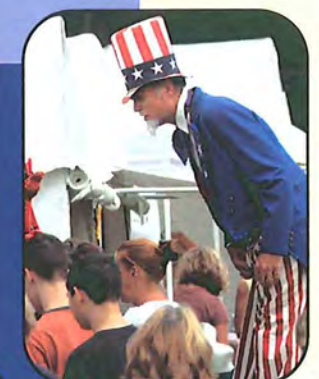
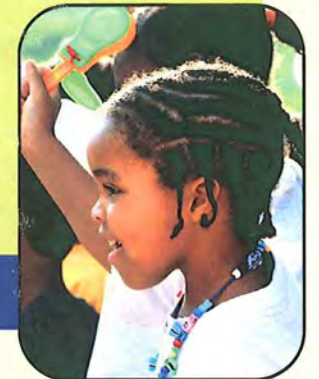
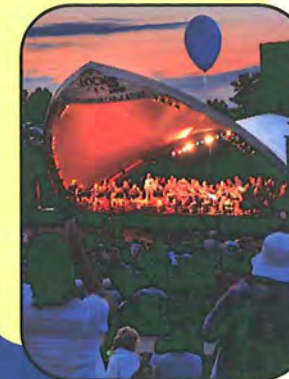


2008 BUDGET PLAN

CITY OF AKRON, OHIO



Donald L. Plusquellic
Mayor





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Akron
Ohio**

For the Fiscal Year Beginning

January 1, 2007

Charles S. Cox

President

Jeffrey R. Egan

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, 2007.

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

Richard A. Merolla – 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 of Economic Development
Larry A. Givens – Deputy Mayor for Public Safety
Laraine A. Duncan – Deputy Mayor of Intergovernmental Relations
David A. Lieberth – Deputy Mayor for Administration
James J. Masturzo – Deputy Mayor of Labor Relations
Catherine G. Watson – Deputy Director of Finance
John W. Valle – Deputy Director of Public Service
Ronald L. Williamson – Deputy Director of Public Service
Mark A. Williamson – Communications Director
Billy Soule – Assistant to the Mayor for Community Relations
Samuel DeShazor – Deputy Director of Planning

WARD COUNCIL MEMBERS

James P. Hurley III – First Ward
Bruce D. Kilby – Second Ward
Marco S. Sommerville – Third Ward
Renee L. Greene – Fourth Ward
Ken Jones – Fifth Ward
Dr. Teresa H. Albanese – Sixth Ward
Tina Merlitti – Seventh Ward
Robert E. Keith – Eighth Ward
Michael N. Freeman – Ninth Ward
Kelli Crawford – Tenth Ward

COUNCILMEN-AT-LARGE

Michael Williams
James D. Shealey
John R. Conti

PRESIDENT OF CITY COUNCIL

Marco S. Sommerville

MEMBERS OF COUNCIL BUDGET AND FINANCE COMMITTEE

Tina Merlitti, Chairwoman
John R. Conti
Michael N. Freeman
James P. Hurley III
James D. Shealey



City of Akron, Ohio

DONALD L. PLUSQUELLIC, MAYOR

June 9, 2008

Citizens of Akron
and Members of Akron City Council:

Enclosed is my 22nd budget since becoming mayor in 1987. I am pleased to present it to you and to thank those who have worked hard to keep the City of Akron fiscally sound.

The 2008 net budget for operations and capital improvements totals more than \$480 million. It reflects our continued commitment to Akron's neighborhoods and to our aggressive efforts to retain jobs in the city and to attract new jobs to Akron from around the world.

Because of the success of our working relationship, Akron continues to be recognized nationally for performance, achievement, leadership and innovations in government, which reflect well on the dedication of our 2,200 hard-working City employees.

This month, Akron was named an **All-America City** for 2008, by the National Civic League. This was the third such award for Akron, having been named an All-America City in 1981 and 1995.

This spring, *Site Selection* magazine - which tracks investments by private companies - placed Akron as #2 in the United States for the number of new or expanded business enterprises among mid-sized metropolitan areas. Goodyear Tire & Rubber Company's agreement to invest in new Akron headquarters as part of a \$900 million private development was cited as one of the most "meaningful" of 399 projects completed in the state of Ohio in 2007.

Last month, Akron's Global Business Accelerator was honored among 1,100 incubators in the U.S. with their top award, the National Incubation Innovation Award, for our global technology commercialization initiative. This honor affirms the good work we have been doing with the Israeli Technology Incubator Targetech, in which we have invested. The first companies from Israel will set up shop in Akron this summer.

This past month, the Akron Biomedical Corridor Initiative that I announced in August 2006 began to bear real fruit: an \$8.6 million grant from Ohio's Third Frontier Commission to a regional team led by the University of Akron that includes our medical school, NEOUCOM, our hospital partners, the city and the county, to attract international scholars in the field of orthopedic research. Because of our existing expertise in materials science, Akron stands to become a global center promoting biomedical engineering in the field of bone and joint research and treatment.

200 Municipal Building • 166 South High Street • Akron, Ohio 44308-1653
Phone: (330) 375-2345 • FAX: (330) 375-2468 • E-mail: mayor@ci.akron.oh.us
www.ci.akron.oh.us

The creation of the Akron Biomedical Corridor, a 506-acre area which surrounds much of Akron's central business district, geographically connects Akron's three major hospital systems: Akron General, Summa and Akron Children's Hospital with the University of Akron. Its location provides opportunities for businesses to take advantage of an existing density of research, technical and healthcare-related industries, an existing employment base of more than 11,000 people working in healthcare, access to exceptional transportation networks and complementary cluster industries already established in the greater Akron area. The City's planned land acquisition and infrastructure improvements will be targeted to support biomedical-related businesses that will locate here. It will also create additional jobs.

We face competitive challenges to be sure, but among Ohio cities, according to the American Manufacturing Trade Action Coalition report in February 2008 that studied losses of manufacturing employment in Ohio, Akron fared better than any of the 13 largest cities in the state in retaining manufacturing employment.

One reason for our continued success is that we have made development of an educated workforce and the acquisition and retention of young professionals a high priority for our community.

In 2007 the City and the Akron Public Schools celebrated the opening of Akron's first jointly-owned Community Learning Center. Helen Arnold CLC is attached physically and programmatically to the Akron Urban League's new headquarters - a model of community cooperation that others around the country say is unique. Remarkably, this occurred in a neighborhood that 40 years ago was the scene of ugly urban violence. The new CLC joined other developments in the same neighborhood: a dramatic \$19 million expansion of the Akron Zoo; a new \$80 million Hope VI program, replacing 116 public housing units with a brand-new mix of public and market-rate housing; the new headquarters of the Akron-Canton Regional Foodbank, which serves eight counties; and a new branch of the Akron-Summit County Public Library. All of these projects were first stimulated by the city's aggressive demolition program to remove old housing and invest in new housing in the area, and our improvements in the Lane Field Athletic Complex in 2002.

As we concluded the 2007-2008 school year, I am pleased to report that Akron has now opened ten new Community Learning Centers. We currently have eight more under construction and nine more are in the design phases. All told, the City and the School Board are re-building 47 schools, costing nearly \$800 million over twelve years, with the 0.25% increase in our income tax overwhelmingly approved by Akron voters in 2003.

And, I'm proud that the City of Akron's After School program, in which we have invested city funds to enrich the lives of 1,500 youngsters in our public schools, was chosen in February by the Ohio Department of Education as a statewide case model for after-school study. We operate almost 500 enrichment classes each week.

In August of 2007, I initiated a "Greenprint for Akron," a way to measure our carbon footprint against cities across the country, with an action plan to increase recycling, reduce carbon

emissions, and protect the environment. I assigned this challenge to Keep Akron Beautiful, Inc. and in partnership with them we have made significant progress in the past year planning for future greenhouse gas reduction.

The University of Akron's \$500 million "New Landscape for Learning" has seen a campus construction boom. Outside of the campus the University Park neighborhood is being transformed with assistance from partners Summa Health System, the Metropolitan Housing Authority, the City and others. The University Park Alliance has received the largest single grant ever given to a community by the John S. and James L. Knight Foundation (Akron brothers who founded the *Beacon Journal*.) \$10 million over five years.

Better schools, new housing, job creation and retention, improving public services, maintaining our good record of safety, and improving the natural environment in which we live — Akron continues to deliver the best quality of life to our citizens. We can truly boast that Akron is one of America's most livable cities.

As a matter of fact in May, 2008, Akron was named to the list of "The 100 best places to Raise a Family," by *Best Life* magazine, and the only Ohio city to rank in the top 50. In December, 2007, the author of *Places Rated Almanac*, David Savageau, placed Akron as 5th in the country of "Where to Educate Your Children," in a top-20 list published in *Forbes* magazine.

Our three major health care institutions continue to be ranked nationally by their peers.

We are inspired by the arts, which in 2007 included the opening of the dramatic new \$40 million Akron Art Museum, the first building in North America designed by internationally-acclaimed architect Wolf Prix.

The City created Lock 3 Park from the acquisition of dilapidated downtown commercial properties in 2002. From May through September concerts are featured every weekend, and Lock 3 has become a gathering place during the workday for downtown employees and the space where charitable organizations want to hold their fundraisers. In 2007, 107,000 people attended Lock 3 summer concerts and programs.

In 2008, the City and its business partners will sponsor the 5th annual Chriskindl Market at Lock 3, America's most authentic German Christmas Market. Held in cooperation with Akron's German sister city of Chemnitz between Thanksgiving and New Year's Day, more than 250,000 people from 140 Ohio cities, 44 states and 10 foreign countries have visited Akron's Chriskindl Market since 2004.

The City will invest money this year from its JEDD funds to underwrite other arts projects and cultural events that benefit the entire region. 2007 events included: 60 free outdoor concerts in neighborhood parks (attendance: 80,000); four free outdoor performances of the Akron Symphony (attendance: 9,000); four weekends of free professional ballet, a 30 year tradition in Akron (attendance: 8,000); and, the Lock 3 Summer Arts Experience in which 65 high school students, some with disabilities, worked with professional artists for four weeks and created public works of art (graduates: 325, works of public art: 20).

The Cuyahoga Valley National Park continues to become more accessible to our residents and visitors alike as we complete work on the extension of the Ohio-Erie Canal Towpath Trail right into the middle of our downtown. As a founder of our Young Professionals organization noted, "Akron is a city inside a national park."

The quality of life of Akron residents is enhanced and our hospitality economy is supported by a number of major events:

In August, PGA golf returns to Firestone Country Club with the Bridgestone World Golf Championships that hosts about 80 of the world's best golfers.

On July 26, we will host the 71st running of the All-American Soap Box Derby. Local champions from around the world come to Akron in July each year to compete for scholarships and merchandise prizes. Last year, we welcomed nearly 600 champions and their families--the largest increase in numbers in derby history--to Akron for a weeklong celebration.

On September 29, the 6th Road Runner Akron Marathon will be held. Fast becoming one of the top marathons, it saw nearly 6,000 runners participating last year, including the 1K Fun Run for children 14 years old and under. This marathon was listed in the book *"50 Great Marathons, From Fairbanks to Boston."*

Akron's own LeBron James will host his 3rd "King for Kids Bikeathon" in 2008. It is believed that there will be over 2,000 cyclists participating. Additionally, LeBron will donate bicycles to 300 needy children. (LeBron has also replaced seven public basketball courts at his expense, with his sponsor NIKE, in the neighborhoods where he grew up.)

The third King James Shooting Stars Classic games were held in Akron, with 460 Amateur Athletic Union (AAU) basketball teams participating, with two divisions, age -17- and - under and age-10- and- under, utilizing 64 gyms for the tournament. Scouts from more than 200 colleges were here to review these athletes.

The Akron Aeros, the AA affiliate of the Cleveland Indians, are in their 11th season with us. The Aeros continue to draw nearly half a million fans to Canal Park every season.

Akron will host America's third National Hamburger Festival this summer at Lock 3 Park downtown with proceeds benefiting Akron Children's Hospital. This year the festival, as seen on the *Food Network* channel, will feature more than 40 different styles of hamburgers from 20 restaurants. Last year, 20,000 attended the two-day event.

Nearly a thousand boys and girls participated in the First Tee program at Mud Run Golf Course. Opened in 2003, Mud Run is a challenging, nine-hole course used by children and adults alike, and complements our 18-hole Good Park Golf Course, considered one of the nation's finest public courses.

And all of these amenities - some would say, necessities for attracting and retaining young professionals - are supported by our Municipal Government and dedicated work force, doing the work every day, around the clock to keep this city running.

Major Initiatives

GOAL: Continue to Create and Retain Jobs

There was a time in the last half of the 20th century that people said, “When Detroit sneezed - - Akron caught a cold,” so close was the relationship between automakers and tire makers. Akron was a one-horse town, riding on rubber, and the local economy went through “boom” or “bust” periods, and nothing in between.

Key to establishing a post-rubber manufacturing economy has been the need to create diverse businesses and industrial specialties.

Today, there are 2,500 polymer-related companies within a three hour drive of Akron. Advanced materials include polymers and metalworking, and remains one of the region’s strong “clusters” of economic prosperity. Other clusters are information technology and biomedicine.

In 2007, with the county, state, and federal governments, we put together a team that assembled a public investment of \$200 million that led to Goodyear’s announcement to build new world headquarters in Akron. This will result in \$1 billion dollars of new investment in an aging blighted industrial part of Akron, and permit Akron to retain 3,000 jobs with the global tire maker.

Now, we have stepped-up to meet a challenge from Bridgestone Firestone Company to rebuild its new Technical Center that would retain 600 high-paying technology jobs and add an additional 400 jobs in Akron.

Akron’s role in the world of advanced manufacturing is well-established. Making things on heavy machinery in Akron today more often requires the brains behind a computer keyboard than the brawn behind a wheel or a lever.

This is a city where people still work with their hands as well as their minds - the super-engineered tires for the Indianapolis 500 and NASCAR races in the U.S. are made in Akron.

Key to the region’s economic growth is to find ways to reward entrepreneurship, to encourage technology advances, and to find effective ways to transfer the new technology to commercialization. As previously noted, the Akron Global Business Accelerator has won national acclaim for its work with a Global Technology Initiative.

Today, there are 37 companies in the Accelerator, their very proximity to each other creating a supportive network of like-minded entrepreneurs with opportunities for synergy among tenants.

Three international companies (from Israel, Italy and Germany) have executed leases to join the Accelerator in 2008.

For most of its history, the Akron Industrial Incubator was a mixed-use incubator, focusing on attracting start-ups in light manufacturing, assembly and supply chain distribution. The newly-named Akron Global Business Accelerator grew from 30,000 sq. ft. in 1983 to a 60,000 sq. ft. building in 1990. In 1995, the Incubator moved into a 200,000 sq. ft. nine story building that was once home to the B.F. Goodrich Company that had moved out of town twenty-five years earlier.

With a grant from the U.S. Department of Commerce Economic Development Administration, \$3.6 million was used to convert the upper three floors of the facility into a technology commercialization "Accelerator."

An open space office environment was conceived to accommodate the needs of today's technology entrepreneur, with movable and portable wall modules to enable existing tenant space requirements, and allow for ease-of-entry and future growth.

The Greater Akron Investment Partnership (GAIP), founded with the help of Akron's business community, created a pool of funds that together with a matching investment by the City of Akron invested \$1.5 million into the Israeli Targetech Incubator. The City of Akron and the Accelerator jointly funded the services of an international business consultant to perform product and market due diligence activities for potential entry into US markets. Out of 22 initial Targetech candidates, six were invited to present their business plans. The publicity generated from this investment resulted in other companies contacting Akron and the first Israel company to execute a lease, bringing their US sales, marketing and engineering personnel to the Accelerator in early 2008.

Leveraging the positive community relationship that Akron enjoys with its sister city in Chemnitz, Germany, the Accelerator is collaborating with its Chemnitz' own Incubator by introducing a client to potential customers in Ohio, which led to initial orders secured with Proctor & Gamble. The Chemnitz client has executed a lease to bring sales and engineering personnel to the Accelerator in early 2008.

Akron General Medical Center (AGMC) and the Accelerator executed a Memo of Understanding to jointly commercialize biomedical related research, and develop joint programs to foster entrepreneurship. This, in turn, lead to an invitation by AGMC to the Accelerator to join the Wound Care Consortium, and work with the consortium to develop a center of excellence...the foundation for future technologies to be commercialized.

In February, 2008, we opened the Mayor's Small Business Center, assigning one economic development specialist the responsibility to answer a phone line dedicated to small business problems. In the past six years, Akron's Economic Development department has assisted some 420 small businesses, from family-owned restaurants to manufacturers with 30 or 40 employees to large service businesses.

Other job retention and creation initiatives include the investment in nine industrial redevelopment areas by Akron. 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 three new business tenants. These three businesses are planning to have at least 160 employees by the end of 2009. Massillon Road has two businesses with approximately 298 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, 19 businesses have located in the Ascot Industrial Park, and 1,094 jobs will be retained and/or created.

Akron is fortunate to have two Fortune 500 companies headquartered here: Goodyear Tire & Rubber Company and FirstEnergy Corporation. In early 2007, Goodyear affirmed its long-term commitment to Akron and announced plans to establish new facilities for its global and North American headquarters adjacent to its Technical Center in Akron. Plans call for the developer, Industrial Real Estate Group (IRG), to construct new state-of-the-art facilities and enter into a long-term lease with Goodyear. Adjacent to the new Goodyear Headquarters would be a planned lifestyle shopping complex with a major regional retail attraction. This new area is tentatively called "Goodyear Riverwalk".

The existing Goodyear buildings, totaling approximately 800,000 usable square feet, would be converted to a mixed-use complex of office, commercial and retail space by IRG. IRG estimates that the mixed use development will create an additional 2,000 jobs with a payroll of \$80 million.

In 2007, FirstEnergy broke ground for the construction of 200,000 square feet of office space that will house up to 700 employees on a site adjacent to its service facility in the Mull/White Pond area of west Akron. Construction of FirstEnergy's West Akron Campus is expected to be completed in 2008.

With FirstEnergy's assistance (agreeing to sell FirstEnergy's office building on Ghent Road), the City has successfully promoted the development of the Ghent Road Office Park, home of the corporate headquarters of Sterling Jewelers, Inc., the largest specialty retail jeweler in the country, with 1,307 stores located in 50 states. Also in 2007, Sterling announced plans to invest more than \$1 billion in its Akron facilities over the next 20 years. The announcement marks Sterling's commitment to keeping its U.S. headquarters in Akron until at least the year 2032.

GOAL: Improve Neighborhood Security of Residents

Akron continues to be the safest city in Ohio according to the annual report of published FBI statistics.

Crime does not recognize the city's boundaries. That's why more and more, I am encouraged to see collaborative initiatives between our police department and the Summit County sheriff.

In March, I appointed former Akron Police Chief Larry Givens as my Deputy Mayor for Public Safety to work with the Summit County Sheriff to determine how to work more collaboratively and effectively together to prevent and fight crime, and to create efficiencies that will result in a savings of tax dollars for our community and have more officers patrol the neighborhood streets of Akron. After 18 months or so, Deputy Mayor Givens will provide a report about what additional units or divisions of the Akron Police Department should continue to be assigned to work directly with the Sheriff, what functions should be separated, and other recommendations to better serve Akron residents. For decades, the City of Akron has assigned officers to the Sheriff for special investigations and joint task force duties. At present, under the authority given to the Mayor under the Akron City Charter, Akron has assigned officers to work under Sheriff Alexander on task forces including Drugs, Gangs, Fugitive Arrests, and Mortgage Fraud. When we collaborate with the Sheriff on these task forces, we achieve efficiencies that permit us to put more officers on the street in our neighborhoods. We reduce response times for residents who need help, and provide more support for officers who need assistance.

With U.S. Marshal Peter J. Elliot, we had a successful Fugitive Safe Surrender at The House of the Lord Church in Akron. The gun buy-back program was another example of how we work with faith-based organizations to provide for safer neighborhoods.

We are using grants of more than \$1 million to go after gang and drug activities in collaboration with the Sheriff and other law enforcement agencies. Homicides were down last year, but half of all murders last year were related in some way to gangs.

The University of Akron is also assisting police in creating a system for Intelligence-Led-Policing. And we will fortify programs at the East Akron Phoenix School aimed at gang intervention and prevention while we expand the targeted sweeps of "hot spots" this year.

A second grant will enable Akron police to continue its work with other agencies and jurisdictions to support the city's successful strategy to target will help rid the city of illegal drug labs.

In addition, programs such as the Crisis Intervention Team, panhandling legislation and Gang Unit Strategies will continue to address local juvenile concerns and mental illness issues that are facing many communities throughout the nation. We are committed to working closely with mental health organizations and juvenile justice programs in an attempt to address these issues in a proactive and effective way.

GOAL: Improve Economic Security for Residents

We are affected by the nation's economic downturn, and we are as concerned about the blighting influence of home foreclosures as any urban center. Wall Street greed overcame good sense, and drove homeowners who were sub-prime borrowers into default. This is an area that the state has pre-empted local communities from regulating this business. I've joined with other mayors to take measures to urge Congress to put some teeth into their regulations of the mortgage industry.

There are some creative local solutions, and in February, I announced that Akron has reached agreement with the Neighborhood Assistance Corporation of America (NACA) to establish an office in Akron to provide immediate relief for oppressed homeowners facing the potential loss of their homes. NACA is helping thousands of homeowners who faced foreclosure by re-negotiating their mortgages, with payments they can afford over the long term. NACA offers real solutions that give real hope, by persuading some of the nation's biggest mortgage lenders to let NACA restructure sub-prime loans. I have offered NACA the office space and the tools it needs to operate from one of our neighborhood centers. The County Executive and I have discussed how we can work together with Summit County's Consumer Affairs Department as part of this initiative to preserve home ownership countywide.

The City is the lead entity for the Continuum of Care planning process that directs resources to homeless needs. The Continuum of Care receives \$3.5 million annually. The City of Akron has established a strong working relationship with providers in an effort to reach all homeless populations. When the City identified the need to demolish an aging downtown hotel due to severe structural deterioration that would have forced the evacuation of 190 people - half with mental health issues - the City led the community discussion and worked with a team of federal and local partners to enable the closure of the building and relocate residents throughout the community.

Akron's three non-profit public hospitals combined forces with foundations and the city health department to create ACCESS TO CARE, a safety net for low-income adults who cannot afford health insurance. A total of 250 volunteer physicians donate their time and \$1 million of free pharmaceuticals and nearly \$14 million worth of donated care by the hospitals have served more than 2,000 uninsured adults.

GOAL: Continue to Improve the City's Fiscal Health

The City of Akron maintains a stable fiscal position and continues to see steady economic growth while promoting operating efficiencies.

In 2007, we saw a 9.39% increase in local income tax revenues (our largest revenue source. The City's budget is based on a 2% growth rate in income taxes for 2008, and our growth through May is up approximately 1%. Akron's average annual unemployment rate for 2007 was approximately 5.9%, which was same as 2006. Another revenue source to the City is property taxes. Property tax collections in 2007 totaled approximately \$32.7 million, and decreased by 3.4% compared to 2006 (\$33.8 million). The assessed valuation for 2007 and tax collection year 2008 declined by 3.5% from \$3.28 to \$3.16 billion. However, real and personal property tax collections are up by 2.12% in the first half of 2008 compared to the first half collections in 2007.

Our economic future depends on our continuing hard work. Downtown is well on its way to undergoing a complete revitalization, our neighborhoods are seeing growth in housing and my Office of Economic Development is constantly working to attract new businesses to Akron and to assist existing ones.

GOAL: Continue to strengthen our neighborhoods by improving vigilance by our public service departments to reports of nuisances, and continue to develop new housing.

The things that often bring neighborhoods down quickly are the house with a junk car in front, the yard with high weeds, or loose trash, or the zoning violations that irritate responsible homeowners to no end. On April 21, City Council adopted legislation which I proposed, to allow for more efficient action by the city in cleaning up nuisance properties. Service department inspectors will be permitted to cite properties with certain health department violations, and health inspectors will be permitted to post notices for violations that used to be covered solely by the service department. Our goal is to be out in front of nuisance complaints, and head them off before they get to the point of irritation.

The city will have no increase in staffing for the initiative, since city employees who are already in the neighborhoods on a daily basis will initiate those nuisance calls to the Service Department before residents do. The magnitude of these types of calls to the city's 3-1-1 call center in 2007 emphasizes the need to launch this new initiative. In 2007, there were more than 8,000 complaints by residents about high grass, and over 1,200 calls of various other complaints.

The plan calls for the city to be divided into four sectors, each with its own chief nuisance officer who will be accountable for the condition of the individual sector. We will measure the time it takes to respond to the nuisance complaints.

Although federal support has been dramatically cut, Akron's designation as an enterprise community 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, have been successful as neighborhoods petition for special allocation of federal community development dollars that assist homeowners in paying for home improvements and reduce assessments for public improvements.

Another strategy is to continue building new housing. In 2007, the City provided funding and contracted for the rehabilitation of 119 homes and the minor home repair of 137 homes while demolishing 449 dilapidated residential and commercial structures. The City also acquired 19 real estate parcels and assembled land in support of five separate housing projects.

In 2008, we are participating in the largest new housing program in Downtown Akron in over 40 years with the sale of city-owned property to Richland Communities, which is constructing 435 living units in 150 apartments for students at the University of Akron. The \$30-million project will also make room for retail on the street level. Each unit will be furnished, have a full kitchen and private laundry, with rents in the \$700 range.

At the eastern edge of downtown, in 2008, the University of Akron opened a six-story student housing complex with 476 beds and 8,000 square feet of ground floor retail space.

The City's Neighborhood Partnership Program encourages citizen groups to apply for grants to do neighborhood improvement projects. In 2007, we awarded 45 grants to organizations for after-school projects, beautification activities, arts programs, community celebrations, and

community involvement. In 2008, we have budgeted \$200,000 to once again fund this initiative in collaboration with the Akron Community Foundation, which makes an annual grant of \$100,000 to this program.

GOAL: To Improve Alliances with Other Governments in the Region

In 2006, Russ Pry, the Executive of Summit County government, and I assembled a committee made up of our employees and managers to meet regularly to identify cost-cutting efficiencies — places where we can avoid duplicating services, or places where we can use our combined buying power to lower prices we pay. Akron eliminated its weights & measure department, in favor letting the county perform that service to city businesses which it provides to county businesses. There are other opportunities for cost-sharing and cost-saving as well.

Akron led Ohio's legislative initiative to create Joint Economic Development Districts (JEDDs). Akron has agreements with four neighboring townships: Bath, Copley, Coventry, and Springfield. The City of Fairlawn is also a partner in the Bath JEDD. All JEDD agreements allow the partnering communities to foster cooperation and economic development within the region. They also help secure the political and geographical integrity of the communities while fostering long-term growth.

The Joint Economic Development Districts have demonstrated a decade of spectacular results. JEDD funds paid for infrastructure improvements as well as the following developments:

A \$4 million soccer complex with eight grass fields plus amenities built by the City with Copley Township and the Ohio Youth Soccer Association representing 55,000 youths aged 5 to 19.

In Coventry Township, a \$1.8 million softball complex expanded the sports area of Akron's rural neighbor with four new fields for girl's softball.

The Springfield-Akron JEDD Park is a \$2.5 million sports facility featuring three softball fields, one baseball field, and one soccer field that are used by youth sports teams from both communities.

Akron also has agreements with Fairlawn, Tallmadge and Mogadore that establish Joint Economic Development Zones (JEDD's). Under these agreements, Akron receives a portion of the income tax collections in exchange for providing water and sewer services. This past year Akron concluded negotiations that have been underway with Cuyahoga Falls and Stow to enter into long term water and tax sharing agreements as well as a land swap agreement with the City of Cuyahoga Falls.

Issues

Our most serious concern continues to be Education. 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 and employees of tomorrow.

Akron is taking a fresh look at how we will educate our children. We are already in the process of building our bright, new community learning centers that will provide educational facilities during the day and become community facilities in the evenings and on weekends.

At my state of the city speech in February, I announced an innovative program, "The Akron Plan for the 21st century" that I believe will help shape the future of Akron's youth. I proposed leasing our sewer system to fund an endowment for scholarships to provide every Akron high school graduate with higher educational opportunities. I have appointed a panel to review the so-called "Promise" programs that have been put in place by other communities, to determine how Akron's proposal to provide an advanced education to every public high school graduate might best be deployed, while protecting the system's users.

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 the world, but we are meeting them every day and turning them into opportunities. Your involvement will continue to help us be even more successful.

Sincerely,

A handwritten signature in dark ink, appearing to read "Don & Phyllis", 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. The University of Akron's College of Polymer Science and Polymer Engineering is the largest single center for polymer education in the United States. Akron is home to approximately 400 polymer related companies, many small manufacturing firms and has a large variety of retail establishments.

Akron also houses 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, Stan Hywet Hall - one of the finest examples of Tudor Revival Architecture in America and the Akron Art Museum. The reopening of the expanded museum in 2007, with a new addition, has allowed residents and visitors to Akron view national as well as international exhibits.

The City of Akron is privileged to be home to three nationally recognized hospital systems: Akron General Medical Center (AGMC), Summa and Akron Children's Hospital. Both AGMC and Summa are widely known for their heart/vascular and cancer care services. Akron Children's Hospital is a large pediatric medical center for children from birth to adolescence, as well as burn victims of all ages. They perform more pediatric surgeries than any other hospital in Northeast Ohio. Innovative programs and state-of-the-art facilities are combined to provide quality health care to children and families in Northeast Ohio

Akron is also home to The Akron Symphony Orchestra and E.J. Thomas Performing Arts Hall, which brings Broadway plays and many world famous entertainers to the City. Akron is home to the Akron Aeros, the Cleveland Indians affiliate AA baseball team. Canal Park is a state-of-the-art baseball stadium in downtown Akron on Main Street. The historic Ohio and Erie Canal runs just beyond 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." Also at this location is the Akron History Museum where over 100,000 visitors have re-discovered Akron's rich history.

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, make 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, JANUARY 1, 2004
AKRON METROPOLITAN STATISTICAL AREA

<u>Income Group</u>	<u>Percent</u>
\$-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

<u>County/ Reporting Area</u>	<u>1999 Per Capita Money Income</u>	<u>1999 Median Household Money Income</u>
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:	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) Akron General Medical Center (Hospital – 4,260) County of Summit (Government – 3,470) Goodyear Tire and Rubber Company (Rubber Products – 3,500) Akron Public School District (Education - 3,050)		
Hospitals:	Akron General Medical Center Akron City-SUMMA Health System St. Thomas-SUMMA Health System Akron Children's Medical Center		
Number of Banking Firms:	13		
Fire Protection:	Number of Stations	13	
	Number of Firefighters and Officers	359	
	Number of Calls for Fire Service	7,930	
	Number of Calls for EMS Service	32,422	
Police Protection:	Number of Stations	1	
	Number of Uniformed Police and Officers	473	
	Number of Calls for Police Service in 2007	255,178	

**Number of Recreation
Centers:**

11

Educational Facilities:

Public Schools

58 Schools
Approximately 26,000 students

Private Schools

13 Schools

Charter Schools

14 Schools

Higher Education

University of Akron (3rd largest in State of Ohio)
Number of Students: Approximately 24,000

Hotel Rooms:

Over 5,000 in area

Building Activity:

Number of Permits: 6,031
Valuation of Permits: \$350,480,777

Transportation:

Interstates in Akron

I-76 and I-77

Interstates Surrounding Akron

I-71, I-271, I-80

Public Transportation

Metro Regional Transit Authority

Airports

Akron-Fulton Municipal Airport
Akron-Canton Regional Airport
Cleveland Hopkins International Airport

Utilities:

Electric

Ohio Edison Company, a regulated subsidiary of
FirstEnergy Corp.

Gas

Dominion East Ohio
FirstEnergy Solutions, an unregulated subsidiary of
FirstEnergy Corp.

Utilities: (continued)

Water
City of Akron

Sewer
City of Akron

Telephone
AT&T

Cable TV
Time Warner Cable

2007 Water System:

Average Daily Consumption	37.55 MGD
Annual Pumpage	13,706 MGD
Maximum Capacity	67 MGD
Communities Served	12
Number of Customers	84,037
Miles of Water Lines	1,213

2007 Sewer System:

Average Daily Demand	78.97 MGD
Annual Wastewater Flow	28,856 MGD
Plant Capacity	90 MGD
Communities Served	13
Number of Customers	79,721
Miles of Sewer Lines	1,340

Offered by SHEALEY

RESOLUTION NO. 133 -2008, a resolution adopting an annual operating budget for the fiscal year 2008; 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 "2008 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 17, 2008

Cheryl C. Prough
Clerk of Council

Marco S. Sommerville
President of Council

Approved March 19, 2008

DONALD L. PLUSQUELLIC
MAYOR

Requested by Department of Finance
Offered by: SHEALEY

ORDINANCE NO. 134 -2008 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, 2008; 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, 2008, 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 2008 are included in the proper funds herein.

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01	Civil Service	\$ 1,094,330	\$ 69,970	\$ 0	\$ 1,164,300
02	Finance	2,449,020	4,905,250	0	7,354,270
03	Law	3,542,120	927,090	0	4,469,210
04	Legislative	862,710	207,990	0	1,070,700
05	Municipal Court – Clerk	2,925,560	368,450	8,000	3,302,010
06	Municipal Court – Judges	3,293,400	200,400	0	3,493,800
07	Office of the Mayor	2,676,840	380,760	0	3,057,600
08	Planning	1,524,860	176,880	0	1,701,740
09	Public Health	6,627,050	1,589,610	0	8,216,660
10	Public Safety	7,861,270	10,898,300	17,000	18,776,570
11	Public Service	13,171,950	15,538,700	0	28,710,650
12	Fire	26,257,450	1,471,160	0	27,728,610
13	Police	45,089,050	3,832,940	0	48,921,990
TOTAL GENERAL FUND		<u>\$117,375,610</u>	<u>\$ 40,567,500</u>	<u>\$ 25,000</u>	<u>\$157,968,110</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:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 2,305,200	\$ 3,432,380	\$ 0	\$ 5,737,580

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
12	Fire	\$ 10,802,290	\$ 1,121,080	\$ 270,000	\$ 12,193,370

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 318,680	\$ 737,070	\$ 0	\$ 1,055,750

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:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
13	Police	\$ 0	\$ 369,610	\$ 0	\$ 369,610

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:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
12	Fire	\$ 0	\$ 369,610	\$ 0	\$ 369,610

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 1,008,290	\$ 33,048,080	\$ 1,800,000	\$ 35,856,370

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
10	Public Safety	\$ 955,950	\$ 257,830	\$ 0	\$ 1,213,780
11	Public Service	5,676,420	3,106,450	0	8,782,870
TOTAL STREET AND HIGHWAY MAINTENANCE FUND		\$ 6,632,370	\$ 3,364,280	\$ 0	\$ 9,996,650

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 3,084,590	\$ 5,229,130	\$ 0	\$ 8,313,720

Section 12. That there shall be and hereby are appropriated from the unappropriated balance of the Community Development Fund (2080) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
08	Planning	\$ 1,855,810	\$ 533,750	\$ 0	\$ 2,389,560
09	Public Health	58,620	11,220	0	69,840
11	Public Service	6,000	6,084,300	350,000	6,440,300
TOTAL COMMUNITY DEVELOPMENT FUND		\$ 1,920,430	\$ 6,629,270	\$ 350,000	\$ 8,899,700

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
09	Public Health	\$ 1,270,360	\$ 850,300	\$ 0	\$ 2,120,660

Section 14. That there shall be and hereby are appropriated from the unappropriated balance of the Community Environment Grants Fund (2095) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 600,000	\$ 0	\$ 600,000

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:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
08	Planning	\$ 1,326,880	\$ 248,870	\$ 0	\$ 1,575,750

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

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 36,500	\$ 102,100	\$ 0	\$ 138,600

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:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 3,800,000	\$ 0	\$ 3,800,000

Section 18. That there shall be and hereby are appropriated from the unappropriated balance of the Tax Equivalency Fund (2195) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 0	\$ 450,000	\$ 0	\$ 450,000

Section 19. That there shall be and hereby are appropriated from the unappropriated balance of the Special Revenue Loans Fund (2200) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
07	Office of the Mayor	\$ 0	\$ 62,000	\$ 0	\$ 62,000

Section 20. That there shall be and hereby are appropriated from the unappropriated balance of the Joint Economic Development District (JEDD) Fund (2240) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 60,000	\$ 15,630,600	\$ 3,500,000	\$ 19,190,600

Section 21. That there shall be and hereby are appropriated from the unappropriated balance of the Akron Municipal Court Information System (AMCIS) Fund (2255) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
05	Municipal Court – Clerk	\$ 0	\$ 76,050	\$ 0	\$ 76,050
06	Municipal Court – Judges	0	230,260	0	230,260
TOTAL AMCIS FUND		\$ 0	\$ 306,310	\$ 0	\$ 306,310

Section 22. That there shall be and hereby are appropriated from the unappropriated balance of the Public Health Fund (2290) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
05	Municipal Court – Clerk	\$ 0	\$ 40,000	\$ 0	\$ 40,000
09	Public Health	622,990	373,860	0	996,850
TOTAL PUBLIC HEALTH FUND		\$ 622,990	\$ 413,860	\$ 0	\$ 1,036,850

Section 23. That there shall be and hereby are appropriated from the unappropriated balance of the Police Grants Fund (2295) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
13	Police	\$ 312,690	\$ 1,453,180	\$ 28,000	\$ 1,793,870

Section 24. That there shall be and hereby are appropriated from the unappropriated balance of the Various Domestic Violence Fund (2300) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
03	Law	\$ 0	\$ 127,360	\$ 0	\$ 127,360

Section 25. That there shall be and hereby are appropriated from the unappropriated balance of the Safety Programs Fund (2305) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
10	Public Safety	\$ 296,730	\$ 241,550	\$ 50,000	\$ 588,280
12	Fire	0	581,660	0	581,660
13	Police	12,250	619,470	20,000	651,720
TOTAL SAFETY PROGRAMS FUND		\$ 308,980	\$ 1,442,680	\$ 70,000	\$ 1,821,660

Section 26. That there shall be and hereby are appropriated from the unappropriated balance of the Health Grants Fund (2315) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
09	Public Health	\$ 2,678,890	\$ 3,635,350	\$ 100,000	\$ 6,414,240

Section 27. That there shall be and hereby are appropriated from the unappropriated balance of the Equipment and Facilities Operating Fund (2320) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 451,440	\$ 4,515,400	\$ 4,500,000	\$ 9,466,840

Section 28. That there shall be and hereby are appropriated from the unappropriated balance of the Various Purpose Fund (2330) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 310,840	\$ 2,275,550	\$ 150,000	\$ 2,736,390

Section 29. That there shall be and hereby are appropriated from the unappropriated balance of the Deposits Fund (2340) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 3,230,000	\$ 0	\$ 3,230,000
08	Planning	0	2,000	0	2,000
09	Public Health	0	83,120	0	83,120
11	Public Service	0	1,000	0	1,000
TOTAL DEPOSITS FUND		\$ 0	\$ 3,316,120	\$ 0	\$ 3,316,120

Section 30. That there shall be and hereby are appropriated from the unappropriated balance of the Community Learning Centers Fund (2355) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
01-13	Department Wide	\$ 35,000	\$ 17,953,560	\$ 630,000	\$ 18,618,560

Section 31. That there shall be and hereby are appropriated from the unappropriated balance of the General Bond Payment Fund (3000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 358,090	\$ 97,210	\$ 0	\$ 455,300

Section 32. That there shall be and hereby are appropriated from the unappropriated balance of the Capital Projects with Outside Resources Fund (4048) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 7,000	\$ 256,000	\$ 200,000	\$ 463,000

Section 33. That there shall be and hereby are appropriated from the unappropriated balance of the Road and Bridge Improvements Fund (4050) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 7,000	\$ 10,841,000	\$ 2,300,000	\$ 13,148,000

Section 34. That there shall be and hereby are appropriated from the unappropriated balance of the Streets Fund (4060) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 100,000	\$ 8,515,000	\$18,000,000	\$ 26,615,000

Section 35. That there shall be and hereby are appropriated from the unappropriated balance of the Information Technology and Improvements Fund (4150) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 0	\$ 400,000	\$ 400,000

Section 36. That there shall be and hereby are appropriated from the unappropriated balance of the Transportation Fund (4155) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 50,000	\$ 2,505,000	\$ 5,000,000	\$ 7,555,000

Section 37. That there shall be and hereby are appropriated from the unappropriated balance of the Parks and Recreation Fund (4160) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 7,000	\$ 3,123,000	\$ 2,500,000	\$ 5,630,000

Section 38. That there shall be and hereby are appropriated from the unappropriated balance of the Public Facilities and Improvements Fund (4165) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 5,000	\$ 4,035,000	\$ 3,000,000	\$ 7,040,000

Section 39. That there shall be and hereby are appropriated from the unappropriated balance of the Public Parking Fund (4170) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 5,000	\$ 2,370,000	\$17,500,000	\$ 19,875,000

Section 40. That there shall be and hereby are appropriated from the unappropriated balance of the Economic Development Fund (4175) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 40,000	\$ 10,120,700	\$12,000,000	\$ 22,160,700

Section 41. That there shall be and hereby are appropriated from the unappropriated balance of the Water Fund (5000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 13,870,970	\$ 24,429,190	\$ 2,500,000	\$ 40,800,160

Section 42. That there shall be and hereby are appropriated from the unappropriated balance of the Sewer Fund (5005) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 8,539,550	\$ 32,456,760	\$ 6,360,000	\$ 47,356,310

Section 43. That there shall be and hereby are appropriated from the unappropriated balance of the Oil and Gas Fund (5010) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 93,010	\$ 389,130	\$ 0	\$ 482,140

Section 44. That there shall be and hereby are appropriated from the unappropriated balance of the Golf Course Fund (5015) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 824,680	\$ 523,810	\$ 0	\$ 1,348,490

Section 45. That there shall be and hereby are appropriated from the unappropriated balance of the Airport Fund (5020) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 319,620	\$ 264,260	\$ 50,000	\$ 633,880

Section 46. That there shall be and hereby are appropriated from the unappropriated balance of the Off-Street Parking Fund (5030) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 0	\$ 4,949,770	\$ 0	\$ 4,949,770

Section 47. That there shall be and hereby are appropriated from the unappropriated balance of the Motor Equipment Fund (6000) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 2,506,010	\$ 5,904,030	\$ 174,000	\$ 8,584,040

Section 48. That there shall be and hereby are appropriated from the unappropriated balance of the Liability Self-Insurance Fund (6005) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 25,561,250	\$ 0	\$ 25,561,250

Section 49. That there shall be and hereby are appropriated from the unappropriated balance of the Workers' Compensation Reserve Fund (6007) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 0	\$ 3,505,330	\$ 0	\$ 3,505,330

Section 50. That there shall be and hereby are appropriated from the unappropriated balance of the Self-Insurance Settlement Fund (6009) the following amounts:

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

Section 51. That there shall be and hereby are appropriated from the unappropriated balance of the Storeroom Fund (6010) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 279,160	\$ 1,542,690	\$ 0	\$ 1,821,850

Section 52. That there shall be and hereby are appropriated from the unappropriated balance of the Telephone System Fund (6015) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
10	Public Safety	\$ 0	\$ 569,800	\$ 6,000	\$ 575,800

Section 53. That there shall be and hereby are appropriated from the unappropriated balance of the Engineering Bureau Fund (6025) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
11	Public Service	\$ 5,822,030	\$ 4,741,720	\$ 0	\$ 10,563,750

Section 54. That there shall be and hereby are appropriated from the unappropriated balance of the Management Information Systems Fund (6030) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
02	Finance	\$ 1,368,720	\$ 1,719,060	\$ 100,000	\$ 3,187,780
10	Public Safety	0	50,000	0	50,000
11	Public Service	0	197,000	0	197,000
TOTAL MANAGEMENT INFOR- MATION SYSTEMS FUND		\$ 1,368,720	\$ 1,966,060	\$ 100,000	\$ 3,434,780

Section 55. That there shall be and hereby are appropriated from the unappropriated balance of the Holocaust Memorial Fund (7003) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
07	Office of the Mayor	\$ 0	\$ 12,500	\$ 0	\$ 12,500

Section 56. That there shall be and hereby are appropriated from the unappropriated balance of the Police/Fire Beneficiary Fund (7020) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
12	Fire	\$ 0	\$ 1,500	\$ 0	\$ 1,500
13	Police	0	1,500	0	1,500
TOTAL POLICE/FIRE BENEFICIARY FUND		\$ 0	\$ 3,000	\$ 0	\$ 3,000

Section 57. That there shall be and hereby are appropriated from the unappropriated balance of the Police Property Monetary Evidence Fund (7025) the following amounts:

Dept. No.	Organization Title	Wages/ Benefits	Other	Outlay	Total
13	Police	\$ 0	\$ 15,000	\$ 0	\$ 15,000

	Wages/ Benefits	Other	Outlay	Total
Total All Funds	\$185,064,870	\$300,848,460	\$81,513,000	\$567,426,330

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 2008 Operating Budget and/or the 2008 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 2008 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2008 or thereafter.

Section 61. That all funds not individually listed in this ordinance but included in the 2008 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2008 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 2008 Operating Budget and the 2008 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 2008 Operating Budget and the 2008 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 17, 2008

Cheryl C. Prough
Clerk of Council

Marco S. Sommerville
President of Council

Approved March 19, 2008

DONALD L. PLUSQUELLIC
MAYOR

SECTION 86 OF THE CHARTER OF THE CITY OF AKRON

The Mayor shall cause to be prepared and submitted an annual budget to the Council not later than two months before the end of each fiscal year, which budget shall be based upon detailed estimates by departments and other divisions of the City government according to a classification as nearly uniform as possible. The budget shall present the following information:

- (a) An itemized statement of estimated revenues together with comparative statements of revenues for the last two fiscal years.
- (b) An itemized statement of appropriations recommended by the Mayor for current expenses and for permanent improvements, for each department or division for the ensuing fiscal year, with comparative statements of expenditures for the last two fiscal years.
- (c) A financial statement or balance sheet of the preceding year and of the current year up to date.
- (d) Such other information as may be required by the Council. Copies of such budget shall be printed and available for distribution not later than two weeks after its submission to the Council, and a public hearing shall be given before final action is taken by the Council.

OPERATING BUDGET PROCESS

The City budgets on the Cash and Encumbrance basis of accounting for all of its funds. Cash basis indicates transactions are recognized only when cash is received or paid out. Encumbrances are treated as expenditures under the basis of accounting. Encumbrances outstanding at year-end are carried over into the following year as both an addition to the budget and an encumbrance of the budget along with the appropriation of the current year. The cash and encumbrance basis of accounting differ from generally accepted accounting principles (GAAP) as required by the Governmental Accounting Standards Board (GASB). Those requirements, among other things, provide for a modified accrual basis of accounting for the general fund, special revenue funds, debt service funds, capital project funds, and agency funds and a full accrual basis of accounting for enterprise and internal services funds, and for the preparation for each fund of balance sheets, statements of revenues and expenditures, and statements showing changes in fund balances.

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 for which they are responsible, a current employee roster, a payroll projection report, and expenditure history. 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 arisen 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 prior to City Council for approval. The final appropriation ordinance must be passed no later than March 31st of the budget year.

The City prepares and tracks expenditures at the line item account; however, appropriation control is at the account 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.

The Department of Planning prepares a separate capital investment program for the City. The process is similar to the process for the operating budget except 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. The funds fall into two categories – operating and non-operating in nature. The City of Akron appropriates all funds. An appropriated fund is one that has legislative control over the level of expenditure. The ordinance printed in the front of the document (page 22) is the action of the legislative body to control the level of expenditure in this group of funds.

FINANCIAL STRUCTURE AND PRIMARY OPERATIONS

The City maintains its accounts, appropriations and other fiscal records in accordance with the procedures established and prescribed by the Audit Division in the office of the Ohio Auditor of State. The Audit Division is charged by law with the responsibility of inspecting and supervising the accounts and records of each taxing subdivision and most public agencies and institutions.

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

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

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

FUND	PURPOSE	REVENUE
Community Learning Centers	Collection of dedicated City income tax to fund local share of Akron Public Schools/City of Akron Community Learning Centers.	0.25% City income tax
Joint Economic Development Districts (JEDDs)	Extend water and sewer lines to four contiguous townships for development purposes in exchange for each district levying an income tax.	2.25% District income tax
Street Assessment	Street lighting and cleaning	Special Assessments
Community Development	Upgrade and maintain homes in City development areas and provide services to designated service areas.	Community Development Block Grant (CDBG) funds
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

2008 BUDGET CALENDAR

<u>2007</u>	<u>Activity</u>
July	The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and the cost of services.
August	The administration reviews the objectives of the 2008 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 Department of Finance.
December	Meetings are held with the Department of Finance. The departments are given the target budget amounts and have the opportunity to ask for adjustments. The Department of Finance reviews the requested changes and revisions on the proposed budgets based on more current information. The Department of Finance has the opportunity to revise revenue and expenditure numbers for the current and next fiscal year. A meeting is held with the Mayor to review the proposed budget. Changes are made according to the priorities set at that meeting. A proposed budget hearing schedule is sent to City Council.
<u>2008</u>	
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 Department of Finance 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 2008 Budget Plan includes the individual departmental goals for 2008 and the status of their 2007 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 great 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.

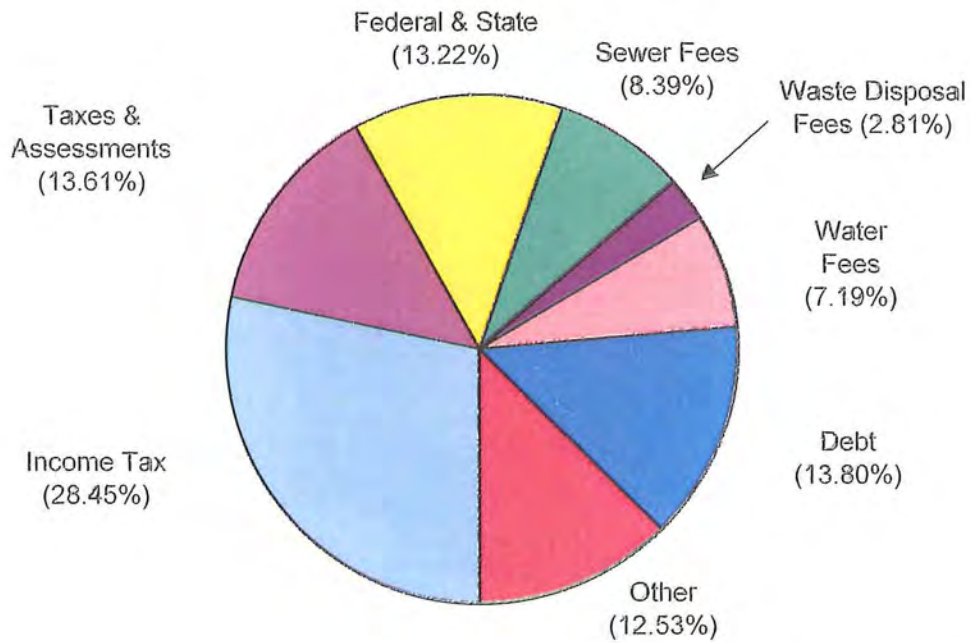
FINANCIAL REPORTING PERFORMANCE GOALS

- 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.

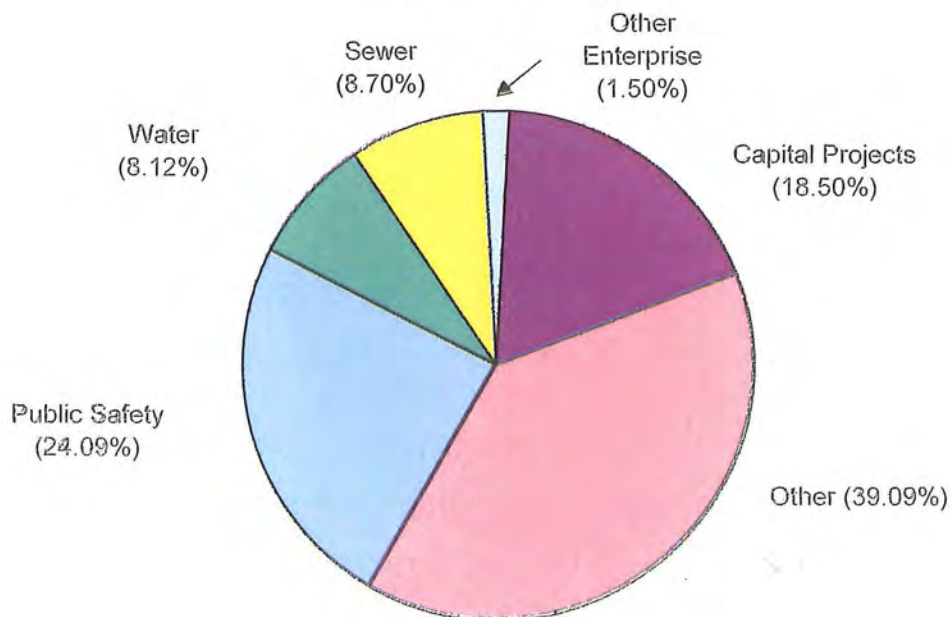
Charts & Tables

Summary by Accounting Funds

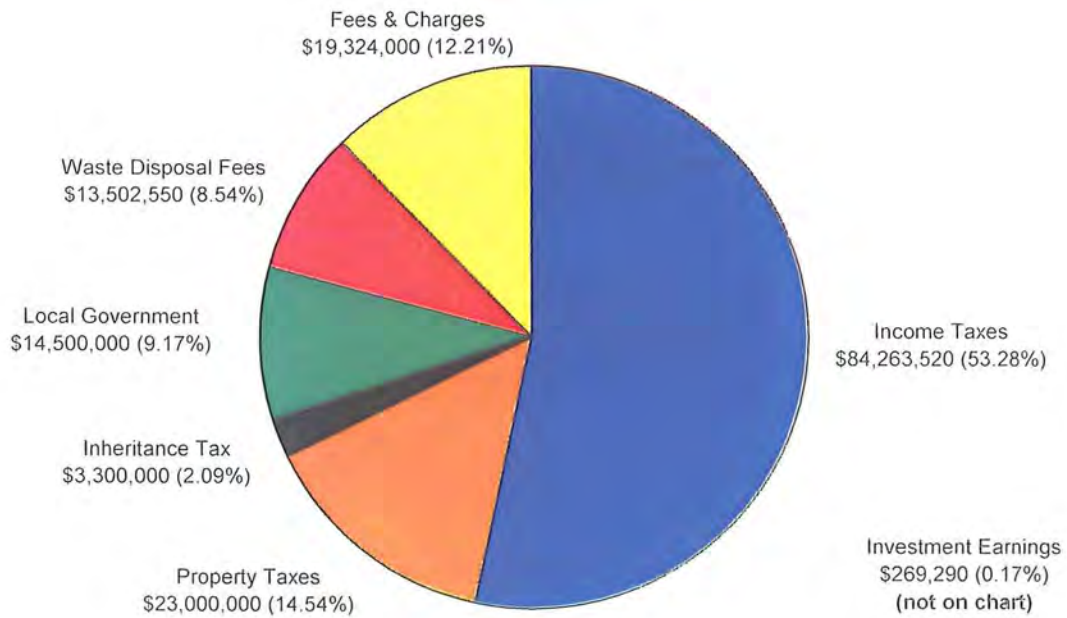
**CITY OF AKRON
2008 BUDGET
NET REVENUES
TOTAL \$480,868,530**



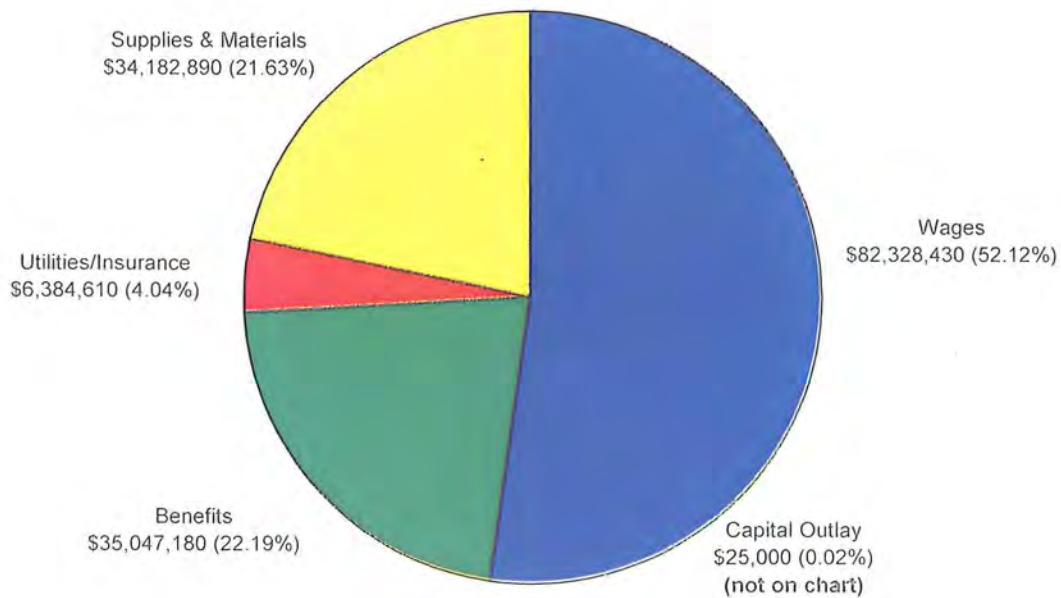
**CITY OF AKRON
2008 OPERATING AND CAPITAL BUDGET
NET EXPENDITURES
TOTAL \$454,987,910**



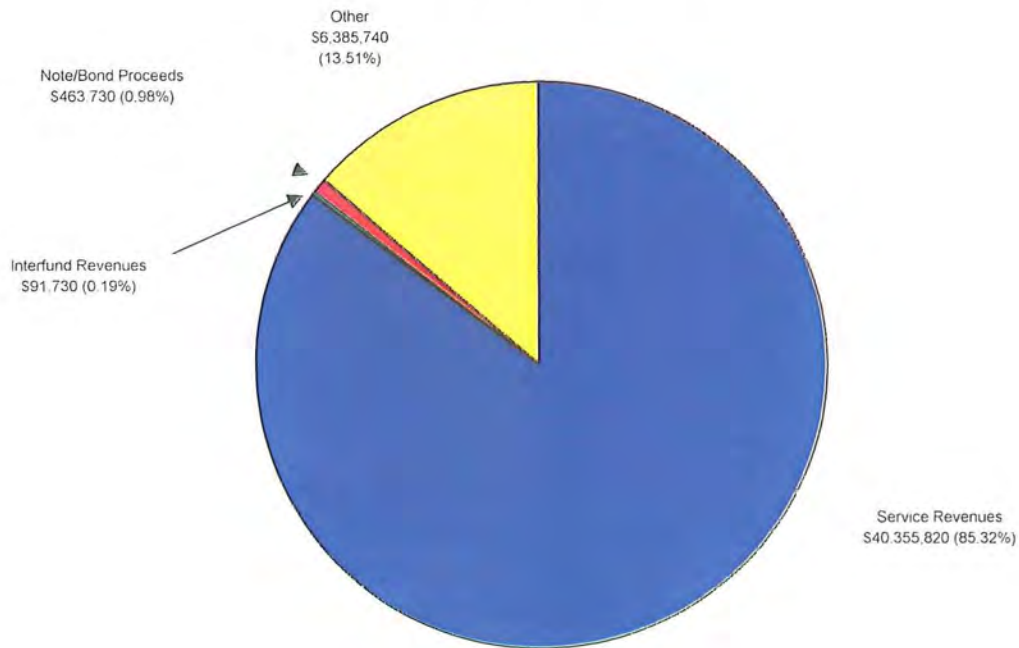
CITY OF AKRON
2008 OPERATING BUDGET
GENERAL FUND - REVENUES BY SOURCE
TOTAL \$158,159,360



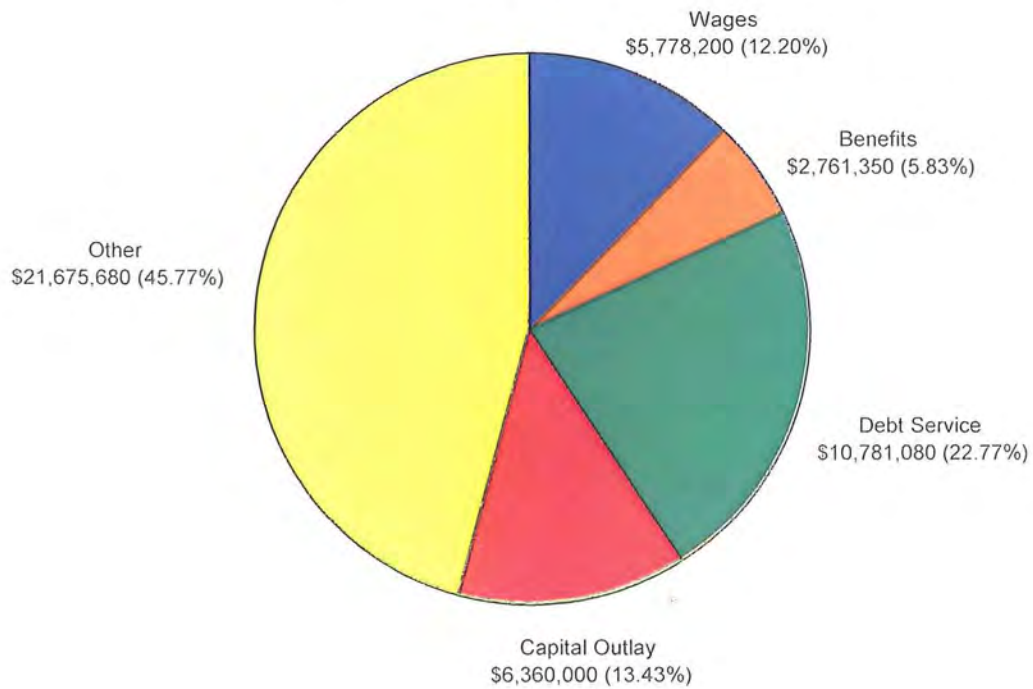
CITY OF AKRON
2008 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES BY TYPE
TOTAL \$157,968,110



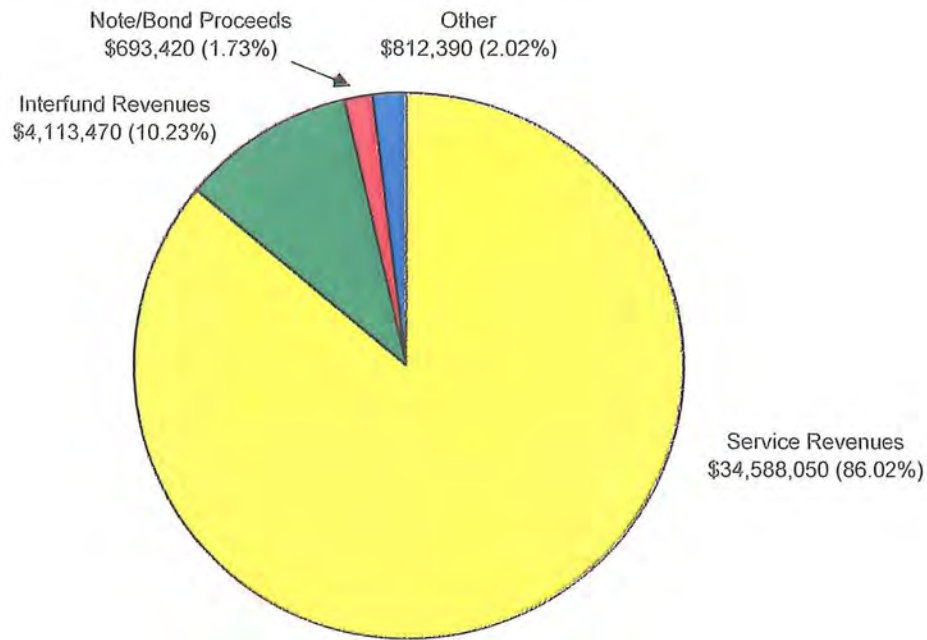
**CITY OF AKRON
2008 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$47,297,020**



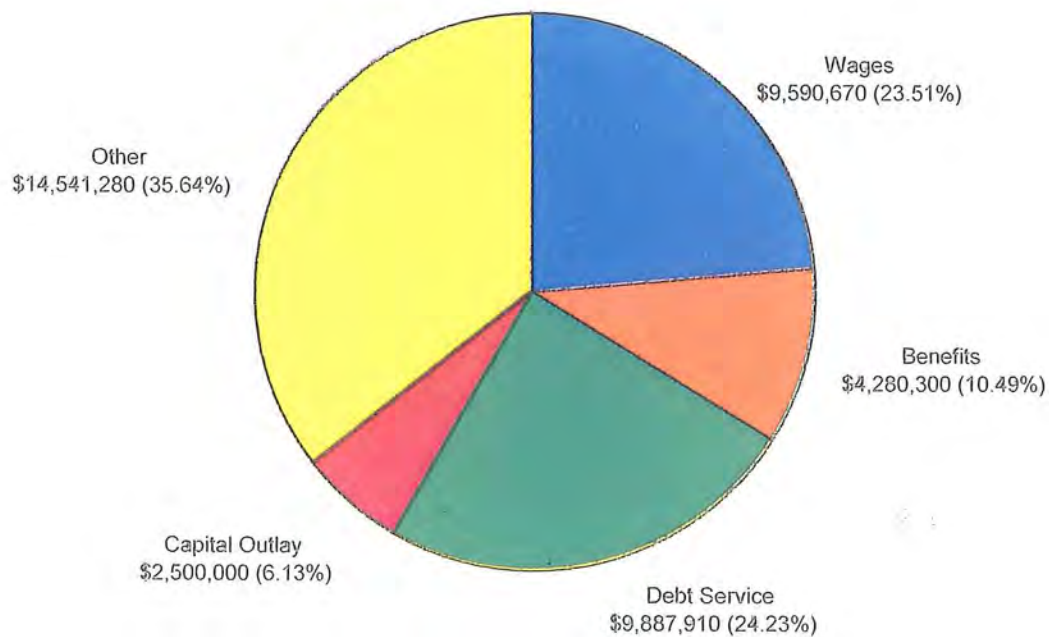
**CITY OF AKRON
2008 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL \$47,356,310**



**CITY OF AKRON
2008 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$40,207,330**



**CITY OF AKRON
2008 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES BY TYPE
TOTAL \$40,800,160**



CITY OF AKRON, OHIO
ANALYSIS OF 2008 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2005, 2006 AND 2007
BY FUND TYPE AND SOURCE

By Fund Type:

	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Budget 2008</u>
General Fund	\$146,692,718	\$148,775,558	\$154,347,416	\$158,159,360
Special Revenue Fund	133,533,271	138,044,825	139,438,178	149,480,730
Debt Service Fund	391,103	531,866	454,491	460,000
Capital Projects Fund	70,997,063	57,306,878	75,191,840	95,414,080
Enterprise Fund	104,315,190	94,915,604	85,968,987	95,371,750
Internal Service Fund	45,282,850	47,137,086	52,269,073	56,584,490
Trust and Agency	0	6,712	7,142	13,000
TOTAL	<u>\$501,212,195</u>	<u>\$486,718,529</u>	<u>\$507,677,127</u>	<u>\$555,483,410</u>

By Source:

	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Budget 2008</u>
Income Taxes	\$125,033,296	\$122,080,275	\$134,126,478	\$132,650,340
JEDD Revenues	13,839,709	15,892,340	16,559,588	18,018,870
Investment Earnings	1,370,973	1,369,281	1,927,278	1,481,830
Taxes and Assessments	63,307,580	63,485,589	64,084,853	65,465,950
Licenses & Permit Revenues	2,400,977	2,888,877	2,454,457	2,643,460
Governmental Revenues	50,838,516	47,315,164	50,598,161	58,945,770
Service Revenues	91,146,524	95,031,684	95,294,588	106,698,810
Municipal Court Revenues	3,898,353	3,876,078	3,598,672	3,900,000
Note & Bond Proceeds	65,099,621	59,059,431	41,053,450	66,338,300
Miscellaneous Revenues	12,847,751	15,012,699	10,650,869	11,871,040
Interfund Transfer	20,967,147	8,558,086	30,505,260	24,908,700
Interfund Service Revenues	48,045,758	49,495,475	53,670,833	59,444,330
General Fund Subsidy	2,415,990	2,653,550	3,152,640	3,116,010
TOTAL	<u>\$501,212,195</u>	<u>\$486,718,529</u>	<u>\$507,677,127</u>	<u>\$555,483,410</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2008 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2005, 2006 AND 2007
BY FUND TYPE AND SOURCE

By Fund Type:

	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Budget 2008</u>
General Fund	\$146,692,718	\$148,775,558	\$154,347,416	\$158,159,360
Special Revenue Fund	122,563,252	130,703,653	127,604,372	145,098,030
Debt Service Fund	391,103	531,866	454,491	460,000
Capital Projects Fund	69,312,933	54,016,807	58,952,433	90,857,340
Enterprise Fund	89,837,352	90,395,799	76,634,234	84,725,440
Internal Service Fund	985,942	1,581,023	2,348,306	1,555,360
Trust and Agency	0	6,712	7,142	13,000
TOTAL	<u>\$429,783,300</u>	<u>\$426,011,418</u>	<u>\$420,348,394</u>	<u>\$480,868,530</u>

By Source:

	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Budget 2008</u>
Income Taxes	\$125,033,296	\$122,080,275	\$134,126,478	\$136,809,000
JEDD Revenues	13,839,709	15,892,340	16,559,588	18,018,870
Investment Earnings	1,370,973	1,369,281	1,927,278	1,481,830
Taxes and Assessments	63,307,580	63,485,589	64,084,853	65,465,950
Licenses & Permit Revenues	2,400,977	2,888,877	2,454,457	2,643,460
Governmental Revenues	50,838,516	47,315,164	50,598,161	63,547,610
Service Revenues	91,146,524	95,031,684	95,294,588	106,698,810
Municipal Court Revenues	3,898,353	3,876,078	3,598,672	3,900,000
Note & Bond Proceeds	65,099,621	59,059,431	41,053,450	66,338,300
Miscellaneous Revenues	12,847,751	15,012,699	10,650,869	15,964,700
TOTAL	<u>\$429,783,300</u>	<u>\$426,011,418</u>	<u>\$420,348,394</u>	<u>\$480,868,530</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2008 BUDGETED GROSS EXPENDITURES
COMPARED TO ACTUAL 2005, 2006 AND 2007
BY FUNDING SOURCE AND CATEGORY

By Funding Source:

	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Budget 2008</u>
General Fund	\$145,863,835	\$148,448,429	\$154,076,902	\$157,968,110
Special Revenue Fund	132,377,243	136,195,954	140,132,050	156,368,170
Debt Service Fund	409,413	420,294	519,433	455,300
Capital Projects Fund	68,230,693	54,061,273	69,570,633	102,886,700
Enterprise Fund	104,418,169	92,332,588	88,199,518	95,570,750
Internal Service Fund	47,826,711	49,619,378	52,679,191	54,146,800
Trust and Agency	0	7,748	6,124	30,500
TOTAL	<u>\$499,126,064</u>	<u>\$481,085,664</u>	<u>\$505,183,851</u>	<u>\$567,426,330</u>

By Expenditure Category:

	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Budget 2008</u>
Wages and Benefits:				
Salaries and Wages	\$123,930,356	\$123,759,040	\$125,965,321	\$129,547,530
Employee Benefits	47,129,458	50,193,079	53,370,860	55,517,340
Total Wages and Benefits	171,059,814	173,952,119	179,336,181	185,064,870
Operations and Maintenance:				
Discretionary	174,619,558	173,906,621	196,976,700	217,858,800
Non-Discretionary	99,523,493	70,719,909	75,632,786	82,989,660
Total Operations and Maintenance	274,143,051	244,626,530	272,609,486	300,848,460
Capital Outlay	53,923,199	62,507,015	53,238,184	81,513,000
GRAND TOTAL	<u>\$499,126,064</u>	<u>\$481,085,664</u>	<u>\$505,183,851</u>	<u>\$567,426,330</u>

CITY OF AKRON, OHIO
ANALYSIS OF 2008 BUDGETED NET EXPENDITURES
COMPARED TO ACTUAL 2005, 2006 AND 2007
BY FUNDING SOURCE AND CATEGORY

By Funding Source:

	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Budget 2008</u>
General Fund	\$135,938,228	\$138,239,573	\$143,274,577	\$147,176,700
Special Revenue Fund	118,350,577	124,658,810	127,943,983	139,774,930
Debt Service Fund	400,591	411,010	510,808	446,610
Capital Projects Fund	62,851,024	49,629,219	48,417,540	84,180,700
Enterprise Fund	85,038,204	82,721,134	73,931,842	83,378,970
Internal Service Fund	0	0	0	0
Trust and Agency	0	7,388	6,076	30,000
TOTAL	<u>\$402,578,624</u>	<u>\$395,667,134</u>	<u>\$394,084,826</u>	<u>\$454,987,910</u>

By Expenditure Category:

	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Budget 2008</u>
Wages and Benefits:				
Salaries and Wages	\$116,953,604	\$116,794,021	\$119,016,727	\$122,535,210
Employee Benefits	<u>44,781,461</u>	<u>47,490,804</u>	<u>50,517,376</u>	<u>52,553,740</u>
Total Wages and Benefits	161,735,065	164,284,825	169,534,103	175,088,950
Operations and Maintenance:				
Discretionary	87,931,067	98,567,306	96,151,849	116,099,100
Non-Discretionary	<u>99,197,372</u>	<u>70,378,177</u>	<u>75,232,466</u>	<u>82,566,860</u>
Total Operations and Maintenance	187,128,439	168,945,483	171,384,315	198,665,960
Capital Outlay	<u>53,715,120</u>	<u>62,436,826</u>	<u>53,166,408</u>	<u>81,233,000</u>
GRAND TOTAL	<u>\$402,578,624</u>	<u>\$395,667,134</u>	<u>\$394,084,826</u>	<u>\$454,987,910</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 (Page 25). The ordinance printed in the front of this document in the introductory section 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.

