011	1,381,289	1,530,792	1,499,480
Legislative	1,046,659	976,177	966,250	973,990
GENERAL FUND TOTAL EXPENDITURES	<u>\$137,802,532</u>	<u>\$140,085,421</u>	<u>\$142,882,134</u>	<u>\$143,945,360</u>

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Civil Service Commission

CIVIL SERVICE

Mark McLeod, Acting Director of Personnel

DESCRIPTION

The Civil Service (Personnel) Department is the administrative agency of the Civil Service Commission. The three-member Civil Service Commission is appointed by the Mayor with the consent of City Council. The commissioners serve for six-year staggered terms. No more than two members can be from the same political party. The Civil Service Commission meets monthly and is responsible under the Charter of the City for maintaining a merit system for classified employees of the City.

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

GOALS & OBJECTIVES

- Continue to improve and streamline the employment process by implementing innovative recruitment and selection strategies and utilizing technology-based solutions.
- Enhance the City's workplace safety program by shifting to a prevention-based approach. Focus on identification and elimination of safety hazards, provision of comprehensive safety training to all employees, and emphasis on joint labor-management cooperation.
- Develop PC-based, on-line training programs for City employees as an alternative and supplement to traditional training methods.
- Continue to collaborate with other governmental entities and community agencies on common goals, where sharing of resources can provide mutual benefits.

SERVICE LEVELS

During 2004, the department streamlined the employment process and optimized limited resources by accepting applications only for posted positions and by reducing office hours, and implemented web-based technology for fingerprinting job applicants and conducting criminal background checks, thereby reducing the average processing time by

21 calendar days. The joint labor-management task force developed and implemented a transitional work program designed to return injured workers on a modified duty status; this program improved productivity and reduced costs, resulting in a savings of approximately 550 lost work days. The department conducted 168 training classes covering 20 different workplace topics such as customer service, conflict resolution, and diversity in the workplace for City managers, supervisors and employees. The department also developed a Workplace Literacy Training Program whereby City employees with reading deficiencies can improve their literacy skills. The department also partnered with Summit County in a joint Request for Proposals for group health and life insurance, resulting in increased purchasing power.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
CIVIL SERVICE:				
Account Clerk	1.00	1.00	1.00	1.00
Assistant Personnel Director	0.00	0.00	0.00	1.00
Employee Benefits Manager	1.00	1.00	1.00	1.00
Employee Benefits Specialist	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Personnel Aide	3.00	3.00	4.00	4.00
Personnel Analyst	3.00	5.00	5.00	6.00
Personnel Director	1.00	1.00	1.00	1.00
Personnel Officer	2.00	2.00	2.00	2.00
Personnel Records Supervisor	0.00	0.00	0.00	0.00
Personnel Technician	3.00	2.00	1.00	1.00
Secretary	4.00	4.00	4.00	4.00
Training and EEO Officer	1.00	1.00	1.00	1.00
Workers Comp Specialist	1.00	0.00	0.00	0.00
TOTAL CIVIL SERVICE	22.00	22.00	22.00	24.00

BUDGET COMMENTS

The 2005 operating budget provides funding for the staffing of 24 full-time positions for the divisions of the Personnel Department. This staffing level is consistent with levels maintained in prior years. The 2005 operating budget provides adequate funding for the operations of the Civil Service Commission. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

PERSONNEL

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
CIVIL SERVICE	21,513,091	21,624,478	22,943,741	23,158,640
Total for Department:	21,513,091	21,624,478	22,943,741	23,158,640

PERSONNEL

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	984,777	982,147	1,029,576	1,068,510
Fringe Benefits	342,911	375,530	368,852	362,960
Total: Personal Services	1,327,688	1,357,677	1,398,428	1,431,470
Other				
Direct Expenditures	2,515,401	2,621,824	2,652,189	2,812,890
Insurance	17,515,076	17,499,518	18,846,990	18,871,200
Rentals and Leases	891	1,356	1,243	5,200
Interfund Charges	154,035	144,103	44,891	37,880
Total: Other	20,185,403	20,266,801	21,545,313	21,727,170
Total for Department:	21,513,091	21,624,478	22,943,741	23,158,640

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	1,431,470	107,170		1,538,640
Internal Service Fund		21,620,000		21,620,000
Total for Department:	1,431,470	21,727,170		23,158,640

PERSONNEL

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,541,433	1,551,894	1,491,797	1,538,640
Internal Service Fund	19,971,658	20,072,584	21,451,944	21,620,000
Total for Department:	21,513,091	21,624,478	22,943,741	23,158,640

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	22.000	22.000	22.000	24.000
Total for Department:	22.000	22.000	22.000	24.000

ADMINISTRATION

Mark McLeod, Acting Director

DESCRIPTION

The Administration section functions as an extension of the Civil Service Commission. Responsibilities include scheduling Civil Service Commission hearings, conducting performance evaluation inquiry hearings, maintaining a record of proceedings, compiling an annual report of personnel activities, and interpreting Civil Service rules and personnel policies. Also, in conjunction with the Labor Relations Office and Employee Assistance Program, the Administrative section administers the federally mandated Department of Transportation drug and alcohol testing program for employees with commercial driver's licenses.

CLASSIFICATION & COMPENSATION

Mark McLeod, Employee Benefits Manager

DESCRIPTION

This section is responsible for developing and maintaining a consistent process for defining, organizing, and arranging all job positions in the classified service. In addition, the section maintains position control, job descriptions, organization charts, pay schedules and an alphabetical listing of job classifications. The compensation system is kept competitive via pay surveys and media reviews.

EMPLOYEE BENEFITS

Mark McLeod, Employee Benefits Manager

DESCRIPTION

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

EMPLOYEE RECORDS

Mark McLeod, Employee Benefits Manager

DESCRIPTION

The primary function of the Employee Records office is the maintenance and update of all classified employee files. Secondly, this section is responsible for processing payroll activity records and employee performance evaluation forms. Another important function is the administration of all ordinances, policies, and Civil Service rules pertaining to classified employees.

EMPLOYMENT

Ruth Miller, Personnel Officer

Carolyn O'Brien, Personnel Officer

DESCRIPTION

The Employment section is responsible for recruiting, testing and certifying job candidates for available City of Akron and various Akron Public Schools positions. The Employment section is also responsible for the determination of the legally required essential functions for City positions and the coordination of pre-employment screening and processing of candidates.

TRAINING/EEO

Myra Snipes, Training & EEO Officer

DESCRIPTION

The Training/EEO section offers training in a wide variety of areas and serves as the internal function that reviews, recommends, and interprets personnel-related state and federal laws for the organization. Primary responsibilities include:

- Planning, coordinating and implementing City-wide training and staff development programs for both management and non-management employees;
- Recommending and/or making changes in City programs and procedures designed to insure the City of Akron is engaging in non-discriminatory practices;
- Insuring the selection and promotion processes reflect the tenets of equal employment opportunity; and
- Reporting the status of the City's EEO procedures to government agencies.

PERSONNEL

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	984,777	982,147	1,029,576	1,068,510
Fringe Benefits	342,911	375,530	368,852	362,960
Total: Personal Services	1,327,688	1,357,677	1,398,428	1,431,470
Other				
Direct Expenditures	2,515,401	2,621,824	2,652,189	2,812,890
Insurance	17,515,076	17,499,518	18,846,990	18,871,200
Rentals and Leases	891	1,356	1,243	5,200
Interfund Charges	154,035	144,103	44,891	37,880
Total: Other	20,185,403	20,266,801	21,545,313	21,727,170
Division Total:	21,513,091	21,624,478	22,943,741	23,158,640

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,541,433	1,551,894	1,491,797	1,538,640
Internal Service Fund	19,971,658	20,072,584	21,451,944	21,620,000
Division Total:	21,513,091	21,624,478	22,943,741	23,158,640

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	22.000	22.000	22.000	24.000
Division Total:	22.000	22.000	22.000	24.000

Finance



FINANCE DEPARTMENT
Diane L. Miller-Dawson, Director of Finance
Catherine G. Watson, Deputy Director of Finance

DESCRIPTION

The City of Akron Finance Department provides financial services for the City and is made up of the following divisions: Administration, Audit and Budget, Accounting, Management Information Systems, Purchasing, Taxation, and Treasury.

The Department of Finance and Administration Division are responsible for managing the City's financial operations in accordance with established fiscal policies. Primary responsibilities include: cash management, investment of funds, revenue forecasting, and general accounting (including financial reporting, internal audits, payroll, accounts payable, accounts receivable, financial oversight, and administration of all City funds and accounts). It is also the department's responsibility to ensure legal compliance with all grant programs and coordinate the annual audit of the City.

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

GOALS & OBJECTIVES

- Continue to work with all of the departments to help control expenditures.
- Continue to strengthen the City's investment rating while managing debt responsibly.
- Explore various mechanisms that can increase the resources necessary to continue to spur economic development activities.
- Continue to monitor the .25% income tax as the increase expands into the JEDDs.

SERVICE LEVELS

The City of Akron has continued to receive strong credit rating reviews from the three major rating agencies. All three of the major firms (Standard and Poors, Fitch, and Moody's) considered the amount of the City's debt to be moderate and consistently compliment the City on its rapid debt payoff ratio.

The Department of Finance continues to work with the other departments to help control expenditures. In 2004, the City experienced an increase of only 2% in general fund

expenditures over the prior year, which equates to the 2% cost-of-living increase for the City's employees.

Chief Information Officer Rick Leu was hired September 20, 2004, and Finance Department employees as well as Safety Department employees have assisted Mr. Leu in acclimating to the City's current technology environment. The MIS Division is now operating independently of the Finance Department under Mr. Leu's direction.

FINANCE

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
ADMINISTRATION	29,893,118	8,151,990	20,527,781	29,506,110
AUDIT & BUDGET	427,118	435,782	451,990	413,920
CITY-WIDE ADMINISTRATION	5,296,353	4,623,079	5,055,104	5,515,780
GENERAL ACCOUNTING	141,138,172	141,429,873	141,331,904	142,719,940
MANAGEMENT INFORMATION SYSTEMS	4,817,741	5,098,908	3,708,817	2,995,990
PURCHASING	2,006,843	2,121,445	2,114,196	2,525,180
TAXATION	108,763,003	110,843,836	14,960,535	5,553,830
TREASURY	15,826,381	14,671,513	1,826,531	2,146,510
Total for Department:	308,168,729	287,376,426	189,976,858	191,377,260

FINANCE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	4,285,794	4,327,904	4,493,101	4,834,930
Fringe Benefits	1,391,241	1,520,680	1,733,711	1,746,630
Total: Personal Services	5,677,035	5,848,584	6,226,812	6,581,560
Other				
Direct Expenditures	145,217,095	150,002,372	149,462,891	153,169,950
Income Tax Refunds	6,115,346	5,187,829	4,633,256	2,593,000
Utilities	146,372	147,369	150,149	150,840
Debt Service	4,793,487	6,880,320	9,649,576	10,407,580
Insurance	59,579	81,926	53,355	55,030
State/County Charges	221,172	310,296	882,895	998,000
Rentals and Leases	427,442	735,161	790,925	764,620
Interfund Charges	145,498,157	118,180,913	18,046,784	16,514,680
Total: Other	302,478,650	281,526,186	183,669,831	184,653,700
Capital Outlay				
Capital Outlay	13,044	1,656	80,215	142,000
Total: Capital Outlay	13,044	1,656	80,215	142,000
Total for Department:	308,168,729	287,376,426	189,976,858	191,377,260

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	2,152,670	5,183,930		7,336,600
Special Revenue Fund	2,533,630	172,534,640		175,068,270
Debt Service Fund	320,950	92,560		413,510
Capital Projects Fund		500,000		500,000
Internal Service Fund	1,574,310	6,342,570	142,000	8,058,880
Total for Department:	6,581,560	184,653,700	142,000	191,377,260

FINANCE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	5,623,031	5,756,743	6,835,296	7,336,600
Special Revenue Fund	290,436,929	270,033,880	174,469,993	175,068,270
Debt Service Fund	944,930	1,034,964	410,483	413,510
Capital Projects Fund	0	574,174	420,000	500,000
Internal Service Fund	9,478,211	9,965,975	7,835,096	8,058,880
Trust and Agency Fund	1,685,628	10,690	5,990	0
Total for Department:	308,168,729	287,376,426	189,976,858	191,377,260

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	32.400	32.400	28.400	32.400
Special Revenue Fund	44.450	42.450	43.450	44.450
Debt Service Fund	4.650	4.650	4.650	4.650
Internal Service Fund	20.500	20.500	21.500	24.500
Total for Department:	102.000	100.000	98.000	106.000

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

DESCRIPTION

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

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
FINANCE:				
<i>Administration:</i>				
Executive Assistant	1.00	1.00	1.00	1.00
Finance Deputy Director	1.00	1.00	0.00	0.00
Finance Director	1.00	1.00	1.00	1.00
Total Administration	3.00	3.00	2.00	2.00

FINANCE

DIVISION: ADMINISTRATION

Supervision of departmental financial activities.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	253,998	263,265	239,193	293,230
Fringe Benefits	57,196	62,323	111,912	61,530
Total: Personal Services	311,194	325,588	351,105	354,760
Other				
Direct Expenditures	1,713,591	3,156,985	3,093,949	5,641,940
Utilities	1,285	1,736	991	1,450
Debt Service	0	75,800	3,797,464	10,077,000
Insurance	1,076	794	810	800
Interfund Charges	27,865,972	4,591,087	13,283,462	13,430,160
Total: Other	29,581,924	7,826,402	20,176,676	29,151,350
Division Total:	29,893,118	8,151,990	20,527,781	29,506,110

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	344,093	352,755	368,875	371,110
Special Revenue Fund	28,043,763	4,741,910	17,555,420	25,815,000
Capital Projects Fund	0	574,174	0	0
Internal Service Fund	1,298,269	2,483,151	2,603,486	3,320,000
Trust and Agency Fund	206,993	0	0	0
Division Total:	29,893,118	8,151,990	20,527,781	29,506,110

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	3.000	3.000	2.000	2.000
Division Total:	3.000	3.000	2.000	2.000

AUDIT AND BUDGET DIVISION

John R. Wheeler, Audit and Budget Manager

DESCRIPTION

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

STAFFING

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

	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
By Department:				
FINANCE:				
<i>Audit & Budget:</i>				
Accounts Analyst	3.00	2.00	1.00	2.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Audit & Budget Supervisor	1.00	1.00	1.00	1.00
Financial Reporting Specialist	0.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.00	0.50
Total Audit & Budget	5.50	5.50	4.00	5.50

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	299,183	311,327	296,629	313,000
Fringe Benefits	81,587	91,134	134,769	89,820
Total: Personal Services	380,770	402,461	431,398	402,820
Other				
Direct Expenditures	12,802	5,857	11,359	4,780
Interfund Charges	33,546	27,464	9,233	6,320
Total: Other	46,348	33,321	20,592	11,100
Division Total:	427,118	435,782	451,990	413,920

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	426,014	435,782	451,990	413,920
Internal Service Fund	1,104	0	0	0
Division Total:	427,118	435,782	451,990	413,920

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	5.500	5.500	4.000	5.500
Division Total:	5.500	5.500	4.000	5.500

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

DESCRIPTION

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

FINANCE

DIVISION: CITY-WIDE ADMINISTRATION

Provide funding for city-wide responsibilities outside departmental/divisional control.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Other				
Direct Expenditures	2,292,128	2,708,151	2,343,405	2,171,400
Utilities	140,510	142,362	142,008	141,490
Debt Service	161,217	158,518	130,672	130,580
Insurance	56,067	64,783	48,061	50,000
State/County Charges	219,160	308,071	769,184	910,000
Rentals and Leases	12,563	42,022	28,845	1,000
Interfund Charges	2,403,208	1,199,172	1,541,929	2,111,310
Total: Other	5,284,853	4,623,079	5,004,104	5,515,780
Capital Outlay				
Capital Outlay	11,500	0	51,000	0
Total: Capital Outlay	11,500	0	51,000	0
Division Total:	5,296,353	4,623,079	5,055,104	5,515,780

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	3,253,996	3,420,917	4,500,706	5,010,780
Special Revenue Fund	10,000	169,222	2,684	5,000
Capital Projects Fund	0	0	420,000	500,000
Internal Service Fund	2,032,357	1,022,250	125,724	0
Trust and Agency Fund	0	10,690	5,990	0
Division Total:	5,296,353	4,623,079	5,055,104	5,515,780

GENERAL ACCOUNTING DIVISION
Robert J. White, Accounting and Payroll Manager

DESCRIPTION

The Accounting Division processes payments to vendors, issues reimbursements to employees, performs accounts receivable billings, and receipts in payments.

The Payroll Section processes employee paychecks, manages payroll deductions, provides retirement services, handles payroll deductions, processes garnishments and liens, and verifies employment.

STAFFING

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

	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
By Department:				
FINANCE:				
<i>General Accounting:</i>				
Account Clerk	6.00	7.00	5.00	6.00
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00
Accounts Analyst	2.00	2.00	2.00	2.00
Secretary	0.50	0.50	1.00	0.50
Total General Accounting	12.50	13.50	12.00	12.50

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	505,286	497,799	499,404	517,740
Fringe Benefits	165,453	191,312	239,377	187,410
Total: Personal Services	670,739	689,111	738,781	705,150
Other				
Direct Expenditures	137,593,955	139,570,710	140,371,561	141,786,620
Debt Service	157,416	184,408	185,236	200,000
Insurance	0	13,645	0	0
State/County Charges	2,012	2,225	2,227	0
Interfund Charges	2,714,050	969,774	34,099	28,170
Total: Other	140,467,433	140,740,762	140,593,123	142,014,790
Division Total:	141,138,172	141,429,873	141,331,904	142,719,940

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	816,423	803,459	783,263	749,940
Special Revenue Fund	139,557,830	140,626,414	140,548,641	141,970,000
Trust and Agency Fund	763,919	0	0	0
Division Total:	141,138,172	141,429,873	141,331,904	142,719,940

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	12.500	13.500	12.000	12.500
Division Total:	12.500	13.500	12.000	12.500

MANAGEMENT INFORMATION SYSTEMS

Rick Leu, Chief Technology Officer

DESCRIPTION

Management Information Systems (MIS) Division oversees training, computer applications, and computing systems.

GOALS & OBJECTIVES

- Establish new position descriptions and organizational structure for the new Management Information Systems Division.
- Complete the final stage of network upgrades.
- Develop, coordinate, and implement a technology Program Management Office (PMO) process in response to the Technology Report.
- Continue consolidating support contracts, which should result in a savings to the City.

SERVICE LEVELS

During 2004, MIS closely scrutinized maintenance contracts, resulting in an annual savings to the City of \$120,000. IT established a Virus Team which reviewed several alternative protection products/services; the team is continuing to work to ensure the City is protected as best as possible. Also in 2004, network segmentation and upgrade was 95% complete. MIS upgraded the Water Department's interactive voice response server. MIS worked with the Law Department to deliver two policies (computer/e-mail usage and record retention) to the Mayor's office for signature. MIS also support two revenue-generating systems, one of which (Tax interactive voice response system) brought in approximately \$42 million.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Information Technology (MIS):</i>				
Applications Programmer	0.00	4.00	5.00	5.00
Assistant to the Mayor	0.00	0.00	1.00	1.00
Computer Operations Supervisor	1.00	1.00	1.00	1.00
Computer Operator	1.00	1.00	1.00	1.00
Computer Programmer	4.00	0.00	0.00	0.00
Computer Programmer Analyst	9.00	5.00	5.00	5.00
Computer Systems Manager	1.00	0.00	0.00	1.00
Computer Technician	0.00	1.00	1.00	1.00
Data Control Assistant	1.00	1.00	1.00	1.00
Database Administrator	0.00	1.00	1.00	1.00
E-Mail Administrator	0.00	1.00	1.00	1.00
Network/LAN Administrator	0.00	1.00	1.00	1.00
Secretary	1.00	0.00	0.00	1.00
Web Analyst	0.00	1.00	1.00	1.00
Total Information Technology	18.00	17.00	19.00	20.00

FINANCE

DIVISION: MANAGEMENT INFORMATION SYSTEMS

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	873,675	836,590	899,737	1,057,210
Fringe Benefits	256,176	301,584	290,246	331,370
Total: Personal Services	1,129,851	1,138,174	1,189,983	1,388,580
Other				
Direct Expenditures	1,251,598	1,405,734	829,456	1,077,500
Utilities	1,973	1,541	2,107	2,500
Debt Service	2,283,274	2,245,646	1,223,059	0
Insurance	762	794	810	1,260
Rentals and Leases	21,313	256,824	278,138	265,000
Interfund Charges	128,970	50,195	169,567	121,150
Total: Other	3,687,890	3,960,734	2,503,137	1,467,410
Capital Outlay				
Capital Outlay	0	0	15,697	140,000
Total: Capital Outlay	0	0	15,697	140,000
Division Total:	4,817,741	5,098,908	3,708,817	2,995,990

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	0	0	15,697	0
Internal Service Fund	4,817,741	5,098,908	3,693,120	2,995,990
Division Total:	4,817,741	5,098,908	3,708,817	2,995,990

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Internal Service Fund	18.000	17.000	19.000	20.000
Division Total:	18.000	17.000	19.000	20.000

PURCHASING DIVISION

Patricia Ashbrook, Purchasing Agent

DESCRIPTION

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

STAFFING

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

	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
By Department:				
FINANCE:				
<i>Purchasing:</i>				
Account Clerk	1.00	1.00	0.00	1.00
Buyer	4.00	4.00	4.00	4.00
Data Entry Operator	1.00	1.00	1.00	1.00
Graphic Artist	0.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00
Purchasing Aide	0.00	0.00	1.00	1.00
Secretary	4.00	3.00	2.00	4.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	0.00	0.00	0.00	1.00
Total Purchasing	12.00	12.00	11.00	15.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	471,166	485,044	529,596	564,700
Fringe Benefits	178,657	168,480	183,939	212,010
Total: Personal Services	649,823	653,524	713,535	776,710
Other				
Direct Expenditures	1,099,981	1,142,170	1,133,241	1,488,400
Utilities	0	250	3,763	4,000
Insurance	381	397	405	420
Rentals and Leases	61,480	68,904	107,102	121,000
Interfund Charges	193,634	254,544	143,886	132,650
Total: Other	1,355,476	1,466,265	1,388,397	1,746,470
Capital Outlay				
Capital Outlay	1,544	1,656	12,264	2,000
Total: Capital Outlay	1,544	1,656	12,264	2,000
Division Total:	2,006,843	2,121,445	2,114,196	2,525,180

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	677,303	638,923	622,201	681,290
Special Revenue Fund	800	120,856	79,229	101,000
Internal Service Fund	1,328,740	1,361,666	1,412,766	1,742,890
Division Total:	2,006,843	2,121,445	2,114,196	2,525,180

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	9.500	8.500	8.500	10.500
Internal Service Fund	2.500	3.500	2.500	4.500
Division Total:	12.000	12.000	11.000	15.000

TAXATION DIVISION
Ed Cole, Tax Commissioner

DESCRIPTION

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

City income tax is comprised of individual income tax, corporate and partnership income tax, and withholding tax. The Taxation Division is responsible for all aspects of tax administration, including supplying the necessary income tax forms and instructions to taxpayers liable for City income tax, processing the returns submitted, depositing payments received, issuing refunds, maintaining systems for tax registration of all business accounts liable for tax, delinquent control, and tax collection.

STAFFING

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

	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
By Department:				
FINANCE:				
<i>Taxation:</i>				
Account Clerk	4.00	3.00	3.00	3.00
Accounting Technician	0.00	0.00	1.00	1.00
Assistant Law Director	1.00	1.00	1.00	1.00
Cashier	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	8.00	7.00	8.00	8.00
Tax Agent	3.00	3.00	2.00	2.00
Tax Auditor	17.00	16.00	17.00	17.00
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	0.00	1.00
Tax Records Supervisor	1.00	1.00	1.00	1.00
Total Taxation	39.00	36.00	37.00	38.00

FINANCE

DIVISION: TAXATION

Collecting, auditing, and accounting of income tax money.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,385,436	1,421,091	1,471,475	1,527,630
Fringe Benefits	487,592	530,215	577,958	646,450
Total: Personal Services	1,873,028	1,951,306	2,049,433	2,174,080
Other				
Direct Expenditures	937,059	1,037,941	916,253	159,550
Income Tax Refunds	6,115,346	5,187,829	4,633,256	2,593,000
Utilities	1,501	1,280	1,095	1,200
Debt Service	2,191,580	4,215,948	4,313,145	0
Insurance	648	792	1,670	820
State/County Charges	0	0	27,359	0
Rentals and Leases	229,398	268,261	278,699	274,620
Interfund Charges	97,414,443	98,180,479	2,738,371	350,560
Total: Other	106,889,975	108,892,530	12,909,848	3,379,750
Capital Outlay				
Capital Outlay	0	0	1,254	0
Total: Capital Outlay	0	0	1,254	0
Division Total:	108,763,003	110,843,836	14,960,535	5,553,830

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	108,763,003	110,843,836	14,960,535	5,553,830
Division Total:	108,763,003	110,843,836	14,960,535	5,553,830

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Special Revenue Fund	39.000	36.000	37.000	38.000
Division Total:	39.000	36.000	37.000	38.000

TREASURY DIVISION
John Tomei, City Treasurer

DESCRIPTION

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

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
FINANCE:				
<i>Treasury:</i>				
Accounts Analyst	1.00	1.00	1.00	1.00
Assessment & License Agent	3.00	4.00	4.00	4.00
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	12.00	13.00	13.00	13.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	497,050	512,788	557,067	561,420
Fringe Benefits	164,580	175,632	195,510	218,040
Total: Personal Services	661,630	688,420	752,577	779,460
Other				
Direct Expenditures	315,981	974,824	763,667	839,760
Utilities	1,103	200	185	200
Insurance	645	721	1,599	1,730
State/County Charges	0	0	84,125	88,000
Rentals and Leases	102,688	99,150	98,141	103,000
Interfund Charges	14,744,334	12,908,198	126,237	334,360
Total: Other	15,164,751	13,983,093	1,073,954	1,367,050
Division Total:	15,826,381	14,671,513	1,826,531	2,146,510

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	105,202	104,907	108,261	109,560
Special Revenue Fund	14,061,533	13,531,642	1,307,787	1,623,440
Debt Service Fund	944,930	1,034,964	410,483	413,510
Trust and Agency Fund	714,716	0	0	0
Division Total:	15,826,381	14,671,513	1,826,531	2,146,510

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	1.900	1.900	1.900	1.900
Special Revenue Fund	5.450	6.450	6.450	6.450
Debt Service Fund	4.650	4.650	4.650	4.650
Division Total:	12.000	13.000	13.000	13.000

Fire

FIRE DEPARTMENT
Charles R. Gladman, Chief

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

The Fire Department is classified into three operating subdivisions, each headed by a deputy chief. These subdivisions are: Administration, Operations, and Special Operations. The Fire Department is responsible for fire suppression, education, code enforcement, rescue, hazardous materials mitigation, and emergency medical services for the citizens and visitors of the City of Akron. The mission of the department is to improve the quality of life within the community by providing a high-quality emergency medical service, by providing an excellent fire prevention program including public education and arson investigation, and by providing a firefighting force capable of handling emergencies which may include structural firefighting, hazardous materials mitigation, all types of rescues and miscellaneous emergencies and catastrophes. The department will accomplish this mission while maintaining a high regard for the safety and health of personnel. The department will maintain a high standard of training, a quality occupational and health program, and a superior communication system. The department will receive superb backing from the fire and hydrant maintenance programs.

ADMINISTRATION SUBDIVISION

Robert C. Ross Jr., Deputy Chief

This subdivision of the Akron Fire Department is responsible for the overall administration of the entire department as well as for communications, fire prevention, all purchases, financial planning, personnel records, payroll, and fire reporting.

OPERATIONS SUBDIVISION

Daniel Eletich, Deputy Chief (A Shift)

Interim, Deputy Chief (B Shift)

Larry A. Bunner, Deputy Chief (C Shift)

The Operations Subdivision has the bulk of the personnel in the Fire Department. They work 24-hour shifts on a rotating schedule known as A Shift, B Shift, and C Shift. The Operations Subdivision is comprised of the firefighting companies and the emergency medical services. Each shift has approximately 118 personnel assigned; approximately one-third of the personnel are paramedics. A Shift Commander is assigned to each shift.

SPECIAL OPERATIONS SUBDIVISION

Edward Hiltbrand, Deputy Chief

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

FIRE/EMS GOALS AND OBJECTIVES

- Provide effective fire suppression that ensures the safety of fire personnel and civilians.
- Reduce fire deaths, fire injuries and property loss from fire through effective code enforcement, site inspections and effective "Life Safety" education. Continue a new NFPA program with the Akron Public Schools, "Risk Watch" – Safety Awareness Program.
- Continue to provide effective Emergency Medical Services through continuing education, new training and by updating necessary equipment.
- Enhance readiness to respond to incidents beyond the scope of normal firefighting, such as vehicular extrication, hazardous materials mitigation and technical rescue situations, through rigorous training and by the updating of equipment. Implement the National Incident Management System (NIMS) as directed by the Department of Homeland Security (DHS).
- Continue to maintain the department's facilities to keep the City's investment in them secure. Station # 9 and Station #12 will have their heating and air conditioning replaced.
- Continue with the roof replacement program. Station #8's construction will begin in 2005. The design phase for the Fire Maintenance Facility is expected to begin in 2005, with construction of the project in 2006.
- Continue to update the information technology infrastructure to allow for compliance with required guidelines and to more efficiently and effectively interact with other City divisions. Stress the need to replace old and unreliable wiring connecting the department's facilities, replacing it with modern fiber optic connections.
- Hire additional Firefighter/Medics and promote as required to fill vacancies.
- Continue to stress the need for the construction of a training facility required to train personnel.