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 THAN 50%

There are twenty-three funds with a balance that changed more than 50%. The funds and explanations are listed below:

<u>Fund</u>	<u>Fund Title</u>	<u>Actual 2007</u>	<u>Budgeted 2008</u>	<u>Percent Change</u>	<u>Explanation</u>
2005	Emergency Medical Service	\$ (200,024)	\$ (64,320)	67.84%	Non-resident billing will increase 65% over the 2007 actual.
2030	Highway Maintenance	(1,443,485)	(321,619)	77.72%	Transfer from the State of Ohio will be 127% over 2007 actual revenues.
2035	Street Assessment	(463,887)	(178,587)	61.50%	The decrease in deficit is due to a reduction in expenditures.
2080	Community Development Rotary	(3,394,594)	(1,655,037)	51.24%	The decrease in deficit is tighter controls on expenditures.
2095	Community Environment Grants	11,175	20,569	84.06%	The increase in fund balance is attributed to a projected increase in governmental revenues for 2008.
2127	Akron Metropolitan Housing Authority	(38,887)	137,107	452.58%	This fund is a reimbursable grant fund. The projected increase in fund balance is related to the timing of when grant monies are received.
2140	Summer Lunch Program	(20,590)	(9,190)	55.37%	The decrease in deficit is due to an increase in revenue.
2146	H.O.M.E. Program	(902,515)	(253,903)	71.87%	The decrease in deficit is due to no capital outlay expense in 2008.
2200	Special Revenue Loans	4,970	1,970	60.36%	The dollar amount is not material.
2240	Joint Economic Development Program	3,709,713	1,524,385	58.91%	The decrease in fund balance is due to an increase in expenditures.
2315	Health Grants	(62,786)	4,838	107.71%	The increase in fund balance is related to a reduction in 2008 budgeted expenditures.
2330	Various Purpose Funding	(2,009,901)	(671,168)	66.61%	The decrease in fund deficit is due to an increase in revenue and bond proceeds in 2008.
2340	Deposits	2,662,214	896,314	66.33%	The decrease in fund balance is due to an increase in expenditures.

<u>Fund</u>	<u>Fund Title</u>	<u>Actual 2007</u>	<u>Budgeted 2008</u>	<u>Percent Change</u>	<u>Explanation</u>
4048	Capital Projects	(2,674,299)	(964,818)	63.92%	The decrease in deficit balance is due to bond proceeds and 2008 interfund transfers.
4050	Road and Bridge Improvements	3,582,419	1,639,521	54.23%	The decrease in fund balance is due to the lower capital outlay expenditures.
4150	Information Technology Improvements	29,543	9,543	67.70%	The decrease in fund balance is due to the purchase of computer equipment.
4155	Transportation	(6,830,246)	(2,674,802)	60.84%	The deficit fund balance has decreased due to additional bonds being issued to cover the deficit from prior year projects.
4170	Public Parking	14,099,548	(1,722,690)	112.22%	The deficit is due to a new parking deck being built in 2008.
5030	Off-Street Parking	164,811	421,548	155.78%	The increase in fund balance is due to the increase in revenue.
6009	Self-Insurance Settlement	17,241	37,241	116.00%	The increase in fund balance is attributed to lower expenditures.
6025	Engineering Bureau	(563,578)	(127,932)	77.30%	The decrease in deficit is related to an increase in service revenue.
7020	Police/Fire Beneficiary	2,900	400	86.21%	The dollar amount is not material.
7025	Police Property Monetary Evidence	15,000	0	100.00%	This fund was created in 2006 and the decrease is attributed to the expenditures budgeted in 2008.

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COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

GENERAL FUND (1000)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$4,838,010	\$5,670,979	\$5,998,108	\$6,268,622
Receipts - 01/01-12/31	146,692,718	148,775,558	154,347,416	158,159,360
Available Resources	\$151,530,728	\$154,446,537	\$160,345,524	\$164,427,982
Less Expenditures - 01/01 - 12/31	145,859,749	148,448,429	154,076,902	157,968,110
Cash on Hand as of December 31	\$5,670,979	\$5,998,108	\$6,268,622	\$6,459,872
Less: End of -Year Encumbrances	2,981,651	2,567,845	2,666,038	2,600,000
Unencumbered Balance as of December 31	\$2,689,328	\$3,430,263	\$3,602,584	\$3,859,872

COMPARATIVE SUMMARY OF RECEIPTS

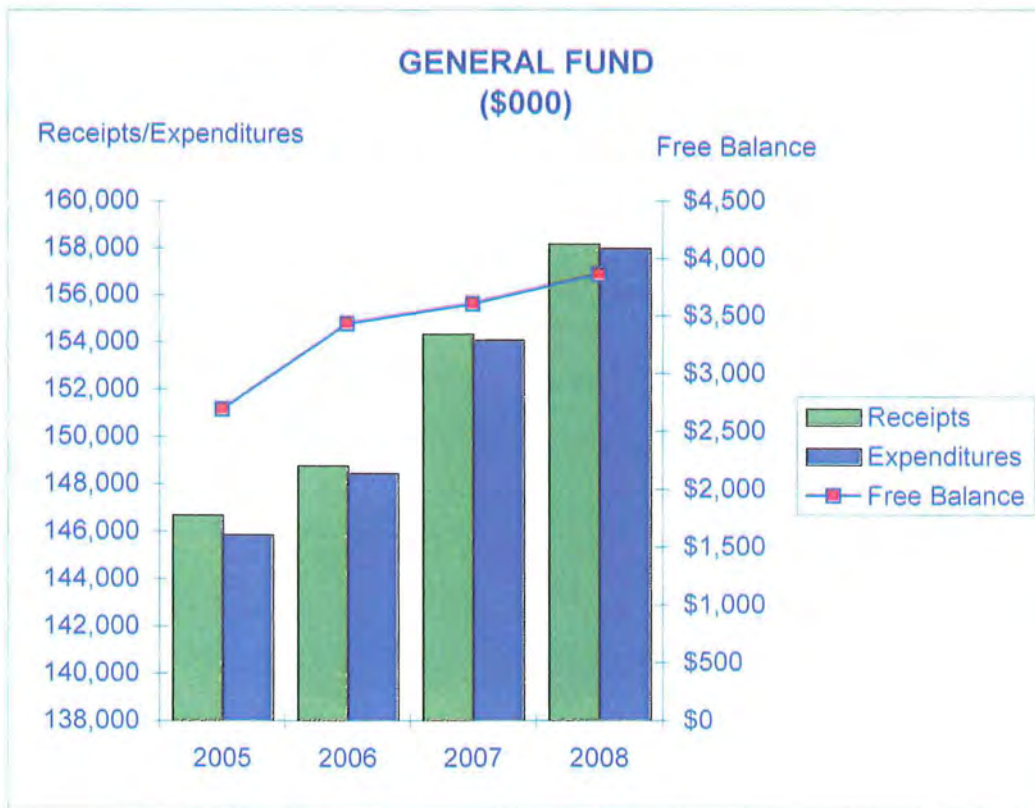
SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Local Taxes				
Property Taxes	\$21,397,823	\$23,377,029	\$23,055,251	\$23,000,000
JEDD Revenues	800,000	2,040,000	2,992,000	3,000,000
Income Tax	77,040,420	77,813,800	82,611,299	84,263,520
Total Local Taxes	\$99,238,243	\$103,230,829	\$108,658,550	\$110,263,520
State Taxes				
Cigarette	2,240	6,473	4,657	4,000
Inheritance	5,655,709	2,763,674	2,886,321	3,300,000
Liquor Permits	288,791	269,062	254,293	220,000
Local Government	14,441,757	14,434,069	14,418,325	14,500,000
Total State Taxes	20,388,497	17,473,278	17,563,596	18,024,000
Total Tax Receipts	\$119,626,740	\$120,704,107	\$126,222,146	\$128,287,520

COMPARATIVE SUMMARY OF RECEIPTS (continued)

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Non-Tax Receipts				
Judicial	3,868,292	3,876,078	3,598,672	3,900,000
Commission/Executive	6,492,337	6,195,867	6,307,879	6,400,000
Treasury Investments	1,100,000	623,020	125,000	269,290
Safety Department	2,750,437	2,717,530	2,957,845	3,700,000
Health Department	1,261,892	1,301,176	1,283,482	1,400,000
Service Department	712,459	584,651	614,601	700,000
Curbservice/Recycling Fees	10,880,561	12,773,129	13,237,791	13,502,550
Total Non-Tax Receipts	27,065,978	28,071,451	28,125,270	29,871,840
TOTAL GENERAL FUND RECEIPTS	\$146,692,718	\$148,775,558	\$154,347,416	\$158,159,360

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$108,824,538	\$111,632,557	\$114,808,523	\$117,375,610
Other Operations & Maintenance	36,946,902	36,815,872	39,237,953	40,567,500
Capital Outlay	88,309	0	30,426	25,000
TOTAL GENERAL FUND EXPENDITURES	\$145,859,749	\$148,448,429	\$154,076,902	\$157,968,110



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

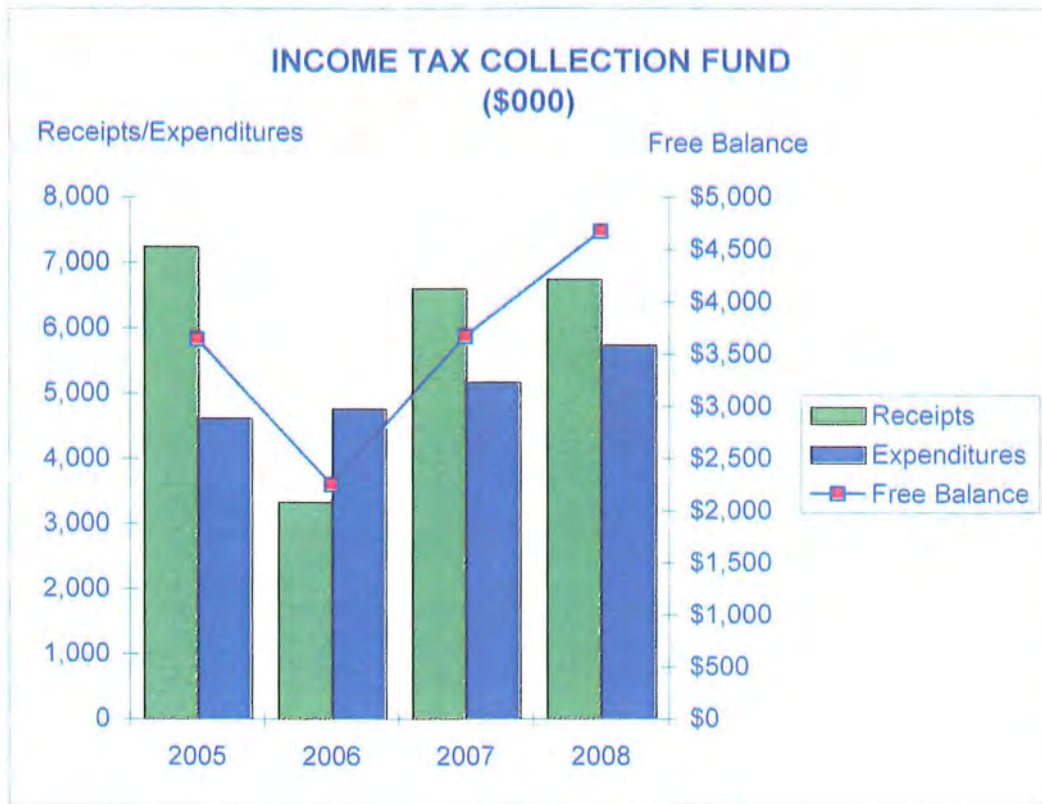
INCOME TAX COLLECTION FUND (2000)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$1,139,889	\$3,756,963	\$2,323,273	\$3,751,204
Receipts - 01/01-12/31	7,238,576	3,330,155	6,599,440	6,739,670
Available Resources	\$8,378,465	\$7,087,118	\$8,922,713	\$10,490,874
Less Expenditures - 01/01 - 12/31	4,621,502	4,763,845	5,171,509	5,737,580
Cash on Hand as of December 31	\$3,756,963	\$2,323,273	\$3,751,204	\$4,753,294
Less: End of -Year Encumbrances	115,527	74,467	82,424	80,000
Unencumbered Balance as of December 31	\$3,641,436	\$2,248,806	\$3,668,780	\$4,673,294

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
City Income Tax	\$7,075,295	\$3,187,136	\$6,446,457	\$6,575,390
Miscellaneous Revenue	163,281	143,019	152,983	164,280
TOTAL INCOME TAX COLLECTION FUND RECEIPTS	\$7,238,576	\$3,330,155	\$6,599,440	\$6,739,670

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$2,056,967	\$2,112,211	\$2,188,325	\$2,305,200
Other Operations & Maintenance	2,564,535	2,651,634	2,983,184	3,432,380
Capital Outlay	0	0	0	0
TOTAL INCOME TAX COLLECTION FUND EXPENDITURES	\$4,621,502	\$4,763,845	\$5,171,509	\$5,737,580



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

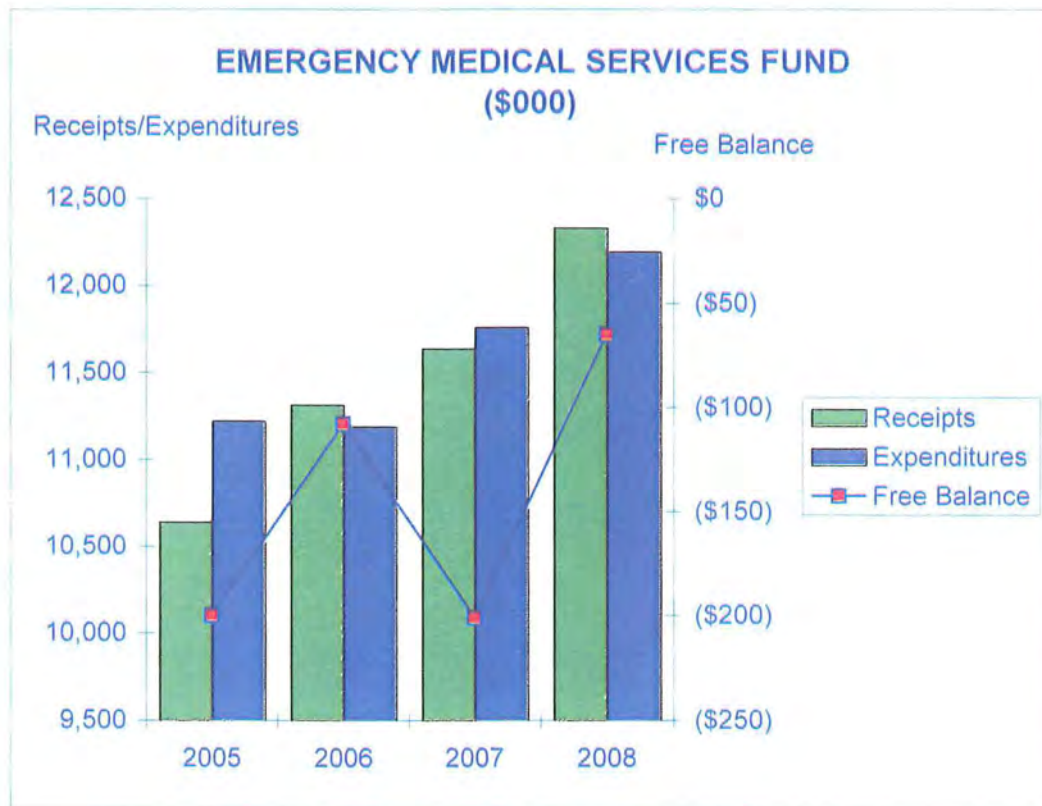
EMERGENCY MEDICAL SERVICE (EMS) FUND (2005)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$589,664	\$6,934	\$133,804	\$10,000
Receipts - 01/01-12/31	10,639,356	11,314,407	11,636,275	12,329,050
Available Resources	\$11,229,020	\$11,321,341	\$11,770,079	\$12,339,050
Less Expenditures - 01/01 - 12/31	11,222,086	11,187,537	11,760,079	12,193,370
Cash on Hand as of December 31	\$6,934	\$133,804	\$10,000	\$145,680
Less: End of -Year Encumbrances	206,889	241,038	210,024	210,000
Unencumbered Balance as of December 31	(\$199,955)	(\$107,234)	(\$200,024)	(\$64,320)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Property Taxes	\$8,930,613	\$9,553,158	\$9,422,958	\$9,512,650
Non-Resident Billing	1,566,389	1,607,373	1,391,813	2,300,000
General Fund Subsidy	70,000	0	622,560	277,850
Governmental Revenues	0	86,519	0	0
Treasury Investments	65,716	64,126	194,560	234,050
Other	6,638	3,231	4,384	4,500
TOTAL EMS RECEIPTS	\$10,639,356	\$11,314,407	\$11,636,275	\$12,329,050

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$9,822,886	\$10,110,754	\$10,686,815	\$10,802,290
Other Operations & Maintenance	1,356,507	1,076,783	1,073,264	1,121,080
Capital Outlay	42,693	0	0	270,000
TOTAL EMS EXPENDITURES	\$11,222,086	\$11,187,537	\$11,760,079	\$12,193,370



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

SPECIAL ASSESSMENT BOND PAYMENT FUND (2010)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$530,158	\$329,809	\$312,755	\$246,544
Receipts - 01/01-12/31	824,288	1,004,040	1,050,502	1,071,510
Available Resources	\$1,354,446	\$1,333,849	\$1,363,257	\$1,318,054
Less Expenditures - 01/01 - 12/31	1,024,637	1,021,094	1,116,713	1,055,750
Cash on Hand as of December 31	\$329,809	\$312,755	\$246,544	\$262,304
Less: End of -Year Encumbrances	14,797	12,086	7,205	7,000
Unencumbered Balance as of December 31	\$315,012	\$300,669	\$239,339	\$255,304

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Special Assessments	\$824,288	\$1,004,040	\$1,050,502	\$1,071,510

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$339,119	\$345,471	\$371,326	\$318,680
Other Operations & Maintenance	685,518	675,623	745,387	737,070
Capital Outlay	0	0	0	0
TOTAL SPECIAL ASSESSMENT BOND PAYMENT FUND EXPENDITURES	\$1,024,637	\$1,021,094	\$1,116,713	\$1,055,750

SPECIAL ASSESSMENT BOND PAYMENT FUND (\$000)

Receipts/Expenditures

Free Balance



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

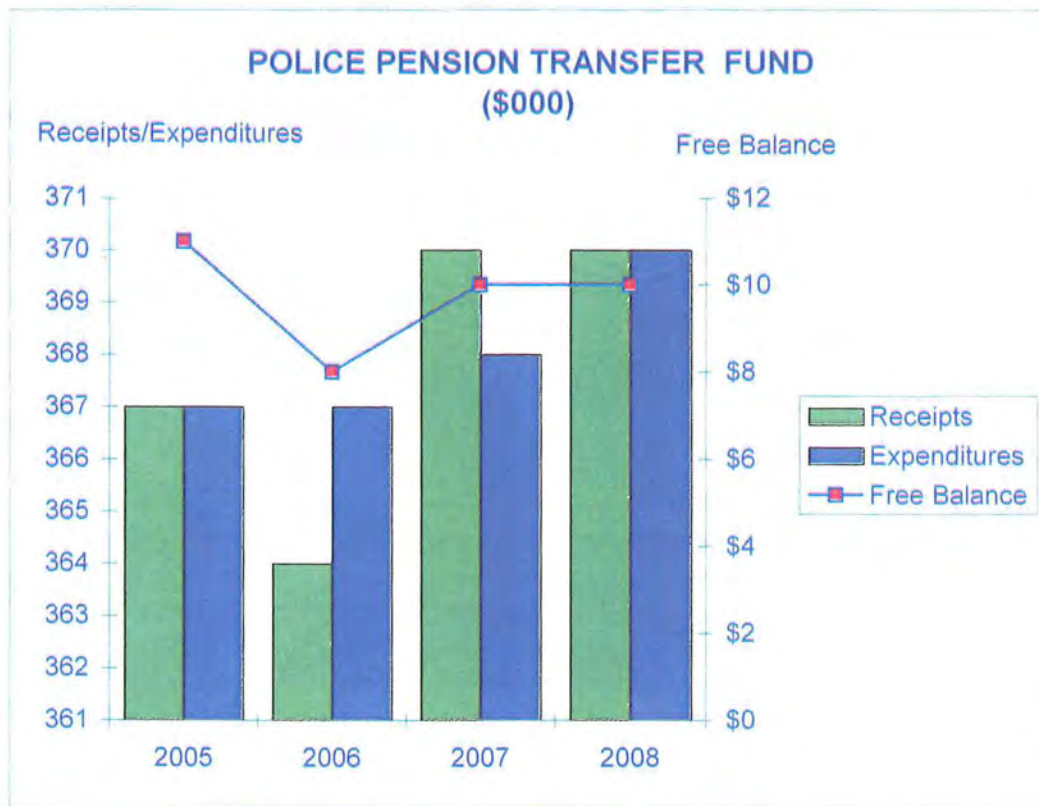
POLICE PENSION TRANSFER FUND (2015)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$10,844	\$10,329	\$6,527	\$8,124
Receipts - 01/01-12/31	366,707	363,552	369,603	369,610
Available Resources	\$377,551	\$373,881	\$376,130	\$377,734
Less Expenditures - 01/01 - 12/31	367,222	367,354	368,006	369,610
Cash on Hand as of December 31	\$10,329	\$6,527	\$8,124	\$8,124
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$10,329	\$6,527	\$8,124	\$8,124

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Property Taxes	\$366,707	\$363,552	\$369,603	\$369,610

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	367,222	367,354	368,006	369,610
Capital Outlay	0	0	0	0
TOTAL POLICE PENSION TRANSFER FUND EXPENDITURES	\$367,222	\$367,354	\$368,006	\$369,610



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

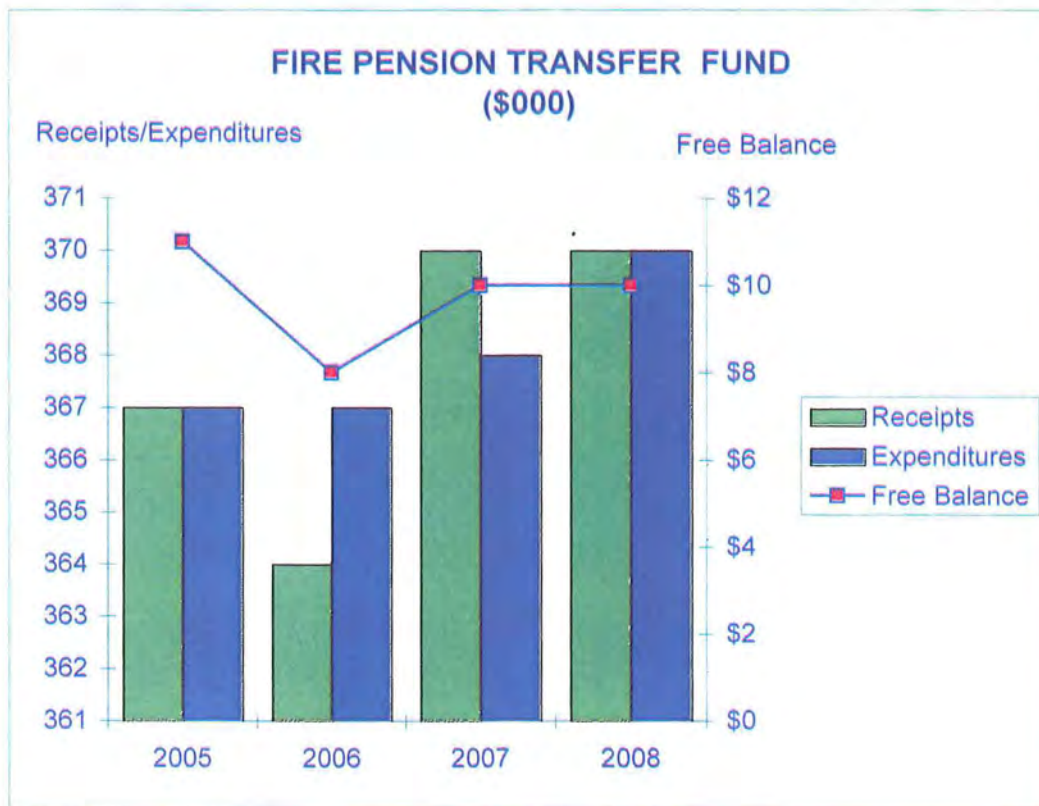
FIRE PENSION TRANSFER FUND (2020)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$10,844	\$10,329	\$6,527	\$8,124
Receipts - 01/01-12/31	366,707	363,552	369,603	369,610
Available Resources	\$377,551	\$373,881	\$376,130	\$377,734
Less Expenditures - 01/01 - 12/31	367,222	367,354	368,006	369,610
Cash on Hand as of December 31	\$10,329	\$6,527	\$8,124	\$8,124
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$10,329	\$6,527	\$8,124	\$8,124

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Property Taxes	\$366,707	\$363,552	\$369,603	\$369,610

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	367,222	367,354	368,006	369,610
Capital Outlay	0	0	0	0
TOTAL FIRE PENSION TRANSFER FUND EXPENDITURES	\$367,222	\$367,354	\$368,006	\$369,610



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

INCOME TAX CAPITAL IMPROVEMENT FUND (2025)

	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$2,656,163	\$4,394,724	\$6,690,381	\$5,993,597
Receipts - 01/01-12/31	31,057,380	30,653,870	31,613,693	33,615,190
Available Resources	\$33,713,543	\$35,048,594	\$38,304,074	\$39,608,787
Less Expenditures - 01/01 - 12/31	29,318,819	28,358,213	32,310,477	35,856,370
Cash on Hand as of December 31	\$4,394,724	\$6,690,381	\$5,993,597	\$3,752,417
Less: End of -Year Encumbrances	465,981	710,197	505,745	500,000
Unencumbered Balance as of December 31	\$3,928,743	\$5,980,184	\$5,487,852	\$3,252,417

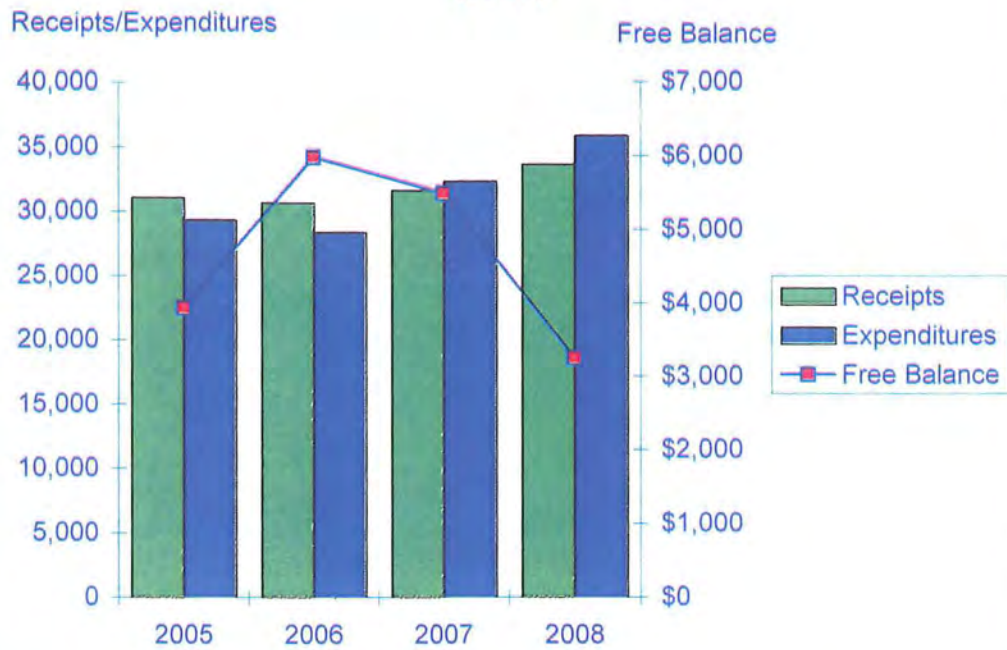
COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Tax	\$28,194,008	\$28,774,112	\$27,226,622	\$27,771,150
JEDD Revenues	500,000	1,275,000	1,825,000	1,830,140
Governmental Revenues	327,457	21,700	280,274	3,593,900
Note/Bond Proceeds	1,459,000	238,000	83,000	100,000
Miscellaneous	116,915	284,708	275,684	250,000
Interfund Transfers	460,000	60,350	1,923,113	70,000
TOTAL INCOME TAX CAPITAL IMPROVEMENT FUND RECEIPTS	\$31,057,380	\$30,653,870	\$31,613,693	\$33,615,190

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$935,953	\$998,718	\$966,982	\$1,008,290
Other Operations & Maintenance	26,651,267	26,101,793	30,092,082	33,048,080
Capital Outlay	1,731,599	1,257,702	1,251,413	1,800,000
TOTAL INCOME TAX CAPITAL IMPROVEMENT FUND EXPENDITURES	\$29,318,819	\$28,358,213	\$32,310,477	\$35,856,370

INCOME TAX CAPITAL IMPROVEMENT FUND (\$000)



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

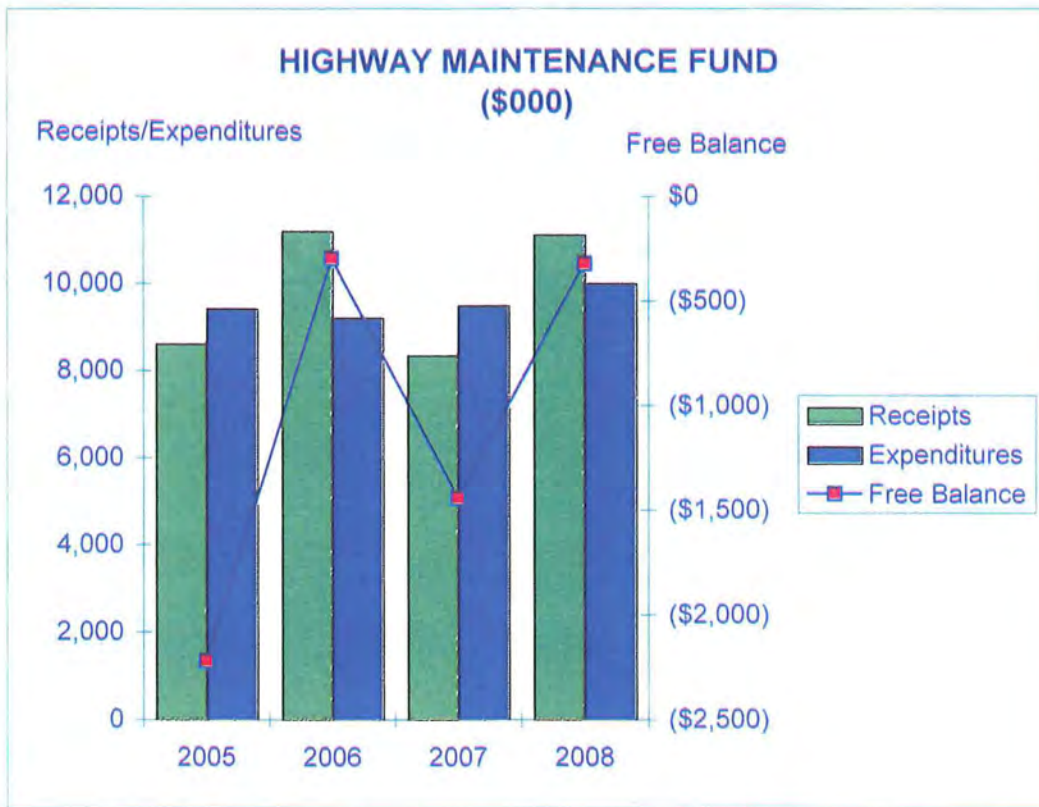
HIGHWAY MAINTENANCE FUND (2030)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$1,171,097)	(\$1,977,466)	\$10,071	(\$1,136,969)
Receipts - 01/01-12/31	8,604,863	11,192,199	8,342,277	11,112,000
Available Resources	\$7,433,766	\$9,214,733	\$8,352,348	\$9,975,031
Less Expenditures - 01/01 - 12/31	9,411,232	9,204,662	9,489,317	9,996,650
Cash on Hand as of December 31	(\$1,977,466)	\$10,071	(\$1,136,969)	(\$21,619)
Less: End of -Year Encumbrances	243,176	307,567	306,516	300,000
Unencumbered Balance as of December 31	(\$2,220,642)	(\$297,496)	(\$1,443,485)	(\$321,619)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Finance Administrative:				
Gasoline Tax	\$3,385,700	\$3,090,615	\$2,884,901	\$3,100,000
Motor Vehicle License Tax	1,196,181	1,317,874	1,297,626	1,318,000
General Fund Subsidy	1,900,030	2,053,920	1,999,920	2,000,000
Sales and Service Revenue	873,265	593,705	351,425	594,000
Transfer from State of Ohio	1,249,687	4,136,085	1,808,405	4,100,000
TOTAL HIGHWAY MAINTENANCE FUND RECEIPTS	\$8,604,863	\$11,192,199	\$8,342,277	\$11,112,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$6,008,820	\$6,039,089	\$6,391,894	\$6,632,370
Other Operations & Maintenance	3,398,587	3,165,573	3,097,423	3,364,280
Capital Outlay	3,825	0	0	0
TOTAL HIGHWAY MAINTENANCE FUND EXPENDITURES	\$9,411,232	\$9,204,662	\$9,489,317	\$9,996,650



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

STREET ASSESSMENT FUND (2035)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$5,800,117	\$4,220,143	\$2,987,155	\$804,993
Receipts - 01/01-12/31	7,163,331	7,247,415	7,735,414	8,330,140
Available Resources	\$12,963,448	\$11,467,558	\$10,722,569	\$9,135,133
Less Expenditures - 01/01 - 12/31	8,743,305	8,480,403	9,917,576	8,313,720
Cash on Hand as of December 31	\$4,220,143	\$2,987,155	\$804,993	\$821,413
Less: End of -Year Encumbrances	338,337	774,149	1,268,880	1,000,000
Unencumbered Balance as of December 31	\$3,881,806	\$2,213,006	(\$463,887)	(\$178,587)

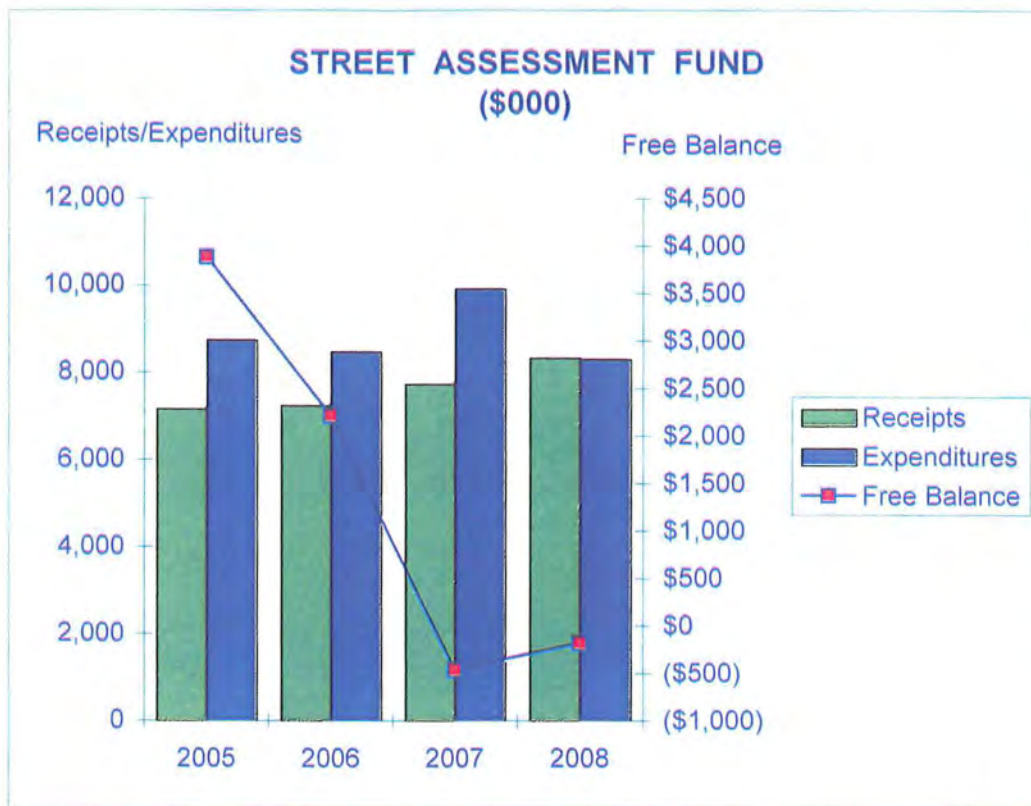
COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Special Assessment	\$7,063,469	\$7,176,833	\$7,660,355	\$8,255,140
Note/Bond Proceeds	0	0	0	0
General Sales & Services	99,862	70,582	75,059	75,000

TOTAL STREET ASSESSMENT FUND RECEIPTS	\$7,163,331	\$7,247,415	\$7,735,414	\$8,330,140
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COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$2,902,666	\$3,017,980	\$3,166,827	\$3,084,590
Other Operations & Maintenance	5,840,639	5,462,423	6,750,749	5,229,130
Capital Outlay	0	0	0	0
TOTAL STREET ASSESSMENT FUND EXPENDITURES	\$8,743,305	\$8,480,403	\$9,917,576	\$8,313,720



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

COMMUNITY

DEVELOPMENT ROTARY FUND (2080)

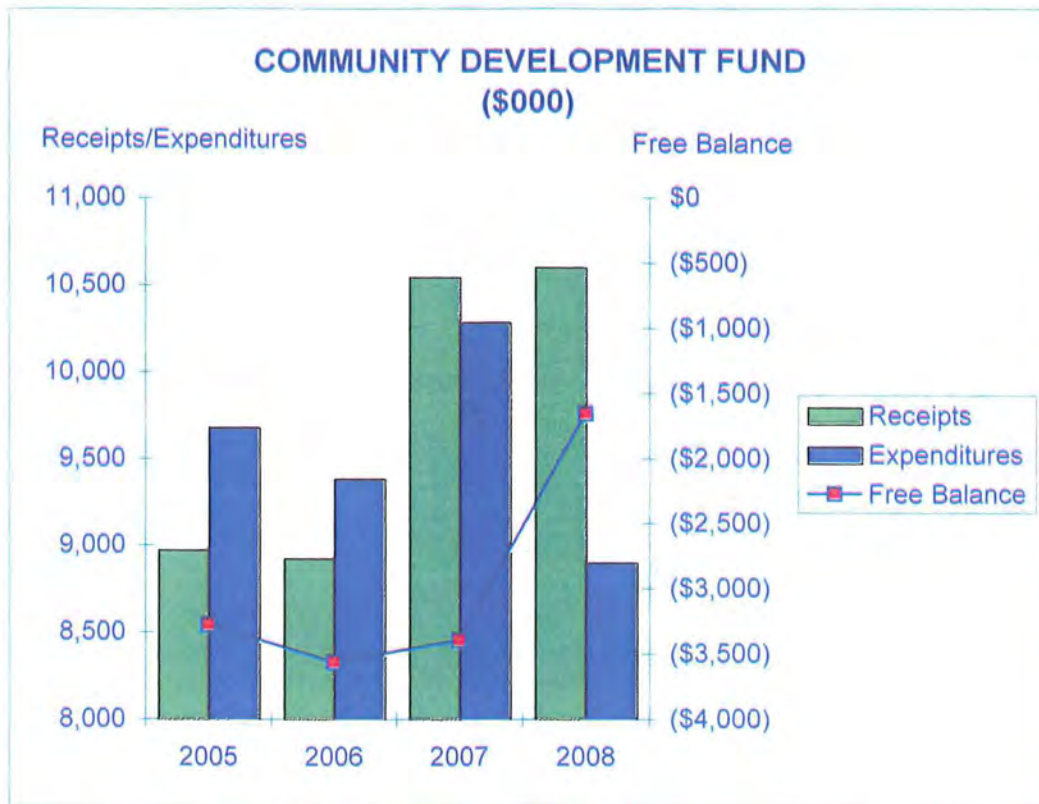
	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$1,995,934)	(\$2,702,454)	(\$3,163,143)	(\$2,905,337)
Receipts - 01/01-12/31	8,972,769	8,922,904	10,543,117	10,600,000
Available Resources	\$6,976,835	\$6,220,450	\$7,379,974	\$7,694,663
Less Expenditures - 01/01 - 12/31	9,679,289	9,383,593	10,285,311	8,899,700
Cash on Hand as of December 31	(\$2,702,454)	(\$3,163,143)	(\$2,905,337)	(\$1,205,037)
Less: End of -Year Encumbrances	575,471	399,731	489,257	450,000
Unencumbered Balance as of December 31	(\$3,277,925)	(\$3,562,874)	(\$3,394,594)	(\$1,655,037)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
License and Permits	\$213,687	\$53,484	\$879	\$1,000
Governmental Revenues	7,997,032	7,434,106	7,652,322	7,700,000
Miscellaneous Revenues	495,737	860,119	638,550	800,000
Interfund Transfers	266,313	575,195	2,251,366	2,099,000
TOTAL COMMUNITY DEVELOPMENT ROTARY FUND RECEIPTS	8,972,769	8,922,904	10,543,117	10,600,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$2,347,495	\$1,961,605	\$1,945,785	\$1,920,430
Other Operations & Maintenance	7,007,088	7,209,904	7,574,248	6,629,270
Capital Outlay	324,706	212,084	765,278	350,000
TOTAL COMMUNITY DEVELOPMENT ROTARY FUND EXPENDITURES	\$9,679,289	\$9,383,593	\$10,285,311	\$8,899,700



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

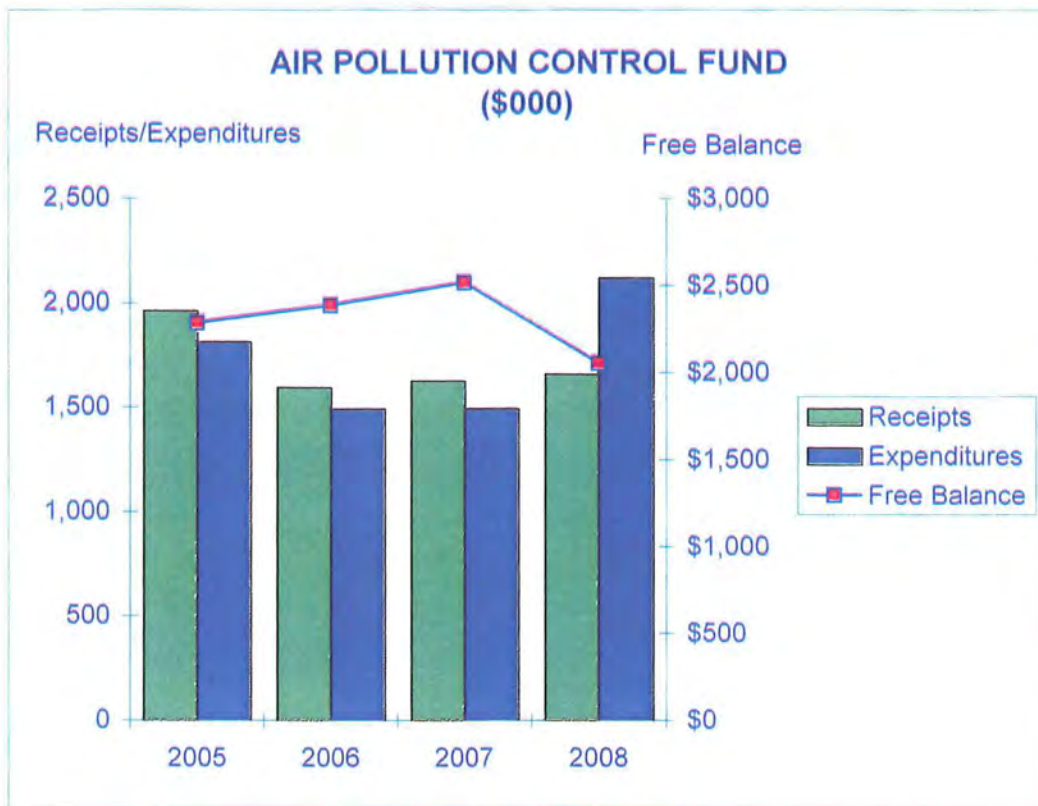
AIR POLLUTION CONTROL FUND (2085)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$2,151,090	\$2,299,875	\$2,403,171	\$2,535,984
Receipts - 01/01-12/31	1,963,218	1,595,358	1,626,516	1,659,050
Available Resources	\$4,114,308	\$3,895,233	\$4,029,687	\$4,195,034
Less Expenditures - 01/01 - 12/31	1,814,433	1,492,062	1,493,703	2,120,660
Cash on Hand as of December 31	\$2,299,875	\$2,403,171	\$2,535,984	\$2,074,374
Less: End of -Year Encumbrances	13,749	17,014	19,976	20,000
Unencumbered Balance as of December 31	\$2,286,126	\$2,386,157	\$2,516,008	\$2,054,374

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Local Emission/Asbestos Fees	\$139,976	\$142,508	\$127,149	\$129,690
Federal Grant	284,126	347,482	353,914	360,990
State General Revenue	300,588	127,820	152,820	155,880
State Permit Fees	828,782	931,642	946,408	965,340
Other Revenue	1,604	906	1,225	1,250
Interfund Transfers	408,142	45,000	45,000	45,900
TOTAL AIR POLLUTION CONTROL FUND RECEIPTS	\$1,963,218	\$1,595,358	\$1,626,516	\$1,659,050

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$1,147,888	\$1,186,038	\$1,238,083	\$1,270,360
Other Operations & Maintenance	666,545	306,024	255,620	850,300
Capital Outlay	0	0	0	0
TOTAL AIR POLLUTION CONTROL FUND EXPENDITURES	\$1,814,433	\$1,492,062	\$1,493,703	\$2,120,660



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

COMMUNITY

ENVIRONMENT GRANTS FUND (2005)

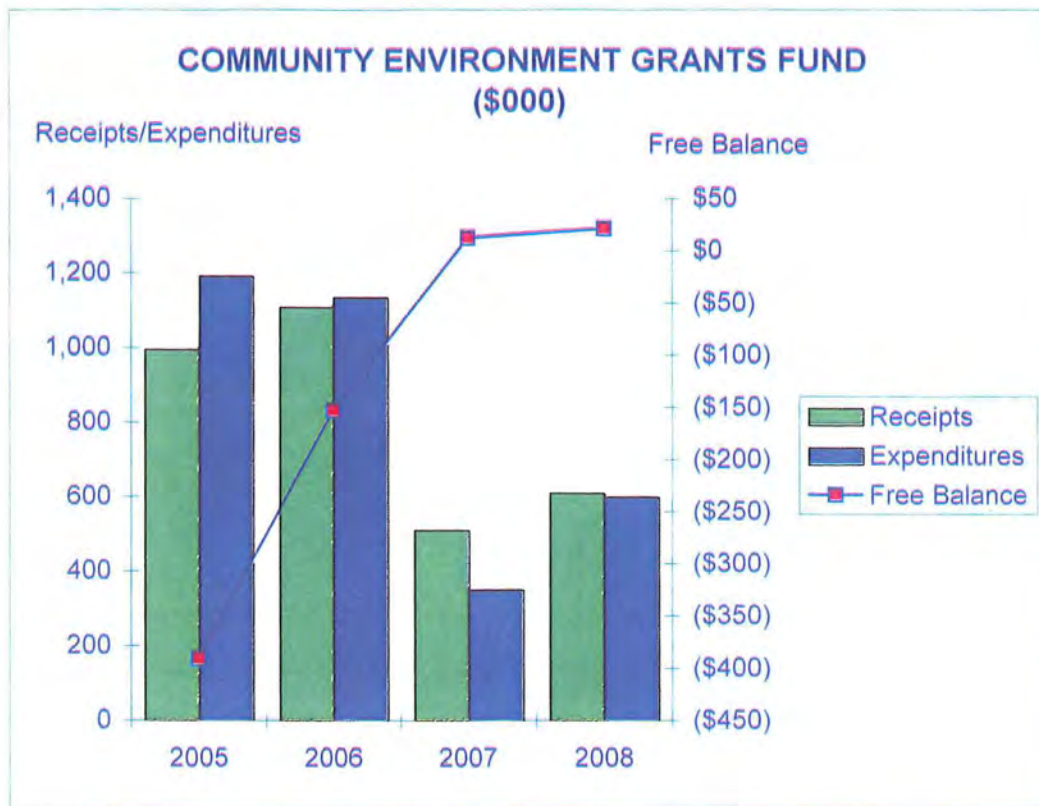
	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$203,848	\$6,768	(\$19,884)	\$140,569
Receipts - 01/01-12/31	994,161	1,106,643	511,048	610,000
Available Resources	\$1,198,009	\$1,113,411	\$491,164	\$750,569
Less Expenditures - 01/01 - 12/31	1,191,241	1,133,295	350,595	600,000
Cash on Hand as of December 31	\$6,768	(\$19,884)	\$140,569	\$150,569
Less: End of -Year Encumbrances	397,519	133,743	129,394	130,000
Unencumbered Balance as of December 31	(\$390,751)	(\$153,627)	\$11,175	\$20,569

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Governmental Revenues	\$765,164	\$826,052	\$476,710	\$545,000
Miscellaneous Revenues	228,997	280,591	34,338	65,000
TOTAL COMMUNITY ENVIRONMENT GRANTS FUND RECEIPTS	\$994,161	\$1,106,643	\$511,048	\$610,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	1,191,241	1,133,295	350,595	600,000
Capital Outlay	0	0	0	0
TOTAL COMMUNITY ENVIRONMENT GRANTS FUND EXPENDITURES	\$1,191,241	\$1,133,295	\$350,595	\$600,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

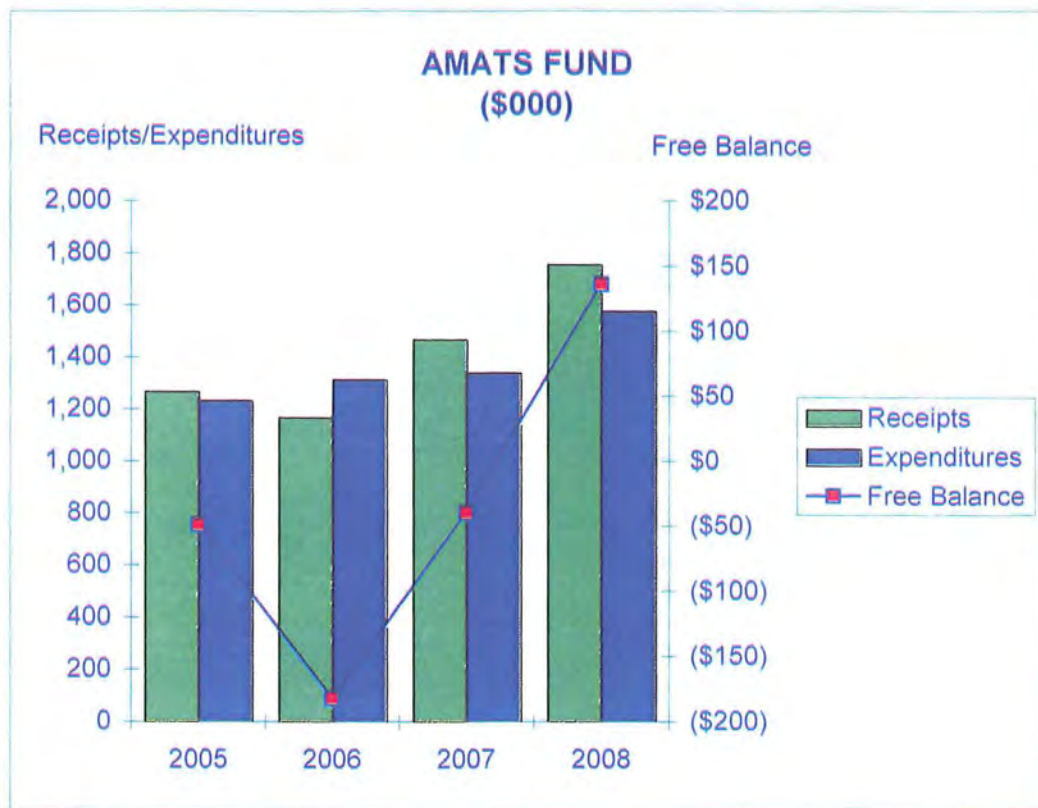
AMATS FUND (2127)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$47,978)	(\$13,641)	(\$160,064)	(\$32,043)
Receipts - 01/01-12/31	1,267,311	1,167,216	1,467,171	1,754,900
Available Resources	\$1,219,333	\$1,153,575	\$1,307,107	\$1,722,857
Less Expenditures - 01/01 - 12/31	1,232,974	1,313,639	1,339,150	1,575,750
Cash on Hand as of December 31	(\$13,641)	(\$160,064)	(\$32,043)	\$147,107
Less: End of -Year Encumbrances	34,515	21,388	6,844	10,000
Unencumbered Balance as of December 31	(\$48,156)	(\$181,452)	(\$38,887)	\$137,107

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Federal /State Grants	\$1,258,925	\$1,163,188	\$1,466,236	\$1,753,830
Dues and Memberships	8,386	4,028	935	1,070
TOTAL AMATS FUND RECEIPTS	\$1,267,311	\$1,167,216	\$1,467,171	\$1,754,900

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$1,005,191	\$1,077,087	\$1,134,017	\$1,326,880
Other Operations & Maintenance	227,783	236,552	205,133	248,870
Capital Outlay	0	0	0	0
TOTAL AMATS FUND EXPENDITURES	\$1,232,974	\$1,313,639	\$1,339,150	\$1,575,750



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

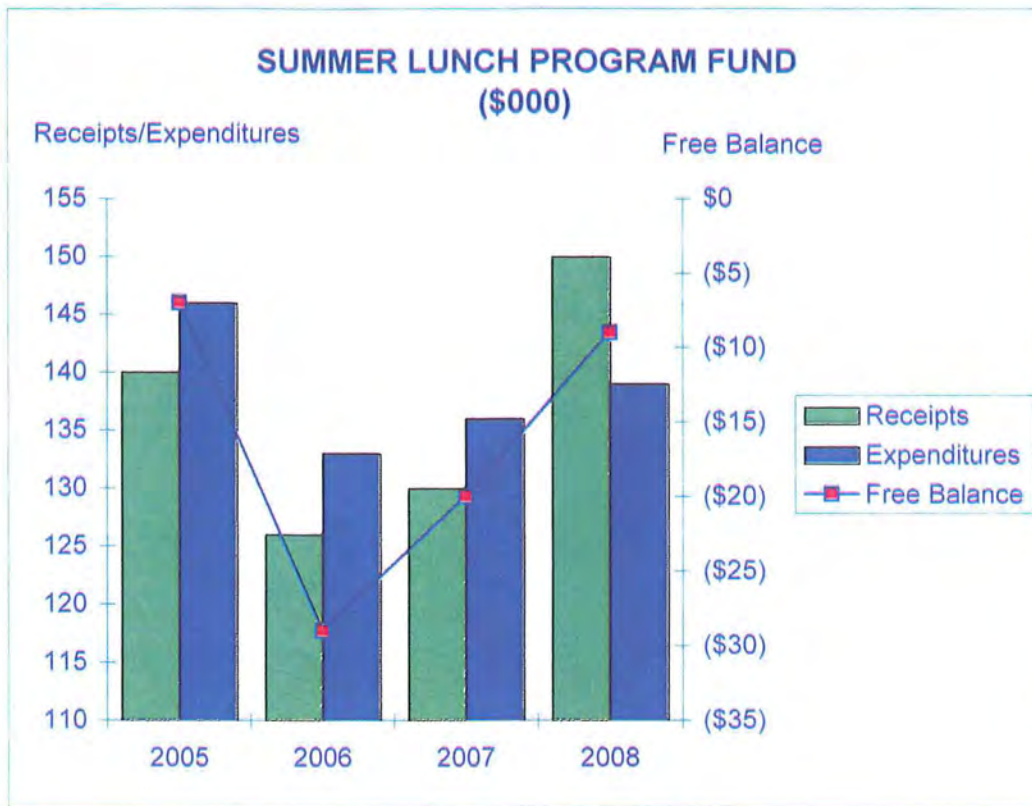
SUMMER LUNCH PROGRAM FUND (2140)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$1,775)	(\$7,310)	(\$14,260)	(\$20,590)
Receipts - 01/01-12/31	140,326	125,868	130,089	150,000
Available Resources	\$138,551	\$118,558	\$115,829	\$129,410
Less Expenditures - 01/01 - 12/31	145,861	132,818	136,419	138,600
Cash on Hand as of December 31	(\$7,310)	(\$14,260)	(\$20,590)	(\$9,190)
Less: End of -Year Encumbrances	0	15,232	0	0
Unencumbered Balance as of December 31	(\$7,310)	(\$29,492)	(\$20,590)	(\$9,190)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Service Revenues	\$140,326	\$125,868	\$129,943	\$130,000
Miscellaneous Revenues	0	0	146	20,000
TOTAL SUMMER LUNCH PROGRAM FUND RECEIPTS	\$140,326	\$125,868	\$130,089	\$150,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$30,876	\$29,452	\$34,834	\$36,500
Other Operations & Maintenance	114,985	103,366	101,585	102,100
Capital Outlay	0	0	0	0
TOTAL SUMMER LUNCH PROGRAM FUND EXPENDITURES	\$145,861	\$132,818	\$136,419	\$138,600



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

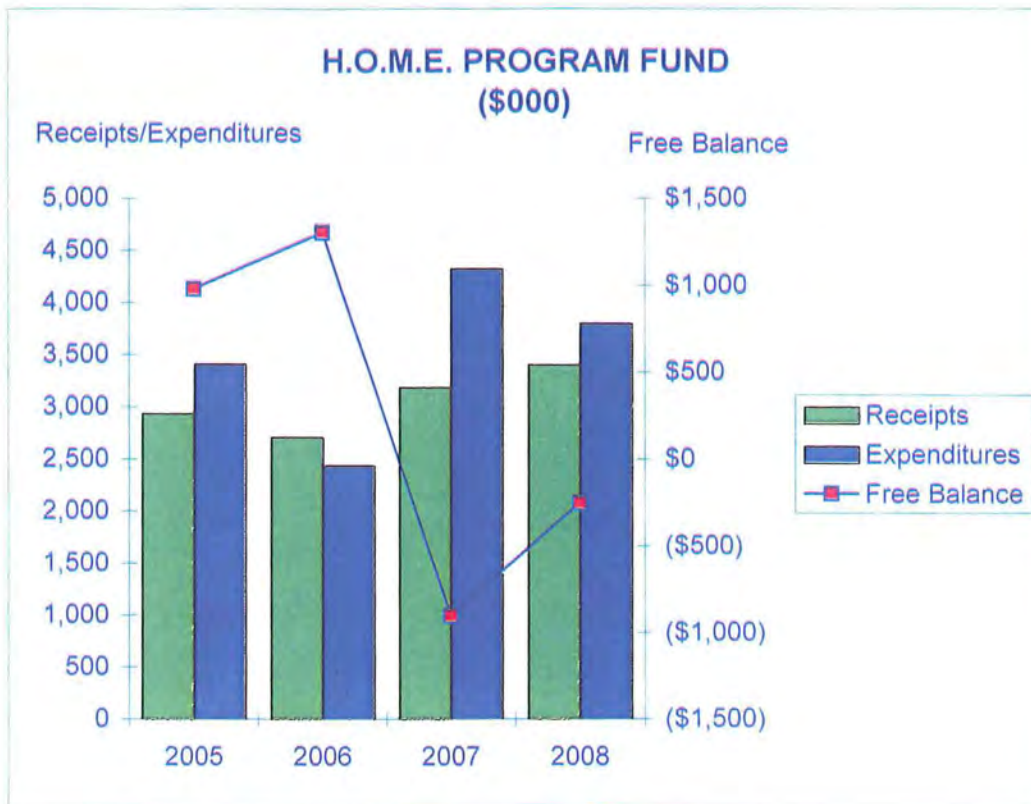
H.O.M.E. PROGRAM FUND (2146)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$1,992,727	\$1,514,969	\$1,783,769	\$646,097
Receipts - 01/01-12/31	2,932,919	2,707,281	3,185,056	3,400,000
Available Resources	\$4,925,646	\$4,222,250	\$4,968,825	\$4,046,097
Less Expenditures - 01/01 - 12/31	3,410,677	2,438,481	4,322,728	3,800,000
Cash on Hand as of December 31	\$1,514,969	\$1,783,769	\$646,097	\$246,097
Less: End of -Year Encumbrances	538,411	482,417	1,548,612	500,000
Unencumbered Balance as of December 31	\$976,558	\$1,301,352	(\$902,515)	(\$253,903)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Governmental Revenues	\$2,422,239	\$2,249,563	\$2,473,447	\$2,640,370
Miscellaneous Revenues	211,304	259,394	273,638	292,100
Interfund Transfers	299,376	198,324	437,971	467,530
TOTAL H.O.M.E. PROGRAM FUND RECEIPTS	\$2,932,919	\$2,707,281	\$3,185,056	\$3,400,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	3,410,677	2,438,481	4,322,728	3,800,000
Capital Outlay	0	0	0	0
TOTAL H.O.M.E. PROGRAM FUND EXPENDITURES	\$3,410,677	\$2,438,481	\$4,322,728	\$3,800,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

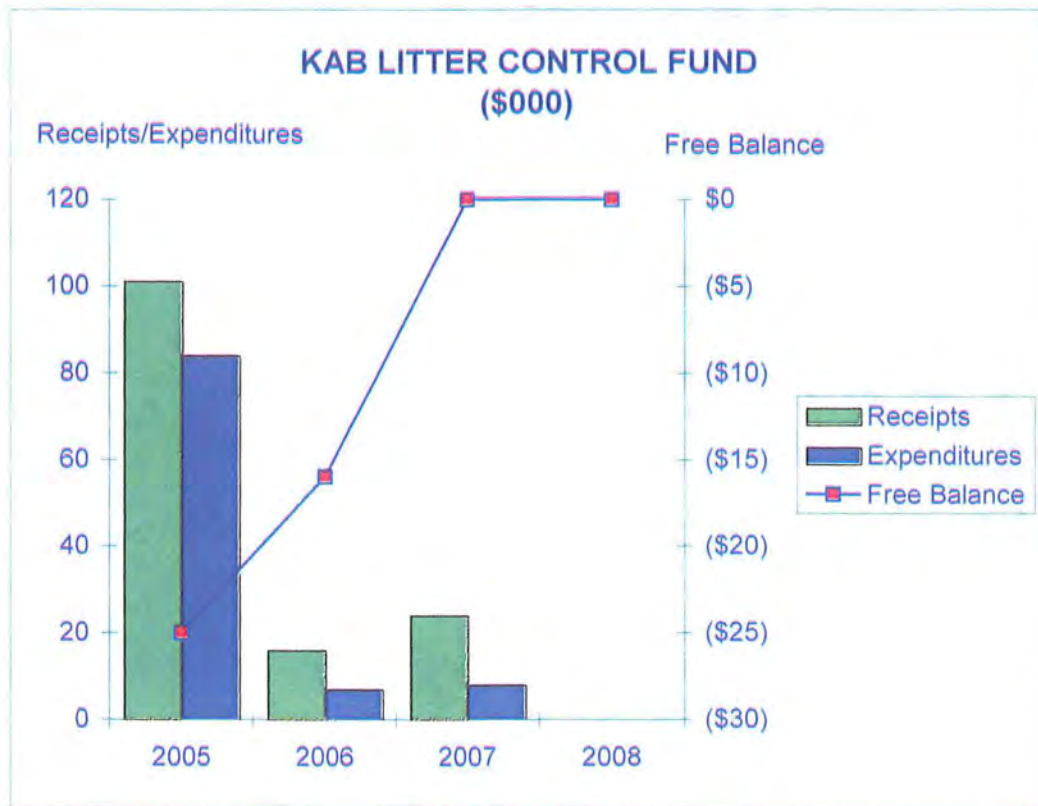
KAB LITTER CONTROL FUND (2185)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$42,018)	(\$25,178)	(\$15,563)	\$0
Receipts - 01/01-12/31	100,714	16,287	24,098	0
Available Resources	\$58,696	(\$8,891)	\$8,535	\$0
Less Expenditures - 01/01 - 12/31	83,874	6,672	8,535	0
Cash on Hand as of December 31	(\$25,178)	(\$15,563)	\$0	\$0
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	(\$25,178)	(\$15,563)	\$0	\$0

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Governmental Revenues	\$68,045	\$15,785	\$0	\$0
Miscellaneous Revenues	1,099	502	502	0
Interfund Transfers	31,570	0	23,596	0
TOTAL KAB LITTER CONTROL FUND RECEIPTS	\$100,714	\$16,287	\$24,098	\$0

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	83,874	6,672	8,535	0
Capital Outlay	0	0	0	0
TOTAL KAB LITTER CONTROL FUND EXPENDITURES	\$83,874	\$6,672	\$8,535	\$0



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

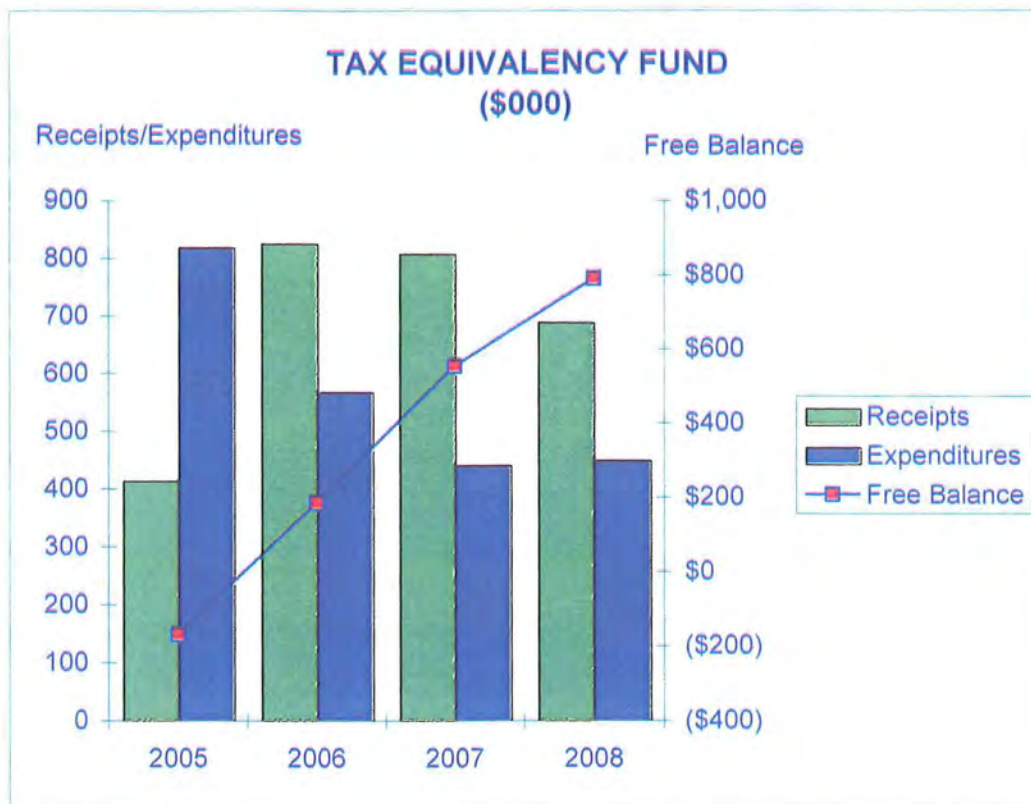
TAX EQUIVALENCY FUND (2195)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$357,971	(\$45,993)	\$210,699	\$576,073
Receipts - 01/01-12/31	413,553	824,504	806,766	688,790
Available Resources	\$771,524	\$778,511	\$1,017,465	\$1,264,863
Less Expenditures - 01/01 - 12/31	817,517	567,812	441,392	450,000
Cash on Hand as of December 31	(\$45,993)	\$210,699	\$576,073	\$814,863
Less: End of -Year Encumbrances	122,324	26,125	23,127	25,000
Unencumbered Balance as of December 31	(\$168,317)	\$184,574	\$552,946	\$789,863

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Taxes and Assessments	\$329,809	\$426,113	\$410,862	\$261,940
Income Tax	0	0	26,320	26,850
Miscellaneous Revenue	83,744	398,391	330,578	400,000
Interfund Transfers	0	0	39,006	0
TOTAL TAX EQUIVALENCY FUND RECEIPTS	\$413,553	\$824,504	\$806,766	\$688,790

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	817,517	567,812	441,392	450,000
Capital Outlay	0	0	0	0
TOTAL TAX EQUIVALENCY FUND EXPENDITURES	\$817,517	\$567,812	\$441,392	\$450,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

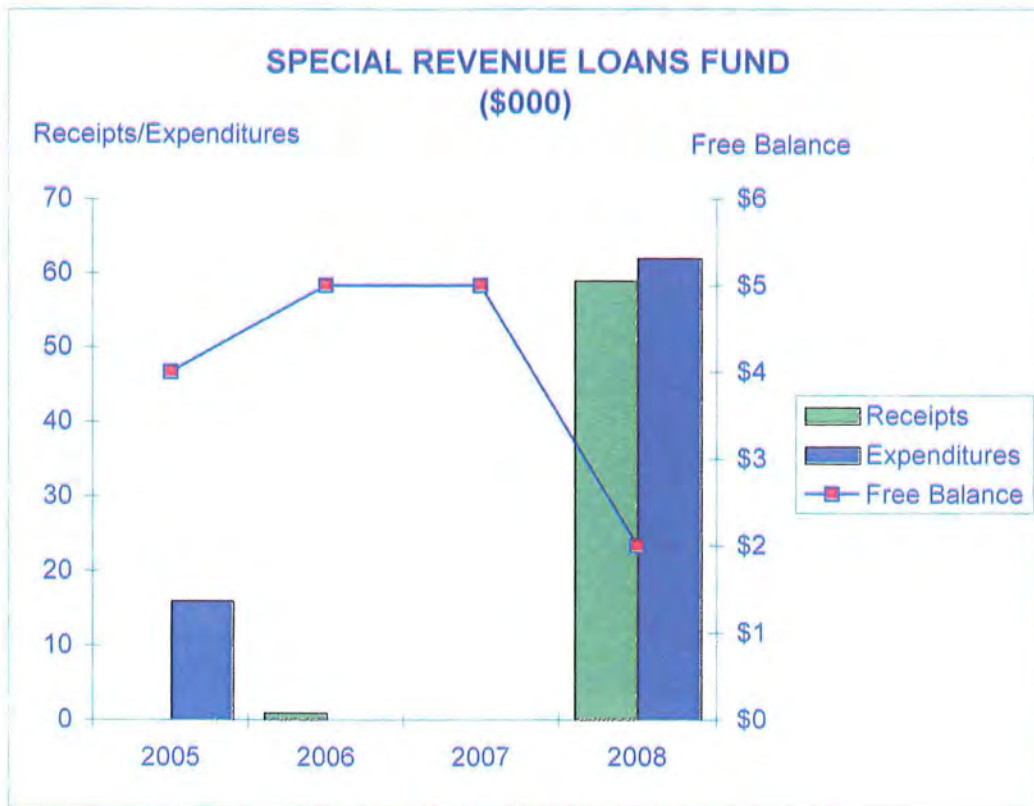
SPECIAL REVENUE LOANS FUND (2200)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$20,249	\$4,380	\$4,970	\$4,970
Receipts - 01/01-12/31	0	590	0	59,000
Available Resources	\$20,249	\$4,970	\$4,970	\$63,970
Less Expenditures - 01/01 - 12/31	15,869	0	0	62,000
Cash on Hand as of December 31	\$4,380	\$4,970	\$4,970	\$1,970
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$4,380	\$4,970	\$4,970	\$1,970

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Service Revenues	\$0	\$0	\$0	\$0
Miscellaneous Revenues	0	590	0	59,000
TOTAL SPECIAL REVENUE LOANS FUND RECEIPTS	\$0	\$590	\$0	\$59,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	15,869	0	0	62,000
Capital Outlay	0	0	0	0
TOTAL SPECIAL REVENUE LOANS FUND EXPENDITURES	\$15,869	\$0	\$0	\$62,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

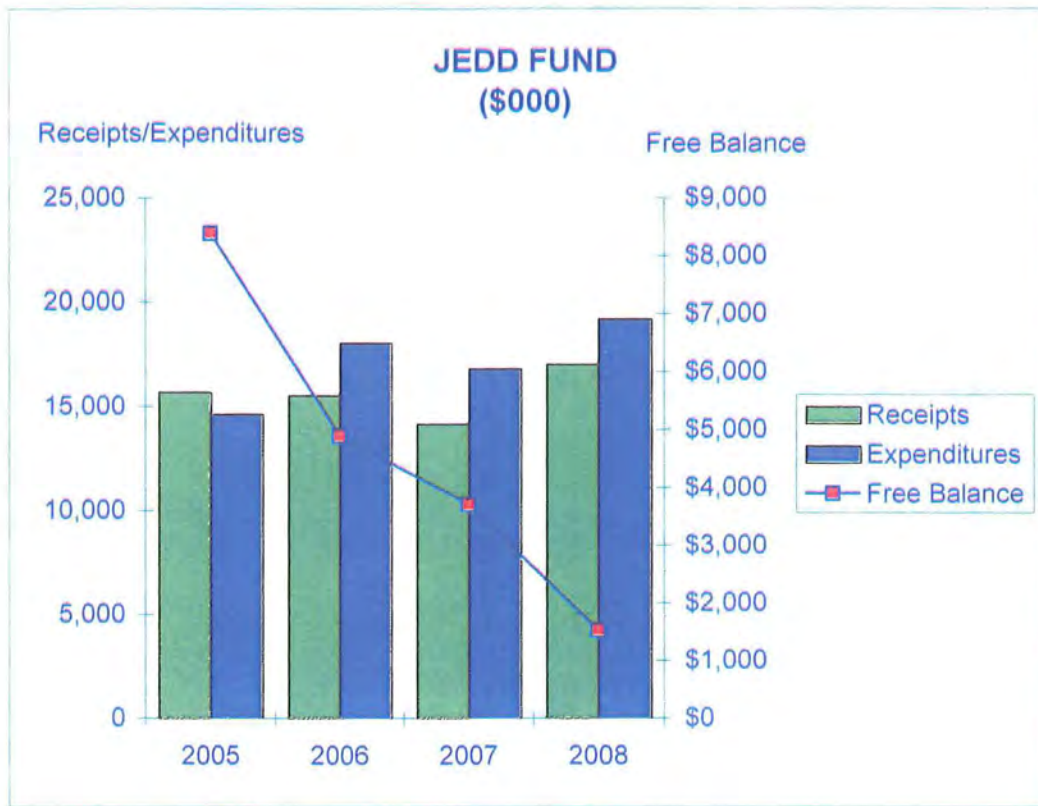
	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
JEDD FUND (2240)				
Cash Balance January 1	\$8,539,505	\$9,602,112	\$7,083,056	\$4,443,695
Receipts - 01/01-12/31	15,681,808	15,518,999	14,150,235	17,011,290
Available Resources	\$24,221,313	\$25,121,111	\$21,233,291	\$21,454,985
Less Expenditures - 01/01 - 12/31	14,619,201	18,038,055	16,789,596	19,190,600
Cash on Hand as of December 31	\$9,602,112	\$7,083,056	\$4,443,695	\$2,264,385
Less: End of -Year Encumbrances	1,215,270	2,192,009	733,982	740,000
Unencumbered Balance as of December 31	\$8,386,842	\$4,891,047	\$3,709,713	\$1,524,385

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
JEDD Revenues	\$12,539,709	\$12,577,340	\$11,742,588	\$13,188,730
Income Tax	0	0	1,187,540	1,211,290
Governmental Revenues	60,331	8,000	42,171	50,000
Service Revenues	515,415	428,778	562,108	500,000
Note/Bond Proceeds	860,000	708,000	0	661,270
Miscellaneous Revenues	206,353	1,389,494	615,828	900,000
Interfund Transfers	1,500,000	407,387	0	500,000
TOTAL JEDD FUND RECEIPTS	\$15,681,808	\$15,518,999	\$14,150,235	\$17,011,290

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$3,316	\$29,783	\$39,113	\$60,000
Other Operations & Maintenance	13,277,006	14,950,287	13,092,526	15,630,600
Capital Outlay	1,338,879	3,057,985	3,657,957	3,500,000
TOTAL JEDD FUND EXPENDITURES	\$14,619,201	\$18,038,055	\$16,789,596	\$19,190,600



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

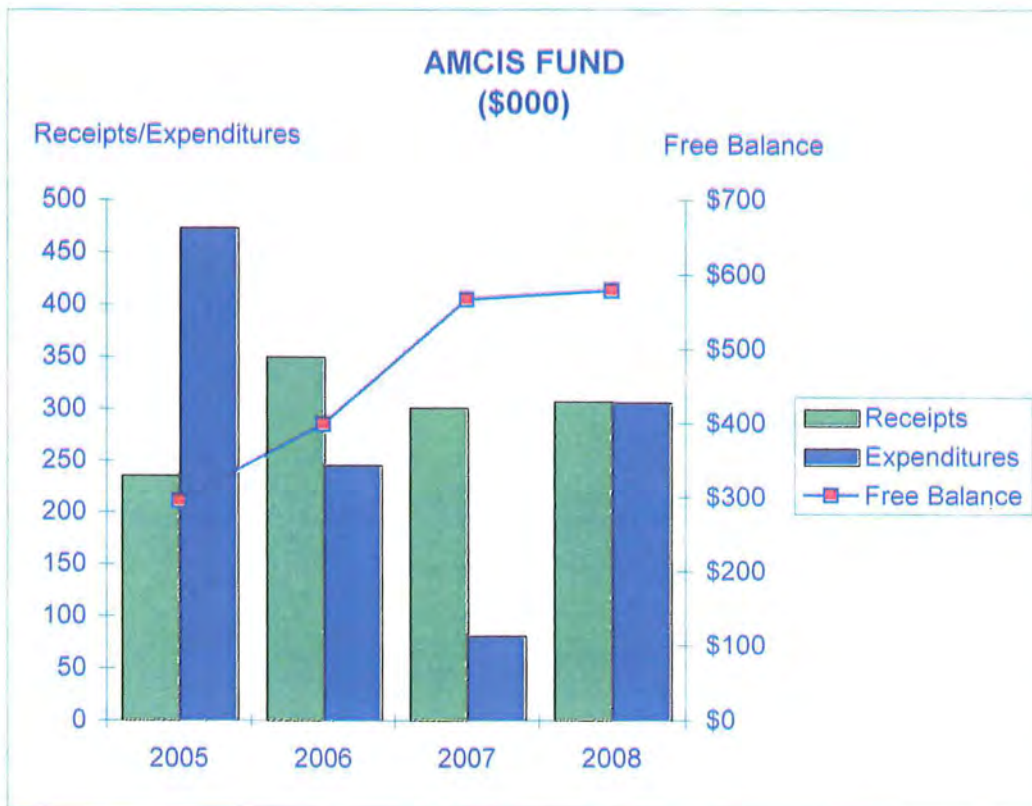
AMCIS FUND (2255)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$590,708	\$353,666	\$458,073	\$677,904
Receipts - 01/01-12/31	236,429	350,067	301,052	307,070
Available Resources	\$827,137	\$703,733	\$759,125	\$984,974
Less Expenditures - 01/01 - 12/31	473,471	245,660	81,221	306,310
Cash on Hand as of December 31	\$353,666	\$458,073	\$677,904	\$678,664
Less: End of -Year Encumbrances	58,965	59,175	110,683	100,000
Unencumbered Balance as of December 31	\$294,701	\$398,898	\$567,221	\$578,664

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Service Revenues	\$236,429	\$308,167	\$301,052	\$307,070
Interfund Transfers	0	41,900	0	0
TOTAL AMCIS FUND RECEIPTS	\$236,429	\$350,067	\$301,052	\$307,070

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	473,471	245,660	81,221	306,310
Capital Outlay	0	0	0	0
TOTAL AMCIS FUND EXPENDITURES	\$473,471	\$245,660	\$81,221	\$306,310



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

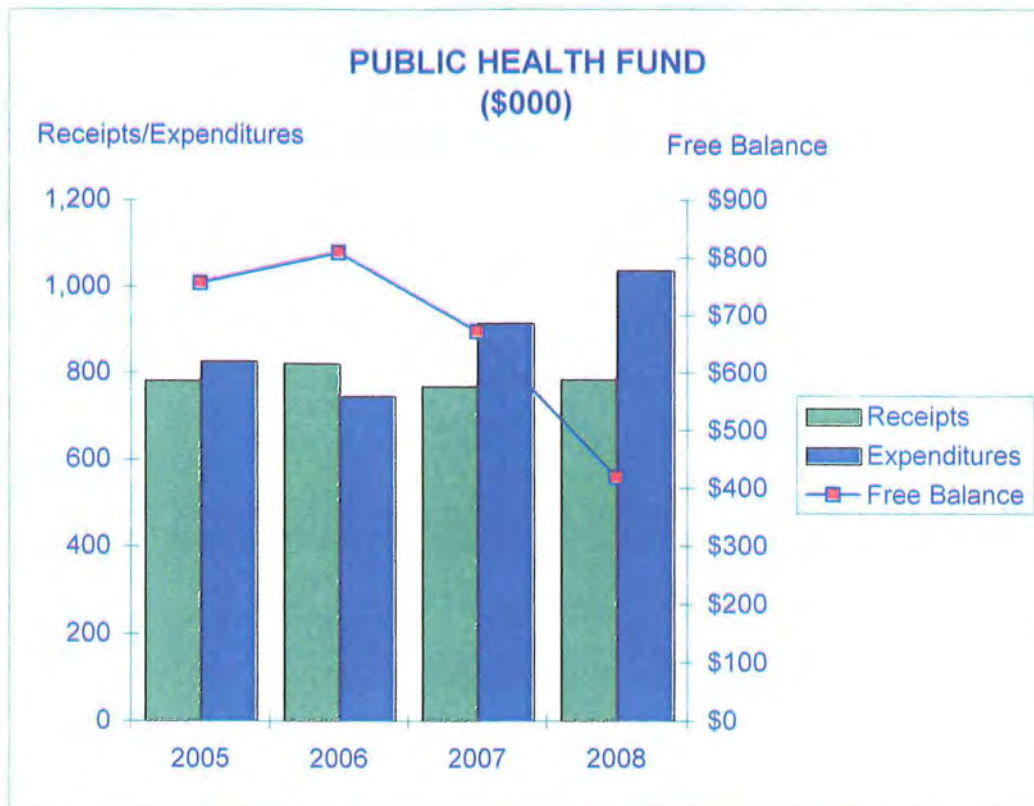
PUBLIC HEALTH FUND (2290)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$820,953	\$777,062	\$853,418	\$706,469
Receipts - 01/01-12/31	783,129	821,956	769,084	784,470
Available Resources	\$1,604,082	\$1,599,018	\$1,622,502	\$1,490,939
Less Expenditures - 01/01 - 12/31	827,020	745,600	916,033	1,036,850
Cash on Hand as of December 31	\$777,062	\$853,418	\$706,469	\$454,089
Less: End of -Year Encumbrances	20,529	43,911	34,357	35,000
Unencumbered Balance as of December 31	\$756,533	\$809,507	\$672,112	\$419,089

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Licenses & Permits	\$146,164	\$135,637	\$127,487	\$130,040
Governmental Revenues	175,929	179,591	43,133	44,000
Service Revenues	371,720	460,521	540,215	551,020
Miscellaneous Revenues	89,316	46,207	58,249	59,410
Interfund Transfers	0	0	0	0
TOTAL PUBLIC HEALTH FUND RECEIPTS	\$783,129	\$821,956	\$769,084	\$784,470

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$550,760	\$459,462	\$603,476	\$622,990
Other Operations & Maintenance	276,260	286,138	312,557	413,860
Capital Outlay	0	0	0	0
TOTAL PUBLIC HEALTH FUND EXPENDITURES	\$827,020	\$745,600	\$916,033	\$1,036,850



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

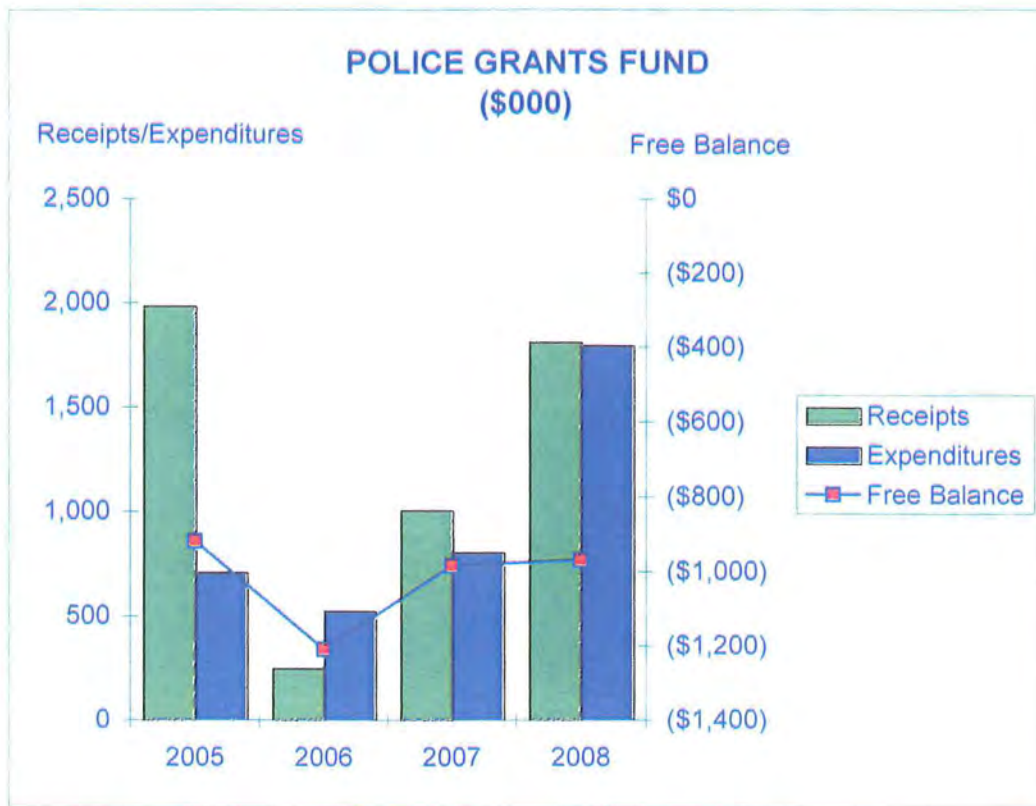
POLICE GRANTS FUND (2295)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$2,065,837)	(\$791,434)	(\$1,066,221)	(\$865,136)
Receipts - 01/01-12/31	1,983,346	250,280	1,005,970	1,810,050
Available Resources	(\$82,491)	(\$541,154)	(\$60,251)	\$944,914
Less Expenditures - 01/01 - 12/31	708,943	525,067	804,885	1,793,870
Cash on Hand as of December 31	(\$791,434)	(\$1,066,221)	(\$865,136)	(\$848,956)
Less: End of -Year Encumbrances	127,843	143,492	120,328	120,000
Unencumbered Balance as of December 31	(\$919,277)	(\$1,209,713)	(\$985,464)	(\$968,956)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Governmental Revenues	\$1,733,346	\$249,944	\$701,996	\$1,500,000
Miscellaneous Revenues	0	0	0	0
Interfund Transfers	250,000	336	303,974	310,050
TOTAL POLICE GRANTS FUND RECEIPTS	\$1,983,346	\$250,280	\$1,005,970	\$1,810,050

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$334,343	\$142,946	\$157,807	\$312,690
Other Operations & Maintenance	374,600	382,121	609,358	1,453,180
Capital Outlay	0	0	37,720	28,000
TOTAL POLICE GRANTS FUND EXPENDITURES	\$708,943	\$525,067	\$804,885	\$1,793,870



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

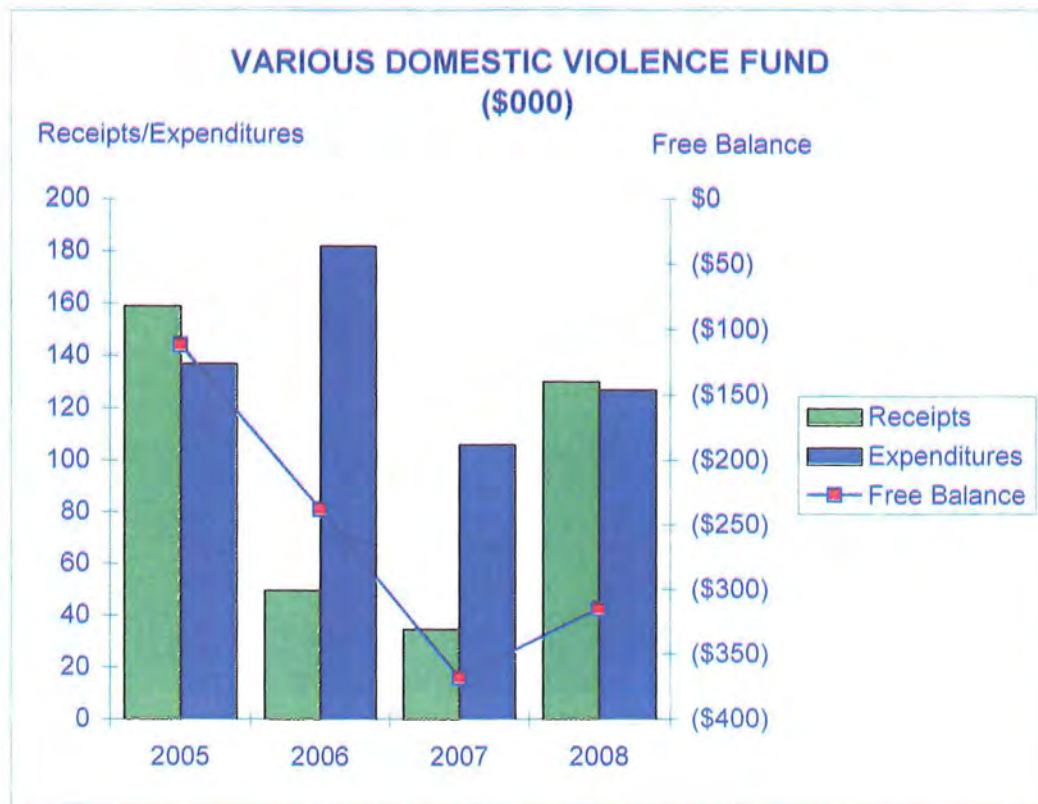
VARIOUS DOMESTIC VIOLENCE FUND (2300)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$125,907)	(\$104,483)	(\$236,773)	(\$307,683)
Receipts - 01/01-12/31	158,682	50,100	35,100	130,000
Available Resources	\$32,775	(\$54,383)	(\$201,673)	(\$177,683)
Less Expenditures - 01/01 - 12/31	137,258	182,390	106,010	127,360
Cash on Hand as of December 31	(\$104,483)	(\$236,773)	(\$307,683)	(\$305,043)
Less: End of -Year Encumbrances	6,600	1,188	60,485	10,000
Unencumbered Balance as of December 31	(\$111,083)	(\$237,961)	(\$368,168)	(\$315,043)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Governmental Revenues	\$76,552	\$50,100	\$35,100	\$37,000
Miscellaneous Revenues	0	0	0	0
Interfund Transfer	82,130	0	0	93,000
TOTAL VARIOUS DOMESTIC VIOLENCE FUND RECEIPTS	\$158,682	\$50,100	\$35,100	\$130,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$27,693	\$761	\$0	\$0
Other Operations & Maintenance	109,565	181,629	106,010	127,360
Capital Outlay	0	0	0	0
TOTAL VARIOUS DOMESTIC VIOLENCE FUND EXPENDITURES	\$137,258	\$182,390	\$106,010	\$127,360



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

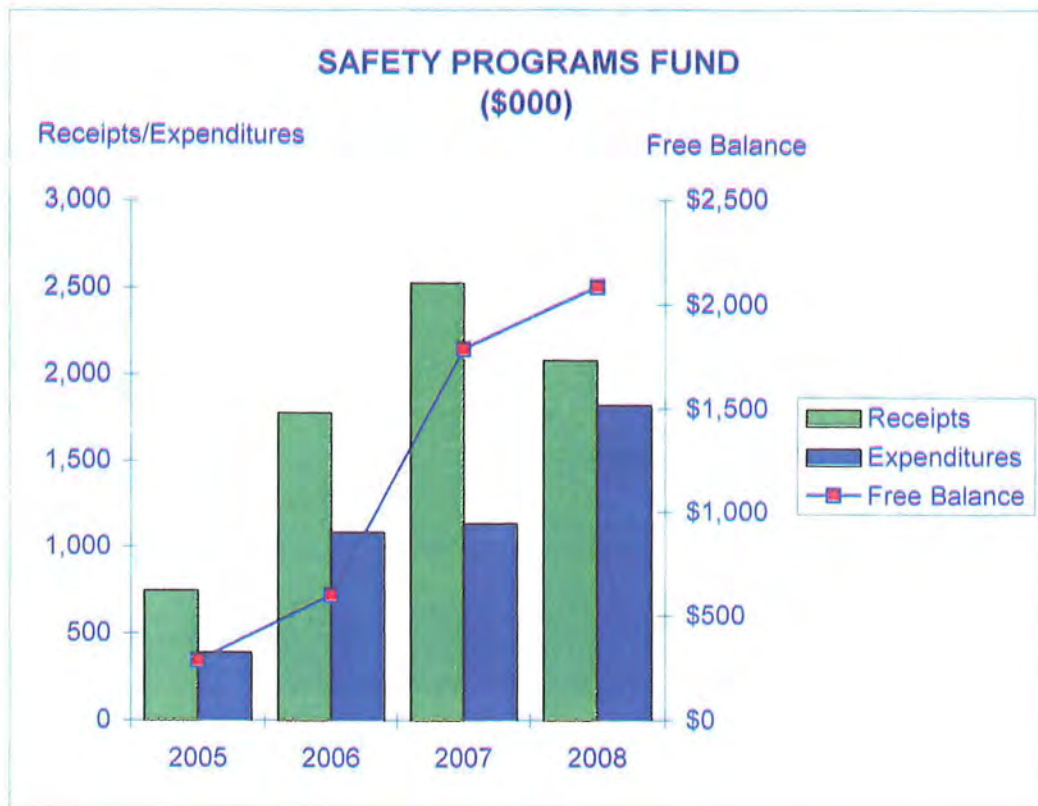
SAFETY PROGRAMS FUND (2305)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$91,910	\$449,310	\$1,138,756	\$2,524,862
Receipts - 01/01-12/31	750,584	1,778,773	2,525,059	2,080,170
Available Resources	\$842,494	\$2,228,083	\$3,663,815	\$4,605,032
Less Expenditures - 01/01 - 12/31	393,184	1,089,327	1,138,953	1,821,660
Cash on Hand as of December 31	\$449,310	\$1,138,756	\$2,524,862	\$2,783,372
Less: End of -Year Encumbrances	163,927	541,083	739,271	700,000
Unencumbered Balance as of December 31	\$285,383	\$597,673	\$1,785,591	\$2,083,372

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Investment Earnings	\$6,516	\$15,265	\$15,499	\$30,170
Governmental Revenues	249,007	1,026,251	1,267,396	1,000,000
Service Revenues	200,661	506,925	872,108	700,000
Miscellaneous Revenues	290,658	230,332	342,356	350,000
Interfund Transfers	3,742	0	27,700	0
TOTAL SAFETY PROGRAMS FUND RECEIPTS	\$750,584	\$1,778,773	\$2,525,059	\$2,080,170

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$14	\$3,525	\$87	\$308,980
Other Operations & Maintenance	342,580	1,014,458	612,401	1,442,680
Capital Outlay	50,590	71,344	526,465	70,000
TOTAL SAFETY PROGRAMS FUND EXPENDITURES	\$393,184	\$1,089,327	\$1,138,953	\$1,821,660



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

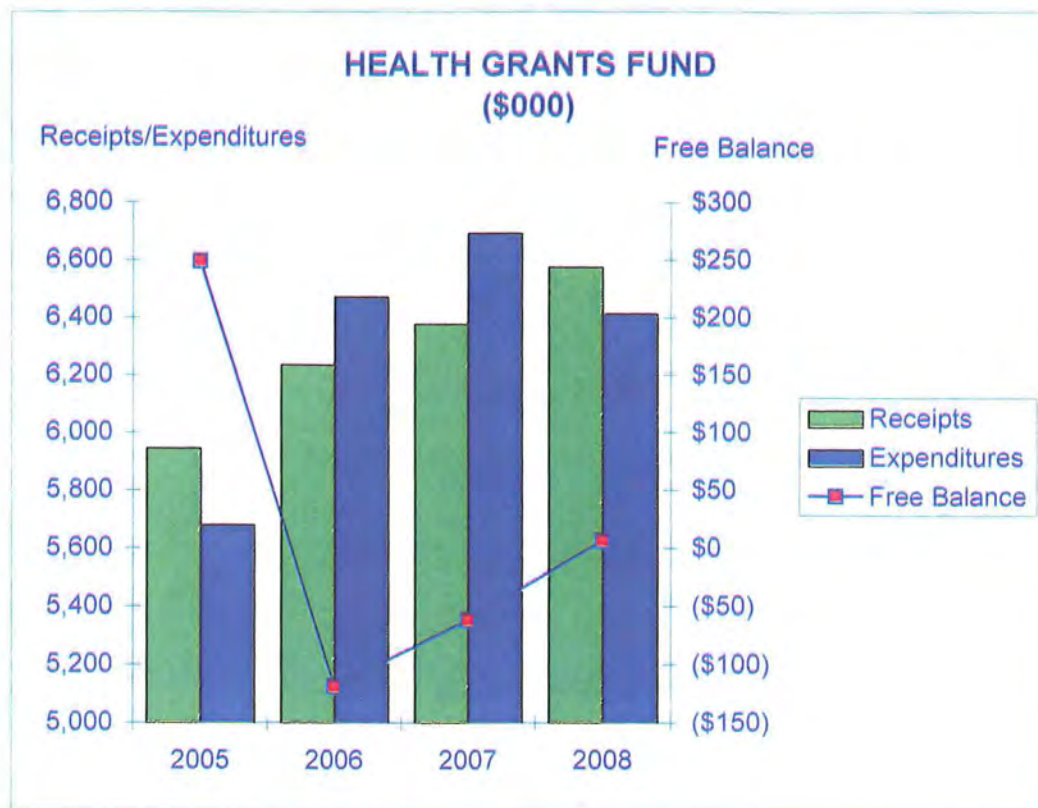
HEALTH GRANTS FUND (2315)	ACTUAL 2004	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$627,898	\$893,590	\$658,086	\$343,198
Receipts - 01/01-12/31	5,946,757	6,236,562	6,377,702	6,575,880
Available Resources	\$6,574,655	\$7,130,152	\$7,035,788	\$6,919,078
Less Expenditures - 01/01 - 12/31	5,681,065	6,472,066	6,692,590	6,414,240
Cash on Hand as of December 31	\$893,590	\$658,086	\$343,198	\$504,838
Less: End of -Year Encumbrances	644,839	778,068	405,984	500,000
Unencumbered Balance as of December 31	\$248,751	(\$119,982)	(\$62,786)	\$4,838

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Investment Earnings	\$2,265	\$21,494	\$18,332	\$7,570
Licenses and Permits	11,560	5,455	22,662	23,120
Governmental Revenues	5,279,872	5,356,761	5,739,152	5,853,940
Service Revenues	545,253	412,965	384,658	392,350
Miscellaneous Revenues	80,077	346,748	17,898	100,000
Interfund Transfers	27,730	93,139	195,000	198,900
TOTAL HEALTH GRANTS FUND RECEIPTS	\$5,946,757	\$6,236,562	\$6,377,702	\$6,575,880

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$2,557,247	\$2,653,701	\$2,603,998	\$2,678,890
Other Operations & Maintenance	3,123,818	3,785,161	3,988,532	3,635,350
Capital Outlay	0	33,204	100,060	100,000
TOTAL HEALTH GRANTS FUND EXPENDITURES	\$5,681,065	\$6,472,066	\$6,692,590	\$6,414,240



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

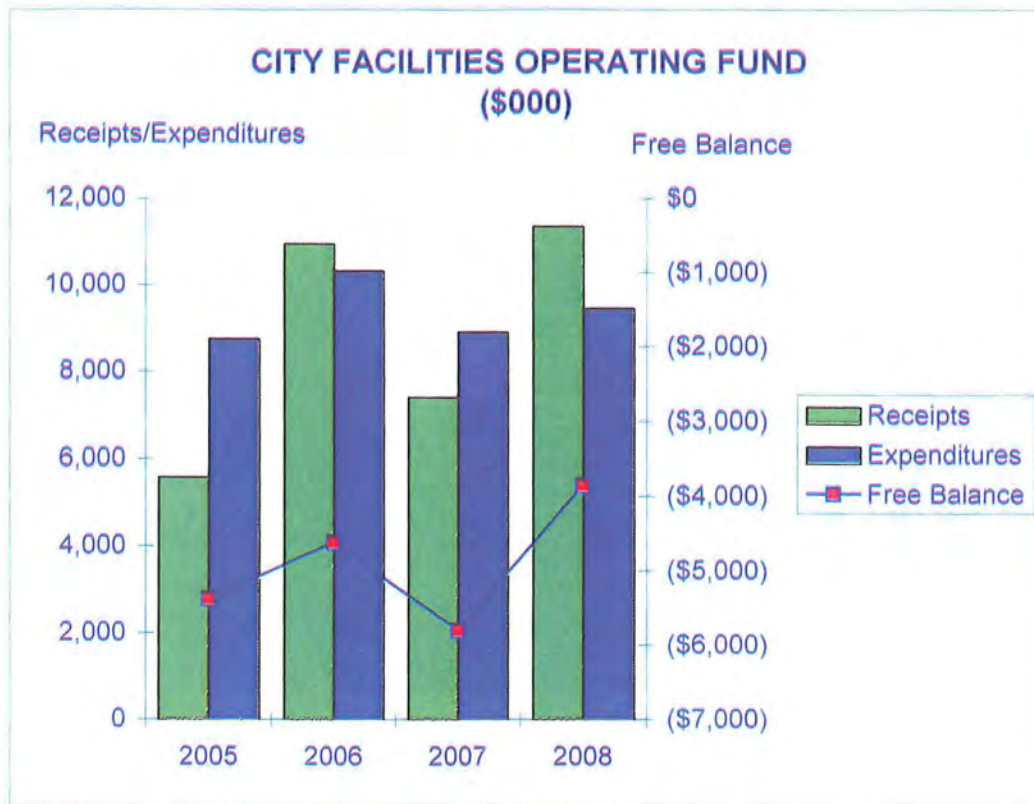
CITY FACILITIES OPERATING FUND (2320)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$883,897	(\$2,287,410)	(\$1,660,440)	(\$3,162,676)
Receipts - 01/01-12/31	5,580,610	10,962,543	7,407,760	11,367,470
Available Resources	\$6,464,507	\$8,675,133	\$5,747,320	\$8,204,794
Less Expenditures - 01/01 - 12/31	8,751,917	10,335,573	8,909,996	9,466,840
Cash on Hand as of December 31	(\$2,287,410)	(\$1,660,440)	(\$3,162,676)	(\$1,262,046)
Less: End of -Year Encumbrances	3,097,629	2,963,393	2,642,572	2,600,000
Unencumbered Balance as of December 31	(\$5,385,039)	(\$4,623,833)	(\$5,805,248)	(\$3,862,046)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Taxes	\$265,217	\$0	\$38,877	\$39,650
Taxes and Assessments	665,672	695,454	634,034	517,820
Licenses & Permits	527,737	622,722	747,800	800,000
Governmental Revenues	182,984	131,574	147,455	150,000
Service Revenues	196,035	277,971	234,098	250,000
Note/Bond Proceeds	1,195,000	3,614,000	2,500,000	4,000,000
Miscellaneous Revenues	1,352,932	4,006,458	1,469,520	3,700,000
Interfund Transfers	1,184,888	1,595,127	1,629,180	1,700,000
Interfund Service Revenues	10,145	19,237	6,796	210,000
TOTAL CITY FACILITIES OPERATING FUND RECEIPTS	\$5,580,610	\$10,962,543	\$7,407,760	\$11,367,470

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$185,940	\$361,366	\$396,545	\$451,440
Other Operations & Maintenance	6,205,638	3,949,910	4,316,718	4,515,400
Capital Outlay	2,360,339	6,024,297	4,196,733	4,500,000
TOTAL CITY FACILITIES OPERATING FUND EXPENDITURES	\$8,751,917	\$10,335,573	\$8,909,996	\$9,466,840



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

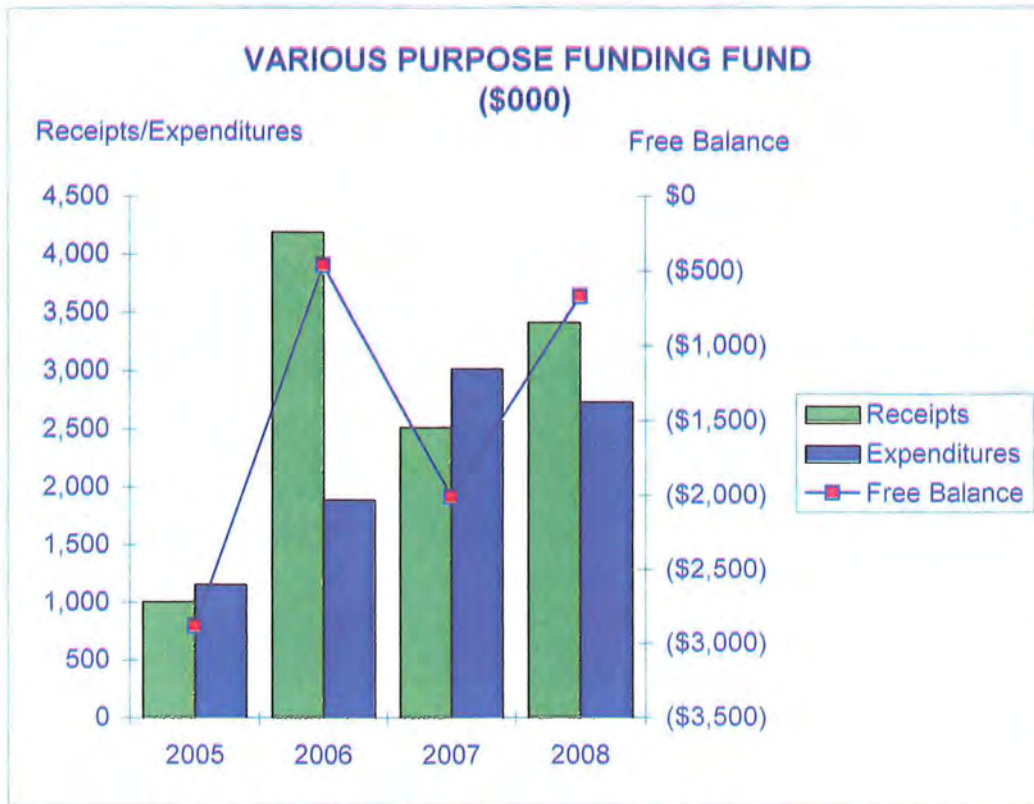
VARIOUS PURPOSE FUNDING FUND (2330)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$2,000,459)	(\$2,150,418)	\$149,846	(\$350,828)
Receipts - 01/01-12/31	1,010,614	4,193,428	2,517,358	3,416,050
Available Resources	(\$989,845)	\$2,043,010	\$2,667,204	\$3,065,222
Less Expenditures - 01/01 - 12/31	1,160,573	1,893,164	3,018,032	2,736,390
Cash on Hand as of December 31	(\$2,150,418)	\$149,846	(\$350,828)	\$328,832
Less: End of -Year Encumbrances	732,007	611,581	1,659,073	1,000,000
Unencumbered Balance as of December 31	(\$2,882,425)	(\$461,735)	(\$2,009,901)	(\$671,168)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Tax	\$0	\$0	\$301,682	\$307,720
Investment Earnings	9,352	13,561	18,154	4,990
Governmental Revenues	165,000	183,446	337,129	651,590
Service Revenues	388,632	727,840	782,817	798,470
Note/Bond Proceeds	0	2,483,000	0	503,280
Miscellaneous Revenues	349,464	712,615	619,270	700,000
Interfund Transfers	98,166	72,966	458,306	450,000
TOTAL VARIOUS PURPOSE FUNDING FUND RECEIPTS	\$1,010,614	\$4,193,428	\$2,517,358	\$3,416,050

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$218,002	\$172,798	\$302,265	\$310,840
Other Operations & Maintenance	942,571	1,334,084	2,449,906	2,275,550
Capital Outlay	0	386,282	265,861	150,000
TOTAL VARIOUS PURPOSE FUNDING FUND EXPENDITURES	\$1,160,573	\$1,893,164	\$3,018,032	\$2,736,390



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

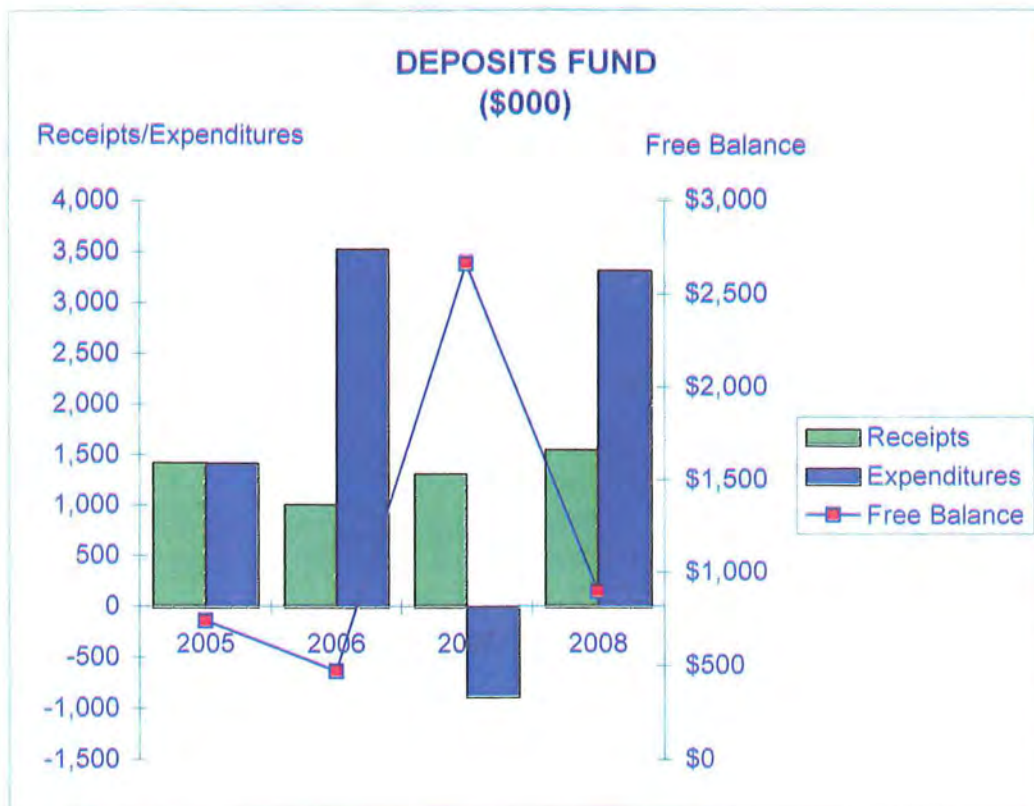
	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
DEPOSITS FUND (2340)				
Cash Balance January 1	\$2,977,293	\$2,983,335	\$471,719	\$2,666,434
Receipts - 01/01-12/31	1,424,613	1,012,326	1,314,619	1,550,000
Available Resources	\$4,401,906	\$3,995,661	\$1,786,338	\$4,216,434
Less Expenditures - 01/01 - 12/31	1,418,571	3,523,942	(880,096)	3,316,120
Cash on Hand as of December 31	\$2,983,335	\$471,719	\$2,666,434	\$900,314
Less: End of -Year Encumbrances	2,242,875	1,365	4,220	4,000
Unencumbered Balance as of December 31	\$740,460	\$470,354	\$2,662,214	\$896,314

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Investment Earnings	\$12,942	\$34	\$11,491	\$9,000
Taxes & Assessments	0	0	0	0
Licenses and Permits	52,706	34,826	37,139	40,000
Service Revenues	0	0	0	0
Miscellaneous Revenues	1,357,029	977,426	1,110,125	1,501,000
Interfund Transfers	0	0	155,864	0
Interfund Service Revenues	1,936	40	0	0
TOTAL DEPOSITS FUND RECEIPTS	\$1,424,613	\$1,012,326	\$1,314,619	\$1,550,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	1,418,571	3,523,942	(880,096)	3,316,120
Capital Outlay	0	0	0	0
TOTAL DEPOSITS FUND EXPENDITURES	\$1,418,571	\$3,523,942	(\$880,096)	\$3,316,120



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

COMMUNITY LEARNING CENTERS (CLC) FUND (2355)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$5,033,250	\$7,237,086	\$9,244,760	\$12,593,017
Receipts - 01/01-12/31	16,930,520	14,933,950	17,023,571	18,437,350
Available Resources	\$21,963,770	\$22,171,036	\$26,268,331	\$31,030,367
Less Expenditures - 01/01 - 12/31	14,726,684	12,926,276	13,675,314	18,618,560
Cash on Hand as of December 31	\$7,237,086	\$9,244,760	\$12,593,017	\$12,411,807
Less: End of -Year Encumbrances	40,121	97,106	107,600	100,000
Unencumbered Balance as of December 31	\$7,196,965	\$9,147,654	\$12,485,417	\$12,311,807

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Taxes	\$12,423,221	\$12,299,439	\$14,534,331	\$14,825,020
Investment Earnings	129,243	453,866	703,445	731,500
Note/Bond Proceeds	0	0	0	0
Miscellaneous Revenues	2,205	2,394	71,341	72,770
Interfund Transfers	4,375,851	2,178,251	1,714,454	2,808,060
TOTAL CLC FUND RECEIPTS	\$16,930,520	\$14,933,950	\$17,023,571	\$18,437,350

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$838	\$4,813	\$25,208	\$35,000
Other Operations & Maintenance	14,619,304	12,860,029	13,110,516	17,953,560
Capital Outlay	106,542	61,434	539,590	630,000
TOTAL CLC FUND EXPENDITURES	\$14,726,684	\$12,926,276	\$13,675,314	\$18,618,560

COMMUNITY LEARNING CENTERS FUND (\$000)

Receipts/Expenditures

Free Balance



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

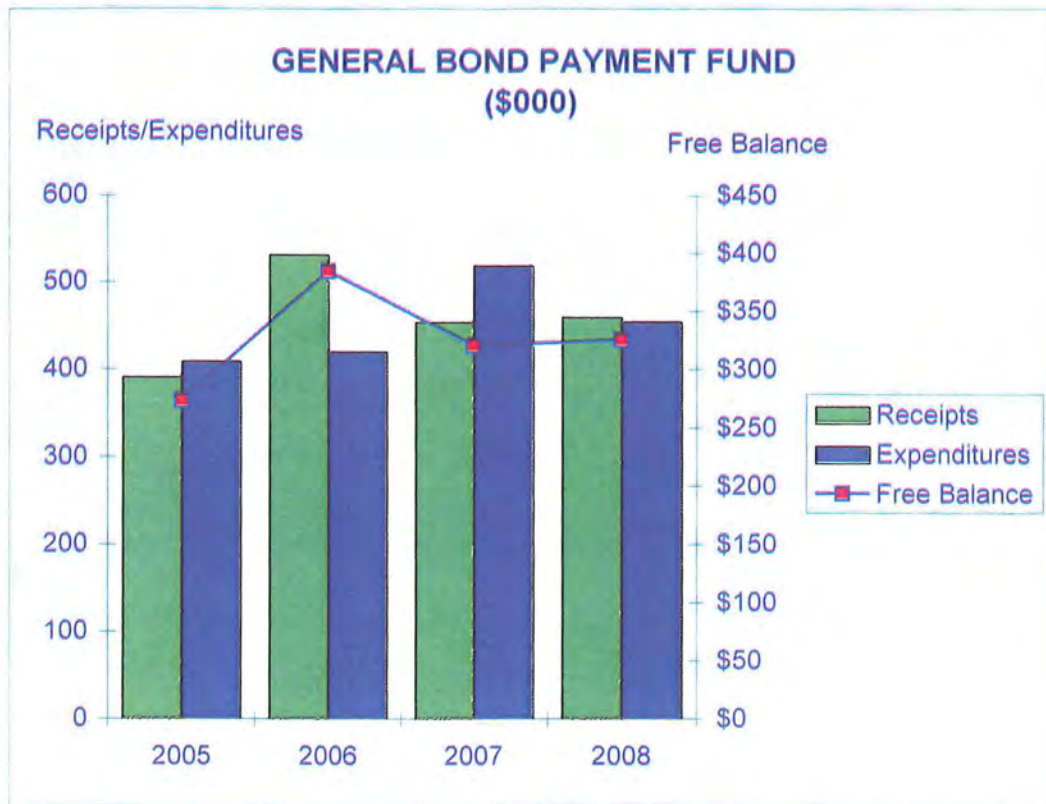
GENERAL BOND PAYMENT FUND (3000)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$293,236	\$274,925	\$386,497	\$321,555
Receipts - 01/01-12/31	391,103	531,866	454,491	460,000
Available Resources	\$684,339	\$806,791	\$840,988	\$781,555
Less Expenditures - 01/01 - 12/31	409,414	420,294	519,433	455,300
Cash on Hand as of December 31	\$274,925	\$386,497	\$321,555	\$326,255
Less: End of -Year Encumbrances	2,805	4,095	2,550	2,500
Unencumbered Balance as of December 31	\$272,120	\$382,402	\$319,005	\$323,755

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Property Taxes	\$391,103	\$531,866	\$454,491	\$460,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$320,430	\$334,096	\$421,754	\$358,090
Other Operations & Maintenance	88,984	86,198	97,679	97,210
Capital Outlay	0	0	0	0
TOTAL GENERAL BOND PAYMENT FUND EXPENDITURES	\$409,414	\$420,294	\$519,433	\$455,300



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

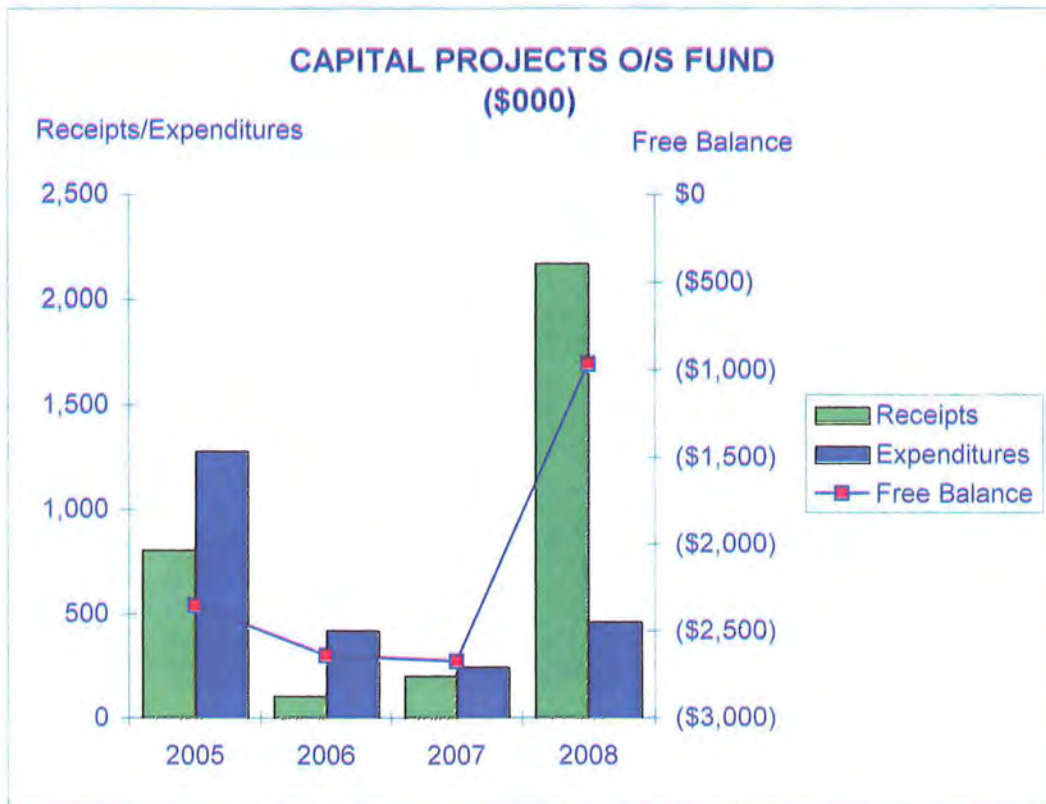
CAPITAL PROJECTS O/S FUND (4048)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$1,686,298)	(\$2,159,088)	(\$2,471,036)	(\$2,513,858)
Receipts - 01/01-12/31	807,475	109,095	204,274	2,172,040
Available Resources	(\$878,823)	(\$2,049,993)	(\$2,266,762)	(\$341,818)
Less Expenditures - 01/01 - 12/31	1,280,265	421,043	247,096	463,000
Cash on Hand as of December 31	(\$2,159,088)	(\$2,471,036)	(\$2,513,858)	(\$804,818)
Less: End of -Year Encumbrances	194,967	169,224	160,441	160,000
Unencumbered Balance as of December 31	(\$2,354,055)	(\$2,640,260)	(\$2,674,299)	(\$964,818)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Taxes	\$0	\$0	\$11,801	\$12,040
Licenses and Permits	0	0	0	0
Governmental Revenues	0	0	130,975	140,000
Note/Bond Proceeds	745,000	0	0	1,500,000
Miscellaneous Revenues	49,694	104,037	17,770	20,000
Interfund Transfers	12,781	5,058	43,728	500,000
TOTAL CAPITAL PROJECTS O/S FUND RECEIPTS	\$807,475	\$109,095	\$204,274	\$2,172,040

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$7,000
Other Operations & Maintenance	533,120	276,468	116,121	256,000
Capital Outlay	747,145	144,575	130,975	200,000
TOTAL CAPITAL PROJECTS O/S FUND EXPENDITURES	\$1,280,265	\$421,043	\$247,096	\$463,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

ROAD AND BRIDGE

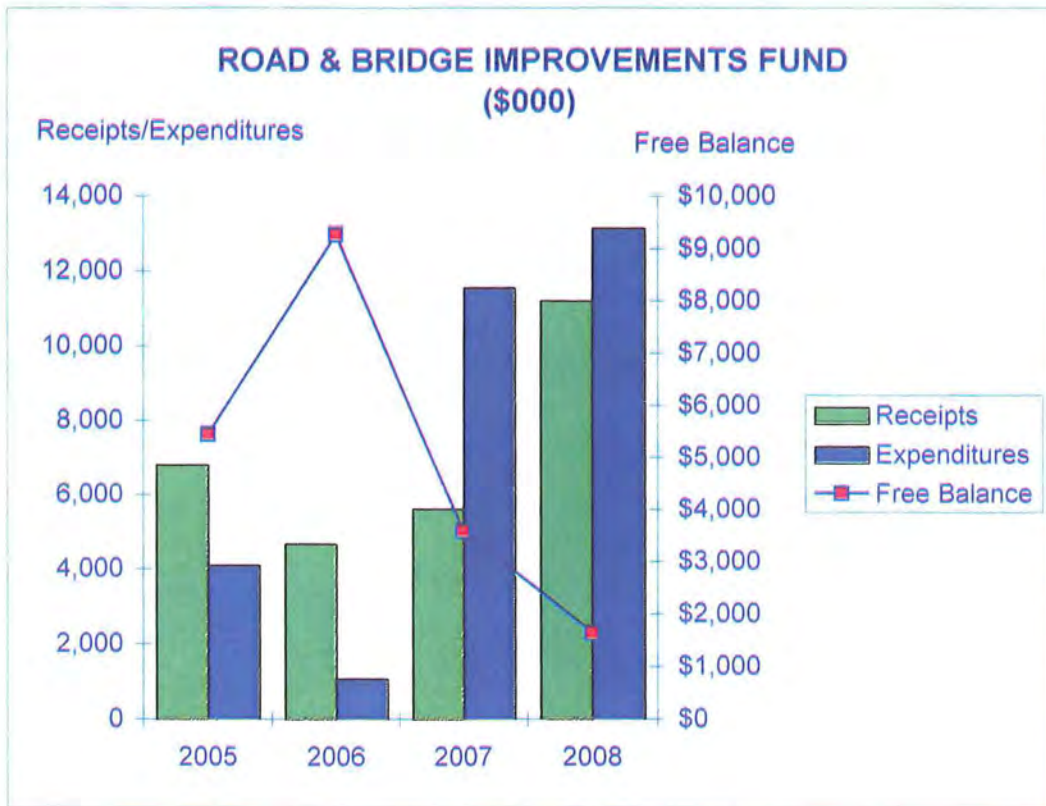
IMPROVEMENT FUND (4050)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$3,357,017	\$6,047,651	\$9,647,314	\$3,720,331
Receipts - 01/01-12/31	6,807,090	4,689,526	5,628,663	11,207,190
Available Resources	\$10,164,107	\$10,737,177	\$15,275,977	\$14,927,521
Less Expenditures - 01/01 - 12/31	4,116,456	1,089,863	11,555,646	13,148,000
Cash on Hand as of December 31	\$6,047,651	\$9,647,314	\$3,720,331	\$1,779,521
Less: End of -Year Encumbrances	603,731	383,877	137,912	140,000
Unencumbered Balance as of December 31	\$5,443,920	\$9,263,437	\$3,582,419	\$1,639,521

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Taxes	\$0	\$0	\$0	\$0
Governmental Revenues	5,981,660	4,380,200	3,664,773	5,000,000
Investment Earnings	44,939	177,915	386,306	195,260
Note/Bond Proceeds	740,000	30,000	318,000	4,661,930
Miscellaneous Revenues	40,491	0	0	0
Interfund Transfers	0	101,411	1,259,584	1,350,000
TOTAL ROAD AND BRIDGE IMPROVEMENT FUND RECEIPTS	\$6,807,090	\$4,689,526	\$5,628,663	\$11,207,190

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$18	\$0	\$1,751	\$7,000
Other Operations & Maintenance	1,432,104	477,742	11,546,398	10,841,000
Capital Outlay	2,684,334	612,121	7,497	2,300,000
TOTAL ROAD AND BRIDGE IMPROVEMENT FUND EXPENDITURES	\$4,116,456	\$1,089,863	\$11,555,646	\$13,148,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

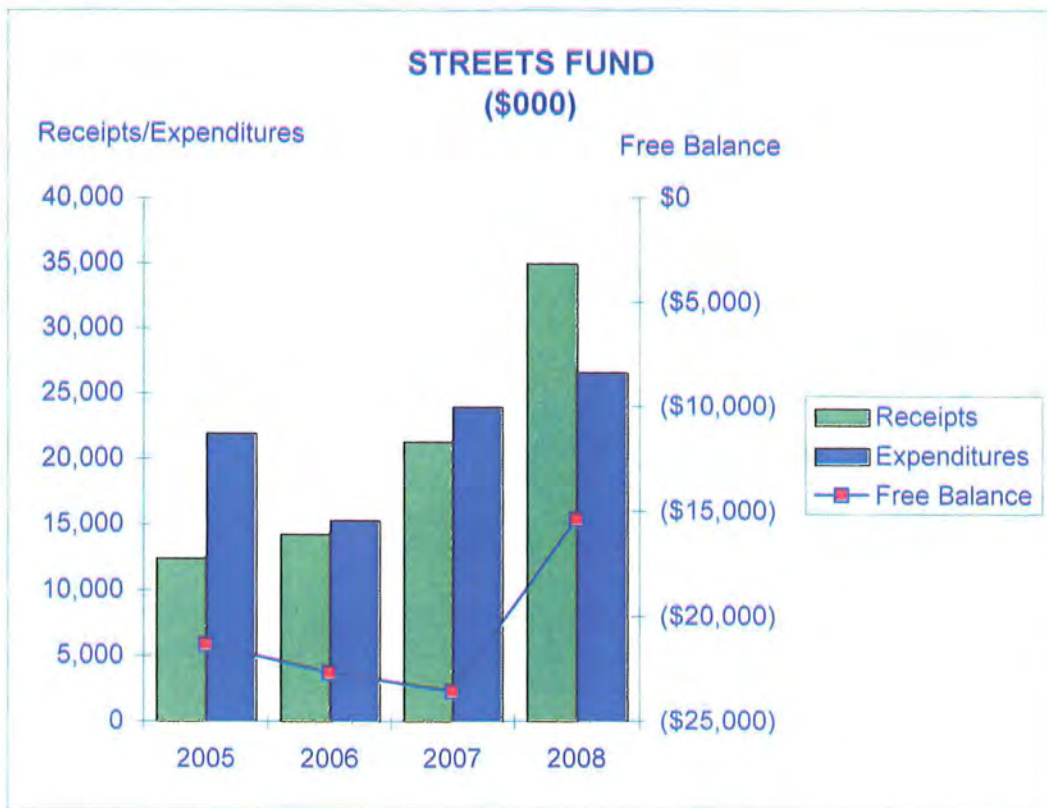
STREETS FUND (4060)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$4,496,364)	(\$14,001,881)	(\$15,052,419)	(\$17,721,642)
Receipts - 01/01-12/31	12,441,735	14,270,056	21,303,499	34,936,200
Available Resources	\$7,945,371	\$268,175	\$6,251,080	\$17,214,558
Less Expenditures - 01/01 - 12/31	21,947,252	15,320,594	23,972,722	26,615,000
Cash on Hand as of December 31	(\$14,001,881)	(\$15,052,419)	(\$17,721,642)	(\$9,400,442)
Less: End of -Year Encumbrances	7,335,325	7,633,102	5,856,672	6,000,000
Unencumbered Balance as of December 31	(\$21,337,206)	(\$22,685,521)	(\$23,578,314)	(\$15,400,442)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Taxes	\$18,966	\$584	\$391,248	\$399,070
Taxes & Assessments	424,726	704,596	526,499	537,030
Governmental Revenues	2,378,439	5,027,423	2,659,696	7,000,000
Service Revenues	0	0	0	0
Note/Bond Proceeds	7,796,300	4,616,075	5,423,307	20,000,000
Miscellaneous Revenues	536,037	873,233	1,018,812	2,000,000
Interfund Transfers	1,287,267	3,048,145	11,283,937	5,000,100
Interfund Service Revenues	0	0	0	0
TOTAL STREETS FUND RECEIPTS	\$12,441,735	\$14,270,056	\$21,303,499	\$34,936,200

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$123,168	\$56,263	\$52,644	\$100,000
Other Operations & Maintenance	7,780,922	2,545,091	6,900,174	8,515,000
Capital Outlay	14,043,162	12,719,240	17,019,904	18,000,000
TOTAL STREETS FUND EXPENDITURES	\$21,947,252	\$15,320,594	\$23,972,722	\$26,615,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

INFORMATION

TECHNOLOGY AND

IMPROVEMENTS

FUND (4150)

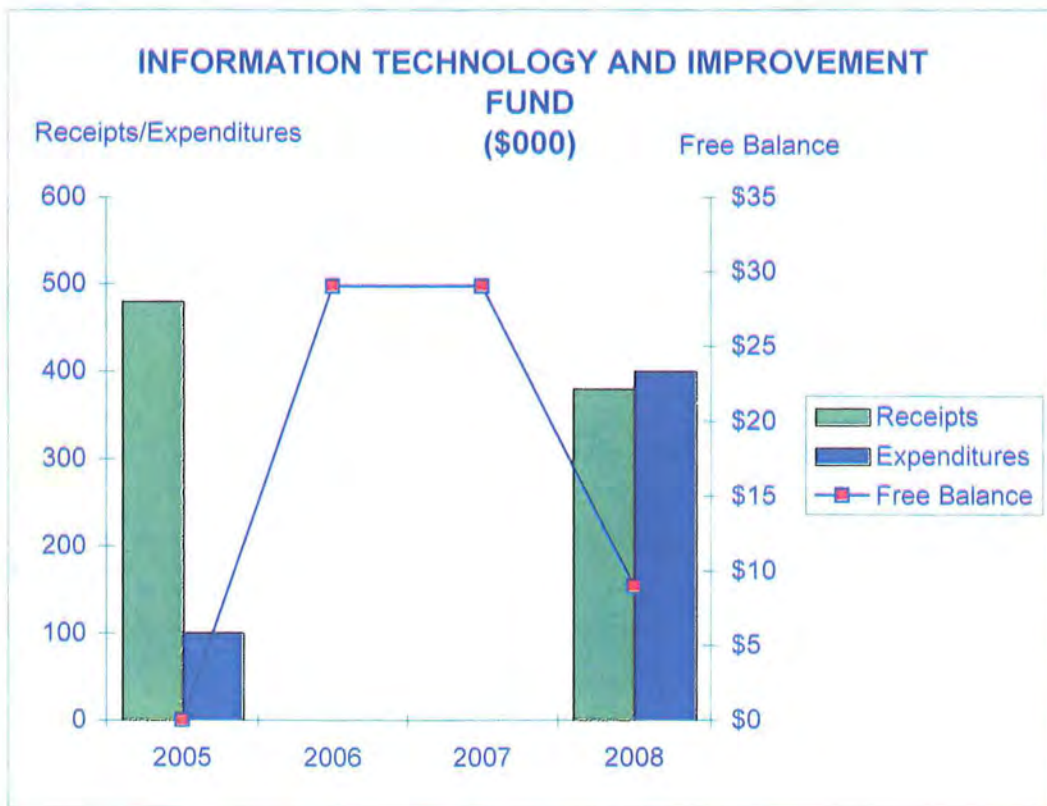
	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$349,662)	\$29,543	\$29,543	\$29,543
Receipts - 01/01-12/31	480,000	0	0	380,000
Available Resources	\$130,338	\$29,543	\$29,543	\$409,543
Less Expenditures - 01/01 - 12/31	100,795	0	0	400,000
Cash on Hand as of December 31	\$29,543	\$29,543	\$29,543	\$9,543
Less: End of -Year Encumbrances	28,600	0	0	0
Unencumbered Balance as of December 31	\$943	\$29,543	\$29,543	\$9,543

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Note/Bond Proceeds	\$480,000	\$0	\$0	\$310,000
Miscellaneous Revenues	0	0	0	70,000
TOTAL INFORMATION				
TECHNOLOGY AND				
IMPROVEMENTS FUND				
RECEIPTS	\$480,000	\$0	\$0	\$380,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	100,795	0	0	0
Capital Outlay	0	0	0	400,000
TOTAL INFORMATION				
TECHNOLOGY AND				
IMPROVEMENTS FUND				
EXPENDITURES	\$100,795	\$0	\$0	\$400,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

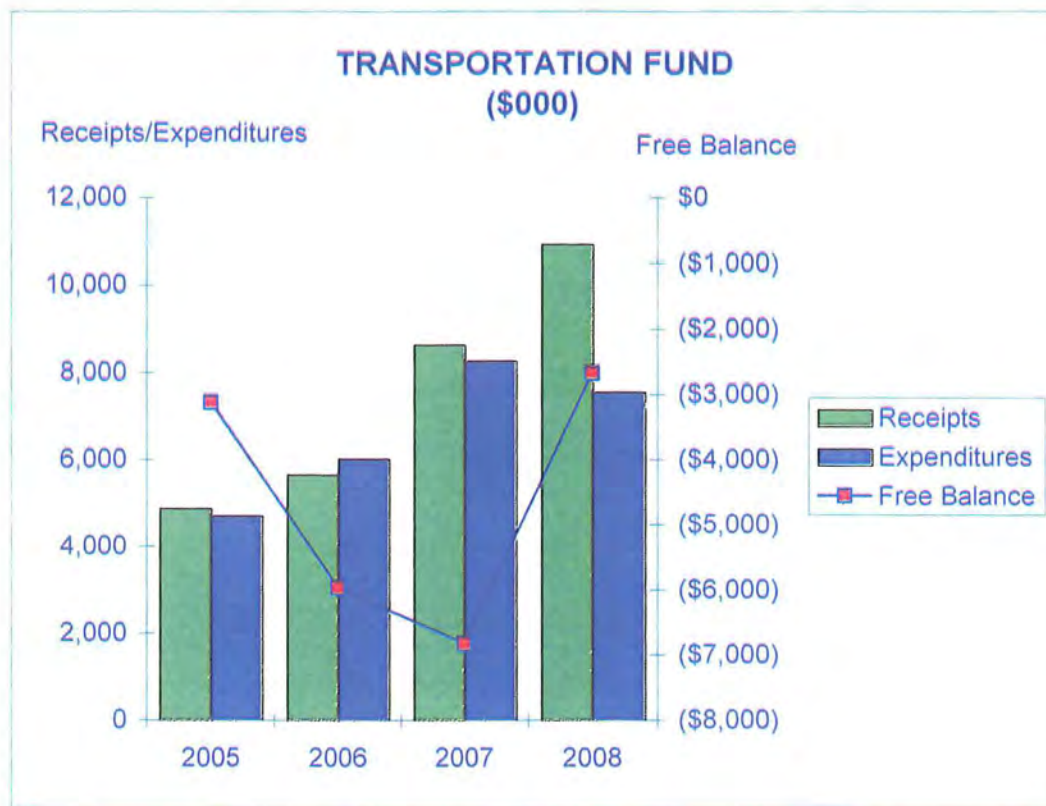
TRANSPORTATION FUND (4155)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$2,215,526)	(\$2,045,490)	(\$2,415,389)	(\$2,051,252)
Receipts - 01/01-12/31	4,878,472	5,651,515	8,631,869	10,931,450
Available Resources	\$2,662,946	\$3,606,025	\$6,216,480	\$8,880,198
Less Expenditures - 01/01 - 12/31	4,708,436	6,021,414	8,267,732	7,555,000
Cash on Hand as of December 31	(\$2,045,490)	(\$2,415,389)	(\$2,051,252)	\$1,325,198
Less: End of -Year Encumbrances	1,079,170	3,554,380	4,778,994	4,000,000
Unencumbered Balance as of December 31	(\$3,124,660)	(\$5,969,769)	(\$6,830,246)	(\$2,674,802)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Taxes	\$0	\$3,052	\$133,566	\$136,240
Governmental Revenues	917,042	2,192,398	5,738,629	5,853,400
Note/Bond Proceeds	3,960,000	3,268,000	1,836,338	4,000,000
Miscellaneous Revenues	1,430	52,608	58,389	59,560
Interfund Transfers	0	135,457	864,947	882,250
TOTAL TRANSPORTATION FUND RECEIPTS	\$4,878,472	\$5,651,515	\$8,631,869	\$10,931,450

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$18,301	\$63,269	\$33,106	\$50,000
Other Operations & Maintenance	4,329,246	2,846,120	2,378,997	2,505,000
Capital Outlay	360,889	3,112,025	5,855,629	5,000,000
TOTAL TRANSPORTATION FUND EXPENDITURES	\$4,708,436	\$6,021,414	\$8,267,732	\$7,555,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

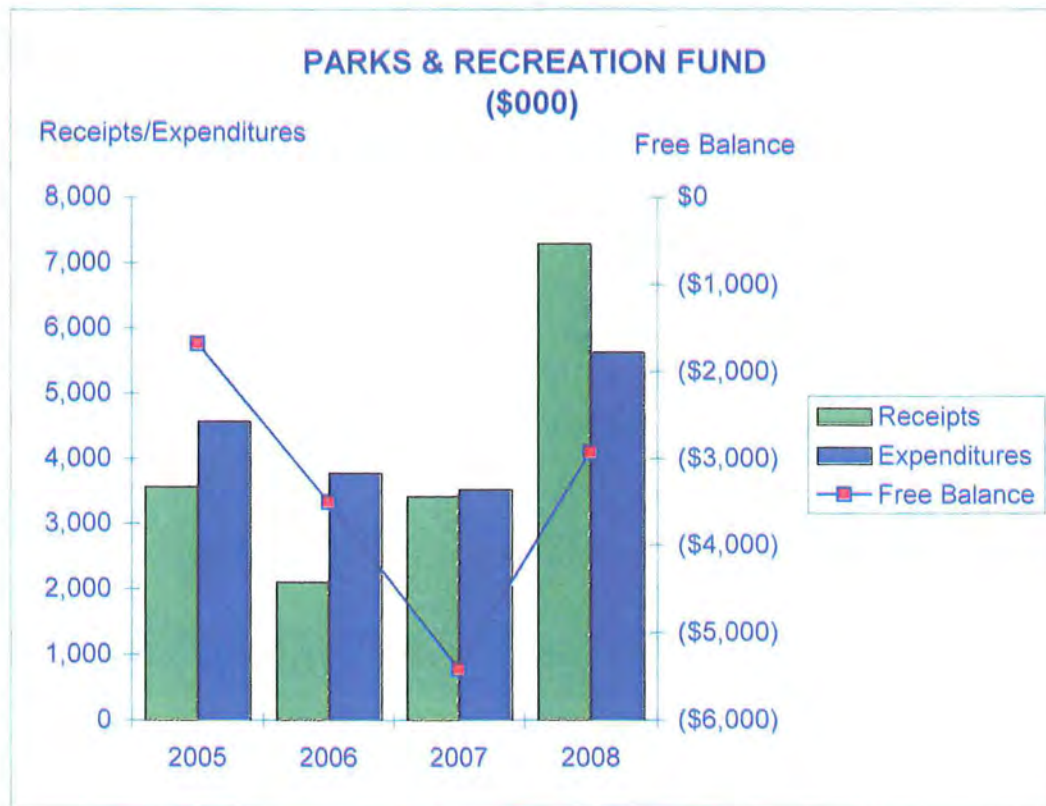
PARKS AND RECREATION FUND (4160)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$178,945	(\$823,364)	(\$2,489,909)	(\$2,595,636)
Receipts - 01/01-12/31	3,566,323	2,112,198	3,418,456	7,293,020
Available Resources	\$3,745,268	\$1,288,834	\$928,547	\$4,697,384
Less Expenditures - 01/01 - 12/31	4,568,632	3,778,743	3,524,183	5,630,000
Cash on Hand as of December 31	(\$823,364)	(\$2,489,909)	(\$2,595,636)	(\$932,616)
Less: End of -Year Encumbrances	857,491	1,012,490	2,821,082	2,000,000
Unencumbered Balance as of December 31	(\$1,680,855)	(\$3,502,399)	(\$5,416,718)	(\$2,932,616)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Taxes	\$0	\$1,617	\$0	\$0
Governmental Revenues	950,419	1,241,581	1,408,481	2,000,000
Note/Bond Proceeds	2,332,000	869,000	1,723,000	5,000,000
Miscellaneous Revenues	283,904	0	166,773	170,410
Interfund Transfers	0	0	120,202	122,610
TOTAL PARKS AND RECREATION FUND RECEIPTS	\$3,566,323	\$2,112,198	\$3,418,456	\$7,293,020

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$2,257	\$884	\$769	\$7,000
Other Operations & Maintenance	3,629,167	1,138,717	1,699,234	3,123,000
Capital Outlay	937,208	2,639,142	1,824,180	2,500,000
TOTAL PARKS AND RECREATION FUND EXPENDITURES	\$4,568,632	\$3,778,743	\$3,524,183	\$5,630,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