SERVICE LEVELS

The Akron Fire Department responded to 29,845 EMS related calls and 7,518 fire/rescue related calls. As of December 31, 2004, 61 civilians had fire-related injuries, while there were 2 civilian fatalities. In 2004, the Fire Department received 172 new radio communication devices for the Self-Contained Breathing Apparatus units funded partially by a grant from the Federal Emergency Management Agency; these units will provide the firefighters with the most up-to-date protection. The Fire Department continued to rigorously train for incidents involving hazardous materials and those

requiring specialty rescue expertise. The department continued to upgrade computer network and user equipment as needed, and has purchased software that allows for reporting Fire and EMS data as mandated by the State of Ohio and the U.S. Fire Administration. Thirty-five out-of-date computers and 13 monitors were replaced during 2004. The Mobile Data Terminals in department vehicles were upgraded, and a new Fire/EMS reporting system is now being used. The Fire Department purchased an ambulance for Station #9 and a fire engine for Station #4.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
FIRE:				
E.M.S.:				
E.M.S. Quality Coordinator	1.00	1.00	1.00	1.00
Fire Captain	2.00	2.00	2.00	2.00
Fire District Chief	2.00	1.00	1.00	2.00
Fire Equipment Mechanic	1.00	1.00	1.00	1.00
Fire Lieutenant	28.00	29.00	29.00	29.00
Firefighter/Medic	66.00	77.00	77.00	76.00
Secretary	3.00	3.00	3.00	3.00
Total E.M.S.	103.00	114.00	114.00	114.00
FIRE:				
Computer Programmer Analyst	1.00	1.00	1.00	1.00
Fire Captain	14.00	12.00	7.00	15.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	4.00	5.00	5.00	5.00
Fire District Chief	4.00	0.00	5.00	4.00
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	58.00	56.00	51.00	61.00
Firefighter/Medic	183.00	182.00	180.00	193.00
Master Fire Equipment Mechanic	4.00	3.00	4.00	4.00
Master Fire Equipment Supervisor	1.00	1.00	1.00	1.00
Secretary	6.00	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	287.00	279.00	273.00	303.00
TOTAL FIRE	390.00	393.00	387.00	417.00

FIRE

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
FIRE	27,723,653	27,893,865	25,861,271	26,033,710
EMS	8,672,466	10,106,124	10,786,998	11,652,360
Total for Department:	36,396,119	37,999,989	36,648,269	37,686,070

FIRE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	22,888,894	23,213,768	23,749,296	24,249,650
Fringe Benefits	8,969,949	9,614,073	9,720,037	9,837,130
Total: Personal Services	31,858,843	32,827,841	33,469,333	34,086,780
Other				
Direct Expenditures	1,225,370	1,575,415	1,354,457	1,667,500
Utilities	260,150	261,685	270,109	293,000
Debt Service	354,301	354,332	354,039	353,500
Insurance	83,969	86,413	92,355	99,000
State/County Charges	0	0	125,537	87,000
Interfund Charges	1,725,480	1,902,670	693,939	769,290
Total: Other	3,649,270	4,180,515	2,890,436	3,269,290
Capital Outlay				
Capital Outlay	888,006	991,633	288,500	330,000
Total: Capital Outlay	888,006	991,633	288,500	330,000
Total for Department:	36,396,119	37,999,989	36,648,269	37,686,070

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	24,262,800	854,610		25,117,410
Special Revenue Fund	9,823,980	2,413,880	330,000	12,567,860
Trust and Agency Fund		800		800
Total for Department:	34,086,780	3,269,290	330,000	37,686,070

FIRE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	25,837,426	25,608,459	25,106,683	25,117,410
Special Revenue Fund	10,558,693	12,391,530	11,541,586	12,567,860
Trust and Agency Fund	0	0	0	800
Total for Department:	36,396,119	37,999,989	36,648,269	37,686,070

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	287.000	279.000	273.000	303.000
Total for Department:	287.000	279.000	273.000	303.000

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	17,337,106	16,882,572	16,788,877	17,230,550
Fringe Benefits	6,876,909	7,219,029	7,011,104	7,032,250
Total: Personal Services	24,214,015	24,101,601	23,799,981	24,262,800
Other				
Direct Expenditures	887,606	1,329,735	740,214	581,800
Utilities	260,150	261,685	270,109	146,500
Debt Service	354,301	354,332	354,039	353,500
Insurance	76,350	56,185	35,656	53,000
State/County Charges	0	0	12,149	12,000
Interfund Charges	1,339,781	1,163,085	482,003	324,110
Total: Other	2,918,188	3,165,022	1,894,170	1,470,910
Capital Outlay				
Capital Outlay	591,450	627,242	167,120	300,000
Total: Capital Outlay	591,450	627,242	167,120	300,000
Division Total:	27,723,653	27,893,865	25,861,271	26,033,710

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	25,837,426	25,608,459	25,106,683	25,117,410
Special Revenue Fund	1,886,227	2,285,406	754,588	915,500
Trust and Agency Fund	0	0	0	800
Division Total:	27,723,653	27,893,865	25,861,271	26,033,710

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	287.000	279.000	273.000	303.000
Division Total:	287.000	279.000	273.000	303.000

FIRE

DIVISION: EMS

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

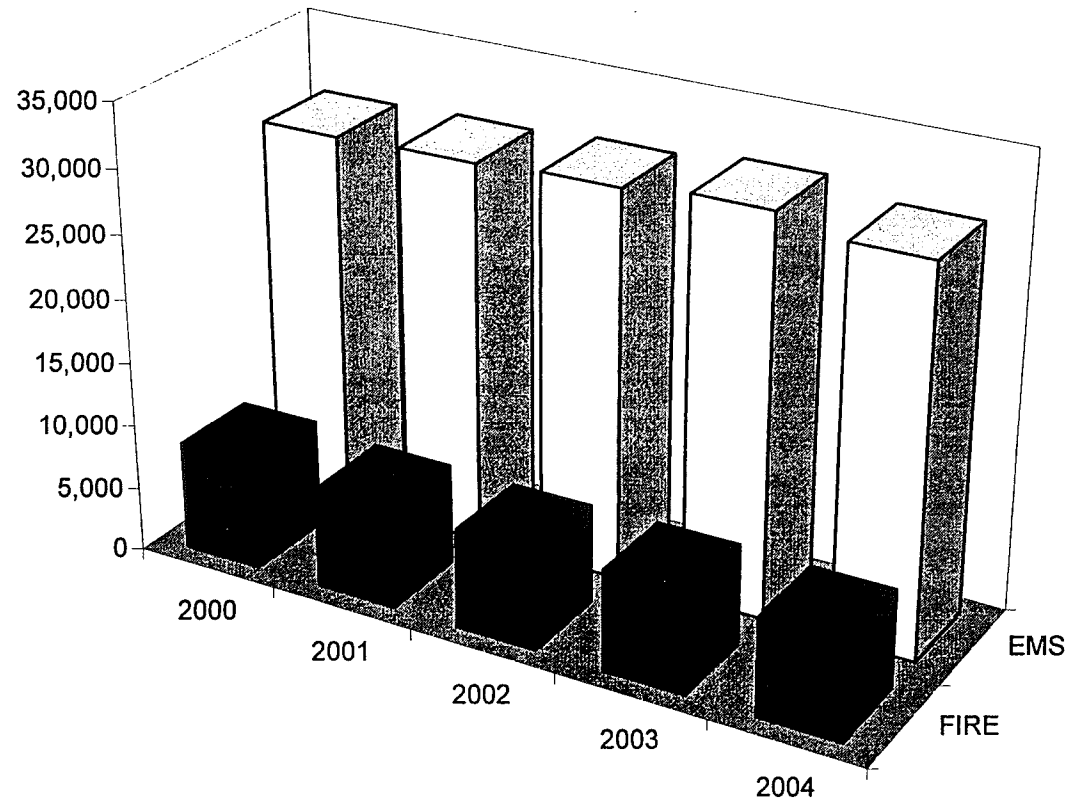
DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	5,551,788	6,331,196	6,960,419	7,019,100
Fringe Benefits	2,093,040	2,395,044	2,708,933	2,804,880
Total: Personal Services	7,644,828	8,726,240	9,669,352	9,823,980
Other				
Direct Expenditures	337,764	245,680	614,243	1,085,700
Utilities	0	0	0	146,500
Insurance	7,619	30,228	56,699	46,000
State/County Charges	0	0	113,388	75,000
Interfund Charges	385,699	739,585	211,936	445,180
Total: Other	731,082	1,015,493	996,266	1,798,380
Capital Outlay				
Capital Outlay	296,556	364,391	121,380	30,000
Total: Capital Outlay	296,556	364,391	121,380	30,000
Division Total:	8,672,466	10,106,124	10,786,998	11,652,360

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	8,672,466	10,106,124	10,786,998	11,652,360
Division Total:	8,672,466	10,106,124	10,786,998	11,652,360

**FIRE DEPARTMENT
FIRE & EMS ALARMS**



Law

LAW DEPARTMENT
Max Rothal, Director of Law
James E. Payne, Deputy Director of Law

DESCRIPTION

The Department of Law is made up of a director, a deputy director, and a staff of assistant directors, all serving at the pleasure of the mayor. The department serves as the legal arm of the City of Akron, advising and representing the officers and departments of the City. The department is composed of two divisions: Criminal and Civil. The members of the Criminal Division serve as the City's prosecuting attorneys in municipal court. The Civil Division employees defend all suits for or on behalf of the City and prepare all contracts, bonds, and other instruments in writing with which the City is concerned.

The Law Department provides written opinions to officials and departments of the City. The Law Department is also responsible for codifying all City ordinances at least once every five years.

Occasionally the department will call on outside counsel to assist in complex legal matters.

GOALS & OBJECTIVES

- Continue to improve the quality of legal advice and services provided to the Administration and Council.
- Continue to represent the City zealously in litigation.
- Continue to provide for legal counsel to indigent defendants through the contract with the Legal Defenders' Office.
- Establish an automated report on the outcome of criminal and traffic cases.

SERVICE LEVELS

The 2005 operating budget provides funding for the staffing of 37 full-time positions for the divisions of the Department of Law. The 2005 operating budget also provides adequate funding for the operations of the Law Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

LAW

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
ADMINISTRATION	581,381	590,080	588,539	632,610
CIVIL	1,574,988	1,631,504	1,692,310	1,733,240
CRIMINAL	1,220,736	1,279,079	1,323,318	1,408,330
INDIGENT DEFENSE	290,202	272,190	390,195	336,810
Total for Department:	3,667,307	3,772,853	3,994,362	4,110,990

LAW

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	2,077,693	2,140,424	2,277,656	2,370,620
Fringe Benefits	600,624	616,868	660,979	707,490
Total: Personal Services	2,678,317	2,757,292	2,938,635	3,078,110
Other				
Direct Expenditures	562,516	535,497	604,941	613,390
Utilities	3,560	3,172	3,116	4,130
Insurance	2,717	2,973	3,021	2,880
Rentals and Leases	278,877	268,710	266,108	285,000
Interfund Charges	141,320	205,209	178,541	127,480
Total: Other	988,990	1,015,561	1,055,727	1,032,880
Total for Department:	3,667,307	3,772,853	3,994,362	4,110,990

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	3,049,290	936,550		3,985,840
Special Revenue Fund	28,820	96,330		125,150
Total for Department:	3,078,110	1,032,880		4,110,990

LAW

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	3,546,613	3,676,115	3,917,609	3,985,840
Special Revenue Fund	120,694	96,738	76,753	125,150
Total for Department:	3,667,307	3,772,853	3,994,362	4,110,990

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	34.600	34.600	36.600	36.600
Special Revenue Fund	0.400	0.400	0.400	0.400
Total for Department:	35.000	35.000	37.000	37.000

ADMINISTRATION

Max Rothal, Director of Law

DESCRIPTION

The Law Department Administration is responsible for overseeing the operations of the Civil and Criminal divisions. In addition they provide legal advice to the City's administrators and various departments of the City.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
LAW:				
<i>Administration:</i>				
Deputy Law Director	1.00	1.00	1.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00
Law Director	1.00	1.00	1.00	1.00
Total Administration	2.00	3.00	3.00	3.00

LAW

DIVISION: ADMINISTRATION

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	218,477	249,084	249,584	271,360
Fringe Benefits	74,988	61,942	62,090	68,310
Total: Personal Services	293,465	311,026	311,674	339,670
Other				
Direct Expenditures	499	418	1,487	1,080
Utilities	776	482	500	450
Insurance	1,574	1,782	1,805	1,620
Rentals and Leases	278,877	268,710	266,108	285,000
Interfund Charges	6,190	7,662	6,965	4,790
Total: Other	287,916	279,054	276,865	292,940
Division Total:	581,381	590,080	588,539	632,610

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	581,381	590,080	588,539	632,610
Division Total:	581,381	590,080	588,539	632,610

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	2.000	3.000	3.000	3.000
Division Total:	2.000	3.000	3.000	3.000

CIVIL DIVISION

James E. Payne, Deputy Director of Law

DESCRIPTION

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

SERVICE LEVELS

During 2004, the Civil Division improved the quality of legal advice and services provided to the Administration and Council and represented the City zealously in litigation.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
LAW:				
<i>Civil:</i>				
Assistant Law Director	11.00	10.00	11.00	11.00
Secretary	8.00	7.00	7.00	8.00
Total Civil	19.00	17.00	18.00	19.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,078,182	1,106,296	1,166,678	1,202,790
Fringe Benefits	298,130	318,088	329,103	361,740
Total: Personal Services	1,376,312	1,424,384	1,495,781	1,564,530
Other				
Direct Expenditures	133,083	151,535	151,599	136,200
Utilities	1,567	450	202	1,180
Interfund Charges	64,026	55,135	44,728	31,330
Total: Other	198,676	207,120	196,529	168,710
Division Total:	1,574,988	1,631,504	1,692,310	1,733,240

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,574,988	1,631,504	1,692,310	1,733,240
Division Total:	1,574,988	1,631,504	1,692,310	1,733,240

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	19.000	17.000	18.000	19.000
Division Total:	19.000	17.000	18.000	19.000

CRIMINAL DIVISION

Douglas J. Powley, Chief City Prosecutor

DESCRIPTION

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

SERVICE LEVELS

The Criminal Division on average has handled over 15,000 criminal cases and over 30,000 traffic cases per year over the last five years. The division handles cases for all six of the other jurisdictions that use the Akron Municipal Court.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
LAW:				
<i>Criminal:</i>				
Assistant Law Director	11.00	11.00	11.00	11.00
Secretary	3.00	4.00	4.00	4.00
Total Criminal	14.00	15.00	16.00	15.00

LAW

DIVISION: CRIMINAL

Provide prosecutorial services for the City of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	781,034	785,044	861,394	896,470
Fringe Benefits	227,506	236,838	269,786	277,440
Total: Personal Services	1,008,540	1,021,882	1,131,180	1,173,910
Other				
Direct Expenditures	138,732	111,354	61,660	139,300
Utilities	1,217	2,240	2,414	2,500
Insurance	1,143	1,191	1,216	1,260
Interfund Charges	71,104	142,412	126,848	91,360
Total: Other	212,196	257,197	192,138	234,420
Division Total:	1,220,736	1,279,079	1,323,318	1,408,330

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,100,042	1,182,341	1,246,565	1,283,180
Special Revenue Fund	120,694	96,738	76,753	125,150
Division Total:	1,220,736	1,279,079	1,323,318	1,408,330

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	13.600	14.600	15.600	14.600
Special Revenue Fund	0.400	0.400	0.400	0.400
Division Total:	14.000	15.000	16.000	15.000

INDIGENT DEFENSE

James E. Payne, Deputy Director of Law

DESCRIPTION

The City of Akron contracts with the Legal Defenders Office to provide legal defense for the City's indigent. The attached budget represents the annual appropriation for these expenditures.

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Other				
Direct Expenditures	290,202	272,190	390,195	336,810
Total: Other	290,202	272,190	390,195	336,810
Division Total:	290,202	272,190	390,195	336,810

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	290,202	272,190	390,195	336,810
Division Total:	290,202	272,190	390,195	336,810

Legislative

LEGISLATIVE

DESCRIPTION

The Legislative Department is made up of two divisions, the Clerk of Council and the City Council. The Clerk of Council is responsible for carrying out the administrative functions of City Council. City Council carries out the legislative function of government and consists of thirteen members, ten of whom are elected on a ward basis and three elected at-large. Ward Council persons are elected for two-year terms, and at-large members are elected for four-year terms. Officers of Council include a president, vice-president, and a president pro-tem elected by the members of Council.

GOALS & OBJECTIVES

- Provide assistance to City Council in their endeavors throughout the year.
- Continue the program of preserving and archiving old records stored in the vault.
- Work with City Council and other departments to implement a paperless legislation environment.
- Hire and train a permanent part-time council aide.

SERVICE LEVELS

The department continues to provide the citizens of Akron with the same quality of service with which they have grown accustomed.

LEGISLATIVE

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
CLERK OF COUNCIL	336,340	302,686	298,294	280,160
CITY COUNCIL	752,324	696,992	667,956	718,830
Total for Department:	1,088,664	999,678	966,250	998,990

LEGISLATIVE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	545,672	567,833	574,556	553,720
Fringe Benefits	207,777	222,087	235,100	231,640
Total: Personal Services	753,449	789,920	809,656	785,360
Other				
Direct Expenditures	198,429	129,702	95,794	154,870
Utilities	8,196	11,228	9,544	10,100
Insurance	762	794	810	840
Rentals and Leases	0	490	0	0
Interfund Charges	76,913	55,545	50,446	47,820
Total: Other	284,300	197,759	156,594	213,630
Capital Outlay				
Capital Outlay	50,915	11,999	0	0
Total: Capital Outlay	50,915	11,999	0	0
Total for Department:	1,088,664	999,678	966,250	998,990

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	785,360	188,630		973,990
Special Revenue Fund		25,000		25,000
Total for Department:	785,360	213,630		998,990

LEGISLATIVE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,046,659	976,179	966,250	973,990
Special Revenue Fund	42,005	23,499	0	25,000
Total for Department:	1,088,664	999,678	966,250	998,990

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	17.000	17.000	16.000	16.000
Total for Department:	17.000	17.000	16.000	16.000

CLERK OF COUNCIL
John Valle, Clerk of Council

DESCRIPTION

The Clerk of Council works closely with City Council to carry out the administrative duties relating to all aspects of legislation. The division keeps a record of the proceedings of Council and of its committees and assists Council in any research that is needed for decision-making or comparison. The Clerk of Council has custody of and is responsible for retention and preservation of all the laws and ordinances of the City. He furnishes all transcripts, ordinances passed by Council, Council proceedings, documents and matters printed by authority of the City.

BUDGET COMMENTS

The budget provides sufficient funding to operate as effectively as possible while attempting to control operating costs.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
LEGISLATIVE:				
<i>Clerk of Council:</i>				
Clerk of Council	1.00	1.00	1.00	1.00
Council Aide	2.00	2.00	1.00	1.00
Deputy Clerk of Council	1.00	1.00	1.00	1.00
Total Clerk of Council	4.00	4.00	3.00	3.00

LEGISLATIVE

DIVISION: CLERK OF COUNCIL

Enact ordinances and resolutions to provide for City services, levy taxes, make appropriations and issue debt.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	178,238	186,459	180,372	156,880
Fringe Benefits	53,706	59,223	59,662	50,730
Total: Personal Services	231,944	245,682	240,034	207,610
Other				
Direct Expenditures	36,809	22,911	20,346	32,020
Insurance	381	397	405	420
Interfund Charges	55,296	33,696	37,509	40,110
Total: Other	92,486	57,004	58,260	72,550
Capital Outlay				
Capital Outlay	11,910	0	0	0
Total: Capital Outlay	11,910	0	0	0
Division Total:	336,340	302,686	298,294	280,160

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	336,340	302,686	298,294	280,160
Division Total:	336,340	302,686	298,294	280,160

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	4.000	4.000	3.000	3.000
Division Total:	4.000	4.000	3.000	3.000

CITY COUNCIL
Marco Sommerville, President

DESCRIPTION

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

BUDGET COMMENTS

The budget provides sufficient funding to operate as effectively as possible while attempting to control operating costs.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
LEGISLATIVE:				
<i>City Council:</i>				
Councilmembers	13.00	13.00	13.00	13.00
Total City Council	13.00	13.00	13.00	13.00

AKRON CITY COUNCIL

Council Members-At-Large

- John R. Conti (Council Vice-President)
- John R. Otterman
- Michael Williams

Ward Council Members

- Ward 1 -- Daniel M. Horrigan
- Ward 2 -- Joseph A. Finley
- Ward 3 -- Marco S. Sommerville (Council President)
- Ward 4 -- Renee L. Greene (Council President Pro-Tem)
- Ward 5 -- Jim Shealey
- Ward 6 -- Terry Albanese
- Ward 7 -- Tina Merlitti
- Ward 8 -- Robert Keith
- Ward 9 -- Mike Freeman
- Ward 10 -- Garry Moneypenny

LEGISLATIVE

DIVISION: CITY COUNCIL

Carry out administrative functions of the 13-member legislative body by sending letters and memos from councilmembers; 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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	367,434	381,374	394,184	396,840
Fringe Benefits	154,071	162,864	175,438	180,910
Total: Personal Services	521,505	544,238	569,622	577,750
Other				
Direct Expenditures	161,620	106,791	75,448	122,850
Utilities	8,196	11,228	9,544	10,100
Insurance	381	397	405	420
Rentals and Leases	0	490	0	0
Interfund Charges	21,617	21,849	12,937	7,710
Total: Other	191,814	140,755	98,334	141,080
Capital Outlay				
Capital Outlay	39,005	11,999	0	0
Total: Capital Outlay	39,005	11,999	0	0
Division Total:	752,324	696,992	667,956	718,830

DIVISION SOURCES OF FUNDS

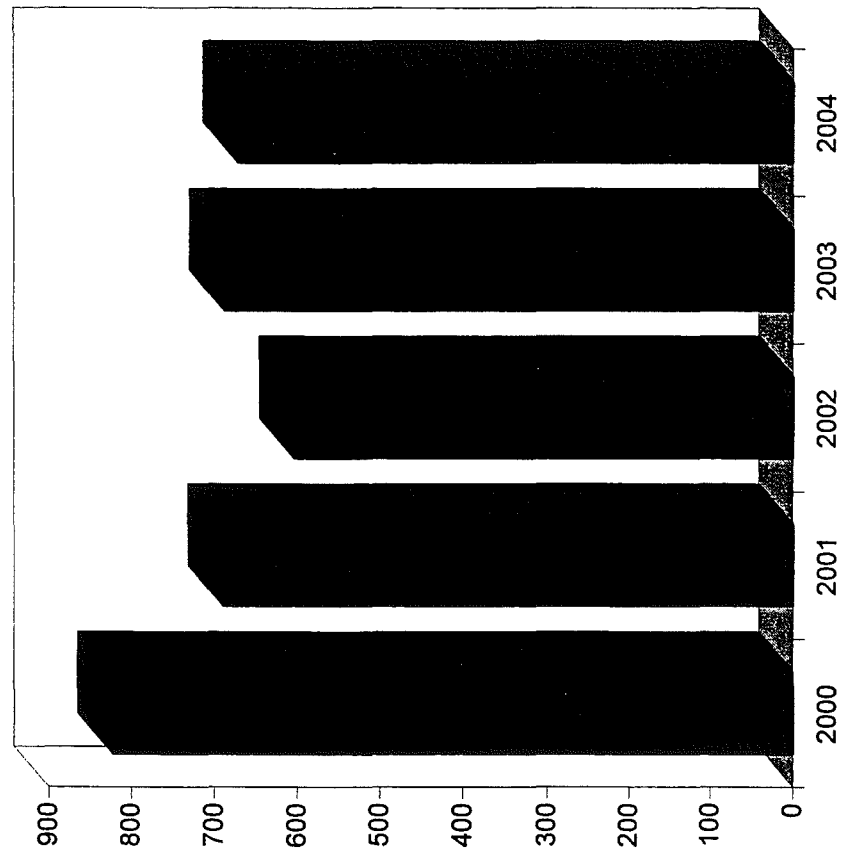
	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	710,319	673,493	667,956	693,830
Special Revenue Fund	42,005	23,499	0	25,000
Division Total:	752,324	696,992	667,956	718,830

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	13.000	13.000	13.000	13.000
Division Total:	13.000	13.000	13.000	13.000

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**CITY COUNCIL
ORDINANCES PASSED**



Municipal Court Clerk's Office



CLERK OF COURTS OFFICE

Jim Laria, Clerk of Courts

DESCRIPTION

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

GOALS & OBJECTIVES

- Upgrade the computer system to allow for on-line payments and faster computerized information to the public.
- Support local law enforcement agencies by working with the Municipal Courts of Barberton and Cuyahoga Falls and the County Clerk of Courts to provide a complete computerized criminal history and streamline state reporting.
- Upgrade and modernize the court's phone system.
- Improve and replace the public access counters in the Civil, Traffic and Criminal Cashier areas to improve staff security.
- Implement House Bill 30 that becomes effective March 31, 2005, which allows for D.E.T.E.R. holds on all handicap parking tickets.

SERVICE LEVELS

The Clerk of Courts was instrumental in the passage of House Bill 30 which takes effect March 31, 2005. The bill will allow the D.E.T.E.R. hold system to be used on all handicap parking tickets and no longer requires three parking tickets before a hold is placed on the individual.

The department continued to perform statutory and additional duties efficiently, making improvements and increasing productivity wherever possible that enhance the office job performance.

Criminal filings were at an all-time high with more than 16,800 cases filed. Criminal clerks, in cooperation with police, continue to work with the ever-expanding complexities of the law in determining probable cause on cases before the court. Civil filings also increased in 2004 to more than 13,600.

At the end of 2004, the judges approved a computer upgrade system that has begun to be implemented and will include a faster server, enhancing the time the public can access court information. An on-line payment system will be created.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Deputy Clerks	45.00	46.00	45.00	46.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	47.00	48.00	47.00	48.00

CLERK OF COURTS

2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
2,734,130	3,050,034	3,013,606	3,200,340
2,734,130	3,050,034	3,013,606	3,200,340

CLERK OF COURTS

Total for Department:

CLERK OF COURTS

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,703,098	1,781,436	1,850,997	1,896,950
Fringe Benefits	631,827	666,958	820,465	730,240
Total: Personal Services	2,334,925	2,448,394	2,671,462	2,627,190
Other				
Direct Expenditures	235,404	411,270	221,295	414,220
Insurance	381	647	1,841	670
Rentals and Leases	3,817	5,620	3,300	5,000
Interfund Charges	160,043	184,103	109,525	109,260
Total: Other	399,645	601,640	335,961	529,150
Capital Outlay				
Capital Outlay	-440	0	6,183	44,000
Total: Capital Outlay	-440	0	6,183	44,000
Total for Department:	2,734,130	3,050,034	3,013,606	3,200,340

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	2,627,190	296,500	44,000	2,967,690
Special Revenue Fund		232,650		232,650
Total for Department:	2,627,190	529,150	44,000	3,200,340

CLERK OF COURTS

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	2,642,816	2,769,433	2,961,931	2,967,690
Special Revenue Fund	91,314	280,601	51,675	232,650
Total for Department:	2,734,130	3,050,034	3,013,606	3,200,340

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	47.000	48.000	47.000	48.000
Total for Department:	47.000	48.000	47.000	48.000

CLERK OF COURTS

DIVISION: CLERK OF COURTS

The Clerk of Courts is responsible for the administration of Akron's judicial system. The Clerk's Office files and docketts lawsuits, traffic violations, and criminal cases. They also collect and disburse court filing fees and fines.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,703,098	1,781,436	1,850,997	1,896,950
Fringe Benefits	631,827	666,958	820,465	730,240
Total: Personal Services	2,334,925	2,448,394	2,671,462	2,627,190
Other				
Direct Expenditures	235,404	411,270	221,295	414,220
Insurance	381	647	1,841	670
Rentals and Leases	3,817	5,620	3,300	5,000
Interfund Charges	160,043	184,103	109,525	109,260
Total: Other	399,645	601,640	335,961	529,150
Capital Outlay				
Capital Outlay	-440	0	6,183	44,000
Total: Capital Outlay	-440	0	6,183	44,000
Division Total:	2,734,130	3,050,034	3,013,606	3,200,340

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	2,642,816	2,769,433	2,961,931	2,967,690
Special Revenue Fund	91,314	280,601	51,675	232,650
Division Total:	2,734,130	3,050,034	3,013,606	3,200,340

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	47.000	48.000	47.000	48.000
Division Total:	47.000	48.000	47.000	48.000

Municipal Court Judges



AKRON MUNICIPAL COURT – JUDICIAL DIVISION

John E. Holcomb, Presiding Judge

DESCRIPTION

In 1910, the legislature established a police court in Akron vested with jurisdiction over offenses under the ordinances of the City and all misdemeanors committed within its territorial limits. On April 3, 1919, the Ohio General Assembly expanded this court to three judges and from 1930 to 1975 added five more judges/magistrates. Today these six judges, one full-time magistrate and two part-time magistrates are responsible for addressing over 57,000 new cases that were filed in 2003.

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

GOALS & OBJECTIVES

- Remain in the forefront of the Ohio court system with innovative court programs and policies to meet the needs and safety concerns of the community and to better administer justice.
- Continue to work with the Service Department, Clerk of Courts and Police to insure the highest level of safety and security to the employees and users of the court.
- Continue to work closely with the Finance Department and other departments within the City of Akron to insure a high level of cost-effective service to the public.
- Serve court papers in an expeditious and efficient manner.
- Remain current in changes in the law and in administration through attendance at continuing legal and administrative workshops.
- Develop new computer applications to better serve the court and the community.
- Keep the number of overage cases as defined by Ohio Rules of Superintendence to an absolute minimum.

SERVICE LEVELS

The Judicial Division continued utilization of court programs such as Drug Court, Family Violence Court, Mental Health Court, the Discretionary Rehabilitation Program, the License Intervention Program, and other innovative programs that directly impact on those individuals being served by the court.

The division continued to hold the line on employee growth despite a large increase in criminal cases and additional duties assumed by the court. While staffing levels have remained the same, the activity for the court has risen dramatically.

The division worked closely with local law enforcement, other governments and local entities to better serve the justice needs of the community. The division continued to assist the public safety forces by making available the court's AS400 computer system to run a program known as "Fires." This program allows the Akron Fire Department to increase safety levels for fire personnel through detailed tracking and reporting. The division's technical staff provided their assistance at start-up and will continue to assist in 2005.

The division handled 56,780 cases in 2004, broken down as follows: 26,324 traffic cases; 16,833 criminal cases; and 13,623 civil cases.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
MUNICIPAL COURT JUDGES:				
Bailiffs	15.00	17.00	17.00	17.00
Clerks	2.00	2.00	2.00	2.00
Community Service Coordinator	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Data Processing Manager	1.00	1.00	1.00	1.00
Data Processing Programmer	1.00	1.00	1.00	1.00
Director of Specialty Courts & Programs	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Judges	6.00	6.00	6.00	6.00
Judicial Associate	1.00	1.00	1.00	1.00
Office Manager	1.00	0.00	0.00	0.00
Police Officer	1.00	1.00	0.00	0.00
Probation Aide	1.00	1.00	1.00	1.00
Probation Officers	7.00	6.00	6.00	6.00
Secretary	3.00	3.00	1.00	3.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	0.00	2.00	2.00	2.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	44.00	47.00	44.00	46.00

JUDGES

JUDGES

Total for Department:

2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
3,071,487	3,135,122	3,139,779	3,348,760
3,071,487	3,135,122	3,139,779	3,348,760

JUDGES

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	2,053,438	2,081,623	2,101,756	2,219,070
Fringe Benefits	667,257	824,377	749,108	767,630
Total: Personal Services	2,720,695	2,906,000	2,850,864	2,986,700
Other				
Direct Expenditures	141,850	98,717	141,480	169,600
Utilities	4,352	0	23	0
Insurance	2,941	2,779	2,431	2,940
Rentals and Leases	5,820	6,049	5,640	6,000
Interfund Charges	195,829	121,577	139,341	183,520
Total: Other	350,792	229,122	288,915	362,060
Total for Department:	3,071,487	3,135,122	3,139,779	3,348,760

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	2,986,700	215,560		3,202,260
Special Revenue Fund		146,500		146,500
Total for Department:	2,986,700	362,060		3,348,760

JUDGES

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	2,914,328	3,104,917	3,064,136	3,202,260
Special Revenue Fund	157,159	30,205	75,643	146,500
Total for Department:	3,071,487	3,135,122	3,139,779	3,348,760

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	44.000	47.000	44.000	46.000
Total for Department:	44.000	47.000	44.000	46.000

JUDGES

DIVISION: JUDGES

Administration of justice through court proceedings of criminal and civil cases. The jurisdiction of the court encompasses the cities of Akron and Fairlawn, the township of Bath, Richfield and Springfield, the villages of Lakemore and Richfield, and that part of Mogadore that is in Summit County.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	2,053,438	2,081,623	2,101,756	2,219,070
Fringe Benefits	667,257	824,377	749,108	767,630
Total: Personal Services	2,720,695	2,906,000	2,850,864	2,986,700
Other				
Direct Expenditures	141,850	98,717	141,480	169,600
Utilities	4,352	0	23	0
Insurance	2,941	2,779	2,431	2,940
Rentals and Leases	5,820	6,049	5,640	6,000
Interfund Charges	195,829	121,577	139,341	183,520
Total: Other	350,792	229,122	288,915	362,060
Division Total:	3,071,487	3,135,122	3,139,779	3,348,760

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	2,914,328	3,104,917	3,064,136	3,202,260
Special Revenue Fund	157,159	30,205	75,643	146,500
Division Total:	3,071,487	3,135,122	3,139,779	3,348,760

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	44.000	47.000	44.000	46.000
Division Total:	44.000	47.000	44.000	46.000

Office of the Mayor

OFFICE OF THE MAYOR
Donald L. Plusquellic, Mayor

DESCRIPTION

The Mayor is recognized as the official head of the City of Akron by the court system. His duties and powers are as follows: to ensure that the laws and ordinances of the City are enforced; to prepare and submit to the Council the annual budget; to keep the Council fully advised as to the financial condition and needs of the City; to appoint and remove all employees in both the classified and unclassified service (except elected officials); to exercise control over all departments and divisions; to see that all terms and conditions favorable to the City or its inhabitants, in any franchise or contract to which the City is kept and a party, are faithfully performed; and to introduce ordinances and take part in the discussion of all matters coming before council.

Council has expanded the Office of the Mayor over the years to include Deputy Mayors for Administration, Intergovernmental Relations, Economic Development, Public Safety, and Labor Relations.

BUDGET COMMENTS

The 2005 Operating Budget provides funding for the staffing of 33 full-time positions for the divisions of the Office of the Mayor. The 2005 Operating Budget provides adequate funding for the operations of the various divisions within the Office of the Mayor. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

MAYOR

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
ADMINISTRATION	713,147	660,689	903,295	899,910
DEPUTY MAYOR FOR PUBLIC SAFETY	129,999	134,457	137,845	138,530
ECONOMIC DEVELOPMENT	1,823,921	1,524,461	1,533,702	1,557,190
HUMAN AND COMMUNITY RELATIONS	190,464	196,331	190,562	140,080
LABOR RELATIONS	355,499	272,678	277,028	270,710
PUBLIC UTILITIES COMMISSION	176,993	104,217	0	0
SENIOR CITIZENS COMMISSION	7,200	0	0	0
Total for Department:	3,397,223	2,892,833	3,042,432	3,006,420

MAYOR

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,863,021	1,772,986	1,827,845	1,857,350
Fringe Benefits	547,299	516,278	642,372	536,960
Total: Personal Services	2,410,320	2,289,264	2,470,217	2,394,310
Other				
Direct Expenditures	429,892	407,405	404,927	487,770
Utilities	12,360	13,353	19,091	19,500
Insurance	27,218	4,764	4,862	5,040
State/County Charges	0	0	64	0
Rentals and Leases	437	593	2,052	3,500
Interfund Charges	487,708	177,454	141,219	96,300
Total: Other	957,615	603,569	572,215	612,110
Capital Outlay				
Capital Outlay	29,288	0	0	0
Total: Capital Outlay	29,288	0	0	0
Total for Department:	3,397,223	2,892,833	3,042,432	3,006,420

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	2,394,310	317,110		2,711,420
Special Revenue Fund		265,000		265,000
Capital Projects Fund		20,000		20,000
Trust and Agency Fund		10,000		10,000
Total for Department:	2,394,310	612,110		3,006,420

MAYOR

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	2,834,943	2,591,173	2,815,879	2,711,420
Special Revenue Fund	535,330	292,799	219,964	265,000
Capital Projects Fund	18,823	0	0	20,000
Trust and Agency Fund	8,127	8,861	6,589	10,000
Total for Department:	3,397,223	2,892,833	3,042,432	3,006,420

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	28.000	26.000	28.000	33.000
Special Revenue Fund	1.000	1.000		0.000
Total for Department:	29.000	27.000	28.000	33.000

ADMINISTRATION

Donald L. Plusquellic, Mayor

DESCRIPTION

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

GOALS & OBJECTIVES

- With Summit County Executive McCarthy, appoint a task force of knowledgeable residents to review areas in which collaboration between Summit County and the City of Akron might be furthered.
- Refine a plan for downtown operations among all City departments to make Downtown Akron workable and hospitable for workers and visitors alike.
- Address the issue of appointment of a Police Auditor.
- Continue discussions between the City and the Akron School Board regarding the planning and operation of Community Learning Centers.
- Improve the outreach to other mayors and township officials in Summit County and continue to connect with Summit County government to find improved ways of making the City's voice heard on a state level.
- Look for ways of providing services with greater efficiency at the same or lower cost as well as identifying potential new sources of revenue that may assist in the funding of municipal programs, including, where appropriate, funds from the private sector.
- Work to protect the federal Community Development Block Grant Program from a funding cut (from \$4.7 billion to \$3.7 billion) which would be devastating to Akron and all cities with populations over 50,000; and at the state level, protect the Local Government Fund from proposed cuts.
- Represent the City of Akron on a national level while serving as the President of the United States Conference of Mayors.

SERVICE LEVELS

In October, 2004, the City of Akron hosted the Fall Leadership Meeting of the U.S. Conference of Mayors, which brought 30 mayors from around the country to the John S. Knight Center, and an additional 40 individuals representing Washington interests, for a three-day conference. It allowed the City to promote its assets to a national audience.

Work was completed on the Use Agreement with the Akron Public Schools to build and operate Community Learning Centers over the next 15 years.

After an extensive national search, the City of Akron's first Chief Technology Officer, Rick Leu, was appointed to manage the deployment of technology and computer systems across the City.

During 2004, the City published three issues of *Akron City* magazine, together with a 12-month recycling calendar delivered to 98,000 Akron households in April, August and December. In April, 98,000 packets of zinnia seeds were distributed by Keep Akron Beautiful, an event that was greeted with enthusiasm by many residents.

In 2004, the City continued to hold the line on hiring and promotions to better manage the City's operations, which, for the first time, saw a shortfall in income tax revenues. By requiring managers to provide detailed explanations of the need for new staffing and promotions, the operations of the City continue to be streamlined without significant increases in payroll and without employee layoffs.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Administrative Assistant	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.00	0.00	1.00	2.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Deputy Mayor for Intergovernmental Relations	1.00	0.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Secretary	0.00	0.00	2.00	2.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	5.00	4.00	8.00	9.00

MAYOR

DIVISION: ADMINISTRATION

Exercise control over all departments and divisions of the City. Beginning with the 2004 budget, the activities of the Public Utilities Commission will be included in the Mayor's Administration budget.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	409,145	398,249	590,916	601,460
Fringe Benefits	91,929	118,115	152,092	165,560
Total: Personal Services	501,074	516,364	743,008	767,020
Other				
Direct Expenditures	93,783	69,036	104,601	79,680
Utilities	6,722	6,043	7,331	7,700
Insurance	1,524	1,588	1,621	1,680
Rentals and Leases	437	463	2,052	3,500
Interfund Charges	80,319	67,195	44,682	40,330
Total: Other	182,785	144,325	160,287	132,890
Capital Outlay				
Capital Outlay	29,288	0	0	0
Total: Capital Outlay	29,288	0	0	0
Division Total:	713,147	660,689	903,295	899,910

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	677,106	651,828	896,706	889,910
Special Revenue Fund	29,288	0	0	0
Trust and Agency Fund	6,753	8,861	6,589	10,000
Division Total:	713,147	660,689	903,295	899,910

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	5.000	4.000	8.000	9.000
Division Total:	5.000	4.000	8.000	9.000

DEPUTY MAYOR FOR PUBLIC SAFETY
George A. Romanoski, Deputy Mayor for Public Safety

DESCRIPTION

By Charter, the Mayor serves as the Director of the Department of Public Safety. The responsibility for daily supervision of these divisions is split between the Deputy Mayor for Public Safety and the Director of Public Service. The Deputy Mayor for Public Safety primarily oversees the divisions of Police, Fire, Communications, Police/Fire Communications, Corrections, and Disaster Services.

GOALS & OBJECTIVES

- Enter into a mutual aid agreement for Fire and EMS protection with Cleveland, Columbus, Cincinnati, Dayton and Toledo.
- Complete Phase II of the City/County 800Mhz radio system and begin working on Phase III.
- Develop a National Incident Management System Implementation Plan for all levels of City government.
- Work with the Akron Police Department, Personnel and the Administration in an effort to recruit and test candidates for the positions of Police Officer, thereby creating an eligibility test.
- Establish a City of Akron Office of Homeland Security.
- Work with the Chief Technology Officer to standardize technological usage throughout the City, thereby eliminating duplication of hardware and software applications.

SERVICE LEVELS

During the past year the Deputy Mayor for Public Safety continued to work diligently to improve the services provided by the City's public safety forces. The Deputy Mayor serves as the president of the Ohio Association of Public Safety Directors and has established lines of communication with state legislators to address issues impacting the City of Akron.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
OFFICE OF THE MAYOR:				
<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

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	101,964	105,572	105,252	105,420
Fringe Benefits	21,524	23,412	23,673	24,610
Total: Personal Services	123,488	128,984	128,925	130,030
Other				
Direct Expenditures	2,861	644	5,274	5,240
Utilities	336	311	868	750
Insurance	381	397	405	420
Interfund Charges	2,933	4,121	2,373	2,090
Total: Other	6,511	5,473	8,920	8,500
Division Total:	129,999	134,457	137,845	138,530

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	129,999	134,457	137,845	138,530
Division Total:	129,999	134,457	137,845	138,530

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	1.000	1.000	1.000	1.000
Division Total:	1.000	1.000	1.000	1.000

ECONOMIC DEVELOPMENT

Robert Y. Bowman, Deputy Mayor for Economic Development

DESCRIPTION

The Mayor's Office of Economic Development provides staff services to facilitate the following functions in the City: (1) business development, (2) regional economic development, and (3) special economic development initiatives including: (a) downtown (office, government, cultural, entertainment, sports) and (b) commercial business districts throughout the City.

GOALS & OBJECTIVES

- Serve as a liaison to the business and industrial community by providing information, responding to business inquiries, and expanding Akron's visibility in the business community.
- Provide technical and financial assistance to companies to facilitate business retention, expansion, and attraction.
- Continue to market industrial park land owned by the City as well as assist in packaging individual project development sites throughout the City.
- Work to expand Akron's participation and visibility in international trade markets.
- Provide staff and technical support services to assist minority and female small/disadvantaged businesses in cooperation and conjunction with existing service providers throughout the City.
- Continue the revitalization of downtown Akron as the largest single employment center in the region through the expansion and strengthening of the existing components including government, professional office, utilities, education, cultural and entertainment through both public and private investment.

SERVICE LEVELS

The Economic Development Division provided assistance to businesses resulting in the retention and creation of new jobs. The tax incentive program within the enterprise community zone accounts for a combined total of 134 full-time positions.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
OFFICE OF THE MAYOR:				
<i>Economic Development:</i>				
City Planner	3.00	3.00	2.00	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	0.00	0.00	2.00	2.00
Economic Development Specialist	2.00	2.00	2.00	2.00
Economist	1.00	1.00	1.00	1.00
Graphic Artist	1.00	1.00	0.00	0.00
Graphics Coordinator	0.00	0.00	1.00	1.00
Manpower Program Analyst	1.00	1.00	1.00	1.00
Planning Deputy Director	1.00	1.00	0.00	0.00
Secretary	3.00	3.00	3.00	3.00
Total Economic Development	14.00	14.00	14.00	15.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	876,116	854,038	802,767	848,320
Fringe Benefits	233,047	243,633	353,258	256,520
Total: Personal Services	1,109,163	1,097,671	1,156,025	1,104,840
Other				
Direct Expenditures	308,609	332,913	283,815	396,750
Utilities	5,104	6,942	10,442	10,500
Insurance	24,551	2,382	2,431	2,520
State/County Charges	0	0	64	0
Rentals and Leases	0	130	0	0
Interfund Charges	376,494	84,423	80,925	42,580
Total: Other	714,758	426,790	377,677	452,350
Division Total:	1,823,921	1,524,461	1,533,702	1,557,190

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,297,682	1,231,662	1,313,738	1,272,190
Special Revenue Fund	506,042	292,799	219,964	265,000
Capital Projects Fund	18,823	0	0	20,000
Trust and Agency Fund	1,374	0	0	0
Division Total:	1,823,921	1,524,461	1,533,702	1,557,190

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	13.000	13.000	14.000	15.000
Special Revenue Fund	1.000	1.000		0.000
Division Total:	14.000	14.000	14.000	15.000

HUMAN AND COMMUNITY RELATIONS COMMISSION

Richard K. Johnson, Coordinator

DESCRIPTION

The Human and Community Relations Commission acts as a liaison between the City and the community by coordinating services with human service agencies, the public schools, and other community service groups or agencies. In addition, they coordinate special projects throughout the year such as Child Abuse Prevention Month, Senior Appreciation Day, and the Holocaust Commemoration.

GOALS & OBJECTIVES

- Provide information and referral services to Akron residents who require crisis intervention. Also provide information and referral services regarding City-sponsored social services and the other social services within Akron and Summit County.
- Serve as the City's compliance officer for Americans with Disabilities Act.
- Coordinate services for the Senior Citizens' Commission.
- Perform conflict resolution services for the Akron Police Department.

SERVICE LEVELS

During 2004, the Human and Community Relations Commission continued to coordinate special events and services for the citizens of Akron. The commission has taken a more proactive role in providing conflict resolution services to help the citizens of Akron.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
OFFICE OF THE MAYOR:				
<i>Human & Community Relations:</i>				
Community Relations Specialist	1.00	1.00	0.00	1.00
Human & Community Relations Coordinator	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	2.00
Total Human & Community Relations	3.00	3.00	2.00	4.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	135,406	140,547	123,243	98,900
Fringe Benefits	40,770	44,567	58,351	33,040
Total: Personal Services	176,176	185,114	181,594	131,940
Other				
Direct Expenditures	3,405	3,162	2,891	2,750
Interfund Charges	10,883	8,055	6,077	5,390
Total: Other	14,288	11,217	8,968	8,140
Division Total:	190,464	196,331	190,562	140,080

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	190,464	196,331	190,562	140,080
Division Total:	190,464	196,331	190,562	140,080

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	3.000	3.000	2.000	4.000
Division Total:	3.000	3.000	2.000	4.000

LABOR RELATIONS

James Masturzo, Deputy Mayor for Labor Relations

DESCRIPTION

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

GOALS & OBJECTIVES

- In October, 2005, begin negotiations with three bargaining units: AFSCME Local #1360, Akron Nurses' Association, and Civil Service Personnel Association, Inc.
- Implement the Leading Change Program in the Public Utilities Bureau, and the World Class Organization Program within the Public Works Bureau.
- Negotiate a change in a number of work rules in various City departments by meeting with the unions involved to reach an agreement on the changes.

SERVICE LEVELS

During 2004, the City was able to successfully conclude negotiations with the Fraternal Order of Police, Akron Lodge #7, and the Akron Firefighters' Association, Local #330 on three-year labor agreements. Labor Relations successfully negotiated Transitional Work Programs with AFSCME, Local #1360, CSPA, Inc., and the Akron Nurses' Association, which assists employees in returning to work, on a limited basis, while they recuperate from injury or illness. The City was also able to negotiate agreements with CSPA, Inc., to implement the new "311" Call Center.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
OFFICE OF THE MAYOR:				
<i>Labor Relations:</i>				
Deputy Mayor for Labor Relations	1.00	0.00	1.00	1.00
Labor Relations Officer	1.00	1.00	1.00	1.00
Safety Officer	1.00	1.00	0.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Labor Relations	4.00	3.00	3.00	4.00

MAYOR

DIVISION: LABOR RELATIONS

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	261,767	199,979	205,667	203,250
Fringe Benefits	66,136	59,766	54,998	57,230
Total: Personal Services	327,903	259,745	260,665	260,480
Other				
Direct Expenditures	13,867	1,650	8,346	3,350
Utilities	104	57	450	550
Insurance	381	397	405	420
Interfund Charges	13,244	10,829	7,162	5,910
Total: Other	27,596	12,933	16,363	10,230
Division Total:	355,499	272,678	277,028	270,710

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	355,499	272,678	277,028	270,710
Division Total:	355,499	272,678	277,028	270,710

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	4.000	3.000	3.000	4.000
Division Total:	4.000	3.000	3.000	4.000

PUBLIC UTILITIES COMMISSION

DESCRIPTION

The Public Utilities Commission represents the City in matters concerning the rates charged by and regulations which apply to utility companies that do business in the City of Akron. The commission provides input to the Public Utilities Commission of Ohio (PUCO) and to the utilities themselves and also works with the various utilities to help resolve customer complaints. The Public Utilities Commission also works to negotiate and collect fees/royalties from public utilities for their usage of City-owned land.

The 2005 budget includes the annual appropriation for these expenditures within the Office of the Mayor as part of the Administration budget.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
OFFICE OF THE MAYOR:				
<i>Public Utilities Commission:</i>				
Secretary	2.00	2.00	0.00	0.00
Total Public Utilities Commission	2.00	2.00	0.00	0.00

MAYOR

DIVISION: PUBLIC UTILITIES COMMISSION

Represent the City of Akron and its citizens in rate hearings before the Public Utilities Commission of Ohio (PUCO). This activity is now budgeted within the Mayor's Administration Division budget.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	78,623	74,601	0	0
Fringe Benefits	93,893	26,785	0	0
Total: Personal Services	172,516	101,386	0	0
Other				
Direct Expenditures	167	0	0	0
Utilities	94	0	0	0
Insurance	381	0	0	0
Interfund Charges	3,835	2,831	0	0
Total: Other	4,477	2,831	0	0
Division Total:	176,993	104,217	0	0

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	176,993	104,217	0	0
Division Total:	176,993	104,217	0	0

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	2.000	2.000		0.000
Division Total:	2.000	2.000		0.000

SENIOR CITIZENS' COMMISSION

DESCRIPTION

The City of Akron provides financial support to the Senior Citizens' Commission. The annual appropriation for these expenditures beginning with the 2003 budget is included within the Finance Department as part of the City-Wide Administration budget.

MAYOR

DIVISION: SENIOR CITIZENS COMMISSION

Support by the City of Akron for the Senior Citizens' Commission. This activity is now budgeted within the Finance Department as part of the City-Wide Administration budget.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Other				
Direct Expenditures	7,200	0	0	0
Total: Other	7,200	0	0	0
Division Total:	7,200	0	0	0

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	7,200	0	0	0
Division Total:	7,200	0	0	0

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Planning & Urban Development



PLANNING DEPARTMENT

Warren Woolford, Director

DESCRIPTION

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

BUDGET COMMENTS

The 2005 Operating Budget provides funding for the staffing of 81 full-time positions for the divisions of the Planning Department. This is a reduction of five employees from the 2004 operating budget. The Operating Budget also provides adequate funding for the operations of the Planning Department. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

PLANNING

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
ADMINISTRATION	471,673	170,159	220,870	196,010
A.M.A.T.S.	1,118,491	1,245,940	1,271,537	1,451,550
CAPITAL PLANNING	6,146,662	8,507,394	3,723,951	33,753,980
COMPREHENSIVE PLANNING	534,535	549,687	528,097	519,580
DESIGN	483,354	485,452	455,036	387,290
DEVELOPMENT SERVICES	1,232,898	1,258,543	1,248,029	1,393,810
HOUSING AND COMMUNITY SERVICES	2,080,854	1,970,301	2,009,436	2,000,680
TAX RECEIPTS AND EXPENDITURES	23,732,436	24,413,420	0	0
ZONING	577,217	777,609	627,495	620,840
PLANNING - NON OPERATING	0	0	0	3,500,000
Total for Department:	36,378,120	39,378,505	10,084,451	43,823,740

PLANNING

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	4,104,234	4,198,781	4,204,825	4,284,200
Fringe Benefits	1,461,231	1,496,041	1,451,691	1,474,560
Total: Personal Services	5,565,465	5,694,822	5,656,516	5,758,760
Other				
Direct Expenditures	738,233	636,780	607,361	4,258,700
Utilities	18,435	23,002	19,097	19,980
Debt Service	281,593	306,954	2,581,517	32,500,000
Insurance	10,076	45,485	11,411	46,800
State/County Charges	1,734	1,044	31	50
Rentals and Leases	429,442	480,515	400,026	397,750
Interfund Charges	29,291,587	32,109,260	773,264	791,700
Total: Other	30,771,100	33,603,040	4,392,707	38,014,980
Capital Outlay				
Capital Outlay	41,555	80,643	35,228	50,000
Total: Capital Outlay	41,555	80,643	35,228	50,000
Total for Department:	36,378,120	39,378,505	10,084,451	43,823,740

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	1,296,760	202,720		1,499,480
Special Revenue Fund	4,462,000	35,012,260	50,000	39,524,260
Capital Projects Fund		2,800,000		2,800,000
Total for Department:	5,758,760	38,014,980	50,000	43,823,740

PLANNING

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,260,009	1,381,288	1,530,791	1,499,480
Special Revenue Fund	33,837,573	31,310,728	5,675,969	39,524,260
Capital Projects Fund	315,574	6,421,961	2,862,164	2,800,000
Internal Service Fund	286,306	264,528	15,527	0
Trust and Agency Fund	678,658	0	0	0
Total for Department:	36,378,120	39,378,505	10,084,451	43,823,740

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	19.100	18.800	17.300	18.000
Special Revenue Fund	63.900	65.200	60.700	63.000
Internal Service Fund	2.000			0.000
Total for Department:	85.000	84.000	78.000	81.000

ADMINISTRATION
Warren Woolford, Director

DESCRIPTION

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

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<u>PLANNING:</u>				
<i>Administration:</i>				
Assistant to the Mayor	0.30	1.00	0.00	0.00
Economic Development Manager	0.50	0.50	0.00	0.00
Planning Deputy Director	0.00	0.00	1.00	1.00
Planning Director	0.40	0.40	0.40	0.40
Total Administration	1.20	1.90	1.40	1.40

PLANNING

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	74,848	107,994	175,264	152,660
Fringe Benefits	21,538	26,991	39,530	36,910
Total: Personal Services	96,386	134,985	214,794	189,570
Other				
Direct Expenditures	3,190	2,927	1,976	2,500
Utilities	41	435	489	500
Insurance	0	397	810	420
Interfund Charges	372,056	8,015	2,801	3,020
Total: Other	375,287	11,774	6,076	6,440
Capital Outlay				
Capital Outlay	0	23,400	0	0
Total: Capital Outlay	0	23,400	0	0
Division Total:	471,673	170,159	220,870	196,010

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	104,156	145,207	220,870	196,010
Special Revenue Fund	0	24,952	0	0
Trust and Agency Fund	367,517	0	0	0
Division Total:	471,673	170,159	220,870	196,010

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	1.200	1.900	1.400	1.400
Division Total:	1.200	1.900	1.400	1.400

AMATS DIVISION

Ken Hanson, Technical Director

DESCRIPTION

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

GOALS & OBJECTIVES

- Ensure that the regional transportation planning process is conducted in a comprehensive, coordinated and continuing manner so that the Akron metropolitan area will continue to receive its share of federal transportation funding for highway, public transportation, bicycle and pedestrian improvements.
- Maintain the AMATS FY 2006-2009 *Transportation Improvement Program*, which is a four-year priority listing of those highway, transit and other improvements in the Akron metropolitan area that are scheduled to use federal transportation funds.
- Begin the process of developing a 2035 Regional Transportation plan, starting with an inventory of 2005 land use. To that end, AMATS will participate in the purchase of 2005 Aerial Photography with the Summit County Auditor's Office.
- Hold regular meetings of the AMATS Policy Committee, Technical Advisory Committee, and Citizens' Involvement Committee for the purpose of receiving public input, technical input, and making decisions on regional transportation plans, programs and policies.

SERVICE LEVELS

In 2004, the AMATS Division developed and published the FY 2005 *Transportation Planning Work Program and Budget*. The division maintained the AMATS FY 2004-2007 *Transportation Improvement Program (TIP)* which is a four-year priority listing of highway, transit and other transportation improvements in the Akron metropolitan area that are scheduled to use federal transportation funds by preparing fifteen resolutions for amendments to the TIP. The division certified that the regional transportation planning process continues to be carried out in conformance with all applicable federal requirements. The division completed the *Congestion Management System Performance and Strategy Evaluation Report* and completed a forecast of federal transportation funding by category that is expected to be available to the AMATS area through 2030. AMATS also participated in the Major Investment Study of I-76 between SR 21 in Norton and SR 8 in Akron and completed 349 mechanical traffic counts and 12 manual intersection traffic counts.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PLANNING:				
AMATS:				
Account Clerk	1.00	1.00	0.00	1.00
City Planner	4.00	4.00	4.00	4.00
Civil Engineer	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
Public Information Specialist	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Transportation Designer	1.00	1.00	0.00	1.00
Transportation Engineer	0.00	0.00	1.00	1.00
Transportation Planner	5.00	4.00	4.00	4.00
Transportation Planning Administrator	0.00	1.00	1.00	1.00
Transportation Planning Regional Manager	1.00	1.00	1.00	1.00
Total AMATS	16.00	16.00	15.00	17.00

PLANNING

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

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	675,815	744,075	777,506	831,830
Fringe Benefits	224,647	270,191	256,787	322,970
Total: Personal Services	900,462	1,014,266	1,034,293	1,154,800
Other				
Direct Expenditures	80,362	71,470	50,940	118,950
Utilities	7,770	8,427	8,374	8,820
Insurance	762	794	810	840
State/County Charges	341	0	0	0
Rentals and Leases	64,100	68,172	67,611	74,750
Interfund Charges	64,694	70,812	83,938	93,390
Total: Other	218,029	219,675	211,673	296,750
Capital Outlay				
Capital Outlay	0	11,999	25,571	0
Total: Capital Outlay	0	11,999	25,571	0
Division Total:	1,118,491	1,245,940	1,271,537	1,451,550

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	1,118,491	1,245,940	1,271,537	1,451,550
Division Total:	1,118,491	1,245,940	1,271,537	1,451,550

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Special Revenue Fund	16.000	16.000	15.000	17.000
Division Total:	16.000	16.000	15.000	17.000

CAPITAL PLANNING DIVISION

Charles Heimbaugh, Manager

DESCRIPTION

The Capital Planning Division administers the City's program of capital improvements. The division develops and prepares an annual five-year capital investment budget for improvements such as parks, sewers, streets and bridges.

GOALS & OBJECTIVES

- Develop and publish a five-year *Capital Investment Program* describing the capital improvements planned for the City's transportation system, parks, public facilities, public utilities and economic development projects for presentation to the City Council in March 2006.
- Develop an annual *Capital Investment Program* to provide improvements during 2006 for the City streets, sidewalks, sewers, water lines, parks, public facilities and economic development projects for presentation to City Council on December 16, 2005.
- Provide information to various City departments, City Council and the Mayor for review and evaluation of each project line item in the *Capital Investment Program* through published progress reports and scheduled review sessions.
- Prepare applications to the Summit County Infrastructure Committee (District 8) for Ohio Public Works Commission funding of infrastructure projects. Also assist in analyzing and evaluating applications received from throughout Summit County.
- Identify and utilize available funding sources at federal, state, regional and local levels to meet the City's immediate and long-term needs for capital projects.
- Develop and maintain research and reference collection for City business.

SERVICE LEVELS

The Capital Planning Division received and reviewed over 400 requests for 2005 capital improvement projects. The division published progress reports on the 2004 *Capital Investment Program*. The division submitted applications to the Ohio Public Works Commission for 15 projects, requesting \$44.4 million in funding. The review of the City map collection is 80% complete and 45% of it has been cataloged.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PLANNING:				
<i>Capital Planning:</i>				
Assistant Librarian	1.00	1.00	1.00	1.00
Assistant to the Mayor	0.50	0.00	0.00	0.00
Capital Planning Manager	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Economist	2.00	2.00	2.00	2.00
Graphic Artist	1.00	0.00	0.00	0.00
Graphics Coordinator	1.00	0.00	0.00	0.00
Librarian	1.00	1.00	1.00	1.00
Planning Director	0.60	0.60	0.60	0.60
Secretary	2.00	2.00	2.00	2.00
Site Improvement Administrator	0.20	0.20	0.20	0.20
Total Capital Planning	11.30	8.80	8.80	8.80

PLANNING

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	565,710	519,609	448,628	469,370
Fringe Benefits	293,226	194,603	152,025	151,690
Total: Personal Services	858,936	714,212	600,653	621,060
Other				
Direct Expenditures	165,032	147,282	73,610	96,800
Utilities	2,845	5,975	368	410
Debt Service	281,593	306,954	2,581,517	32,500,000
Insurance	1,783	1,588	1,621	1,260
State/County Charges	1,350	957	0	0
Rentals and Leases	60,093	99,184	0	0
Interfund Charges	4,771,672	7,217,908	460,065	484,450
Total: Other	5,284,368	7,779,848	3,117,181	33,082,920
Capital Outlay				
Capital Outlay	3,358	13,334	6,117	50,000
Total: Capital Outlay	3,358	13,334	6,117	50,000
Division Total:	6,146,662	8,507,394	3,723,951	33,753,980

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	5,310,050	1,820,905	846,260	30,953,980
Capital Projects Fund	295,574	6,421,961	2,862,164	2,800,000
Internal Service Fund	286,306	264,528	15,527	0
Trust and Agency Fund	254,732	0	0	0
Division Total:	6,146,662	8,507,394	3,723,951	33,753,980

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Special Revenue Fund	9.300	8.800	8.800	8.800
Internal Service Fund	2.000			0.000
Division Total:	11.300	8.800	8.800	8.800

COMPREHENSIVE PLANNING DIVISION

Jerry Egan, Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Secure federal, state and private funding to advance redevelopment in the City of Akron.
- Collaborate with stakeholders to develop community plans.
- Monitor trends and undertake research to assess the changes and opportunities in the City's population, neighborhoods and business areas.
- Prepare graphic displays of information and conditions to assist policy makers in decision-making and provide citizens with useful information.