PUBLIC FACILITIES AND

IMPROVEMENTS

FUND (4165)

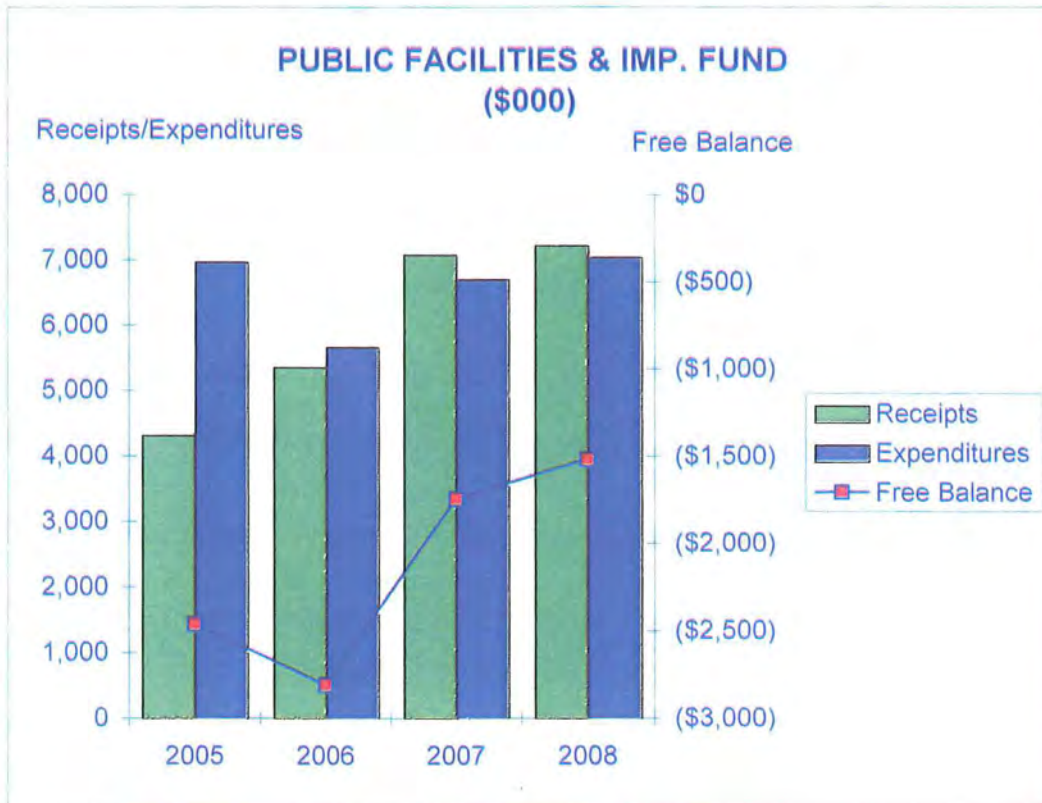
	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$1,886,034	(\$765,992)	(\$1,075,480)	(\$697,776)
Receipts - 01/01-12/31	4,314,334	5,354,197	7,076,084	7,217,610
Available Resources	\$6,200,368	\$4,588,205	\$6,000,604	\$6,519,834
Less Expenditures - 01/01 - 12/31	6,966,360	5,663,685	6,698,380	7,040,000
Cash on Hand as of December 31	(\$765,992)	(\$1,075,480)	(\$697,776)	(\$520,166)
Less: End of -Year Encumbrances	1,696,499	1,732,611	1,047,837	1,000,000
Unencumbered Balance as of December 31	(\$2,462,491)	(\$2,808,091)	(\$1,745,613)	(\$1,520,166)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Governmental Revenues	\$251,688	\$1,575	\$0	\$0
Income Taxes	16,169	535	264,091	269,370
Note/Bond Proceeds	3,660,000	3,307,000	4,172,000	4,255,440
Miscellaneous Revenues	386,477	2,045,087	138,456	141,230
Interfund Transfers	0	0	2,501,537	2,551,570
TOTAL PUBLIC FACILITIES AND IMPROVEMENTS FUND RECEIPTS	\$4,314,334	\$5,354,197	\$7,076,084	\$7,217,610

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$219	\$429	\$0	\$5,000
Other Operations & Maintenance	4,399,083	2,871,519	2,942,276	4,035,000
Capital Outlay	2,567,058	2,791,737	3,756,104	3,000,000
TOTAL PUBLIC FACILITIES AND IMPROVEMENTS FUND EXPENDITURES	\$6,966,360	\$5,663,685	\$6,698,380	\$7,040,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

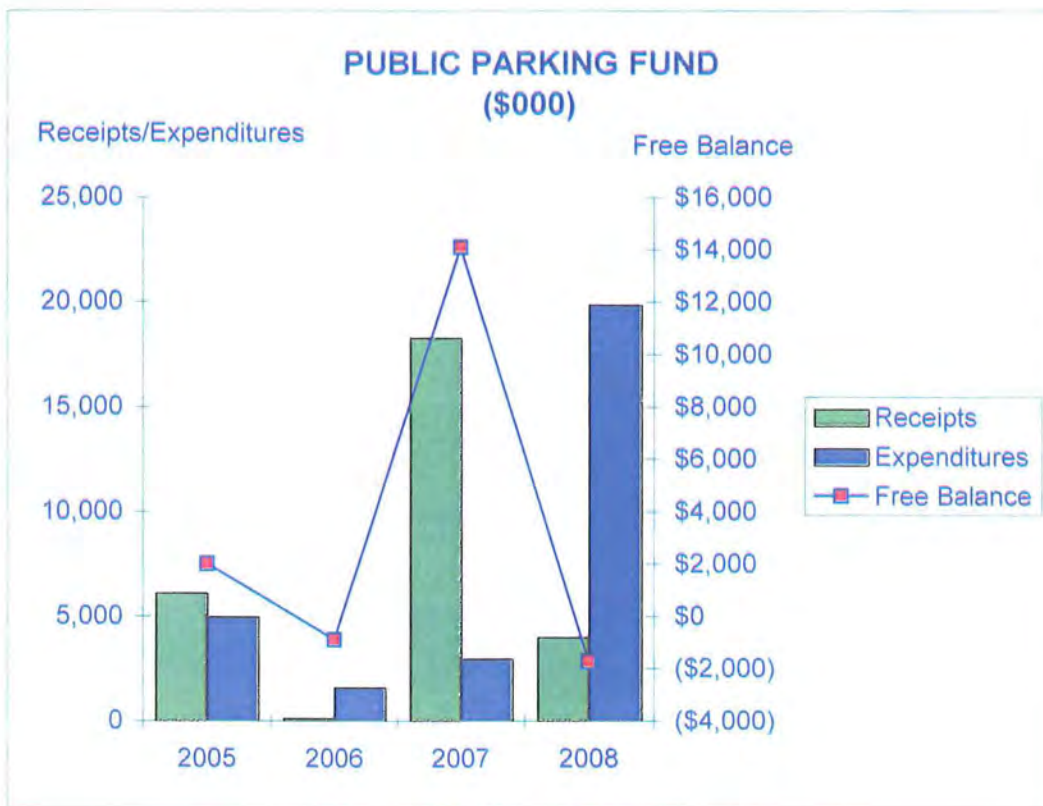
PUBLIC PARKING FUND (4170)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$1,059,853	\$2,197,155	\$736,906	\$16,052,310
Receipts - 01/01-12/31	6,120,000	140,500	18,294,268	4,000,000
Available Resources	\$7,179,853	\$2,337,655	\$19,031,174	\$20,052,310
Less Expenditures - 01/01 - 12/31	4,982,698	1,600,749	2,978,864	19,875,000
Cash on Hand as of December 31	\$2,197,155	\$736,906	\$16,052,310	\$177,310
Less: End of -Year Encumbrances	193,536	1,635,982	1,952,762	1,900,000
Unencumbered Balance as of December 31	\$2,003,619	(\$899,076)	\$14,099,548	(\$1,722,690)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Taxes	\$0	\$500	\$676,788	\$690,320
Service Revenues	0	0	0	0
Note/Bond Proceeds	6,120,000	140,000	17,589,000	3,281,200
Miscellaneous Revenues	0	0	28,480	28,480
TOTAL PUBLIC PARKING FUND RECEIPTS	\$6,120,000	\$140,500	\$18,294,268	\$4,000,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$244	\$7	\$5,000
Other Operations & Maintenance	2,302,824	313,698	989,715	2,370,000
Capital Outlay	2,679,874	1,286,807	1,989,142	17,500,000
TOTAL PUBLIC PARKING FUND EXPENDITURES	\$4,982,698	\$1,600,749	\$2,978,864	\$19,875,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

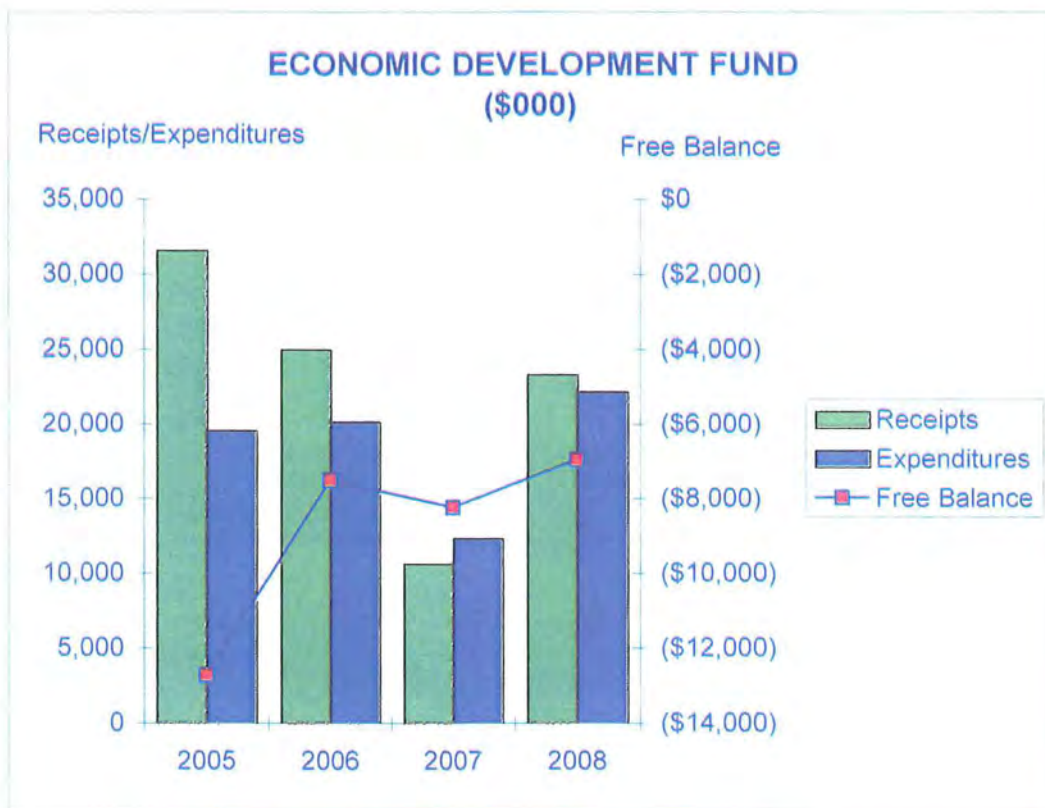
ECONOMIC DEVELOPMENT FUND (4175)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$17,243,884)	(\$5,222,046)	(\$407,437)	(\$2,098,720)
Receipts - 01/01-12/31	31,581,634	24,979,791	10,634,727	23,295,140
Available Resources	\$14,337,750	\$19,757,745	\$10,227,290	\$21,196,420
Less Expenditures - 01/01 - 12/31	19,559,796	20,165,182	12,326,010	22,160,700
Cash on Hand as of December 31	(\$5,222,046)	(\$407,437)	(\$2,098,720)	(\$964,280)
Less: End of -Year Encumbrances	7,495,950	7,103,183	6,137,712	6,000,000
Unencumbered Balance as of December 31	(\$12,717,996)	(\$7,510,620)	(\$8,236,432)	(\$6,964,280)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Income Taxes	\$0	\$0	\$275,856	\$281,370
Taxes & Assessments	2,111,452	2,303,307	2,977,413	3,036,960
Governmental Revenues	2,409,179	37,371	47,443	500,000
Note/Bond Proceeds	21,638,000	21,809,750	5,387,000	16,808,030
Miscellaneous Revenues	5,038,921	829,363	1,781,543	2,500,000
Interfund Transfers	384,082	0	165,472	168,780
TOTAL ECONOMIC DEVELOPMENT FUND RECEIPTS	\$31,581,634	\$24,979,791	\$10,634,727	\$23,295,140

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$7,079	\$4,714	\$15,277	\$40,000
Other Operations & Maintenance	15,885,436	6,703,826	7,619,678	10,120,700
Capital Outlay	3,667,281	13,456,642	4,691,055	12,000,000
TOTAL ECONOMIC DEVELOPMENT FUND EXPENDITURES	\$19,559,796	\$20,165,182	\$12,326,010	\$22,160,700



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

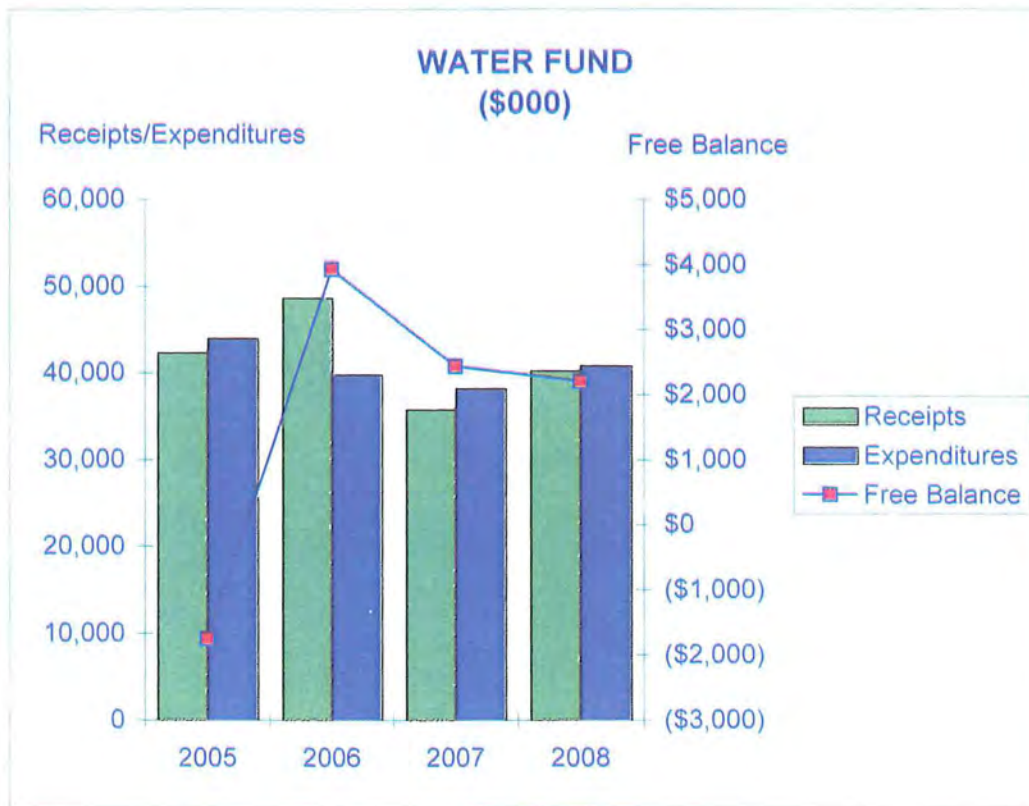
WATER FUND (5000)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$2,995,553	\$1,349,039	\$10,218,092	\$7,792,113
Receipts - 01/01-12/31	42,330,773	48,664,021	35,776,514	40,207,330
Available Resources	\$45,326,326	\$50,013,060	\$45,994,606	\$47,999,443
Less Expenditures - 01/01 - 12/31	43,977,287	39,794,968	38,202,493	40,800,160
Cash on Hand as of December 31	\$1,349,039	\$10,218,092	\$7,792,113	\$7,199,283
Less: End of -Year Encumbrances	3,096,667	6,288,571	5,355,939	5,000,000
Unencumbered Balance as of December 31	(\$1,747,628)	\$3,929,521	\$2,436,174	\$2,199,283

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Taxes & Assessments	\$46,714	\$44,177	\$44,177	\$49,680
Licenses & Permits	22,353	49,804	24,553	27,590
Governmental Revenues	417,149	0	307	350
Water Utility Fee	29,882,595	28,999,739	29,788,525	33,477,800
Service Revenues	1,035,685	1,332,268	987,909	1,110,250
Note/Bond Proceeds	1,798,117	13,923,355	617,008	693,420
Other	573,402	478,159	653,804	734,770
Interfund Transfers	4,895,166	0	0	0
Interfund Service Revenue	3,659,592	3,836,519	3,660,231	4,113,470
TOTAL WATER FUND RECEIPTS	\$42,330,773	\$48,664,021	\$35,776,514	\$40,207,330

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$13,187,082	\$13,003,150	\$13,015,078	\$13,870,970
Other Operations & Maintenance	25,720,549	23,222,632	22,011,568	24,429,190
Capital Outlay	5,069,656	3,569,186	3,175,847	2,500,000
TOTAL WATER FUND EXPENDITURES	\$43,977,287	\$39,794,968	\$38,202,493	\$40,800,160



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

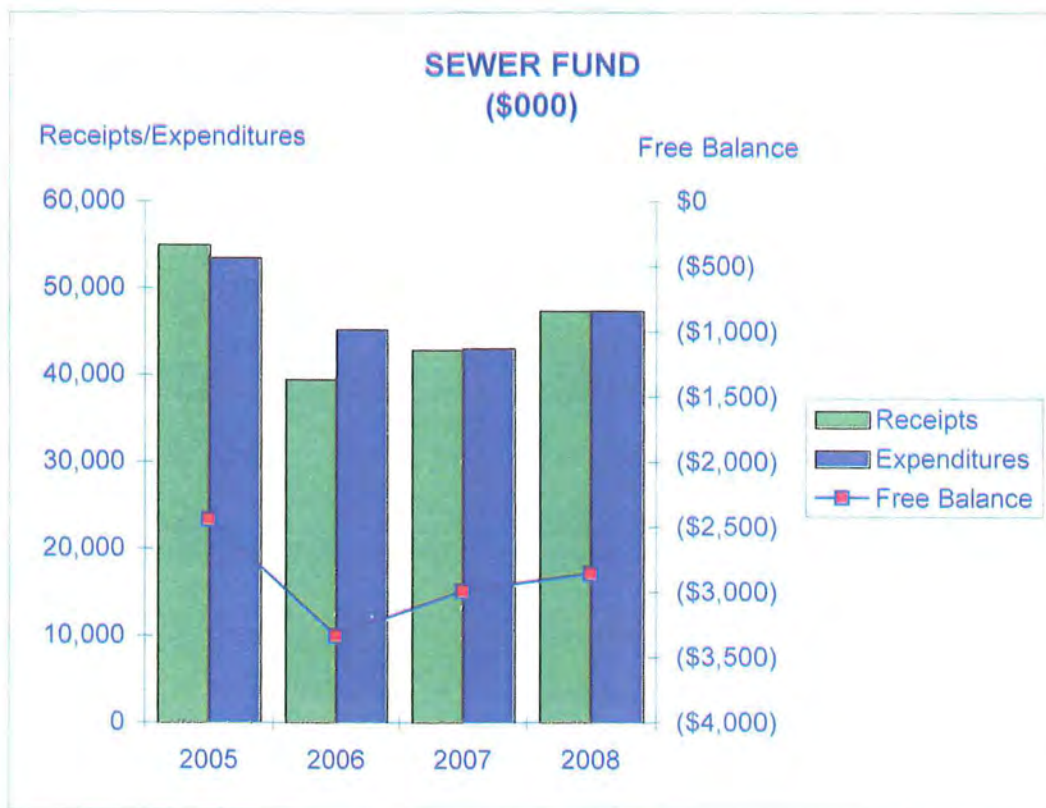
	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
SEWER FUND (5005)				
Cash Balance January 1	\$6,591,149	\$8,117,243	\$2,375,457	\$2,200,693
Receipts - 01/01-12/31	54,926,238	39,435,779	42,816,638	47,297,020
Available Resources	\$61,517,387	\$47,553,022	\$45,192,095	\$49,497,713
Less Expenditures - 01/01 - 12/31	53,400,144	45,177,565	42,991,402	47,356,310
Cash on Hand as of December 31	\$8,117,243	\$2,375,457	\$2,200,693	\$2,141,403
Less: End of -Year Encumbrances	10,560,183	5,710,954	5,191,590	5,000,000
Unencumbered Balance as of December 31	(\$2,442,940)	(\$3,335,497)	(\$2,990,897)	(\$2,858,597)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Licenses & Permits	\$24,902	\$11,399	\$83,306	\$92,020
Governmental Revenues	817,323	91,498	582,462	643,410
Sewer Service Charge	27,748,143	27,464,506	28,688,034	31,689,980
Fees (Out of Town)	6,178,746	5,774,843	5,833,095	6,443,480
Other Service Revenues	2,100,133	2,449,213	2,011,843	2,222,360
Note/Bond Proceeds	12,316,204	3,515,751	419,797	463,730
Other	263,667	44,913	53,739	59,360
Interfund Transfers	5,390,943	0	5,061,323	5,590,950
Interfund Service Revenue	86,177	83,656	83,039	91,730
TOTAL SEWER FUND RECEIPTS	\$54,926,238	\$39,435,779	\$42,816,638	\$47,297,020

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$7,465,624	\$7,232,068	\$7,711,722	\$8,539,550
Other Operations & Maintenance	31,023,492	26,944,478	32,066,157	32,456,760
Capital Outlay	14,911,028	11,001,019	3,213,523	6,360,000
TOTAL SEWER FUND EXPENDITURES	\$53,400,144	\$45,177,565	\$42,991,402	\$47,356,310



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

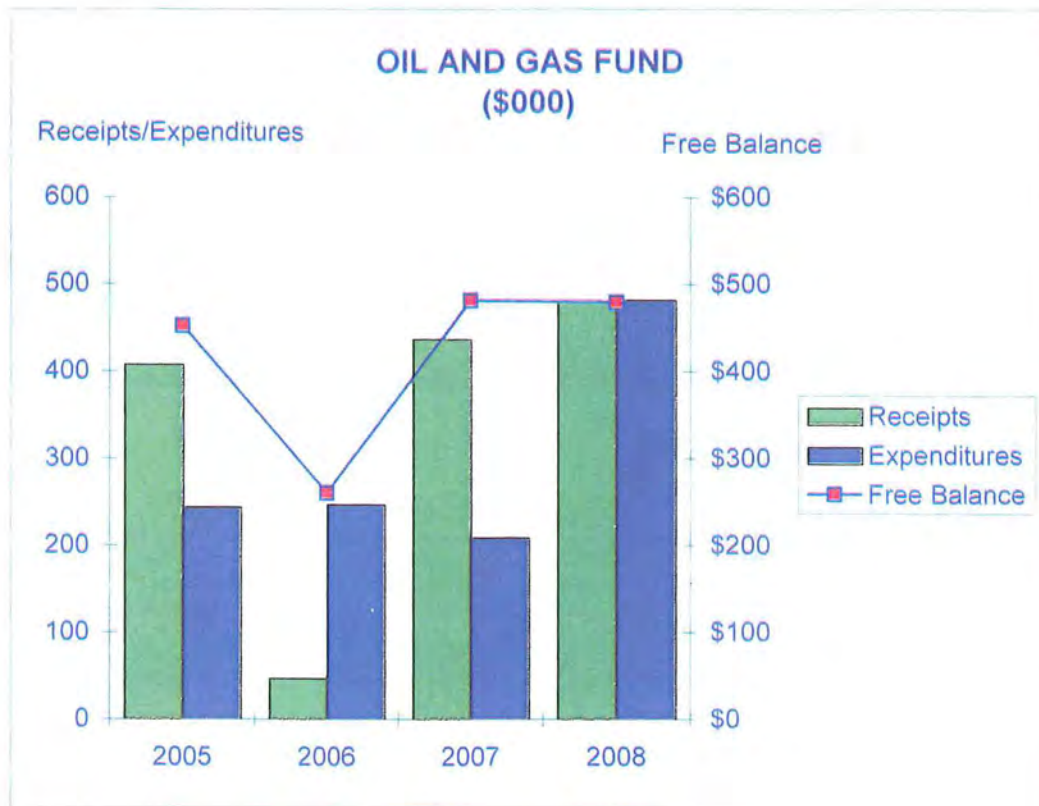
OIL AND GAS FUND (5010)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$315,529	\$479,296	\$279,221	\$507,396
Receipts - 01/01-12/31	407,765	46,604	436,641	480,000
Available Resources	\$723,294	\$525,900	\$715,862	\$987,396
Less Expenditures - 01/01 - 12/31	243,998	246,679	208,466	482,140
Cash on Hand as of December 31	\$479,296	\$279,221	\$507,396	\$505,256
Less: End of -Year Encumbrances	27,023	18,647	26,052	26,000
Unencumbered Balance as of December 31	\$452,273	\$260,574	\$481,344	\$479,256

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Investment Earnings	\$0	\$0	\$0	\$0
Service Revenues	407,765	46,604	436,641	480,000
TOTAL OIL AND GAS FUND RECEIPTS	\$407,765	\$46,604	\$436,641	\$480,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$114,100	\$125,512	\$83,320	\$93,010
Other Operations & Maintenance	129,898	121,167	125,146	389,130
Capital Outlay	0	0	0	0
TOTAL OIL AND GAS FUND EXPENDITURES	\$243,998	\$246,679	\$208,466	\$482,140



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

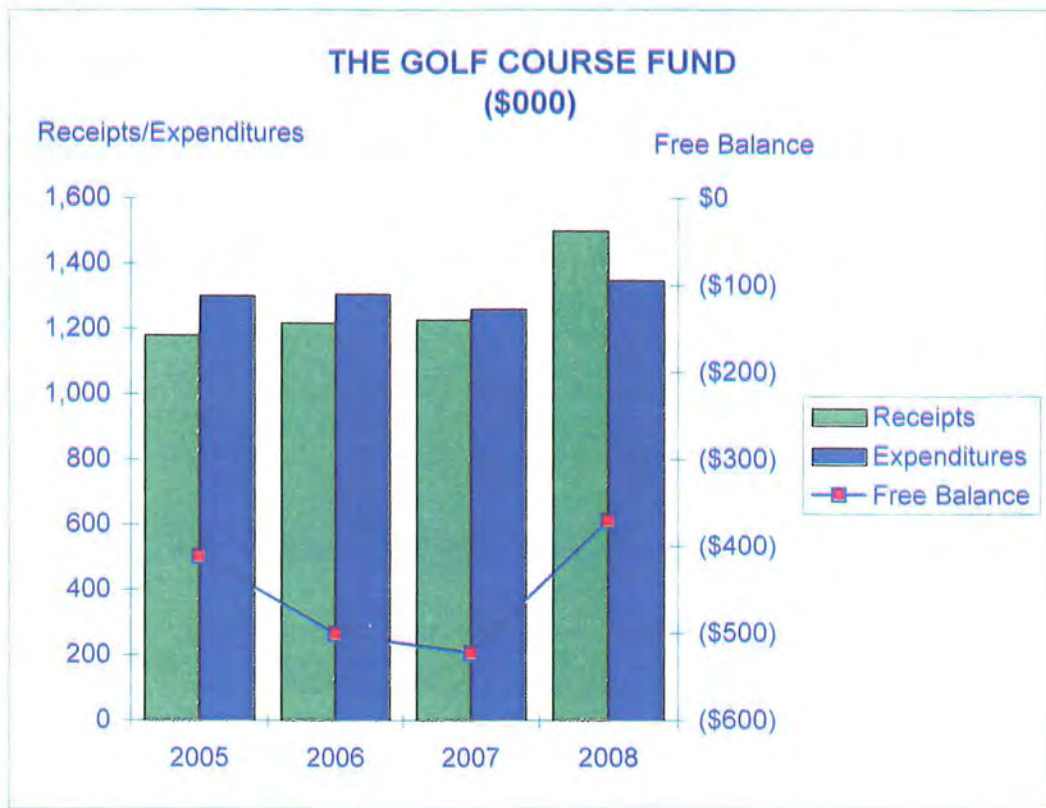
GOLF COURSE FUND (5015)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$261,377)	(\$381,791)	(\$470,118)	(\$501,538)
Receipts - 01/01-12/31	1,180,946	1,217,909	1,228,311	1,500,000
Available Resources	\$919,569	\$836,118	\$758,193	\$998,462
Less Expenditures - 01/01 - 12/31	1,301,360	1,306,236	1,259,731	1,348,490
Cash on Hand as of December 31	(\$381,791)	(\$470,118)	(\$501,538)	(\$350,028)
Less: End of -Year Encumbrances	30,984	32,117	22,477	22,000
Unencumbered Balance as of December 31	(\$412,775)	(\$502,235)	(\$524,015)	(\$372,028)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Green Fees	\$653,039	\$693,861	\$670,653	\$684,070
Range Fees	16,007	18,819	19,198	19,580
Cart Rentals	144,903	132,190	135,724	138,440
Governmental Revenues	3	0	847	860
Other	86,994	85,039	101,889	103,930
General Fund Subsidy	280,000	288,000	300,000	553,120
TOTAL GOLF COURSE FUND RECEIPTS	\$1,180,946	\$1,217,909	\$1,228,311	\$1,500,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$789,575	\$827,522	\$797,035	\$824,680
Other Operations & Maintenance	511,785	478,714	462,696	523,810
Capital Outlay	0	0	0	0
TOTAL GOLF COURSE FUND EXPENDITURES	\$1,301,360	\$1,306,236	\$1,259,731	\$1,348,490



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

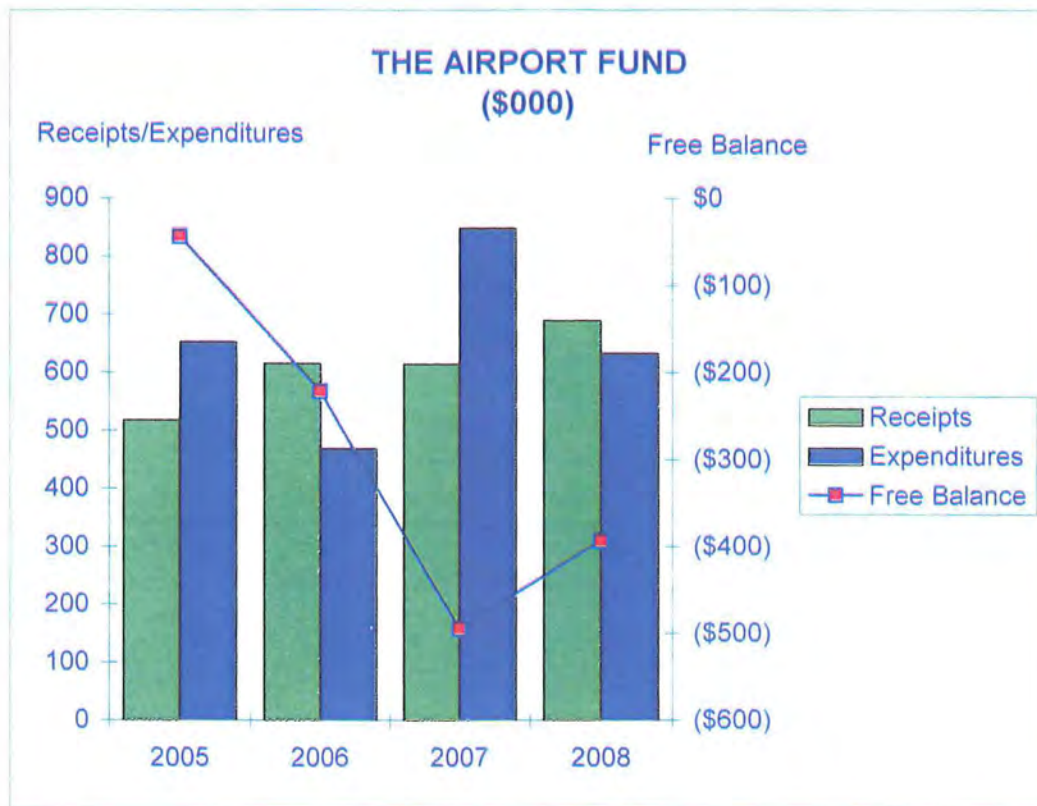
AIRPORT FUND (5020)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$172,210	\$37,267	\$184,255	(\$49,758)
Receipts - 01/01-12/31	517,923	615,949	615,418	690,000
Available Resources	\$690,133	\$653,216	\$799,673	\$640,242
Less Expenditures - 01/01 - 12/31	652,866	468,961	849,431	633,880
Cash on Hand as of December 31	\$37,267	\$184,255	(\$49,758)	\$6,362
Less: End of -Year Encumbrances	81,283	406,383	444,796	400,000
Unencumbered Balance as of December 31	(\$44,016)	(\$222,128)	(\$494,554)	(\$393,638)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
General Fund Subsidy	\$165,960	\$311,630	\$230,160	\$297,040
Parking Concessions	68,265	45,582	27,077	27,620
Governmental Revenues	33,182	47,057	186,033	189,750
Land Lease	109,054	105,451	97,289	99,230
Gas & Oil Royalties	118,722	94,706	55,192	56,300
Other	22,740	11,523	19,667	20,060
TOTAL AIRPORT FUND RECEIPTS	\$517,923	\$615,949	\$615,418	\$690,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$405,661	\$296,557	\$339,729	\$319,620
Other Operations & Maintenance	247,205	172,404	378,655	264,260
Capital Outlay	0	0	131,047	50,000
TOTAL AIRPORT FUND EXPENDITURES	\$652,866	\$468,961	\$849,431	\$633,880



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

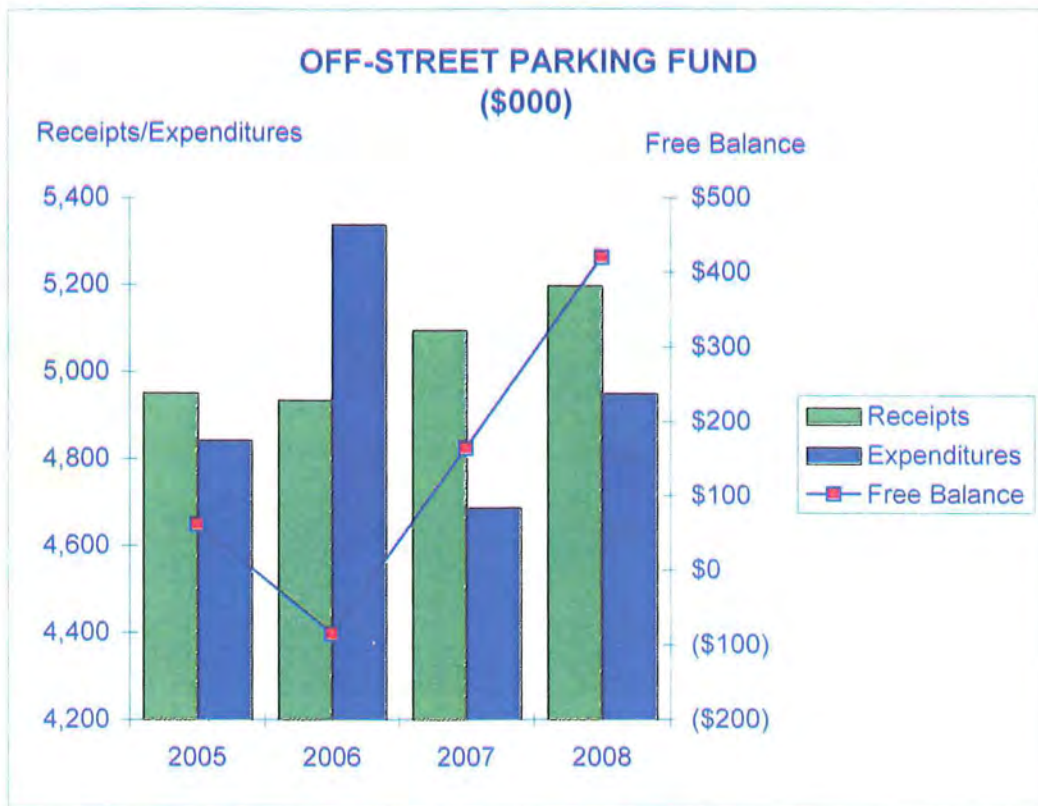
OFF-STREET PARKING FACILITIES FUND (5030)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$390,250	\$499,285	\$96,448	\$503,918
Receipts - 01/01-12/31	4,951,545	4,935,342	5,095,465	5,197,400
Available Resources	\$5,341,795	\$5,434,627	\$5,191,913	\$5,701,318
Less Expenditures - 01/01 - 12/31	4,842,510	5,338,179	4,687,995	4,949,770
Cash on Hand as of December 31	\$499,285	\$96,448	\$503,918	\$751,548
Less: End of -Year Encumbrances	437,115	180,935	339,107	330,000
Unencumbered Balance as of December 31	\$62,170	(\$84,487)	\$164,811	\$421,548

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Morley Deck	\$544,923	\$468,865	\$497,785	\$507,740
Cascade Deck	1,519,051	1,496,159	1,546,035	1,576,960
Opportunity Park Deck	198,822	222,669	307,693	313,850
O'Neil's Deck	281,597	246,288	251,059	256,080
Superblock Decks I & II	1,068,144	1,082,645	966,545	985,880
Citicenter Deck	173,258	162,767	161,871	165,110
Broadway Deck	282,046	294,180	278,319	283,890
High-Market Deck	297,223	331,637	455,989	465,110
Landmark Garage	118,581	122,010	7,457	7,610
Other	467,900	508,122	622,712	635,170
TOTAL OFF-STREET PARKING FACILITIES FUND RECEIPTS	\$4,951,545	\$4,935,342	\$5,095,465	\$5,197,400

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	4,842,510	5,338,179	4,687,995	4,949,770
Capital Outlay	0	0	0	0
TOTAL OFF-STREET PARKING FACILITIES FUND EXPENDITURES	\$4,842,510	\$5,338,179	\$4,687,995	\$4,949,770



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

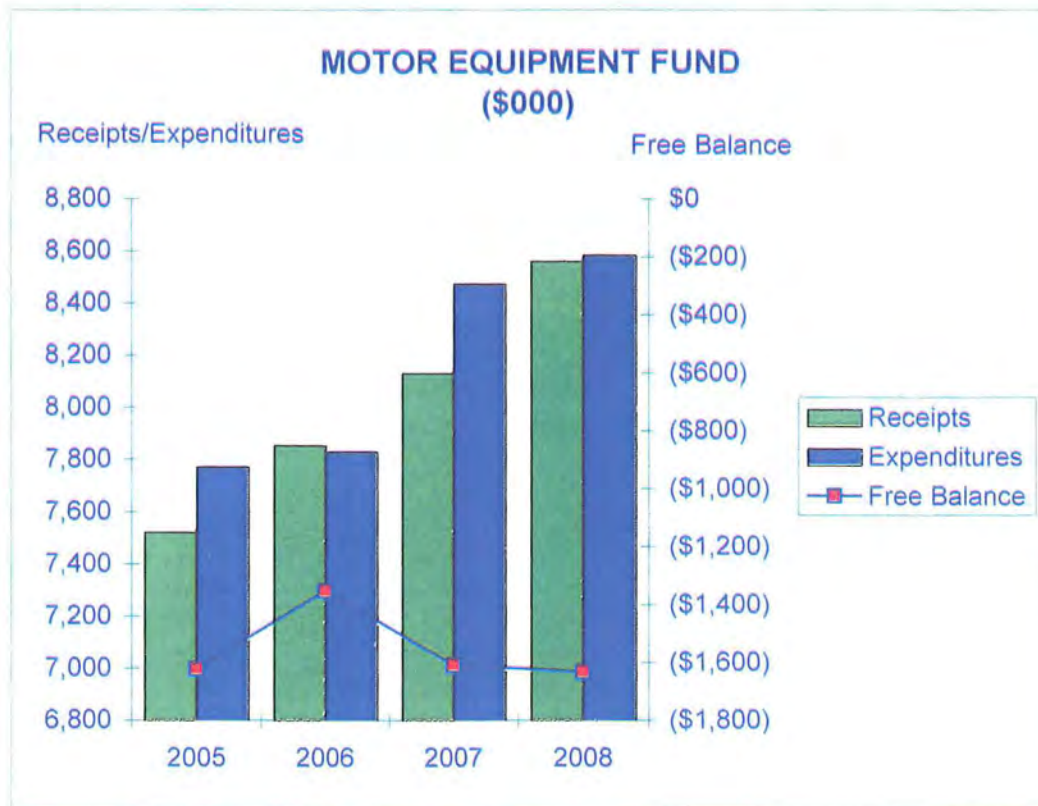
MOTOR EQUIPMENT FUND (6000)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$738,771)	(\$988,347)	(\$965,777)	(\$1,307,772)
Receipts - 01/01-12/31	7,522,086	7,853,925	8,131,700	8,560,250
Available Resources	\$6,783,315	\$6,865,578	\$7,165,923	\$7,252,478
Less Expenditures - 01/01 - 12/31	7,771,662	7,831,355	8,473,695	8,584,040
Cash on Hand as of December 31	(\$988,347)	(\$965,777)	(\$1,307,772)	(\$1,331,562)
Less: End of -Year Encumbrances	633,417	387,080	301,008	300,000
Unencumbered Balance as of December 31	(\$1,621,764)	(\$1,352,857)	(\$1,608,780)	(\$1,631,562)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Sales and Service	\$505,655	\$520,967	\$529,558	\$600,000
Other	18,110	13,834	23,026	23,490
Interfund Services	6,998,321	7,319,124	7,579,116	7,936,760
TOTAL MOTOR EQUIPMENT FUND RECEIPTS	\$7,522,086	\$7,853,925	\$8,131,700	\$8,560,250

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$2,326,444	\$2,388,366	\$2,476,394	\$2,506,010
Other Operations & Maintenance	5,238,958	5,374,526	5,931,151	5,904,030
Capital Outlay	206,260	68,463	66,150	174,000
TOTAL MOTOR EQUIPMENT FUND EXPENDITURES	\$7,771,662	\$7,831,355	\$8,473,695	\$8,584,040



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

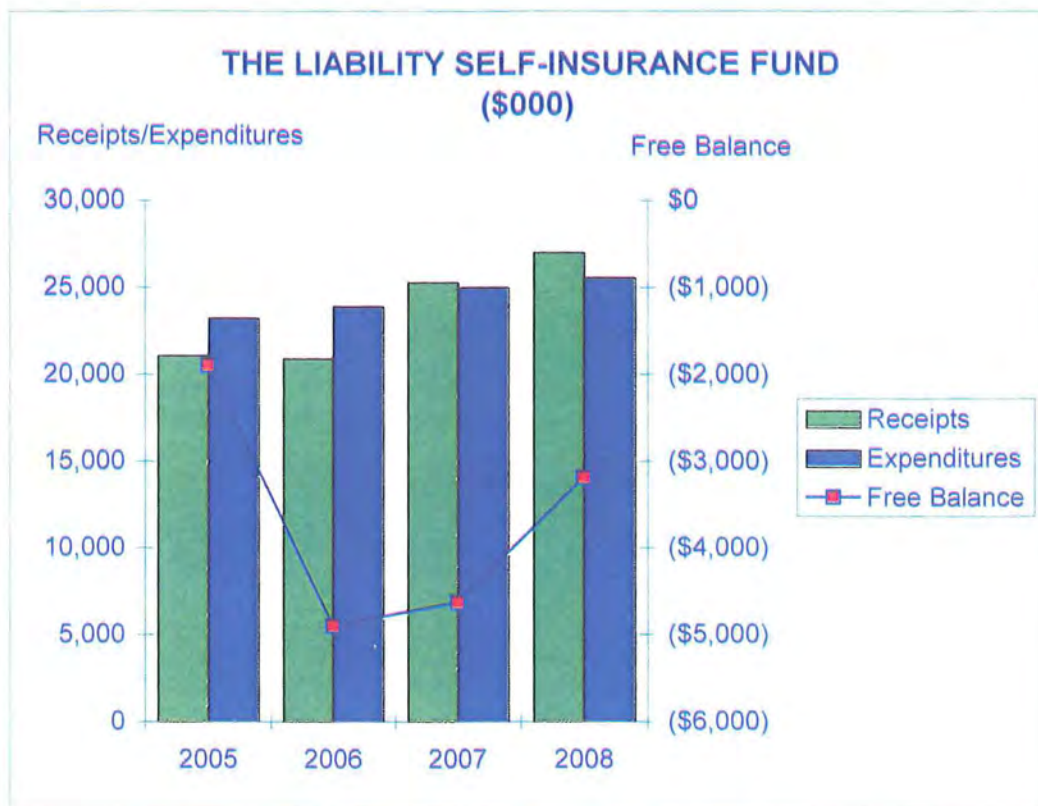
LIABILITY SELF-INSURANCE FUND (6005)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$312,468	(\$1,845,515)	(\$4,876,864)	(\$4,596,133)
Receipts - 01/01-12/31	21,055,637	20,868,689	25,271,275	27,000,100
Available Resources	\$21,368,105	\$19,023,174	\$20,394,411	\$22,403,967
Less Expenditures - 01/01 - 12/31	23,213,620	23,900,038	24,990,544	25,561,250
Cash on Hand as of December 31	(\$1,845,515)	(\$4,876,864)	(\$4,596,133)	(\$3,157,283)
Less: End of -Year Encumbrances	54,218	23,873	32,062	30,000
Unencumbered Balance as of December 31	(\$1,899,733)	(\$4,900,737)	(\$4,628,195)	(\$3,187,283)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Other	\$297,897	\$315,649	\$426,945	\$435,480
Interfund Service Revenue	20,757,740	20,553,040	24,844,330	26,564,620
TOTAL LIABILITY SELF-INSURANCE FUND RECEIPTS	\$21,055,637	\$20,868,689	\$25,271,275	\$27,000,100

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	23,213,620	23,900,038	24,990,544	25,561,250
Capital Outlay	0	0	0	0
TOTAL LIABILITY SELF-INSURANCE FUND EXPENDITURES	\$23,213,620	\$23,900,038	\$24,990,544	\$25,561,250



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

WORKERS'

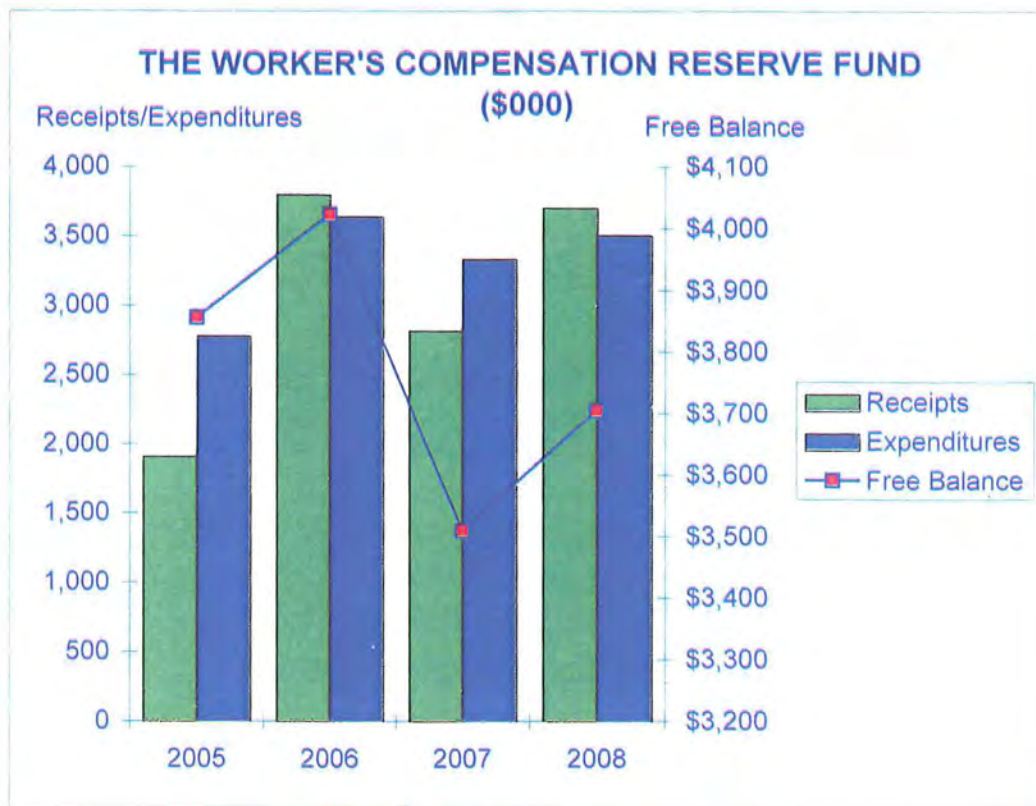
COMPENSATION RESERVE RESERVE FUND (6007)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$4,733,342	\$3,866,879	\$4,028,402	\$3,515,199
Receipts - 01/01-12/31	1,911,192	3,798,167	2,817,984	3,700,000
Available Resources	\$6,644,534	\$7,665,046	\$6,846,386	\$7,215,199
Less Expenditures - 01/01 - 12/31	2,777,655	3,636,644	3,331,187	3,505,330
Cash on Hand as of December 31	\$3,866,879	\$4,028,402	\$3,515,199	\$3,709,869
Less: End of -Year Encumbrances	11,349	5,414	5,090	5,000
Unencumbered Balance as of December 31	\$3,855,530	\$4,022,988	\$3,510,109	\$3,704,869

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Other	\$40,592	\$62,217	\$64,724	\$66,020
Interfund Service Revenue	1,870,600	3,735,950	2,753,260	3,633,980
TOTAL WORKERS' COMPENSATION RESERVE FUND RECEIPTS	\$1,911,192	\$3,798,167	\$2,817,984	\$3,700,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	2,777,655	3,636,644	3,331,187	3,505,330
Capital Outlay	0	0	0	0
TOTAL WORKERS' COMPENSATION RESERVE FUND EXPENDITURES	\$2,777,655	\$3,636,644	\$3,331,187	\$3,505,330



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

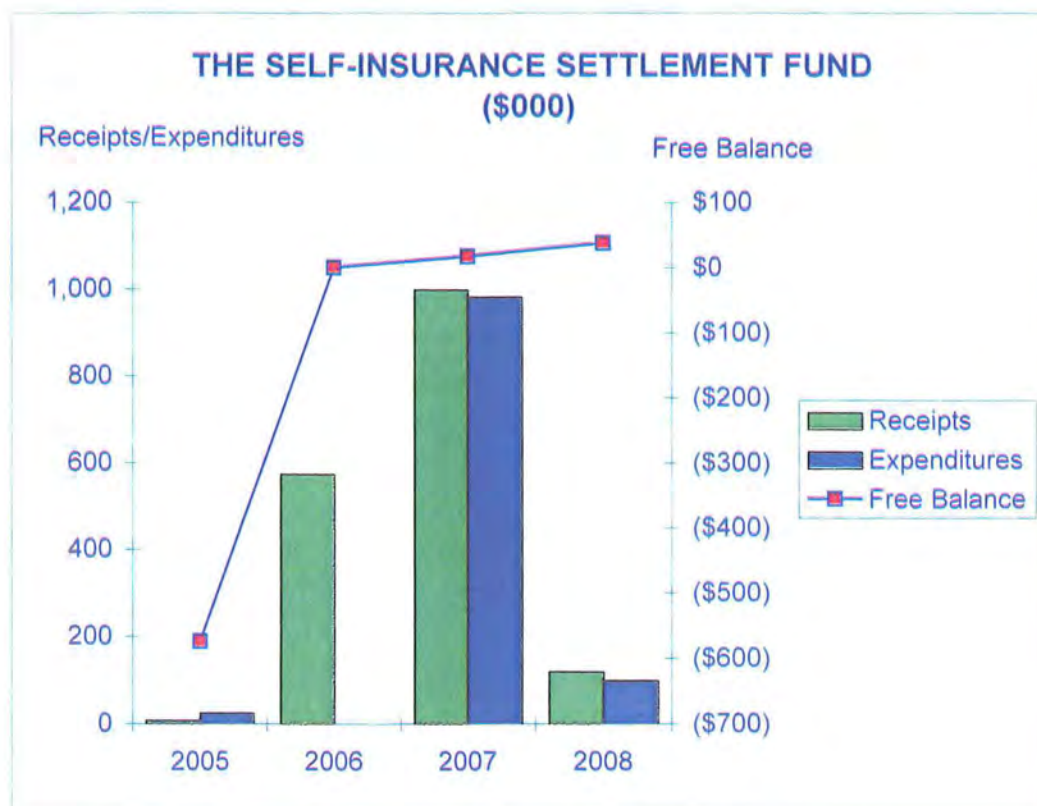
SELF-INSURANCE SETTLEMENT FUND (6009)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$557,698)	(\$574,198)	\$241	\$17,241
Receipts - 01/01-12/31	9,000	574,439	1,000,000	120,000
Available Resources	(\$548,698)	\$241	\$1,000,241	\$137,241
Less Expenditures - 01/01 - 12/31	25,500	0	983,000	100,000
Cash on Hand as of December 31	(\$574,198)	\$241	\$17,241	\$37,241
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	(\$574,198)	\$241	\$17,241	\$37,241

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Note/Bond Proceeds	\$0	\$537,500	\$985,000	\$100,000
Other	0	36,939	15,000	20,000
Interfund Transfers	9,000	0	0	0
TOTAL SELF-INSURANCE SETTLEMENT FUND RECEIPTS	\$9,000	\$574,439	\$1,000,000	\$120,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	25,500	0	983,000	100,000
Capital Outlay	0	0	0	0
TOTAL SELF-INSURANCE SETTLEMENT FUND EXPENDITURES	\$25,500	\$0	\$983,000	\$100,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

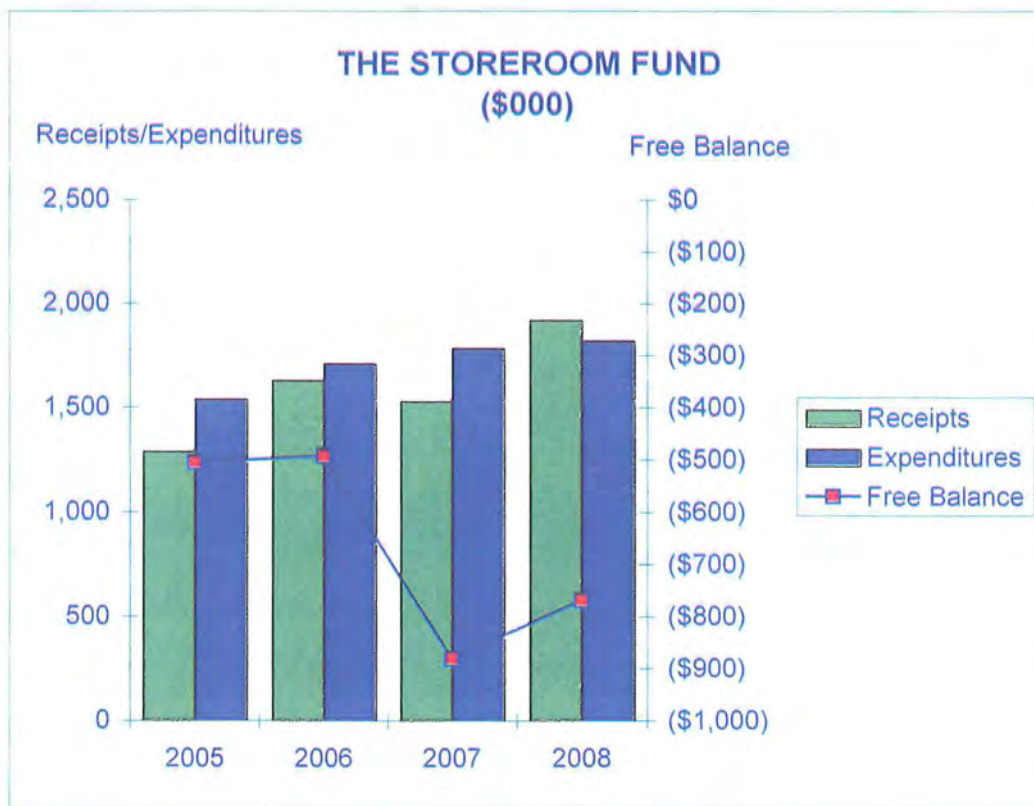
	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
STOREROOM FUND (6010)				
Cash Balance January 1	\$18,730	(\$231,771)	(\$313,367)	(\$567,037)
Receipts - 01/01-12/31	1,289,650	1,630,575	1,530,998	1,920,000
Available Resources	\$1,308,380	\$1,398,804	\$1,217,631	\$1,352,963
Less Expenditures - 01/01 - 12/31	1,540,151	1,712,171	1,784,668	1,821,850
Cash on Hand as of December 31	(\$231,771)	(\$313,367)	(\$567,037)	(\$468,887)
Less: End of -Year Encumbrances	272,944	179,622	313,691	300,000
Unencumbered Balance as of December 31	(\$504,715)	(\$492,989)	(\$880,728)	(\$768,887)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Other	\$263	\$512	\$338	\$500
Interfund Service Revenues	1,289,387	1,630,063	1,530,660	1,919,500
TOTAL STOREROOM FUND RECEIPTS	\$1,289,650	\$1,630,575	\$1,530,998	\$1,920,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$213,602	\$243,435	\$269,109	\$279,160
Other Operations & Maintenance	1,324,730	1,468,736	1,515,559	1,542,690
Capital Outlay	1,819	0	0	0
TOTAL STOREROOM FUND EXPENDITURES	\$1,540,151	\$1,712,171	\$1,784,668	\$1,821,850



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

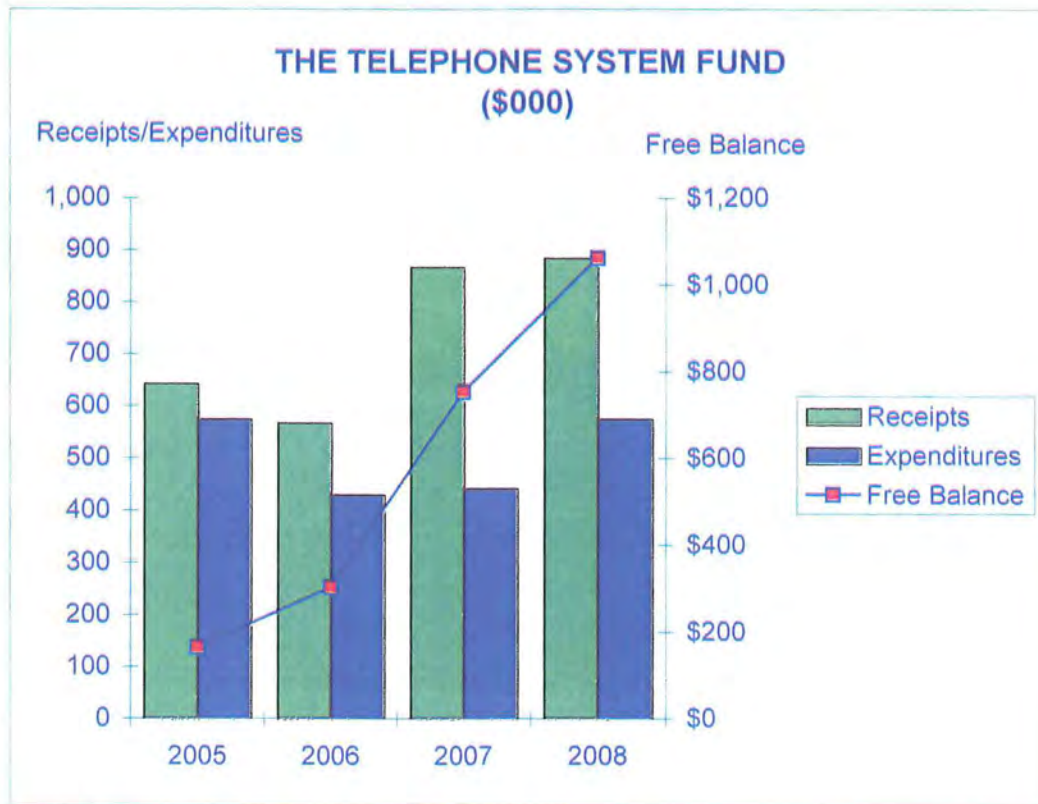
TELEPHONE SYSTEM FUND (6015)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$194,162	\$262,175	\$400,448	\$825,097
Receipts - 01/01-12/31	642,557	567,995	866,809	884,140
Available Resources	\$836,719	\$830,170	\$1,267,257	\$1,709,237
Less Expenditures - 01/01 - 12/31	574,544	429,722	442,160	575,800
Cash on Hand as of December 31	\$262,175	\$400,448	\$825,097	\$1,133,437
Less: End of -Year Encumbrances	97,461	96,805	71,612	72,000
Unencumbered Balance as of December 31	\$164,714	\$303,643	\$753,485	\$1,061,437

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Service Revenues	\$79,703	\$81,867	\$301,318	\$307,340
Other	41,762	4,892	1,497	1,530
Interfund Service Revenues	521,092	481,236	563,994	575,270
TOTAL TELEPHONE SYSTEM FUND RECEIPTS	\$642,557	\$567,995	\$866,809	\$884,140

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	574,544	427,996	436,534	569,800
Capital Outlay	0	1,726	5,626	6,000
TOTAL TELEPHONE SYSTEM FUND EXPENDITURES	\$574,544	\$429,722	\$442,160	\$575,800



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

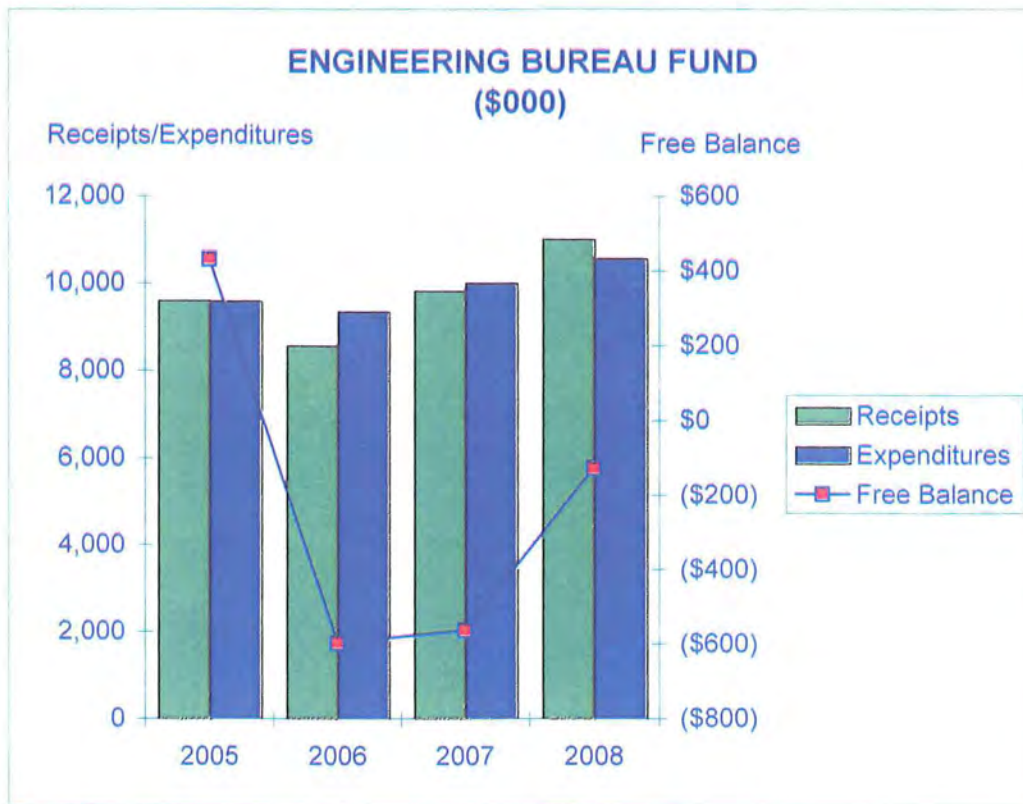
ENGINEERING BUREAU FUND (6025)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$463,427	\$475,985	(\$308,615)	(\$488,182)
Receipts - 01/01-12/31	9,593,462	8,552,256	9,817,856	11,000,000
Available Resources	\$10,056,889	\$9,028,241	\$9,509,241	\$10,511,818
Less Expenditures - 01/01 - 12/31	9,580,904	9,336,856	9,997,423	10,563,750
Cash on Hand as of December 31	\$475,985	(\$308,615)	(\$488,182)	(\$51,932)
Less: End of -Year Encumbrances	44,862	287,815	75,396	76,000
Unencumbered Balance as of December 31	\$431,123	(\$596,430)	(\$563,578)	(\$127,932)

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Service Revenues	\$1,051	\$523	\$767	\$800
Other	909	3,125	113	200
Interfund Service Revenues	9,591,502	8,548,608	9,816,976	10,999,000
TOTAL ENGINEERING BUREAU FUND RECEIPTS	\$9,593,462	\$8,552,256	\$9,817,856	\$11,000,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$5,424,846	\$5,644,238	\$5,715,383	\$5,822,030
Other Operations & Maintenance	4,156,058	3,692,618	4,282,040	4,741,720
Capital Outlay	0	0	0	0
TOTAL ENGINEERING BUREAU FUND EXPENDITURES	\$9,580,904	\$9,336,856	\$9,997,423	\$10,563,750



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

MANAGEMENT

INFORMATION SYSTEM (MIS) FUND (6030)

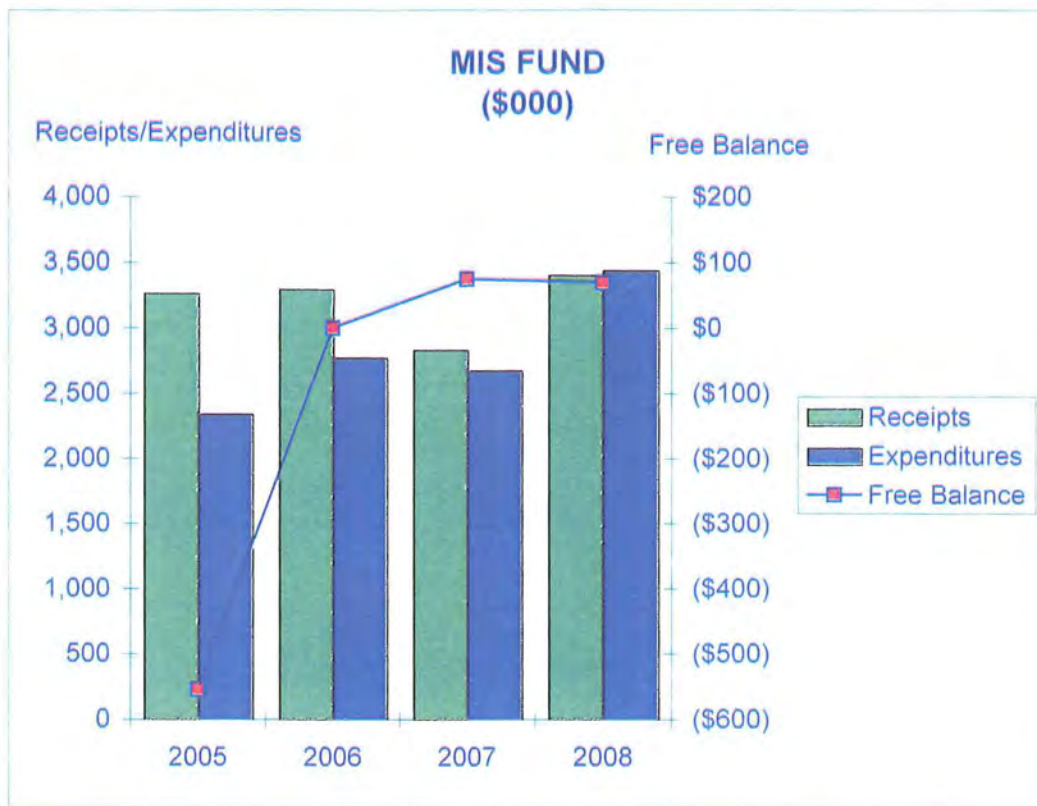
	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	(\$1,367,105)	(\$450,514)	\$67,934	\$223,871
Receipts - 01/01-12/31	3,259,266	3,291,040	2,832,451	3,400,000
Available Resources	\$1,892,161	\$2,840,526	\$2,900,385	\$3,623,871
Less Expenditures - 01/01 - 12/31	2,342,675	2,772,592	2,676,514	3,434,780
Cash on Hand as of December 31	(\$450,514)	\$67,934	\$223,871	\$189,091
Less: End of -Year Encumbrances	103,812	100,586	149,017	120,000
Unencumbered Balance as of December 31	(\$554,326)	(\$32,652)	\$74,854	\$69,091

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Interfund Service Revenues	\$3,259,266	\$3,288,042	\$2,832,431	\$3,400,000
Other	0	2,998	20	0
TOTAL MIS FUND RECEIPTS	\$3,259,266	\$3,291,040	\$2,832,451	\$3,400,000

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$1,359,856	\$1,391,255	\$1,341,192	\$1,368,720
Other Operations & Maintenance	982,819	1,381,337	1,335,322	1,966,060
Capital Outlay	0	0	0	100,000
TOTAL MIS FUND EXPENDITURES	\$2,342,675	\$2,772,592	\$2,676,514	\$3,434,780



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

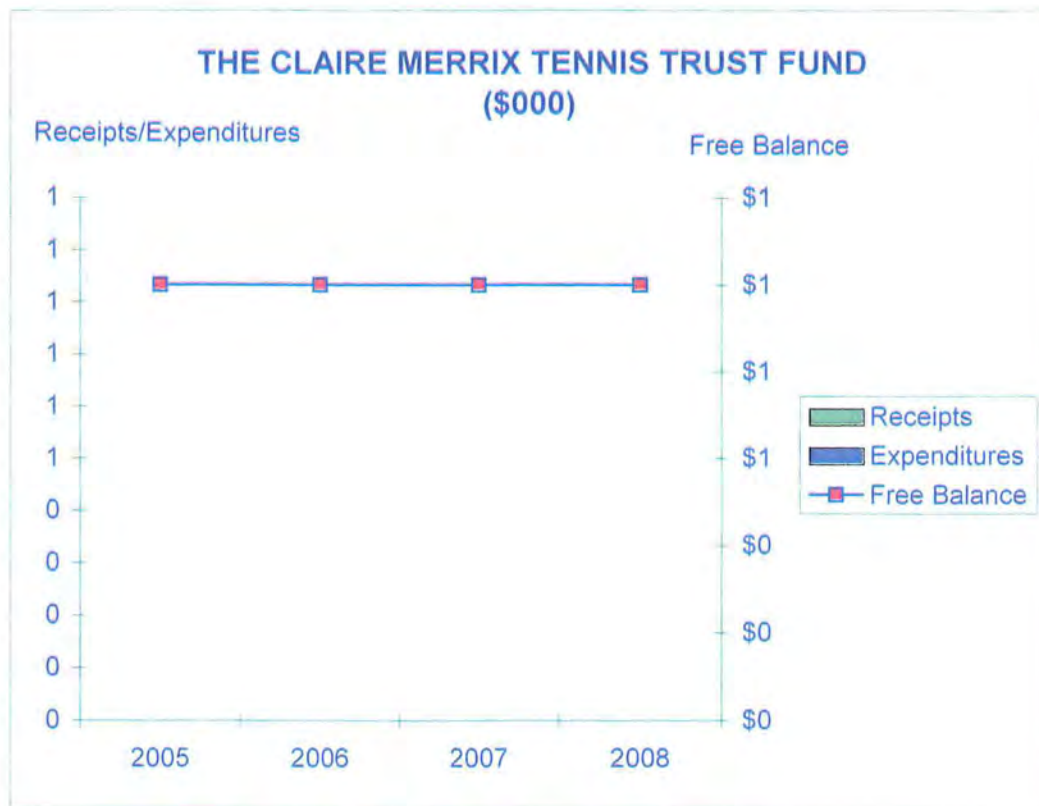
CLAIRE MERRIX TENNIS TRUST FUND (7000)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$810	\$810	\$810	\$810
Receipts - 01/01-12/31	0	0	0	0
Available Resources	\$810	\$810	\$810	\$810
Less Expenditures - 01/01 - 12/31	0	0	0	0
Cash on Hand as of December 31	\$810	\$810	\$810	\$810
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$810	\$810	\$810	\$810

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Miscellaneous Revenues	\$0	\$0	\$0	\$0