SERVICE LEVELS

The Comprehensive Planning Division received \$10.9 million in federal funds for the implementation of the 2004 Consolidated Plan and prepared a 2005 application for the use of \$12.6 million. The division implemented plans for the Hickory Corridor/Cascade Locks Redevelopment Area and the South Main Neighborhood Business District. In conjunction with NEFCO, the division prepared population projections. GIS capability was upgraded with a new program. The division also accomplished major rework of the City's long-standing housing strategy, emphasizing new housing construction and the rehabilitation of stable but declining neighborhoods. A Building Doctor program for owners of older homes was conducted in 2004. Plans were evaluated for new housing developments on Hickory Street and in the Mud Run area. The division assisted with development of South Main Street, Market-Maple business area and Kenmore Development Partnership.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PLANNING:				
<i>Comprehensive Planning:</i>				
City Planner	6.00	6.00	5.00	5.00
Comprehensive Planning Adm.	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Comprehensive Planning	8.00	8.00	7.00	7.00

PLANNING

DIVISION: COMPREHENSIVE PLANNING

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	351,263	382,809	375,976	372,020
Fringe Benefits	105,041	122,467	123,551	121,750
Total: Personal Services	456,304	505,276	499,527	493,770
Other				
Direct Expenditures	32,174	7,904	7,103	11,000
Utilities	0	0	163	150
Insurance	1,143	397	405	420
Rentals and Leases	70	0	413	0
Interfund Charges	44,844	36,110	20,486	14,240
Total: Other	78,231	44,411	28,570	25,810
Division Total:	534,535	549,687	528,097	519,580

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	513,240	549,687	528,097	519,580
Special Revenue Fund	21,295	0	0	0
Division Total:	534,535	549,687	528,097	519,580

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	8.000	8.000	7.000	7.000
Division Total:	8.000	8.000	7.000	7.000

DESIGN DIVISION
Tom Long, Administrator

DESCRIPTION

The Design Division's responsibility is to improve the visual and physical quality of Akron's Central Business District, renewal areas, neighborhoods, and corridors (major arterials, waterways, open space). Architecture, site layout, signage and landscaping are reviewed and plans are developed in order to establish appropriate aesthetic treatment, set standards for design, and promote and encourage private sector improvement.

GOALS & OBJECTIVES

- Help promote, plan and coordinate the development of Akron Public Schools as Community Learning Centers.
- Represent the City of Akron and promote regional design and development concepts that have local significance and attract outside funding.
- Provide concept drawings, technical advice and design assistance to encourage the most aesthetic, cost-effective and functionally desirable solution to develop new housing and improve existing housing.
- Promote the improvement of visual and physical quality in the City's Central and Neighborhood Business Districts.

SERVICE LEVELS

The division represented the City of Akron in the plans to rebuild or renovate all 59 of the Akron Public Schools as Community Learning Centers, a 15-year, \$800 million project broken down into four segments. The division provided concept drawings, technical advice and design guidance to encourage the most aesthetic, cost-effective and functionally desirable solution for over 30 projects. The Design Division worked with clients of several projects in the Kenmore and South Main Street Business Districts who are investing in their properties and taking advantage of the City's financial incentive programs. The division also worked with the Summit-Portage County Homebuilders' Association and helped to successfully develop the partnership to build 20 new homes on Honodle Avenue in Ward 10. The Design Division also worked on a proposed housing concept plan for the Hickory Street area, from North Street to Memorial Parkway; the plan will serve as a tool to balance development with the Cascade Valley Park Master Plan.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PLANNING:				
<i>Design:</i>				
City Design Administrator	1.00	1.00	1.00	1.00
Drafter	1.00	0.00	0.00	0.00
Landscape Architect	1.00	2.00	2.00	2.00
Landscape Designer	1.00	0.00	0.00	0.00
Landscape Planner	1.00	1.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Total Design	6.00	5.00	4.00	4.00

PLANNING

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	308,807	286,676	263,612	242,800
Fringe Benefits	85,928	131,520	127,377	72,060
Total: Personal Services	394,735	418,196	390,989	314,860
Other				
Direct Expenditures	37,830	11,336	8,107	16,000
Rentals and Leases	34,454	40,073	39,685	41,000
Interfund Charges	16,335	15,847	16,255	15,430
Total: Other	88,619	67,256	64,047	72,430
Division Total:	483,354	485,452	455,036	387,290

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	463,354	485,452	455,036	387,290
Capital Projects Fund	20,000	0	0	0
Division Total:	483,354	485,452	455,036	387,290

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Special Revenue Fund	6.000	5.000	4.000	4.000
Division Total:	6.000	5.000	4.000	4.000

DEVELOPMENT SERVICES DIVISION

Ralph Coletta, Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Acquire real estate for improvements to streets, highways, sidewalks, water, sewer, parks, airports, neighborhood renewal and economic development projects.
- Provide relocation services to households and businesses whose property is acquired by the City.
- Contract, inspect and generally oversee the clearance of 300 vacant, deteriorated houses, garages and commercial buildings.
- Provide maintenance services for over 250 parcels of land in various Renewal, Community Development and Land Banking Areas.
- Contract and oversee the construction and marketing of 15-20 new homes through the non-profit Urban Neighborhood Development Corporation (U.N.D.C.).
- Provide staff services and assistance in support of Economic Development activities, assist various City departments with appraisals, titles, site selection and comparable sites.

SERVICE LEVELS

The Development Services Division acquired 263 real estate parcels needed for improvement projects. The division maintained 308 parcels of land in various renewal and community development areas and sold 39 lots. The division also arranged for the sale of 19 new homes in older neighborhoods with a cumulative market value of \$1,600,000, and seven other new homes with a cumulative market value of \$595,000 are under construction. Fifteen vacant lots and three vacant homes were purchased for future home construction. The Development Services Division oversaw the clearance of 337 deteriorated houses, garages and commercial buildings and provided staff services and assistance for numerous City projects.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PLANNING:				
<i>Development Services:</i>				
Acquisition Officer	1.00	0.00	0.00	0.00
Assistant to the Mayor	0.20	0.00	0.00	0.00
Community Development Technician	1.00	1.00	1.00	1.00
Demolition Site Improvement Inspector	2.00	2.00	2.00	2.00
Economic Development Manager	0.50	0.50	0.00	0.00
Housing Rehab. Loan Specialist	1.00	1.00	1.00	1.00
Laborer	0.00	1.00	1.00	1.00
Real Estate Negotiator	1.00	2.00	2.00	2.00
Relocation Officer	1.00	1.00	1.00	1.00
Secretary	1.00	2.00	2.00	2.00
Site Improvement Administrator	0.50	0.50	0.50	0.80
Site Improvement Officer	1.00	1.00	1.00	1.00
Total Development Services	10.20	12.00	11.50	11.80

PLANNING

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	540,884	537,080	557,141	628,130
Fringe Benefits	178,368	249,043	191,240	204,810
Total: Personal Services	719,252	786,123	748,381	832,940
Other				
Direct Expenditures	324,901	286,944	325,817	383,900
Utilities	4,336	4,086	5,659	5,900
Insurance	267	3,967	4,045	5,000
Rentals and Leases	46,968	110,829	109,756	112,000
Interfund Charges	111,932	66,594	50,831	54,070
Total: Other	488,404	472,420	496,108	560,870
Capital Outlay				
Capital Outlay	25,242	0	3,540	0
Total: Capital Outlay	25,242	0	3,540	0
Division Total:	1,232,898	1,258,543	1,248,029	1,393,810

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	77,899	56,253	177,401	188,050
Special Revenue Fund	1,098,590	1,202,290	1,070,628	1,205,760
Trust and Agency Fund	56,409	0	0	0
Division Total:	1,232,898	1,258,543	1,248,029	1,393,810

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	1.000	1.000	1.000	1.000
Special Revenue Fund	9.200	11.000	10.500	10.800
Division Total:	10.200	12.000	11.500	11.800

HOUSING AND COMMUNITY SERVICES DIVISION

Warren Walfish, Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Assist 80 low-income elderly and/or disabled homeowners throughout the City with grants for emergency or minor home repair.
- Assist 20 lower income homeowners to improve the exteriors of their homes in areas outside the Neighborhood Redevelopment and Initiative eligible areas. Exterior code violations will be corrected utilizing deferred loan funding.
- In conjunction with the Akron Health Department Lead Hazard Control Program, East Akron Neighborhood Development Corporation, Mahoning County Lead Program, and Nazareth Development Corporation, complete rehabilitation and lead remediation in 50 housing units occupied by low-income families with children under the age of six in the Neighborhood Redevelopment and Initiative eligible areas.
- Provide funding and administrative support to Community Development Corporation and Community Housing Development Organizations to either construct new housing units for rent or sale, or purchase, rehabilitate and sell homes to lower-income, first-time homebuyers. Provide 20 lower-income homebuyers with down payment assistance through the American Dream Down Payment Initiative in order to purchase homes produced for sale by CDC/CHDO organizations.
- Receive and process applications from 150 homeowners in active Neighborhood Redevelopment and Initiative Areas. Provide financial, technical and logistical assistance to rehabilitate and reduce lead hazards in 90 homes and rental units within these areas.

SERVICE LEVELS

The Housing and Community Services Division received 204 applications for assistance in 2004 and processed 102 applications, with 72 applications approved for funding. The division received petitions from 37 neighborhoods for the Neighborhood Initiative Program and selected 17 neighborhoods for funding through 2006. Seven Neighborhood Initiative Program Project areas were begun in 2004. The division assisted 108 low-

income, elderly or disabled homeowners with grants for minor home repair. The division provided funding and administrative support to CDC and CHDO organizations to construct six new homes and renovate 13 homes for sale to lower-income, first-time homebuyers. The division assisted 10 low-income families with children under six years of age to rehabilitate and remediate their homes for lead hazards in partnership with the Akron Lead Program, East Akron Neighborhood Development Corporation, and Mahoning County.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PLANNING:				
<i>Housing and Community Services:</i>				
City Planner	0.40	0.40	0.40	0.40
Community Resource Specialist	2.00	2.00	2.00	2.00
Engineering Technician	0.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00
Housing Rehab. Administrator	2.00	2.00	2.00	2.00
Housing Rehab. Loan Specialist	2.00	2.00	2.00	2.00
Housing Rehab. Manager	1.00	1.00	1.00	1.00
Housing Rehab. Specialist	10.00	9.00	7.00	8.00
Housing Rehab. Supervisor	2.00	2.00	2.00	1.00
Human Resource Administrator	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	2.00	2.00
Total Housing and Community Services	23.40	24.40	22.40	22.40

PLANNING

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,206,448	1,211,704	1,206,607	1,180,970
Fringe Benefits	436,823	370,347	435,016	433,050
Total: Personal Services	1,643,271	1,582,051	1,641,623	1,614,020
Other				
Direct Expenditures	75,208	77,010	66,378	72,300
Utilities	3,270	3,824	3,789	3,900
Insurance	5,359	37,548	2,910	38,020
Rentals and Leases	223,757	162,257	182,561	170,000
Interfund Charges	117,034	87,621	112,175	102,440
Total: Other	424,628	368,260	367,813	386,660
Capital Outlay				
Capital Outlay	12,955	19,990	0	0
Total: Capital Outlay	12,955	19,990	0	0
Division Total:	2,080,854	1,970,301	2,009,436	2,000,680

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	2,080,854	1,970,301	2,009,436	2,000,680
Division Total:	2,080,854	1,970,301	2,009,436	2,000,680

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Special Revenue Fund	23.400	24.400	22.400	22.400
Division Total:	23.400	24.400	22.400	22.400

TAX RECEIPTS AND EXPENDITURES DIVISION
Warren Woolford, Director

DESCRIPTION

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

PLANNING

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Other				
Interfund Charges	23,732,436	24,413,420	0	0
Total: Other	23,732,436	24,413,420	0	0
Division Total:	23,732,436	24,413,420	0	0

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	23,732,436	24,413,420	0	0
Division Total:	23,732,436	24,413,420	0	0

ZONING DIVISION

John Moore, Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Perform zoning and allotment regulation duties and responsibilities mandated by the Charter and City Code with approved budget.
- Prioritize and expedite Zoning Code compliance activities, violations, development plans and certification letters through the use of monthly computerized tracking.
- Prepare zoning amendments to the zoning map to conform with changing land use and the *Land Use and Development Guide Plan*.
- Maintain computerized databases containing zoning and related information on properties, by address, and incorporate into GIS.
- Revise the existing Zoning Code to address changing conditions, both locally and nationwide, with contemporary standards.
- Revise the existing Allotment & Subdivision Regulations to conform with changing conditions, both locally and nationwide, with contemporary standards.
- Prepare land use plans and development controls for special study areas.

SERVICE LEVELS

The Zoning Division prepared comments and recommendations on 114 Planning Commission items and 53 Board of Zoning Appeals items. The division amended the Zoning Map to reflect the rezoning of property within the urban renewal areas and community development areas. The division has also prepared over 121 pieces of legislation for Council. The Zoning Division investigated and processed 401 new violations, 173 zoning certifications, 19 performance bonds and 222 plan reviews in cooperation with the Plans and Permits Center, and inspected all oil/gas wells. The Zoning and Building Line Maps have been revised and will continue to be revised as necessary. The division continuously upgraded databases throughout the year to reflect the most recent zoning information, and formulated land use plan and zoning changes.

All Zoning records through December 1996 have been microfilmed and nine special topic maps were produced for City Council and other members of the City's administration.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PLANNING:				
<i>Zoning:</i>				
City Planner	5.60	5.60	5.60	5.60
Secretary	2.00	1.00	1.00	1.70
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	7.90	7.90	8.60

PLANNING

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	380,459	408,834	400,091	406,420
Fringe Benefits	115,660	130,879	126,165	131,320
Total: Personal Services	496,119	539,713	526,256	537,740
Other				
Direct Expenditures	19,536	31,907	73,430	57,250
Utilities	173	255	255	300
Insurance	762	794	810	840
State/County Charges	43	87	31	50
Interfund Charges	60,584	192,933	26,713	24,660
Total: Other	81,098	225,976	101,239	83,100
Capital Outlay				
Capital Outlay	0	11,920	0	0
Total: Capital Outlay	0	11,920	0	0
Division Total:	577,217	777,609	627,495	620,840

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	564,714	630,141	604,423	595,840
Special Revenue Fund	12,503	147,468	23,072	25,000
Division Total:	577,217	777,609	627,495	620,840

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	8.900	7.900	7.900	8.600
Division Total:	8.900	7.900	7.900	8.600

PLANNING NON-OPERATING DIVISION
Warren Woolford, Director

DESCRIPTION

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

PLANNING

DIVISION: PLANNING - NON OPERATING

Capital expenditures within the Department of Planning and Urban Development. The majority of these expenditures are related to housing rehabilitation funded by the Community Development Block Grant.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Other				
Direct Expenditures	0	0	0	3,500,000
Total: Other	0	0	0	3,500,000
Division Total:	0	0	0	3,500,000

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	0	0	0	3,500,000
Division Total:	0	0	0	3,500,000

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Police



POLICE DEPARTMENT

Michael Matulavich, Chief

DESCRIPTION

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

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

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

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

UNIFORM SUBDIVISION

Craig Gilbride, Deputy Chief

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

INVESTIGATIVE SUBDIVISION

Michael Madden, Deputy Chief

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

SERVICES SUBDIVISION

Gus Hall, Deputy Chief

This subdivision encompasses the Training Bureau, Community Relations, Planning, Research and Development Unit, Records Room, Safety Communications, Civil Liabilities, Information Systems and Benefits. The Planning, Research and Development Unit maintained an interactive website, which allows information to be exchanged freely with the community.

GOALS & OBJECTIVES

- Continue to work cooperatively with the Prostitution Task Force to increase the number of arrests and reduce the number of citizens' complaints related to prostitution.
- Working in conjunction with City Council, establish legislation that would allow traffic officers to utilize laser cameras to combat speeding in the residential neighborhoods.
- Utilizing the department's Automated Fingerprint Identification System, process cold case latent fingerprints in an attempt to identify and prosecute individuals involved in homicide, burglary and robbery crimes.
- Work in cooperation with the Law Department and City Council to pass the Verified Response Alarm legislation, which would significantly reduce the current 98% false alarm rate.
- Increase the efficiency of the Crime Scene Unit by putting into service a state-of-the-art Mobile Crime Scene Vehicle that will allow the unit to aggressively process crime scenes.
- Develop and implement a Criminal Activity Nuisance Ordinance for the City of Akron. Fees would be imposed for the third police response to certain nuisance-type violations.

SERVICE LEVELS

The Akron Police Department achieved a number of major accomplishments in 2004. The Planning, Research and Development Unit secured funding from 14 different sources for several programs being implemented throughout the City, such as maintaining the Universal Hiring Grant, obtaining Byrne funding for CIT programming and purchasing of tasers, securing DARE funding not only from the state but also from the All-State Foundation, and obtaining Project Safe Neighborhood funding for AMHA. The Crimes Against Persons Unit investigated a total of 283 cases, an increase of 57 cases from the previous year. Of these cases, 48 are still being investigated, 102 have been cleared by arrest, 20 have been cleared by exception, and 8 have been declared to be unfounded. The Traffic Bureau handled six special details for President Bush, Vice President Cheney

and Senators Kerry and Edwards. Over one million people attended these different events and were safeguarded by Traffic Bureau personnel.

BUDGET COMMENTS

The budget provides for a base level of 526.5 uniformed positions charged to the general fund operating budget. The actual number of uniformed positions fluctuates during the year, but the City strives to maintain adequate staffing levels by hiring and starting new police classes at the earliest possible date.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
POLICE:				
Accounts Analyst	1.00	1.00	1.00	1.00
Account Clerk	3.00	3.00	3.00	3.00
Assistant Law Director	1.00	1.00	0.00	0.00
Crime Analyst	1.00	1.00	1.00	1.00
Health Education Specialist	1.00	1.00	1.00	1.00
Police Captain	9.00	9.00	9.00	10.00
Police Chief	1.00	1.00	1.00	1.00
Police Communication Technician	1.00	1.00	1.00	1.00
Police Communication Technician Supervisor	1.00	1.00	1.00	1.00
Police Deputy Chief	3.00	3.00	3.00	3.00
Police Lieutenant	20.00	20.00	20.00	21.00
Police Officer	393.00	379.00	373.00	370.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	73.00	72.00	71.00	73.00
Secretary	36.00	37.00	37.00	39.00
Semi-Skilled Laborer	0.50	0.50	0.00	0.50
TOTAL POLICE	545.50	531.50	523.00	526.50

POLICE

ADMINISTRATION

Total for Department:

2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
45,452,810	46,333,306	45,786,149	44,681,660
45,452,810	46,333,306	45,786,149	44,681,660

POLICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	28,436,044	28,893,325	29,778,237	28,916,410
Fringe Benefits	10,291,088	10,712,310	10,893,821	10,659,290
Total: Personal Services	38,727,132	39,605,635	40,672,058	39,575,700
Other				
Direct Expenditures	1,883,137	2,078,992	1,604,308	1,918,180
Utilities	46,431	61,225	59,754	59,000
Debt Service	634,834	630,656	517,383	368,970
Insurance	109,061	116,028	119,027	125,000
State/County Charges	0	0	12,149	12,000
Rentals and Leases	108,216	115,539	106,933	67,000
Interfund Charges	3,327,391	3,357,234	2,348,512	2,355,810
Total: Other	6,109,070	6,359,674	4,768,066	4,905,960
Capital Outlay				
Capital Outlay	616,608	367,997	346,025	200,000
Total: Capital Outlay	616,608	367,997	346,025	200,000
Total for Department:	45,452,810	46,333,306	45,786,149	44,681,660

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	39,007,760	3,688,600		42,696,360
Special Revenue Fund	567,940	1,216,560	200,000	1,984,500
Trust and Agency Fund		800		800
Total for Department:	39,575,700	4,905,960	200,000	44,681,660

POLICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	41,493,137	42,543,555	42,987,419	42,696,360
Special Revenue Fund	3,959,217	3,789,751	2,798,730	1,984,500
Trust and Agency Fund	456	0	0	800
Total for Department:	45,452,810	46,333,306	45,786,149	44,681,660

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	529.500	515.500	509.000	526.500
Special Revenue Fund	16.000	16.000	14.000	0.000
Total for Department:	545.500	531.500	523.000	526.500

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	28,436,044	28,893,325	29,778,237	28,916,410
Fringe Benefits	10,291,088	10,712,310	10,893,821	10,659,290
Total: Personal Services	38,727,132	39,605,635	40,672,058	39,575,700
Other				
Direct Expenditures	1,883,137	2,078,992	1,604,308	1,918,180
Utilities	46,431	61,225	59,754	59,000
Debt Service	634,834	630,656	517,383	368,970
Insurance	109,061	116,028	119,027	125,000
State/County Charges	0	0	12,149	12,000
Rentals and Leases	108,216	115,539	106,933	67,000
Interfund Charges	3,327,391	3,357,234	2,348,512	2,355,810
Total: Other	6,109,070	6,359,674	4,768,066	4,905,960
Capital Outlay				
Capital Outlay	616,608	367,997	346,025	200,000
Total: Capital Outlay	616,608	367,997	346,025	200,000
Division Total:	45,452,810	46,333,306	45,786,149	44,681,660

DIVISION SOURCES OF FUNDS

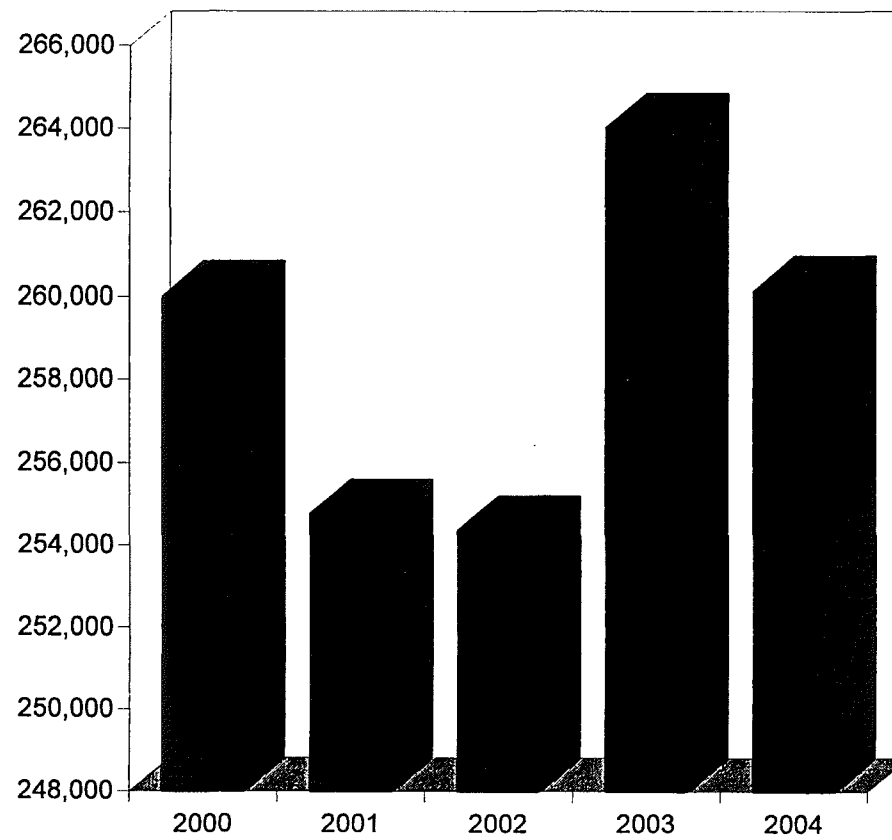
	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	41,493,137	42,543,555	42,987,419	42,696,360
Special Revenue Fund	3,959,217	3,789,751	2,798,730	1,984,500
Trust and Agency Fund	456	0	0	800
Division Total:	45,452,810	46,333,306	45,786,149	44,681,660

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	529.500	515.500	509.000	526.500
Special Revenue Fund	16.000	16.000	14.000	0.000
Division Total:	545.500	531.500	523.000	526.500

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POLICE CALLS FOR SERVICE



Public Health

DEPARTMENT OF PUBLIC HEALTH
J. Michael Moser, M.D., M.P.H., Director of Health
Michael G. Smylie, Deputy Director of Health

DESCRIPTION

The Department of Public Health, through the Director of Health and the Health Commission, is responsible for all matters concerning public health and sanitation within the City. The Health Department consists of nine divisions: Administration, Air Quality, Counseling Services, Environmental Health, Data Management, Education, Housing, Laboratory, and Medical and Nursing. The Health Commission has police powers to enforce its health rules and regulations. The Health Commission, composed of five members of the City of Akron appointed by the Mayor and confirmed by City Council, serves as the policy-setting body for the Akron Health Department.

GOALS & OBJECTIVES

- Enhance the department's capacity to protect the people of Akron from communicable disease, terrorism and other emergent public health problems by reviewing and revising communicable disease protocols and initiating pandemic influenza planning.
- Work with community partners to implement the Health Care Access project created under the auspices of the Healthy Connections Network as part of efforts to improve access to health care for 64,000 uninsured Summit County residents. Enrollment of clients in this project is to begin March 1, 2005.
- Protect Akron residents and visitors from disease through maintenance of state-of-the-art control measures against the threat of the West Nile Virus and other mosquito-transmitted diseases utilizing methods and chemicals that minimize risks to the public and environment.
- Develop improved disease prevention and health promotion programs, such as the Akron component of the Summit County Youth Tobacco Prevention Initiative and the collaboration on nutrition programs with the Akron Urban League's Minority Health Grant and the American Heart Association's Minority Outreach Committee.
- Improve existing community housing stock through continuing enforcement of the Environmental Health Housing Code, Rental Registration and Mandatory Inspection Programs.
- Reduce childhood lead poisoning in Akron through the continuing efforts of the department's Childhood Lead Poisoning Prevention program. Reestablish HUD funding of the department's Lead Based Paint Hazard Control Program.

- Expand the Health Department's laboratory services and clientele, and continue cooperative efforts with the Ohio Department of Health.
- Work with the State Office of Vital Records to prepare and implement the new Birth and Death records format. The system test is tentatively scheduled for July, 2005.

SERVICE LEVELS

In 2004, the Akron Health Department participated in a successful application for federal funding for an Akron/Summit County health care access project. The department worked with partners to pursue additional local private funds in support of the project.

The Safety Net Dental Clinic continued operations through the end of the year, when clinic hours were suspended. The clinic recorded 774 patient visits in 2004. The Health Department continues to seek additional grants and is cooperating with local agencies in a partnership effort to obtain federal funding.

The Environmental Health Division staff applied 155 larvacidal treatments and fogged 1,684 miles of roadway. Summit County hospitals reported no positive West Nile Virus cases in 2004.

To improve existing community housing stock through continuing enforcement of the Environmental Health Housing Code, Rental Registration, and Mandatory Inspection programs, the Complaint Referral Program staff inspected 1,306 units, logged 7,436 reinspections, and brought 1,464 into compliance in response to citizens complaints. In the University Park area, an additional 256 inspections and 1,352 reinspections were conducted; 360 units were brought into compliance and 175 vacant open structures were secured.

The Lead Hazard Control Program completed lead reduction rehabilitation in 45 Akron homes. The Childhood Lead Poisoning Prevention Program completed 184 investigations and brought 151 homes into compliance. Of the 5,588 children who were tested for lead poisoning, 459 had elevated blood-lead levels.

In 2004, the Akron Health Department Laboratory completed a planned facility renovation and equipment upgrade. Renovations were completed as part of a 2003 Capital Investment Project. The Ohio Department of Health contributed \$50,000 in equipment. The facility meets the standards for Level A laboratories.

Over 220 individuals registered for smoking cessation classes, with a quit rate (at 60 days+) of 27.7%, far exceeding the standard.

HEALTH

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
ADMINISTRATION	2,667,113	3,513,299	3,564,113	3,164,630
AIR QUALITY	1,270,226	1,428,936	1,358,347	1,819,990
COUNSELING SERVICES	1,307,840	1,256,842	1,426,928	1,281,190
ENVIRONMENTAL HEALTH	1,855,397	2,067,216	1,657,278	1,546,980
HEALTH DATA MANAGEMENT	954,238	1,052,901	876,591	873,090
HEALTH PROMOTION	434,965	470,919	426,734	328,800
HOUSING	2,789,913	2,989,395	2,672,794	1,847,920
LABORATORY	329,862	339,904	342,541	333,130
MEDICAL AND NURSING	4,532,415	4,894,439	4,592,348	4,425,020
Total for Department:	16,141,969	18,013,851	16,917,674	15,620,750

HEALTH

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	7,531,133	7,841,857	7,928,856	7,909,640
Fringe Benefits	2,623,534	2,890,735	2,889,752	2,762,810
Total: Personal Services	10,154,667	10,732,592	10,818,608	10,672,450
Other				
Direct Expenditures	3,892,480	5,038,831	4,431,308	3,041,350
Utilities	70,880	87,490	77,373	67,580
Insurance	84,878	168,383	157,145	163,540
Rentals and Leases	222,010	266,379	276,454	356,730
GAAP Accounts	0	0	0	400,000
Interfund Charges	1,717,054	1,647,056	1,155,093	919,100
Total: Other	5,987,302	7,208,139	6,097,373	4,948,300
Capital Outlay				
Capital Outlay	0	73,120	1,693	0
Total: Capital Outlay	0	73,120	1,693	0
Total for Department:	16,141,969	18,013,851	16,917,674	15,620,750

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	6,242,540	1,221,860		7,464,400
Special Revenue Fund	4,429,910	3,726,440		8,156,350
Total for Department:	10,672,450	4,948,300		15,620,750

HEALTH

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	7,064,998	7,418,158	7,152,395	7,464,400
Special Revenue Fund	9,076,971	10,595,693	9,765,279	8,156,350
Total for Department:	16,141,969	18,013,851	16,917,674	15,620,750

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	100.750	98.250	94.650	99.050
Special Revenue Fund	76.750	79.250	71.350	70.450
Total for Department:	177.500	177.500	166.000	169.500

ADMINISTRATION DIVISION
J. Michael Moser, M.D., M.P.H.

DESCRIPTION

The Administration Division provides administrative support, grant program administration and budget direction to all divisions of the Akron Health Department. The division also provides administrative support to the Akron Health Commission.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC HEALTH:				
<i>Administration:</i>				
Accounts Analyst	1.50	1.75	1.75	1.75
Clinic Assistant	1.25	1.25	0.50	0.50
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Disease Control Officer	1.00	1.00	1.00	1.00
Epidemiologist	1.00	1.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	1.00	1.50	3.25	3.25
Health Services Grants Coordinator	1.00	1.00	1.00	1.00
Medical Officer	2.00	2.00	3.00	3.00
Nutritionist	1.00	1.00	1.00	1.00
Sanitarian	1.00	0.50	0.00	0.00
Secretary	3.88	3.88	4.63	4.62
Total Administration	17.63	17.88	19.13	19.12

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	879,939	912,860	1,057,476	1,121,790
Fringe Benefits	360,438	419,131	313,926	347,990
Total: Personal Services	1,240,377	1,331,991	1,371,402	1,469,780
Other				
Direct Expenditures	1,114,518	1,587,160	1,836,603	1,435,050
Utilities	8,015	19,981	15,664	10,350
Insurance	74,359	150,997	129,369	137,320
Rentals and Leases	14,072	42,070	7,691	16,880
Interfund Charges	215,772	374,719	203,384	95,250
Total: Other	1,426,736	2,174,927	2,192,711	1,694,850
Capital Outlay				
Capital Outlay	0	6,381	0	0
Total: Capital Outlay	0	6,381	0	0
Division Total:	2,667,113	3,513,299	3,564,113	3,164,630

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,369,792	1,559,292	1,302,600	1,319,690
Special Revenue Fund	1,297,321	1,954,007	2,261,513	1,844,940
Division Total:	2,667,113	3,513,299	3,564,113	3,164,630

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	13.125	13.125	13.125	13.120
Special Revenue Fund	4.500	4.750	6.000	6.000
Division Total:	17.625	17.875	19.125	19.120

AIR QUALITY DIVISION

Lynn M. Malcolm, Administrator

DESCRIPTION

The Air Quality Division is the delegate agency of the Ohio Environmental Protection Agency, serving all of Summit, Portage and Medina counties. The division operates an ambient air-monitoring network, enforces state and local air pollution regulations, investigates complaints of air pollution problems, enforces asbestos regulations, issues open burning permits and provides community education.

STAFFING

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

	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
By Department:				
PUBLIC HEALTH:				
<i>Air Quality Management:</i>				
Accounts Analyst	0.50	0.50	0.50	0.50
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	1.00	1.00	1.00	1.00
Lab Analyst	2.00	2.00	2.00	2.00
Sanitarian	4.00	4.00	4.00	4.00
Secretary	2.00	2.00	2.00	2.00
Total Air Quality Management	17.50	17.50	17.50	17.50

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	772,829	811,394	813,892	866,670
Fringe Benefits	237,104	263,031	276,458	291,870
Total: Personal Services	1,009,933	1,074,425	1,090,350	1,158,540
Other				
Direct Expenditures	127,747	199,566	83,814	128,600
Utilities	14,488	14,683	14,117	15,150
Insurance	3,810	3,572	3,647	4,200
Rentals and Leases	56,980	62,160	62,160	72,520
Interfund Charges	57,268	62,531	104,259	440,980
Total: Other	260,293	342,512	267,997	661,450
Capital Outlay				
Capital Outlay	0	11,999	0	0
Total: Capital Outlay	0	11,999	0	0
Division Total:	1,270,226	1,428,936	1,358,347	1,819,990

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	1,270,226	1,428,936	1,358,347	1,819,990
Division Total:	1,270,226	1,428,936	1,358,347	1,819,990

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Special Revenue Fund	17.500	17.500	17.500	17.500
Division Total:	17.500	17.500	17.500	17.500

COUNSELING DIVISION
Ronald J. Zumpano, Manager

DESCRIPTION

The Counseling Division provides numerous prevention and education programs offered by State Certified Prevention Specialists including Drug Free Universe, Teen Institute Program, Tobacco Education Program, Adult Alcohol and Drug Education Program and Adolescent Insight Group. The division offers numerous counseling services, for adolescents and adults, by State Certified Alcohol and Drug Counselors and also conducts the City of Akron Employee Assistance Program to help employees and their dependents with a wide range of personal problems.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC HEALTH:				
<i>Counseling Services:</i>				
Alcoholic/Drug Prevention Specialist	3.00	3.00	3.00	3.00
Alcoholism Counselor	10.00	10.00	9.00	9.00
Alcoholism Program Manager	1.00	1.00	1.00	1.00
Clinic Assistant	1.00	1.00	1.00	1.00
Employee Assistance Program Coordinator	1.00	1.00	1.00	1.00
Public Health Psychologist	1.00	1.00	1.00	1.00
Secretary	3.00	3.00	3.00	3.00
Total Counseling Services	20.00	20.00	19.00	19.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	835,669	880,227	928,674	909,410
Fringe Benefits	282,582	294,391	314,518	316,790
Total: Personal Services	1,118,251	1,174,618	1,243,192	1,226,200
Other				
Direct Expenditures	21,172	24,444	30,163	15,150
Utilities	2,725	2,585	1,963	0
Insurance	381	397	1,216	1,260
Rentals and Leases	9,714	0	12,142	0
Interfund Charges	155,597	54,798	138,252	38,580
Total: Other	189,589	82,224	183,736	54,990
Division Total:	1,307,840	1,256,842	1,426,928	1,281,190

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	319,202	341,767	358,287	363,290
Special Revenue Fund	988,638	915,075	1,068,641	917,900
Division Total:	1,307,840	1,256,842	1,426,928	1,281,190

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	4.000	4.000	4.000	4.000
Special Revenue Fund	16.000	16.000	15.000	15.000
Division Total:	20.000	20.000	19.000	19.000

ENVIRONMENTAL DIVISION

Jim Kuder, Acting Manager

DESCRIPTION

The Environmental Division inspects food service operations in the City of Akron, responds to nuisance/rodent complaints and maintains and expands the computerized Right-to-Know (chemical storage) database. The division also conducts the City-wide mosquito-spraying program, eliminates litter and unsanitary conditions through a special private property cleanup program, inspects swimming pools and spas for compliance with State of Ohio regulations, performs public and private school inspections and enforces the Akron Clean Indoor Air Ordinance.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC HEALTH:				
<i>Environmental Health:</i>				
Environmental Health Administrator	1.00	1.00	0.00	1.00
Environmental Services Aide	1.00	1.00	0.00	1.00
Sanitarian	14.00	13.50	14.00	14.00
Sanitarian Supervisor	3.00	3.00	3.00	3.00
Secretary	3.00	3.00	3.00	3.00
Total Environmental Health	22.00	21.50	20.00	22.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	916,158	961,727	931,765	946,670
Fringe Benefits	323,192	425,595	400,313	338,280
Total: Personal Services	1,239,350	1,387,322	1,332,078	1,284,950
Other				
Direct Expenditures	192,486	227,255	214,253	175,300
Utilities	2,369	2,813	3,122	2,500
Insurance	1,524	1,985	7,699	7,560
GAAP Accounts	0	0	0	30,000
Interfund Charges	419,668	447,841	100,126	46,670
Total: Other	616,047	679,894	325,200	262,030
Division Total:	1,855,397	2,067,216	1,657,278	1,546,980

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,227,775	1,387,843	1,401,892	1,327,220
Special Revenue Fund	627,622	679,373	255,386	219,760
Division Total:	1,855,397	2,067,216	1,657,278	1,546,980

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	19.750	19.250	18.750	20.750
Special Revenue Fund	2.250	2.250	1.250	1.250
Division Total:	22.000	21.500	20.000	22.000

HEALTH DATA MANAGEMENT DIVISION

Neal M. Casey, Manager

DESCRIPTION

The Data Management Division maintains all birth and death records for the City of Akron. The division also issues certified copies of birth and death certificates to the public and maintains a database of community statistics on births, deaths, disease, etc., which is released regularly as the "Community Diagnosis."

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<u>PUBLIC HEALTH:</u>				
<i>Health Data Management:</i>				
Biostatistician	1.00	1.00	1.00	1.00
Computer Programmer Analyst	1.00	1.00	0.75	0.75
Data Entry Operator	1.00	1.00	1.00	1.00
Secretary	4.00	4.00	4.00	4.00
Vital Statistics Supervisor	0.00	1.00	1.00	1.00
Total Health Data Management	7.00	8.00	7.75	7.75

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	250,127	290,475	288,520	276,380
Fringe Benefits	102,069	102,779	118,796	111,940
Total: Personal Services	352,196	393,254	407,316	388,320
Other				
Direct Expenditures	169,343	190,386	360,155	11,500
Utilities	7,927	9,348	11,869	11,900
Rentals and Leases	83,785	78,540	76,335	76,000
GAAP Accounts	0	0	0	370,000
Interfund Charges	340,987	381,373	20,916	15,370
Total: Other	602,042	659,647	469,275	484,770
Division Total:	954,238	1,052,901	876,591	873,090

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	498,182	518,851	533,523	873,090
Special Revenue Fund	456,056	534,050	343,068	0
Division Total:	954,238	1,052,901	876,591	873,090

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	7.000	8.000	7.750	7.750
Division Total:	7.000	8.000	7.750	7.750

HEALTH PROMOTION DIVISION

Tom Quade, Manager

DESCRIPTION

The Health Promotion Division provides a variety of health education programs and information to schools, the community, and City employees including lead poisoning prevention, prenatal and maternal/child health, environmental health and AIDS/HIV education. The division works with other divisions, community agencies and school districts to make knowledgeable decisions about health and inform the public about current health issues. The Health Promotion Division also runs a breast and cervical cancer project (entitled "The Pink Ribbon Project") and a tobacco compliance project.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<u>PUBLIC HEALTH:</u>				
<i>Health Promotion:</i>				
Clinic Assistant	1.00	1.00	0.00	0.00
Health Education Specialist	3.00	4.00	2.50	2.50
Public Health Educator	1.00	0.00	0.00	0.00
Health Promotion Manager	0.00	0.00	1.00	1.00
Secretary	1.62	1.62	0.62	0.63
Total Health Promotion	6.62	6.62	4.12	4.13

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, 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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	289,639	305,173	262,283	224,520
Fringe Benefits	91,639	104,732	90,241	73,850
Total: Personal Services	381,278	409,905	352,524	298,370
Other				
Direct Expenditures	16,131	33,928	15,779	22,450
Utilities	200	216	104	200
Interfund Charges	37,356	26,870	58,327	7,780
Total: Other	53,687	61,014	74,210	30,430
Division Total:	434,965	470,919	426,734	328,800

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	246,450	223,951	209,280	252,020
Special Revenue Fund	188,515	246,968	217,454	76,780
Division Total:	434,965	470,919	426,734	328,800

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	3.625	2.625	3.625	3.630
Special Revenue Fund	3.000	4.000	0.500	0.500
Division Total:	6.625	6.625	4.125	4.130

HOUSING DIVISION

Duane Groeger, Housing Administrator

DESCRIPTION

The Housing Division inspects housing for compliance with the City of Akron's Environmental Health and Housing Code. The division responds to complaints about dilapidated structures and works with the Housing Appeals Board to raze or repair these unsafe, unsanitary structures in the City of Akron. The division also conducts the lead poisoning prevention program. The Rental Registration and Mandated Programs are also part of the Housing Division.

STAFFING

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

	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
By Department:				
PUBLIC HEALTH:				
<i>Housing:</i>				
Accounts Analyst	0.50	0.50	0.50	0.50
Clinic Assistant	0.50	0.50	0.50	0.50
Computer Programmer	1.00	1.00	0.25	0.25
Environmental Services Aide	1.00	2.00	1.00	1.00
Health Education Specialist	0.50	1.50	1.25	1.25
Housing Administrator	0.00	0.00	1.00	1.00
Public Health Nurse	0.50	0.50	0.50	0.50
Sanitarian	12.00	11.00	10.00	10.00
Sanitarian Supervisor	5.00	5.00	4.00	4.00
Secretary	6.50	6.50	4.50	4.50
Semi-Skilled Laborer	0.50	0.50	0.00	0.50
Total Housing	28.00	29.00	23.50	24.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,135,670	1,111,661	1,138,460	1,019,980
Fringe Benefits	412,830	395,099	479,095	378,590
Total: Personal Services	1,548,500	1,506,760	1,617,555	1,398,570
Other				
Direct Expenditures	1,093,650	1,327,015	766,465	289,200
Utilities	9,534	10,285	8,865	8,520
Insurance	1,524	7,229	8,173	5,880
Rentals and Leases	8,360	9,120	9,120	10,640
Interfund Charges	128,345	128,986	262,616	135,110
Total: Other	1,241,413	1,482,635	1,055,239	449,350
Division Total:	2,789,913	2,989,395	2,672,794	1,847,920

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,039,210	923,985	982,979	913,080
Special Revenue Fund	1,750,703	2,065,410	1,689,815	934,840
Division Total:	2,789,913	2,989,395	2,672,794	1,847,920

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	15.850	15.850	13.500	14.900
Special Revenue Fund	12.150	13.150	10.000	9.100
Division Total:	28.000	29.000	23.500	24.000

LABORATORY DIVISION

Sam Halasa, Manager

DESCRIPTION

The Laboratory Division provides laboratory services and consultation as needed by the various divisions, health-related agencies and industries with health-related problems to supplement or confirm clinical or environmental observations.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<u>PUBLIC HEALTH:</u>				
<i>Laboratory:</i>				
Microbiologist	3.00	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

HEALTH

DIVISION: LABORATORY

Provide laboratory services and consultation as needed by the various divisions, health-related agencies and industries with health-related problems to supplement or confirm clinical or environmental observations.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	206,022	217,049	231,962	231,790
Fringe Benefits	66,819	73,725	79,248	81,780
Total: Personal Services	272,841	290,774	311,210	313,570
Other				
Direct Expenditures	41,078	35,772	25,306	16,000
Rentals and Leases	783	199	0	0
Interfund Charges	15,160	13,159	6,025	3,560
Total: Other	57,021	49,130	31,331	19,560
Division Total:	329,862	339,904	342,541	333,130

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	329,862	339,904	342,541	333,130
Division Total:	329,862	339,904	342,541	333,130

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	5.000	5.000	5.000	5.000
Division Total:	5.000	5.000	5.000	5.000

MEDICAL AND NURSING DIVISION

Christine Johnson, R.N.

DESCRIPTION

The Medical and Nursing Division operates 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. The division conducts HIV antibody testing and AIDS counseling, and provides services for children with medical handicaps. The Medical and Nursing Division also provides childhood lead screening and immunizations.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC HEALTH:				
<i>Medical & Nursing:</i>				
Account Clerk	2.00	1.00	1.00	1.00
Accounts Analyst	0.50	0.25	0.25	0.25
Clinic Assistant	6.25	6.25	7.00	7.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Health Education Specialist	1.50	1.00	0.00	1.00
Intake Clerk	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Public Health Nurse	19.50	20.50	21.50	21.50
Public Health Nurse Practitioner	1.00	1.00	1.00	1.00
Public Health Nursing Manager	1.00	0.00	1.00	1.00
Public Health Nursing Supervisor	3.00	3.00	2.00	2.00
Public Health Nutritionist	6.00	6.00	6.00	6.00
Secretary	8.00	8.00	6.25	6.25
W.I.C. Program Coordinator	1.00	1.00	1.00	1.00
X-Ray Technologist	1.00	1.00	0.00	0.00
Total Medical & Nursing	53.75	52.00	50.00	51.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	2,245,080	2,351,291	2,275,824	2,312,430
Fringe Benefits	746,861	812,252	817,157	821,720
Total: Personal Services	2,991,941	3,163,543	3,092,981	3,134,150
Other				
Direct Expenditures	1,116,355	1,413,305	1,098,770	948,100
Utilities	25,622	27,579	21,669	18,960
Insurance	3,280	4,203	7,041	7,320
Rentals and Leases	48,316	74,290	109,006	180,690
Interfund Charges	346,901	156,779	261,188	135,800
Total: Other	1,540,474	1,676,156	1,497,674	1,290,870
Capital Outlay				
Capital Outlay	0	54,740	1,693	0
Total: Capital Outlay	0	54,740	1,693	0
Division Total:	4,532,415	4,894,439	4,592,348	4,425,020

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	2,034,525	2,122,565	2,021,293	2,082,880
Special Revenue Fund	2,497,890	2,771,874	2,571,055	2,342,140
Division Total:	4,532,415	4,894,439	4,592,348	4,425,020

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	32.400	30.400	28.900	29.900
Special Revenue Fund	21.350	21.600	21.100	21.100
Division Total:	53.750	52.000	50.000	51.000

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Public Safety

DEPARTMENT OF PUBLIC SAFETY

Donald L. Plusquellic, Director

DESCRIPTION

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

BUDGET COMMENTS

The 2004 Operating Budget provides funding for the staffing of 97 full-time positions for the divisions of the Department of Public Safety. This staffing level reflects a decrease of one position in the Traffic Engineering Division over the prior year's operating budget. The 2004 Operating Budget also provides adequate funding for the operations of the various divisions within the Department of Public Safety. These funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

SAFETY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
BUILDING INSPECTION	1,634,462	1,550,912	1,594,994	1,622,000
COMMUNICATIONS	2,117,165	1,819,274	1,867,302	1,873,440
CORRECTIONS	8,476,065	8,785,922	9,418,412	9,050,000
DISASTER SERVICES	1,738	570	513	35,000
POLICE/FIRE COMMUNICATIONS	3,958,192	4,119,045	4,255,461	4,186,730
TRAFFIC ENGINEERING	2,783,000	2,664,877	2,649,922	2,594,480
WEIGHTS AND MEASURES	233,786	248,530	253,578	262,300
PUBLIC SAFETY - NON OPERATING	0	0	0	100,000
Total for Department:	19,204,408	19,189,130	20,040,182	19,723,950

SAFETY

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	6,049,740	6,142,455	6,313,313	6,430,440
Fringe Benefits	2,184,679	2,194,375	2,447,295	2,326,430
Total: Personal Services	8,234,419	8,336,830	8,760,608	8,756,870
Other				
Direct Expenditures	9,488,565	9,745,845	10,321,273	10,023,680
Utilities	455,409	415,856	412,001	432,090
Debt Service	7,408	7,369	7,638	7,630
Insurance	29,907	37,279	36,830	30,200
State/County Charges	0	570	238	1,140
Rentals and Leases	0	0	32,000	30,000
Interfund Charges	855,619	611,078	393,959	342,140
Total: Other	10,836,908	10,817,997	11,203,939	10,866,880
Capital Outlay				
Capital Outlay	133,081	34,303	75,635	100,200
Total: Capital Outlay	133,081	34,303	75,635	100,200
Total for Department:	19,204,408	19,189,130	20,040,182	19,723,950

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	7,888,070	10,076,650	200	17,964,920
Special Revenue Fund	868,800	290,230	100,000	1,259,030
Internal Service Fund		500,000		500,000
Total for Department:	8,756,870	10,866,880	100,200	19,723,950

SAFETY

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	17,273,767	17,541,390	18,299,329	17,964,920
Special Revenue Fund	1,222,233	1,176,144	1,321,307	1,259,030
Capital Projects Fund	0	2,411	0	0
Internal Service Fund	705,284	469,185	419,546	500,000
Trust and Agency Fund	3,124	0	0	0
Total for Department:	19,204,408	19,189,130	20,040,182	19,723,950

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	133.000	130.000	124.000	141.000
Special Revenue Fund	14.000	14.000	13.000	14.000
Total for Department:	147.000	144.000	137.000	155.000

BUILDING INSPECTION

Gregory S. Burgoon, Superintendent

DESCRIPTION

The Building Inspection Division is responsible for inspecting and ensuring that construction on all new buildings and alterations to existing facilities are done in compliance with the City's building codes. Building Inspection issues licenses and permits for building, plumbing, electrical, and heating improvements.

GOALS & OBJECTIVES

- Complete inspections within three business days of the requests.
- Meet with the Akron Architectural Group Design Consortium to facilitate reviews of Akron Learning Centers.
- Implement a state-of-the-art Permit and Inspection management system that shares a common database with other departments Citywide and utilizes the internet for customer communications.

SERVICE LEVELS

The Building Inspection Division performs approximately 20,000 inspections annually and issues approximately 13,000 permits annually, accounting for annual revenues of approximately \$1 million.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SAFETY:				
<i>Building Inspection:</i>				
Building Chief Inspector	1.00	1.00	1.00	1.00
Building Inspection Superintendent	1.00	1.00	1.00	1.00
Building Inspector	5.00	5.00	5.00	5.00
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	4.00	4.00	4.00
Mechanical Chief Inspector	1.00	1.00	1.00	1.00
Mechanical Inspector	0.00	1.00	2.00	2.00
Permit Clerk	2.00	2.00	2.00	2.00
Plans Examiner	1.00	1.00	1.00	1.00
Plumbing Chief Inspector	1.00	0.00	0.00	0.00
Plumbing Inspector	1.00	1.00	1.00	1.00
Total Building Inspection	21.00	21.00	22.00	22.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,083,006	1,043,469	1,107,160	1,139,100
Fringe Benefits	378,488	357,987	355,271	374,200
Total: Personal Services	1,461,494	1,401,456	1,462,431	1,513,300
Other				
Direct Expenditures	62,468	47,897	45,595	34,000
Utilities	3,148	2,596	4,938	3,500
Insurance	7,238	7,145	7,294	7,560
Interfund Charges	100,114	91,818	74,736	63,640
Total: Other	172,968	149,456	132,563	108,700
Division Total:	1,634,462	1,550,912	1,594,994	1,622,000

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,631,338	1,550,912	1,594,994	1,622,000
Trust and Agency Fund	3,124	0	0	0
Division Total:	1,634,462	1,550,912	1,594,994	1,622,000

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	21.000	21.000	22.000	22.000
Division Total:	21.000	21.000	22.000	22.000

COMMUNICATIONS

Kevin Read, Communications Manager

DESCRIPTION

The Communications Division is responsible for the acquisition, installation, maintenance, and repair of equipment to support the communication needs of City departments. Those needs are focused on, but not limited to, telephone, radio, 911, closed circuit televisions, paging, mobile data computers, automatic vehicle locators, mobile bar code readers, and data networking communications. The division maintains an outside cable plant consisting of nearly 400 sheath miles and more than 6,100 wire miles of underground and aerial wires and telephone cables along with thousands of feet of fiber optic cables and hundreds of thousands of feet of wires in City buildings connecting all computers and telephones to the City's main frame and municipal telephone system. The division provides installation and maintenance service for the municipal fire alarm system; a network of nearly 200 fire alarm boxes located on city streets and within buildings to provide a direct communication path to the Akron Fire Department. The Communications Division also provides design, installation and maintenance services for security alarms in various City-owned buildings to protect against fire, intrusion, and the personal safety of City employees.

GOALS & OBJECTIVES

- Continue to pursue cost-cutting efforts to reduce overall telecommunications costs.
- Provide timely and efficient installation, maintenance, and repair services for all radio, telecommunications, video surveillance systems, voice processing and local area networks for all City divisions.
- Strive to maintain maximum accessibility to all the telecommunications systems and networks through an aggressive preventive maintenance program.
- Complete fiber connections between the Municipal Building and the Triplet Service Center.
- Assist in the upgrade and programming of the new Regional Radio System.
- Continue to expand the Regional Radio System to other entities throughout Summit County.
- Expand the Mobile Data/Automatic Vehicle Location system to accommodate additional entities.

SERVICE LEVELS

The CSR/311 Center came on line in November, 2004. All telecommunications systems have functioned properly and as expected upon installation. Telephone lines were installed to accommodate 911 calls in the event the 911 Center should need to relocate due to an emergency situation. Five radios have been installed in the CSR/311 Center for day-to-day Public Service use and for backup Police/Fire Dispatch.

Telecommunications and radio systems have experienced minimal unscheduled down time in 2004. Three City-owned high-speed data circuits were installed for an annual savings of \$15,000.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SAFETY:				
<i>Communications:</i>				
Communications Manager	0.00	0.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Communications Technician	7.00	7.00	5.00	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
Total Communications	19.00	19.00	18.00	20.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	739,289	755,346	767,264	802,490
Fringe Benefits	375,902	295,610	345,408	297,490
Total: Personal Services	1,115,191	1,050,956	1,112,672	1,099,980
Other				
Direct Expenditures	444,244	347,950	396,109	476,710
Utilities	181,524	171,061	179,675	199,390
Debt Service	7,408	7,369	7,638	7,630
Insurance	5,714	11,140	11,297	11,580
State/County Charges	0	570	238	1,140
Rentals and Leases	0	0	32,000	30,000
Interfund Charges	348,877	217,067	52,038	46,810
Total: Other	987,767	755,157	678,995	773,260
Capital Outlay				
Capital Outlay	14,207	13,161	75,635	200
Total: Capital Outlay	14,207	13,161	75,635	200
Division Total:	2,117,165	1,819,274	1,867,302	1,873,440

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,411,881	1,350,089	1,372,121	1,373,440
Special Revenue Fund	0	0	75,635	0
Internal Service Fund	705,284	469,185	419,546	500,000
Division Total:	2,117,165	1,819,274	1,867,302	1,873,440

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	19.000	19.000	18.000	20.000
Division Total:	19.000	19.000	18.000	20.000

CORRECTIONS

George A. Romanoski, Deputy Mayor for Public Safety

DESCRIPTION

In 1994, the City entered into a contract with Summit County to provide for the detention of persons arrested in Akron on misdemeanor charges. The City also contracts with the Oriana House and Interval Brotherhood Home, both of which are non-profit organizations that provide drug and alcohol rehabilitation and confinement. In addition, the Oriana House provides home-incarceration and day-reporting programs for non-violent misdemeanant offenders along with case management services such as the Family Violence Court. The attached budget represents the annual appropriation for these expenditures.

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Other				
Direct Expenditures	8,476,065	8,785,922	9,418,412	9,050,000
Total: Other	8,476,065	8,785,922	9,418,412	9,050,000
Division Total:	8,476,065	8,785,922	9,418,412	9,050,000

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	8,476,065	8,785,922	9,418,412	9,050,000
Division Total:	8,476,065	8,785,922	9,418,412	9,050,000

DISASTER SERVICES

George A. Romanoski, Deputy Mayor for Public Safety

DESCRIPTION

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

SAFETY

DIVISION: DISASTER SERVICES

This Division was created to provide funding for services in the unlikely event that some form of natural or other disaster was to occur within the City. The attached budget represents the annual appropriation for these expenditures.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Other				
Direct Expenditures	996	0	0	30,000
Utilities	0	435	0	0
Interfund Charges	742	135	513	5,000
Total: Other	1,738	570	513	35,000
Division Total:	1,738	570	513	35,000

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,738	570	513	35,000
Division Total:	1,738	570	513	35,000

POLICE/FIRE COMMUNICATIONS
John Rosneck, Fire Deputy Chief

DESCRIPTION

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

GOALS & OBJECTIVES

- Establish procedures and train personnel in utilizing the 311 Center as a backup 911 Center.
- Replace the equipment that records 911 calls and police, fire and EMS radio transmissions. This would replace equipment purchased in 1995.
- Support the City's and County's efforts in establishing the digital countywide radio system.
- Replace or modify the Uninterruptible Power Supply for the 911 Center.

SERVICE LEVELS

During 2004, legislation supporting wireless call information was passed and the 311 Center opened.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SAFETY:				
<i>Police-Fire Communications Center:</i>				
Computer Programmer Analyst	2.00	2.00	2.00	2.00
Fire Deputy Chief	1.00	1.00	1.00	1.00
Safety Communication Supervisor	7.00	7.00	6.00	6.00
Safety Communication Technician	56.00	56.00	51.00	52.00
Safety Communication Trainee	1.00	1.00	0.00	14.00
Secretary	2.00	1.00	2.00	2.00
Total Police-Fire Communications Center	69.00	68.00	62.00	77.00

SAFETY

DIVISION: POLICE/FIRE COMMUNICATIONS

Provide emergency call dispatch services for the Police and Fire Departments.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	2,623,624	2,697,877	2,838,692	2,846,600
Fringe Benefits	908,789	971,031	1,058,020	1,075,430
Total: Personal Services	3,532,413	3,668,908	3,896,712	3,922,030
Other				
Direct Expenditures	214,203	326,634	259,926	202,650
Utilities	15,522	15,841	14,485	16,300
Insurance	1,198	1,385	1,400	1,420
Interfund Charges	124,219	106,277	82,938	44,330
Total: Other	355,142	450,137	358,749	264,700
Capital Outlay				
Capital Outlay	70,637	0	0	0
Total: Capital Outlay	70,637	0	0	0
Division Total:	3,958,192	4,119,045	4,255,461	4,186,730

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	3,958,192	4,116,634	4,255,461	4,186,730
Capital Projects Fund	0	2,411	0	0
Division Total:	3,958,192	4,119,045	4,255,461	4,186,730

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	69.000	68.000	62.000	77.000
Division Total:	69.000	68.000	62.000	77.000

TRAFFIC ENGINEERING

David Gasper, Traffic Engineer

DESCRIPTION

The Traffic Engineering Division is responsible for the safe and efficient movement of vehicles and pedestrians on the City of Akron's transportation system as well as assisting in the planning of additions or upgrades to that system. The division is also responsible for maintenance of the transportation system including bulb and sign replacements, painting, and accident repairs. Traffic Engineering also oversees the City's parking meter operations including revenue collections, ticket writing, and meter repair and/or replacement.

GOALS & OBJECTIVES

- Install one or two new traffic signal intersections if warrants are met.
- Install three or four flasher intersections or warning flashers at safety-sensitive locations including school zones.
- Execute 10 to 20 safety upgrade projects.
- Renovate 75 to 80 intersections by upgrading traffic signal controllers and/or repaint signal heads in order to enhance Akron's traffic control system.
- Install 300 new electronic parking meters and provide additional ticketing in the Central Business District.