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL CLAIRE MERRIX TENNIS FUND EXPENDITURES	\$0	\$0	\$0	\$0



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

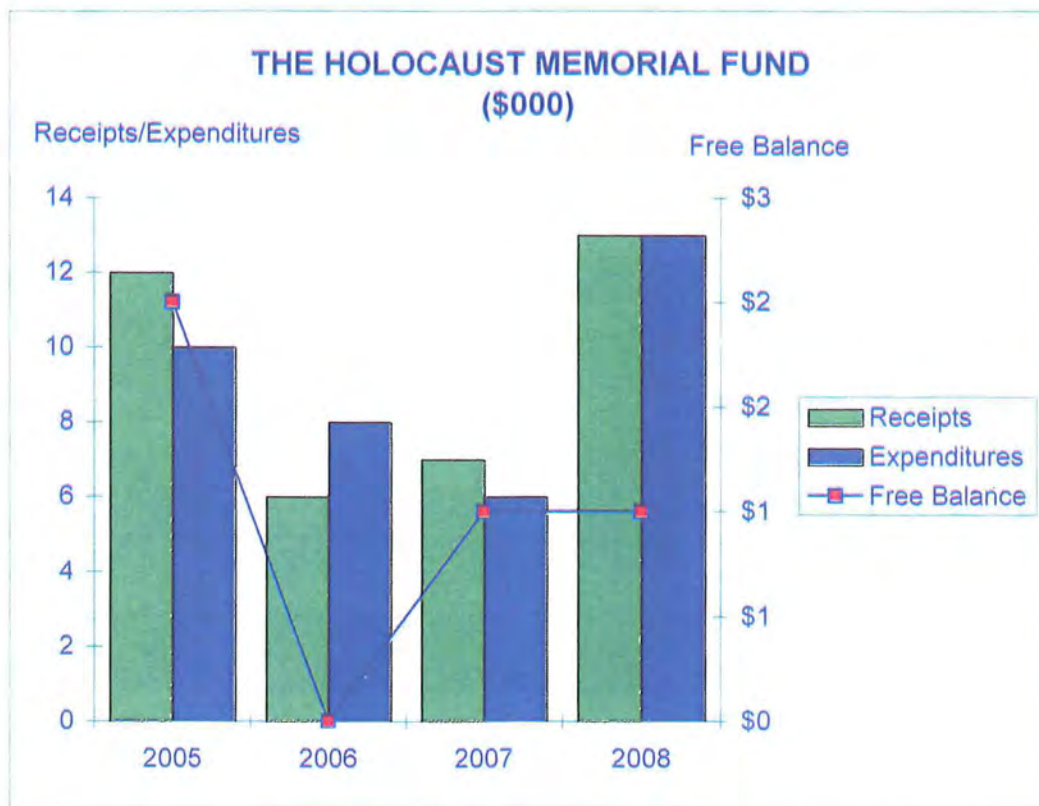
HOLOCAUST MEMORIAL FUND (7003)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$207	\$1,807	\$271	\$889
Receipts - 01/01-12/31	11,519	6,212	6,742	12,500
Available Resources	\$11,726	\$8,019	\$7,013	\$13,389
Less Expenditures - 01/01 - 12/31	9,919	7,748	6,124	12,500
Cash on Hand as of December 31	\$1,807	\$271	\$889	\$889
Less: End of -Year Encumbrances	225	7	0	0
Unencumbered Balance as of December 31	\$1,582	\$264	\$889	\$889

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Miscellaneous Revenues	\$6,419	\$6,212	\$6,742	\$12,500
Interfund Transfers	5,100	0	0	0
TOTAL HOLOCAUST MEMORIAL FUND RECEIPTS	\$11,519	\$6,212	\$6,742	\$12,500

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	9,919	7,748	6,124	12,500
Capital Outlay	0	0	0	0
TOTAL HOLOCAUST MEMORIAL FUND EXPENDITURES	\$9,919	\$7,748	\$6,124	\$12,500



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

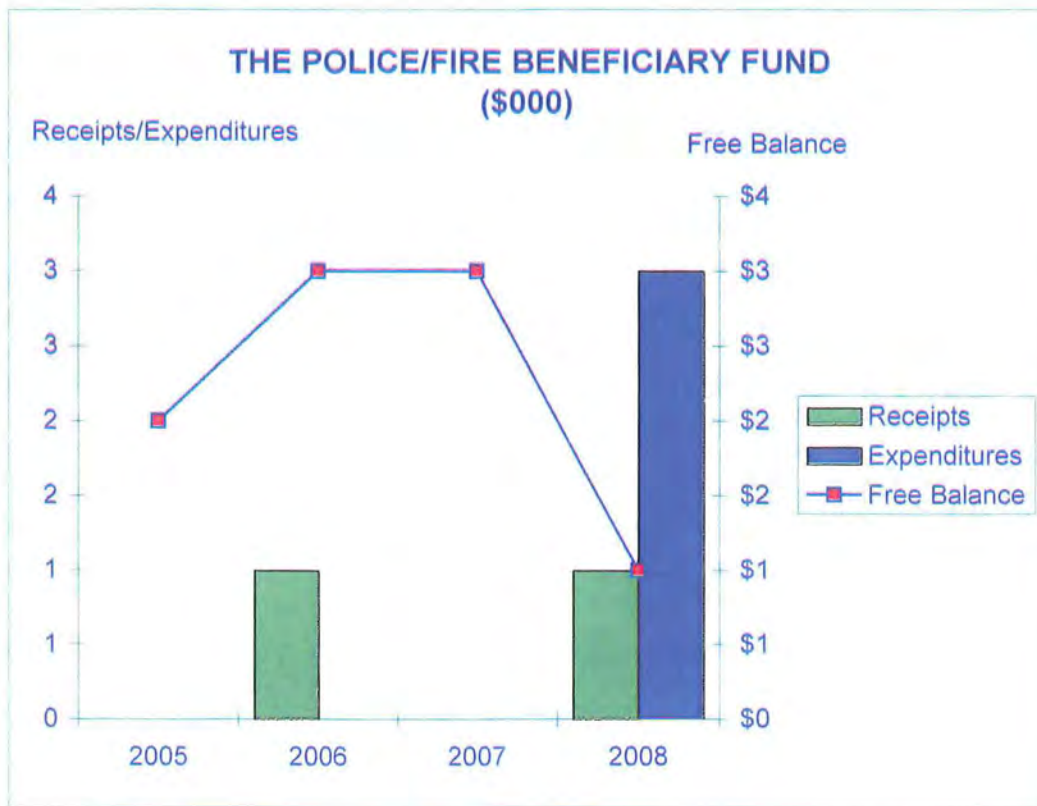
POLICE/FIRE BENEFICIARY FUND (7020)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$1,600	\$2,000	\$2,500	\$2,900
Receipts - 01/01-12/31	400	500	400	500
Available Resources	\$2,000	\$2,500	\$2,900	\$3,400
Less Expenditures - 01/01 - 12/31	0	0	0	3,000
Cash on Hand as of December 31	\$2,000	\$2,500	\$2,900	\$400
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$2,000	\$2,500	\$2,900	\$400

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Miscellaneous Revenues	\$400	\$500	\$400	\$500

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	0	0	0	3,000
Capital Outlay	0	0	0	0
TOTAL POLIC/FIRE BENEFICIARY FUND EXPENDITURES	\$0	\$0	\$0	\$3,000



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

POLICE PROPERTY

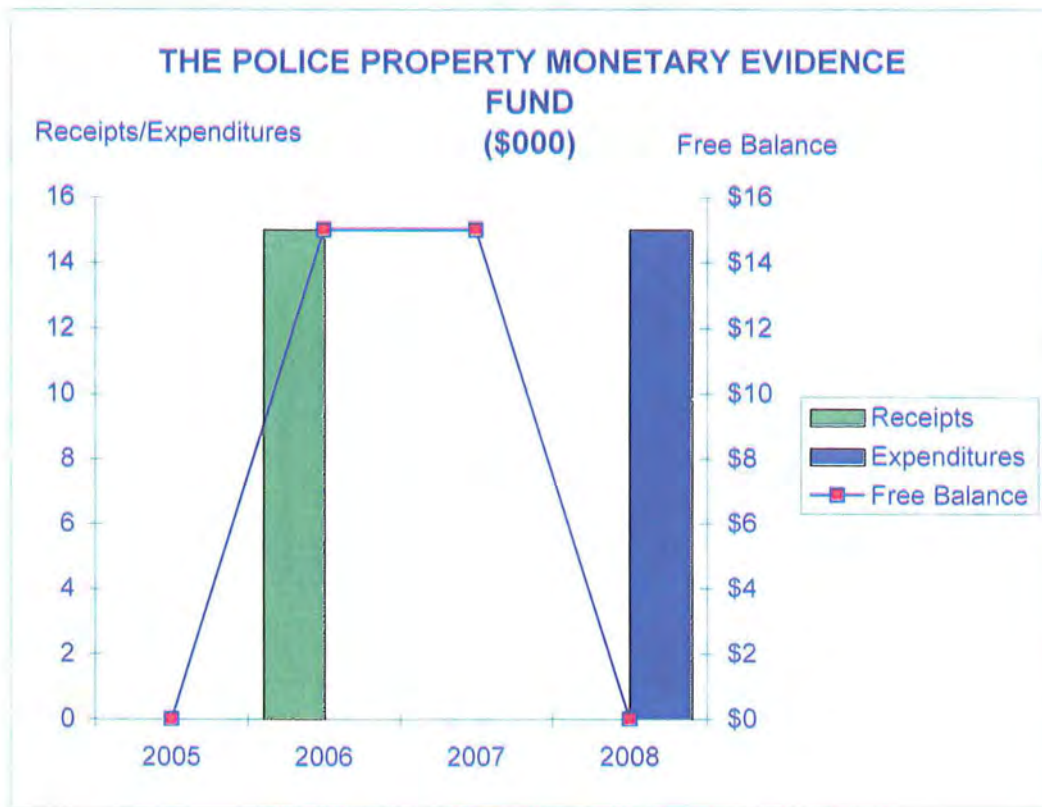
MONETARY EVIDENCE FUND (7025)	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Cash Balance January 1	\$0	\$0	\$15,000	\$15,000
Receipts - 01/01-12/31	0	15,000	0	0
Available Resources	\$0	\$15,000	\$15,000	\$15,000
Less Expenditures - 01/01 - 12/31	0	0	0	15,000
Cash on Hand as of December 31	\$0	\$15,000	\$15,000	\$0
Less: End of -Year Encumbrances	0	0	0	0
Unencumbered Balance as of December 31	\$0	\$15,000	\$15,000	\$0

COMPARATIVE SUMMARY OF RECEIPTS

SOURCE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Miscellaneous Revenues	\$0	\$15,000	\$0	\$0

COMPARATIVE STATEMENT OF EXPENDITURES

USE	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008
Wages and Benefits	\$0	\$0	\$0	\$0
Other Operations & Maintenance	0	0	0	15,000
Capital Outlay	0	0	0	0
TOTAL POLICE PROPERTY MONETARY FUND EXPENDITURES	\$0	\$0	\$0	\$15,000



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Debt

Debt

DEBT SERVICE

The debt policy of the City is to limit long-term debt to only those capital improvements that provide a long-term benefit greater than five years to its citizens. The maturity of the debt will not exceed the reasonably expected useful life of the expenditures so financed. The City will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where possible.

The City 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 not defaulted on any of its obligations since 1936.

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, State infrastructure bank loans (SIB), 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, 2007 were:

<u>Debt Limitation</u>	<u>Outstanding Debt</u>	<u>Additional Borrowing Capacity Within Limitation</u>
10-1/2% - \$332,783,010	\$159,022,475	\$173,760,535
5-1/2% - \$174,314,910	\$159,022,475	\$ 15,292,435

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

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

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

Akron has \$762,514,886 in outstanding obligations as of December 31, 2007. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2007, and the remaining balances. The table shows \$42,984,019 was spent on debt retirement in 2007. Projected debt retirement in 2008 is approximately \$47,670,000.

Tables 2 through 11 identify the 2008 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2007 there was \$216,863,892 outstanding.

Table 3 summarizes Special Assessment Bonds and Notes.

Table 4 summarizes the Water Obligations.

Table 5 summarizes the Sewer Obligations.

Table 6 summarizes the OPWC loans outstanding.

Table 7 summarizes the Ohio Department of Development Loans.

Table 8 identifies Other Special Obligations, such as Certificates of Participation (COPs) and the State Infrastructure Bank Loans.

Table 9 summarizes the City's Nontax Revenue Economic Development Bonds. Currently, there are two issues outstanding. The Nontax Revenue Bonds are a special obligation of the City payable from Nontax Revenue (including fees for licenses, fines, interest earnings) and they are not general obligations of the City. Table 10 summarizes the Income Tax Revenue Bonds. Table 11 summarizes the Special Revenue (JEDD) Bonds, of which there are four issues outstanding.

The City also issues debt for economic development purposes that are not obligations of the City. Table 12 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 issue that is currently outstanding.

The City of Akron pays all debt service payments from its Bond Payment Fund. The debt service payments are transferred from the appropriate sources into the Bond Payment Fund at the time principal or interest payments are due. Tables 13 and 14 show the actual activity of the Bond Payment Fund for both general obligation and special assessment debt.

Table 15 lists the amount of principal and interest payments for the current budget year for each major fund and for other funds in the aggregate.

Table 1

DEBT
CITY OF AKRON, OHIO
Period Ending December 31, 2007

Description	Type	Total Outstanding 12/31/2006	New Issues in 2007	Redeemed in 2007	Total Outstanding 12/31/2007
PUBLIC UTILITY DEBT (G.O.)					
Water	Bonds	\$0	\$0	\$0	\$0
Sewer	Bonds	0	0	0	0
P.U. SPECIAL REV. (OWDA)					
Water	Loans	11,662,958	0	971,851	10,691,107
Sewer	Loans	39,333,840	415,155	4,297,881	35,451,114
P.U. SPECIAL REV. (OPWC)					
Water	Loans	1,423,223	0	95,958	1,327,265
Sewer	Loans	1,429,378	0	105,556	1,323,822
P.U. DEBT (REVENUE)					
Water	Bonds	57,565,000	0	5,720,000	51,845,000
Sewer	Bonds	39,665,000	0	2,285,000	37,380,000
TOTAL P.U. DEBT					
	Bonds	\$97,230,000	\$0	\$8,005,000	\$89,225,000
	Loans	\$53,849,399	\$415,155	\$5,471,246	\$48,793,308
GENERAL DEBT					
Off Street Parking	Bonds	\$27,128,164	\$0	\$1,450,459	\$25,677,705
Street Improvement	Bonds	75,243,206	11,580,000	2,946,656	83,876,550
Storm Sewer Improvement	Bonds	337,828	0	70,000	267,828
Real Estate Acquisition	Bonds	6,282,055	0	227,370	6,054,685
Final Judgment	Bonds	2,850,357	970,000	95,179	3,725,178
Public Improvement	Bonds	2,615,979	0	173,963	2,442,016
Convention Center	Bonds	3,224,143	0	389,955	2,834,188
Community Centers	Bonds	4,717,464	0	582,803	4,134,661
Radio Communication System	Bonds	1,336,753	0	654,379	682,374
Morley Health Center Plaza	Bonds	75,811	0	37,334	38,477
Ascot Park Improvement	Bonds	349,873	0	50,360	299,513
Inventors Hall of Fame	Bonds	3,088,295	0	662,991	2,425,304
CitiCenter Building	Bonds	1,702,086	0	290,096	1,411,990
Justice Center Plaza	Bonds	678,083	0	63,555	614,528
Recreational Facilities	Bonds	45,449,162	2,895,000	2,062,494	46,281,668
Northwest Fire Station	Bonds	620,374	0	58,146	562,228
Municipal Facilities	Bonds	13,269,632	2,285,000	871,830	14,682,802
Motor Equipment	Bonds	9,762,480	2,615,000	1,072,019	11,305,461
High St. Renewal Area	Bonds	2,270,029	0	193,293	2,076,736
Furnace/Howard Renewal Area	Bonds	3,700,000	0	120,000	3,580,000
Industrial Incubator	Bonds	3,500,000	0	0	3,500,000
Fire Dept. Facilities	Bonds	0	390,000	0	390,000
TOTAL GENERAL DEBT					
	Bonds	\$208,201,774	\$20,735,000	\$12,072,882	\$216,863,892
	Notes	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENTS					
Street Improvement	Bonds	\$14,574,843	\$1,794,945	\$2,864,567	\$13,505,221
Street Improvement	Notes	2,846,500	921,700	989,300	2,778,900
Street Resurfacing	Notes	11,853	0	10,571	1,282
TOTAL S.A. DEBT					
	Bonds	\$14,574,843	\$1,794,945	\$2,864,567	\$13,505,221
	Notes	\$2,858,353	\$921,700	\$999,871	\$2,780,182

DEBT
CITY OF AKRON, OHIO
Period Ending December 31, 2007

Description	Type	Total Outstanding 12/31/2006	New Issues in 2007	Redeemed in 2007	Total Outstanding 12/31/2007
SPECIAL OBLIGATIONS					
Canal Park Stadium	COPs	\$29,570,000	\$0	\$2,350,000	\$27,220,000
Off-Street Parking	COPs	30,675,000	19,610,000	1,710,000	48,575,000
Non-Tax Revenue	Bonds	44,360,000	0	2,030,000	42,330,000
Income Tax Revenue	Bonds	8,025,000	0	320,000	7,705,000
CLC Income Tax Revenue	Bonds	206,105,000	0	3,650,000	202,455,000
JEDD Revenue	Bonds	44,240,000	0	2,150,000	42,090,000
Industrial Incubator-ODOD	Loans	309,013	0	56,136	252,877
Univ. Technology Park-ODOD	Loans	1,000,000	0	0	1,000,000
Capital Projects - OPWC	Loans	9,931,118	836,200	406,170	10,361,148
Capital Projects - SIB	Loans	9,955,500	300,905	898,147	9,358,258
GRAND TOTAL		\$760,885,000	\$44,613,905	\$42,984,019	\$762,514,886

Table 2

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2007	2008 PRINCIPAL	2008 INTEREST
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Feb. 21, 1991	\$2,500,000	Urban Renewal Imp. 1990	8.000%	Dec. 1, 2008-20	\$ 835,232	\$ 9,288	\$ 66,819
Dec. 10, 1991	1,500,000	Urban Renewal Imp. 1991	8.000%	Dec. 1, 2008-21	1,448,000	8,000	115,840
Aug. 1, 1995	2,790,000	Various Purpose Imp. 1995	5.177%	Dec. 1, 2008	225,000	225,000	12,488
Dec. 1, 1998	19,930,000	Various Purpose Imp. 1998	4.490%	Dec. 1, 2008-19	7,010,000	575,000	320,973
Nov. 1, 2001	51,239,949	Var. Pur. Imp. & Ref. 2001	4.483%	Dec. 1, 2008-22	31,040,660	3,544,170	1,411,252
Dec. 1, 2002	33,695,000	Var. Pur. Imp. & Ref. 2002	4.560%	Dec. 1, 2008-23	26,910,000	1,410,000	1,319,028
Oct. 1, 2003	37,640,000	Various Purpose Imp. 2003	4.314%	Dec. 1, 2008-24	33,400,000	1,470,000	1,446,500
Sept. 14, 2005	80,640,000	Var. Pur. Imp. & Ref. 2005	4.284%	Dec. 1, 2008-26	72,820,000	5,075,000	3,386,588
Dec. 21, 2006	22,440,000	Various Purpose Imp. 2006	4.266%	Dec. 1, 2008-27	22,440,000	950,000	957,488
Dec. 3, 2007	20,735,000	Various Purpose Imp. 2007	4.458%	Dec. 1, 2009-28	20,735,000	0	897,685
TOTAL INSIDE BONDS					\$ 216,863,892	\$ 13,266,458	\$ 9,934,658

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

Table 3

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2007	2008 PRINCIPAL	2008 INTEREST
Issued after January 20, 1920 Not Voted - 10.50 Mill Limit							
Sept 1, 1978	\$110,000	Rosemary Boulevard	7.250%	Sept 1, 2008-14	\$21,000	\$3,000	\$ 1,523
Aug. 15, 1998	2,600,000	Street Imp. Ser. 1998	4.444%	Dec. 1, 2008	325,000	325,000	14,788
Aug. 15, 1999	630,000	Street Imp. Ser. 1999	5.159%	Dec. 1, 2008-09	155,000	75,000	8,488
Aug. 1, 2000	467,459	St. Resurf., Series 1999	6.000%	Dec. 1, 2008-09	6,368	3,091	382
Aug. 15, 2000	3,150,000	Street Imp. Ser. 2000	4.995%	Dec. 1, 2008-10	1,115,000	355,000	53,913
Nov. 1, 2001	1,515,051	St. Imp. Ref. Ser. 2001	4.483%	Dec. 1, 2008-13	304,340	50,830	12,049
Sept. 1, 2002	2,040,000	Street Imp. Ser. 2002	3.064%	Dec. 1, 2008-12	1,090,000	205,000	35,024
Sept. 1, 2003	2,850,000	Street Imp. Ser. 2003	3.383%	Dec. 1, 2008-13	1,820,000	280,000	65,238
Mar. 1, 2004	1,356,910	St. Resurf., Series 2004	4.000%	Dec. 1, 2008-13	330,835	282,672	13,233
Sept. 1, 2004	3,560,000	Street Imp. Ser. 2004	4.000%	Dec. 1, 2008-14	2,615,000	340,000	104,600
Dec. 1, 2004	1,198,020	St. Resurf., Series 2004B	4.000%	Dec. 1, 2008-14	523,907	242,915	20,956
Sept. 29, 2005	2,375,000	Street Imp. Ser. 2005	3.707%	Dec. 1, 2008-15	1,980,000	220,000	75,188
Mar. 1, 2006	587,875	St. Resurf., Series 2006	4.000%	Dec. 1, 2008-15	379,615	110,420	15,185
Sept. 14, 2006	1,310,000	Street Imp. Ser. 2006	4.018%	Dec. 1, 2008-16	1,210,000	115,000	50,488
Mar. 1, 2007	909,945	St. Resurf., Series 2007	4.000%	Dec. 1, 2008-16	744,156	172,420	29,766
Sept. 5, 2007	885,000	Street Imp. Ser. 2007	4.100%	Dec. 1, 2008-17	885,000	65,000	44,953
TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE)					\$13,505,221	\$2,845,348	\$545,772
SPECIAL ASSESSMENT NOTES							
Apr. 1, 1999	585,950	St. Resurf., Series 1998	6.000%	Dec. 1, 2008	\$ 1,282	\$ 1,282	\$ 77
Various	2,778,900	Var. SA Const. Notes	4.000%	Various	2,778,900	1,000,000 *	120,000
TOTAL SPECIAL ASSESSMENTS NOTES					\$2,780,182	\$1,001,282	\$120,077

* This figure is estimated

Table 4

WATERWORKS BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2007	2008 PRINCIPAL	2008 INTEREST
Mortgage Revenue Bonds - Series 1996							
Jan. 15, 1996	\$21,175,000	Water Mortgage Revenue	4.90-5.00%	Mar. 1, 2008-12	\$12,375,000	\$2,326,250	\$524,465
Mortgage Revenue Bonds - Series 1998							
Feb. 1, 1998	\$18,700,000	Water Mortgage Revenue	4.35-5.00%	Mar. 1, 2008-18	\$7,685,000	\$563,750	\$351,887
Mortgage Revenue Bonds - Series 2003							
July 1, 2003	\$28,045,000	Water Mortgage Revenue	2.50-5.00%	Mar. 1, 2008-14	\$18,855,000	\$2,803,750	\$696,719
Mortgage Revenue Bonds - Series 2006							
Aug. 10, 2006	\$13,340,000	Water Mortgage Revenue	4.00-4.50%	Mar. 1, 2008-26	\$12,930,000	\$471,250	\$535,695
Ohio Water Development Authority Loan Agreements							
Sept. 28, 1999	\$1,142,942	OWDA #3246	4.020%	Jan. & July 1, 2008-20	\$844,336	\$49,784	\$32,907
May 2, 2000	8,127,549	OWDA #3326	4.640%	Jan. & July 1, 2008-20	6,065,331	349,146	277,428
April 16, 2001	481,350	OWDA #3439	3.900%	Jan. & July 1, 2008-11	241,963	49,257	8,785
July 25, 2002	2,811,813	OWDA #3696	3.890%	Jan. & July 1, 2008-12	1,542,072	284,640	57,144
Jan. 29, 2004	2,900,272	OWDA #4066	3.500%	Jan. & July 1, 2008-14	1,997,405	278,750	67,491
					<u>\$10,691,107</u>	<u>\$1,011,577</u>	<u>\$443,755</u>
Ohio Public Works Commission Loan Agreements							
July 17, 1995	\$1,024,156	OPWC #CH903	0.000%	Jan. & July 1, 2008-16	\$588,890	\$51,208	\$0
July 1, 2000	895,000	OPWC #CH05D	0.000%	Jan. & July 1, 2008-21	738,375	44,750	0
					<u>\$1,327,265</u>	<u>\$95,958</u>	<u>\$0</u>

Table 5

SEWER BONDS
Bond Retirement Fund for Serial Bonds and Interest

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2007	2008 PRINCIPAL	2008 INTEREST
Revenue Bonds - Series 1998							
Apr. 1, 1998	\$19,140,000	Sewer System Imp.	4.50-5.50%	Dec. 1, 2008-13	\$5,205,000	\$650,000	\$267,060
Revenue Bonds - Series 2005							
Dec. 1, 2005	\$33,855,000	Sewer System Imp.	3.50-5.00%	Dec. 1, 2008-17	\$32,175,000	\$2,305,000	\$1,407,388
Ohio Water Development Authority Loan Agreements							
May 16, 1982	\$7,544,333	OWDA #1312	7.000%	Jan. & July 1, 2008-10	\$1,967,973	\$725,746	\$137,758
Jan. 26, 1995	15,328,600	OWDA #2658	4.560%	Jan. & July 1, 2008-15	7,812,675	829,531	346,908
Mar. 30, 1995	17,873,932	OWDA #2659	4.560%	Jan. & July 1, 2008-15	9,109,586	967,294	404,494
Sept. 30, 2004	8,109,648	OWDA #4160	3.810%	Jan. & July 1, 2008-15	6,824,112	744,672	252,973
Dec. 16, 2004	10,754,763	OWDA #4218	3.350%	Jan. & July 1, 2008-16	9,736,768	1,256,242	315,748
					<u>\$35,451,114</u>	<u>\$4,523,486</u>	<u>\$1,457,881</u>
Ohio Public Works Commission Loan Agreement							
July 1, 1994	690,000	OPWC #CH804	0.000%	Jan. & July 1, 2008-18	\$ 223,750	\$ 21,310	\$ -
July 1, 1996	907,265	OPWC #CH006	0.000%	Jan. & July 1, 2008-17	544,359	45,363	0
July 1, 1997	595,000	OPWC #CH09A	0.000%	Jan. & July 1, 2008-18	386,750	29,750	0
July 1, 2005	275,000	OPWC #CH10I	0.000%	Jan. & July 1, 2008-25	168,963	9,133	0
					<u>\$1,323,822</u>	<u>\$105,556</u>	<u>\$0</u>

Table 6

OPWC LOANS
Ohio Public Works Commission Loan Agreement

DATE OF ISSUE	AMOUNT OF ISSUE	PURPOSE	RATE	MATURITY	OUTSTANDING 12/31/2007	2008 PRINCIPAL	2008 INTEREST
Various Capital Projects							
July 1, 1997	\$ 760,000	OPWC #CH10A(CIP)	0.000%	Jan. & July 1, 2008-18	\$ 399,000	\$ 38,000	\$ -
July 1, 1997	1,014,000	OPWC #CH08B(CIP)	0.000%	Jan. & July 1, 2008-20	633,750	50,700	0
July 1, 1999	244,797	OPWC #CH09C(CIP)	0.000%	Jan. & July 1, 2008-22	171,358	12,240	0
July 1, 1999	292,500	OPWC #CH10C(CIP)	0.000%	Jan. & July 1, 2008-21	197,438	14,625	0
July 1, 2000	122,000	OPWC #CH06D(CIP)	0.000%	Jan. & July 1, 2008-20	88,450	6,100	0
June 10, 1998	666,909	OPWC #CH09B(CIP)	0.000%	Jan. & July 1, 2008-21	533,527	33,345	0
July 1, 1999	598,500	OPWC #CH05C(CIP)	0.000%	Jan. & July 1, 2008-22	418,950	29,925	0
July 1, 2000	405,000	OPWC #CH08D(CIP)	0.000%	Jan. & July 1, 2008-20	240,345	16,576	0
July 1, 2001	477,500	OPWC #CH07D(CIP)	0.000%	Jan. & July 1, 2008-21	335,179	21,624	0
July 1, 2001	996,032	OPWC #CH08E(CIP)	0.000%	Jan. & July 1, 2008-21	659,031	41,189	0
July 1, 2003	866,700	OPWC #CH06G(CIP)	0.000%	Jan. & July 1, 2008-25	780,030	43,335	0
Dec. 15, 2004	105,000	OPWC #CH09H(CIP)	0.000%	Jan. & July 1, 2009-28	105,000	0	0
July 1, 2005	54,000	OPWC #CH05I(CIP)	0.000%	Jan. & July 1, 2009-28	54,000	0	0
July 1, 2005	1,878,000	OPWC #CH11I(CIP)	0.000%	Jan. & July 1, 2008-27	1,784,100	93,900	0
July 1, 2005	1,123,000	OPWC #CH08I(CIP)	0.000%	Jan. & July 1, 2009-28	1,123,000	0	0
July 1, 2006	988,000	OPWC #CH04J(CIP)	0.000%	Jan. & July 1, 2009-28	988,000	0	0
July 1, 2006	184,400	OPWC #CH09J(CIP)	0.000%	Jan. & July 1, 2008-27	179,790	9,220	0
July 1, 2006	834,000	OPWC #CH10J(CIP)	0.000%	Jan. & July 1, 2009-28	834,000	0	0
July 1, 2007	836,200	OPWC #CH08K(CIP)	0.000%	Jan. & July 1, 2011-31	836,200	0	0
TOTAL OPWC LOANS					\$10,361,148	\$410,779	\$0

Table 7

ODOD
Ohio Department of Development Loan Agreements

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2007</u>	<u>2008 PRINCIPAL</u>	<u>2008 INTEREST</u>
Jan. 15, 1996	\$780,000	Industrial Incubator	3.00%	Jan. 1, 2008-2012	\$252,877	\$57,843	\$7,362
Mar. 28, 2003	1,000,000	University Technology Park	Prime X 1/2	April 1, 2008-2018	1,000,000	63,096	28,252
TOTAL ODOD LOANS					<u>\$ 1,252,877</u>	<u>\$ 120,940</u>	<u>\$ 35,613</u>

Table 8**OTHER SPECIAL OBLIGATIONS**

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2007</u>	<u>2008 PRINCIPAL</u>	<u>2008 INTEREST</u>
Certificates of Participation (COPS)							
July 27, 2005	\$32,065,000	Canal Park Stadium	5.000%	Dec. 1, 2008-16	\$27,220,000	\$2,470,000	\$1,361,000
Sept. 14, 2005	31,940,000	Off-Street Parking Facilities	3.50-5.00%	Dec. 1, 2008-26	28,965,000	1,745,000	583,244
Dec. 20, 2007	19,610,000	Off-Street Parking Facilities	4.00-4.375%	Dec. 1, 2009-28	19,610,000	-	769,802
TOTAL CERTIFICATES OF PARTICIPATION					\$75,795,000	\$4,215,000	\$2,714,045
State Infrastructure Bank (SIB) Loans							
July 12, 2004	\$ 4,323,000	U.S. 224 Upgrading	3.00%	2008-2014	\$ 3,953,220	\$515,569	\$114,759
Sept. 30, 2004	3,435,500	Bettes, Carnegie & Hawkins Bridges	3.00%	2008-2014	3,141,635	409,724	91,199
July 21, 2005	2,197,000	Cascade Locks Bikeway	3.00%	2008-2015	2,263,404	254,331	66,009
TOTAL SIB LOANS					\$ 9,358,259	\$1,179,624	\$271,966

Table 9

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2007</u>	<u>2008 PRINCIPAL</u>	<u>2008 INTEREST</u>
Nov. 1, 1997	\$35,000,000	O'Neil's Bldg. Conversion	5.149%	Dec. 1. 2008-18	\$23,330,000	\$1,605,000	\$1,232,440
Dec. 15, 2006	19,500,000	Economic Development	5.549%	Dec. 1. 2008-26	<u>19,000,000</u>	<u>525,000</u>	<u>1,029,436</u>
TOTAL NON-TAX REVENUE BONDS					\$42,330,000	\$2,130,000	\$2,261,876

Table 10

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 12/31/2007</u>	<u>2008 PRINCIPAL</u>	<u>2008 INTEREST</u>
Apr. 15, 1999	\$10,090,000	Pension Refunding	4.916%	Dec. 1. 2008-23	\$ 7,705,000	\$ 335,000	\$ 374,218
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. 2008-14	<u>37,455,000</u>	<u>4,165,000</u>	<u>1,550,125</u>
Total Community Learning Centers					<u>\$ 202,455,000</u>	<u>\$ 4,165,000</u>	<u>\$ 9,801,413</u>
TOTAL INCOME TAX REVENUE BONDS					\$ 210,160,000	\$ 4,500,000	\$ 10,175,630

Table 11

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

<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>MATURITY</u>	<u>OUTSTANDING 12/31/2007</u>	<u>2008 PRINCIPAL</u>	<u>2008 INTEREST</u>
July 1, 2000	\$13,825,000	Waterworks Syst.,Ser.2000	5.505%	Dec. 1. 2008-20	\$10,625,000	\$590,000	\$573,263
Sept. 1, 2002	15,550,000	Waterworks Syst.,Ser.2002	4.354%	Dec. 1. 2008-22	12,735,000	635,000	561,173
Aug. 1, 2000	13,825,000	San. Sewer Syst.,Ser.2000	5.449%	Dec. 1. 2008-20	10,635,000	590,000	572,638
Nov. 1, 2002	10,000,000	San. Sewer Syst.,Ser.2002	4.575%	Dec. 1. 2008-22	8,095,000	420,000	367,200
TOTAL SPECIAL REVENUE (JEDD) BONDS					<u>\$42,090,000</u>	<u>\$2,235,000</u>	<u>\$2,074,273</u>

Table 12

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 12/31/2007</u>	<u>2008 PRINCIPAL</u>	<u>2008 INTEREST</u>
Dec. 23, 1996	\$ 3,509,000	Opportunity Pk., Ser 1996	7.000%	Dec. 1, 2008-09	759,105 *	366,717	53,137
TOTAL TAX INCREMENT BONDS					<u>\$759,105</u>	<u>\$366,717</u>	<u>\$53,137</u>

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

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

Table 13

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Bond Retirement: January 1	\$113,391.63	\$45,056.62	\$49,009.07	\$56,400.04
Receipts:				
Investments Matured	131,423,097.62	82,703,406.34	124,003,554.13	100,000,000.00
Interest on Investments	266,052.79	141,125.70	278,722.63	200,000.00
Bond & Note Sale, Premium, A/I	30,789,820.86	804,018.72	12,761.63	0.00
Municipal Utilities	6,731,954.97	7,879,103.90	7,615,568.10	7,639,780.00
Other Transfers - General Fund	102,765.00	64,409.88	93,364.89	99,200.00
Eaton Estate Tax Equivalency	93,269.96	86,574.78	84,299.78	80,450.00
EMS Operating	0.00	0.00	4,155.08	13,550.00
JEDD - Econ. Dev. & Township	488,720.40	571,074.60	569,911.35	565,730.00
Miscellaneous/Law Enforce.	15,200.75	10,010.00	6,943.95	10,000.00
U. S. Bank Escrow	5,555,000.00	12,899,267.52	17,546,842.54	4,523,800.00
Inventors Hall of Fame	302,947.50	254,458.08	341,240.11	341,300.00
City Radio System	223,442.02	223,657.06	223,220.63	222,530.00
Off-St. Parking Fund	934,000.00	0.00	0.00	0.00
Capital Imp. Fund	17,561,864.35	17,172,914.34	18,815,309.62	21,650,800.00
C.B.D. Tax Equivalency	185,019.34	186,410.75	187,011.21	109,970.00
Community Development Fund	52,532.43	52,532.44	52,532.44	167,950.00
Ascot Park Public Imp.	142,792.81	139,657.10	150,030.33	147,770.00
Bond Payment Fund - Various	647,222.34	533,688.12	629,309.47	611,450.00
Energy Conservation Program	349,237.50	0.00	0.00	0.00
Motor Equipment Operating	41,925.60	41,018.64	41,753.24	48,590.00
General Property Tax	1,343,583.87	872,330.94	921,511.25	979,210.00
Total Receipts and Balance	\$197,363,841.74	\$124,680,715.53	\$171,627,051.45	\$137,468,480.04

Table 13

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

Expenditures:				
Bonds & Notes: Within 10M	\$48,788,321.00	\$20,279,350.00	\$27,097,882.00	\$16,091,460.00
Bonds & Notes Int. Within 10M	9,902,609.80	12,688,449.74	11,922,533.91	11,686,600.00
Bonds & Notes: Outside 10M	400,000.00	0.00	0.00	0.00
Bonds & Notes Int. Outside 10M	28,500.00	0.00	0.00	0.00
O.W.D.A. Loans	6,194,574.35	7,359,656.72	7,414,054.36	7,438,270.00
O.P.W.C. Loans	456,705.40	504,606.96	607,683.50	612,290.00
S.I.B. Loans	0.00	0.00	1,131,250.64	1,451,590.00
Other Expense	187,441.52	219,911.36	209,796.04	200,000.00
Investment Purchases	131,360,633.05	83,579,731.68	123,187,450.96	99,940,000.00
Total Expenditures	\$197,318,785.12	\$124,631,706.46	\$171,570,651.41	\$137,420,210.00
Balance December 31	\$45,056.62	\$49,009.07	\$56,400.04	\$48,270.04

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

Table 14

<u>Purpose</u>	<u>Actual</u>			<u>Estimate</u>
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Special Assessment Bond Ret. Fund: January 1	\$59,062.18	\$41,968.66	\$41,735.95	\$44,164.86
Receipts:				
Assessments Coll. by County	11,124,445.77	11,499,893.08	11,636,161.90	13,085,250.00
Assessments Coll. by City	589,846.57	0.00	125,801.09	250,000.00
Interest on Investments	117,236.22	179,219.39	239,103.24	200,000.00
Investments Matured	93,622,763.78	75,381,826.22	68,485,438.02	70,000,000.00
Premiums	11,218.70	267.50	0.00	0.00
Accrued Interest Bonds Sold	0.00	0.00	0.00	0.00
Sale of Bonds & Notes	2,375,000.00	1,310,000.00	885,000.00	750,000.00
Balance from Improvement Funds & Miscellaneous	461,967.06	141,049.30	166,391.96	200,000.00
Total Receipts and Balance	\$108,361,540.28	\$88,554,224.15	\$81,579,632.16	\$84,529,414.86
Expenditures:				
Redemption of Improvement Bonds	\$2,572,014.00	\$2,864,836.00	\$2,864,567.00	\$3,035,350.00
Interest on Improvement Bonds	671,367.36	655,446.11	620,310.69	576,880.00
Redemption of Notes	3,045,942.00	1,448,205.00	999,871.00	1,001,280.00
Interest on Notes	235,636.25	128,120.19	106,768.80	120,080.00
Investments Purchased	93,922,171.28	75,332,175.66	68,435,316.64	70,000,000.00
Close-Out Various S.A. Accounts	86,320.28	163,221.34	82,610.32	80,000.00
Refunds - S.A. Collections	1,111.75	1,058.27	17,598.48	1,500.00
Misc. & Dist. of S.A. Coll.	7,785,008.70	7,919,425.63	8,408,424.37	9,679,710.00
Total Expenditures	\$108,319,571.62	\$88,512,488.20	\$81,535,467.30	\$84,494,800.00
Balance December 31	\$41,968.66	\$41,735.95	\$44,164.86	\$34,614.86

Table 15

2008 DEBT SERVICE

	MAJOR GOVERNMENTAL FUNDS					MAJOR PROPRIETARY FUNDS		Non-Major Governmental Funds (1)	Non-Major Proprietary Funds (2)	Total
	General Fund	Income Tax Capital Improvement Fund	Community Learning Centers Income Tax Fund	Special Assessments Fund	Joint Economic Development District Fund	Water Fund	Sewer Fund			
Principal	\$71,325	\$18,991,048	\$4,165,000	\$4,036,630	\$2,475,192	\$7,332,546	\$7,632,187	\$2,550,032	\$415,674	\$47,669,634
Interest	27,875	13,260,815	9,801,413	696,955	2,399,809	2,555,362	3,148,889	1,804,724	610,309	34,306,151
Total	\$99,200	\$32,251,863	\$13,966,413	\$4,733,585	\$4,875,001	\$9,887,908	\$10,781,076	\$4,354,756	\$1,025,983	\$81,975,785

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

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

Table 16

Future Debt Service Requirements

Fiscal Year Ending December 31 (in thousands)	Governmental Activities					
	General Obligation Bonds		OPWC Loan		Ohio Department of Development Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 13,105	\$ 9,889	\$ 517	\$ -	\$ 116	\$ 29
2009	13,008	9,402	608	-	118	26
2010	13,168	8,920	608	-	122	23
2011	13,139	8,383	608	-	125	19
2012	13,458	7,811	608	-	73	17
2013-2017	62,593	30,388	3,039	-	332	65
2018-2022	56,334	15,662	2,665	-	367	30
2023-2027	29,935	3,718	1,617	-	-	-
2028-2032	1,155	52	91	-	-	-
2033-2037	-	-	-	-	-	-
	<u>\$ 215,895</u>	<u>\$ 94,225</u>	<u>\$ 10,361</u>	<u>\$ -</u>	<u>\$ 1,253</u>	<u>\$ 209</u>
Fiscal Year Ending December 31 (in thousands)	Non-Tax Revenue Bonds		Income Tax Revenue		Special Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 2,130	\$ 2,262	\$ 4,500	\$ 10,176	\$ 2,235	\$ 2,077
2009	2,205	2,158	5,005	10,057	2,320	1,985
2010	2,350	2,035	5,550	9,919	2,420	1,888
2011	2,510	1,899	6,125	9,752	2,535	1,774
2012	2,620	1,755	6,220	9,448	2,650	1,659
2013-2017	16,070	6,477	33,830	42,179	15,210	6,274
2018-2022	8,515	2,788	37,085	33,461	14,720	1,971
2023-2027	5,930	854	43,925	23,464	-	-
2028-2032	-	-	55,150	11,689	-	-
2033-2037	-	-	12,770	639	-	-
	<u>\$ 42,330</u>	<u>\$ 20,228</u>	<u>\$ 210,160</u>	<u>\$ 160,784</u>	<u>\$ 42,090</u>	<u>\$ 17,628</u>
Fiscal Year Ending December 31 (in thousands)	Special Assessment Bonds		State Infrastructure Bank Loans		Internal Service General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 2,847	\$ 546	\$ 1,180	\$ 272	\$ 35	\$ 8
2009	2,340	424	1,215	236	10	6
2010	2,075	330	1,252	185	10	6
2011	1,614	247	1,290	147	10	5
2012	1,482	185	1,329	107	11	5
2013-2017	3,148	260	3,092	98	63	16
2018-2022	-	-	-	-	29	2
2023-2027	-	-	-	-	-	-
2028-2032	-	-	-	-	-	-
2033-2037	-	-	-	-	-	-
	<u>\$ 13,506</u>	<u>\$ 1,992</u>	<u>\$ 9,358</u>	<u>\$ 1,045</u>	<u>\$ 168</u>	<u>\$ 48</u>

Table 16

Future Debt Service Requirements

Governmental Activities						
Fiscal Year Ending December 31 (in thousands)	Special Assessment Notes		Certificates of Participation			
	Principal	Interest	Principal	Interest		
2008	\$ -	\$ 111	\$ 4,215	\$ 3,314		
2009	259	107	5,015	3,172		
2010	599	80	5,205	2,955		
2011	999	10	5,390	2,728		
2012	922	-	5,600	2,493		
2013-2017	-	-	27,970	8,400		
2018-2022	-	-	12,965	3,494		
2023-2027	-	-	8,030	1,336		
2028-2032	-	-	1,405	61		
2033-2037	-	-				
	<u>\$ 2,779</u>	<u>\$ 308</u>	<u>\$ 75,795</u>	<u>\$ 27,953</u>		
Business-type Activities						
Fiscal Year Ending December 31 (in thousands)	General Obligation Bonds		Mortgage Revenue		Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 127	\$ 39	\$ 6,000	\$ 2,164	\$ 2,955	\$ 1,674
2009	35	33	6,220	1,916	3,515	1,565
2010	37	32	6,515	1,651	3,650	1,434
2011	39	31	6,765	1,359	3,790	1,292
2012	40	29	6,220	1,045	3,955	1,125
2013-2017	228	116	11,840	2,865	19,515	2,691
2018-2022	295	48	4,625	1,269	-	-
2023-2027	-	-	3,660	338	-	-
2028-2032	-	-	-	-	-	-
2033-2037	-	-	-	-	-	-
	<u>\$ 801</u>	<u>\$ 328</u>	<u>\$ 51,845</u>	<u>\$ 12,607</u>	<u>\$ 37,380</u>	<u>\$ 9,781</u>
OWDA Loans						
Fiscal Year Ending December 31 (in thousands)	OWDA Loans		OPWC Loans		Grand Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 5,504	\$ 1,890	\$ 201	\$ -	\$ 45,667	\$ 34,451
2010	5,785	1,645	202	-	47,860	32,732
2011	5,604	1,385	201	-	49,366	30,843
2012	5,385	1,145	202	-	50,526	28,791
2013-2017	5,573	925	201	-	50,962	26,604
2018-2022	16,318	1,697	1,008	-	214,256	101,526
2023-2027	1,973	152	537	-	140,110	58,877
2028-2032	-	-	99	-	93,196	29,710
2033-2037	-	-	-	-	57,801	11,802
0	-	-	-	-	12,770	639
	<u>\$ 46,142</u>	<u>\$ 8,839</u>	<u>\$ 2,651</u>	<u>\$ -</u>	<u>\$ 762,514</u>	<u>\$ 355,975</u>

Capital Budget

2008 CAPITAL INVESTMENT AND COMMUNITY DEVELOPMENT PROGRAM

INTRODUCTION

The City of Akron Budget Plan is comprised of two major components, the Operating Budget and the Capital Budget. The Operating Budget is the component that funds wages, salaries, supplies and materials. Basically, the operating component funds the day-to-day, recurring costs the City 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 for economic development. As you read through the major projects listed in the Capital Budget, you will notice the sizable amount of funds devoted to the expenses categorized as economic development. 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 2008. 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 due to the reliability of the revenues from the City's income tax. Since 1963 when the City income tax was first enacted, approximately \$700 million of the Capital Budget's share of the income tax has leveraged a total of \$2.4 billion in capital investments.

OBJECTIVES

The 2008 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 2008 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 2008. At the end of this section is a listing of all the revenues used in the 2008 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 2008 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.

2008 CAPITAL IMPROVEMENT PLAN

PROJECT	DESCRIPTION	FUNDING
TRANSPORTATION PROGRAM		
Residential Street Program	New pavement, sidewalks, curbs, and street trees on various residential streets.	\$ 1,000,000 Private 841,000 Special Assessments 1,000,000 Tax Increment Financing 12,000 Street Lighting Assessments 250,000 Ohio Public Works Commission 1,229,000 General Obligation Debt 18,000 Water Capital Funds <hr/> \$ 4,350,000 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: Hope VI and Spicertown Public Improvements.	\$ 1,318,000 Tax Increment Financing 688,000 Special Assessments 193,000 Water Capital Funds 1,225,000 General Obligation Debt 1,347,000 Street Lighting Assessments 1,537,000 Ohio Public Works Commission 139,000 Akron Metropolitan Housing Authority 185,000 Sewer Capital Funds 69,000 University Park Alliance <hr/> \$ 6,701,000 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	\$ 1,515,000 General Obligation Debt 190,000 Special Assessments 33,000 Income Tax <hr/> \$ 1,738,000 Total
Street Resurfacing	Resurfacing of arterial, collector and local streets throughout the City.	\$ 1,823,000 Special Assessments 833,000 Gas Tax 2,200,000 General Obligation Debt 328,000 Ohio Department of Transportation <hr/> \$ 5,184,000 Total

PROJECT	DESCRIPTION	FUNDING
TRANSPORTATION PROGRAM (continued)		
Arterial Streets	Miscellaneous improvements to Akron's arterial street system to increase safety and move traffic more efficiently. Some of the projects include: lane widening, traffic controllers, turn lanes, consulting services, Phase II of public improvements to Hickory Street, North Portage Path, reconstruction of asphalt pavement, concrete curb, sidewalk, guardrail, storm sewer reconstruction and stabilization of earthwork. For South Main Street, pavement reconstruction and signalization improvements. For Tallmadge Avenue, widening of four lanes to standard width lanes and various other improvements.	\$ 7,773,000 Ohio Public Works Commission 1,976,000 Street Lighting Assessments 50,000 Coventry Township 450,000 Tax Increment Financing 51,000 University of Akron 374,000 Tag Tax 12,000 Private 270,000 Ohio Department of Transportation 5,762,000 General Obligation Debt 6,077,000 Federal Highway Funds 323,000 Summit County 1,407,000 Special Assessments 141,000 Sewer Capital Funds <u>514,000</u> Water Capital Funds \$ 25,180,000 Total
Bridges	Annual maintenance on City owned bridges, including: replacement of Abington Road Bridge, plans and acquisition for replacement of Mill Street Bridge, replacement of Waterloo Road Bridge, and plans for new Evans Avenue Bridge.	\$ 368,000 Federal Highway Funds 510,000 Gas Tax 19,000 Income Tax 667,000 General Obligation Debt 32,000 Tag Tax 142,000 Street Lighting Assessments <u>300,000</u> Ohio Public Works Commission \$ 2,038,000 Total
Expressways	Major reconstruction of expressways throughout Akron.	\$ 7,800,000 Federal Highway Funds 10,000 Gas Tax 200,000 Street Lighting Assessments 50,000 Copley Township 17,092,000 Ohio Department of Transportation 100,000 City of Fairlawn <u>110,000</u> Income Tax \$ 25,362,000 Total
TOTAL TRANSPORTATION PROGRAM		<u>\$ 70,553,000</u>

PROJECT	DESCRIPTION	FUNDING
TRANSPORTATION PROGRAM (continued)		
<p>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 contractual maintenance firms. In this way, the funds not used to maintain newly paved streets are used to maintain non-paved streets. Non-paved street contractual maintenance is assessed against the property owners at a higher rate than the paving, encouraging the property owners to petition for their streets to be paved.</p>		
PARKS		
Beech Street Trailhead	Construction of trailhead on the site of the former Beech Street Power Plant.	\$ 433,000 General Obligation Debt
Ed Davis Tennis Courts	Reconstruction of six tennis courts.	\$ 600,000 General Obligation Debt
Cascade Locks Bikeway Phase IIA and Cascade Mill Site	Construction of bikeway and pedestrian way and plans for renovation of the historic F. Schumacher Mill site.	\$ 140,000 General Obligation Debt 100,000 Ohio and Erie Canal Association 10,000 Income Tax <u>10,000 Private</u> \$ 260,000 Total
Waterloo Towpath Trail	Continuation of design of Ohio and Erie Canal Towpath Trail from Waterloo Road to Wilbeth Road.	\$ 481,000 General Obligation Debt 425,000 Clean Ohio Program <u>700,000 Federal Highway Funds</u> \$ 1,606,000 Total
Davenport Park Phase 2 and 3	The removal of existing restroom building, construction of a pavilion, and reconstruction of basketball courts.	\$ 235,000 General Obligation Debt
Confluence Regional Conservation Area	Acquisition for open space and protection of watershed.	\$ 185,000 Clean Ohio Program <u>230,000 JEDD Township</u> \$ 415,000 Total
Hyre Park Tennis Courts Resurfacing	Resurfacing of eight tennis courts.	\$ 159,000 General Obligation Debt
Canal Park Stadium	Miscellaneous improvements to the stadium.	\$ 125,000 Income Tax <u>25,000 Canal Park Reserve Fund</u> \$ 150,000 Total

PROJECT	DESCRIPTION	FUNDING
PARKS (continued)		
Summit Lake Towpath Trail	Continuation of Ohio and Erie Canal Towpath from Summit Lake Community Center to Kenmore Boulevard.	\$ 570,000 General Obligation Debt <u>700,000</u> Federal Highway Funds \$ 1,270,000 Total
Kenmore Towpath Trail	Continuation of Ohio and Erie Canal Towpath from Kenmore Boulevard to Wilbeth Road.	\$ 1,280,000 General Obligation Debt <u>700,000</u> Federal Highway Funds \$ 1,980,000 Total
Young's Restaurant	Improvements to protect historic restaurant.	\$ 150,000 Income Tax
Various Small Parks	Miscellaneous improvements at parks throughout the City.	\$ 410,000 Income Tax <u>133,000</u> General Obligation Debt \$ 543,000 Total
TOTAL PARKS PROGRAM		<u>\$ 7,801,000</u>

Impact on Operations: The park projects noted above add to the operations of the city. In the various small park improvements, many of the parks are receiving newly resurfaced tennis courts. These projects do reduce operation costs for those particular parks. This enables the Parks Maintenance Division to concentrate on other parks. The City has used maintenance contracts with small community groups to maintain many of the small parks. This has proven more cost effective than using City employees.

SEWER

Sewer System – Akron	Replacement and repair to storm, sanitary and relief sewers, manholes, pump stations, and sewer racks.	\$ 14,462,000 Sewer Capital Funds 5,000,000 Army Corps of Engineers 340,000 Street Lighting Assessments 100,000 Special Assessments 207,000 Private 2,070,000 Other 1,530,000 Ohio Public Works Commission <u>1,390,000</u> General Obligation Debt \$ 25,099,000 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.	\$ 3,204,000 JEDD Funds

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>
Water Pollution Control Station	Various improvements at the Water Pollution Control Station.	\$ 1,410,000 Sewer Capital Funds
TOTAL SEWER PROGRAM		<u>\$ 29,713,000</u>

Impact on Operations: The sewer improvements noted above, except for the JEDD improvements, increase operating costs. The Federal and State Environmental Protection Agencies have mandated many of these improvements, requiring additional staff to maintain the required investments. However, in the Joint Economic Development Districts (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 without the corresponding debt service.

WATER

Water System Improvements - Akron	Various improvements to Akron's water system.	\$ 5,060,000 Water Capital Funds 504,000 Ohio Public Works Commission \$ 5,564,000 Total
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.	\$ 1,360,000 JEDD Funds
TOTAL WATER PROGRAM		<u>\$ 6,924,000</u>

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

PUBLIC FACILITIES

Airport Improvements	Design to install precision approach path indicator lights at both ends of the runway. Extension of taxiways to support construction of hangers.	\$ 482,000 Tax Increment Financing 361,000 Federal Aviation Administration \$ 843,000 Total
Cascade Parking Deck Improvements	Repairs to deck levels one through three. Phase one of four to replace the existing fire suppression system on all levels of the garage.	2,720,000 Certificates of Participation 45,000 Income Tax \$ 2,765,000 Total
Cascade Plaza Reconstruction	Plans for reconstruction of Cascade Plaza.	\$ 1,000,000 General Obligation Debt

PROJECT	DESCRIPTION	FUNDING
PUBLIC FACILITIES (continued)		
Municipal Building	Replace roof top chiller and HVAC roof top units.	\$ 425,000 General Obligation Debt
Firestation Improvements	Replacement of Firestation roof. Replacement of Firestations HVAC units. Miscellaneous equipment purchases and construction of a fire pumper testing facility.	224,000 Income Tax <u>1,604,000</u> General Obligation Debt \$ 1,828,000 Total
Municipal Court/Justice Learning Center	Plans for construction of a municipal court.	\$ 1,500,000 Court Room Fees
CitiCenter Building	Replace existing fire alarm system. Modernize the elevators to meet ADA requirements. Repair and seal terracotta parapet, repair cracked brick.	\$ 380,000 General Obligation Debt
Fire Training Tower	Construction of a new four story fire training tower.	\$ 100,000 Income Tax <u>1,661,000</u> Homeland Security Funds \$ 1,761,000 Total
Harold K. Stubbs Justice Center	Upgrade employee and prisoner elevators. Renovation of lobby to provide better security and more efficient traffic flow. Plans to expand customer service counter.	\$ 60,000 Court Room Fees <u>428,000</u> General Obligation Debt \$ 488,000 Total
Municipal Service Center Improvements	Expand the office space for the Sanitation Division. Improve locker and toilet room for the Traffic Engineering Division.	\$ 377,000 General Obligation Debt <u>100,000</u> General Fund \$ 477,000 Total
Morley Health Center Improvements	Upgrade and modernize two elevators. Install key card entry system. Replace fire sprinkler system at the parking deck at all levels.	\$ 350,000 General Obligation Debt <u>35,000</u> Income Tax \$ 385,000 Total
Other	Miscellaneous improvements to Council Chambers including TV cameras and control unit. Plans for new Police indoor firing range and classroom. Install overhead exhaust system at the West Side Depot.	\$ 30,000 Motor Equipment Fees 75,000 State of Ohio 110,000 General Obligation Debt <u>74,000</u> Income Tax \$ 289,000 Total
TOTAL PUBLIC FACILITIES		<u>\$ 12,141,000</u>

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

PROJECT	DESCRIPTION	FUNDING
MISCELLANEOUS EXPENSES		
Administration	Administrative expenses for the Capital Investments Program.	\$ 1,140,000 Income Tax
Debt Service	2008 Debt service on general obligations associated with the City of Akron Capital Program.	\$ 27,145,000 Income Tax 2,974,000 Tag Tax <u>1,785,000</u> Gas Tax \$ 31,904,000 Total
Equipment Replacement	Purchase of police cars, fire vehicles, and replacement equipment for various other City departments.	\$ 35,000 Equipment Auction <u>2,500,000</u> General Obligation Debt \$ 2,535,000 Total
Akron/Summit 800MHz Regional Radio System	Plans for construction of two additional 800MHz radio towers in southwest and northwest Summit County.	\$ 119,000 General Obligation Debt 119,000 Summit County <u>237,000</u> Homeland Security Funds \$ 475,000 Total
Community Signage	Informational, directional and gateway signage for vehicles and pedestrians.	\$ 700,000 General Obligation Debt
Other	Miscellaneous capital purchases for all other City departments.	\$ 250,000 General Fund 150,000 Telephone Rotary 100,000 General Obligation Debt 93,000 Ohio Department of Transportation 100,000 Akron Community Foundation <u>568,000</u> Income Tax \$ 1,261,000 Total
TOTAL MISCELLANEOUS EXPENSES		<u>\$ 38,015,000</u>
<u>Impact on Operations:</u> The above improvements will have minimal impact on operations.		
ECONOMIC DEVELOPMENT		
Highland Square	Provide public parking on south side of West Market Street.	\$ 35,000 Water Capital Funds 400,000 Special Assessments <u>400,000</u> General Obligation Debt \$ 835,000 Total

PROJECT	DESCRIPTION	FUNDING
ECONOMIC DEVELOPMENT (continued)		
Industrial Incubator	Roof replacement and annual subsidy of industrial incubator operations.	\$ 56,000 General Obligation Debt <u>200,000</u> JEDD Economic Development \$ 256,000 Total
Smith/Ghent Detention Pond	Slope stabilization around detention pond at the Ghent Road Office Park.	\$ 3,500,000 Tax Increment Financing
Economic Development Opportunity Fund	Funding of miscellaneous economic development opportunities.	\$ 1,000,000 Tax Increment Financing 75,000 JEDD Economic Development <u>425,000</u> General Obligation Debt \$ 1,500,000 Total
Brownfields Remediation	Cleanup and revitalization of various Brownfield areas throughout the City.	\$ 279,000 Clean Ohio 222,000 JEDD Economic Development 5,000 Land Sales <u>200,000</u> Environmental Protection Agency \$ 706,000 Total
Landbanking	Acquisition of vacant land and buildings in support of future developments.	\$ 500,000 Industrial Development Bond
Lock III Redevelopment	Redevelopment of the area along Lock 3.	\$ 1,035,000 Tax Increment Financing 734,000 General Obligation Debt 1,685,000 Income Tax <u>500,000</u> Economic Development Bond \$ 3,954,000 Total
West Side Office Park - Phase 2	Public improvements in support of office development.	\$ 1,700,000 Jobs Ready Sites Program
Akron BioMedical Corridor	Opportunity purchases, business studies and marketing activities to encourage biomedical businesses to locate within the hospitals corridor.	\$ 310,000 Economic Development Bond
Legacy Development	Redevelopment of Mayer Building and adjacent City owned land in support of a long term acute care facility.	\$ 750,000 Tax Increment Financing

PROJECT	DESCRIPTION	FUNDING
ECONOMIC DEVELOPMENT (continued)		
Dart Parking Deck	Construction of a parking deck and improvements to existing parking deck to support future office building.	\$ 8,779,000 Certificates of Participation
Goodyear-Eastgate Development	Improvements to support relocation of Goodyear Tire's Global and North America Headquarters and development of Eastgate Urban Renewal Area.	\$ 2,000,000 Clean Ohio Program 500,000 Economic Development Bond 2,000,000 Federal – Eastgate 2,000,000 Jobs Ready Sites Program 12,500,000 Ohio Department of Transportation 189,000 Ohio Water Development Authority 5,000,000 Private 10,000,000 State of Ohio 22,800,000 Summit County <u>15,000,000</u> Tax Increment Financing \$ 71,989,000 Total
FirstEnergy Westside Campus	Support of FirstEnergy's relocation to new campus.	\$ 2,000,000 Economic Development Bond
Infocision	Acquisition activities to support Infocision's campus expansion.	\$ 5,840,000 JEDD Economic Development 1,800,000 Tax Increment Financing <u>3,550,000</u> Economic Development Bond \$ 11,190,000 Total
North Turkeyfoot Industrial Park	Land acquisition for future expansion of industrial park.	\$ 925,000 JEDD Economic Development
Howe House	Relocation of original Howe House to new site on the west side of the canal across from Canal Park block.	\$ 450,000 General Obligation Debt <u>1,500,000</u> Ohio & Erie Canal Corridor Coalition \$ 1,950,000 Total
Richland Communities	Provision of parking and public improvements to support student housing and retail development.	\$ 1,600,000 Tax Increment Financing 800,000 General Obligation Debt <u>1,500,000</u> Economic Development Bond \$ 3,900,000 Total

PROJECT	DESCRIPTION	FUNDING
ECONOMIC DEVELOPMENT (continued)		
Other Projects	Miscellaneous investments to promote economic development in the City of Akron. Includes public improvements, loans, Small Business Development Center, Inc., etc.	\$ 335,000 Tax Increment Financing 13,000 Ohio Department of Transportation 35,000 Summit County 140,000 General Obligation Debt 75,000 Small Business Administration 50,000 Enterprise Community Grant 50,000 Economic Development
Administration		35,000 Medina County 567,000 JEDD Economic Development \$ 1,300,000 Total
TOTAL ECONOMIC DEVELOPMENT PROGRAM		<u>\$116,044,000</u>

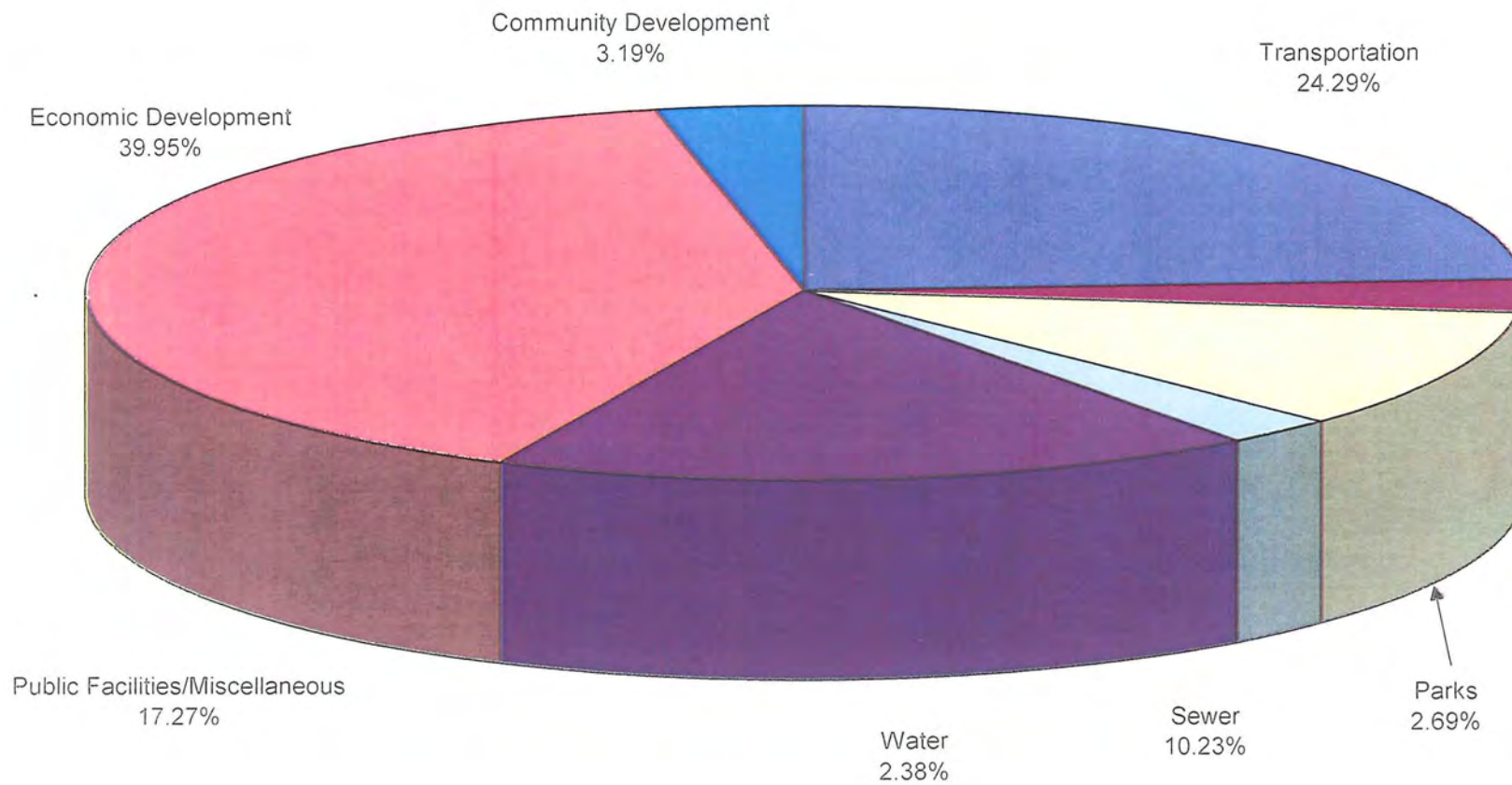
Impact on Operations: The intent of the Economic Development program of the City is specifically to enhance the operating capability of the City. The projects noted above are all aimed at generating additional revenue in the form of municipal income taxes. The City has had growth in many sectors of the 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 property owners.	\$ 5,540,000 Community Development Funds
Demolition	Demolition of vacant, abandoned, and deteriorated residential dwellings in CD neighborhoods.	\$ 535,000 Community Development Funds
Home Repair	Home repair assistance for elderly, low-income, or handicapped individuals.	\$ 290,000 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.	\$ 300,000 Community Development Funds
Public Improvements	Public improvements within the Community Development Areas.	\$ 2,106,000 Community Development Funds

PROJECT	DESCRIPTION	FUNDING
COMMUNITY DEVELOPMENT (continued)		
Other	Miscellaneous services to residents in Community Development Areas, including transitional housing.	\$ 230,000 Community Development Funds <u>300,000</u> Federal Emergency Shelter Grant \$ 530,000 Total
TOTAL COMMUNITY DEVELOPMENT ACTIVITIES		<u>\$ 9,301,000</u>
<p><u>Impact on Operations:</u> 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.</p>		
TOTAL CAPITAL PLAN		<u>\$290,492,000</u>

**CITY OF AKRON
2008 CAPITAL BUDGET
EXPENDITURES BY CATEGORY
TOTAL \$290,492,000**



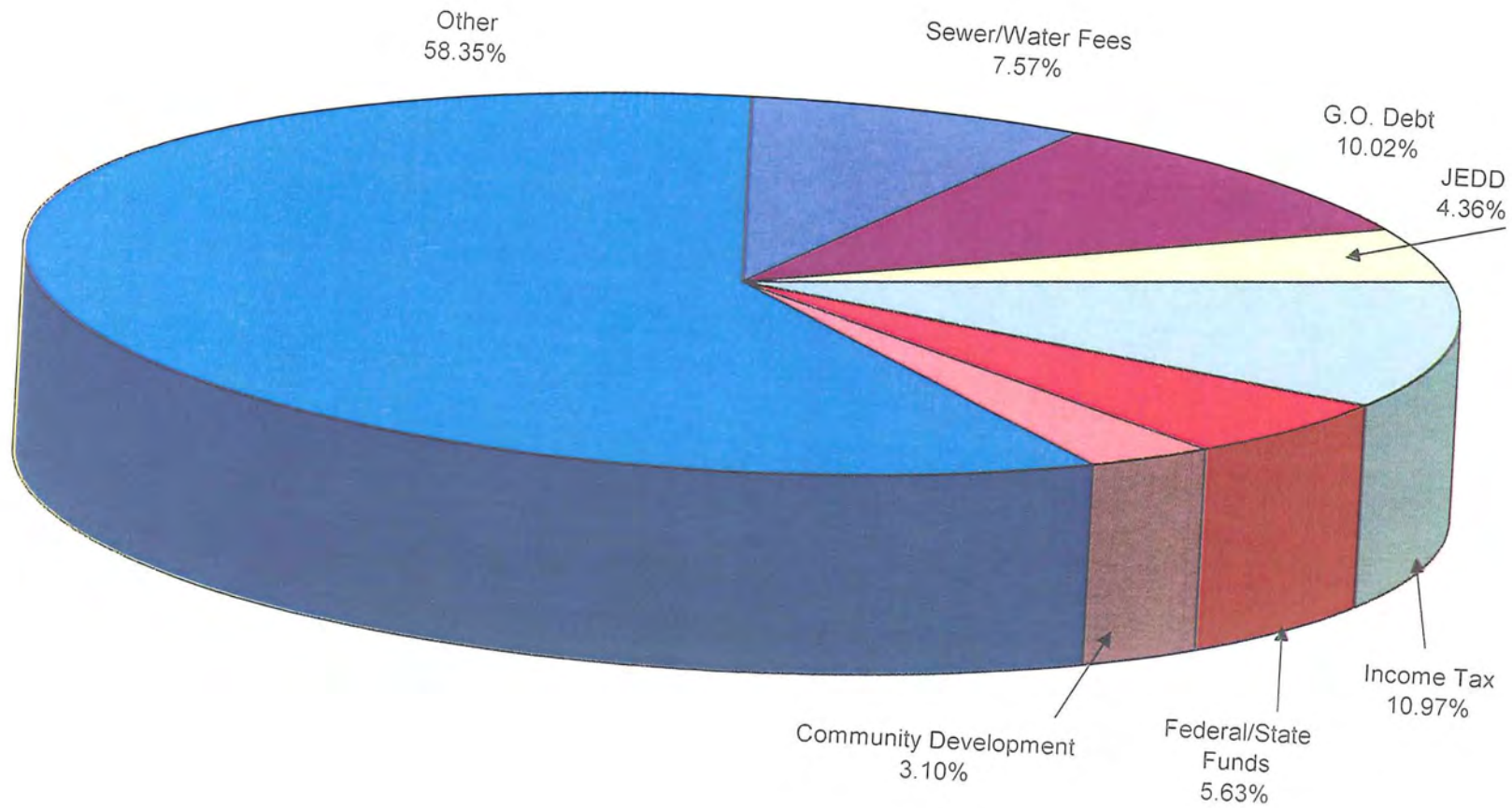
2008 REVENUE BY SOURCE

<u>SOURCE</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Community Development	\$ 9,001,000	Entitlement of Community Development Funds.
Job Ready Sites Program	3,700,000	Site development grants.
Environmental Protection Agency	200,000	Funds from Environmental Protection Agency for environmental improvements.
Federal Highway Funds	16,345,000	Funds from federal and state transportation sources available only for improvements to specifically designated streets and highways.
General Obligation Debt	29,117,000	Proceeds from sale of general obligation bonds.
Income Tax	31,873,000	27% of the City's 2% income tax revenues.
JEDD Funds	12,658,000	Funds from Joint Economic Development Districts (in exchange for providing water and sewer services) and/or proceeds from the sale of water and sewer bonds.
Certificates of Participation	11,499,000	Financing instruments representing a series of lease payments.
Ohio Department of Development	12,513,000	State development agency.
Army Corps of Engineers	5,000,000	Federal agency involved with waterway improvements.
Federal – Eastgate	2,000,000	Various federal funds for the Eastgate Project improvements.
Economic Development Bond	8,860,000	Proceeds from the sale of taxable bond secured with non-tax revenues.
Private Funds	6,229,000	Donations from private companies to assist with capital projects.
Courtroom Fees	1,560,000	Fees collected by Municipal Courtroom.
Homeland Security Funds	1,898,000	Funds to enhance national security.
Clean Ohio	2,889,000	Funding to preserve land and clean up the environment.
Gas Tax	3,138,000	Six cents of gas tax returned to the City of Akron.