SERVICE LEVELS

During 2004 the Traffic Engineering Division installed two new signal installations. The division also manufactured 3,250 signs. During the year, crews striped over 300 miles of City streets and 27 miles of freeway. The parking meter section collected over \$336,000 in coins and wrote nearly 14,000 parking tickets. The division also installed special signs and striping for the Air Show, Akron Arts Expo, All-American Soap Box Derby, NEC Invitational, and the Akron Road Runner Marathon.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SAFETY:				
<i>Traffic Engineering:</i>				
Cable & Line Utilityworker	1.00	0.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00
Drafter	1.00	1.00	1.00	1.00
Electronics Technician	6.00	6.00	5.00	6.00
Parking Meter Foreman	1.00	1.00	1.00	1.00
Parking Meterworker	3.00	2.00	3.00	3.00
Secretary	2.00	2.00	1.00	1.00
Signal Line Foreman	1.00	1.00	0.00	0.00
Signal Lineworker	3.00	3.00	3.00	3.00
Traffic Engineer	1.00	1.00	1.00	1.00
Traffic Engineering Aide	1.00	1.00	1.00	1.00
Traffic Marker	7.00	7.00	7.00	7.00
Traffic Marking Foreman	1.00	1.00	1.00	1.00
Traffic Operations Supervisor	1.00	1.00	1.00	1.00
Traffic Sign Painter	1.00	1.00	1.00	1.00
Traffic Signal Supervisor	1.00	1.00	1.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	1.00
Traffic Technician	1.00	1.00	1.00	1.00
Total Traffic Engineering	34.00	32.00	31.00	32.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,441,834	1,475,242	1,424,593	1,464,440
Fringe Benefits	469,544	512,407	627,435	515,950
Total: Personal Services	1,911,378	1,987,649	2,052,028	1,980,390
Other				
Direct Expenditures	287,577	234,221	198,167	220,570
Utilities	252,701	223,307	209,982	210,300
Insurance	14,606	16,418	15,623	8,380
Interfund Charges	268,501	182,140	174,122	174,840
Total: Other	823,385	656,086	597,894	614,090
Capital Outlay				
Capital Outlay	48,237	21,142	0	0
Total: Capital Outlay	48,237	21,142	0	0
Division Total:	2,783,000	2,664,877	2,649,922	2,594,480

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,560,767	1,488,733	1,404,250	1,435,450
Special Revenue Fund	1,222,233	1,176,144	1,245,672	1,159,030
Division Total:	2,783,000	2,664,877	2,649,922	2,594,480

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	20.000	18.000	18.000	18.000
Special Revenue Fund	14.000	14.000	13.000	14.000
Division Total:	34.000	32.000	31.000	32.000

WEIGHTS AND MEASURES
Ronald J. Miletich, Superintendent

DESCRIPTION

The primary function of the Weights and Measures Division is to see that equity prevails in all commercial transactions involving determination of quantity, the delivery of correct weight, the elimination of fraud and the enforcement of laws relative to weights and measures. Weights and Measures tests gasoline pumps, small scales in grocery stores, scanning devices, prescription balances, dairy measurements, prepackaged goods, and scales for weighing trucks in the City of Akron.

GOALS & OBJECTIVES

- Coordinate a fuel quality testing program with Summit County by March.
- Expand the City of Akron Division of Weights and Measures Website to include a frequently asked questions (FAQ) section by March.
- Randomly test 25% of timing devices to determine if average error warrants further testing. To be completed by October.

SERVICE LEVELS

During 2004, the Weights and Measures Division completed the inspection of all gasoline service stations (1,533 pumps) in the City of Akron and randomly retested 45% of the pumps. In addition, the division tested 737 small scales, 22 truck scales, 10 batching plant scales, and 19 tank truck meters. The division conducted package testing and scanner tests in stores and also did random testing of propane tanks.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SAFETY:				
<i>Weights & Measures:</i>				
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

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	161,987	170,521	175,604	177,810
Fringe Benefits	51,956	57,340	61,161	63,360
Total: Personal Services	213,943	227,861	236,765	241,170
Other				
Direct Expenditures	3,012	3,221	3,064	9,750
Utilities	2,514	2,616	2,921	2,600
Insurance	1,151	1,191	1,216	1,260
Interfund Charges	13,166	13,641	9,612	7,520
Total: Other	19,843	20,669	16,813	21,130
Division Total:	233,786	248,530	253,578	262,300

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	233,786	248,530	253,578	262,300
Division Total:	233,786	248,530	253,578	262,300

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	4.000	4.000	4.000	4.000
Division Total:	4.000	4.000	4.000	4.000

PUBLIC SAFETY NON-OPERATING DIVISION
George A. Romanoski, Deputy Mayor for Public Safety

DESCRIPTION

The Non-Operating Division administers the equipment replacement for the Department of Public Safety, funded through the Capital Investment Program.

SAFETY

DIVISION: PUBLIC SAFETY - NON OPERATING

Equipment replacement for the Department of Public Safety, funded through the Capital Investment Program.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Capital Outlay				
Capital Outlay	0	0	0	100,000
Total: Capital Outlay	0	0	0	100,000
Division Total:	0	0	0	100,000

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	0	0	0	100,000
Division Total:	0	0	0	100,000

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Public Service



DEPARTMENT OF PUBLIC SERVICE
Gerald Holland, Director of Public Service
Lunzy Armstrong, Deputy Director of Public Service
Jeff Fusco, Deputy Director of Public Service
Michael Testa, Operations Research Coordinator

DESCRIPTION

The Department of Public Service is the largest City of Akron department and is staffed with more than 35% of the municipal workforce. The department provides water and sewer utilities, maintains streets, parks, public facilities and the motorized equipment fleet, and picks up waste and recyclable materials. This department also provides all recreational services and performs all engineering activities. In addition, both municipal golf courses and the City-owned airport are part of this department.

BUDGET COMMENTS

The 2005 Operating Budget funds 892 full-time positions and provides adequate resources to operate the various divisions within the department. Funding levels have been established in coordination with the City's overall goal of conservative fiscal responsibility.

SERVICE

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
AIRPORT	1,026,036	1,048,209	822,705	937,720
BUILDING MAINTENANCE	4,403,982	4,305,119	4,679,004	4,491,240
CUSTOMER SERVICE	1,056,054	1,114,002	1,125,012	1,208,080
ENGINEERING BUREAU	9,700,526	9,534,191	9,814,306	9,739,280
ENGINEERING SERVICES	315,007	265,277	289,336	274,440
GOLF COURSE	904,841	1,599,273	1,255,061	1,569,060
HIGHWAY MAINTENANCE	10,245,177	11,699,805	10,016,768	9,700,780
LANDFILL	53,484	6,200	15,178	0
MOTOR EQUIPMENT	6,625,914	7,446,818	7,655,378	7,101,140
OFF-STREET PARKING	4,295,325	4,683,947	4,603,001	4,891,420
OIL AND GAS	252,582	190,628	245,753	217,260
PARKS MAINTENANCE	3,937,233	3,553,430	3,298,148	3,216,190
PLANS AND PERMITS	260,268	317,893	255,861	296,380
PUBLIC WORKS ADMINISTRATION	518,453	576,054	578,736	503,510
RECREATION	4,163,048	4,129,684	4,239,983	4,062,400
RECYCLING	805,767	873,453	862,992	867,160
SANITATION	8,265,201	8,338,336	8,980,875	8,995,770
SERVICE DIRECTOR'S OFFICE	827,949	893,595	879,722	919,690
SEWER	34,628,742	34,711,030	35,609,296	40,421,750
STREET and HIGHWAY LIGHTING	1,725,551	1,593,238	3,295,351	4,148,390
STREET CLEANING	5,670,602	5,103,734	5,428,803	4,329,730
WATER	43,484,025	43,930,055	42,470,810	44,329,500
CUSTOMER SERVICE REQUEST	0	0	375,603	837,020
PUBLIC SERVICE - NON OPERATING	111,858,358	128,286,696	135,408,854	153,592,000
Total for Department:	255,024,125	274,200,667	282,206,536	306,649,910

SERVICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	36,774,992	37,809,593	38,039,276	39,207,970
Fringe Benefits	12,524,030	13,459,369	13,869,511	24,373,980
Total: Personal Services	49,299,022	51,268,962	51,908,787	63,581,950
Other				
Direct Expenditures	48,489,444	51,514,499	51,370,546	63,611,710
Utilities	10,140,300	10,309,747	11,105,523	21,598,250
Debt Service	21,864,911	22,380,402	66,182,001	52,154,180
Insurance	946,451	1,012,661	1,027,583	11,046,600
State/County Charges	762,291	751,382	1,309,054	953,270
Rentals and Leases	4,627,200	4,345,306	4,499,703	10,618,830
Interfund Charges	52,386,166	54,815,087	37,855,721	34,405,120
Total: Other	139,216,763	145,129,084	173,350,131	194,387,960
Capital Outlay				
Capital Outlay	66,508,340	77,802,621	56,947,618	48,680,000
Total: Capital Outlay	66,508,340	77,802,621	56,947,618	48,680,000
Total for Department:	255,024,125	274,200,667	282,206,536	306,649,910

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2005

	Personal Services	Other	Capital Outlay	Total
General Fund	13,143,670	13,342,680		26,486,350
Special Revenue Fund	18,247,970	77,266,210	8,145,000	103,659,180
Capital Projects Fund	340,000	38,660,000	29,220,000	68,220,000
Enterprise Fund	23,752,430	56,526,530	11,165,000	91,443,960
Internal Service Fund	8,097,880	8,592,540	150,000	16,840,420
Total for Department:	63,581,950	194,387,960	48,680,000	306,649,910

SERVICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	24,723,075	25,166,408	25,752,631	26,486,350
Special Revenue Fund	66,925,391	66,743,679	73,181,191	103,659,180
Capital Projects Fund	60,551,585	76,774,005	65,913,988	68,220,000
Enterprise Fund	86,465,859	88,462,146	100,090,482	91,443,960
Internal Service Fund	16,283,000	16,981,009	17,268,244	16,840,420
Trust and Agency Fund	75,215	73,420	0	0
Total for Department:	255,024,125	274,200,667	282,206,536	306,649,910

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	196.500	192.000	201.500	214.500
Special Revenue Fund	130.500	125.000	121.500	124.500
Enterprise Fund	357.000	351.000	343.000	375.000
Internal Service Fund	127.000	124.000	110.000	121.000
Total for Department:	811.000	792.000	776.000	835.000

AIRPORT

Stephen A. Dubetz, Manager

DESCRIPTION

The Airport Division, which falls under the supervision of the City's Public Works Bureau, is responsible for running the day-to-day operations and maintenance of the Akron Fulton International Airport. In addition to the daily maintenance of the runways, field, lights, and buildings, the division is also responsible for collecting rental revenues and tie-down fees. The Airport Division also acts as a liaison among the City, the State Department of Aviation, and the Federal Aviation Administration when filing grant applications and on matters pertaining to airport improvement, development, and safety.

GOALS & OBJECTIVES

- Complete Airport Layout Plan and Master Plan update for FAA review by September 1, 2005.
- Develop a First Response Plan with APD when terror alert levels are raised to orange or red by June 1, 2005.

SERVICE LEVELS

The Airport Division hosted a successful air show in 2004, drawing more than 50,000 visitors.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Airport:</i>				
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
Traffic Marker	1.00	1.00	1.00	1.00
Total Airport	6.00	6.00	6.00	6.00

SERVICE

DIVISION: AIRPORT

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	252,786	261,175	267,752	239,690
Fringe Benefits	78,578	86,672	91,806	159,830
Total: Personal Services	331,364	347,847	359,558	399,520
Other				
Direct Expenditures	47,598	69,532	60,601	144,370
Utilities	13,812	11,597	10,992	12,350
Insurance	19,651	20,568	32,759	32,840
State/County Charges	13,385	0	0	0
Interfund Charges	505,226	405,739	264,139	298,640
Total: Other	599,672	507,436	368,491	488,200
Capital Outlay				
Capital Outlay	95,000	192,926	94,656	50,000
Total: Capital Outlay	95,000	192,926	94,656	50,000
Division Total:	1,026,036	1,048,209	822,705	937,720

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	270,000	260,775	244,288	280,220
Special Revenue Fund	0	161,690	0	0
Capital Projects Fund	182,000	85,000	0	0
Enterprise Fund	574,036	540,744	578,417	657,500
Division Total:	1,026,036	1,048,209	822,705	937,720

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Enterprise Fund	6.000	6.000	6.000	6.000
Division Total:	6.000	6.000	6.000	6.000

BUILDING MAINTENANCE DIVISION
Gary Arman, Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Update all the preventive maintenance work guides to include new facilities and equipment.
- Reorganize the downtown storage and records area.
- Repair park lighting and eliminate unsafe conditions around public pools.

SERVICE LEVELS

In 2004, the Building Maintenance Division completed various improvements and daily maintenance to the City's 3,561,000 sq. ft. of public facilities. The division also prepared 46 playgrounds, 53 tennis courts, 50 basketball courts, and 3 swimming pools for summer-time activities.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Building Maintenance:</i>				
Building Electrician	2.00	2.00	2.00	2.00
Building Maintenance Foreman	1.00	1.00	1.00	1.00
Custodial Foreman	1.00	1.00	1.00	1.00
Custodial Worker	12.00	0.00	0.00	0.00
Custodian	2.00	13.00	13.00	15.00
Facilities & Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Manager	1.00	1.00	1.00	1.00
Heating & Air Conditioning Repairer	2.00	2.00	2.00	2.00
Maintenance Repairer	6.00	5.00	5.00	6.00
Secretary	2.00	2.00	2.00	2.00
Semi-Skilled Laborer	2.00	2.00	2.00	2.00
Watershed Property Maintenance Worker	1.00	1.00	1.00	1.00
Total Building Maintenance	33.00	31.00	31.00	34.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,184,583	1,127,331	1,085,229	1,124,010
Fringe Benefits	490,115	464,080	482,248	454,020
Total: Personal Services	1,674,698	1,591,411	1,567,477	1,578,030
Other				
Direct Expenditures	1,578,287	1,359,121	1,482,143	1,482,480
Utilities	900,563	1,119,337	1,210,605	1,199,570
Insurance	35,928	17,822	18,894	19,100
State/County Charges	65,869	57,522	148,359	171,000
Rentals and Leases	326	71	0	0
Interfund Charges	135,356	159,835	251,526	41,060
Total: Other	2,716,329	2,713,708	3,111,527	2,913,210
Capital Outlay				
Capital Outlay	12,955	0	0	0
Total: Capital Outlay	12,955	0	0	0
Division Total:	4,403,982	4,305,119	4,679,004	4,491,240

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	3,493,068	3,320,458	3,276,576	3,139,920
Special Revenue Fund	910,914	984,661	1,402,428	1,351,320
Division Total:	4,403,982	4,305,119	4,679,004	4,491,240

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	31.500	30.000	29.500	32.500
Special Revenue Fund	1.500	1.000	1.500	1.500
Division Total:	33.000	31.000	31.000	34.000

CUSTOMER SERVICE
John Hoffman, Manager

DESCRIPTION

Since the launch of the Customer Service Request Call Center in 2004, the Customer Service Division focuses mainly on providing the City's animal control services, coordinating special projects, and enforcing and administering nuisance control ordinances such as those pertaining to weed control, graffiti, and junk vehicles.

GOALS & OBJECTIVES

- Offer low-cost spaying and neutering of cats to low-income citizens in partnership with the Summit County Veterinary Medical Society.
- Conduct low-cost micro-chipping of dogs and cats in partnership with the Summit County Veterinary Medical Society.
- Refine and improve customer service response methods and procedures as used by nuisance enforcement.
- Begin a pilot program for a "one-stop shop" named City Central.

SERVICE LEVELS

The Customer Service Division handled 11,000 service-related complaints for junk cars, high weeds and animal control.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Customer Service:</i>				
Animal Control Warden	5.00	4.00	3.00	3.00
Customer Complaint Clerk	4.00	4.00	0.00	4.00
Customer Service Administrator	1.00	1.00	1.00	1.00
Customer Services Coordinator	0.00	1.00	1.00	1.00
Customer Service Inspector	0.00	2.00	2.00	2.00
Customer Service Request Agent	0.00	0.00	4.00	0.00
Messenger	0.00	1.00	0.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Secretary	0.00	1.00	1.00	1.00
Total Customer Service	12.00	16.00	14.00	15.00

SERVICE

DIVISION: CUSTOMER SERVICE

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	504,027	541,485	580,851	599,170
Fringe Benefits	173,856	199,090	232,514	227,710
Total: Personal Services	677,883	740,575	813,365	826,880
Other				
Direct Expenditures	269,164	205,634	203,219	278,630
Utilities	5,021	1,352	2,423	8,890
Insurance	11,041	7,939	8,104	7,980
Interfund Charges	92,945	158,502	97,901	85,700
Total: Other	378,171	373,427	311,647	381,200
Division Total:	1,056,054	1,114,002	1,125,012	1,208,080

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	965,475	976,933	963,852	1,060,610
Special Revenue Fund	90,579	137,069	161,160	147,470
Division Total:	1,056,054	1,114,002	1,125,012	1,208,080

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	12.000	14.000	12.000	13.000
Special Revenue Fund		2.000	2.000	2.000
Division Total:	12.000	16.000	14.000	15.000

CUSTOMER SERVICE REQUEST DIVISION
311/CONTACT CENTER
Dale M. Sroka, Acting Manager

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

GOALS & OBJECTIVES

- Provide a single point of contact for information and municipal services.
- Provide convenient, courteous, knowledgeable service.
- Resolve issues in a single phone call.
- Use feedback to continually refine informational capability and improve customer service.
- Work cooperatively with managers to improve City services.
- Provide management a tool to evaluate performance.
- Identify trends in customer requests.

SERVICE LEVELS

The Customer Service Request Division announced its official opening November 8, 2004. Since that time the Center has processed over 400,000 calls. Most notable was December 23, 2004 when the Center processed 2,977 calls in response to a snow event.

STAFFING

The Customer Service Request Division was established in June, 2004. Below is listed the budgeted full-time permanent staffing levels for that year and 2005:

	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
By Department:				
PUBLIC SERVICE:				
<i>Customer Service Request:</i>				
Council Aide	0.00	0.00	1.00	1.00
Customer Service Request Agent	0.00	0.00	13.00	14.00
Lab Analyst II Wastewater	0.00	0.00	1.00	0.00
Re-Engineering Coordinator	0.00	0.00	0.00	1.00
Total Customer Service	0.00	0.00	15.00	16.00

SERVICE

DIVISION: CUSTOMER SERVICE REQUEST

Operation of 311 call center for non-emergency requests.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	0	0	235,762	515,900
Fringe Benefits	0	0	99,933	227,200
Total: Personal Services	0	0	335,695	743,100
Other				
Direct Expenditures	0	0	6,241	44,000
Utilities	0	0	14,484	30,500
Insurance	0	0	0	500
Interfund Charges	0	0	19,183	18,920
Total: Other	0	0	39,908	93,920
Division Total:	0	0	375,603	837,020

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	0	0	375,603	837,020
Division Total:	0	0	375,603	837,020

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	0.000	0.000	15.000	16.000
Division Total:	0.000	0.000	15.000	16.000

ENGINEERING BUREAU
David Celik, City Engineer

DESCRIPTION

The Akron Engineering Bureau (AEB) is responsible for the design and construction activities related to City streets, sidewalks, sewer and water utilities, bridges, facilities, and properties.

GOALS & OBJECTIVES

- Conduct research to identify training needs of the AEB staff. The areas of interest include: professional development, technical skills and interpersonal skills. Additional training may be identified as a result of development of the pilots in WCO.
- Implement World Class Organization practices as they are approved by the CIT.
- Determine the feasibility of making bid documents available electronically, either on disk or on the Internet. This will make the bidding process more convenient for customers and reduce the effort required by staff to process the bids. The goal includes restructuring procedures and training the staff.

SERVICE LEVELS

In 2004, the Engineering Bureau initiated a Storm Water Task Force with the Public Utilities and Public Works Bureaus. A database and reference manual of flooding complaints was established. The group monitors repetitive complaints and prioritizes problems so that as funding becomes available, problems can be addressed. The bureau also began the construction of the \$15.1 million CSO Rack 40/31 project. This project is the first part of the CSO Long-Term Control Plan. The bureau also completed the remediation and demolition of the former Beech Street power plant along the Ohio Canal towpath. Other significant projects initiated or completed in 2004 include: Middlebury Streetscape, Hickory Street, Ascot Park Ph. II, Hope VI public improvements, South Main Street, Sand Run slope stabilization, Carnegie Street bridge and the High Street Viaduct. The Engineering Bureau was successful in receiving over \$6.5 million in federal transportation funds for seven projects and over \$500,000 in state and federal funds for environmental studies for site remediation.

STAFFING

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

By Funding Sources:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Engineering Bureau:</i>				
Account Clerk	2.00	2.00	2.00	2.00
Applications Programmer	0.00	2.00	1.00	1.00
Architectural Designer	1.00	1.00	1.00	1.00
Cartographer	1.00	1.00	1.00	1.00
City Arborist & Horticulturist	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00
Civil Engineer	15.00	15.00	11.00	13.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Drafter	3.00	1.00	1.00	1.00
Engineering Administrative Services				
Manager	1.00	1.00	1.00	1.00
Engineering Aide	1.00	0.00	0.00	0.00
Engineering Construction Manager	1.00	1.00	1.00	1.00
Engineering Design Manager	1.00	1.00	1.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	4.00	5.00	6.00	6.00
Engineering Technician	34.00	34.00	30.00	32.00
Landscape Technician	1.00	1.00	1.00	1.00
Secretary	4.00	4.00	3.00	3.00
Senior Engineer	2.00	2.00	3.00	3.00
Survey Party Chief	0.00	0.00	1.00	1.00
Survey Projects Supervisor	1.00	1.00	1.00	1.00
Surveyor	1.00	1.00	1.00	1.00
Surveyor Aide/Technician	2.00	2.00	1.00	1.00
Total Engineering Bureau	79.00	79.00	71.00	75.00

SERVICE

DIVISION: ENGINEERING BUREAU

Design and construction activities related to City streets, sidewalks, bridges and facilities, and properties.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	4,087,573	4,179,496	4,233,144	4,218,150
Fringe Benefits	1,218,609	1,302,844	1,319,562	1,341,820
Total: Personal Services	5,306,182	5,482,340	5,552,706	5,559,970
Other				
Direct Expenditures	288,932	129,680	181,494	110,100
Utilities	24,028	17,792	18,425	19,030
Debt Service	20,371	20,267	21,004	20,990
Insurance	13,334	13,496	13,777	13,440
Rentals and Leases	9,582	0	0	0
Interfund Charges	3,963,273	3,865,016	4,011,614	4,015,750
Total: Other	4,319,520	4,046,251	4,246,314	4,179,310
Capital Outlay				
Capital Outlay	74,824	5,600	15,286	0
Total: Capital Outlay	74,824	5,600	15,286	0
Division Total:	9,700,526	9,534,191	9,814,306	9,739,280

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	43,440	0	0	0
Internal Service Fund	9,657,086	9,534,191	9,814,306	9,739,280
Division Total:	9,700,526	9,534,191	9,814,306	9,739,280

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Internal Service Fund	79.000	79.000	71.000	75.000
Division Total:	79.000	79.000	71.000	75.000

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

DESCRIPTION

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

GOALS & OBJECTIVES

- Review drawings from the maintenance perspective when requested by Plans and Permits, Planning, and/or the Bureau of Engineering and issue comments within five business days of receipt.
- Design sump pump icing remedies in order of priority, and arrange to have the work done for as many locations as available funds permit by December 31, 2005.

SERVICE LEVELS

In 2004, the Civil Engineering Section of the Engineering Services Division reviewed and issued comments on 375 sets of drawings. The division also performed 1,630 street opening permit inspections and handled 352 surveying requests from the Public Works Bureau.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Engineering Services:</i>				
Engineering Technician	2.50	2.50	2.50	2.50
Public Works Engineering Services Manager	0.50	0.50	0.50	0.50
Surveyor Aide	0.50	0.50	0.50	0.50
Total Engineering Services	3.50	3.50	3.50	3.50

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	153,284	182,432	190,915	193,440
Fringe Benefits	80,498	53,369	58,404	60,940
Total: Personal Services	233,782	235,801	249,319	254,380
Other				
Direct Expenditures	23,081	10,199	12,845	5,190
Insurance	0	0	0	1,260
Interfund Charges	20,422	19,277	27,172	13,610
Total: Other	43,503	29,476	40,017	20,060
Capital Outlay				
Capital Outlay	37,722	0	0	0
Total: Capital Outlay	37,722	0	0	0
Division Total:	315,007	265,277	289,336	274,440

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	110,689	66,856	67,050	69,860
Special Revenue Fund	204,318	198,421	222,286	204,580
Division Total:	315,007	265,277	289,336	274,440

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	1.000	1.000	1.000	1.000
Special Revenue Fund	2.500	2.500	2.500	2.500
Division Total:	3.500	3.500	3.500	3.500

GOLF COURSE DIVISION
Larry Zimmerman, Superintendent

DESCRIPTION

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

GOALS & OBJECTIVES

- Use joint promotions with Good Park and food service vendor (Edgar's) to increase play at Good Park.
- Increase league play at Mud Run.
- Consult with golf course architect to identify solutions for drainage problems which plague Good Park.

SERVICE LEVELS

In 2004 Good Park hosted many special events including the Good Park Junior Tournament, the Summit County Amateur, and the State High School Sectional Golf Tournament. The Mud Run Golf Course and Training Facility received a national award from Golf Digest Magazine in the Municipal category.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Golf Course:</i>				
Golf Course Maintenance Worker	1.00	2.00	3.00	3.00
Golf Course Manager	0.00	0.00	1.00	1.00
Golf Operations Coordinator	0.00	0.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	0.00	0.00
Golf Course Supervisor	1.00	1.00	0.00	0.00
Greenskeeper	1.00	1.00	1.00	1.00
Total Golf Course	4.00	5.00	6.00	6.00

SERVICE

DIVISION: GOLF COURSE

Operate the J. Edward Goodpark and Mud Run golf courses.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	368,158	552,335	595,426	589,900
Fringe Benefits	93,536	124,323	169,371	175,980
Total: Personal Services	461,694	676,658	764,797	765,880
Other				
Direct Expenditures	173,091	236,309	279,729	292,880
Utilities	48,858	145,151	121,771	130,970
Debt Service	108,881	106,304	0	0
Insurance	2,715	3,524	4,277	5,080
Rentals and Leases	52,356	56,141	65,828	62,000
Interfund Charges	49,036	366,976	18,659	312,250
Total: Other	434,937	914,405	490,264	803,180
Capital Outlay				
Capital Outlay	8,210	8,210	0	0
Total: Capital Outlay	8,210	8,210	0	0
Division Total:	904,841	1,599,273	1,255,061	1,569,060

DIVISION SOURCES OF FUNDS

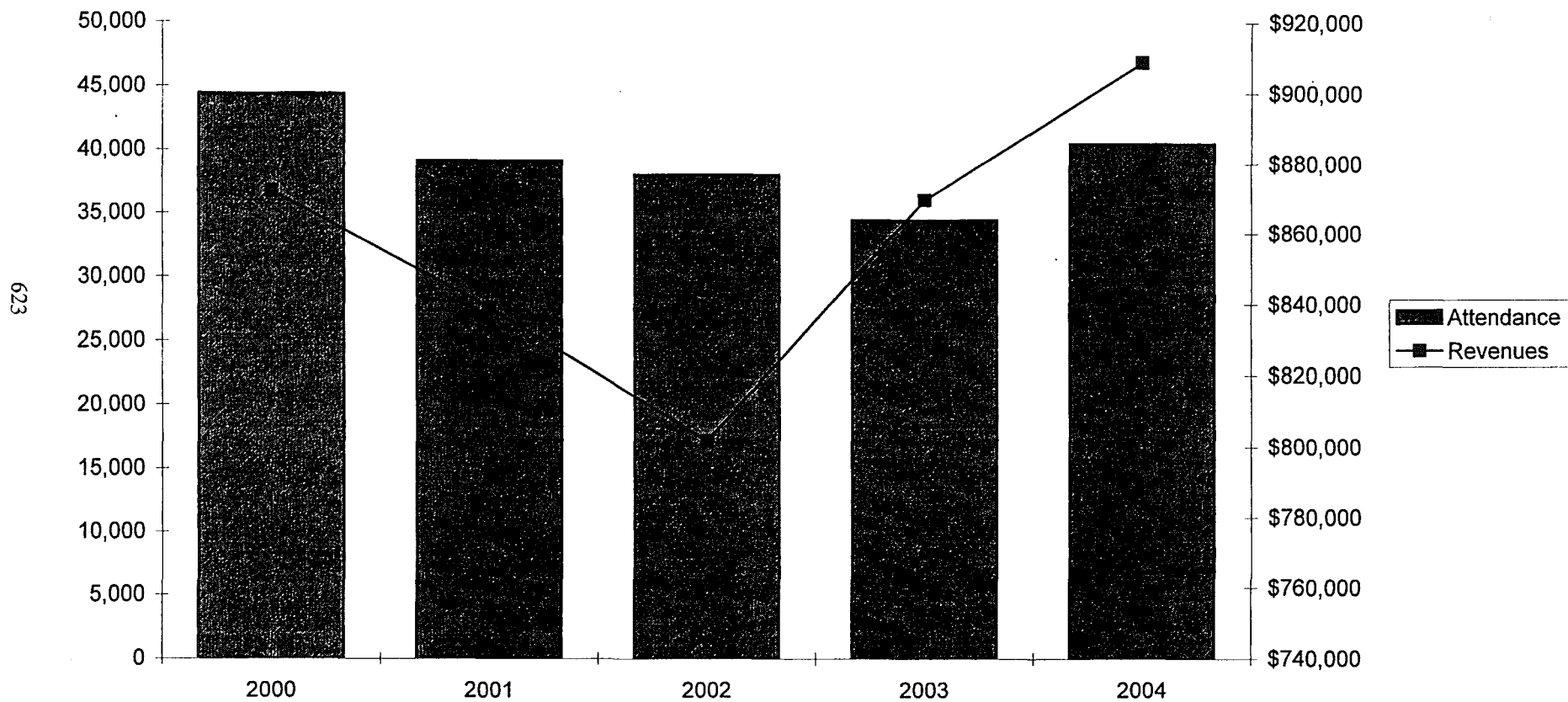
	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	0	330,000	0	288,000
Enterprise Fund	904,841	1,269,273	1,255,061	1,281,060
Division Total:	904,841	1,599,273	1,255,061	1,569,060

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Enterprise Fund	4.000	5.000	6.000	6.000
Division Total:	4.000	5.000	6.000	6.000

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GOLF COURSE ATTENDANCE & REVENUES



HIGHWAY MAINTENANCE

Joseph A. Asher, Superintendent

DESCRIPTION

The Highway Maintenance Division is responsible for maintaining approximately 900 miles of streets, expressways, and bridges within the City of Akron. This work includes fence and guardrail maintenance, pavement repairs, mowing, bridge maintenance, sealing, crack sealing, resurfacing, and snow and ice control. In addition, Highway Maintenance performs street restoration repairs for the City's Water and Sewer Divisions and maintains the thousands of shrubs and plants that have been planted along the City's expressway system in recent years.

GOALS & OBJECTIVES

- Complete all regular Water/Sewer permit restorations by the end of the 2005 season.
- Finalize all Resurfacing Program work with presentation for approval by Council no later than March 30, 2005.
- Plan and execute the (100) permanent repairs to asphalt streets.
- Provide crack sealing of all streets resurfaced within the past four years.
- Provide one round of cleaning to the 310 expressway system inlets.
- Provide six complete rounds of sweeping to the expressway system.
- Replace and repair expressway guardrails, right-of-way fencing, and attenuators that are damaged due to accidents and considered hazards within 24 hours of the damage occurring.
- Continue to provide training for employees in the proper set up of work zones, flagging, and traffic control.
- Apply pre-emergent to all guardrails, fence lines, and plant beds throughout the expressway system.
- Provide the mowing of the expressway areas to maintain a 6" to 9" grass height or five complete rounds of the expressway system.