2008 REVENUE BY SOURCE (continued)

<u>SOURCE</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Ohio Department of Transportation	17,783,000	Funds from the State of Ohio Department of Transportation.
Ohio Public Works Commission	11,894,000	Funds from the State bond issue and one cent gas tax for infrastructure improvements.
Miscellaneous Revenue	4,384,000	Funds from various other public agencies outlined in the Capital Program.
Ohio & Erie Canal Corridor Coalition	1,500,000	Assists in the preservation and development of the Ohio and Erie Canal.
Sewer Capital Funds	16,198,000	Sewer user fees collected solely for sanitary sewer-related improvements. Also used for Water Pollution Control Station improvements.
Special Assessments	5,449,000	Funds from the assessment of contiguous, abutting or benefiting property for public improvements including walks, curbs, and street paving.
State of Ohio	10,075,000	State share of various capital projects, including funds provided by the University of Akron.
Summit County	23,277,000	County share of various capital projects.
Street Lighting Assessments	4,017,000	Annual assessments levied for street lighting.
Tag Tax	3,380,000	City of Akron share of Summit County license tag receipts. Devoted exclusively to resurfacing and bridge repair.
Tax Increment Financing	28,270,000	Funds from payments-in-lieu of taxes from various developments in downtown and throughout other development areas.
Water Capital Funds	<u>5,785,000</u>	Water user fees collected solely for water supply and treatment improvements.
TOTAL REVENUE	<u>\$290,492,000</u>	

CITY OF AKRON
2008 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL \$290,492,000



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Revenue Summaries

REVENUE ASSUMPTIONS
2008 OPERATING BUDGET PLAN
ALL FUNDS

Revenue assumptions proposed for 2008 are as follows:

1. Income tax revenues to increase by 2%.
2. Property tax revenues to remain stable.
3. Curbservice and recycling fees to remain stable.
4. No increase in sewer and water rates.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

<u>CATEGORY AND DEPARTMENT</u>	<u>ACTUAL</u>			<u>BUDGETED</u>	<u>PERCENTAGE</u>
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>OF TOTAL</u>
<u>Local Taxes</u>					
General Property Tax	\$ 21,397,823	\$ 23,377,029	\$ 23,055,251	\$ 23,000,000	14.54
JEDD Revenues	800,000	2,040,000	2,992,000	3,000,000	1.90
73% Income Tax	77,040,420	77,813,800	82,611,299	84,263,520	53.28
<u>State Taxes</u>					
Cigarettes	2,240	6,473	4,657	4,000	0.00
Inheritance	5,655,709	2,763,674	2,886,321	3,300,000	2.09
Liquor Permits	288,791	269,062	254,293	220,000	0.14
Local Government	14,441,757	14,434,069	14,418,325	14,500,000	9.17
<u>Non-Tax Receipts</u>					
Judicial	3,098,353	3,876,078	3,598,672	3,900,000	2.46
Commissions and Executive	7,262,276	6,195,867	6,307,879	6,400,000	4.05
Treasury Investments	1,100,000	623,020	125,000	269,290	0.17
Safety Department	2,750,437	2,717,530	2,957,845	3,700,000	2.34
Health Department	1,261,892	1,301,176	1,283,482	1,400,000	0.88
Service Department	712,459	584,651	614,601	700,000	0.44
Curbservice/Recycling Fee	<u>10,880,561</u>	<u>12,773,129</u>	<u>13,237,791</u>	<u>13,502,550</u>	<u>8.54</u>
TOTAL GENERAL FUND GROSS REVENUES	<u>\$146,692,718</u>	<u>\$148,775,558</u>	<u>\$154,347,416</u>	<u>\$158,159,360</u>	<u>100.00%</u>

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2008
USING DUPLICATE OF 2007
BY GOVERNMENTAL UNIT AND PURPOSE

Assessed Valuation. . . \$3,169,362,487

	<u>Inside 10m</u>	<u>Outside 10m</u>	<u>Millage</u>	<u>Percent of Total</u>
School Operating	4.20	63.90	68.10	
School Building Fund	<u>0</u>	<u>3.56</u>	<u>3.56</u>	
Total School	4.20	67.46	71.66	72.91%
City Operating	4.48	0	4.48	
Police Operating Levy	2.00	0	2.00	
Emergency Medical Operating				
Levy	2.80	0	2.80	
City Debt	.42	0	.42	
Police Pension	.30	0	.30	
Fire Pension	<u>.30</u>	<u>0</u>	<u>.30</u>	
Total City	10.30	0	10.30	10.48%
Zoo Operating	0	.80	.80	
Library	0	2.07	2.07	
County Operating	1.78	0	1.78	
County Debt	.42	0	.42	
Child Welfare	0	2.25	2.25	
Mental Health Operating	0	2.05	2.05	
Mental Health Permanent Imp.	0	1.00	1.00	
Weaver School Operating	0	4.50	4.50	
County Metropolitan Park	<u>0</u>	<u>1.46</u>	<u>1.46</u>	
Total County	<u>2.20</u>	<u>14.13</u>	<u>16.33</u>	<u>16.61%</u>
TOTAL	<u>16.70</u>	<u>81.59</u>	<u>98.29</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>
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
2006	15.11	63.76	10.30	89.17
2007	16.60	71.66	10.30	98.56
2008	16.33	71.66	10.30	98.29

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.

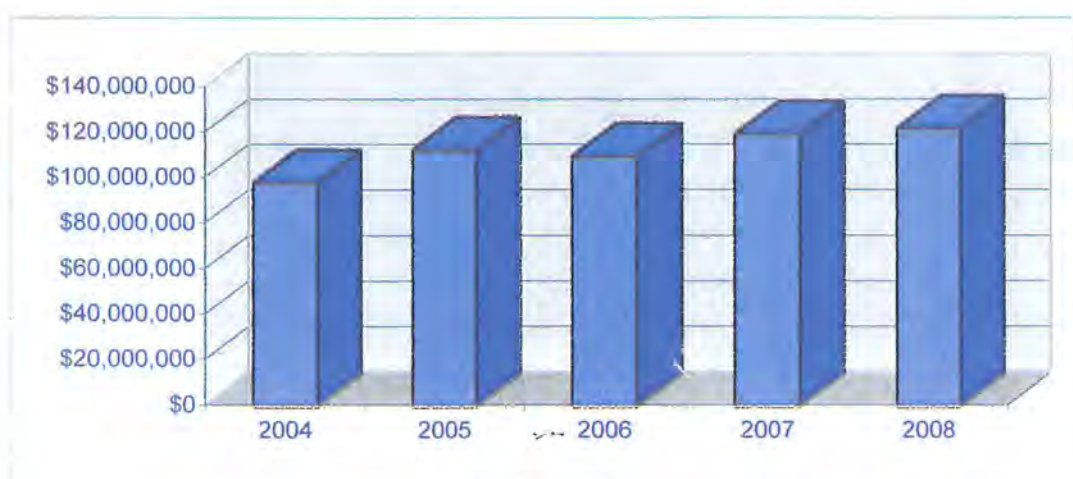
Analysis:

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 3% in Akron. The City's successful economic development program has enabled Akron to increase its employment base in a diversified manner. In 2004, Akron experienced its first decline in income taxes in nearly 30 years which was then followed by stellar year in 2005. For 2006 the City had another large increase. For 2008, the City is projecting a 2 percent increase.. These figures do not include revenue from the .25% tax rate increase or the JEDDs referred to above.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$98,231,603	(1.71)
2005	\$112,610,075	12.68
2006	\$109,780,836	(2.51)
2007	\$119,592,147	8.94
2008 Budgeted	\$121,984,000	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 2006 will be collected in 2007. 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, .42 mills is used for debt retirement, and the remainder is used for General Fund operations.

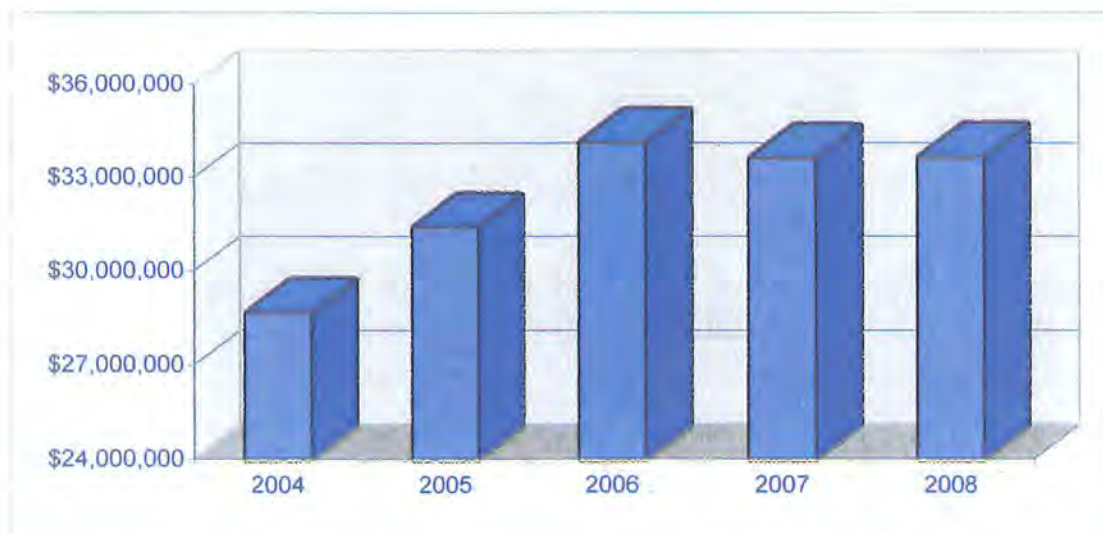
Analysis:

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 2005 and a sexennial appraisal was performed in 2002. The sexennial appraisal resulted in a 9.49% increase in collections in 2003. The increase in 2005 resulted from raising the amount levied from 9.09 mills to 10.3 mills. The increase in 2006 is due to the tri-annual revaluation. For 2008, there is a slight increase projected.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$28,708,147	1.47
2005	\$31,452,953	9.56
2006	\$34,189,157	8.70
2007	\$33,671,906	(1.51)
2008 Budgeted	\$33,711,870	0.12



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.

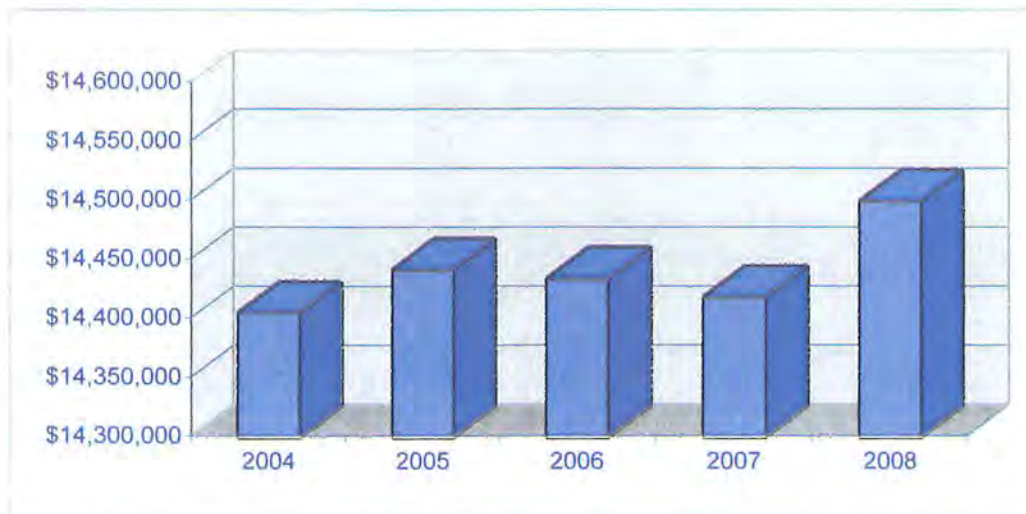
Analysis:

This revenue source has been a major source of revenue for the City of Akron. In 2005, it represented nearly 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 City is anticipating slight growth in 2008 for the local government fund.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$14,405,110	0.96
2005	\$14,441,757	0.25
2006	\$14,434,069	(0.05)
2007	\$14,418,325	(0.11)
2008 Budgeted	\$14,500,000	0.57



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 fees are \$17.50 for combined curbservice and recycling and \$19.50 if there is no recycling. This is less than the amount charged by private haulers and surrounding cities. The bill is included as part of the monthly water and sewer bill.

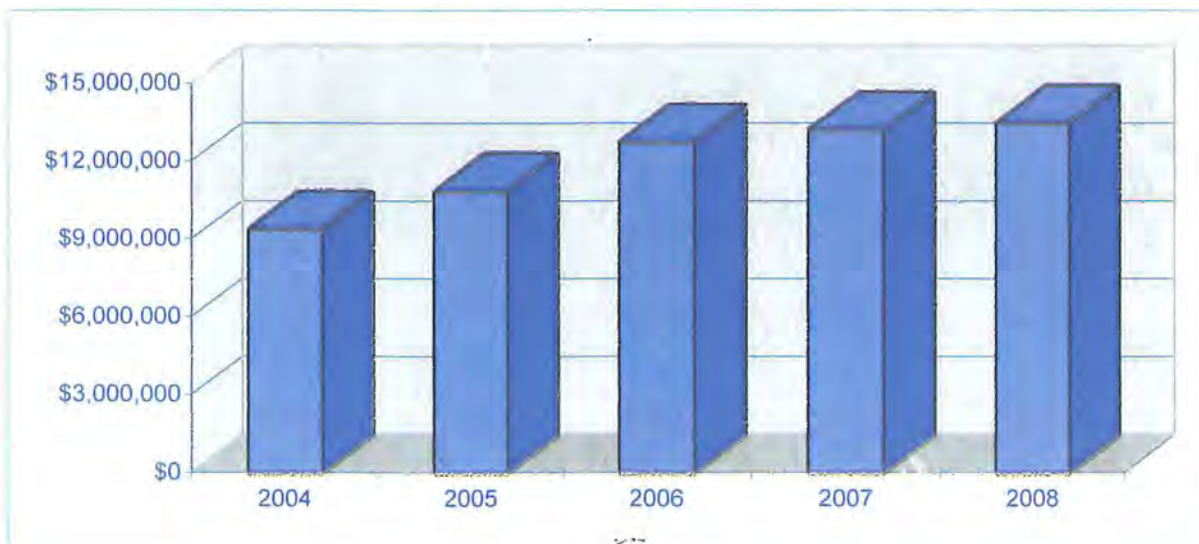
Analysis:

The City maintains an efficient Sanitation Collection operation. About 75% of the City's Sanitation customers are serviced by City crews, and 25% are serviced by a private contractor, under contract to the City. Each year, the rates charged by private haulers are compared with the City's cost of sanitation collection, and the City's costs are in line with those of private haulers. The rates for monthly collection are set by City Council; the last change went into effect in September 2006.

Projection:

The curbservice rate for 2008 increased by \$.50 to \$19.50. It was last increased in 2004 for 2005 and 2006 collections. Prior to these increases, the last increase was in 1995.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$9,425,191	(0.44)
2005	\$10,880,561	15.44
2006	\$12,773,129	17.39
2007	\$13,237,791	3.64
2008 Budgeted	\$13,502,550	2.00



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.

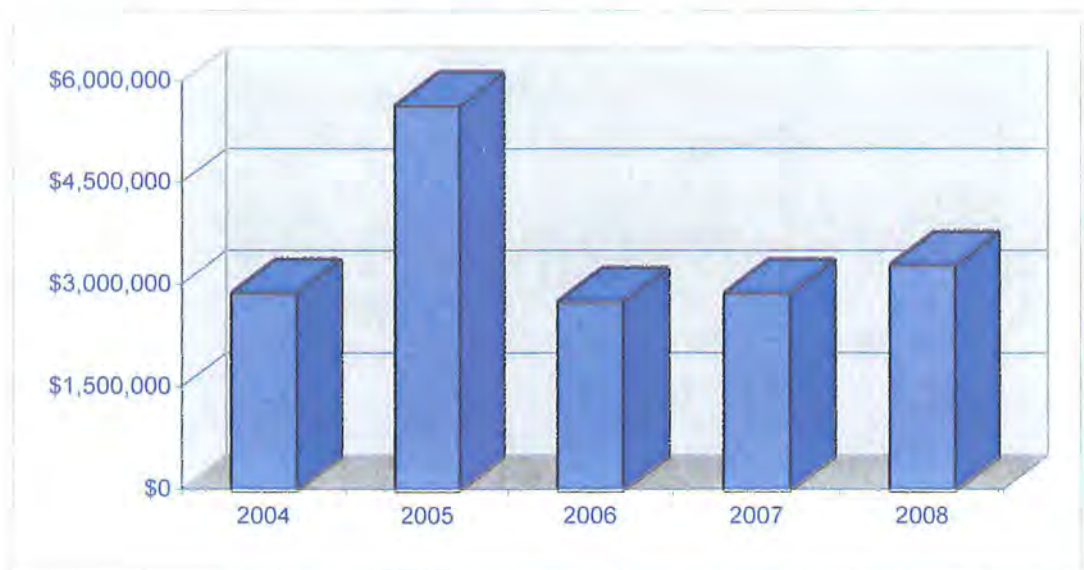
Analysis:

Inheritance taxes have proved to be an unsteady source of income for the City of Akron. The amounts range from \$2.7 million to over \$6.1 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 \$3.3 million for 2008.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$2,891,546	(52.74)
2005	\$5,655,709	95.59
2006	\$2,763,674	(51.13)
2007	\$2,886,321	4.44
2008 Budgeted	\$3,300,000	14.33



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.

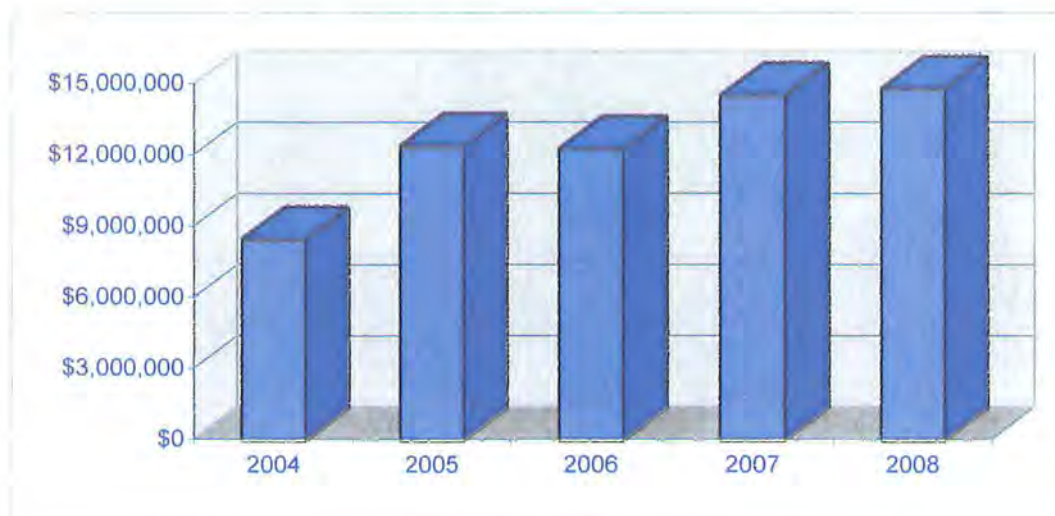
Analysis:

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 in 2005 is based on a full 12 months of collection as well as growth in overall tax collections in 2005. The large increase in 2007 is related to the increase in income tax. A 2% increase is budgeted in 2008.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$8,504,724	N/A
2005	\$12,423,221	46.07
2006	\$12,299,439	(1.00)
2007	\$14,534,331	18.17
2008 Budgeted	\$14,825,020	2.00



SOURCE: Joint Economic Development District (JEDD) Revenue

Summary:

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

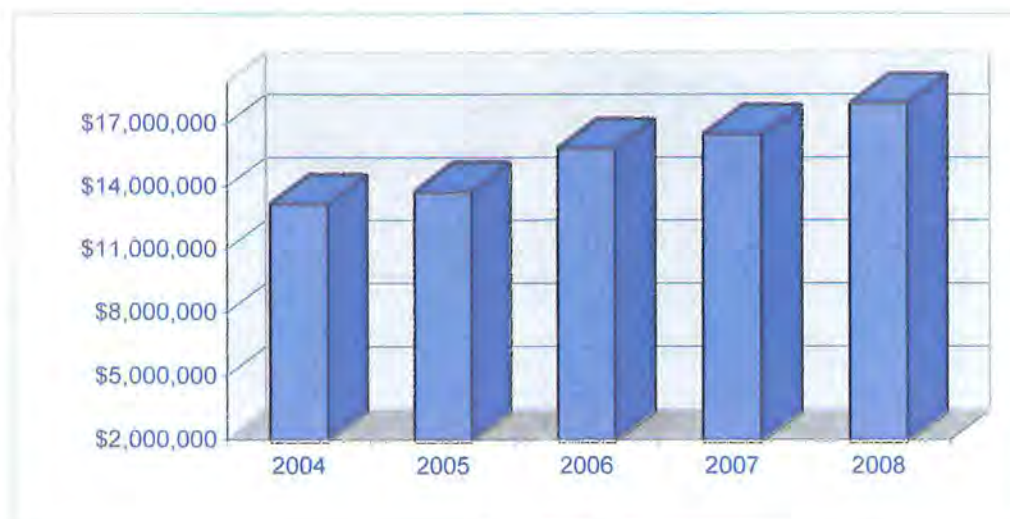
Analysis:

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 4.38% increase occurred 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. In 2006, revenue increased by 14.83% due to the rate increasing in January 2006 from 2.0% to 2.25% in the Bath JEDD and a full 12 months of collections in the remaining JEDDs. An increase of over 8% is budgeted for 2008.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$13,259,100	5.42
2005	\$13,839,709	4.38
2006	\$15,892,340	14.83
2007	\$16,559,588	4.20
2008 Budgeted	\$18,018,870	8.81



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.

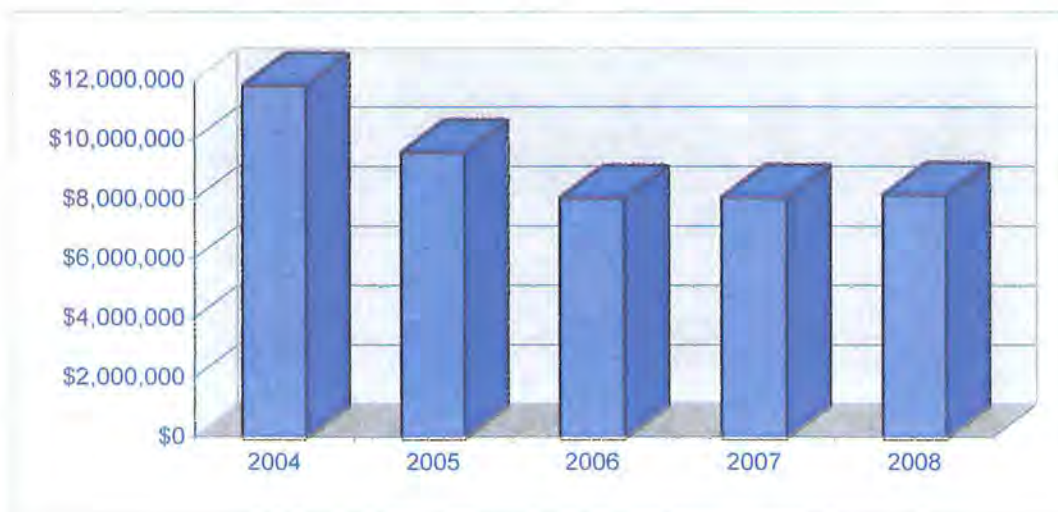
Analysis:

The City annually receives approximately \$9-10 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 2007 calendar year show a slight increase.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% Increase (Decrease)</u>
2004	\$11,864,249	18.83
2005	\$9,623,112	(18.89)
2006	\$8,089,376	(15.94)
2007	\$8,107,477	0.22
2008 Budgeted	\$8,188,560	1.00



SOURCE: Special Assessments

Summary:

The City has an aggressive program of special assessments for street and sidewalk construction. Property owners pay a fixed front 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.

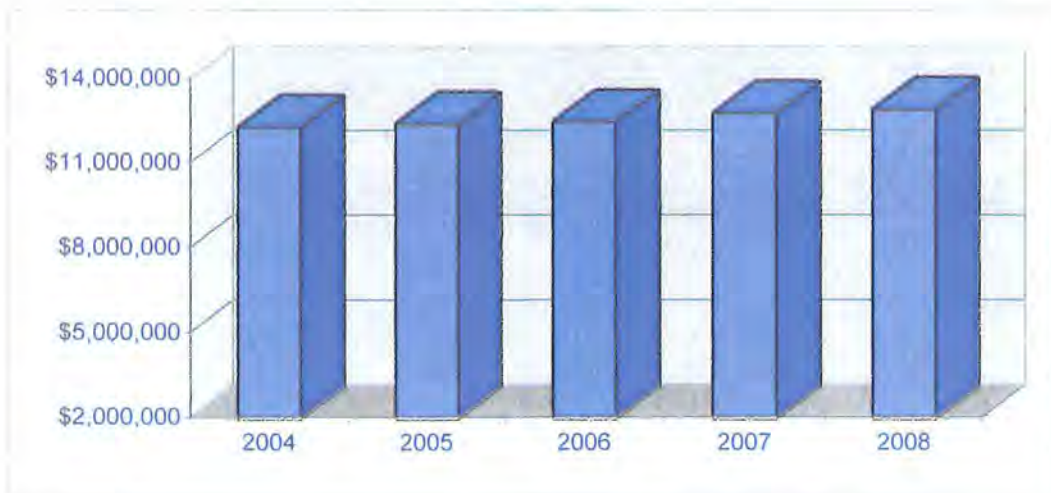
Analysis:

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)
2004	\$12,309,112	2.27
2005	\$12,437,341	1.04
2006	\$12,503,933	0.54
2007	\$12,812,465	2.47
2008 Budgeted	\$12,951,100	1.08



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.

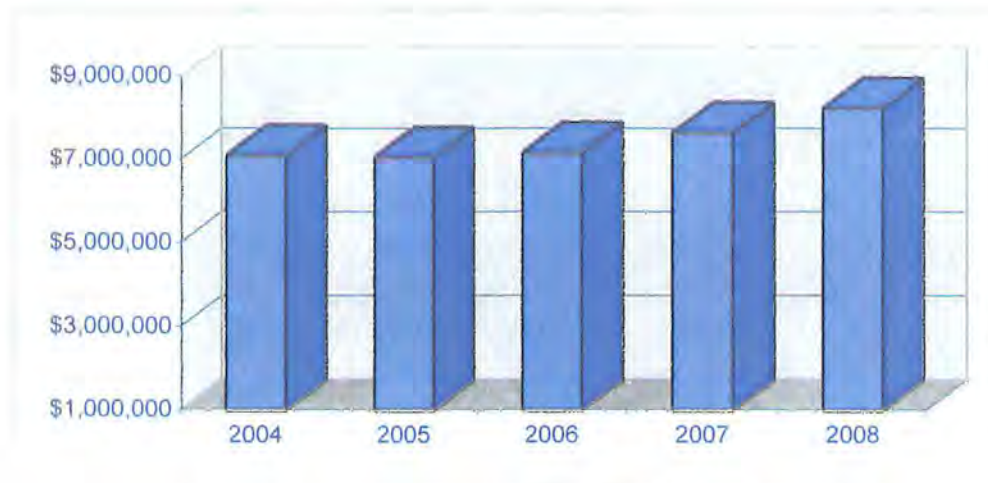
Analysis:

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:

For the past four years, assessments have been approximately \$7 million annually. An 8% increase in revenue is projected in 2007 due to an increase in the street cleaning assessment

Fiscal Year	Amount	% Increase (Decrease)
2004	\$7,107,313	(4.57)
2005	\$7,063,469	(0.62)
2006	\$7,176,833	1.60
2007	\$7,660,355	6.74
2008 Budgeted	\$8,255,140	7.76



SOURCE: Motor Vehicle Fuel Taxes

Summary:

Motor vehicle fuel taxes are collected by the State of Ohio and distributed to cities according to the number of vehicles registered in that city. The rate is currently 28 cents per gallon. After the state sets aside monies for refunds and other specified obligations, the balance is then distributed as follows: 70.2% goes to the State, 12.7% to municipalities, 11.1% to counties, and 6% to townships.

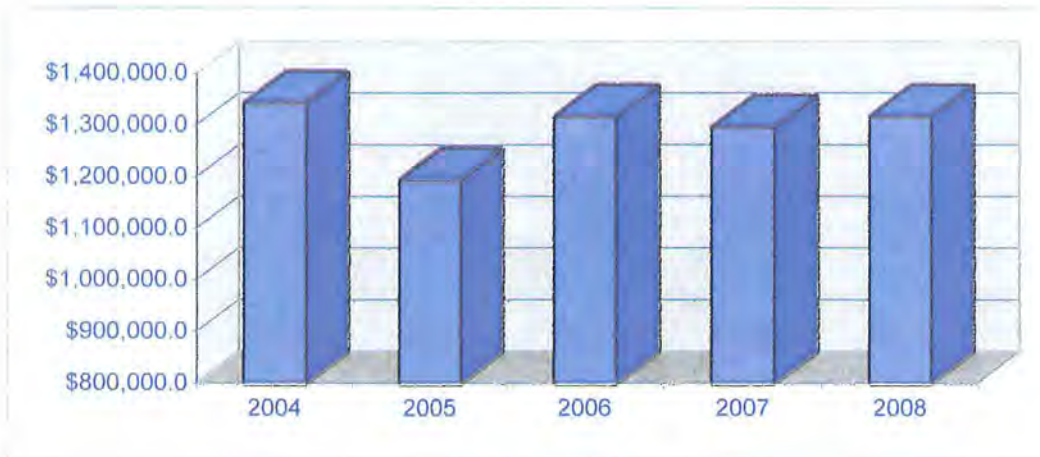
Analysis:

The City uses a portion of the proceeds to fund the Highway Maintenance Division of the 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.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$1,344,482	(6.54)
2005	\$1,196,181	(11.03)
2006	\$1,317,874	10.17
2007	\$1,297,626	(1.54)
2008 Budgeted	\$1,318,000	1.57



SOURCE: Motor Vehicle License Tax

Summary:

The State of Ohio enacts and collects this tax. After the State takes a portion of the collections for its Highway Bond Retirement and Operating Funds and for tax administration, the balance of revenues are distributed as follows: 34% to municipal corporation or county of registration; 47% to county in which vehicle owner resides, 9% to counties in the ratio of the number of miles of county roads to the state total; 5% to townships in the ratio of the number of miles of township roads to the state total; and 5% divided equally among counties. The current annual rate for passenger cars is \$31, \$25 for motorcycles, and rates for trucks vary depending on size.

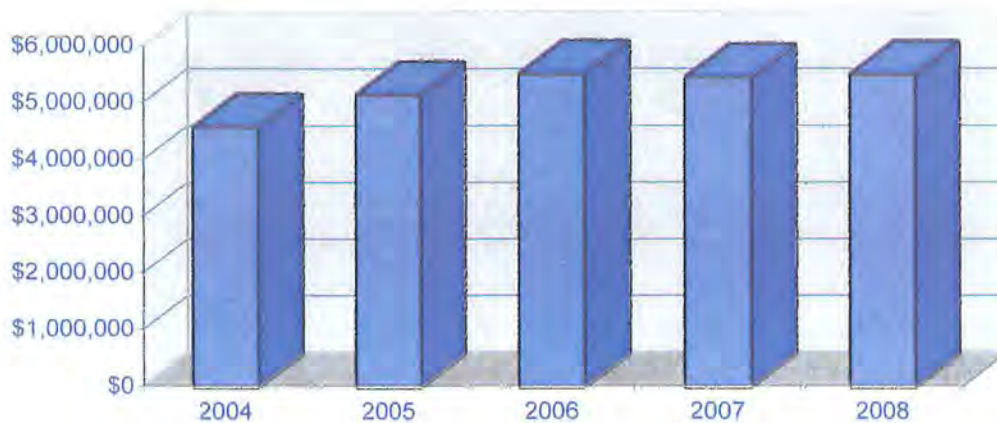
Analysis:

The City of Akron uses 100% of these funds for highway maintenance purposes. In addition to these taxes, Summit County has added a permissive license tax of \$15 per vehicle which is returned to Akron based on registered vehicles. The City of Akron has also enacted a \$5 permissive tax. These permissive funds are used for highway construction and major reconstruction projects.

Projection:

Akron forecasts these revenues on historical averages. The slight increase budgeted in 2008 is based on timing.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$4,581,519	17.27
2005	\$5,146,271	12.33
2006	\$5,511,688	7.10
2007	\$5,448,616	(1.14)
2008 Budgeted	\$5,503,110	1.00



SOURCE: Water Service Charges

Summary:

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

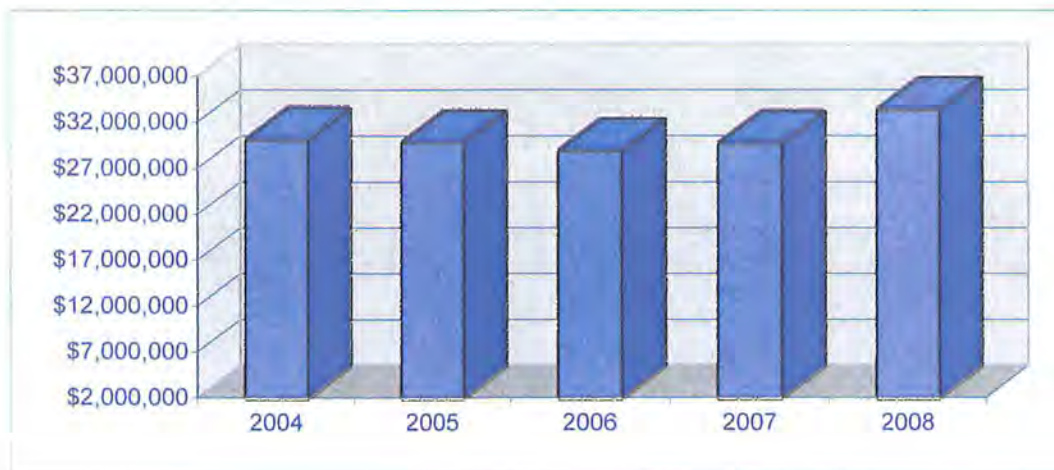
Analysis:

The Public Utilities Bureau has for the last 15 years made substantial investment in the water supply and distribution systems. Most of the improvements were the result of EPA regulations. Improvements include a new filter rehabilitation system, service line installations, and a water quality laboratory. In 2003, the Bureau started installing new residential meters as part of their automated meter reading project. That project was 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. The utility anticipates higher collection rates for 2008.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$30,208,867	14.19
2005	\$29,882,595	(1.08)
2006	\$28,999,739	(2.95)
2007	\$29,788,525	2.72
2008 Budgeted	\$33,477,800	12.38



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.

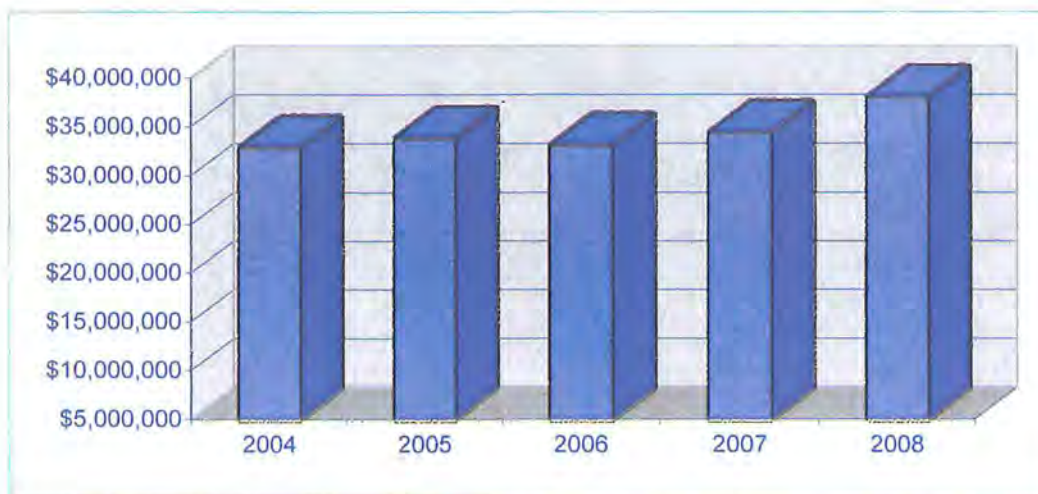
Analysis:

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, by 4.0% in 2005, and 5% in 2006 that became effective with the June billings for May usage. The utility anticipates higher collection rates for 2008.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$32,979,013	(0.30)
2005	\$33,926,889	2.87
2006	\$33,239,349	(2.03)
2007	\$34,521,129	3.86
2008 Budgeted	\$38,133,460	10.46



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 \$60 per month for monthly customers, and daily rates are priced competitively with non-city owned lots.

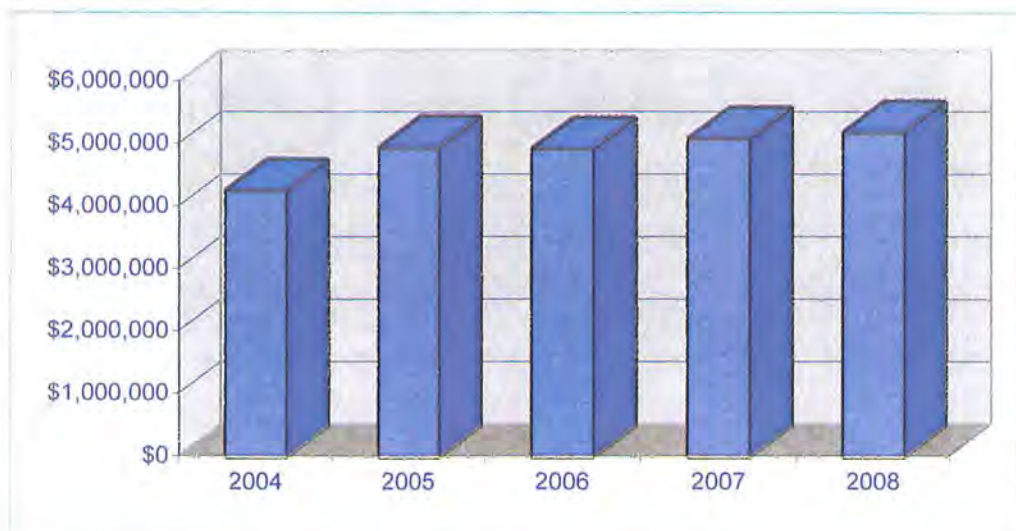
Analysis:

At most of the facilities, the parking rates do not generate enough revenue to support all costs of the decks, including debt service. All 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:

The reduction in revenue in 2004 occurred partially due to a change in the downtown parking policy (i.e., free parking after 6:00 p.m. and on weekends). The large percentage increase in 2005 revenue is due to a rate increase. Rates were raised again in 2007, and 2% increase in revenue is projected for 2008.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$4,260,185	(7.46)
2005	\$4,951,545	16.23
2006	\$4,935,342	(0.33)
2007	\$5,095,465	3.24
2008 Budgeted	\$5,197,400	2.00



SOURCE: Motor Equipment Charges

Summary:

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

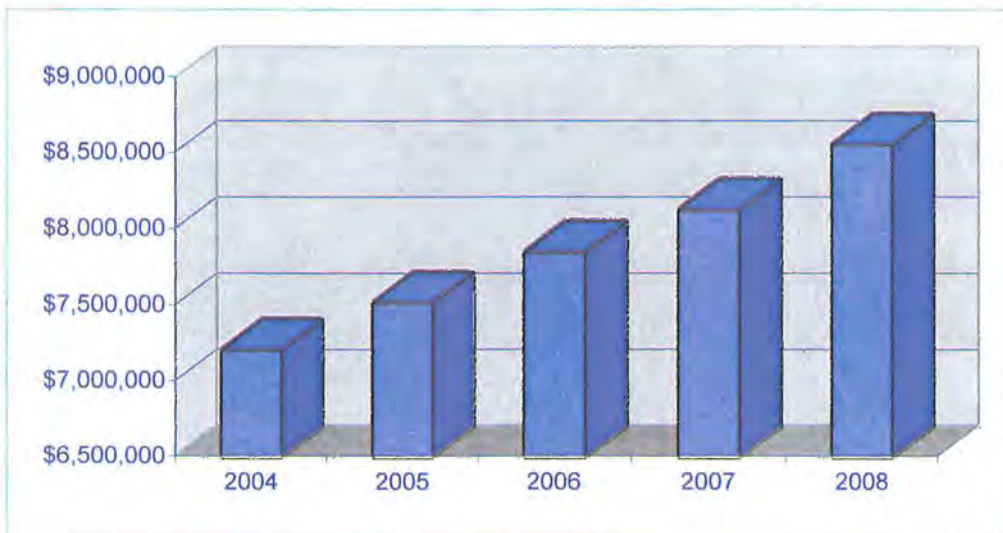
Analysis:

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

Projection:

Fees were last increased in 2003. For 2008, revenue is projected to increase by 5% based on the historical trend.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$7,211,927	5.38
2005	\$7,522,086	4.30
2006	\$7,853,925	4.41
2007	\$8,131,700	3.54
2008 Budgeted	\$8,560,250	5.27



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.

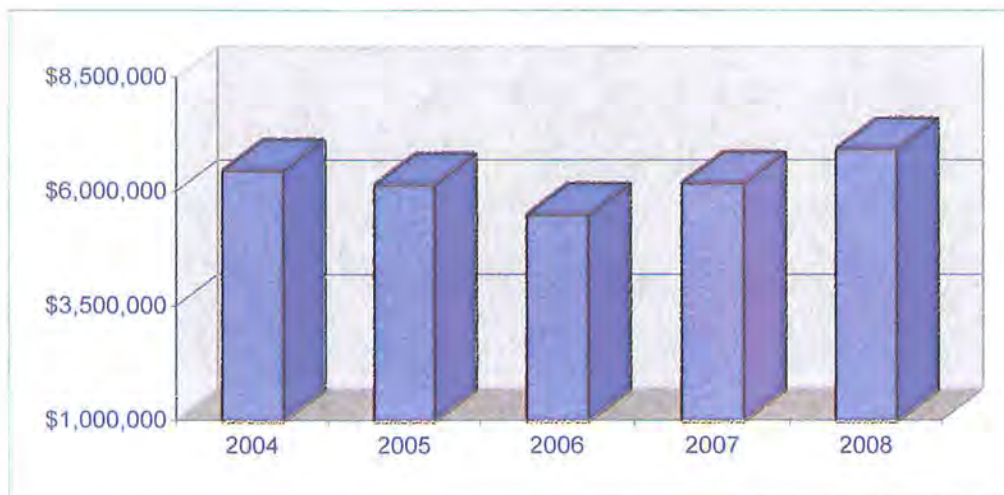
Analysis:

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. The large decrease in 2006 is due to a delay in several billings. The projected revenue for 2008 includes an increase due to the number of projects.

Fiscal Year	Amount	% Increase (Decrease)
2004	\$6,481,249	(2.62)
2005	\$6,167,125	(4.85)
2006	\$5,518,341	(10.52)
2007	\$6,203,231	12.41
2008 Budgeted	\$6,950,110	12.04



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Expenditure Summaries

EXPENDITURE ASSUMPTIONS
2008 OPERATING BUDGET PLAN
ALL FUNDS

Expenditure assumptions proposed for 2008 are as follows:

1. General fund full-time employment to remain stable.
2. Wages to increase by 1% for all employees, except Fire and Police will increase to 3.0%.
3. Health benefits to increase by over 5.0%.
4. All other expenses to remain stable.

CITY OF AKRON, OHIO
2008 BUDGETED FULL-TIME EMPLOYEES
COMPARED TO ACTUAL DECEMBER 31, 2005
DECEMBER 31, 2006 & DECEMBER 31, 2007

By Funding Sources:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
General Fund	1,443.55	1,389.70	1,391.90	1,492.95
Internal Service Fund	129.50	126.50	119.50	130.50
Enterprise Fund	328.00	319.50	314.00	352.50
Special Revenue Fund	369.30	363.25	372.45	382.90
Special Assessment Fund	40.00	38.40	40.50	41.50
Debt Service Fund	3.65	4.65	4.65	4.65
TOTAL	2,314.00	2,242.00	2,243.00	2,405.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
CIVIL SERVICE:				
Account Clerk	1.00	1.00	1.00	1.00
Employee Benefits Manager	1.00	0.00	0.00	0.00
Employee Benefits Specialist	1.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00
Personnel Aide	4.00	3.00	2.00	3.00
Personnel Analyst	5.00	4.00	4.00	4.00
Personnel Director	0.00	1.00	1.00	1.00
Personnel Officer	1.00	1.00	1.00	1.00
Personnel Records Supervisor	0.00	0.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00
Secretary	3.00	1.00	2.00	1.00
Training and EEO Officer	1.00	1.00	1.00	1.00
TOTAL CIVIL SERVICE	19.00	14.00	15.00	15.00

FINANCE:

Administration:

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

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
<i>Audit & Budget:</i>				
Accounts Analyst	1.00	3.00	3.00	3.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Audit & Budget Supervisor	1.00	0.00	0.00	1.00
Secretary	0.50	0.50	0.50	0.50
Total Audit & Budget	3.50	4.50	4.50	5.50
<i>General Accounting:</i>				
Account Clerk	5.00	5.00	5.00	6.00
Accounting Manager	1.00	0.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00
Accounts Analyst	2.00	1.00	1.00	1.00
Audit & Budget Supervisor	0.00	1.00	0.00	0.00
Economic Development Specialist	0.00	1.00	0.00	0.00
Secretary	0.50	0.50	0.50	0.50
Total General Accounting	11.50	11.50	10.50	11.50
<i>Management Information Systems:</i>				
Applications Programmer	5.00	5.00	5.00	5.00
Assistant to the Mayor/CTO	1.00	0.00	0.00	0.00
Computer Operations Supervisor	1.00	1.00	1.00	1.00
Computer Operator	1.00	1.00	1.00	1.00
Computer Programmer Analyst	5.00	5.00	5.00	5.00
Computer Technician	1.00	1.00	1.00	1.00
Data Control Assistant	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00
E-Mail Administrator	1.00	1.00	1.00	1.00
Information Technology Manager	0.00	0.00	1.00	1.00
Network/LAN Administrator	1.00	1.00	0.00	0.00
Web Analyst	1.00	1.00	1.00	1.00
Total Management Information Systems	19.00	18.00	18.00	18.00
<i>Purchasing:</i>				
Account Clerk	0.00	0.00	0.00	1.00
Buyer	4.00	4.00	4.00	4.00
Data Entry Operator	1.00	1.00	1.00	1.00
Document Reproduction Operator	1.00	1.00	1.00	1.00
Graphic Artist	1.00	1.00	1.00	1.00
Messenger	0.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00
Purchasing Aide	1.00	1.00	1.00	1.00
Secretary	2.00	3.00	2.00	3.00
Storekeeper	1.00	1.00	1.00	1.00
Total Purchasing	12.00	14.00	13.00	15.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
<i>Taxation:</i>				
Account Clerk	3.00	3.00	5.00	5.00
Accounting Technician	1.00	1.00	0.00	0.00
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	9.00	7.00	7.00
Tax Agent	2.00	2.00	1.00	1.00
Tax Auditor	17.00	16.00	19.00	19.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	0.00	1.00	1.00	1.00
Tax Deputy Commissioner	1.00	1.00	1.00	1.00
Tax Records Supervisor	1.00	1.00	1.00	1.00
Total Taxation	37.00	38.00	39.00	39.00
<i>Treasury:</i>				
Accounting Technician	0.00	0.00	1.00	1.00
Accounts Analyst	1.00	1.00	1.00	1.00
Assessment & License Agent	3.00	4.00	3.00	4.00
Assessor	1.00	1.00	0.00	0.00
Assistant Treasurer	1.00	1.00	0.00	0.00
City Cashier	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Economic Development Specialist	0.00	0.00	1.00	1.00
Secretary	2.00	3.00	3.00	3.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	11.00	13.00	12.00	13.00
<i>Employee Benefits:</i>				
Employee Benefits Manager	0.00	1.00	1.00	1.00
Employee Benefits Specialist	0.00	1.00	1.00	1.00
Personnel Aide	0.00	1.00	1.00	1.00
Personnel Analyst	0.00	1.00	1.00	1.00
Secretary	0.00	1.00	0.00	1.00
Total Employee Benefits	0.00	5.00	4.00	5.00
TOTAL FINANCE	96.00	106.00	103.00	110.00
FIRE/EMS:				
<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	1.00	1.00	0.00	0.00
Fire Equipment Mechanic	1.00	0.00	0.00	0.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Fire Lieutenant	29.00	28.00	29.00	29.00
Firefighter/Medic	77.00	78.00	77.00	77.00
Master Fire Equipment Mechanic	0.00	1.00	1.00	1.00
Secretary	3.00	2.00	4.00	4.00
Total E.M.S.	114.00	113.00	114.00	114.00
<i>FIRE:</i>				
Computer Programmer Analyst	1.00	1.00	1.00	1.00
Fire Captain	15.00	15.00	16.00	16.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	4.00	4.00	5.00	5.00
Fire District Chief	5.00	7.00	6.00	6.00
Fire Equipment Foreman	0.00	0.00	1.00	1.00
Fire Equipment Mechanic	3.00	3.00	4.00	4.00
Fire Equipment Supervisor	0.00	0.00	1.00	1.00
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	61.00	62.00	58.00	58.00
Firefighter/Medic	180.00	166.00	159.00	198.00
Master Fire Equipment Foreman	1.00	1.00	0.00	0.00
Master Fire Equipment Mechanic	4.00	4.00	3.00	3.00
Master Fire Equipment Supervisor	1.00	1.00	0.00	0.00
Secretary	7.00	6.00	5.00	5.00
Storekeeper	0.00	1.00	1.00	1.00
Stores Clerk	2.00	2.00	2.00	2.00
Total Fire	289.00	278.00	267.00	306.00
TOTAL FIRE/EMS	403.00	391.00	381.00	420.00
LAW:				
<i>Administration:</i>				
Deputy Law Director	1.00	1.00	0.00	1.00
Executive Assistant	2.00	2.00	1.00	1.00
Law Director	1.00	1.00	1.00	1.00
Total Administration	4.00	4.00	2.00	3.00
<i>Civil:</i>				
Assistant Law Director	11.00	11.00	11.00	12.00
Secretary	7.00	6.00	6.00	7.00
Total Civil	18.00	17.00	17.00	19.00
<i>Criminal:</i>				
Assistant Law Director	12.00	10.00	10.00	10.00
Chief Assistant City Prosecutor	0.00	1.00	1.00	1.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Chief City Prosecutor	0.00	1.00	1.00	1.00
Secretary	4.00	3.00	3.00	3.00
Total Criminal	16.00	15.00	15.00	15.00
TOTAL LAW	38.00	36.00	34.00	37.00
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
<i>Clerk of Council:</i>				
Clerk of Council	1.00	0.00	1.00	1.00
Council Aide	1.00	1.00	1.00	1.00
Deputy Clerk of Council	1.00	1.00	0.00	1.00
Total Clerk of Council	3.00	2.00	2.00	3.00
TOTAL LEGISLATIVE	16.00	15.00	15.00	16.00
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Deputy Clerks	45.00	46.00	46.00	47.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	47.00	48.00	48.00	49.00
MUNICIPAL COURT JUDGES:				
Bailiffs	18.00	18.00	18.00	18.00
Clerks	1.00	1.00	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	0.00	0.00	0.00
Director of Specialty Courts and Programs	1.00	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
Probation Aide	1.00	1.00	1.00	1.00
Probation Officers	6.00	6.00	8.00	8.00
Secretary	1.00	1.00	1.00	1.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	2.00	2.00	2.00	2.00
System Programmer/Analyst	0.00	1.00	1.00	1.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	44.00	44.00	47.00	47.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	3.00	3.00	2.00	3.00
Communications Director	0.00	0.00	1.00	0.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	2.00	2.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	8.00	8.00	8.00	8.00
<i>Deputy Mayor for Public Safety:</i>				
Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00
Total Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00
<i>Economic Development:</i>				
City Planner	1.00	0.00	0.00	0.00
Communications Director	1.00	1.00	1.00	1.00
Deputy Finance Director	0.00	0.00	0.00	1.00
Deputy Mayor of Economic Development	1.00	1.00	1.00	1.00
Economic Development Manager	2.00	2.00	2.00	2.00
Economic Development Specialist	2.00	2.00	1.00	2.00
Economist	1.00	2.00	1.00	1.00
Graphics Coordinator	1.00	1.00	1.00	1.00
Investments Program Administrator	0.00	0.00	1.00	1.00
Manpower Program Analyst	1.00	1.00	1.00	1.00
Secretary	3.00	3.00	3.00	3.00
Total Economic Development	13.00	13.00	12.00	14.00
<i>Labor Relations:</i>				
Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Labor Relations Officer	1.00	1.00	0.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Labor Relations	3.00	3.00	2.00	3.00
<i>Police Auditor:</i>				
Assistant to the Mayor	0.00	0.00	2.00	2.00
Total Police Auditor	0.00	0.00	2.00	2.00
TOTAL OFFICE OF THE MAYOR	25.00	25.00	25.00	28.00
PLANNING:				
<i>Administration:</i>				
Planning Deputy Director	1.00	1.00	1.00	1.00
Planning Director	0.40	0.40	0.40	0.40
Total Administration	1.40	1.40	1.40	1.40

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
<i>AMATS:</i>				
Account Clerk	1.00	1.00	1.00	1.00
City Planner	4.00	5.00	5.00	5.00
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	0.00	2.00	2.00	2.00
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Planner	3.00	1.00	1.00	1.00
Transportation Planning Administrator	1.00	1.00	1.00	1.00
Transportation Planning Regional Manager	1.00	1.00	1.00	1.00
Total AMATS	15.00	16.00	16.00	16.00
<i>Capital Planning Investments:</i>				
Assistant Librarian	1.00	1.00	1.00	1.00
Capital Planning Manager	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Economist	2.00	1.00	2.00	2.00
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 Investments	8.80	7.80	8.80	8.80
<i>Comprehensive Planning:</i>				
City Planner	4.00	5.00	5.00	5.00
Comprehensive Planning Adm.	1.00	1.00	1.00	1.00
Community Resource Specialist	0.00	1.00	1.00	1.00
Secretary	2.00	0.50	1.00	1.00
Total Comprehensive Planning	7.00	7.50	8.00	8.00
<i>Design:</i>				
City Design Administrator	1.00	1.00	1.00	1.00
Landscape Architect	2.00	2.00	2.00	2.00
Secretary	1.00	0.50	0.50	0.50
Total Design	4.00	3.50	3.50	3.50
<i>Development Services:</i>				
Community Development Technician	0.00	0.00	1.00	1.00
Demolition Site Improvement Inspector	2.00	2.00	2.00	2.00
Housing Rehab. Loan Specialist	1.00	1.00	1.00	1.00
Laborer	1.00	1.00	1.00	1.00
Real Estate Negotiator	2.00	2.00	2.00	2.00
Relocation Officer	1.00	1.00	1.00	1.00
Secretary	2.00	1.50	0.50	0.50

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Site Improvement Administrator	0.80	0.80	0.80	0.80
Site Improvement Officer	1.00	1.00	1.00	1.00
Total Development Services	10.80	10.30	10.30	10.30
<i>Housing and Community Services:</i>				
City Planner	0.40	0.40	0.40	0.40
Community Resource Specialist	1.00	1.00	1.00	2.00
Engineering Technician	1.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	0.00	0.00
Housing Rehab. Administrator	1.00	1.00	0.00	0.00
Housing Rehab. Loan Specialist	2.00	2.00	2.00	2.00
Housing Rehab. Manager	1.00	1.00	1.00	2.00
Housing Rehab. Specialist	6.00	6.00	5.00	5.00
Housing Rehab. Supervisor	1.00	1.00	1.00	1.00
Real Estate Negotiator	1.00	1.00	1.00	1.00
Secretary	2.00	1.50	2.00	2.00
Total Housing and Community Services	17.40	15.90	13.40	15.40
<i>Zoning:</i>				
City Planner	5.60	5.60	5.60	5.60
Housing Rehab. Loan Specialist	1.00	1.00	0.00	0.00
Secretary	0.00	0.00	1.00	1.00
Zoning Administrator	1.00	0.00	0.00	0.00
Zoning Manager	0.00	1.00	1.00	1.00
Total Zoning	7.60	7.60	7.60	7.60
TOTAL PLANNING	72.00	70.00	69.00	71.00
POLICE:				
Accounts Analyst	1.00	1.00	0.00	0.00
Account Clerk	3.00	2.00	3.00	3.00
Building Inspector	0.00	0.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00
Health Education Specialist	1.00	1.00	1.00	1.00
Law Enforcement Planner	0.00	1.00	1.00	1.00
Police Captain	10.00	10.00	10.00	10.00
Police Chief	1.00	1.00	1.00	1.00
Police Communication Technician	1.00	0.00	0.00	0.00
Police Communication Technician Supervisor	1.00	0.00	0.00	0.00
Police Deputy Chief	3.00	3.00	2.00	2.00
Police Lieutenant	21.00	21.00	20.00	21.00
Police Officer	369.00	354.00	378.00	390.00
Police Records Supervisor	1.00	1.00	1.00	1.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Safety Communications Supervisor	0.00	1.00	1.00	1.00
Safety Communication Tech	0.00	1.00	1.00	1.00
Police Sergeant	64.00	61.00	62.00	62.00
Secretary	36.00	36.00	36.00	38.00
TOTAL POLICE	513.00	495.00	519.00	534.00

PUBLIC HEALTH:

Administration:

Accounts Analyst	1.75	1.25	1.25	1.25
Clinic Assistant	0.50	0.50	0.00	0.00
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Disease Control Officer	1.00	1.00	1.00	1.00
Epidemiologist	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	2.25	2.00	1.50	1.50
Health Services Grants Coordinator	1.00	1.00	1.00	1.00
Medical Officer	3.00	3.00	3.00	3.00
Nutritionist	1.00	1.00	1.00	1.00
Secretary	4.63	3.00	3.00	4.00
Total Administration	18.13	16.75	15.75	16.75

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	3.00	4.00	4.00	4.00
Secretary	2.00	2.00	2.00	2.00
Total Air Quality Management	16.50	17.50	17.50	17.50

Counseling Services:

Alcoholic/Drug Prevention Specialist	3.00	3.00	3.00	3.00
Alcoholism Counselor	8.00	9.00	9.00	9.00
Alcoholism Program Manager	1.00	0.00	0.00	0.00
Clinic Assistant	1.00	1.00	1.00	1.00
Counseling Services/Alcoholism Manager	0.00	1.00	1.00	1.00
Employee Assistance Program Coordinator	1.00	0.00	0.00	0.00
Public Health Psychologist	1.00	1.00	1.00	1.00
Secretary	3.00	2.00	2.00	2.00
Total Counseling Services	18.00	17.00	17.00	17.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
<i>Environmental Health:</i>				
Environmental Health Administrator	1.00	1.00	1.00	1.00
Sanitarian	13.00	14.00	13.00	15.00
Sanitarian Supervisor	2.00	3.00	3.00	3.00
Secretary	3.00	3.00	3.00	2.00
Total Environmental Health	19.00	21.00	20.00	21.00
<i>Health Data Management:</i>				
Application Programmer	0.00	0.75	0.00	0.00
Biostatistician	1.00	0.00	0.00	0.00
Computer Programmer Analyst	0.75	0.00	0.00	0.00
Data Entry Operator	1.00	1.00	0.00	0.00
Secretary	4.00	2.00	0.00	0.00
Vital Statistics Supervisor	1.00	1.00	0.00	0.00
Total Health Data Management	7.75	4.75	0.00	0.00
<i>Health Promotion:</i>				
Health Education Specialist	2.50	2.50	0.00	0.00
Health Promotion Manager	1.00	1.00	0.00	0.00
Secretary	0.63	1.00	0.00	0.00
Total Health Promotion	4.13	4.50	0.00	0.00
<i>Housing:</i>				
Accounts Analyst	0.50	0.50	0.50	0.50
Application Programmer	0.00	0.25	0.25	0.25
Clinic Assistant	0.50	0.50	1.00	1.00
Computer Programmer Analyst	0.25	0.00	0.00	0.00
Environmental Services Aide	1.00	1.00	1.00	1.00
Health Education Specialist	1.25	0.50	0.50	0.50
Housing Administrator	1.00	1.00	1.00	1.00
Public Health Nurse	0.50	0.50	0.50	0.50
Sanitarian	9.00	9.00	11.00	10.00
Sanitarian Supervisor	4.00	2.00	2.00	3.00
Secretary	2.50	5.00	5.00	5.00
Semi-Skilled Laborer	0.00	1.00	1.00	1.00
Total Housing	20.50	21.25	23.75	23.75
<i>Laboratory:</i>				
Microbiologist	3.00	2.75	2.75	2.75
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	4.75	4.75	4.75
<i>Medical & Nursing:</i>				
Account Clerk	1.00	1.00	1.00	1.00
Accounts Analyst	0.25	0.75	0.75	0.75
Clinic Assistant	7.00	6.00	4.00	5.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Consumer Services Clerk	1.00	1.00	1.00	1.00
Health Education Specialist	0.00	0.00	0.50	0.50
Intake Clerk	1.00	1.00	1.00	1.00
Microbiologist	0.00	0.25	0.25	0.25
Office Manager	1.00	1.00	1.00	1.00
Public Health Nurse	20.50	20.50	18.50	22.50
Public Health Nurse Practitioner	0.00	0.00	0.00	0.00
Public Health Nursing Manager	1.00	1.00	0.00	1.00
Public Health Nursing Supervisor	3.00	3.00	3.00	3.00
Public Health Nutritionist Aide	0.00	0.00	0.00	1.00
Public Health Nutritionist	6.00	6.00	7.00	6.00
Secretary	6.25	6.00	4.00	5.00
W.I.C. Program Coordinator	1.00	1.00	1.00	1.00
Total Medical & Nursing	49.00	48.50	43.00	50.00
CHAHP:				
Application Programmer	0.00	0.00	0.75	0.75
Clinic Assistant	0.00	0.00	1.00	1.00
Data Entry Operator	0.00	0.00	1.00	1.00
Health Education Specialist	0.00	0.00	2.50	2.50
Health Promotion Manager	0.00	0.00	1.00	1.00
Secretary	0.00	0.00	5.00	6.00
Vital Statistics Supervisor	0.00	0.00	1.00	1.00
Total CHAHP	0.00	0.00	12.25	13.25
TOTAL PUBLIC HEALTH	158.00	156.00	154.00	164.00

PUBLIC SAFETY:

Building Inspection:

Building Chief Inspector	1.00	0.00	0.00	0.00
Building Inspection Superintendent	1.00	1.00	1.00	1.00
Building Inspector	5.00	5.00	4.00	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
Customer Service Request Agent	0.00	2.00	2.00	2.00
Electrical Chief Inspector	1.00	0.00	0.00	0.00
Electrical Inspector	4.00	4.00	4.00	4.00
Engineering Technician	0.00	0.00	1.00	0.00
Mechanical Chief Inspector	1.00	1.00	1.00	1.00
Mechanical Inspector	2.00	2.00	1.00	2.00
Permit Clerk	0.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Plumbing Chief Inspector	0.00	1.00	1.00	1.00
Plumbing Inspector	1.00	0.00	0.00	0.00
Total Building Inspection	20.00	21.00	20.00	21.00
<i>Communications:</i>				
Communications Manager	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Communications Technician	5.00	5.00	5.00	5.00
Radio Communications Supervisor	1.00	1.00	0.00	1.00
Radio Technician	5.00	6.00	6.00	6.00
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	20.00	19.00	20.00
<i>Police-Fire Communications Center:</i>				
Application Programmer	0.00	1.00	1.00	1.00
Computer Programmer Analyst	2.00	2.00	2.00	2.00
Fire Deputy Chief	1.00	0.00	0.00	0.00
Police Captain	0.00	1.00	1.00	1.00
Safety Communication Supervisor	5.00	5.00	5.00	5.00
Safety Communication Technician	47.00	50.00	51.00	51.00
Safety Communication Trainee	7.00	3.00	3.00	15.00
Secretary	2.00	1.00	1.00	2.00
Total Police-Fire Communications Center	64.00	63.00	64.00	77.00
<i>Traffic Engineering:</i>				
Cable & Line Utilityworker	1.00	1.00	1.00	2.00
Civil Engineer	1.00	1.00	1.00	1.00
Drafter	1.00	1.00	0.00	1.00
Electronics Technician	6.00	5.00	6.00	6.00
Parking Meter Foreman	1.00	1.00	1.00	1.00
Parking Meterworker	3.00	2.00	3.00	3.00
Secretary	1.00	1.00	1.00	1.00
Signal Line Foreman	1.00	1.00	1.00	1.00
Signal Lineworker	2.00	2.00	1.00	1.00
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	8.00
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 Signal Technician	0.00	0.00	0.00	1.00
Traffic System Design Technician	1.00	1.00	1.00	0.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Traffic Technician	1.00	1.00	1.00	1.00
Total Traffic Engineering	32.00	30.00	30.00	33.00
<i>Weights & Measures:</i>				
Weights & Measures Inspector	2.00	1.00	0.00	0.00
Weights & Measures Superintendent	1.00	0.00	0.00	0.00
Total Weights & Measures	3.00	1.00	0.00	0.00
TOTAL PUBLIC SAFETY	138.00	135.00	133.00	151.00

PUBLIC SERVICE:

Airport:

Account Clerk	1.00	1.00	1.00	1.00
Airport Maintenance Worker	2.00	2.00	1.00	2.00
Airport Operations Agent	1.00	1.00	1.00	1.00
Airport Supervisor	0.00	0.00	1.00	0.00
Traffic Marker	1.00	1.00	1.00	0.00
Total Airport	5.00	5.00	5.00	5.00

Building Maintenance:

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
Custodian	11.00	13.00	15.00	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	5.00	4.00	4.00	4.00
Sanitation Serviceworker	0.00	2.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	2.00	1.00	4.00	4.00
Watershed Property Maintenance Worker	1.00	0.00	0.00	0.00
Total Building Maintenance	28.00	29.00	32.00	32.00

Customer Service:

Animal Control Warden	3.00	3.00	3.00	3.00
Customer Complaint Clerk	0.00	0.00	0.00	0.00
Customer Service Coordinator	1.00	1.00	1.00	1.00
Customer Service Inspector	2.00	2.00	2.00	2.00
Customer Service Request Agent	4.00	0.00	0.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Total Customer Service	12.00	8.00	8.00	9.00

Customer Service Request:

Council Aide	1.00	1.00	0.00	1.00
Customer Service Request Agent	12.00	12.00	11.00	12.00
Customer Service Request Manager	0.00	0.00	1.00	0.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Customer Service Request Supervisor	0.00	0.00	1.00	0.00
Lab Analyst Wastewater	1.00	1.00	0.00	1.00
Total Customer Service Request	14.00	14.00	13.00	14.00
<i>Engineering Bureau:</i>				
Account Clerk	1.00	1.00	1.00	1.00
Applications Analyst	0.00	1.00	1.00	1.00
Applications Programmer	1.00	0.00	0.00	0.00
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	0.00	0.00
City Engineer	1.00	1.00	0.00	1.00
Civil Engineer	12.00	13.00	9.00	11.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Drafter	2.00	2.00	2.00	2.00
Engineering Administrative Services Manager	1.00	1.00	1.00	1.00
Engineering Construction Manager	1.00	1.00	1.00	1.00
Engineering Design Manager	1.00	1.00	1.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	6.00	5.00	5.00	5.00
Engineering Technician	26.00	23.00	22.00	25.00
Landscape Technician	1.00	1.00	1.00	1.00
Secretary	2.00	3.00	3.00	3.00
Senior Engineer	3.00	3.00	6.00	5.00
Survey Party Chief	1.00	1.00	1.00	0.00
Survey Projects Supervisor	1.00	1.00	1.00	1.00
Surveyor	2.00	2.00	1.00	2.00
Surveyor Aide/Technician	1.00	1.00	0.00	1.00
Total Engineering Bureau	68.00	66.00	60.00	66.00
<i>Engineering Services:</i>				
Engineering Technician	2.50	2.00	2.00	2.00
Public Works Engineering Services Manager	0.50	0.50	0.50	0.50
Surveyor	0.00	0.00	1.00	0.50
Surveyor Aide	0.50	0.50	0.00	0.00
Total Engineering Services	3.50	3.00	3.50	3.00
<i>Golf Course:</i>				
Golf Course Maintenance Worker	3.00	2.00	2.00	2.00
Golf Course Manager	1.00	1.00	1.00	1.00
Golf Operations Coordinator	1.00	1.00	1.00	1.00
Golf Course Supervisor	0.00	1.00	1.00	1.00
Greenskeeper	1.00	1.00	1.00	1.00
Total Golf Course	6.00	6.00	6.00	6.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
<i>Highway Maintenance:</i>				
Equipment Operator	17.00	17.00	18.00	19.00
Highway Maintenance Emergency Worker	2.00	2.00	2.00	2.00
Highway Maintenance Foreman	3.00	6.00	7.00	7.00
Highway Maintenance Superintendent	1.00	1.00	1.00	1.00
Highway Maintenance Supervisor	1.00	1.00	1.00	1.00
Landscaper	5.00	5.00	6.00	5.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Mason	4.00	4.00	3.00	4.00
Master Equipment Operator	2.00	1.00	1.00	1.00
Parks Maintenance Foreman	1.00	0.00	0.00	0.00
Public Works Supervisor	3.50	3.10	3.00	3.00
Sanitation Serviceworker	0.00	6.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	27.00	21.00	25.00	27.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	0.00	0.00	0.00	1.00
Tree Trimmer	0.00	0.00	0.00	1.00
Total Highway Maintenance	69.50	70.10	70.00	75.00
<i>Motor Equipment:</i>				
Account Clerk	1.00	1.00	1.00	1.00
Customer Service Request Agent	0.00	1.00	1.00	1.00
Equipment Mechanic	16.00	17.00	16.00	17.00
Equipment Mechanic Foreman	3.00	3.00	3.00	3.00
Equipment Serviceworker	5.00	2.00	4.00	4.00
Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Garage Attendant	1.00	0.00	0.00	0.00
Master Equipment Mechanic	6.00	6.00	2.00	6.00
Master Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Master Equipment Shop Supervisor	0.00	0.00	1.00	1.00
Motor Equipment Manager	1.00	1.00	1.00	1.00
Sanitation Serviceworker	0.00	1.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Sewer Maintenance Worker	0.00	0.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Welder	1.00	1.00	2.00	2.00
Total Motor Equipment	39.00	38.00	37.00	42.00
<i>Oil & Gas:</i>				
Engineering Technician	0.50	0.00	0.00	0.00
Landfill Attendant	1.00	1.00	1.00	1.00
Surveyor	0.00	0.00	0.00	0.50