SERVICE LEVELS

During 2004, the Highway Maintenance Division restored nearly 1,000 utility street openings; made 65 permanent pavement repairs; crack-sealed streets that were resurfaced within the past four years; reduced the equipment inventory by three pieces; cleaned 310 expressway system storm water inlets; swept the expressway system eight complete rounds; trained employees in work zone safety; established a weekend shift throughout the winter months primarily for snow and ice control to reduce dependency on overtime and improve service; provided seven rounds of tractor mowing of grass on the expressway system; and strip-patched over a dozen streets to reduce maintenance by eliminating re-occurring pothole complaints. Additionally, the Highway Maintenance Division resolved over 4,000 Council and Citizen Work Requests ranging from patching potholes to drainage issues. The division also administered the performance of the resurfacing contract throughout the City of Akron.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Highway Maintenance:</i>				
Equipment Operator	19.00	17.00	16.00	17.00
Facilities Maintenance Foreman	1.00	0.00	0.00	0.00
Highway Maintenance Emergency Worker	3.00	2.00	1.00	1.00
Highway Maintenance Foreman	9.00	6.00	6.00	6.00
Highway Maintenance Superintendent	1.00	1.00	1.00	1.00
Highway Maintenance Supervisor	1.00	1.00	1.00	1.00
Laborer	1.00	0.00	0.00	0.00
Landfill Supervisor	0.00	1.00	1.00	1.00
Landscaper	5.00	8.00	7.00	7.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Mason	4.00	4.00	4.00	4.00
Master Equipment Operator	3.00	3.00	2.00	2.00
Public Works Supervisor	3.00	2.50	1.50	1.50
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	31.00	31.00	30.00	30.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Total Highway Maintenance	85.00	80.50	74.50	75.50

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	3,889,219	3,639,495	3,712,945	3,699,800
Fringe Benefits	1,183,400	1,553,083	1,423,908	1,249,250
Total: Personal Services	5,072,619	5,192,578	5,136,853	4,949,050
Other				
Direct Expenditures	999,507	1,413,597	1,115,035	910,760
Utilities	145,770	99,145	113,278	122,000
Debt Service	52,778	52,507	54,419	54,380
Insurance	53,106	57,063	60,640	61,300
Rentals and Leases	28,756	24,535	17,058	28,850
Interfund Charges	3,414,199	3,301,544	3,425,855	3,574,440
Total: Other	4,694,116	4,948,391	4,786,285	4,751,730
Capital Outlay				
Capital Outlay	478,442	1,558,836	93,630	0
Total: Capital Outlay	478,442	1,558,836	93,630	0
Division Total:	10,245,177	11,699,805	10,016,768	9,700,780

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	1,650,000	1,800,000	1,800,000	1,900,000
Special Revenue Fund	8,595,177	9,899,805	8,216,768	7,800,780
Division Total:	10,245,177	11,699,805	10,016,768	9,700,780

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Special Revenue Fund	85.000	80.500	74.500	75.500
Division Total:	85.000	80.500	74.500	75.500

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Other				
Direct Expenditures	53,484	4,623	6,501	0
Interfund Charges	0	1,577	8,677	0
Total: Other	53,484	6,200	15,178	0
Division Total:	53,484	6,200	15,178	0

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	53,484	6,200	15,178	0
Division Total:	53,484	6,200	15,178	0

MOTOR EQUIPMENT BUREAU

Jeffrey A. Walck, Equipment Shop Supervisor

DESCRIPTION

The Motor Equipment Bureau is responsible for the maintenance and repair of the City's motorized equipment fleet. The bureau operates three locations to maintain the 1,900 piece fleet. The bureau provides fuel to all City vehicles and sells fuel to county and other miscellaneous operations. The bureau participates in the acquisition of new City equipment by assessing needs, developing specifications, analyzing competitive bids, and recommending purchases.

GOALS & OBJECTIVES

- Develop a customer brochure and a Motor Equipment web page on the City of Akron Intranet.
- Develop and implement an in-house inventory and bar code all parts for use with handheld devices to provide Motor Equipment the opportunity for continuous inventory.
- Recognize exceptional work performance on a monthly basis.
- Reduce in-stock inventory by 5%.
- Increase revenue by performing vehicle repairs or fuel sales to outside organizations by the end of 2005.

SERVICE LEVELS

In 2004, Motor Equipment provided over 27 hours of training to its employees to keep up with technology and current safety practices. Motor Equipment set a goal for 2004 to save 7% in tire cost; that goal was accomplished with a savings of \$16,750 to the City. Also, the bureau implemented a safety team with CPR and defibrillator training being given to each member of the team. First-aid training was also added.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Motor Equipment:</i>				
Account Clerk	1.00	1.00	1.00	1.00
Equipment Mechanic	20.00	19.00	17.00	19.00
Equipment Mechanic Foreman	3.00	3.00	2.00	3.00
Equipment Serviceworker	5.00	5.00	3.00	5.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Garage Attendant	2.00	1.00	1.00	1.00
Master Equipment Mechanic	7.00	7.00	7.00	7.00
Master Equipment Mechanic Foreman	2.00	2.00	2.00	2.00
Motor Equipment Manager	1.00	1.00	1.00	1.00
Office Manager	1.00	0.00	0.00	1.00
Sanitation Serviceworker	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	1.00	2.00
Storekeeper	1.00	1.00	1.00	1.00
Welder	1.00	1.00	1.00	1.00
Total Motor Equipment	48.00	45.00	39.00	46.00

SERVICE

DIVISION: MOTOR EQUIPMENT

Maintenance, repair and preventative maintenance of City equipment.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,794,731	1,888,597	1,807,958	1,835,600
Fringe Benefits	601,508	766,302	810,179	702,310
Total: Personal Services	2,396,239	2,654,899	2,618,137	2,537,910
Other				
Direct Expenditures	3,721,496	3,888,146	4,308,453	4,055,200
Utilities	89,808	93,052	104,062	110,450
Debt Service	47,103	47,946	47,327	48,140
Insurance	10,353	13,189	11,782	14,820
Interfund Charges	220,670	214,548	185,275	184,620
Total: Other	4,089,430	4,256,881	4,656,899	4,413,230
Capital Outlay				
Capital Outlay	140,245	535,038	380,342	150,000
Total: Capital Outlay	140,245	535,038	380,342	150,000
Division Total:	6,625,914	7,446,818	7,655,378	7,101,140

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	0	0	201,440	0
Internal Service Fund	6,625,914	7,446,818	7,453,938	7,101,140
Division Total:	6,625,914	7,446,818	7,655,378	7,101,140

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Internal Service Fund	48.000	45.000	39.000	46.000
Division Total:	48.000	45.000	39.000	46.000

OFF-STREET PARKING DIVISION

Gary Arman, Manager

DESCRIPTION

The Off-Street Parking Division is responsible for providing parking facilities throughout the downtown area.

GOALS & OBJECTIVES

- Review all parking facilities for repairs, cleanliness and patron needs.

SERVICE LEVELS

The Off-Street Parking Division operates (via contract) and maintains eight parking garages and several surface lots with more than 8,000 total parking spaces. In 2004, the division continued to provide a "Free Parking Downtown" program for patrons to use in the evenings and on weekends.

SERVICE

DIVISION: OFF-STREET PARKING

Provide parking facilities throughout the downtown area.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Other				
Direct Expenditures	2,301,535	2,082,362	2,187,068	2,513,750
Utilities	680,888	743,991	746,218	830,950
Debt Service	941,929	934,000	934,000	934,000
Insurance	54,881	76,124	89,857	100,000
State/County Charges	100,409	168,713	284,145	290,000
Rentals and Leases	0	0	25,000	25,000
Interfund Charges	215,683	678,757	336,713	197,720
Total: Other	4,295,325	4,683,947	4,603,001	4,891,420
Division Total:	4,295,325	4,683,947	4,603,001	4,891,420

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	0	0	2,942	0
Capital Projects Fund	0	390,038	0	0
Enterprise Fund	4,295,325	4,293,909	4,600,059	4,891,420
Division Total:	4,295,325	4,683,947	4,603,001	4,891,420

OIL AND GAS SECTION
Stephen A. Dubetz, Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Obtain GPS coordinates for each City wellhead and tank battery, and revise the location map as appropriate by July 31, 2005.
- If the Law Department deems it necessary, have a consultant begin preparing the Oil and Gas Operational Plan requested by the National Park Service, with a target completion date of December 31, 2006.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Oil & Gas:</i>				
Engineering Technician	0.50	0.50	0.50	0.50
Landfill Attendant	1.00	1.00	1.00	1.00
Surveyor Aide	0.50	0.50	0.50	0.50
Total Oil & Gas	2.00	2.00	2.00	2.00

SERVICE

DIVISION: OIL AND GAS

Operation and maintenance of the City's 14 oil and gas wells.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	114,437	79,728	82,459	83,400
Fringe Benefits	36,542	29,585	29,824	31,420
Total: Personal Services	150,979	109,313	112,283	114,820
Other				
Direct Expenditures	80,055	62,855	74,164	85,800
Utilities	7,850	5,256	975	5,190
Insurance	1,905	1,985	2,026	2,100
State/County Charges	1,254	1,593	2,061	2,070
Rentals and Leases	4,000	4,000	4,000	0
Interfund Charges	6,539	5,626	50,244	7,280
Total: Other	101,603	81,315	133,470	102,440
Division Total:	252,582	190,628	245,753	217,260

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Enterprise Fund	252,582	190,628	245,753	217,260
Division Total:	252,582	190,628	245,753	217,260

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Enterprise Fund	2.000	2.000	2.000	2.000
Division Total:	2.000	2.000	2.000	2.000

PARKS MAINTENANCE

Robert E. Reed, Acting Superintendent

DESCRIPTION

The Parks Maintenance Division is responsible for providing and maintaining clean, safe and functional park facilities for the citizens of Akron. The division is responsible for mowing grass, fertilizing, controlling weeds, planting flowers, cleaning parking lots and tennis courts, and picking up litter and debris. They also prepare and maintain all City-owned ball fields. In addition, Parks Maintenance is responsible for tree trimming/removal and assisting with snow and ice control activities on City property.

GOALS & OBJECTIVES

- Initiate all requisitions, bids and awards for contractual tree removal/trimming in time to have all contractors in operation no later than July 1, 2005.
- Perform annual inspections during June and July of all stop signs and traffic lights in the City of Akron for sight obstructions resulting from tree limbs. Trim or remove trees identified as obstructions within two weeks.
- Aerate all seven downtown parks and 86 City playing fields at least once each year.
- Complete one round of pre-emergent weed control herbicide at 40 major park sites prior to April 15, 2005.
- Complete tot lot safety mulching at 47 park sites prior to April 1, 2005.

SERVICE LEVELS

The Parks Maintenance Division oversaw the trimming of 3,306 trees on 109 streets during the early winter months of 2004. In addition, the division mowed, fertilized, and aerated all downtown parks, 86 park athletic fields, and 33 Board of Education fields. Parks Maintenance also assisted with storm cleanup throughout the City during the spring and summer months and provided snow and ice removal services during the winter months for City streets and community center parking lots. The division also decorated City streets with Christmas lights and hung signs and banners from downtown light poles and bridges.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Parks Maintenance:</i>				
Equipment Operator	12.00	12.00	12.00	12.00
Landscape Crew Leader	1.00	1.00	1.00	1.00
Landscaper	7.00	6.00	7.00	8.00
Parks Maintenance Foreman	1.00	1.00	1.00	1.00
Parks Maintenance Superintendent	1.00	1.00	0.00	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
Sewer Maintenance Foreman	1.00	1.00	0.00	0.00
Tree Trimmer	4.00	3.00	3.00	5.00
Urban Forestry Specialist	1.00	0.00	0.00	1.00
Wastewater Plant Operations Foreman	1.00	1.00	0.00	0.00
Total Parks Maintenance	35.00	32.00	30.00	35.00

SERVICE

DIVISION: PARKS MAINTENANCE

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,618,701	1,642,779	1,546,524	1,653,430
Fringe Benefits	520,028	570,756	699,435	527,930
Total: Personal Services	2,138,729	2,213,535	2,245,959	2,181,360
Other				
Direct Expenditures	582,137	358,993	344,025	360,000
Utilities	46,988	51,611	56,115	60,600
Insurance	23,250	21,503	22,021	20,900
Rentals and Leases	24,193	13,993	13,197	14,530
Interfund Charges	597,054	578,050	572,061	578,800
Total: Other	1,273,622	1,024,150	1,007,419	1,034,830
Capital Outlay				
Capital Outlay	524,882	315,745	44,770	0
Total: Capital Outlay	524,882	315,745	44,770	0
Division Total:	3,937,233	3,553,430	3,298,148	3,216,190

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	3,419,491	3,237,685	3,253,378	3,216,190
Special Revenue Fund	517,742	315,745	44,770	0
Division Total:	3,937,233	3,553,430	3,298,148	3,216,190

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	35.000	32.000	30.000	35.000
Division Total:	35.000	32.000	30.000	35.000

PLANS & PERMITS

Mark Watson, Manager

DESCRIPTION

The Plans and Permits Center is responsible for the distribution and administrative support of all plans submitted by developers, consultants, contractors, and the general public in the City of Akron and the facilitation of the issuance of permits for the proposed plans. The Plans Center is also responsible for the issuance of house numbers, curb cutting and restoration permits, over-sized load moving permits, sidewalk permits, sewer connection and repair permits, street opening permits, street occupancy permits, and water services. In addition, the Plans Center provides enforcement of the City's zoning code, as well as the administrative support for the various building trade registrations and the Board of Building Appeals.

GOALS & OBJECTIVES

- Improve the process by which permits are processed by entering data in a computer and collecting fees at the counter.
- Improve the Plans and Permits web page by updating the information posted and adding a frequently asked questions (FAQ) section.
- Obtain mobile devices that will be able to write orders and electronically transmit information to the central database while in the field.
- Begin a pilot program for a "one-stop shop" named City Central.

SERVICE LEVELS

During 2004, the Plans and Permits Center received for review 701 sets of commercial and right-of-way plans with total estimated project costs of \$174 million. In addition, the Plans Center reviewed and issued 295 new house permits with a total estimated cost of \$30 million and investigated 347 zoning complaints.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<u>PUBLIC SERVICE:</u>				
<i>Plans & Permits:</i>				
Building Inspector	0.00	0.00	0.00	1.00
Permit Clerk	2.00	2.00	2.00	2.00
Plans & Permits Manager	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Zoning Compliance Inspector	1.00	0.00	0.00	0.00
Total Plans & Permits	5.00	4.00	4.00	5.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	138,619	152,470	151,409	176,880
Fringe Benefits	59,005	55,219	58,216	70,710
Total: Personal Services	197,624	207,689	209,625	247,590
Other				
Direct Expenditures	28,560	9,224	29,828	33,020
Utilities	1,144	1,195	1,753	1,400
Insurance	762	397	405	420
Interfund Charges	32,178	99,388	14,250	13,950
Total: Other	62,644	110,204	46,236	48,790
Division Total:	260,268	317,893	255,861	296,380

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	256,819	231,075	250,700	286,380
Special Revenue Fund	3,449	86,818	5,161	10,000
Division Total:	260,268	317,893	255,861	296,380

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	5.000	4.000	4.000	5.000
Division Total:	5.000	4.000	4.000	5.000

PUBLIC SERVICE NON-OPERATING DIVISION
Gerald Holland, Director

DESCRIPTION

The Non-Operating Division administers the capital project expenditures funded through the Capital Investment Program.

SERVICE

DIVISION: PUBLIC SERVICE - NON OPERATING

Capital project expenditures funded through the Capital Investment Program.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	116,521	204,511	156,820	267,000
Fringe Benefits	30,890	28,660	22,293	10,120,000
Total: Personal Services	147,411	233,171	179,113	10,387,000
Other				
Direct Expenditures	21,516,277	23,848,973	21,107,507	31,495,000
Utilities	242,538	192,629	128,053	10,045,000
Debt Service	2,947,291	2,531,193	46,136,183	32,700,000
Insurance	63,407	115,299	112,754	10,060,000
State/County Charges	394,637	320,677	665,757	270,000
Rentals and Leases	4,259,572	3,949,472	4,031,730	10,030,000
Interfund Charges	27,440,350	30,578,911	11,996,978	11,160,000
Total: Other	56,864,072	61,537,154	84,178,962	105,760,000
Capital Outlay				
Capital Outlay	54,846,875	66,516,371	51,050,779	37,445,000
Total: Capital Outlay	54,846,875	66,516,371	51,050,779	37,445,000
Division Total:	111,858,358	128,286,696	135,408,854	153,592,000

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	47,956,207	46,707,192	53,374,876	85,172,000
Capital Projects Fund	60,369,585	76,298,967	65,913,988	68,220,000
Enterprise Fund	3,457,351	5,207,117	16,119,990	200,000
Trust and Agency Fund	75,215	73,420	0	0
Division Total:	111,858,358	128,286,696	135,408,854	153,592,000

PUBLIC WORKS ADMINISTRATION

Paul E. Barnett, Manager

DESCRIPTION

Public Works Administration is responsible for managing and providing clerical support for all divisions within the Public Works Bureau. The Public Works Bureau oversees the Airport, Engineering Services (Civil Engineering, Landfill Oversight, Oil and Gas Well Operations, and Street and Highway Lighting), Highway Maintenance, Parks Maintenance, Sanitation Services (including Recycling), Street Cleaning, and Motor Equipment. Among the bureau's primary responsibilities are managing snow and ice control, storm damage cleanup, trash pickup and disposal, leaf removal, and street repairs.

GOALS & OBJECTIVES

- Continue to monitor the cleaning company and prepare an inspection form each month.
- Have each employee enroll in a minimum of two new training classes being offered by the Personnel Department.
- Revise cost reports as deemed necessary by division superintendents.
- Continue employee blood pressure screenings quarterly.

SERVICE LEVELS

The Public Works Administration oversees the cleaning of City streets, snow and ice control, storm damage cleanup, solid waste collection and disposal, leaf removal, street repairs, the operation of the municipal airport, and repairing and servicing of City equipment. In addition to overseeing the day-to-day implementation of these services, the administration also tracks service costs, receives calls from the general public, and makes personnel decisions within the divisions of Public Works.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Public Works Administration:</i>				
Account Clerk	3.00	3.00	3.00	3.00
Engineering Technician	1.00	0.00	0.00	0.00
Office Manager	1.00	1.00	1.00	1.00
Public Works Manager	1.00	1.00	1.00	1.00
Re-Engineering Coordinator	0.00	1.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Total Public Works Administration	7.00	7.00	6.00	6.00

SERVICE

DIVISION: PUBLIC WORKS ADMINISTRATION

Provides administration for all divisions within the Public Works Bureau.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	346,563	376,866	370,297	363,750
Fringe Benefits	105,971	146,923	111,862	111,800
Total: Personal Services	452,534	523,789	482,159	475,550
Other				
Direct Expenditures	17,899	12,602	77,935	13,500
Utilities	6,098	5,316	5,914	6,520
Insurance	381	794	810	420
Interfund Charges	41,541	33,553	11,918	7,520
Total: Other	65,919	52,265	96,577	27,960
Division Total:	518,453	576,054	578,736	503,510

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	518,453	576,054	578,736	503,510
Division Total:	518,453	576,054	578,736	503,510

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	7.000	7.000	6.000	6.000
Division Total:	7.000	7.000	6.000	6.000

RECREATION BUREAU
Greg Kalail, Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Establish a fall high school baseball league.
- Sponsor children's participation in the First Tee golf program.
- Develop alternative sources of revenue to fund transportation for field trips.
- Improve the supervisory skills of supervisors through management training.

SERVICE LEVELS

In 2004, the Recreation Bureau, in partnership with the Civic Theatre and Mayor's office, developed and implemented "Holidayfest," a winter program held at Lock 3 which included ice-skating and a German artisan market. The bureau also coordinated "The New City of Akron Youth Baseball League," which was developed to increase youth participation in organized activity throughout the City. Also in 2004, Akron was host for the "State Senior Olympics" held in May with over 1,200 participants representing all areas of the state.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Recreation:</i>				
Community Events Coordinator	1.00	1.00	1.00	1.00
Recreation Leader	1.00	2.00	3.00	3.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	15.00	15.00	15.00	15.00
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	22.00	23.00	24.00	24.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,797,320	1,924,137	1,923,203	1,873,030
Fringe Benefits	501,293	508,862	540,504	506,680
Total: Personal Services	2,298,613	2,432,999	2,463,707	2,379,710
Other				
Direct Expenditures	818,249	708,453	825,515	788,050
Utilities	577,711	595,282	621,560	603,780
Insurance	30,265	36,019	35,799	38,480
Rentals and Leases	28,516	23,061	22,678	15,000
Interfund Charges	320,745	321,871	270,724	237,380
Total: Other	1,775,486	1,684,686	1,776,276	1,682,690
Capital Outlay				
Capital Outlay	88,949	11,999	0	0
Total: Capital Outlay	88,949	11,999	0	0
Division Total:	4,163,048	4,129,684	4,239,983	4,062,400

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	3,475,571	3,555,487	3,570,523	3,460,760
Special Revenue Fund	632,329	574,197	669,460	601,640
Enterprise Fund	55,148	0	0	0
Division Total:	4,163,048	4,129,684	4,239,983	4,062,400

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	21.000	23.000	22.000	22.000
Special Revenue Fund	1.000		2.000	2.000
Division Total:	22.000	23.000	24.000	24.000

RECYCLING

Robert Harris, Acting Superintendent

DESCRIPTION

The Recycling Division is responsible for the curbside collection and disposal of residential recyclable solid waste in the City of Akron. The division is also responsible for public awareness promotion of waste reduction practices.

GOALS & OBJECTIVES

- Participate in monthly recycling initiatives with Keep Akron Beautiful and the Summit/Akron Solid Waste Authority.
- Continue to seek funding/grants for Recycle Blue Bags to encourage recycling.
- Identify an Akron "Neighborhood Block Club of the Month" and provide Akron Let's Recycle Blue Bags to encourage recycling.

SERVICE LEVELS

The Recycling Division provides curbside collection of recyclable solid waste to approximately 51,500 homes. In addition, the City contracts for the collection of approximately 15,500 accounts.

STAFFING

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

	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
By Department:				
PUBLIC SERVICE:				
<i>Recycling Bureau:</i>				
Collection Foreman	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00
Recycling Operator	5.00	5.00	5.00	6.00
Sanitation Services Superintendent	0.25	0.25	0.00	0.25
Total Recycling Bureau	7.25	7.25	7.00	8.25

SERVICE

DIVISION: RECYCLING

The Recycling Bureau was created to reduce solid waste disposal in the City of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	293,246	297,493	298,547	341,340
Fringe Benefits	90,766	102,592	120,251	127,110
Total: Personal Services	384,012	400,085	418,798	468,450
Other				
Direct Expenditures	336,701	403,877	394,369	387,200
Utilities	3,028	2,166	3,255	3,440
Insurance	1,143	397	405	420
Interfund Charges	80,883	66,928	46,165	7,650
Total: Other	421,755	473,368	444,194	398,710
Division Total:	805,767	873,453	862,992	867,160

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	805,767	873,453	862,992	867,160
Division Total:	805,767	873,453	862,992	867,160

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	7.250	7.250	7.000	8.250
Division Total:	7.250	7.250	7.000	8.250

SANITATION – COLLECTION SECTION

Robert Harris, Acting Superintendent

DESCRIPTION

The Sanitation Division is responsible for the curbside collection and disposal of residential solid waste in the City of Akron. The division is also responsible for public awareness promotion of waste reduction practices.

GOALS & OBJECTIVES

- Develop division "Employee of the Month" activities (criteria, selection process, and tangible designation) by the last work day of each month.
- Establish a quarterly (Saturday) special assessment cleanup project for early setouts of trash/refuse City-wide.
- Maintain monthly contractor performance review meetings.
- Discuss and explore other options of solid waste pickup in the City of Akron to reduce injuries to City employees and become more efficient.

SERVICE LEVELS

The Sanitation Division provides curbside collection of solid waste to approximately 51,500 homes. In addition, the City contracts for the collection of approximately 15,500 accounts.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Sanitation:</i>				
Collection Foreman	3.00	3.00	3.00	3.00
Collection Supervisor	1.00	1.00	1.00	1.00
Equipment Operator	19.00	18.00	17.00	17.00
Recycling Operator	1.00	2.00	2.00	2.00
Sanitation Services Dispatcher	1.00	1.00	1.00	1.00
Sanitation Services Superintendent	0.75	0.75	0.00	0.75
Sanitation Serviceworker	34.00	31.00	34.00	34.00
Total Sanitation	59.75	56.75	58.00	58.75

SERVICE

DIVISION: SANITATION

Curbside collection of solid waste.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	2,213,467	2,349,132	2,345,985	2,403,870
Fringe Benefits	825,032	860,936	945,825	932,260
Total: Personal Services	3,038,499	3,210,068	3,291,810	3,336,130
Other				
Direct Expenditures	833,914	808,375	940,573	886,700
Utilities	3,100,659	3,041,495	3,607,471	3,507,500
Insurance	17,154	18,646	19,204	20,000
Rentals and Leases	0	0	357	0
Interfund Charges	1,274,975	1,259,752	1,121,460	1,245,440
Total: Other	5,226,702	5,128,268	5,689,065	5,659,640
Division Total:	8,265,201	8,338,336	8,980,875	8,995,770

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	8,265,201	8,338,336	8,980,875	8,995,770
Division Total:	8,265,201	8,338,336	8,980,875	8,995,770

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	59.750	56.750	58.000	58.750
Division Total:	59.750	56.750	58.000	58.750

SERVICE DIRECTOR'S OFFICE
Gerald Holland, Director

DESCRIPTION

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

GOALS & OBJECTIVES

- Develop a "Balanced Scorecard" program for the department's World Class Organization initiative.
- Develop a department-wide supervisory training program.

SERVICE LEVELS

The Service Director's Office has devoted a large portion of its time over the past few years to developing a world-class organization within the Service Department. In 2004, re-engineering efforts continued in several divisions, and the department opened the City-wide Customer Service Response Center to better serve the needs of Akron's citizens.

STAFFING

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

	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
By Department:				
PUBLIC SERVICE:				
<i>Service Director's Office:</i>				
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 Coordinator	0.00	1.00	1.00	1.00
Operations Research Manager	1.00	0.00	0.00	0.00
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

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	468,352	426,081	460,444	469,210
Fringe Benefits	118,467	132,811	129,488	139,490
Total: Personal Services	586,819	558,892	589,932	608,700
Other				
Direct Expenditures	131,769	150,947	156,014	182,500
Utilities	39,661	56,615	70,483	70,000
Insurance	4,581	2,462	2,906	2,900
State/County Charges	1	0	0	0
Rentals and Leases	210	0	0	0
Interfund Charges	64,908	124,679	60,387	55,590
Total: Other	241,130	334,703	289,790	310,990
Division Total:	827,949	893,595	879,722	919,690

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	827,949	893,595	879,722	919,690
Division Total:	827,949	893,595	879,722	919,690

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	7.000	7.000	7.000	7.000
Division Total:	7.000	7.000	7.000	7.000

SEWER DIVISIONS

Michael McGlinchy, P.E., Public Utilities Manager

DESCRIPTION

The Sewer Divisions, along with three Water Divisions, that operate under the Public Utilities Bureau are broken down into two distinct divisions: Sewer Utilities Field Operations (formerly Sewer Maintenance) and Water Pollution Control (WPC). The Public Utilities Bureau administrative staff assists the bureau manager in the direction/management of the water and sewer functions. These two divisions work closely to ensure the proper collection, transporting, water quality control, monitoring, reporting, and treatment of wastewater for the citizens of Akron and the metropolitan Akron area in accordance with EPA regulations and National Pollutant Discharge Elimination System (NPDES) permit requirements. The divisions also perform O&M functions, reporting, and monitoring of the NPDES permit requirements.

SERVICE LEVELS

The Public Utilities Bureau has been following the recommendations of a Blue Ribbon committee and the Continuous Improvement initiative on an ongoing basis in an effort to provide the best possible service while reducing expenses. The bureau is re-engineering itself to become a world-class, cost-effective organization that rivals the best private-sector operators. Successful implementation of best practices relies on ongoing cooperation between management and the bargaining units.

SEWER ADMINISTRATION

Michael McGlinchy, Public Utilities Manager

DESCRIPTION

The Sewer Administration is the administrative staff under the direction of the Public Utilities Manager, who is responsible for the direction and oversight of the two sewer divisions and the debt payments and transfer of funds to the sewer capital accounts. No direct staff time is shown as part of Sewer Administration. A portion of the Bureau Administration's staff time is charged to Sewer Administration.

GOALS & OBJECTIVES

- Conduct three meetings with APUB non-bargaining personnel to foster communication and gain feedback on key City, APUB, and non-bargaining employee issues by December 31, 2005.
- Provide an average of eight hours of supervisory/leadership training for all APUB non-bargaining personnel by December 31, 2005.
- Finalize the APUB Enterprise Balanced Scorecard by May 1, 2005.

SEWER UTILITIES FIELD OPERATIONS

Jim Hewitt, Sewer Maintenance Superintendent

DESCRIPTION

The Utilities Field Operations Division Sewer Maintenance Section operates and maintains the City of Akron's sewer collection system. The sewer collection system includes over 1,212 total miles of sanitary, storm, and combined sewers that collect and transport sanitary and combined sewage to the Akron Water Pollution Control Station on Akron-Peninsula Road. The storm water sewers collect and convey storm water to points of stream discharge. The overall collection system consists of main sewer lines, manholes, inlets, inlet leads, lateral connections, combined sewer overflow racks and overflows, pump stations, force mains, and one retention tank. In addition to the aforementioned items, this division also maintains dedicated ditches that receive storm water from dedicated storm sewers.

GOALS & OBJECTIVES

- Identify various options to improve maintenance of historic root, grease and I/I problems. Once identified, the division will implement them on a trial basis and track them for future inclusion in core work.
- Clean, televise, and document the condition of 120 miles of the collection system. This represents one tenth of the entire collection system
- Inspect and document the condition of 5,000 manholes in the collection system. This represents one-fifth of the manholes in the collection system.
- Create a website for Sewer Maintenance with input from each employee section.
- Formalize work order creation and a tracking system to improve the scheduling of work and documenting of completed work, and improve accountability.