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Surveyor Aide	0.50	0.50	0.00	0.00
Total Oil & Gas	2.00	1.50	1.00	1.50
<i>Parks Maintenance:</i>				
Equipment Operator	12.00	12.00	12.00	12.00
Landscape Crew Leader	1.00	0.00	0.00	0.00
Landscaper	6.00	6.00	6.00	7.00
Parks Maintenance Foreman	2.00	2.00	2.00	2.00
Public Works Supervisor	3.00	1.00	1.00	1.00
Sanitation Serviceworker	0.00	2.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	2.00	2.00	3.00	4.00
Tree Trimmer	2.00	4.00	4.00	4.00
Total Parks Maintenance	29.00	30.00	29.00	31.00
<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	0.00	0.00
Total Plans & Permits	4.00	4.00	3.00	4.00
<i>Public Works Administration:</i>				
Account Clerk	3.00	3.00	3.00	3.00
Customer Service Request Agent	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Public Works Manager	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Public Works Administration	6.00	7.00	7.00	7.00
<i>Recreation:</i>				
Community Events Coordinator	1.00	1.00	1.00	1.00
Recreation Leader	3.00	3.00	1.00	2.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	15.00	14.00	16.00	16.00
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	24.00	23.00	23.00	24.00
<i>Recycling Bureau:</i>				
Collection Foreman	1.00	0.00	1.00	1.00
Equipment Operator	0.00	1.00	6.00	8.00
Recycling Operator	5.00	6.00	0.00	0.00
Sanitation Services Superintendent	0.00	0.25	0.25	0.25
Total Recycling Bureau	6.00	7.25	7.25	9.25

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
<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	18.00	19.00	22.00	20.00
Recycling Operator	2.00	1.00	0.00	0.00
Sanitation Services Dispatcher	1.00	1.00	1.00	1.00
Sanitation Services Superintendent	0.00	0.75	0.75	0.75
Sanitation Serviceworker	33.00	7.00	8.00	10.00
Total Sanitation	58.00	32.75	35.75	35.75
<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	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Service Director	1.00	1.00	1.00	1.00
Total Service Director's Office	7.00	7.00	7.00	7.00
<i>Sewer Utility Field Operations:</i>				
Account Clerk	2.00	1.00	1.00	2.00
Civil Engineer	2.00	2.00	2.00	2.00
Engineering Technician	2.00	2.00	2.00	2.00
Equipment Mechanic	3.00	3.00	3.00	3.00
Equipment Operator	4.00	4.00	4.00	4.00
Mechanical Inspector	0.00	0.00	1.00	1.00
Plant Electrician	0.00	1.00	0.00	1.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Pumping System Mechanic	5.00	5.00	4.00	5.00
Sanitation Serviceworker	0.00	2.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Sewer Maintenance Dispatcher	4.00	4.00	4.00	5.00
Sewer Maintenance Foreman	2.00	3.00	3.00	4.00
Sewer Maintenance Superintendent	1.00	1.00	1.00	1.00
Sewer Maintenance Supervisor	3.00	3.00	3.00	3.00
Sewer Maintenance Worker	16.00	13.00	17.00	17.00
Sewer Serviceworker	14.00	15.00	14.00	14.00
Sewer Telemonitoring Technician	3.00	3.00	3.00	3.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.00
Total Sewer Utility Field Operations	63.50	64.50	64.50	69.00
<i>Sewer - WPC:</i>				
Applications Programmer	0.00	0.00	1.00	1.00
APUB Trainer	0.00	1.00	1.00	1.00
Engineering Technician	2.00	1.00	1.00	1.00

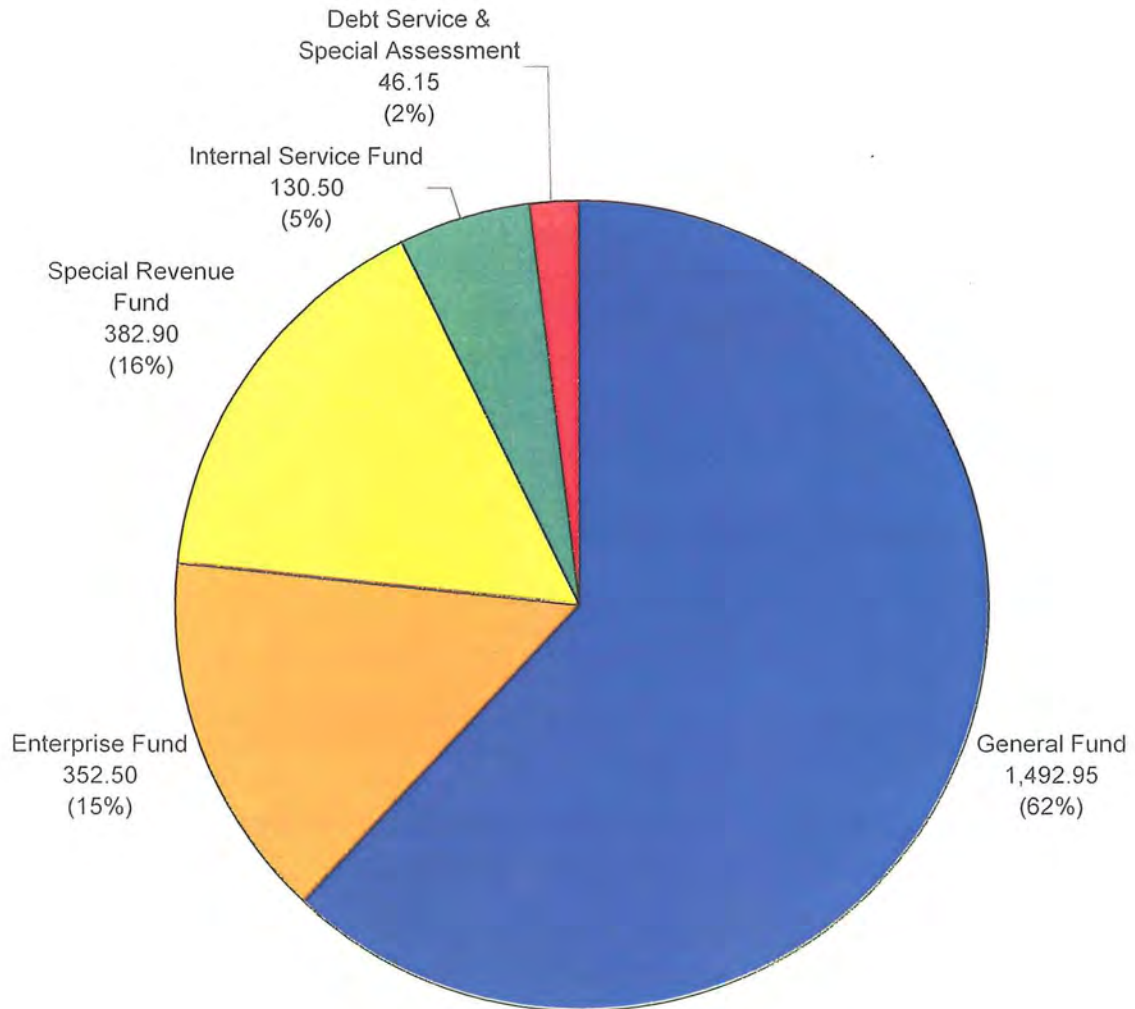
By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Equipment Operator	0.00	1.00	0.00	0.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst	3.00	3.00	3.00	3.00
Lab Analyst Wastewater	6.00	7.00	7.00	7.00
Planner/Scheduler-WPC	0.00	2.00	2.00	2.00
Plant Automated Control Technician WPC	0.00	1.00	1.00	1.00
Plant Electrician	1.00	1.00	1.00	1.00
Sanitation Serviceworker	0.00	4.00	0.00	0.00
Safety & Training Coordinator-WPC	0.00	1.00	1.00	1.00
Secretary	2.00	1.00	2.00	2.00
Senior Engineer	1.00	1.00	1.00	1.00
Storekeeper	1.00	0.00	0.00	0.00
Stores Clerk	1.00	1.00	1.00	1.00
Team Ldr.-Admin. & Tech-WPC	0.00	1.00	1.00	1.00
Team Leader-Enviroment Compliance-WPC	0.00	1.00	1.00	1.00
Team Ldr.-Opns. & Maint.-WPC	0.00	3.00	3.00	3.00
Treatment Plant Mechanic	3.00	3.00	3.00	3.00
Treatment Plant Utilityworker	7.00	6.00	10.00	12.00
Wastewater Plant Lead Operator	10.00	6.00	10.00	10.00
Wastewater Plant Maintenance Supervisor	1.00	1.00	1.00	1.00
Wastewater Plant Operations Foreman	3.00	2.00	2.00	2.00
Wastewater Plant Operations Supervisor	2.00	0.00	0.00	0.00
Wastewater Plant Operator	12.00	8.00	4.00	7.00
Water Pollution Control Administrator	1.00	1.00	1.00	1.00
Water Pollution Control Manager	1.00	1.00	0.00	1.00
Total Sewer - WPC	58.00	59.00	59.00	65.00
<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	2.00	4.00	2.00	5.00
Equipment Operator	19.00	18.00	20.00	18.00
Landscaper	2.00	2.00	2.00	2.00
Master Equipment Operator	3.00	2.00	2.00	2.00
Public Works Supervisor	2.50	1.90	2.00	2.00
Sanitation Serviceworker	0.00	3.00	0.00	0.00
Semi-Skilled Laborer	9.00	4.00	8.00	8.00
Sewer Maintenance Worker	0.00	0.00	1.00	1.00
Street Cleaning Foreman	1.00	2.00	2.00	2.00
Total Street Cleaning	38.50	36.90	39.00	40.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
<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	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Water Bureau Administration	4.00	4.00	4.00	4.00
<i>Water Utility Field Operations:</i>				
Civil Engineer	3.00	3.00	3.00	3.00
Drafter	1.00	1.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	17.00	16.00	15.00	17.00
Equipment Mechanic	3.00	4.00	4.00	4.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	5.00	4.00	4.00	6.00
Equipment Serviceworker	1.00	1.00	0.00	1.00
Facilities Maintenance Foreman	1.00	0.00	0.00	1.00
Laborer	1.00	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
Pumping System Mechanic	0.00	0.00	1.00	0.00
Secretary	3.00	3.00	3.00	4.00
Semi-Skilled Laborer	2.00	1.00	0.00	1.00
Senior Engineer	1.00	1.00	1.00	1.00
Sewer Maintenance Worker	2.00	1.00	1.00	2.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Surveyor	1.00	1.00	1.00	1.00
Utilities Operations Assistant	1.00	1.00	1.00	1.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.50
Water Customer Serviceworker	1.00	1.00	1.00	1.00
Water Distribution Crew Leader	6.00	7.00	6.00	7.00
Water Distribution Dispatcher	4.00	3.00	3.00	4.00
Water Distribution Foreman	4.00	3.00	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	2.00	2.00	2.00
Water Maintenance Worker	29.00	27.00	25.00	30.00
Total Water Utility Field Operations	99.50	93.50	89.50	104.50

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
<i>Water Supply:</i>				
APUB Trainer	0.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	0.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00
Forestry Worker	1.00	1.00	1.00	1.00
Lab Analyst	0.00	0.00	0.00	1.00
Lab Analyst Water	5.00	3.00	3.00	3.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Master Equipment Operator	1.00	1.00	1.00	1.00
Plant Electrician	0.00	0.00	1.00	1.00
Recreation Supervisor	1.00	0.00	0.00	0.00
Sanitation Serviceworker	0.00	3.00	2.00	2.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	2.00	2.00	2.00	2.00
Senior Engineer	0.00	0.00	1.00	1.00
Treatment Plant Mechanic	1.00	1.00	1.00	1.00
Treatment Plant Utilityworker	1.00	1.00	1.00	2.00
Water & Sewer Systems Manager	0.00	0.00	0.00	1.00
Water Plant Lead Operator	9.00	9.00	7.00	8.00
Water Plant Maint. Supervisor	0.00	1.00	1.00	1.00
Water Plant Operations Foreman	1.00	0.00	2.00	2.00
Water Plant Operator	3.00	3.00	4.00	4.00
Water Plant Superintendent	0.00	1.00	0.00	0.00
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	1.00	0.00	0.00	0.00
Watershed Ranger	4.00	4.00	4.00	5.00
Watershed Superintendent	1.00	1.00	1.00	1.00
Total Water Supply	37.00	37.00	38.00	44.00
<i>Water Business Services:</i>				
Account Clerk	5.00	5.00	5.00	5.00
Business Services Administrator	1.00	1.00	1.00	1.00
Clerk	1.00	0.00	0.00	0.00
Consumer Services Clerk	23.00	23.00	22.00	24.00
Domestic Meter Reading Supervisor	0.00	1.00	1.00	1.00
Domestic Meter Route Foreman	1.00	0.00	0.00	0.00
Domestic Meter Worker	2.00	2.00	0.00	2.00
Industrial Meter Foreman	1.00	0.00	0.00	0.00
Industrial Meterworker	9.00	8.00	8.00	8.00
Secretary	2.00	2.00	2.00	2.00
Utilities Accounting Supervisor	1.00	0.00	1.00	1.00
Utilities Analyst	2.00	2.00	1.00	1.00

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
Utilities Office Supervisor	3.00	4.00	4.00	4.00
Water & Sewer Systems Manager	0.00	0.00	0.00	0.50
Water Customer Serviceworker	11.00	9.00	11.00	12.00
Water Distribution Dispatcher	0.00	1.00	0.00	1.00
Water Meter Supervisor	0.00	1.00	1.00	1.00
Total Water Business Services	62.00	59.00	57.00	63.50
TOTAL PUBLIC SERVICE	745.00	707.00	700.00	763.00
GRAND TOTAL	2,314.00	2,242.00	2,243.00	2,405.00

CITY OF AKRON
2008 OPERATING BUDGET
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE



STAFFING EXPLANATIONS

The 2008 budget is one hundred sixty-two positions higher than the year end 2007 staffing level. The majority is due to vacancies that arise during the year and are not filled until the following year. There was a decrease of four positions from the 2008 original budget to the 2007 original budget.

The Department of Finance was down seven positions at year end, all due to routine turnover. For the 2008 budget, the Department of Finance was increased by one full-time position.

The Office of the Mayor was down three positions at the end of the year. The vacancies are due to the transition that occurs throughout the year. The Office of the Mayor added a Police Auditor Division to act as a liaison between City of Akron residents and the Police Department. The 2008 budget was increased by two full-time employees to staff this new division.

The Fire Department was down thirty-nine positions at the end of the year. An entry level examination was given in 2007 and these positions will be filled in 2008.

The Department of Planning and Urban Development has budgeted seventy-one full-time employees for 2008. This is a decrease of two employees from the 2007 budget. This decrease in staff can be attributed to the reduction in the various grant funding. The staff level at year end was down two employees.

The Police Department was down fifteen positions at year end. In 2007 a Police Officer examination was given and a class of Police Officers started training in January 2008.

The Health Department was down ten positions at year end, due to vacancies from routine employee turnover. The 2008 budget reflects only a decrease of two from the 2007 budget.

The Police-Fire Communications Center continues to experience high turnover and was down thirteen positions at year end. All vacancies are budgeted to be filled in 2008.

The Department of Public Service represents a third of the City's employees. The department was down a total of sixty-four positions at year end. In comparison to year end 2006, there were fifty-eight vacant positions. There are twenty-five divisions within this department; two of the larger divisions are Water and Sewer. These divisions have a high rate of turnover and account for over half of the sixty-four vacancies. Service is in the process of filling the vacancies; all are budgeted positions for 2008.

2008 GENERAL FUND GROSS EXPENDITURES

<u>DEPARTMENTAL UNIT</u>	<u>BUDGETED EXPENDITURES</u>	<u>PERCENT OF TOTAL</u>
Police	\$ 48,921,990	30.97
Fire	27,728,610	17.55
Public Service	26,180,430	16.56
Public Safety	18,776,570	11.89
Public Health	8,216,660	5.20
City-Wide Administration	4,692,300	2.96
Law	4,469,210	2.83
Judges	3,493,800	2.21
Clerk of Court	3,302,010	2.09
Mayor's Office	3,057,600	1.94
Finance	2,661,970	1.69
Highway Maintenance Subsidy	2,000,000	1.27
Planning	1,701,740	1.08
Civil Service	1,164,300	0.74
Legislative	1,070,700	0.68
Golf Course Subsidy	300,000	0.19
Airport Subsidy	<u>230,220</u>	<u>0.15</u>
TOTAL GENERAL FUND EXPENDITURES	<u>\$157,968,110</u>	<u>100.00%</u>

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

	<u>ACTUAL</u>			<u>BUDGETED</u>
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Police	\$ 44,629,757	\$ 45,531,820	\$ 47,816,973	\$ 48,921,990
Fire	25,702,138	26,679,470	27,095,834	27,728,610
Public Service*	26,500,905	27,375,850	28,710,203	28,710,650
Public Safety	17,751,848	17,607,210	18,635,228	18,776,570
Public Health	7,355,156	7,649,405	7,805,885	8,216,660
City-Wide Administration	5,282,993	4,518,424	4,189,600	4,692,300
Law	3,841,765	4,056,728	4,199,709	4,469,210
Judges	3,044,422	3,222,533	3,428,879	3,493,800
Mayor's Office	2,900,186	2,612,810	2,774,070	3,057,600
Clerk of Courts	2,937,000	2,958,446	3,112,101	3,302,010
Finance	2,101,240	2,621,470	2,587,351	2,661,970
Civil Service	1,394,753	1,078,518	1,074,255	1,164,300
Planning	1,437,341	1,548,104	1,640,400	1,701,740
Legislative	<u>984,332</u>	<u>987,641</u>	<u>1,006,414</u>	<u>1,070,700</u>
TOTAL GENERAL FUND GROSS EXPENDITURES	<u>\$145,863,836</u>	<u>\$148,448,429</u>	<u>\$154,076,902</u>	<u>\$157,968,110</u>

*Public Service expenditures include general fund subsidies to the following funds: Highway Maintenance, Golf Course, and Airport.

Civil Service Commission

CIVIL SERVICE

Virginia Robinson, 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 five divisions: Administration, Classification and Compensation, Employee Records, Employment, and Training & EEO.

GOALS & OBJECTIVES

- Update the City's Equal Opportunity (EEO) plan and data sheet for voluntary race and ethnicity information. Investigate applicant tracking and testing software (SIGMA). Complete grading and continue the employment process for Firefighter/Medic candidates. Develop a program to renew expired City identification badges.
- Collaborate with other government and community entities with common goals for mutual benefit. Provide leadership and record retention training programs for applicable employees. Disseminate sexual harassment computer-based training to all City employees.
- Provide Employee Assistance Program Computer Based Training course to City employees.

SERVICE LEVELS

During 2007, 41 new officers were hired and 14 more started the police academy on January 7, 2008. 2,150 applicants for Firefighter/Medic were screened and 1,580 candidates were tested. Arranged for special testing for candidates called to active duty. Implemented Civil Service Commission Rule Change extending Firefighter/Medic and Police Officers eligible lists from one year to 18 months. City employees have participated in 950 Personnel Department training courses. Completed the revision of the City's Application for 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.

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
CIVIL SERVICE:				
Account Clerk	1.00	1.00	1.00	1.00
Employee Benefits Manager	1.00	0.00	0.00	0.00
Employee Benefits Specialist	1.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00
Personnel Aide	4.00	3.00	2.00	3.00
Personnel Analyst	5.00	4.00	4.00	4.00
Personnel Director	0.00	1.00	1.00	1.00
Personnel Officer	1.00	1.00	1.00	1.00
Personnel Records Supervisor	0.00	0.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00
Secretary	3.00	1.00	2.00	1.00
Training and EEO Officer	1.00	1.00	1.00	1.00
TOTAL CIVIL SERVICE	19.00	14.00	15.00	15.00

BUDGET COMMENTS

The 2008 operating budget provides funding for the staffing of 15 full-time positions for the divisions of the Personnel Department. The Employee Benefits section was moved from Civil Service to the Department of Finance in 2006. The 2008 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
CIVIL SERVICE	24,489,785	1,078,515	1,074,253	1,164,300
Total for Department:	24,489,785	1,078,515	1,074,253	1,164,300

PERSONNEL

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	895,227	723,654	736,673	780,620
Fringe Benefits	426,452	274,359	275,271	313,710
Total: Personal Services	1,321,679	998,013	1,011,944	1,094,330
Other				
Direct Expenditures	2,445,898	45,208	33,073	39,700
Utilities	0	0	854	820
Insurance	20,690,511	1,371	500	500
Rentals and Leases	1,243	1,342	1,130	4,000
Interfund Charges	30,454	32,581	22,086	24,950
Total: Other	23,168,106	80,502	57,643	69,970
Capital Outlay				
Capital Outlay	0	0	4,666	0
Total: Capital Outlay	0	0	4,666	0
Total for Department:	24,489,785	1,078,515	1,074,253	1,164,300

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	1,094,330	69,970		1,164,300
Total for Department:	1,094,330	69,970		1,164,300

PERSONNEL

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,394,753	1,078,515	1,074,253	1,164,300
Internal Service Fund	23,095,032	0	0	0
Total for Department:	24,489,785	1,078,515	1,074,253	1,164,300

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	19.000	14.000	15.000	15.000
Total for Department:	19.000	14.000	15.000	15.000

ADMINISTRATION
Virginia Robinson, 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
Virginia Robinson, Director

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

This division became part of the Department of Finance in 2006.

EMPLOYEE RECORDS
Virginia Robinson, Director

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 Salmon, 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 her staff work under the policies set by the commission. The role of this department is to classify positions, establish pay ranges, recruit, test, and keep all personnel records and files. In 2006, the administering of employee benefits was reclassified to the Department of Finance.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	895,227	723,654	736,673	780,620
Fringe Benefits	426,452	274,359	275,271	313,710
Total: Personal Services	1,321,679	998,013	1,011,944	1,094,330
Other				
Direct Expenditures	2,445,898	45,208	33,073	39,700
Utilities	0	0	854	820
Insurance	20,690,511	1,371	500	500
Rentals and Leases	1,243	1,342	1,130	4,000
Interfund Charges	30,454	32,581	22,086	24,950
Total: Other	23,168,106	80,502	57,643	69,970
Capital Outlay				
Capital Outlay	0	0	4,666	0
Total: Capital Outlay	0	0	4,666	0
Division Total:	24,489,785	1,078,515	1,074,253	1,164,300

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,394,753	1,078,515	1,074,253	1,164,300
Internal Service Fund	23,095,032	0	0	0
Division Total:	24,489,785	1,078,515	1,074,253	1,164,300

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	19,000	14,000	15,000	15,000
Division Total:	19,000	14,000	15,000	15,000

Finance

FINANCE DEPARTMENT
Diane L. Miller-Dawson, 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, Employee Benefits, Information Technology, Purchasing, Taxation and Treasury.

The Department of Finance and the 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.

FINANCE

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
ADMINISTRATION	19,132,254	17,090,994	17,212,135	30,337,850
AUDIT & BUDGET	375,477	383,020	391,366	419,830
CITY-WIDE ADMINISTRATION	5,968,423	5,818,458	5,994,800	4,692,300
GENERAL ACCOUNTING	2,200,632	4,316,910	-523,723	3,659,570
MANAGEMENT INFORMATION SYSTEMS	2,342,675	2,446,794	2,551,232	3,187,780
PURCHASING	2,175,685	2,419,707	2,511,007	2,589,120
TAXATION	4,621,501	4,763,843	5,171,509	5,737,580
TREASURY	1,714,255	1,806,582	2,261,041	2,074,900
JOINT ECONOMIC DEVELOPMENT DISTRICTS	9,832,806	10,950,675	9,034,449	0
EMPLOYEE BENEFITS	0	24,138,438	25,342,935	25,936,240
Total for Department:	48,363,708	74,135,421	69,946,751	78,635,170

FINANCE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	4,586,167	4,877,749	4,852,193	4,951,610
Fringe Benefits	1,671,136	2,005,308	2,178,696	2,172,260
Total: Personal Services	6,257,303	6,883,057	7,030,889	7,123,870
Other				
Direct Expenditures	11,377,961	18,786,819	11,889,071	16,527,070
Income Tax Refunds	4,151,023	4,021,342	5,463,276	5,587,000
Utilities	353,328	11,178	10,126	40,250
Debt Service	14,507,688	14,468,590	14,797,978	14,329,100
Insurance	1,508,866	23,096,649	24,026,635	24,760,730
State/County Charges	1,010,331	1,123,461	1,003,956	1,082,000
Rentals and Leases	703,525	764,979	761,137	747,120
Interfund Charges	8,378,228	4,979,346	4,680,370	8,338,030
Total: Other	41,990,950	67,252,364	62,632,549	71,411,300
Capital Outlay				
Capital Outlay	115,455	0	283,313	100,000
Total: Capital Outlay	115,455	0	283,313	100,000
Total for Department:	48,363,708	74,135,421	69,946,751	78,635,170

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	2,449,020	4,905,250		7,354,270
Special Revenue Fund	2,668,880	33,980,510		36,649,390
Debt Service Fund	358,090	97,210		455,300
Internal Service Fund	1,647,880	32,428,330	100,000	34,176,210
Total for Department:	7,123,870	71,411,300	100,000	78,635,170

FINANCE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	7,384,233	7,139,890	6,776,949	7,354,270
Special Revenue Fund	33,450,433	34,871,912	29,009,741	36,649,390
Debt Service Fund	409,412	420,295	519,433	455,300
Capital Projects Fund	315,062	7,678	0	0
Internal Service Fund	6,804,568	31,695,646	33,640,628	34,176,210
Total for Department:	48,363,708	74,135,421	69,946,751	78,635,170

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	27.400	34.400	31.350	37.400
Special Revenue Fund	42.450	44.450	44.500	45.450
Debt Service Fund	3.650	4.650	4.650	4.650
Internal Service Fund	22.500	22.500	22.500	22.500
Total for Department:	96.000	106.000	103.000	110.000

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.

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.
- Investigate alternatives for financing city initiatives necessary to spur economic development activities.
- Search for new ways to partner with other governmental entities to provide cost savings to the citizens of Akron. Propose opportunities with Summit County, Fairlawn, the City of Cleveland, and State of Ohio.
- Continue to expand acceptance of electronic payments among divisions.

SERVICE LEVELS

The Finance Department works with the other departments to help control expenditures. For 2007, expenditures in the General Fund increased 3.79%. Part of this was driven by the fact that Police and Fire employees were awarded a 3% wage increase. This resulted in an increase in pension costs that the City pays on behalf of the affected employees.

The City continues to receive strong credit ratings from the three major rating agencies. All three firms, Standard & Poor's, Fitch and Moody's, consider the City's amount of outstanding debt as moderate.

In 2007, the citizens of Akron did not pass the .33% increase for the City income taxes. The City continues to explore other options for increasing revenues.

The Department of Public Service implemented on-line bill paying for the Akron Public Utilities Bureau and Income Tax Division and completed the on-line estimated payment filing program in March 2007. The City continues to review other areas that could benefit from electronic payments.

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	As of	As of	Budget
By Department:	12/31/05	12/31/06	12/31/07	2008

FINANCE:

Administration:

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

FINANCE

DIVISION: ADMINISTRATION

Supervision of departmental financial activities.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	245,535	251,149	258,001	249,400
Fringe Benefits	52,480	59,823	60,863	82,500
Total: Personal Services	298,015	310,972	318,864	331,900
Other				
Direct Expenditures	1,484,882	2,475,664	3,042,936	5,283,630
Income Tax Refunds	0	0	0	3,000,000
Utilities	702	1,699	1,646	31,750
Debt Service	9,933,999	10,135,651	10,505,612	14,042,000
Insurance	1,453,041	1,464,602	1,619,100	1,701,000
State/County Charges	78,772	0	0	0
Rentals and Leases	0	0	0	30,000
Interfund Charges	5,882,843	2,702,406	1,723,977	5,917,570
Total: Other	18,834,239	16,780,022	16,893,271	30,005,950
Division Total:	19,132,254	17,090,994	17,212,135	30,337,850

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	317,368	331,629	337,956	307,460
Special Revenue Fund	15,938,819	13,122,524	12,559,994	26,425,060
Capital Projects Fund	88,393	197	0	0
Internal Service Fund	2,787,674	3,636,644	4,314,185	3,605,330
Division Total:	19,132,254	17,090,994	17,212,135	30,337,850

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	2.000	2.000	2.000	3.000
Division Total:	2.000	2.000	2.000	3.000

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.

GOALS & OBJECTIVES

- Prepare the 2007 Comprehensive Annual Financial Report (CAFR) for issuance in June and submit the CAFR to the Government Finance Officers Association to be considered for the Certificate of Achievement For Excellence in Financial Reporting Award.
- Issue the 2008 Budget Plan within 90 days after passage of the appropriation ordinance by City Council. The Audit & Budget staff will work with the Finance Director's office to publish a document that meets the Government Finance Officers Association program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.
- The Audit and Budget Division will review the current GASB pronouncements and determine the impact on the City's financial statements and develop an implementation plan.
- The Audit and Budget Division will begin researching the newest release of the Banner software and identify an upgrade timeframe.

SERVICE LEVELS

The Audit and Budget Division is pleased to report that the 2006 Comprehensive Annual Financial Report (CAFR) was issued and submitted to the Government Finance Officers Association by the June 30th deadline. The City has once again received the Certificate of Achievement For Excellence in Financial Reporting Award.

The 2007 Operating Budget Plan was completed within 90 days after the passage of the appropriation ordinance. The City has once again received the Distinguished Budget Presentation Award from the Government Finance Officers Association.

The Division has been proactive in training staff members and is continuing the efforts with an unexpected transfer of a staff member.

The Division is working on the Audit and Budget Procedures Manual.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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FINANCE:

Audit & Budget:

Accounts Analyst	1.00	3.00	3.00	3.00
Audit & Budget Manager	1.00	1.00	1.00	1.00
Audit & Budget Supervisor	1.00	0.00	0.00	1.00
Secretary	0.50	0.50	0.50	0.50
Total Audit & Budget	3.50	4.50	4.50	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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	282,658	284,206	278,027	296,020
Fringe Benefits	77,808	86,313	95,126	105,220
Total: Personal Services	360,466	370,519	373,153	401,240
Other				
Direct Expenditures	8,241	6,621	10,536	10,300
Interfund Charges	6,770	5,880	7,677	8,290
Total: Other	15,011	12,501	18,213	18,590
Division Total:	375,477	383,020	391,366	419,830

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	375,477	383,020	391,366	419,830
Division Total:	375,477	383,020	391,366	419,830

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	3.500	4.500	4.500	5.500
Division Total:	3.500	4.500	4.500	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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	0	8,178	22,320	0
Fringe Benefits	0	1,148	1,988	0
Total: Personal Services	0	9,326	24,308	0
Other				
Direct Expenditures	3,119,763	3,266,808	3,001,014	1,966,800
Utilities	345,476	2,119	1,108	400
Debt Service	102,765	64,410	93,365	100,000
Insurance	52,826	53,261	36,429	55,000
State/County Charges	829,717	1,024,251	909,575	971,000
Rentals and Leases	26,812	39,963	42,434	30,000
Interfund Charges	1,377,428	1,358,320	1,886,567	1,569,100
Total: Other	5,854,787	5,809,132	5,970,492	4,692,300
Capital Outlay				
Capital Outlay	113,636	0	0	0
Total: Capital Outlay	113,636	0	0	0
Division Total:	5,968,423	5,818,458	5,994,800	4,692,300

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	5,282,993	4,518,423	4,189,597	4,692,300
Special Revenue Fund	331,943	1,297,858	1,805,203	0
Capital Projects Fund	219,418	2,177	0	0
Internal Service Fund	134,069	0	0	0
Division Total:	5,968,423	5,818,458	5,994,800	4,692,300

GENERAL ACCOUNTING DIVISION
Cynthia M. Donel, Accounting 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, processes garnishments & liens and verifies employment.

GOALS & OBJECTIVES

- The Accounting Division will continue to provide excellent service to both City employees and outside agencies & vendors relating to accounting and payroll functions.
- Continue the combined effort with Finance Administration, IT, Employee Benefits and the Personnel Department to complete the upgrade of the City's payroll and human resources system (PeopleSoft Version 9.0).
- Initiate discussion with Finance Administration and IT regarding potential interruptions in the City's financial and payroll systems, identify critical needs and develop an information management strategy.
- Review and evaluate various changes in the bargaining unit contracts and ensure that the payroll related terms are fully compliant (Ohio Police & Fire Pension Fund deferred purchase of service credit).
- Maintaining the off-site record storage and retention system is a massive endeavor and requires ongoing attention and possibly additional space for storage.

SERVICE LEVELS

The Accounting Division strives to provide excellent service to both City employees and outside agencies and vendors relating to accounting and payroll functions.

The off-site record storage and record retention requires ongoing attention and we are currently inquiring about additional space.

The Accounting Division is current on all reporting requirements.

The City recently entered into an agreement with Oracle to assist the City in the upgrade to PeopleSoft Version 9.0.

Processed the retroactive paycheck for 1360, Police, and Fire bargaining units including properly reporting to the respective pension boards.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
FINANCE:				
<i>General Accounting:</i>				
Account Clerk	5.00	5.00	5.00	6.00
Accounting Manager	1.00	0.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00
Accounts Analyst	2.00	1.00	1.00	1.00
Audit & Budget Supervisor	0.00	1.00	0.00	0.00
Economic Development Specialist	0.00	1.00	0.00	0.00
Secretary	0.50	0.50	0.50	0.50
Total General Accounting	11.50	11.50	10.50	11.50

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	494,951	504,579	462,584	445,000
Fringe Benefits	188,019	353,554	202,631	213,700
Total: Personal Services	682,970	858,133	665,215	658,700
Other				
Direct Expenditures	1,296,086	3,234,802	-1,580,337	2,772,300
Utilities	0	0	0	250
Debt Service	185,019	186,411	187,011	187,100
Insurance	0	0	10,718	0
State/County Charges	12,722	9,634	5,043	10,000
Interfund Charges	23,835	27,930	188,627	31,220
Total: Other	1,517,662	3,458,777	-1,188,938	3,000,870
Division Total:	2,200,632	4,316,910	-523,723	3,659,570

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	709,067	891,949	706,266	714,570
Special Revenue Fund	1,484,314	3,419,657	-1,229,989	2,945,000
Capital Projects Fund	7,251	5,304	0	0
Division Total:	2,200,632	4,316,910	-523,723	3,659,570

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	11.500	11.500	10.500	11.500
Division Total:	11.500	11.500	10.500	11.500

MANAGEMENT INFORMATION SYSTEMS

William M. Fatica, Information Technology Manager

DESCRIPTION

Management Information Systems oversees training, computer applications, and computing systems.

GOALS & OBJECTIVES

- Complete Active Directory (AD) migration.
- Install new halon system in the 8th floor Data Center.
- Migrate email from Exchange 5.5 to Exchange 2003, plan and design new Exchange 2007 e-mail environment, design plan for e-mail archiving and upgrade firewall software and hardware.
- Complete PeopleSoft upgrades from version 8.3 to 9.0, upgrade/increase the City's internet connection and upgrade the City's antivirus on all workstations and servers from eTrust 7.0 to eTrust 8.1.
- Begin using City's new mainframe computer.
- Assist the IT Steering Committee on an "Information Technology Needs Assessment and Strategic Plan".
- Simplify and consolidate the City's tape backup environment by using the City's new Storage Area Network (SAN).

SERVICE LEVELS

During 2007, Management Information Systems (MIS) implemented a new Storage Area Network (SAN) and a Cisco Voice Over IP (VOIP) pilot project. Purchased a new mainframe and decided on a three year plan to migrate all of our mainframe applications off the old mainframe to the new system. Also during 2007, MIS worked with Dell on a new server consolidation and installed/configured VMWare to begin testing virtualization.

The Division also upgraded network equipment for Courts and Engineering, all four A/C units in the 8th floor Data Center, the Blackberry server, and the current firewall software and hardware. The Division prepared our new firewall environment for implementing a high availability (2 firewalls) configuration in 2008.

MIS worked with a consultant to assess our current e-mail (Exchange 5.5) environment and developed an upgrade/migration plan to Exchange 2003 and then to Exchange 2008. The division also worked with Safety and Communications to build a video camera

network and key cabinet members to develop an IT Steering Committee to discuss future City-wide technology plans.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
FINANCE:				
<i>Management Information Systems:</i>				
Applications Programmer	5.00	5.00	5.00	5.00
Assistant to the Mayor/CTO	1.00	0.00	0.00	0.00
Computer Operations Supervisor	1.00	1.00	1.00	1.00
Computer Operator	1.00	1.00	1.00	1.00
Computer Programmer Analyst	5.00	5.00	5.00	5.00
Computer Technician	1.00	1.00	1.00	1.00
Data Control Assistant	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00
E-Mail Administrator	1.00	1.00	1.00	1.00
Information Technology Manager	0.00	0.00	1.00	1.00
Network/LAN Administrator	1.00	1.00	0.00	0.00
Web Analyst	1.00	1.00	1.00	1.00
Total Management Information Systems	19.00	18.00	18.00	18.00

FINANCE

DIVISION: MANAGEMENT INFORMATION SYSTEMS

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,030,930	1,020,783	970,572	981,570
Fringe Benefits	328,927	370,472	370,619	387,150
Total: Personal Services	1,359,857	1,391,255	1,341,191	1,368,720
Other				
Direct Expenditures	633,227	662,812	878,951	1,389,300
Utilities	1,691	2,218	2,174	2,600
Insurance	1,212	1,371	1,500	1,500
Rentals and Leases	255,759	255,759	213,132	195,600
Interfund Charges	90,929	133,379	114,284	130,060
Total: Other	982,818	1,055,539	1,210,041	1,719,060
Capital Outlay				
Capital Outlay	0	0	0	100,000
Total: Capital Outlay	0	0	0	100,000
Division Total:	2,342,675	2,446,794	2,551,232	3,187,780

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Internal Service Fund	2,342,675	2,446,794	2,551,232	3,187,780
Division Total:	2,342,675	2,446,794	2,551,232	3,187,780

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Internal Service Fund	19.000	18.000	18.000	18.000
Division Total:	19.000	18.000	18.000	18.000

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.

GOALS & OBJECTIVES

- Continue to expand the donated computer program with the Board of Education and the Alternative Academy.
- Work with the Board of Education and the American Red Cross in donating bicycles on an as needed basis to our community.
- Continue to educate the departments to send printing jobs electronically to the xerox machine located in the Purchasing Storeroom.
- Continue to educate our vendors to look on-line and download bids over \$15,000.
- Continue to be available in a positive manner to our clients, vendors and the public.
- Increase regional procurement between the City of Akron and other political subdivisions.
- Conduct additional on line bidding.
- Implement new "Green Print" initiative in buying for the City departments.

SERVICE LEVELS

The donated computer program with the Alternative academy has been expanded so that the young ladies and gentlemen receive credit for the class. The three students in the 2007-2008 class are exceptional and want to learn.

Purchasing donated approximately 50 bicycles to the American Red Cross.

The xerox machine is on-line so all City Departments can send their printing jobs electronically.

In an ongoing commitment to the people we serve, we are educating our vendors to look on line for bids over \$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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
FINANCE:				
<i>Purchasing:</i>				
Account Clerk	0.00	0.00	0.00	1.00
Buyer	4.00	4.00	4.00	4.00
Data Entry Operator	1.00	1.00	1.00	1.00
Document Reproduction Operator	1.00	1.00	1.00	1.00
Graphic Artist	1.00	1.00	1.00	1.00
Messenger	0.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00
Purchasing Aide	1.00	1.00	1.00	1.00
Secretary	2.00	3.00	2.00	3.00
Storekeeper	1.00	1.00	1.00	1.00
Total Purchasing	12.00	14.00	13.00	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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	544,496	593,560	615,670	627,500
Fringe Benefits	195,668	223,644	256,784	288,960
Total: Personal Services	740,164	817,204	872,454	916,460
Other				
Direct Expenditures	1,208,368	1,329,494	1,385,210	1,408,860
Utilities	3,746	3,900	4,136	4,400
Insurance	404	457	1,000	1,000
Rentals and Leases	107,467	114,854	120,191	122,000
Interfund Charges	113,717	153,798	128,016	136,400
Total: Other	1,433,702	1,602,503	1,638,553	1,672,660
Capital Outlay				
Capital Outlay	1,819	0	0	0
Total: Capital Outlay	1,819	0	0	0
Division Total:	2,175,685	2,419,707	2,511,007	2,589,120

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	598,805	673,212	687,920	732,270
Special Revenue Fund	36,730	34,324	38,419	35,000
Internal Service Fund	1,540,150	1,712,171	1,784,668	1,821,850
Division Total:	2,175,685	2,419,707	2,511,007	2,589,120

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	8.500	9.500	8.500	10.500
Internal Service Fund	3.500	4.500	4.500	4.500
Division Total:	12.000	14.000	13.000	15.000

TAXATION DIVISION
Ed Cole, Tax Commissioner

DESCRIPTION

The Taxation Division's duties are to collect 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.

GOALS & OBJECTIVES

- Upgrade the core database of the Income Tax System. We are presently on a mainframe and need to move the data entry portion to a secure Oracle-based server environment.
- Investigate the benefits of a possible tax amnesty program. Our last such program was in 1989.
- Make revisions to Income Tax Ordinance and Rules & Regulations as necessitated by changes in State code.
- Continue development of Training/Reference Manuals for all phases of division work.

SERVICE LEVELS

In 2007, we had 3 auditors and 2 support personnel leave us. This was due to retirement, promotions and one death. All vacant positions have been filled and the new employees are trained and ready for the upcoming tax season. We changed our focus to a classroom style teaching because of the number of new employees. Training/reference manuals are being developed to accommodate classroom style training sessions.

With the assistance of IT personnel, we were able to complete the on-line Estimated Payments filing program in March of 2007. There has been a good response to the program in spite of little initial advertisement.

We have postponed updating the rules and regulations because the State Legislature is rewriting the municipal tax section of the revised code. They have reversed a number of changes made to the tax code in 2004.

Steve Fricker, the Deputy Tax Commissioner, has been responsible for the implementation of the supplemental program modules to our Web Integrated Tax System. These programs control our daily audit and cash operations and have increased our audit efficiency a hundred-fold.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
FINANCE:				
<i>Taxation:</i>				
Account Clerk	3.00	3.00	5.00	5.00
Accounting Technician	1.00	1.00	0.00	0.00
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	9.00	7.00	7.00
Tax Agent	2.00	2.00	1.00	1.00
Tax Auditor	17.00	16.00	19.00	19.00
Tax Commissioner	1.00	1.00	1.00	1.00
Tax Coordinator	0.00	1.00	1.00	1.00
Tax Deputy Commissioner	1.00	1.00	1.00	1.00
Tax Records Supervisor	1.00	1.00	1.00	1.00
Total Taxation	37.00	38.00	39.00	39.00

FINANCE

DIVISION: TAXATION

Collecting, auditing, and accounting of income tax money.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,431,433	1,468,161	1,462,197	1,552,050
Fringe Benefits	625,532	644,050	726,128	753,150
Total: Personal Services	2,056,965	2,112,211	2,188,325	2,305,200
Other				
Direct Expenditures	168,604	136,232	160,352	167,850
Income Tax Refunds	1,796,096	1,876,062	2,164,241	2,587,000
Utilities	969	549	340	350
Insurance	720	773	1,617	900
Rentals and Leases	239,149	272,850	277,108	280,000
Interfund Charges	358,998	365,166	379,526	396,280
Total: Other	2,564,536	2,651,632	2,983,184	3,432,380
Division Total:	4,621,501	4,763,843	5,171,509	5,737,580

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	4,621,501	4,763,843	5,171,509	5,737,580
Division Total:	4,621,501	4,763,843	5,171,509	5,737,580

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Special Revenue Fund	37.000	38.000	39.000	39.000
Division Total:	37.000	38.000	39.000	39.000

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.

GOALS & OBJECTIVES

- Prepare, print, and distribute the City's Annual Informational Statement and the Annual Bond Payment Fund Report in a timely manner.
- Complete certification of assessments to Summit County by the September deadline.
- Create proficient spreadsheets, which will both record and report debt information in a more efficient manner. These spreadsheets/tools may be customized to meet very specific requirements of the City issued debt, which may not be addressed in standardized software packages.
- Review and adapt responsibilities and duties within division/office personnel. Over time, an evolving business environment has changed the work program in the division. The tasks and job descriptions of personnel must be streamlined to more resourcefully meet the needs of City divisions and residents of our community without personnel being added.

SERVICE LEVELS

Completed the City's Annual Informational Statement and Annual Bond Payment Fund Report in a timely manner

Certification of special assessments totaling \$14.4 million was completed on September 26, 2007.

Treasury assisted the Public Utilities Bureau in establishing a process to accept credit cards and electronic payments.

Analyzed options and concluded that the cost and adaptability of pre-packaged debt tracking software was prohibitive. Creation of customized spreadsheets using existing software would be a better option at this time.

Averaged a 4.87% return on City's investments with no loss of principal.

Paid debt service of approximately \$78.1 million on all City debt in a timely manner.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
FINANCE:				
<i>Treasury:</i>				
Accounting Technician	0.00	0.00	1.00	1.00
Accounts Analyst	1.00	1.00	1.00	1.00
Assessment & License Agent	3.00	4.00	3.00	4.00
Assessor	1.00	1.00	0.00	0.00
Assistant Treasurer	1.00	1.00	0.00	0.00
City Cashier	1.00	1.00	1.00	1.00
Data Entry Operator	1.00	1.00	1.00	1.00
Economic Development Specialist	0.00	0.00	1.00	1.00
Secretary	2.00	3.00	3.00	3.00
Treasurer	1.00	1.00	1.00	1.00
Total Treasury	11.00	13.00	12.00	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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	556,121	565,186	534,258	544,320
Fringe Benefits	202,683	216,087	369,862	235,890
Total: Personal Services	758,804	781,273	904,120	780,210
Other				
Direct Expenditures	708,485	770,178	1,068,322	963,730
Utilities	303	312	368	500
Insurance	663	716	1,572	1,330
State/County Charges	89,120	88,377	89,338	101,000
Rentals and Leases	74,338	81,553	108,272	89,520
Interfund Charges	82,542	84,173	89,049	138,610
Total: Other	955,451	1,025,309	1,356,921	1,294,690
Division Total:	1,714,255	1,806,582	2,261,041	2,074,900

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	100,523	103,256	111,452	112,850
Special Revenue Fund	1,204,320	1,283,031	1,630,156	1,506,750
Debt Service Fund	409,412	420,295	519,433	455,300
Division Total:	1,714,255	1,806,582	2,261,041	2,074,900

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	1.900	1.900	1.850	1.900
Special Revenue Fund	5.450	6.450	5.500	6.450
Debt Service Fund	3.650	4.650	4.650	4.650
Division Total:	11.000	13.000	12.000	13.000

FINANCE

DIVISION: JOINT ECONOMIC DEVELOPMENT DISTRICTS

Capital expenditures, within the Department of Finance, for the Joint Economic Development Districts.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	43	0	0	0
Fringe Benefits	19	0	0	0
Total: Personal Services	62	0	0	0
Other				
Direct Expenditures	2,750,305	4,581,301	1,286,834	0
Income Tax Refunds	2,354,927	2,145,280	3,299,035	0
Utilities	441	381	354	0
Debt Service	4,285,905	4,082,118	4,011,990	0
State/County Charges	0	1,199	0	0
Interfund Charges	441,166	140,396	152,923	0
Total: Other	9,832,744	10,950,675	8,751,136	0
Capital Outlay				
Capital Outlay	0	0	283,313	0
Total: Capital Outlay	0	0	283,313	0
Division Total:	9,832,806	10,950,675	9,034,449	0

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	9,832,806	10,950,675	9,034,449	0
Division Total:	9,832,806	10,950,675	9,034,449	0

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.

GOALS & OBJECTIVES

- Continue to provide support to the Service Department and the safety consultant to improve the City's workplace safety programs.
- Conduct an insurance enrollment update and eligibility audit to ensure complete and accurate employee, retiree and dependent information.
- Assist in the implementation of an employee wellness initiative aimed at encouraging healthy lifestyles and improvement of the overall health and wellness of the employee population.
- Continue the negotiations with the Police and Fire unions to expand the City's Transitional Work Program to the uniformed Police and Fire divisions.
- Host the 10th Annual OPERS Retirement Planning Seminar to be held on August 20, 2008 at the Ellet Community Center.
- Implement the new amendment to the Federal Family and Medical Leave Act (FMLA) that provides additional coverage to military personnel and their families.
- In conjunction with IT, Accounting and Personnel, upgrade the City of Akron Personnel and Payroll System (CAPS) to PeopleSoft Version 9.0.

SERVICE LEVELS

Employee Benefits supported the Service Department and safety consultant in improvement of the workplace safety program. Activities included OSHA/PERRP recordkeeping, coordinating baseline hearing tests and respiratory protection examinations for the affected employees, and participation in the City-wide safety committee.

The Division conducted a request for proposals (REP) for the City's group medical, dental, vision and life insurance programs. As a result of the REP, the City will enter into 3-year contracts with those insurance vendors who submitted the best proposals.

During 2007, the City was involved in extending collective bargaining negotiations with the Fraternal Order of Police Lodge #7 and the International Association of Firefighters Local 330. The parties mutually agreed to discuss and negotiate "transitional work" after contract negotiations were completed.

Hosted the 9th Annual OPERS Retirement Planning Seminar, which was attended by 54 City of Akron and 33 Summit County employees. The full-day program included topics related to OPERS benefits, deferred compensation, Social Security, and financial and estate planning.

For the fifth consecutive year, the Ohio Bureau of Workers Compensation assigned a "credit rating" to the City of Akron for its loss experience, meaning that the City is performing better than expected for an employer of our size and type. The credit rating resulted in a discounted premium rate for the City.

Implemented changes to the City's prescription benefit program to provide incentives to use the preferred and cost-effective drugs. A "90-day Retail Program" was launched whereby covered individuals can utilize a local retail pharmacy chain as an alternative to the existing mail order drug option.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
FINANCE:				
<i>Employee Benefits:</i>				
Employee Benefits Manager	0.00	1.00	1.00	1.00
Employee Benefits Specialist	0.00	1.00	1.00	1.00
Personnel Aide	0.00	1.00	1.00	1.00
Personnel Analyst	0.00	1.00	1.00	1.00
Secretary	0.00	1.00	0.00	1.00
Total Employee Benefits	0.00	5.00	4.00	5.00

FINANCE

DIVISION: EMPLOYEE BENEFITS

Administer employee benefits.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	0	181,947	248,564	255,750
Fringe Benefits	0	50,217	94,695	105,690
Total: Personal Services	0	232,164	343,259	361,440
Other				
Direct Expenditures	0	2,322,907	2,635,253	2,564,300
Insurance	0	21,575,469	22,354,699	23,000,000
Interfund Charges	0	7,898	9,724	10,500
Total: Other	0	23,906,274	24,999,676	25,574,800
Division Total:	0	24,138,438	25,342,935	25,936,240

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	0	238,401	352,392	374,990
Internal Service Fund	0	23,900,037	24,990,543	25,561,250
Division Total:	0	24,138,438	25,342,935	25,936,240

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	0.000	5.000	4.000	5.000
Division Total:	0.000	5.000	4.000	5.000

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Fire



FIRE DEPARTMENT

Larry A. Bunner, 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

The Administration Subdivision 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

Ed Hiltbrand, Deputy Chief (A Shift)

John Rosneck, Deputy Chief (B Shift)

James Green, 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

Dale Evans II, 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 the 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.
- Continue to maintain the department’s facilities to keep the City’s investment secure.
- Continue with the roof replacement program.
- Continue the apparatus replacement program. Purchase two ambulances and complete the purchase of a ladder truck and fire pumper. Continue vehicle body refurbishment program for mechanically sound Fire and EMS apparatus.
- 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 32,422 EMS related calls and 7,930 fire/rescue related calls. As of December 31, 2007, 49 civilians had fire-related injuries, while there were 2 civilian fatalities. The Fire Department continued to rigorously train for incidents involving hazardous materials and those requiring specialty rescue expertise. They have taught HazMat Awareness, Operations and Incident Command classes for safety forces in Summit County. They also are active in keeping the community aware of fire safety by holding Life Safety classes, Risk Watch classes and CPR training classes – all of which were open to the public.

In 2007, two new ambulances, a new ladder truck, and a fire pumper were purchased to replace older units. The Fire Department continues to refurbish vehicles when possible. One ladder truck's refurbishment was completed and another one is underway. Station #12's HVAC replacement was completed and plans were made to replace Station #14's. The roof replacement of the Fire Maintenance Facility located on Triplett Boulevard was completed and the replacement of Station #4's roof was planned to begin in 2008. Planning was begun to replace a fire pump testing facility, which will be located at the Fire Maintenance facility.

The Fire Department continues to update their information technology. In 2007, the department replaced 17 outdated computers, 6 outdated printers and 3 monitors. With Communication assistance, fiber optic cable runs were installed into Fire Stations #2, #5, and the Fire Maintenance Facility. The equipment meant to take advantage of these connections is anticipated to be received and installed in early 2008.

There were no firefighter fatalities in 2007.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
FIRE/EMS:				
<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	1.00	1.00	0.00	0.00
Fire Equipment Mechanic	1.00	0.00	0.00	0.00
Fire Lieutenant	29.00	28.00	29.00	29.00
Firefighter/Medic	77.00	78.00	77.00	77.00
Master Fire Equipment Mechanic	0.00	1.00	1.00	1.00
Secretary	3.00	2.00	4.00	4.00
Total E.M.S.	114.00	113.00	114.00	114.00
<i>FIRE:</i>				
Computer Programmer Analyst	1.00	1.00	1.00	1.00
Fire Captain	15.00	15.00	16.00	16.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	4.00	4.00	5.00	5.00
Fire District Chief	5.00	7.00	6.00	6.00
Fire Equipment Foreman	0.00	0.00	1.00	1.00
Fire Equipment Mechanic	3.00	3.00	4.00	4.00
Fire Equipment Supervisor	0.00	0.00	1.00	1.00
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	61.00	62.00	58.00	58.00
Firefighter/Medic	180.00	166.00	159.00	198.00
Master Fire Equipment Foreman	1.00	1.00	0.00	0.00
Master Fire Equipment Mechanic	4.00	4.00	3.00	3.00
Master Fire Equipment Supervisor	1.00	1.00	0.00	0.00
Secretary	7.00	6.00	5.00	5.00
Storekeeper	0.00	1.00	1.00	1.00
Stores Clerk	2.00	2.00	2.00	2.00
Total Fire	289.00	278.00	267.00	306.00
TOTAL FIRE/EMS	403.00	391.00	381.00	420.00

FIRE

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
FIRE	26,444,523	27,763,351	28,194,018	28,579,380
EMS	11,312,770	11,658,265	11,995,557	12,295,370
Total for Department:	37,757,293	39,421,616	40,189,575	40,874,750

FIRE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	24,633,131	24,977,464	25,282,159	25,470,770
Fringe Benefits	9,914,437	10,810,043	11,459,892	11,588,970
Total: Personal Services	34,547,568	35,787,507	36,742,051	37,059,740
Other				
Direct Expenditures	1,132,041	1,203,671	1,042,200	1,656,210
Utilities	316,261	325,997	311,712	347,500
Debt Service	353,481	352,581	357,984	368,160
Insurance	91,324	98,601	101,368	86,000
State/County Charges	143,326	152,647	146,498	162,000
Rentals and Leases	0	0	4,329	0
Interfund Charges	753,408	566,181	574,818	925,140
Total: Other	2,789,841	2,699,678	2,538,909	3,545,010
Capital Outlay				
Capital Outlay	419,884	934,431	908,615	270,000
Total: Capital Outlay	419,884	934,431	908,615	270,000
Total for Department:	37,757,293	39,421,616	40,189,575	40,874,750

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	26,257,450	1,471,160		27,728,610
Special Revenue Fund	10,802,290	2,072,350	270,000	13,144,640
Trust and Agency Fund		1,500		1,500
Total for Department:	37,059,740	3,545,010	270,000	40,874,750

FIRE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	25,702,138	26,679,467	27,095,837	27,728,610
Special Revenue Fund	12,055,155	12,742,149	13,093,738	13,144,640
Trust and Agency Fund	0	0	0	1,500
Total for Department:	37,757,293	39,421,616	40,189,575	40,874,750

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	289.000	278.000	267.000	306.000
Special Revenue Fund	114.000	113.000	114.000	114.000
Total for Department:	403.000	391.000	381.000	420.000

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	17,577,629	17,856,888	17,849,503	18,023,390
Fringe Benefits	7,147,053	7,819,864	8,205,734	8,234,060
Total: Personal Services	24,724,682	25,676,752	26,055,237	26,257,450
Other				
Direct Expenditures	438,839	657,985	480,222	968,460
Utilities	158,164	161,392	156,099	179,000
Debt Service	353,481	352,581	353,829	354,610
Insurance	69,252	83,977	78,113	63,000
State/County Charges	13,741	14,772	14,178	15,000
Rentals and Leases	0	0	4,329	0
Interfund Charges	366,705	349,688	373,890	741,860
Total: Other	1,400,182	1,620,395	1,460,660	2,321,930
Capital Outlay				
Capital Outlay	319,659	466,204	678,121	0
Total: Capital Outlay	319,659	466,204	678,121	0
Division Total:	26,444,523	27,763,351	28,194,018	28,579,380

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	25,702,138	26,679,467	27,095,837	27,728,610
Special Revenue Fund	742,385	1,083,884	1,098,181	849,270
Trust and Agency Fund	0	0	0	1,500
Division Total:	26,444,523	27,763,351	28,194,018	28,579,380

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	289.000	278.000	267.000	306.000
Division Total:	289.000	278.000	267.000	306.000

FIRE

DIVISION: EMS

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	7,055,502	7,120,576	7,432,656	7,447,380
Fringe Benefits	2,767,384	2,990,179	3,254,158	3,354,910
Total: Personal Services	9,822,886	10,110,755	10,686,814	10,802,290
Other				
Direct Expenditures	693,202	545,686	561,978	687,750
Utilities	158,097	164,605	155,613	168,500
Debt Service	0	0	4,155	13,550
Insurance	22,072	14,624	23,255	23,000
State/County Charges	129,585	137,875	132,320	147,000
Interfund Charges	386,703	216,493	200,928	183,280
Total: Other	1,389,659	1,079,283	1,078,249	1,223,080
Capital Outlay				
Capital Outlay	100,225	468,227	230,494	270,000
Total: Capital Outlay	100,225	468,227	230,494	270,000
Division Total:	11,312,770	11,658,265	11,995,557	12,295,370

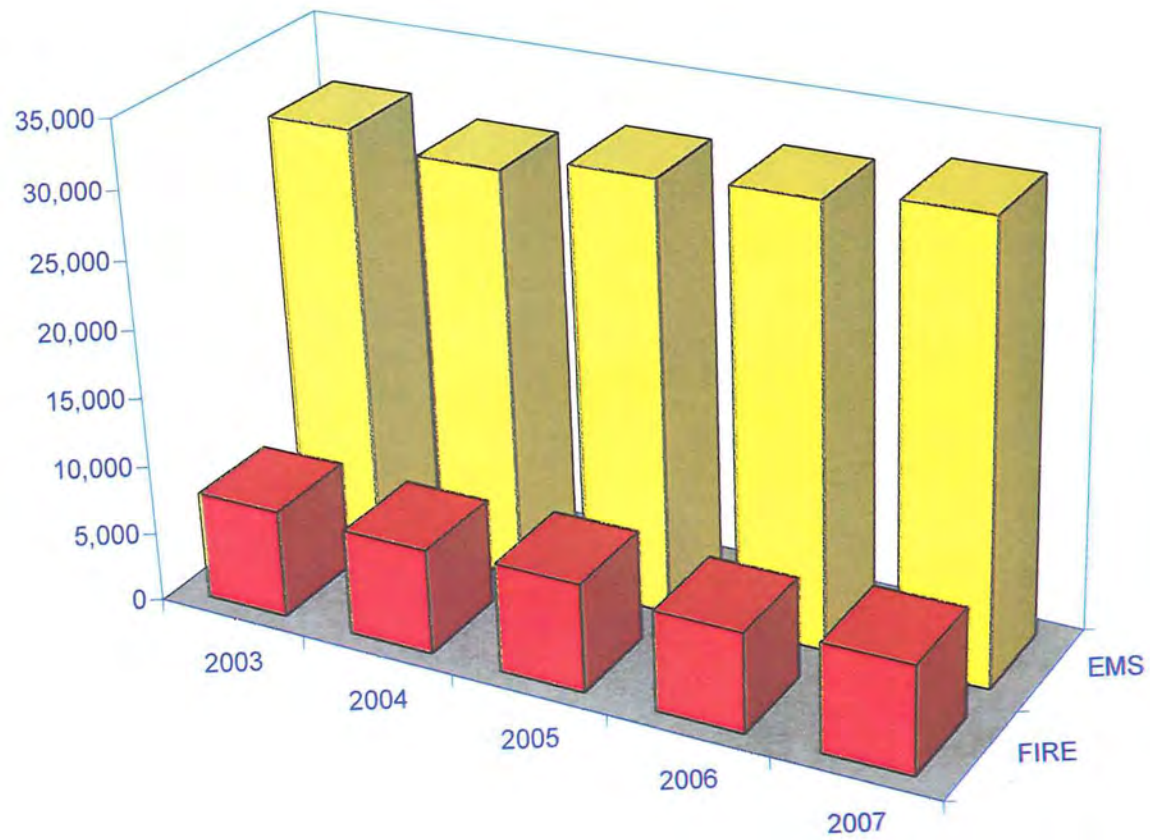
DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	11,312,770	11,658,265	11,995,557	12,295,370
Division Total:	11,312,770	11,658,265	11,995,557	12,295,370

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Special Revenue Fund	114.000	113.000	114.000	114.000
Division Total:	114.000	113.000	114.000	114.000

FIRE DEPARTMENT FIRE & EMS ALARMS



Law



LAW DEPARTMENT

Max Rothal, Director of Law

DESCRIPTION

The Department of Law is made up of a director, 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 in 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.

SERVICE LEVELS

The 2008 operating budget provides funding for the staffing of 37 full-time positions for the divisions of the Department of Law. The 2008 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
ADMINISTRATION	519,791	584,427	738,353	612,090
CIVIL	1,797,540	1,797,019	1,839,499	2,080,940
CRIMINAL	1,352,948	1,485,288	1,378,458	1,549,760
INDIGENT DEFENSE	308,742	372,378	349,412	353,780
Total for Department:	3,979,021	4,239,112	4,305,722	4,596,570

LAW

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	2,375,628	2,447,192	2,338,461	2,637,830
Fringe Benefits	709,703	759,870	957,027	904,290
Total: Personal Services	3,085,331	3,207,062	3,295,488	3,542,120
Other				
Direct Expenditures	621,593	723,033	640,111	674,170
Utilities	4,136	3,089	3,755	4,070
Insurance	2,810	3,075	2,625	3,070
Rentals and Leases	198,601	223,106	291,510	241,550
Interfund Charges	66,550	79,747	72,233	131,590
Total: Other	893,690	1,032,050	1,010,234	1,054,450
Total for Department:	3,979,021	4,239,112	4,305,722	4,596,570

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	3,542,120	927,090		4,469,210
Special Revenue Fund		127,360		127,360
Total for Department:	3,542,120	1,054,450		4,596,570

LAW

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	3,841,763	4,056,722	4,199,712	4,469,210
Special Revenue Fund	137,258	182,390	106,010	127,360
Total for Department:	3,979,021	4,239,112	4,305,722	4,596,570

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	38.000	36.000	34.000	37.000
Total for Department:	38.000	36.000	34.000	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 to providing 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
LAW:				
<i>Administration:</i>				
Deputy Law Director	1.00	1.00	0.00	1.00
Executive Assistant	2.00	2.00	1.00	1.00
Law Director	1.00	1.00	1.00	1.00
Total Administration	4.00	4.00	2.00	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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	251,179	271,822	203,032	277,910
Fringe Benefits	61,177	80,039	236,821	82,940
Total: Personal Services	312,356	351,861	439,853	360,850
Other				
Direct Expenditures	154	326	458	1,000
Utilities	539	810	686	960
Insurance	1,598	1,704	1,625	1,810
Rentals and Leases	198,601	223,106	291,510	241,550
Interfund Charges	6,543	6,620	4,221	5,920
Total: Other	207,435	232,566	298,500	251,240
Division Total:	519,791	584,427	738,353	612,090

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	519,791	584,427	738,353	612,090
Division Total:	519,791	584,427	738,353	612,090

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	4,000	4,000	2,000	3,000
Division Total:	4,000	4,000	2,000	3,000

CIVIL DIVISION
Max Rothal, 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 2007, the Civil Division provided quality legal advice and services 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
LAW:				
<i>Civil:</i>				
Assistant Law Director	11.00	11.00	11.00	12.00
Secretary	7.00	6.00	6.00	7.00
Total Civil	18.00	17.00	17.00	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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,226,858	1,240,730	1,240,003	1,411,850
Fringe Benefits	365,258	379,134	397,504	474,800
Total: Personal Services	1,592,116	1,619,864	1,637,507	1,886,650
Other				
Direct Expenditures	171,110	138,831	163,696	161,760
Utilities	387	688	1,193	510
Interfund Charges	33,927	37,636	37,103	32,020
Total: Other	205,424	177,155	201,992	194,290
Division Total:	1,797,540	1,797,019	1,839,499	2,080,940

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,797,540	1,797,019	1,839,499	2,080,940
Division Total:	1,797,540	1,797,019	1,839,499	2,080,940

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	18.000	17.000	17.000	19.000
Division Total:	18.000	17.000	17.000	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, 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
<i>Criminal:</i>				
Assistant Law Director	12.00	10.00	10.00	10.00
Chief Assistant City Prosecutor	0.00	1.00	1.00	1.00
Chief City Prosecutor	0.00	1.00	1.00	1.00
Secretary	4.00	3.00	3.00	3.00
Total Criminal	16.00	15.00	15.00	15.00

LAW

DIVISION: **CRIMINAL**

Provide prosecutorial services for the City of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	897,591	934,640	895,426	948,070
Fringe Benefits	283,268	300,697	322,702	346,550
Total: Personal Services	1,180,859	1,235,337	1,218,128	1,294,620
Other				
Direct Expenditures	141,587	211,498	126,545	157,630
Utilities	3,210	1,591	1,876	2,600
Insurance	1,212	1,371	1,000	1,260
Interfund Charges	26,080	35,491	30,909	93,650
Total: Other	172,089	249,951	160,330	255,140
Division Total:	1,352,948	1,485,288	1,378,458	1,549,760

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,215,690	1,302,898	1,272,448	1,422,400
Special Revenue Fund	137,258	182,390	106,010	127,360
Division Total:	1,352,948	1,485,288	1,378,458	1,549,760

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	16.000	15.000	15.000	15.000
Division Total:	16.000	15.000	15.000	15.000

INDIGENT DEFENSE
Max Rothal, Director of Law

DESCRIPTION

The City of Akron contracts with the Legal Defenders Office to provide legal defense for the City's indigent population. The 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Other				
Direct Expenditures	308,742	372,378	349,412	353,780
Total: Other	308,742	372,378	349,412	353,780
Division Total:	308,742	372,378	349,412	353,780

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	308,742	372,378	349,412	353,780
Division Total:	308,742	372,378	349,412	353,780

Legislative

LEGISLATIVE

DESCRIPTION

The Legislative Department is made up of two divisions, Clerk of Council and City Council. The Clerk of Council is responsible for carrying out the administrative functions of City Council. City Council carries out the legislative functions of government and consists of 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.

AKRON CITY COUNCIL

Council Members-At-Large

- John R. Conti
- James Shealey
- Michael Williams

Ward Council Members

- Ward 1 – James P. Hurley III
- Ward 2 – Bruce Kilby
- Ward 3 – Marco S. Sommerville (Council President)
- Ward 4 – Renee L. Greene (Council Vice-President)
- Ward 5 – Ken Jones
- Ward 6 – Terry Albanese
- Ward 7 – Tina Merlitti
- Ward 8 – Robert Keith (Council President Pro-Tem)
- Ward 9 – Mike Freeman
- Ward 10 – Kelli Crawford

LEGISLATIVE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	984,333	987,639	1,006,414	1,070,700
Special Revenue Fund	6,938	5,480	0	10,000
Total for Department:	991,271	993,119	1,006,414	1,080,700

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	16.000	15.000	15.000	16.000
Total for Department:	16.000	15.000	15.000	16.000

CLERK OF COUNCIL

Cheryl C. Prough, Deputy 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 its committees and assists Council in any research that is needed for decision-making or comparison. The Clerk of Council has custody of and is responsible for retention and preservation of all the laws and ordinances of the City. The Clerk of Council furnishes all transcripts, ordinances passed by Council, Council proceedings, documents and matters printed by authority of the City.

GOALS & OBJECTIVES

- Hire a permanent staff member to under fill the vacant Council Aide position.
- Have a new sound system installed in Council Chambers.
- Assist Council on televising meetings or putting them on the Web.
- Continue to assist Council in their endeavors throughout the year.
- Scan and process legislation through December 31, 1982.

SERVICE LEVELS

In 2007, Clerk of Council assisted with the development of a new and improved Council Web- page.

The department assisted Council in their endeavors throughout the year.

A busy election year was successfully completed with all the Municipal Campaign Finance Reform required by our office.

A Council vacancy was filled in Ward 1 and helped the new Ward Councilperson adapt.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
LEGISLATIVE:				
<i>Clerk of Council:</i>				
Clerk of Council	1.00	0.00	1.00	1.00
Council Aide	1.00	1.00	1.00	1.00
Deputy Clerk of Council	1.00	1.00	0.00	1.00
Total Clerk of Council	3.00	2.00	2.00	3.00

LEGISLATIVE

DIVISION: CLERK OF 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	157,386	133,210	131,573	164,990
Fringe Benefits	50,740	44,114	42,977	57,090
Total: Personal Services	208,126	177,324	174,550	222,080
Other				
Direct Expenditures	15,026	11,190	15,080	15,070
Insurance	404	457	500	0
Interfund Charges	71,524	41,149	34,952	37,460
Total: Other	86,954	52,796	50,532	52,530
Division Total:	295,080	230,120	225,082	274,610

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	295,080	230,120	225,082	274,610
Division Total:	295,080	230,120	225,082	274,610

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	3.000	2.000	2.000	3.000
Division Total:	3.000	2.000	2.000	3.000

CITY COUNCIL

Marco Sommerville, President

DESCRIPTION

City Council creates ordinances and resolutions through the legislative process and approves the major policies 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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

LEGISLATIVE

DIVISION: CITY COUNCIL

Enact ordinances and resolutions to provide for City services, levy taxes, make appropriations and issue debt.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	395,572	404,834	407,108	413,270
Fringe Benefits	182,663	186,834	234,226	227,360
Total: Personal Services	578,235	591,668	641,334	640,630
Other				
Direct Expenditures	100,168	121,334	106,678	128,200
Utilities	10,085	10,843	9,422	9,000
Insurance	404	457	500	500
Interfund Charges	7,299	38,697	23,398	27,760
Total: Other	117,956	171,331	139,998	165,460
Division Total:	696,191	762,999	781,332	806,090

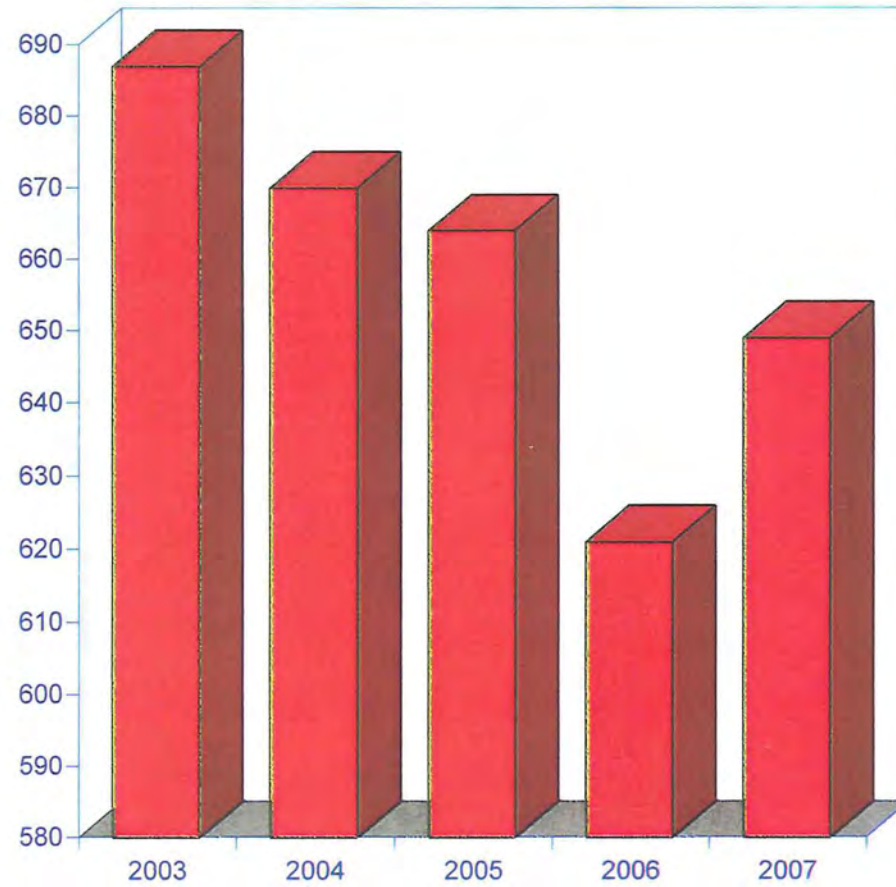
DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	689,253	757,519	781,332	796,090
Special Revenue Fund	6,938	5,480	0	10,000
Division Total:	696,191	762,999	781,332	806,090

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	13.000	13.000	13.000	13.000
Division Total:	13.000	13.000	13.000	13.000

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

- To work with the BMV to be selected as one of the two courts in the State of Ohio to become a pilot program to do limited reinstatement authorization for driver's licenses.
- Automate check writing and upgrade computer system.
- Work with the Sheriff's Office and jail operations to interface computer operations.
- Continue to use the necessary tools to increase revenues.
- Continue to 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.