SERVICE LEVELS

This division completes the following work for other City departments:

- Sewer televising requests from Highway Maintenance for subsurface sinkhole investigations.
- Sewer televising requests from the Engineering Bureau for preliminary design information and post-construction acceptance.
- Reconstruct manholes and inlets prior to the annual Resurfacing Program by Public Works.
- Expressway inlet cleaning for Highway Maintenance.
- Snow and ice removal for Public Works.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
<i>Sewer Utility Field Operations:</i>				
Account Clerk	2.00	2.00	2.00	2.00
Civil Engineer	2.00	2.00	2.00	2.00
Engineering Project Coordinator	0.00	1.00	0.00	0.00
Engineering Technician	1.00	1.00	1.00	1.00
Equipment Mechanic	3.00	4.00	3.00	4.00
Equipment Operator	3.00	4.00	4.00	4.00
Plant Electrician	1.00	0.00	1.00	1.00
Pumping System Maintenance Foreman	1.00	0.00	1.00	0.00
Pumping System Mechanic	3.00	3.00	4.00	4.00
Secretary	1.00	1.00	0.00	1.00
Sewer Maintenance Dispatcher	4.00	4.00	4.00	4.00
Sewer Maintenance Foreman	5.00	5.00	5.00	5.00
Sewer Maintenance Superintendent	1.00	0.00	1.00	1.00
Sewer Maintenance Supervisor	3.00	3.00	3.00	3.00
Sewer Maintenance Worker	18.00	17.00	16.00	17.00
Sewer Serviceworker	15.00	15.00	14.00	15.00
Sewer Telemonitoring Technician	2.00	3.00	3.00	3.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.50
Total Sewer Utility Field Operations	65.50	65.50	64.50	67.50

SEWER - WATER POLLUTION CONTROL (WPC)
Brian Gresser, WPC Plant Administrator

DESCRIPTION

The WPC Division is responsible for the proper treatment of wastewater, disposal of the residual solids removed through the treatment process by composting, and performance of water quality control throughout the sewer system and the wastewater treatment plant through the operation of a wastewater sampling, analysis and industrial pretreatment program.

GOALS & OBJECTIVES

- Operate and maintain the Water Pollution Control Division in such a manner as to be eligible for an American Metropolitan Sewerage Agency (AMSA) Gold Award (no effluent violations).
- Establish planned maintenance activities so that the ratio of planned maintenance to total maintenance performed is consistently above 70% with a target of 80%.
- Reduce the number of items in inventory by 5% through elimination of surplus or obsolete equipment and supplies.
- The Environmental Compliance Team will develop a standard operating procedure for every routine sampling location including 66 industrial sites, 12 tributary community sites, 5 CSO sites, 5 stormwater sites and 29 plant operation and compliance reporting sites. These procedures will include maps, site photos, narrative instructions and special notices.

SERVICE LEVELS

The Water Pollution Control Division, a heavily industrialized operation, went a record 468 days without a lost-time accident that carried into 2004. Also in 2004, the division won a Silver Award from the American Metropolitan Sewerage Agency for excellence in treatment plant operation and maintenance. There were 1,800 hours of training (30 hours of training provided per employee) in 2004 on various technical topics as well as sessions on coaching and mentoring, team building and performance measurement.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Sewer - WPC:</i>				
Engineering Technician	2.00	2.00	2.00	2.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst	1.00	1.00	3.00	3.00
Lab Analyst Wastewater	8.00	8.00	7.00	7.00
Plant Electrician	1.00	1.00	1.00	1.00
Secretary	2.00	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	1.00	1.00	1.00	1.00
Treatment Plant Mechanic	7.00	5.00	4.00	5.00
Treatment Plant Utilityworker	8.00	8.00	8.00	8.00
Wastewater Plant Lead Operator	11.00	11.00	10.00	12.00
Wastewater Plant Maintenance Supervisor	1.00	1.00	1.00	1.00
Wastewater Plant Operations Foreman	4.00	4.00	4.00	4.00
Wastewater Plant Operations Supervisor	2.00	2.00	2.00	2.00
Wastewater Plant Operator	15.00	12.00	12.00	14.00
Wastewater Plant Superintendent	1.00	1.00	1.00	1.00
Water Pollution Control Manager	1.00	1.00	1.00	1.00
Total Sewer - WPC	68.00	63.00	62.00	67.00

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	5,507,267	5,731,610	5,894,192	6,328,790
Fringe Benefits	1,893,384	2,049,957	2,071,408	2,525,340
Total: Personal Services	7,400,651	7,781,567	7,965,600	8,854,130
Other				
Direct Expenditures	7,413,936	7,862,587	7,823,596	9,609,250
Utilities	1,874,894	1,853,256	1,886,797	2,250,650
Debt Service	10,015,035	10,139,207	9,762,178	9,302,380
Insurance	402,799	397,309	393,760	402,670
Rentals and Leases	4,099	11,287	2,043	153,000
Interfund Charges	7,159,878	6,137,410	7,302,660	6,714,670
Total: Other	26,870,641	26,401,056	27,171,034	28,432,620
Capital Outlay				
Capital Outlay	357,450	528,407	472,662	3,135,000
Total: Capital Outlay	357,450	528,407	472,662	3,135,000
Division Total:	34,628,742	34,711,030	35,609,296	40,421,750

DIVISION SOURCES OF FUNDS

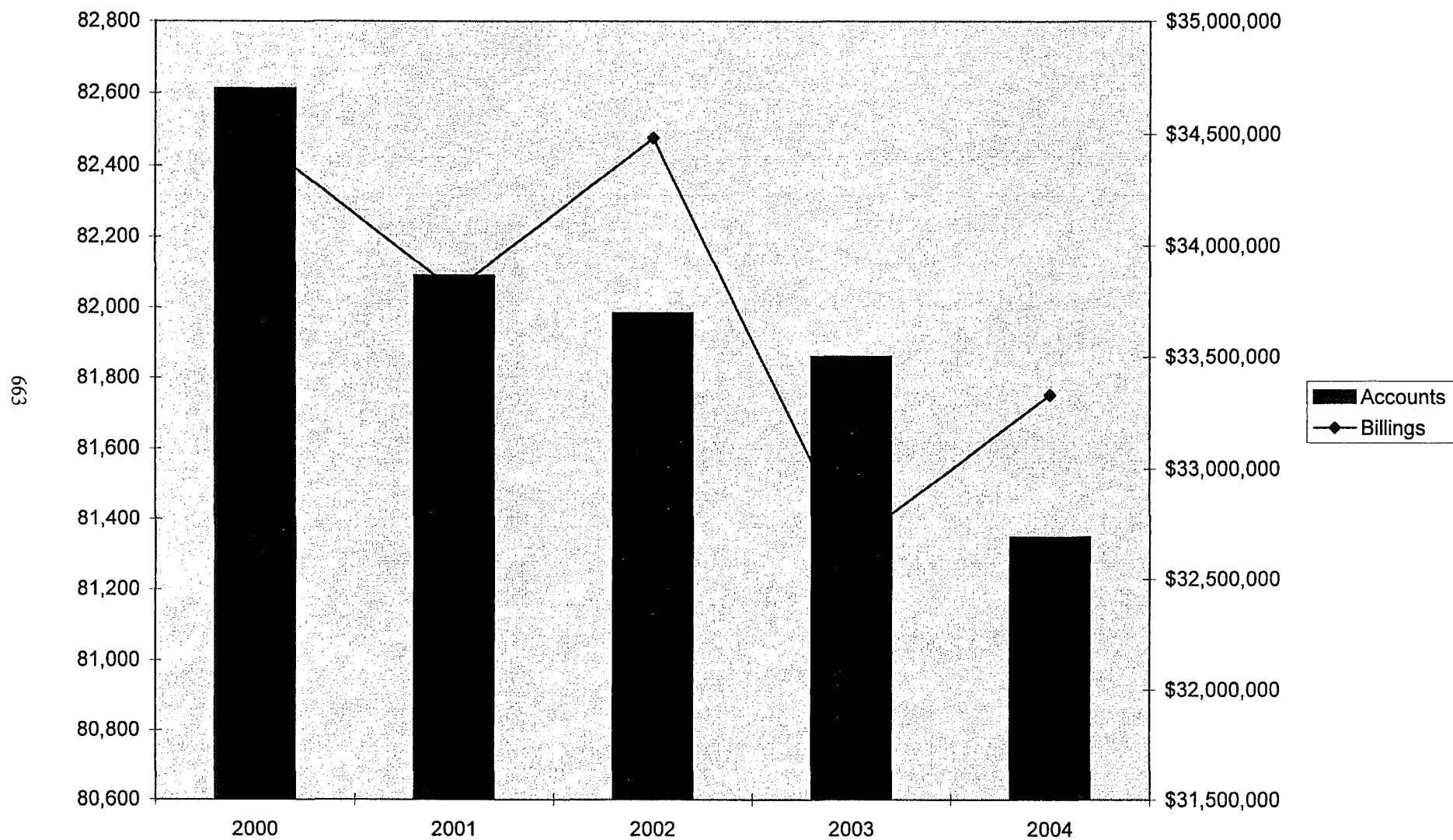
	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	560,327	598,218	541,873	554,530
Special Revenue Fund	332,650	457,133	158,331	0
Enterprise Fund	33,735,765	33,655,679	34,909,092	39,867,220
Division Total:	34,628,742	34,711,030	35,609,296	40,421,750

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
General Fund	10.000	10.000	10.000	10.000
Enterprise Fund	123.500	118.500	116.500	124.500
Division Total:	133.500	128.500	126.500	134.500

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SEWER ACCOUNTS & BILLINGS



STREET AND HIGHWAY LIGHTING SECTION

Peter Denholm, Manager

DESCRIPTION

The Street and Highway Lighting Section operates and maintains approximately 25,000 street and expressway lighting units. The section is also responsible for updating and replacing older lights and poles with newer units. This section also oversees the payment of electricity costs to operate the streetlights.

GOALS & OBJECTIVES

- Continue the Street Light Pole Replacement Program by installing 600 poles.
- Install 100 street lights at property owners' and City Council's requests.
- Maintain expressway lighting at a level of 97% lamps on.

SERVICE LEVELS

In 2004, the Street and Highway Lighting Section operated and maintained over 25,000 streetlights. The section also maintained expressway lighting so that at least 97% of all lamps were on at all times.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Street & Highway Lighting:</i>				
Civil Engineer	1.00	1.00	1.00	1.00
Public Works Engineering Services Manager	0.50	0.50	0.50	0.50
Total Street & Highway Lighting	1.50	1.50	1.50	1.50

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	104,508	107,753	110,321	111,770
Fringe Benefits	24,751	28,273	29,405	30,770
Total: Personal Services	129,259	136,026	139,726	142,540
Other				
Direct Expenditures	742,881	594,226	1,987,188	2,823,700
Utilities	676,219	700,815	720,232	806,730
Insurance	381	397	405	400
Interfund Charges	176,811	161,774	447,800	375,020
Total: Other	1,596,292	1,457,212	3,155,625	4,005,850
Division Total:	1,725,551	1,593,238	3,295,351	4,148,390

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
General Fund	104,265	107,483	106,463	106,730
Special Revenue Fund	1,621,286	1,485,755	3,188,888	4,041,660
Division Total:	1,725,551	1,593,238	3,295,351	4,148,390

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Special Revenue Fund	1.500	1.500	1.500	1.500
Division Total:	1.500	1.500	1.500	1.500

STREET CLEANING

Dan Jones, Acting Superintendent

DESCRIPTION

The Street Cleaning Division is responsible for street sweeping, emptying street waste containers, providing leaf removal, and providing snow and ice removal from primary and residential streets.

GOALS & OBJECTIVES

- Sweep all residential improved streets ten times and unimproved streets twice.
- Provide two complete rounds of leaf removal on both improved and unimproved streets.
- Apply neutralizer, protectant and sealant to all snow and ice equipment.
- Respond within one hour of notice to emergency spot cleaning of streets due to accidents, spills, and illegal dumping during normal business hours.
- Improve the City's appearance by cleaning 37 concrete street islands monthly from April through September.
- Improve the City's appearance by cleaning and flushing 89 sidewalks along thoroughfares with underpasses and bridges.
- Apply pre-emergent herbicides to downtown brick pavers, tree grates, mains, and islands.

SERVICE LEVELS

The Street Cleaning Division is required to provide ten rounds of street sweeping per season on all improved residential streets and two rounds of sweeping on all unimproved residential streets. Expanded service is provided daily to the City's downtown business district and weekly to outlying smaller business districts. In the fall, the division provides for two complete rounds of leaf collection service to the entire City. During normal business hours, the division provides for emergency clean-up of non-hazardous waste on City streets.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Street Cleaning:</i>				
Broommaker -Equipment Operator	1.00	1.00	0.00	0.00
Equipment Operator	20.00	20.00	20.00	22.00
Landfill Supervisor	1.00	0.00	0.00	0.00
Landscaper	2.00	2.00	2.00	2.00
Master Equipment Operator	3.00	3.00	3.00	3.00
Public Works Supervisor	0.00	0.50	1.50	1.50
Semi-Skilled Laborer	9.00	9.00	9.00	9.00
Street Cleaning Foreman	3.00	2.00	2.00	1.00
Street Cleaning Superintendent	0.00	0.00	0.00	1.00
Total Street Cleaning	39.00	37.50	37.50	39.50

SERVICE

DIVISION: STREET CLEANING

Provide street cleaning services by sweeping streets, emptying street waste containers and removing snow and ice from residential streets.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	1,837,134	2,032,093	1,964,037	1,949,760
Fringe Benefits	622,366	698,835	638,191	698,700
Total: Personal Services	2,459,500	2,730,928	2,602,228	2,648,460
Other				
Direct Expenditures	784,123	924,008	1,276,760	695,170
Utilities	94,910	48,204	60,357	56,100
Debt Service	20,833	20,726	21,481	21,480
Insurance	24,449	23,340	24,159	26,100
Rentals and Leases	3,538	7,600	35,270	32,000
Interfund Charges	1,651,461	979,552	1,079,298	850,420
Total: Other	2,579,314	2,003,430	2,497,325	1,681,270
Capital Outlay				
Capital Outlay	631,788	369,376	329,250	0
Total: Capital Outlay	631,788	369,376	329,250	0
Division Total:	5,670,602	5,103,734	5,428,803	4,329,730

DIVISION SOURCES OF FUNDS

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	5,670,602	5,103,734	5,428,803	4,329,730
Division Total:	5,670,602	5,103,734	5,428,803	4,329,730

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Special Revenue Fund	39.000	37.500	37.500	39.500
Division Total:	39.000	37.500	37.500	39.500

WATER DIVISIONS

Michael McGlinchy, P.E., Public Utilities Manager

DESCRIPTION

The Water Divisions, along with two Sewer Divisions, that operate under the Public Utilities Bureau are broken down into three distinct divisions: Supply, Utilities Field Operations (formerly Water Distribution) and Business Services (formerly Utilities Services). The Public Utilities Bureau administrative staff assists the Bureau Manager in direction/management of the water and sewer functions. These three divisions work closely to provide the citizens of Akron and the metropolitan Akron area with an uninterrupted supply of high-quality drinking water and the essential field operations, customer service, engineering and accounting functions.

SERVICE LEVELS

The Public Utilities Bureau has been following recommendations of a Blue Ribbon committee and the Continuous Improvement initiative on an ongoing basis in an effort to provide the best possible service while reducing expenses. The bureau is re-engineering itself to become a world-class, cost-effective organization that rivals the best private-sector operators. Successful implementation of best practices relies on ongoing cooperation between management and the bargaining units.

In 2003, the bureau began installation of a mobile, automated meter reading system for all residential customers. This system enables the division to obtain accurate monthly meter readings and issue accurate monthly bills to our customers. Approximately 65,000 meters were installed by the end of 2004 by the vendor, Honeywell DMC. Completion of the project is scheduled for the second quarter of 2005.

WATER ADMINISTRATION

Michael McGlinchy, P.E., Public Utilities Manager

DESCRIPTION

Water Administration is the administrative staff under the direction of the Public Utilities Manager, who is responsible for the direction and oversight of the three water and two sewer divisions.

GOALS & OBJECTIVES

- Conduct three meetings with APUB non-bargaining personnel to foster communication and gain feedback on key City, APUB, and non-bargaining employee issues by December 31, 2005.
- Provide an average of eight hours of supervisory/leadership training for all APUB non-bargaining personnel by December 31, 2005.
- Finalize the APUB Enterprise Balanced Scorecard by May 1, 2005.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Water Bureau Administration:</i>				
Assistant Law Director	1.00	1.00	1.00	1.00
Public Utilities Manager	1.00	1.00	1.00	1.00
Re-Engineering Coordinator	0.00	1.00	1.00	1.00
Secretary	2.00	2.00	1.00	2.00
Total Water Bureau Administration	4.00	5.00	4.00	5.00

WATER BUSINESS SERVICES

André Blaylock, Business Services Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Develop a 20-year financial plan for the Public Utilities Bureau by September 30, 2005.
- Identify a replacement customer billing system by December 31, 2005.
- Identify a large meter replacement and AMR project by October 30, 2005.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Water Business Services:</i>				
Account Clerk	7.00	8.00	8.00	8.00
Business Services Administrator	0.00	1.00	1.00	1.00
Clerk	1.00	1.00	1.00	1.00
Consumer Services Clerk	23.00	24.00	21.00	23.00
Domestic Meter Route Foreman	0.00	0.00	1.00	1.00
Domestic Meter Service Foreman	1.00	1.00	1.00	1.00
Domestic Meter Worker	6.00	8.00	4.00	8.00
Engineering Technician	0.00	0.00	0.00	2.00
Industrial Meter Foreman	1.00	1.00	1.00	1.00
Industrial Meterworker	9.00	8.00	7.00	9.00
Laborer	0.00	0.00	0.00	1.00
Secretary	2.00	2.00	2.00	2.00
Utilities Analyst	3.00	3.00	3.00	3.00
Utilities Office Manager	1.00	1.00	0.00	1.00
Utilities Office Supervisor	3.00	4.00	3.00	4.00
Water Customer Serviceworker	11.00	11.00	14.00	11.00
Water Meter Supervisor	1.00	0.00	0.00	0.00
Total Water Business Services	69.00	73.00	67.00	77.00

WATER SUPPLY

James L. Six, P.E., Water Supply Plant Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Heighten public awareness of the source, treatment, and quality of the City of Akron's drinking water supply by regularly updating the Water Supply Division information on the City's official website, and by mailing all customers an informational brochure regarding recent water plant improvements and how these upgrades have improved plant safety and reliability.
- Complete engineering studies to optimize plant operations while reducing operating costs, such as the capability of peak power sharing with the plant's diesel generators, a comprehensive filter media assessment, pros and cons of off-peak pumping for electrical savings, sludge handling procedures, and the evaluation of alternative chemicals to improve the treatment processes.
- Review and update all existing division Standard Operating Procedures (SOP's).
- Conduct two field reviews of all identified sites in the watershed that have the potential for discharging pollutants to the Cuyahoga River, and take necessary actions to mitigate any adverse impacts found.

SERVICE LEVELS

Water treated at the Water Treatment Plant met or exceeded all primary drinking water standards of the United States and Ohio Environmental Protection Agencies in 2004. Also in 2004, a new chemical feed facility began operating which provides treatment and disinfection of the City's drinking water supply. This new facility replaced old, out-dated, and unreliable chemical feed systems at the water plant. The existing facility for feeding powdered activated carbon to the drinking water for taste and odor control was repaired and restarted in 2004. Also, shift-responsible operations personnel were retrained and tested to properly perceive and handle emergency situations involving a plant shutdown.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Water Supply:</i>				
Civil Engineer	0.00	0.00	1.00	1.00
Equipment Operator	2.00	2.00	2.00	2.00
Forestry Crew Leader	1.00	0.00	0.00	0.00
Forestry Worker	1.00	1.00	1.00	1.00
Lab Analyst Water	5.00	5.00	5.00	5.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Master Equipment Operator	1.00	1.00	1.00	1.00
Plant Electrician	1.00	0.00	0.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	3.00	3.00	3.00	3.00
Treatment Plant Mechanic	1.00	1.00	1.00	1.00
Treatment Plant Utilityworker	1.00	1.00	1.00	1.00
Water Plant Lead Operator	9.00	8.00	9.00	9.00
Water Plant Maintenance Supervisor	1.00	0.00	0.00	1.00
Water Plant Operations Foreman	2.00	2.00	2.00	2.00
Water Plant Operator	1.00	2.00	3.00	4.00
Water Plant Superintendent	1.00	1.00	0.00	1.00
Water Supply Manager	1.00	1.00	1.00	1.00
Watershed Chief Ranger	1.00	1.00	1.00	1.00
Watershed Property Maintenance Worker	2.00	1.00	1.00	1.00
Watershed Ranger	7.00	6.00	4.00	6.00
Watershed Superintendent	1.00	1.00	1.00	1.00
Total Water Supply	45.00	40.00	40.00	46.00

WATER UTILITIES FIELD OPERATIONS
Dan Marino, Water Distribution Superintendent

DESCRIPTION

The Water Utilities Field Operations Division (formerly Water Distribution) operates and maintains the City of Akron's water distribution system. This system includes the underground network of force mains, transmission mains, feeder mains, and local water mains and their associated valves, fire hydrants, and service connections. It also includes the normal service storage reservoirs, the high-service booster pumping stations and their corresponding standpipes and elevated tanks.

GOALS & OBJECTIVES

- Update underground and valve records to reflect the replacement of aged water mains and the installation of new water mains in allotments and JEDD areas. There are 257 projects identified. Complete 120 projects by May 1. Complete 69 projects by September 1. Complete 68 projects by December 1.
- Evaluate all tank and pump station sites. Make recommendations to management on the disposition of the sites and/or site improvements. Develop a spreadsheet and collect data by March 1, evaluate all sites by September 1, and provide a draft report by November 1, including CMMS maintenance recommendations.
- Set up a training schedule and provide training for all engineering employees and encourage participation. Develop a schedule by March 1. Average six hours of training per employee by the end of the year.
- Identify at least three specific projects to collect GPS coordinate information for inclusion in a future GIS database. Identify projects by March 1. Collect data by October 1.
- By April 1, develop a detailed outline (including SOPs) delineating the functionality of a Valve Operating Program, and (following approval) implement the program.
- Develop an overview for a computerized work order system, which incorporates the best attributes of the existing paper work order system, and adds new features to increase functionality.
- By December 1, design, test, and install a comprehensive Force Main Computerized Maintenance System.
- By December 1, develop a Standard Operating Procedure Manual covering each job function performed by the Water Utilities Field Operations Division.

STAFFING

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

By Department:	As of 12/31/02	As of 12/31/03	As of 12/31/04	Budget 2005
PUBLIC SERVICE:				
<i>Water Utility Field Operations:</i>				
Blacksmith Welder	1.00	1.00	1.00	1.00
Civil Engineer	2.00	3.00	3.00	3.00
Drafter	1.00	1.00	1.00	1.00
Engineering Aide	1.00	0.00	0.00	0.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	17.00	16.00	17.00	18.00
Equipment Mechanic	3.00	3.00	2.00	3.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	6.00	5.00	6.00	6.00
Equipment Serviceworker	1.00	1.00	1.00	1.00
Facilities Maintenance Foreman	1.00	1.00	1.00	1.00
Laborer	2.00	1.00	1.00	1.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Master Equipment Operator	3.00	3.00	3.00	3.00
Plant Electrician	1.00	1.00	1.00	1.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Secretary	3.00	4.00	4.00	4.00
Semi-Skilled Laborer	0.00	2.00	2.00	2.00
Senior Engineer	1.00	1.00	1.00	1.00
Sewer Maintenance Worker	3.00	3.00	2.00	2.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	0.00	0.00	1.00
Surveyor	1.00	1.00	1.00	1.00
Utilities Operations Assistant	0.00	1.00	1.00	1.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.50
Water Customer Serviceworker	2.00	1.00	1.00	3.00
Water Distribution Crew Leader	6.00	6.00	7.00	7.00
Water Distribution Dispatcher	3.00	3.00	3.00	3.00
Water Distribution Foreman	5.00	4.00	4.00	4.00
Water Distribution Lead Dispatcher	1.00	1.00	1.00	1.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	2.00
Water Maintenance Worker	31.00	31.00	30.00	31.00
Total Water Utility Field Operations	103.50	101.50	101.50	108.50

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

	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Personal Services				
Salaries and Wages	9,984,496	10,112,594	10,025,056	10,170,080
Fringe Benefits	3,775,435	3,696,197	3,784,884	3,952,710
Total: Personal Services	13,759,931	13,808,791	13,809,940	14,122,790
Other				
Direct Expenditures	5,746,768	6,370,176	6,489,743	6,414,460
Utilities	1,559,852	1,524,490	1,600,300	1,716,630
Debt Service	7,710,690	8,528,252	9,205,409	9,072,810
Insurance	174,965	184,388	172,839	215,470
State/County Charges	186,736	202,877	208,732	220,200
Rentals and Leases	212,052	255,146	282,542	258,450
Interfund Charges	4,922,033	5,295,822	6,235,062	4,408,690
Total: Other	20,513,096	22,361,151	24,194,627	22,306,710
Capital Outlay				
Capital Outlay	9,210,998	7,760,113	4,466,243	7,900,000
Total: Capital Outlay	9,210,998	7,760,113	4,466,243	7,900,000
Division Total:	43,484,025	43,930,055	42,470,810	44,329,500

DIVISION SOURCES OF FUNDS

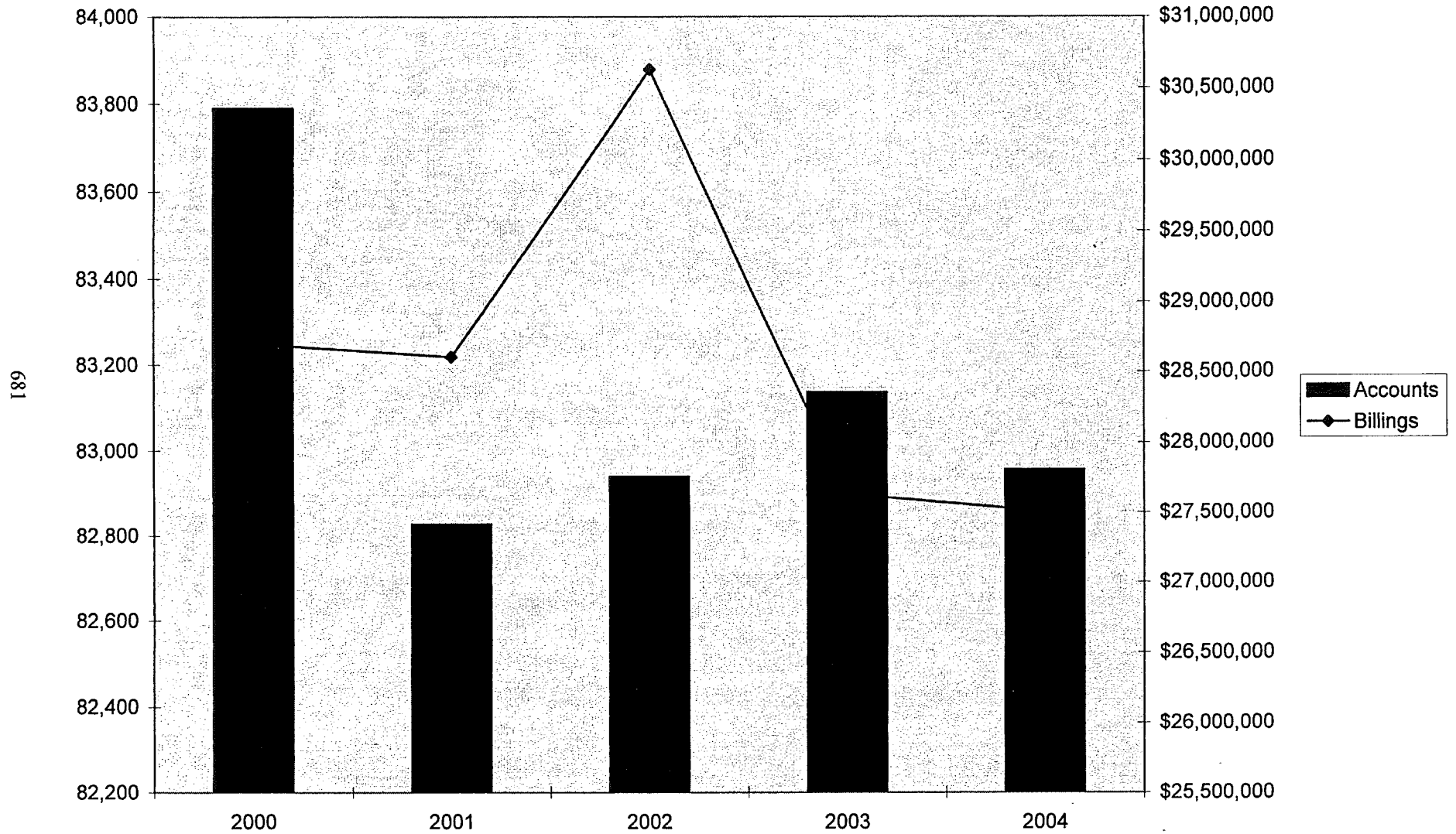
	2002 Actual Expenditures	2003 Actual Expenditures	2004 Actual Expenditures	2005 Original Budget
Special Revenue Fund	293,214	625,259	88,700	0
Enterprise Fund	43,190,811	43,304,796	42,382,110	44,329,500
Division Total:	43,484,025	43,930,055	42,470,810	44,329,500

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2002 Actual Employees	2003 Actual Employees	2004 Actual Employees	2005 Original Employees
Enterprise Fund	221.500	219.500	212.500	236.500
Division Total:	221.500	219.500	212.500	236.500

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WATER ACCOUNTS & BILLINGS



Glossary

GLOSSARY OF TERMS

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

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

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

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 \$10,000 or more.

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

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

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

COPS - Certificates of Participation are issued by a bank to finance the cost of a capital construction project. Lease payments are appropriated annually by City Council through the normal budget process.

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

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 BONDS - A special obligation of the City payable from income tax revenues and are not general obligations of the City.

INCOME TAX RATE - The City of Akron, pursuant to Council action and vote authorization, currently levies the tax at a rate of 2.25% on both corporate income and employee wages and salaries; .25% of the taxes collected is dedicated to the Community Learning Centers.

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 2.25% tax as of April 1 in three of the JEDDS is collected on net business profits and wages on all people working in the district and is remitted to the City. One JEDD is still collecting at 2%.

MODIFIED ACCRUAL – The modified accrual basis of accounting recognizes revenues when they are both measurable and available to finance current expenditures and records a liability when it is expected that the liability will be paid from revenues recognized during the current period.

MODIFIED CASH – Encumbrances outstanding at year-end are carried over into the following year as both an addition to the budget and an encumbrance of the budget along with the appropriation of the current year.

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 BONDS - A special obligation of the City payable from JEDD revenues and are not general obligations of the City.

SPECIAL REVENUE FUNDS - Special Revenue Funds are used to account for the proceeds of specific revenue sources. The uses and limitations of each Special Revenue Fund are specified by City ordinances and/or federal and state statutes.

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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June, 2005
**CITY OF AKRON
 GOVERNMENT
 ORGANIZATION**