SERVICE LEVELS

During 2007, the courts phone system was upgraded and modernized. The court also worked with Federal Marshals to implement a successful Fugitive Safe Surrender Program in Summit County.

The Clerk of Courts collected approximately \$20,000 in 2007 by working with the County to collect money on felony cases started in the Akron Municipal Court, but completed in the Court of Common Pleas.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
MUNICIPAL COURT CLERK:				
Assistant Court Clerk	1.00	1.00	1.00	1.00
Deputy Clerks	45.00	46.00	46.00	47.00
Municipal Court Clerk	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT CLERK	47.00	48.00	48.00	49.00

CLERK OF COURTS

CLERK OF COURTS

Total for Department:

2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
3,132,191	3,166,338	3,192,680	4,218,060
3,132,191	3,166,338	3,192,680	4,218,060

CLERK OF COURTS

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,863,961	1,854,768	1,871,952	1,994,240
Fringe Benefits	763,209	837,229	896,332	931,320
Total: Personal Services	2,627,170	2,691,997	2,768,284	2,925,560
Other				
Direct Expenditures	382,077	332,788	316,673	788,350
Insurance	654	457	5,370	5,370
Rentals and Leases	1,440	840	10,730	12,000
Interfund Charges	76,620	140,256	84,353	478,780
Total: Other	460,791	474,341	417,126	1,284,500
Capital Outlay				
Capital Outlay	44,230	0	7,270	8,000
Total: Capital Outlay	44,230	0	7,270	8,000
Total for Department:	3,132,191	3,166,338	3,192,680	4,218,060

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	2,925,560	368,450	8,000	3,302,010
Special Revenue Fund		916,050		916,050
Total for Department:	2,925,560	1,284,500	8,000	4,218,060

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 docket lawsuits, traffic violations, and criminal cases. They also collect and disburse court filing fees and fines.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,863,961	1,854,768	1,871,952	1,994,240
Fringe Benefits	763,209	837,229	896,332	931,320
Total: Personal Services	2,627,170	2,691,997	2,768,284	2,925,560
Other				
Direct Expenditures	382,077	332,788	316,673	788,350
Insurance	654	457	5,370	5,370
Rentals and Leases	1,440	840	10,730	12,000
Interfund Charges	76,620	140,256	84,353	478,780
Total: Other	460,791	474,341	417,126	1,284,500
Capital Outlay				
Capital Outlay	44,230	0	7,270	8,000
Total: Capital Outlay	44,230	0	7,270	8,000
Division Total:	3,132,191	3,166,338	3,192,680	4,218,060

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	2,937,002	2,958,448	3,112,100	3,302,010
Special Revenue Fund	195,189	207,890	80,580	916,050
Division Total:	3,132,191	3,166,338	3,192,680	4,218,060

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	47.000	48.000	48.000	49.000
Division Total:	47.000	48.000	48.000	49.000

CLERK OF COURTS

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	2,937,002	2,958,448	3,112,100	3,302,010
Special Revenue Fund	195,189	207,890	80,580	916,050
Total for Department:	3,132,191	3,166,338	3,192,680	4,218,060

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	47.000	48.000	48.000	49.000
Total for Department:	47.000	48.000	48.000	49.000

Municipal Court Judges

AKRON MUNICIPAL COURT – JUDICIAL DIVISION

Annalisa S. Williams, 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 any new cases that are filed.

The jurisdiction of the court encompasses the cities of Akron and Fairlawn, the townships of Bath, Richfield and Springfield, the villages of Lakemore and Richfield, and the part of Mogadore that is in Summit County. The court can hear civil lawsuits if 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

- To work with the Mayor's Office and City Council in the design and planning for the first ever Municipal Court Building in Akron.
- 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.
- Remain in the forefront of the Ohio court system with innovative programs and policies designed to meet the needs and safety concerns of the community.
- Explore new methods to fund and upgrade the specialty courts, fund training opportunities, and maintain the court facilities.

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 increases in case filings 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 court hired two new probation officers through a grant from the Department of Highway Safety and successfully began the new DUI Court.

In 2007, the division handled 22,796 traffic cases, 16,084 criminal cases, and 15,411 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
MUNICIPAL COURT JUDGES:				
Bailiffs	18.00	18.00	18.00	18.00
Clerks	1.00	1.00	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	0.00	0.00	0.00
Director of Specialty Courts and Programs	1.00	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
Probation Aide	1.00	1.00	1.00	1.00
Probation Officers	6.00	6.00	8.00	8.00
Secretary	1.00	1.00	1.00	1.00
Small Claims Coordinator	1.00	1.00	1.00	1.00
Small Claims Magistrate	2.00	2.00	2.00	2.00
System Programmer/Analyst	0.00	1.00	1.00	1.00
Traffic Court Magistrate	1.00	1.00	1.00	1.00
TOTAL MUNICIPAL COURT JUDGES	44.00	44.00	47.00	47.00

JUDGES

JUDGES

Total for Department:

2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
3,322,703	3,360,304	3,618,622	3,851,590
3,322,703	3,360,304	3,618,622	3,851,590

JUDGES

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	2,055,635	2,180,865	2,324,231	2,425,130
Fringe Benefits	732,394	780,025	902,795	975,500
Total: Personal Services	2,788,029	2,960,890	3,227,026	3,400,630
Other				
Direct Expenditures	398,341	273,826	121,276	323,300
Utilities	1	0	4,820	5,400
Insurance	2,828	3,199	3,500	3,500
Rentals and Leases	5,640	5,640	4,520	5,560
Interfund Charges	127,864	116,749	184,985	113,200
Total: Other	534,674	399,414	319,101	450,960
Capital Outlay				
Capital Outlay	0	0	72,495	0
Total: Capital Outlay	0	0	72,495	0
Total for Department:	3,322,703	3,360,304	3,618,622	3,851,590

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	3,293,400	200,400		3,493,800
Special Revenue Fund	107,230	250,560		357,790
Total for Department:	3,400,630	450,960		3,851,590

JUDGES

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	3,044,421	3,222,533	3,428,878	3,493,800
Special Revenue Fund	278,282	137,771	189,744	357,790
Total for Department:	3,322,703	3,360,304	3,618,622	3,851,590

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	44.000	44.000	45.000	45.000
Special Revenue Fund	0.000	0.000	2.000	2.000
Total for Department:	44.000	44.000	47.000	47.000

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 the part of Mogadore that is in Summit County.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	2,055,635	2,180,865	2,324,231	2,425,130
Fringe Benefits	732,394	780,025	902,795	975,500
Total: Personal Services	2,788,029	2,960,890	3,227,026	3,400,630
Other				
Direct Expenditures	398,341	273,826	121,276	323,300
Utilities	1	0	4,820	5,400
Insurance	2,828	3,199	3,500	3,500
Rentals and Leases	5,640	5,640	4,520	5,560
Interfund Charges	127,864	116,749	184,985	113,200
Total: Other	534,674	399,414	319,101	450,960
Capital Outlay				
Capital Outlay	0	0	72,495	0
Total: Capital Outlay	0	0	72,495	0
Division Total:	3,322,703	3,360,304	3,618,622	3,851,590

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	3,044,421	3,222,533	3,428,878	3,493,800
Special Revenue Fund	278,282	137,771	189,744	357,790
Division Total:	3,322,703	3,360,304	3,618,622	3,851,590

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	44.000	44.000	45.000	45.000
Special Revenue Fund	0.000	0.000	2.000	2.000
Division Total:	44.000	44.000	47.000	47.000

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 the laws and ordinances of the City are enforced; to prepare and submit to Council the annual budget; to keep Council fully advised as to the financial condition and needs of the City; to appoint and remove all employees in both the classified and unclassified service (except elected officials); to exercise control over all departments and divisions; to see that all terms and conditions favorable to the City or its inhabitants, in any franchise or contract to which the City is kept and a party, are faithfully performed; and to introduce ordinances and take part in the discussion of all matters coming before Council.

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, and an Assistant to the Mayor for Police Auditor.

BUDGET COMMENTS

The 2008 Operating Budget provides funding for the staffing of 28 full-time positions for the divisions of the Office of the Mayor. The 2008 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
ADMINISTRATION	916,858	1,049,217	971,846	1,015,360
DEPUTY MAYOR FOR PUBLIC SAFETY	140,424	147,410	154,035	153,520
ECONOMIC DEVELOPMENT	1,506,267	1,440,566	1,555,111	1,567,020
HUMAN AND COMMUNITY RELATIONS	195,379	0	0	0
LABOR RELATIONS	276,178	284,289	382,495	247,730
POLICE AUDITOR	0	0	17,099	148,470
Total for Department:	3,035,106	2,921,482	3,080,586	3,132,100

MAYOR

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,899,491	1,766,095	1,814,085	2,022,460
Fringe Benefits	646,683	523,696	702,497	654,380
Total: Personal Services	2,546,174	2,289,791	2,516,582	2,676,840
Other				
Direct Expenditures	367,822	416,147	467,260	332,380
Utilities	17,798	18,789	19,184	21,900
Insurance	4,848	5,941	6,000	6,000
Rentals and Leases	512	0	75	0
Interfund Charges	90,398	125,539	71,485	94,980
Total: Other	481,378	566,416	564,004	455,260
Capital Outlay				
Capital Outlay	7,554	65,275	0	0
Total: Capital Outlay	7,554	65,275	0	0
Total for Department:	3,035,106	2,921,482	3,080,586	3,132,100

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	2,676,840	380,760		3,057,600
Special Revenue Fund		62,000		62,000
Trust and Agency Fund		12,500		12,500
Total for Department:	2,676,840	455,260		3,132,100

MAYOR

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	2,900,187	2,612,812	2,774,066	3,057,600
Special Revenue Fund	125,000	300,922	300,395	62,000
Trust and Agency Fund	9,919	7,748	6,125	12,500
Total for Department:	3,035,106	2,921,482	3,080,586	3,132,100

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	25.000	25.000	25.000	28.000
Total for Department:	25.000	25.000	25.000	28.000

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

- The Mayor's office continues to work with the Director of Personnel to identify improved ways to manage employees, employee benefits, and improve communication among employees.
- The Mayor has asked members of the cabinet to identify new sources of revenue as a means of improving Akron's economic health.
- The Mayor's office will work with the Department of Public Services to launch heightened awareness of 3-1-1 and related services.
- Education of citizens on alternatives to home foreclosures.
- Communicate the Mayor's goal to make college degrees available to Akron high school graduates.
- The City of Akron will attempt to develop an effective system of managing wireless communications in Akron with OneCommunity and assistance of the foundation community. They will also continue to work with Time Warner Cable and AT & T to determine how best to provide a community/government channel that will better inform residents about City issues.
- There is significant interest in developing a new history museum in Akron or Canal Visitors Center that will be the subject of continuing conversations in 2008.

SERVICE LEVELS

The Mayor has identified a number of areas in which the City and County could continue to collaborate accomplishing efficiencies at both levels of government. In 2007, County Executive James McCarthy retired. On an interim basis, County Council President Nick Konstandaras became the Executive and later Russ Pry was selected for the position. During this period of time, the Joint Task Force on City/Council cooperation did not hold

formal meetings, but informal discussions about areas of cooperation have continued and will continue in 2008.

The Deputy Mayor for Intergovernmental Relations invests a significant amount of time each week in the planning of new Community Learning Centers (CLC). In 2007, a professional from the Engineering Bureau was added to the City's team along with the City's Director of Design to oversee construction of CLC's. A final agreement was reached with National Inventors Hall of Fame for the development of a center of Excellence in Math and Science. The Deputy Mayor for Intergovernmental Relations coordinates the City's very active After-School Programs, which have been enormously successful in increasing reading and math scores among elementary students.

The Mayor's Office coordinated an initiative undertaken by the Akron Art Museum to utilize the opening of the new museum as an occasion for international marketing and publicity. The providing of City services was coordinated to the opening of the Art Museum on July 7th, which became the subject of favorable attention in dozens of publications across the United States and across the world.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
OFFICE OF THE MAYOR:				
<i>Administration:</i>				
Assistant to the Mayor	3.00	3.00	2.00	3.00
Communications Director	0.00	0.00	1.00	0.00
Deputy Mayor for Administration	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Secretary	2.00	2.00	2.00	2.00
Mayor	1.00	1.00	1.00	1.00
Total Administration	8.00	8.00	8.00	8.00

MAYOR

DIVISION: ADMINISTRATION

Exercise control over all departments and divisions of the City. Beginning with the 2006 budget, the activities of the Human and Community Relations Division are included in the Mayor's Administration budget.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	626,831	645,762	665,321	656,300
Fringe Benefits	165,244	183,605	198,106	211,170
Total: Personal Services	792,075	829,367	863,427	867,470
Other				
Direct Expenditures	81,193	69,151	59,615	89,380
Utilities	8,427	10,965	7,939	10,800
Insurance	1,616	2,285	2,500	2,500
Rentals and Leases	512	0	0	0
Interfund Charges	33,035	72,174	38,365	45,210
Total: Other	124,783	154,575	108,419	147,890
Capital Outlay				
Capital Outlay	0	65,275	0	0
Total: Capital Outlay	0	65,275	0	0
Division Total:	916,858	1,049,217	971,846	1,015,360

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	906,939	976,194	965,721	1,002,860
Special Revenue Fund	0	65,275	0	0
Trust and Agency Fund	9,919	7,748	6,125	12,500
Division Total:	916,858	1,049,217	971,846	1,015,360

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	8.000	8.000	8.000	8.000
Division Total:	8.000	8.000	8.000	8.000

DEPUTY MAYOR FOR PUBLIC SAFETY
Larry Givens, Deputy Mayor of Public Safety

DESCRIPTION

By Charter, the Mayor serves as the Director of the Department of Public Safety. The responsibility for daily supervision of 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

- Assist the Police and Fire Department and the Divisions of Communication and Safety Communications in achieving their goals and objectives.
- Obtain a facility that will accommodate the Police and Fire Training Bureaus.
- Represent Akron to oversee the county-wide Nextel/Sprint Reconfiguration project.
- Work with the Personnel, Police and Fire Departments to devise a rotating testing procedure thereby assuring an established eligibility list every other year for each department.
- Work with the Police Auditor to establish policies and procedures.
- Expand the Public Area Surveillance Program.
- Begin discussions with the County and Sheriff's Department regarding the integration of 911 call-tracking and dispatching services.

SERVICE LEVELS

During 2007, the Mayor appointed 44 Police Officers and the Akron Police Department is currently conducting a class of fifteen recruits. After a number of meetings with the Akron Police Department, Labor and Fraternal Order of Police, the Mayor agreed not to pursue using part-time Police Officers. The Personnel Department is currently establishing a firefighter/medic eligibility list. A class of 40 is scheduled to begin June, 2008. A regional training facility is still in the discussion phase. The Fire Department is currently retrofitting a former military reserve center to accommodate the incoming class.

A committee made up of representatives from various City departments was created. The City has entered into a contract with the Investigative Safety and Security Group to assist the committee in developing and producing a Continuity of Government (COG)/ Continuity of Operation Plan (COOP) specific to 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.

	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
By Department:				

OFFICE OF THE MAYOR:

Deputy Mayor for Public Safety:

Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00
Total Deputy Mayor for Public Safety	1.00	1.00	1.00	1.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	109,133	111,306	115,038	112,940
Fringe Benefits	24,204	27,524	28,244	30,900
Total: Personal Services	133,337	138,830	143,282	143,840
Other				
Direct Expenditures	3,342	5,143	3,996	3,700
Utilities	1,059	987	2,864	2,600
Insurance	404	457	500	500
Interfund Charges	2,282	1,993	3,393	2,880
Total: Other	7,087	8,580	10,753	9,680
Division Total:	140,424	147,410	154,035	153,520

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	140,424	147,410	154,035	153,520
Division Total:	140,424	147,410	154,035	153,520

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted 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 of 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 inquiries and expanding Akron's visibility as a resource to business community.
- Provide technical and financial assistance to companies to facilitate business retention, expansion, and attraction through the administration and coordination of programs in cooperation with local, regional, state and federal partners.
- Develop and market industrial and office park land owned by the City as well as assist in packaging individual project development sites throughout the City, including the JEDDs.
- Work to increase Akron's share of benefits from the growing global economy through participation and visibility in national and international trade venues.
- Provide staff resources and technical services when possible to the Akron Global Business Accelerator and its tenants.
- Provide staff resources and technical support services when possible to assist small businesses in cooperation and conjunction with existing service providers throughout the City.
- Coordinate with the Greater Akron Chamber and the Summit Business Partnership Business Call Program to monitor and assist businesses located in the JEDD areas.

SERVICE LEVELS

On December 5, 2007, The Goodyear Tire and Rubber Company announced plans to sell its Akron properties to IRG and keep its global and North American headquarters and 2,900 jobs in Akron. The City of Akron will provide approximately \$100 Million

towards the \$900 million redevelopment costs. The project will include a New World and North American HQ building of over 3,500 square feet, new retail and mixed use of over 1.3 million square feet featuring hotel, new retail, restaurants, and office, and development of buildable industrial sites.

As a result of recently completed renovation, the Akron Global Business Accelerator (AGBA) has evolved from a mixed-use industrial incubator into an accelerator of foreign and domestic technology and a commercialization engine of innovation. The AGBA is fast becoming the catalyst around which other local technology development and deployment activities revolve.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
OFFICE OF THE MAYOR:				
<i>Economic Development:</i>				
City Planner	1.00	0.00	0.00	0.00
Communications Director	1.00	1.00	1.00	1.00
Deputy Finance Director	0.00	0.00	0.00	1.00
Deputy Mayor of Economic Development	1.00	1.00	1.00	1.00
Economic Development Manager	2.00	2.00	2.00	2.00
Economic Development Specialist	2.00	2.00	1.00	2.00
Economist	1.00	2.00	1.00	1.00
Graphics Coordinator	1.00	1.00	1.00	1.00
Investments Program Administrator	0.00	0.00	1.00	1.00
Manpower Program Analyst	1.00	1.00	1.00	1.00
Secretary	3.00	3.00	3.00	3.00
Total Economic Development	13.00	13.00	12.00	14.00

MAYOR

DIVISION: ECONOMIC DEVELOPMENT

Serve as a marketing arm for the City of Akron to retain and attract businesses.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	874,004	796,484	836,693	977,570
Fringe Benefits	295,153	250,498	281,796	318,640
Total: Personal Services	1,169,157	1,046,982	1,118,489	1,296,210
Other				
Direct Expenditures	274,114	338,702	400,465	222,000
Utilities	8,003	6,522	7,610	7,000
Insurance	2,424	2,742	2,500	2,500
Rentals and Leases	0	0	75	0
Interfund Charges	45,015	45,618	25,972	39,310
Total: Other	329,556	393,584	436,622	270,810
Capital Outlay				
Capital Outlay	7,554	0	0	0
Total: Capital Outlay	7,554	0	0	0
Division Total:	1,506,267	1,440,566	1,555,111	1,567,020

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,381,267	1,204,919	1,254,716	1,505,020
Special Revenue Fund	125,000	235,647	300,395	62,000
Division Total:	1,506,267	1,440,566	1,555,111	1,567,020

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	13.000	13.000	12.000	14.000
Division Total:	13.000	13.000	12.000	14.000

HUMAN AND COMMUNITY RELATIONS COMMISSION

DESCRIPTION

In October 2005, this department that handled so many important community responsibilities was dissolved and duties were distributed to the departments of Community Relations, Law, and the Recreation Bureau.

MAYOR

DIVISION: HUMAN AND COMMUNITY RELATIONS

Act as a liaison between the City and the community by assuring equal opportunity to all. Beginning with the 2006 budget, this activity is now being budgeted within the Mayor's Administration Division budget.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	82,464	0	0	0
Fringe Benefits	105,776	0	0	0
Total: Personal Services	188,240	0	0	0
Other				
Direct Expenditures	4,144	0	0	0
Interfund Charges	2,995	0	0	0
Total: Other	7,139	0	0	0
Division Total:	195,379	0	0	0

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	195,379	0	0	0
Division Total:	195,379	0	0	0

LABOR RELATIONS

James Masturzo, Deputy Mayor of 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, Labor Relations will negotiate with two bargaining units: The Civil Service Personnel Association Inc., and the Akron Nurses Association. The labor agreements expire on December 31, 2008. Negotiations are hoped to be concluded before the expiration date.
- Labor Relations has received a commitment from the unions to meet and discuss ways to reduce health care costs. Along with Finance and Employee Benefits, we will continue to meet with the unions to address this goal.

SERVICE LEVELS

The City was able to reach a three-year labor agreement with the Fraternal Order of Police, Akron Lodge #7 and the Akron Firefighters Association, Local #330. An agreement with the American Federation of State, County, and Municipal Employees, Local #1360 was negotiated that establishes work shifts on Saturdays and Sundays. Management will now be able to address winter storms that may occur on the weekends in a more expedient way without relying on overtime to obtain necessary personnel.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
By Department:				

OFFICE OF THE MAYOR:

Labor Relations:

Deputy Mayor for Labor Relations	1.00	1.00	1.00	1.00
Labor Relations Officer	1.00	1.00	0.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Labor Relations	3.00	3.00	2.00	3.00

MAYOR

DIVISION: LABOR RELATIONS

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	207,059	212,543	183,701	172,110
Fringe Benefits	56,306	62,069	190,584	64,360
Total: Personal Services	263,365	274,612	374,285	236,470
Other				
Direct Expenditures	5,029	3,151	3,184	4,000
Utilities	309	315	771	1,000
Insurance	404	457	500	500
Interfund Charges	7,071	5,754	3,755	5,760
Total: Other	12,813	9,677	8,210	11,260
Division Total:	276,178	284,289	382,495	247,730

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	276,178	284,289	382,495	247,730
Division Total:	276,178	284,289	382,495	247,730

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	3.000	3.000	2.000	3.000
Division Total:	3.000	3.000	2.000	3.000

POLICE AUDITOR

Phillip L Young, Assistant to the Mayor

DESCRIPTION

The Office of Police Auditor conducts outreach about the complaint process and the services provided by this office to the community. They also serve as an alternative location to file a complaint against an Akron Police Officer and to monitor and audit APD complaint investigations to ensure they are thorough, objective, and fair. The division will make policy recommendations to enhance and improve policies and procedures of the APD; and to respond to the scene and review officer-involved shooting investigations.

GOALS & OBJECTIVES

- To Improve the Akron Police Department's training, oversight, monitoring, accountability and hiring practices.
- Ensure fair, equitable, courteous and professional treatment for all.
- Establish public understanding of police policies and procedures and recognize exceptional service to foster support for the Akron Police Department.

SERVICE LEVELS

The Police Auditor has met with various community organizations and attended ward meetings. The division also met with patrol operations and attended search and seizure operations. There have also been meetings with special prosecutors from the Attorney Generals Office. The outcome will be used to institute rules and regulations and new complaint procedures to build respect, cooperation and trust between the police and the community.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
By Department:				

OFFICE OF THE MAYOR:

Police Auditor:

Assistant to the Mayor	0.00	0.00	2.00	2.00
Total Police Auditor	0.00	0.00	2.00	2.00

MAYOR

DIVISION: POLICE AUDITOR

This division acts as the liason between the City of Akron Police Department and the residents of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	0	0	13,332	103,540
Fringe Benefits	0	0	3,767	29,310
Total: Personal Services	0	0	17,099	132,850
Other				
Direct Expenditures	0	0	0	13,300
Utilities	0	0	0	500
Interfund Charges	0	0	0	1,820
Total: Other	0	0	0	15,620
Division Total:	0	0	17,099	148,470

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	0	0	17,099	148,470
Division Total:	0	0	17,099	148,470

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	0.000	0.000	2.000	2.000
Division Total:	0.000	0.000	2.000	2.000

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Planning & Urban Development

PLANNING DEPARTMENT
Warren Woolford, Director
Samuel DeShazor, Deputy Director

DESCRIPTION

The 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 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 Council on locations 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 2008 Operating Budget provides funding for the staffing of 71 full-time positions for the divisions of the Planning Department. The operating budget 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
ADMINISTRATION	197,000	207,718	213,021	212,540
A.M.A.T.S.	1,232,972	1,332,635	1,339,151	1,575,750
CAPITAL PLANNING	25,333,903	26,044,504	30,160,591	32,296,560
COMPREHENSIVE PLANNING	521,238	562,339	610,865	639,330
DESIGN	360,160	428,918	370,836	369,510
DEVELOPMENT SERVICES	1,237,649	1,350,091	1,272,198	1,358,650
HOUSING AND COMMUNITY SERVICES	1,939,658	1,556,280	3,510,595	1,568,660
TAX RECEIPTS AND EXPENDITURES	0	0	0	0
ZONING	569,611	612,113	631,977	664,120
PLANNING - NON-OPERATING	1,336,000	0	0	1,800,000
Total for Department:	32,728,191	32,094,598	38,109,234	40,485,120

PLANNING

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	3,948,776	3,879,971	3,842,828	4,027,480
Fringe Benefits	1,536,519	1,491,272	1,596,909	1,682,360
Total: Personal Services	5,485,295	5,371,243	5,439,737	5,709,840
Other				
Direct Expenditures	1,474,339	1,031,003	1,350,813	1,099,270
Utilities	21,169	19,642	24,240	29,390
Debt Service	21,895,579	19,647,424	22,317,019	24,192,200
Insurance	43,099	12,120	45,814	11,720
State/County Charges	26	6,969	6,761	7,250
Rentals and Leases	3,069,870	5,097,077	6,131,581	6,981,480
Interfund Charges	723,176	890,123	2,778,770	2,453,970
Total: Other	27,227,258	26,704,358	32,654,998	34,775,280
Capital Outlay				
Capital Outlay	15,638	18,997	14,499	0
Total: Capital Outlay	15,638	18,997	14,499	0
Total for Department:	32,728,191	32,094,598	38,109,234	40,485,120

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	1,524,860	176,880		1,701,740
Special Revenue Fund	4,184,980	34,598,400		38,783,380
Total for Department:	5,709,840	34,775,280		40,485,120

PLANNING

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,437,343	1,548,106	1,640,398	1,701,740
Special Revenue Fund	30,427,157	29,983,121	35,880,912	38,783,380
Capital Projects Fund	863,691	563,371	587,924	0
Total for Department:	32,728,191	32,094,598	38,109,234	40,485,120

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	17.000	17.500	18.000	18.000
Special Revenue Fund	55.000	52.500	51.000	53.000
Total for Department:	72.000	70.000	69.000	71.000

ADMINISTRATION
Warren Woolford, Director

DESCRIPTION

The Administration Division is responsible for mid and long-range planning of the City 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PLANNING:				
<i>Administration:</i>				
Planning Deputy Director	1.00	1.00	1.00	1.00
Planning Director	0.40	0.40	0.40	0.40
Total Administration	1.40	1.40	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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	156,654	161,695	159,620	159,660
Fringe Benefits	36,082	40,162	46,587	45,070
Total: Personal Services	192,736	201,857	206,207	204,730
Other				
Direct Expenditures	1,200	2,897	885	1,200
Utilities	438	116	2,997	3,500
Insurance	404	457	500	500
Interfund Charges	2,222	2,391	2,432	2,610
Total: Other	4,264	5,861	6,814	7,810
Division Total:	197,000	207,718	213,021	212,540

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	197,000	207,718	213,021	212,540
Division Total:	197,000	207,718	213,021	212,540

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	1.400	1.400	1.400	1.400
Division Total:	1.400	1.400	1.400	1.400

AMATS DIVISION

Jason Segedy, Acting Transportation Planning Regional Manager

DESCRIPTION

The 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 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 and amend, as necessary, the *AMATS FY 2008-2011 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.
- Maintain the *AMATS 2030 Regional Transportation Plan* that identifies recommendations for improvements to the area's transportation system that are needed and financially affordable.
- Complete a Coordinated Public Transit/Human Services Transportation Plan for the area's public transit operators and social service agencies.
- Complete a Bicycle and Pedestrian Needs Report, a Highway System Preservation Needs Report, and begin work on the Congestion Management System process.

SERVICE LEVELS

In 2007, the AMATS Division developed and published the *FY 2007 Transportation Planning Work Program and Budget*. The division maintained and amended the *AMATS FY 2006-2009 Transportation Improvement Program (TIP)* with a four-year priority listing of highway, transit and other transportation improvements in the Akron metropolitan area. The division prepared and maintained the *AMATS FY 2008-2011 TIP*. A new TIP is developed every two years. Prepared amendments to the TIP as needed. The division continued the process of updating the *AMATS 2030 Regional Transportation Plan* and completed a congestion study of forecasted future traffic conditions, a traffic crash analysis and a transit coverage and performance report for MERO RTA and PARTA. The division completed 420 mechanical traffic counts and 10

manual intersection traffic counts. The AMATS Division also assisted with the ODOT District 4 SR18/I-77 Corridor Study in Montrose and the I-76/Central Interchange Major Investment Study.

The AMATS division held six policy committee meetings, six technical Advisory committee meetings and six citizens involvement committee meetings in order to ensure that decisions regarding transportation plans, programs and policies are made with the input from planning professionals and members of the public. The new web-based carpooling program, OhioRideshare, was instituted to match prospective carpoolers. This project is done in coordination with the other metropolitan planning organizations in Northeast Ohio. The website can be accessed at <http://ohiorideshare.com>.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PLANNING:				
AMATS:				
Account Clerk	1.00	1.00	1.00	1.00
City Planner	4.00	5.00	5.00	5.00
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	0.00	2.00	2.00	2.00
Transportation Engineer	1.00	1.00	1.00	1.00
Transportation Planner	3.00	1.00	1.00	1.00
Transportation Planning Administrator	1.00	1.00	1.00	1.00
Transportation Planning Regional Manager	1.00	1.00	1.00	1.00
Total AMATS	15.00	16.00	16.00	16.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	751,153	742,312	814,049	845,620
Fringe Benefits	254,037	334,776	319,968	481,260
Total: Personal Services	1,005,190	1,077,088	1,134,017	1,326,880
Other				
Direct Expenditures	61,717	77,097	53,655	83,350
Utilities	7,932	7,168	7,774	10,000
Insurance	808	457	1,000	1,000
Rentals and Leases	74,031	70,754	70,053	76,500
Interfund Charges	83,294	81,074	72,652	78,020
Total: Other	227,782	236,550	205,134	248,870
Capital Outlay				
Capital Outlay	0	18,997	0	0
Total: Capital Outlay	0	18,997	0	0
Division Total:	1,232,972	1,332,635	1,339,151	1,575,750

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	1,232,972	1,332,635	1,339,151	1,575,750
Division Total:	1,232,972	1,332,635	1,339,151	1,575,750

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Special Revenue Fund	15.000	16.000	16.000	16.000
Division Total:	15.000	16.000	16.000	16.000

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).
- Develop an annual *Capital Investment Program* (to provide improvements during 2009 for the City streets, sidewalks, sewers, water lines, parks, public facilities and economic development projects) for presentation to City Council on December 12, 2008.
- 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 2008 capital improvement projects. The division published progress reports on the 2007-2011 *Capital Investment Program*. The division submitted applications to the Ohio Public Works Commission for 10 projects, requesting \$9.4 million in funding. The review of the City map collection is 95% complete and 70% 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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PLANNING:

Capital Planning Investments:

Assistant Librarian	1.00	1.00	1.00	1.00
Capital Planning Manager	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Economist	2.00	1.00	2.00	2.00
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 Investments	8.80	7.80	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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	464,553	457,406	477,739	493,000
Fringe Benefits	148,753	161,278	179,877	191,370
Total: Personal Services	613,306	618,684	657,616	684,370
Other				
Direct Expenditures	937,729	573,791	879,997	531,150
Utilities	1,525	1,580	2,120	2,400
Debt Service	20,559,579	19,647,424	22,317,019	24,192,200
Insurance	1,212	1,371	1,500	1,500
State/County Charges	0	6,964	6,761	7,000
Rentals and Leases	2,735,797	4,715,201	5,725,535	6,572,610
Interfund Charges	469,117	479,489	570,043	305,330
Total: Other	24,704,959	25,425,820	29,502,975	31,612,190
Capital Outlay				
Capital Outlay	15,638	0	0	0
Total: Capital Outlay	15,638	0	0	0
Division Total:	25,333,903	26,044,504	30,160,591	32,296,560

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	24,470,212	25,481,133	29,572,667	32,296,560
Capital Projects Fund	863,691	563,371	587,924	0
Division Total:	25,333,903	26,044,504	30,160,591	32,296,560

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Special Revenue Fund	8.800	7.800	8.800	8.800
Division Total:	8.800	7.800	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 within 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.
- Administer programs to enhance community life.

SERVICE LEVELS

The Comprehensive Planning Division received \$9 million in federal funds for the implementation of the 2007 Consolidated Plan and prepared a 2008 application for the use of \$9.13 million. The division continued in implementing plans for the Hickory Corridor/Cascade Locks Redevelopment Area, the Elizabeth Park Renewal Area and the Spicertown Urban Renewal Area. They also completed the Edgewood Renewal Plan, Mud Run Redevelopment Plan, Eastgate Renewal Area Plan, South Main- Miller Redevelopment Area Plan, Exchange-Opportunity Park Renewal Area Economic Development Plan and the City's Workable Program for the Ohio Impacted Cities Program. The division began inventory review of city housing and addresses for the 2010 U.S. Census.

The Comprehensive Planning Division collaborated with AMHA on the continued development and implementation of the Elizabeth Park Hope VI project and the Edgewood HOPE VI project. They also collaborated with consultants on an application to establish the Main-Exchange Historic District in downtown Akron. The division worked with the Cleveland Restoration Society to establish the Heritage Homes Program in the West Hill neighborhood, providing low-interest loans to owners of older homes to preserve the historic character of their buildings. The City applied and was awarded designation as Certified Local Government. This designation enables the City to apply for historic preservation grants once a year.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PLANNING:				
<i>Comprehensive Planning:</i>				
City Planner	4.00	5.00	5.00	5.00
Comprehensive Planning Adm.	1.00	1.00	1.00	1.00
Community Resource Specialist	0.00	1.00	1.00	1.00
Secretary	2.00	0.50	1.00	1.00
Total Comprehensive Planning	7.00	7.50	8.00	8.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	370,377	402,239	419,498	438,800
Fringe Benefits	120,968	133,275	165,540	171,820
Total: Personal Services	491,345	535,514	585,038	610,620
Other				
Direct Expenditures	11,984	6,304	6,770	9,550
Utilities	366	313	373	400
Insurance	404	457	500	500
Interfund Charges	17,139	19,751	18,184	18,260
Total: Other	29,893	26,825	25,827	28,710
Division Total:	521,238	562,339	610,865	639,330

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	521,238	562,339	610,865	639,330
Division Total:	521,238	562,339	610,865	639,330

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	7.000	7.500	8.000	8.000
Division Total:	7.000	7.500	8.000	8.000

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 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.
- Maintain the partnership with the Home Builders Association and provide technical advice and design recommendations to develop new housing and improve existing housing.

SERVICE LEVELS

The Design Administrator is the City's representative in the partnership with the Akron Public Schools to rebuild or renovate all schools as Community Learning Centers (CLCs). The 15-year, \$800 million project is broken down into several segments; in segment 1-A, six CLCs are completed and six CLCs are under construction. In segment 1-B, eight CLCs will start construction in early 2008. The Administrator is also responsible for coordinating conceptual development of the Akron Canal Visitor Center. This facility will serve as a visiting center for Akron and Summit County.

The division provided concept drawings, technical advice and design guidance to encourage the most aesthetic, cost-effective and functionally desirable solution for over 300 projects. The Design Division prepared housing concepts plans for the Hickory Street area, from North Street to Memorial Parkway. The plans will serve as a tool to balance development with the Cascade Valley Park Master Plan. They also worked with

clients of several projects in the Temple Square and Kenmore Business Districts that are investing in their property and taking advantage of City's financial incentive program.

STAFFING

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

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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PLANNING:

Design:

City Design Administrator	1.00	1.00	1.00	1.00
Landscape Architect	2.00	2.00	2.00	2.00
Secretary	1.00	0.50	0.50	0.50
Total Design	4.00	3.50	3.50	3.50

PLANNING

DIVISION: DESIGN

Review architecture, site layout, signage, and landscaping to ensure 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	251,612	241,340	231,647	236,550
Fringe Benefits	70,925	136,799	77,718	81,370
Total: Personal Services	322,537	378,139	309,365	317,920
Other				
Direct Expenditures	2,464	5,134	11,551	6,100
Utilities	0	169	371	450
Rentals and Leases	29,618	33,272	43,473	37,170
Interfund Charges	5,541	12,204	6,076	7,870
Total: Other	37,623	50,779	61,471	51,590
Division Total:	360,160	428,918	370,836	369,510

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	360,160	428,918	370,836	369,510
Division Total:	360,160	428,918	370,836	369,510

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Special Revenue Fund	4.000	3.500	3.500	3.500
Division Total:	4.000	3.500	3.500	3.500

DEVELOPMENT SERVICES DIVISION

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, 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 300 parcels of land in various Renewal, Community Development and Land Banking Areas.
- Contract and oversee the construction and marketing of 15 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 and assist various City departments with appraisals, titles, site selection and comparable sites.
- Dispose of, by sale, 10 vacant City-owned lots in Community Development neighborhoods.

SERVICE LEVELS

The Development Services Division acquired 321 real estate parcels needed to facilitate numerous improvement projects the City coordinates. The division maintained 361 parcels of land in various renewal and community development areas and sold 4 lots. The division also oversaw the clearance of 449 structures and provided relocation assistance to 62 residences or businesses.

The Development Services Division also arranged for the sale of 8 new homes in older neighborhoods with a cumulative market value of \$678,400 and five other new homes with a cumulative market value of \$417,000 are under construction. Four vacant lots were purchased for future home construction.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PLANNING:				
<i>Development Services:</i>				
Community Development Technician	0.00	0.00	1.00	1.00
Demolition Site Improvement Inspector	2.00	2.00	2.00	2.00
Housing Rehab. Loan Specialist	1.00	1.00	1.00	1.00
Laborer	1.00	1.00	1.00	1.00
Real Estate Negotiator	2.00	2.00	2.00	2.00
Relocation Officer	1.00	1.00	1.00	1.00
Secretary	2.00	1.50	0.50	0.50
Site Improvement Administrator	0.80	0.80	0.80	0.80
Site Improvement Officer	1.00	1.00	1.00	1.00
Total Development Services	10.80	10.30	10.30	10.30

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	550,326	550,868	502,766	589,620
Fringe Benefits	197,277	201,725	215,011	227,400
Total: Personal Services	747,603	752,593	717,777	817,020
Other				
Direct Expenditures	356,663	310,189	307,058	373,450
Utilities	5,814	6,431	6,415	7,440
Insurance	4,760	5,343	5,250	5,320
Rentals and Leases	81,913	92,020	120,233	102,200
Interfund Charges	40,896	183,515	100,966	53,220
Total: Other	490,046	597,498	539,922	541,630
Capital Outlay				
Capital Outlay	0	0	14,499	0
Total: Capital Outlay	0	0	14,499	0
Division Total:	1,237,649	1,350,091	1,272,198	1,358,650

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	153,854	166,011	188,005	187,750
Special Revenue Fund	1,083,795	1,184,080	1,084,193	1,170,900
Division Total:	1,237,649	1,350,091	1,272,198	1,358,650

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	1.000	1.000	1.000	1.000
Special Revenue Fund	9.800	9.300	9.300	9.300
Division Total:	10.800	10.300	10.300	10.300

HOUSING AND COMMUNITY SERVICES DIVISION

Nancy Cook, Housing Rehabilitation 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, primarily elderly and/or disabled homeowners, throughout the City with grants for emergency or minor home repair.
- Assist 8 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, and Mahoning County rental LEAP Program, complete rehabilitation and lead remediation in 20 houses in the LEAP eligible areas.
- Provide funding and administrative support to Community Development Corporation and/or Community Housing Development Organizations to construct new housing units for rent, sale or purchase, rehabilitate and sell homes to lower-income, first-time homebuyers.
- Receive and process applications from 100 homeowners in active neighborhood redevelopment and initiative areas. Provide financial, technical and logistical assistance to rehabilitate and reduce lead hazards in 65 homes and rental units within these areas.
- Provide grants to service organizations to deliver security, accessibility and house painting services to low-income residents city-wide.
- Assist owners of residential units located within designated neighborhood business districts to rehabilitate and reduce lead hazards in homes and rental units within these areas.

SERVICE LEVELS

The Housing and Community Services Division received and processed 82 applications for assistance from homeowners in active neighborhood redevelopment and initiative areas. The division completed 117 housing rehabilitation cases. Provided financial,

technical and logistical assistance to rehabilitate and reduce lead hazards in 63 housing units within these areas.

The division assisted 21 lower income homeowners to improve the exterior of their homes and 41 lower income residents in upgrading their electrical systems in the areas outside the neighborhood redevelopment and neighborhood initiative eligible areas. They also provided grants to service organizations to deliver security, accessibility and house painting services to low-income residents city-wide. More than 31 clients received benefits under these programs through City assistance.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PLANNING:				
<i>Housing and Community Services:</i>				
City Planner	0.40	0.40	0.40	0.40
Community Resource Specialist	1.00	1.00	1.00	2.00
Engineering Technician	1.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	0.00	0.00
Housing Rehab. Administrator	1.00	1.00	0.00	0.00
Housing Rehab. Loan Specialist	2.00	2.00	2.00	2.00
Housing Rehab. Manager	1.00	1.00	1.00	2.00
Housing Rehab. Specialist	6.00	6.00	5.00	5.00
Housing Rehab. Supervisor	1.00	1.00	1.00	1.00
Real Estate Negotiator	1.00	1.00	1.00	1.00
Secretary	2.00	1.50	2.00	2.00
Total Housing and Community Services	17.40	15.90	13.40	15.40

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,005,850	893,006	801,531	810,280
Fringe Benefits	582,632	341,802	435,312	313,840
Total: Personal Services	1,588,482	1,234,808	1,236,843	1,124,120
Other				
Direct Expenditures	82,488	45,461	78,218	81,050
Utilities	4,439	3,241	3,652	4,500
Insurance	34,703	3,121	36,064	2,400
Rentals and Leases	148,511	185,830	172,287	193,000
Interfund Charges	81,035	83,819	1,983,531	163,590
Total: Other	351,176	321,472	2,273,752	444,540
Division Total:	1,939,658	1,556,280	3,510,595	1,568,660

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	1,939,658	1,556,280	3,510,595	1,568,660
Division Total:	1,939,658	1,556,280	3,510,595	1,568,660

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Special Revenue Fund	17.400	15.900	13.400	15.400
Division Total:	17.400	15.900	13.400	15.400

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.

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 to 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.
- Create new databases for recording and tracking plats and annexations and boundary line adjustments.

SERVICE LEVELS

The Zoning Division prepared comments and recommendations on 136 Planning Commission items and 66 Board of Zoning Appeals items. The division has also prepared over 95 pieces of legislation for Council, 23 special topic maps were produced for City Council and other members of the City's administration and 158 minor subdivisions were processed.

The Zoning Division investigated and processed 576 new violations, 254 zoning certifications, 20 zoning verification letters, 12 performance bonds and 134 plan reviews in cooperation with the Plans and Permits Center. The Zoning Map has been revised and will continue to be revised as necessary. The Building Line Map is also being revised at this time. The division continuously upgrades its databases throughout the year to reflect the most recent zoning information and formulates land use plan and zoning changes. All Zoning records through December 1998 have been scanned. The Zoning Division is working with the Customer Service Response Center to allow tracking of Zoning complaints through their system.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PLANNING:				
<i>Zoning:</i>				
City Planner	5.60	5.60	5.60	5.60
Housing Rehab. Loan Specialist	1.00	1.00	0.00	0.00
Secretary	0.00	0.00	1.00	1.00
Zoning Administrator	1.00	0.00	0.00	0.00
Zoning Manager	0.00	1.00	1.00	1.00
Total Zoning	7.60	7.60	7.60	7.60

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	398,251	431,105	435,978	453,950
Fringe Benefits	125,845	141,455	156,896	170,230
Total: Personal Services	524,096	572,560	592,874	624,180
Other				
Direct Expenditures	20,094	10,130	12,679	13,420
Utilities	655	624	538	700
Insurance	808	914	1,000	500
State/County Charges	26	5	0	250
Interfund Charges	23,932	27,880	24,886	25,070
Total: Other	45,515	39,553	39,103	39,940
Division Total:	569,611	612,113	631,977	664,120

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	565,251	612,038	628,507	662,120
Special Revenue Fund	4,360	75	3,470	2,000
Division Total:	569,611	612,113	631,977	664,120

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	7.600	7.600	7.600	7.600
Division Total:	7.600	7.600	7.600	7.600

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.

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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 serve a special purpose for the community. The Court/Building Security Detail provides the security in the Stubbs Justice Center.

INVESTIGATIVE SUBDIVISION

Elizabeth Daugherty, Police Captain

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

- Two 24-week basic training academies will be held for recruits. A field-training program is to be set up that ensures continuous training during the probationary period.
- Utilizing monies obtained through two separate grant initiatives to work cooperatively with other criminal agencies to aggressively combat the city's gang and gun violence issues.
- Work with City Council and the State Legislature to develop effective legislation to combat the rise in crime that is associated with the theft and recycling of scrap metals.
- Begin construction on the indoor range facility to add additional classrooms and an indoor range for use by the Akron Police Department.
- Through the use of State of Ohio grant funding, install 22 digital video systems in the Patrol and Traffic Units.
- Using monies from the 2007 COPS Grant Meth Initiative, work to reduce the growing number of clandestine methamphetamine labs in the city.
- Focusing on target hardening techniques, crime analysis and directed patrols, combat the increasing problem of burglaries in the University Park and North Hill areas.

SERVICE LEVELS

Throughout 2007, many goals and objectives were accomplished by various divisions in the Akron Police Department. The Public Information Unit maintains a link to its news department web site that allows mug shots and other critical photos such as composite sketches, bank robbery photos and missing persons to be viewed by the media, administration and public. The Intelligence Unit continued to assist and provide outside agencies with intelligence concerning Homeland Security, Organized Crime and viable threats made to public officials.. The unit is currently working on an investigation dealing with possible illegal passport violations and documenting of illegal immigrants.

The Crimes Against Persons Unit investigated over 302 cases in 2007. The Identikit Composite Imaging software has been successfully used in several robberies and sexual assault cases. Several detectives are now being trained to use this valuable tool.

BUDGET COMMENTS

The budget provides for a base level of 487 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
POLICE:				
Accounts Analyst	1.00	1.00	0.00	0.00
Account Clerk	3.00	2.00	3.00	3.00
Building Inspector	0.00	0.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00
Health Education Specialist	1.00	1.00	1.00	1.00
Law Enforcement Planner	0.00	1.00	1.00	1.00
Police Captain	10.00	10.00	10.00	10.00
Police Chief	1.00	1.00	1.00	1.00
Police Communication Technician	1.00	0.00	0.00	0.00
Police Communication Technician Supervisor	1.00	0.00	0.00	0.00
Police Deputy Chief	3.00	3.00	2.00	2.00
Police Lieutenant	21.00	21.00	20.00	21.00
Police Officer	369.00	354.00	378.00	390.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Safety Communications Supervisor	0.00	1.00	1.00	1.00
Safety Communication Tech	0.00	1.00	1.00	1.00
Police Sergeant	64.00	61.00	62.00	62.00
Secretary	36.00	36.00	36.00	38.00
TOTAL POLICE	513.00	495.00	519.00	534.00

POLICE

ADMINISTRATION

Total for Department:

2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
46,692,319	48,493,028	50,949,339	51,753,690
46,692,319	48,493,028	50,949,339	51,753,690

POLICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	29,749,191	30,147,989	31,206,995	31,828,230
Fringe Benefits	11,157,650	11,663,123	12,889,369	13,585,760
Total: Personal Services	40,906,841	41,811,112	44,096,364	45,413,990
Other				
Direct Expenditures	1,900,153	2,243,717	2,105,323	3,195,560
Utilities	59,202	48,729	57,150	61,500
Debt Service	368,947	368,062	369,279	370,020
Insurance	122,642	142,525	173,949	159,000
State/County Charges	13,741	14,772	14,178	15,000
Rentals and Leases	133,124	150,695	142,346	145,000
Interfund Charges	2,425,564	2,228,328	2,438,883	2,345,620
Total: Other	5,023,373	5,196,828	5,301,108	6,291,700
Capital Outlay				
Capital Outlay	762,105	1,485,088	1,551,867	48,000
Total: Capital Outlay	762,105	1,485,088	1,551,867	48,000
Total for Department:	46,692,319	48,493,028	50,949,339	51,753,690

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	45,089,050	3,832,940		48,921,990
Special Revenue Fund	73,570	1,359,880	20,000	1,453,450
Trust and Agency Fund		16,500		16,500
Total for Department:	45,162,620	5,209,320	20,000	50,391,940

POLICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	44,629,760	45,528,562	47,816,146	48,921,990
Special Revenue Fund	2,062,559	2,964,466	3,082,446	1,453,450
Trust and Agency Fund	0	0	0	16,500
Total for Department:	46,692,319	48,493,028	50,898,592	50,391,940

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	513.000	495.000	519.000	534.000
Total for Department:	513.000	495.000	519.000	534.000

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	29,749,191	30,147,989	31,206,995	31,828,230
Fringe Benefits	11,157,650	11,663,123	12,889,369	13,585,760
Total: Personal Services	40,906,841	41,811,112	44,096,364	45,413,990
Other				
Direct Expenditures	1,900,153	2,243,717	2,105,323	3,195,560
Utilities	59,202	48,729	57,150	61,500
Debt Service	368,947	368,062	369,279	370,020
Insurance	122,642	142,525	173,949	159,000
State/County Charges	13,741	14,772	14,178	15,000
Rentals and Leases	133,124	150,695	142,346	145,000
Interfund Charges	2,425,564	2,228,328	2,438,883	2,345,620
Total: Other	5,023,373	5,196,828	5,301,108	6,291,700
Capital Outlay				
Capital Outlay	762,105	1,485,088	1,551,867	48,000
Total: Capital Outlay	762,105	1,485,088	1,551,867	48,000
Division Total:	46,692,319	48,493,028	50,949,339	51,753,690

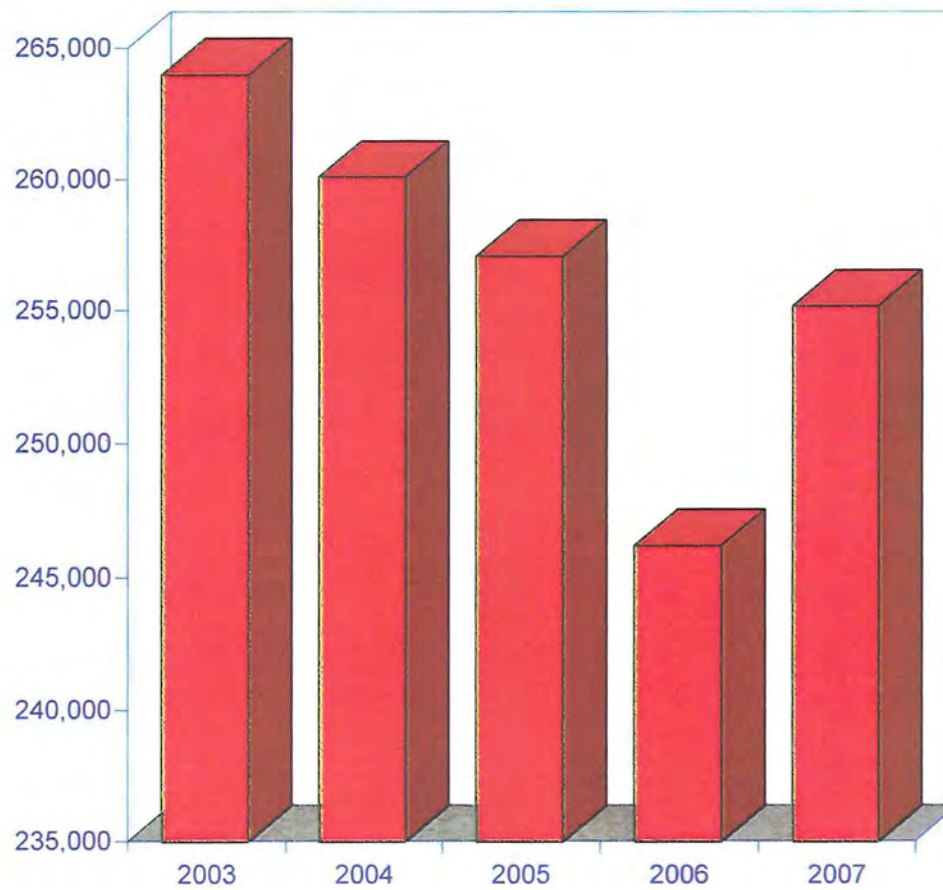
DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	44,629,760	45,528,562	47,816,146	48,921,990
Special Revenue Fund	2,062,559	2,964,466	3,082,446	1,453,450
Trust and Agency Fund	0	0	0	16,500
Division Total:	46,692,319	48,493,028	50,898,592	50,391,940

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	513.000	495.000	519.000	534.000
Division Total:	513.000	495.000	519.000	534.000

POLICE CALLS FOR SERVICE



Public Health

DEPARTMENT OF PUBLIC HEALTH
J. Michael Moser, M.D., M.P.H., Director of Health
Thomas Quade, M.A., M.P.H., 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 eight divisions: Administration, Air Quality, Counseling Services, Community Health Assessment and Health Promotion, Environmental Health, Housing, Laboratory and Medical & 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.
- Work with community partners to address the health care access needs of low-income residents, including participation in the Health Care Access project.
- 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.
- Reduce the burden of chronic disease and injury by offering high-quality disease prevention and health promotion programs.
- 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 and the Lead-Based Paint Hazard Control program.
- Work with the State Office of Vital Records to maintain ready access to birth and death records for Akron residents.
- Provide high-quality medical laboratory services to support the Health Department operations and other community health collaborations.

- Protect Akron workers, residents and visitors from the dangers of secondhand tobacco smoke through enforcement of the new state clean indoor air law.
- Work in partnership with the Summit County ADM board, the court system and other community agencies to offer accredited counseling services for persons who use alcohol and other drugs.

SERVICE LEVELS

In May 2007, the Department of Public Health staff began enforcement of the new public smoking ban law. Enforcement activities include investigation of complaints, issuing warnings and fine letters and conducting necessary administrative hearings. From May through December, approximately 300 smoking law violations investigations were carried out by Akron Health Department staff. No new staff was added to carry out this new responsibility.

The Environmental Health Division uses an integrated pest management system consisting of education, source reduction, larviciding and fogging to control the mosquito population in Akron.

The Housing Division's efforts in 2007 reflect the ongoing foreclosure/abandoned property problem that has recently gained national media attention. The Complaint Referral program staff inspected 1,057 units, logged 5,901 reinspections and brought 810 properties into compliance in response to citizen complaints. In the University Park area, 158 units were brought into compliance. The Rental Registration program includes 4,115 owners and 33,604 units. In addition, 450 unregistered landlords were issued orders to properly register their rental units. The Mandatory Inspection program conducted 211 inspections while bringing 25 properties into compliance. In 2007, 185 properties were referred to the Housing Appeals Board. Of these properties, 185 were ordered to be razed. A total of 494 houses were secured by the Housing staff.

The Lead Hazard Control program completed and cleared lead reduction rehabilitation in 60 Akron homes. The Childhood Lead Poisoning Prevention program conducted 134 investigations and brought 182 homes into compliance. In 2007, 3,531 Akron children were screen for lead; 52 of these children were found to have elevated blood levels.

The Access to Care Project of the Health Connections Network (HCN) provides opportunities for low-income Akron residents to obtain assistance in meeting their medication needs. At year-end 2007, the HCN had over 1,610 actively enrolled clients. Since its inception in 2005, the program has served over 2,289 persons.

HEALTH

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
ADMINISTRATION	3,446,907	3,466,939	3,437,472	3,258,750
AIR QUALITY	1,862,283	1,525,354	1,493,700	2,120,660
COUNSELING SERVICES	1,284,403	1,397,026	1,285,772	1,309,020
ENVIRONMENTAL HEALTH	1,554,934	1,580,755	1,846,674	1,881,210
HEALTH DATA MANAGEMENT	536,002	526,617	0	0
HEALTH PROMOTION	330,249	348,057	0	0
HOUSING	1,859,902	2,878,028	2,764,787	2,909,460
LABORATORY	351,569	372,896	372,336	384,730
MEDICAL AND NURSING	4,487,591	4,187,269	4,649,124	4,758,660
HEALTH CHAP	339,216	402,197	1,407,754	1,528,880
Total for Department:	16,053,056	16,685,138	17,257,619	18,151,370

HEALTH

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	7,744,077	7,707,833	7,612,042	7,916,810
Fringe Benefits	2,795,038	3,007,278	3,274,443	3,341,100
Total: Personal Services	10,539,115	10,715,111	10,886,485	11,257,910
Other				
Direct Expenditures	3,900,757	4,579,106	4,787,306	4,893,200
Utilities	79,880	80,983	81,434	89,100
Insurance	152,394	140,172	132,114	144,480
Rentals and Leases	328,532	345,631	359,136	368,200
Interfund Charges	969,156	680,532	838,589	1,298,480
Total: Other	5,430,719	5,826,424	6,198,579	6,793,460
Capital Outlay				
Capital Outlay	83,222	143,603	172,555	100,000
Total: Capital Outlay	83,222	143,603	172,555	100,000
Total for Department:	16,053,056	16,685,138	17,257,619	18,151,370

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	6,627,050	1,589,610		8,216,660
Special Revenue Fund	4,630,860	5,203,850	100,000	9,934,710
Total for Department:	11,257,910	6,793,460	100,000	18,151,370

HEALTH

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	7,355,162	7,649,403	7,805,886	8,216,660
Special Revenue Fund	8,697,894	9,035,735	9,451,733	9,934,710
Total for Department:	16,053,056	16,685,138	17,257,619	18,151,370

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	92.650	92.300	88.050	98.050
Special Revenue Fund	65.350	63.700	65.950	65.950
Total for Department:	158.000	156.000	154.000	164.000

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC HEALTH:				
<i>Administration:</i>				
Accounts Analyst	1.75	1.25	1.25	1.25
Clinic Assistant	0.50	0.50	0.00	0.00
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Disease Control Officer	1.00	1.00	1.00	1.00
Epidemiologist	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Health Education Specialist	2.25	2.00	1.50	1.50
Health Services Grants Coordinator	1.00	1.00	1.00	1.00
Medical Officer	3.00	3.00	3.00	3.00
Nutritionist	1.00	1.00	1.00	1.00
Secretary	4.63	3.00	3.00	4.00
Total Administration	18.13	16.75	15.75	16.75

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,126,550	1,138,237	1,123,966	1,097,520
Fringe Benefits	345,620	362,266	377,382	394,670
Total: Personal Services	1,472,170	1,500,503	1,501,348	1,492,190
Other				
Direct Expenditures	1,768,801	1,713,751	1,636,599	1,383,550
Utilities	10,110	19,385	19,464	21,100
Insurance	124,708	110,252	99,688	110,000
Rentals and Leases	18,397	27,415	27,174	25,700
Interfund Charges	52,721	62,429	53,139	126,210
Total: Other	1,974,737	1,933,232	1,836,064	1,666,560
Capital Outlay				
Capital Outlay	0	33,204	100,060	100,000
Total: Capital Outlay	0	33,204	100,060	100,000
Division Total:	3,446,907	3,466,939	3,437,472	3,258,750

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,258,480	1,239,740	1,279,980	1,332,790
Special Revenue Fund	2,188,427	2,227,199	2,157,492	1,925,960
Division Total:	3,446,907	3,466,939	3,437,472	3,258,750

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	12.125	11.750	11.750	12.750
Special Revenue Fund	6.000	5.000	4.000	4.000
Division Total:	18.125	16.750	15.750	16.750

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.

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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	3.00	4.00	4.00	4.00
Secretary	2.00	2.00	2.00	2.00
Total Air Quality Management	16.50	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. Operates 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	829,956	866,705	889,789	904,190
Fringe Benefits	317,931	319,333	348,294	366,170
Total: Personal Services	1,147,887	1,186,038	1,238,083	1,270,360
Other				
Direct Expenditures	96,110	111,923	73,058	113,950
Utilities	15,929	14,697	17,024	17,500
Insurance	3,636	4,113	5,000	6,000
Rentals and Leases	72,520	77,700	77,700	80,000
Interfund Charges	478,349	97,590	82,835	632,850
Total: Other	666,544	306,023	255,617	850,300
Capital Outlay				
Capital Outlay	47,852	33,293	0	0
Total: Capital Outlay	47,852	33,293	0	0
Division Total:	1,862,283	1,525,354	1,493,700	2,120,660

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	1,862,283	1,525,354	1,493,700	2,120,660
Division Total:	1,862,283	1,525,354	1,493,700	2,120,660

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Special Revenue Fund	16.500	17.500	17.500	17.500
Division Total:	16.500	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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC HEALTH:				
<i>Counseling Services:</i>				
Accounts Analyst				0.00
Alcoholic/Drug Prevention Specialist	3.00	3.00	3.00	3.00
Alcoholism Counselor	8.00	9.00	9.00	9.00
Alcoholism Program Manager	1.00	0.00	0.00	0.00
Clinic Assistant	1.00	1.00	1.00	1.00
Counseling Services/Alcoholism Manager	0.00	1.00	1.00	1.00
Employee Assistance Program Coordinator	1.00	0.00	0.00	0.00
Public Health Psychologist	1.00	1.00	1.00	1.00
Secretary	3.00	2.00	2.00	2.00
Total Counseling Services	18.00	17.00	17.00	17.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	881,889	858,797	842,502	857,070
Fringe Benefits	315,377	371,668	338,968	355,520
Total: Personal Services	1,197,266	1,230,465	1,181,470	1,212,590
Other				
Direct Expenditures	24,983	29,682	21,639	32,070
Utilities	319	93	0	0
Insurance	1,212	1,371	1,500	1,500
Interfund Charges	60,623	113,505	81,163	62,860
Total: Other	87,137	144,651	104,302	96,430
Capital Outlay				
Capital Outlay	0	21,910	0	0
Total: Capital Outlay	0	21,910	0	0
Division Total:	1,284,403	1,397,026	1,285,772	1,309,020

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	350,291	351,202	356,889	387,610
Special Revenue Fund	934,112	1,045,824	928,883	921,410
Division Total:	1,284,403	1,397,026	1,285,772	1,309,020

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	4.000	4.000	4.000	4.000
Special Revenue Fund	14.000	13.000	13.000	13.000
Division Total:	18.000	17.000	17.000	17.000

ENVIRONMENTAL DIVISION
James Kuder, Administrator

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.

	As of	As of	As of	Budget
By Department:	12/31/05	12/31/06	12/31/07	2008

PUBLIC HEALTH:

Environmental Health:

Environmental Health Administrator	1.00	1.00	1.00	1.00
Sanitarian	13.00	14.00	13.00	15.00
Sanitarian Supervisor	2.00	3.00	3.00	3.00
Secretary	3.00	3.00	3.00	2.00
Total Environmental Health	19.00	21.00	20.00	21.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	870,587	876,353	950,555	955,090
Fringe Benefits	353,582	325,794	390,993	420,500
Total: Personal Services	1,224,169	1,202,147	1,341,548	1,375,590
Other				
Direct Expenditures	229,510	296,860	329,024	368,990
Utilities	5,446	4,988	6,220	6,500
Insurance	7,272	8,226	8,000	8,500
Interfund Charges	67,550	68,534	132,884	121,630
Total: Other	309,778	378,608	476,128	505,620
Capital Outlay				
Capital Outlay	20,987	0	28,998	0
Total: Capital Outlay	20,987	0	28,998	0
Division Total:	1,554,934	1,580,755	1,846,674	1,881,210

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,290,426	1,295,777	1,482,040	1,475,470
Special Revenue Fund	264,508	284,978	364,634	405,740
Division Total:	1,554,934	1,580,755	1,846,674	1,881,210

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	17.750	19.750	18.750	19.750
Special Revenue Fund	1.250	1.250	1.250	1.250
Division Total:	19.000	21.000	20.000	21.000

HEALTH DATA MANAGEMENT DIVISION

DESCRIPTION

In 2007, the Data Management Division was combined with the Health Promotions Division under the new name Community Health Assessment and Health Promotions.

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.

<u>By Department:</u>	<u>As of</u> <u>12/31/05</u>	<u>As of</u> <u>12/31/06</u>	<u>As of</u> <u>12/31/07</u>	<u>Budget</u> <u>2008</u>
PUBLIC HEALTH:				
<i>Health Data Management:</i>				
Application Programmer	0.00	0.75	0.00	0.00
Biostatistician	1.00	0.00	0.00	0.00
Computer Programmer Analyst	0.75	0.00	0.00	0.00
Data Entry Operator	1.00	1.00	0.00	0.00
Secretary	4.00	2.00	0.00	0.00
Vital Statistics Supervisor	1.00	1.00	0.00	0.00
Total Health Data Management	7.75	4.75	0.00	0.00

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. In 2007, this division will be combined with the Health Promotion Division under the new name Community Health Assessment and Health Promotion Division.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	301,168	217,045	0	0
Fringe Benefits	118,163	162,740	0	0
Total: Personal Services	419,331	379,785	0	0
Other				
Direct Expenditures	13,928	7,117	0	0
Utilities	13,526	13,918	0	0
Rentals and Leases	76,946	116,618	0	0
Interfund Charges	12,271	9,179	0	0
Total: Other	116,671	146,832	0	0
Division Total:	536,002	526,617	0	0

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	536,002	526,617	0	0
Division Total:	536,002	526,617	0	0

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	7.750	4.750		0.000
Division Total:	7.750	4.750		0.000

HEALTH PROMOTION DIVISION

DESCRIPTION

In 2007, The Health Promotion Division was combined with the Health Data Management Division under the new name Community Health Assessment and Health Promotions.

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.

<u>By Department:</u>	<u>As of</u> <u>12/31/05</u>	<u>As of</u> <u>12/31/06</u>	<u>As of</u> <u>12/31/07</u>	<u>Budget</u> <u>2008</u>
PUBLIC HEALTH:				
<i>Health Promotion:</i>				
Health Education Specialist	2.50	2.50	0.00	0.00
Health Promotion Manager	1.00	1.00	0.00	0.00
Secretary	0.63	1.00	0.00	0.00
Total Health Promotion	4.13	4.50	0.00	0.00

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. In 2007, this division will be combined with the Health Data Management Division under the new name Community Health Assessment and Health Promotion Division.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	232,157	235,332	0	0
Fringe Benefits	74,636	78,787	0	0
Total: Personal Services	306,793	314,119	0	0
Other				
Direct Expenditures	9,299	5,502	0	0
Insurance	0	457	0	0
Interfund Charges	14,157	27,979	0	0
Total: Other	23,456	33,938	0	0
Division Total:	330,249	348,057	0	0

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	255,787	282,947	0	0
Special Revenue Fund	74,462	65,110	0	0
Division Total:	330,249	348,057	0	0

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	3.625	4.000		0.000
Special Revenue Fund	0.500	0.500		0.000
Division Total:	4.125	4.500		0.000

HOUSING DIVISION

Duane Groeger, 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 program, Mandatory Rental Inspection program 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.

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC HEALTH:				
<i>Housing:</i>				
Accounts Analyst	0.50	0.50	0.50	0.50
Application Programmer	0.00	0.25	0.25	0.25
Clinic Assistant	0.50	0.50	1.00	1.00
Computer Programmer Analyst	0.25	0.00	0.00	0.00
Environmental Services Aide	1.00	1.00	1.00	1.00
Health Education Specialist	1.25	0.50	0.50	0.50
Housing Administrator	1.00	1.00	1.00	1.00
Public Health Nurse	0.50	0.50	0.50	0.50
Sanitarian	9.00	9.00	11.00	10.00
Sanitarian Supervisor	4.00	2.00	2.00	3.00
Secretary	2.50	5.00	5.00	5.00
Semi-Skilled Laborer	0.00	1.00	1.00	1.00
Total Housing	20.50	21.25	23.75	23.75

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	993,697	971,183	975,261	1,115,230
Fringe Benefits	372,671	450,538	409,668	449,100
Total: Personal Services	1,366,368	1,421,721	1,384,929	1,564,330
Other				
Direct Expenditures	290,414	1,196,782	1,066,938	1,132,040
Utilities	9,277	7,015	7,526	8,700
Insurance	8,630	8,591	10,280	10,280
Rentals and Leases	10,640	11,400	11,425	12,000
Interfund Charges	160,190	177,323	240,192	182,110
Total: Other	479,151	1,401,111	1,336,361	1,345,130
Capital Outlay				
Capital Outlay	14,383	55,196	43,497	0
Total: Capital Outlay	14,383	55,196	43,497	0
Division Total:	1,859,902	2,878,028	2,764,787	2,909,460

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	931,367	1,075,353	1,059,562	1,109,840
Special Revenue Fund	928,535	1,802,675	1,705,225	1,799,620
Division Total:	1,859,902	2,878,028	2,764,787	2,909,460

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	12.500	15.900	15.900	15.900
Special Revenue Fund	8.000	5.350	7.850	7.850
Division Total:	20.500	21.250	23.750	23.750

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC HEALTH:				
<i>Laboratory:</i>				
Microbiologist	3.00	2.75	2.75	2.75
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	4.75	4.75	4.75

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	237,280	238,586	236,664	233,760
Fringe Benefits	82,933	87,396	92,575	98,320
Total: Personal Services	320,213	325,982	329,239	332,080
Other				
Direct Expenditures	27,861	44,436	40,444	49,400
Interfund Charges	3,495	2,478	2,653	3,250
Total: Other	31,356	46,914	43,097	52,650
Division Total:	351,569	372,896	372,336	384,730

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	345,285	339,580	354,495	364,030
Special Revenue Fund	6,284	33,316	17,841	20,700
Division Total:	351,569	372,896	372,336	384,730

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	5.000	4.750	4.750	4.750
Division Total:	5.000	4.750	4.750	4.750

MEDICAL AND NURSING DIVISION

Joanne Tate, Acting Manager

DESCRIPTION

The Medical and Nursing Division operates clinics for pregnant women in need of prenatal care, children requiring health services, WIC (Women/Infants/Children) supplemental food program and persons afflicted with sexually transmitted diseases. The division conducts HIV antibody testing, 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC HEALTH:				
<i>Medical & Nursing:</i>				
Account Clerk	1.00	1.00	1.00	1.00
Accounts Analyst	0.25	0.75	0.75	0.75
Clinic Assistant	7.00	6.00	4.00	5.00
Consumer Services Clerk	1.00	1.00	1.00	1.00
Health Education Specialist	0.00	0.00	0.50	0.50
Intake Clerk	1.00	1.00	1.00	1.00
Microbiologist	0.00	0.25	0.25	0.25
Office Manager	1.00	1.00	1.00	1.00
Public Health Nurse	20.50	20.50	18.50	22.50
Public Health Nurse Practitioner	0.00	0.00	0.00	0.00
Public Health Nursing Manager	1.00	1.00	0.00	1.00
Public Health Nursing Supervisor	3.00	3.00	3.00	3.00
Public Health Nutritionist Aide	0.00	0.00	0.00	1.00
Public Health Nutritionist	6.00	6.00	7.00	6.00
Secretary	6.25	6.00	4.00	5.00
W.I.C. Program Coordinator	1.00	1.00	1.00	1.00
X-Ray Technologist	0.00	0.00	0.00	0.00
Total Medical & Nursing	49.00	48.50	43.00	50.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	2,270,793	2,305,595	2,120,035	2,240,420
Fringe Benefits	814,125	848,756	1,101,531	1,009,530
Total: Personal Services	3,084,918	3,154,351	3,221,566	3,249,950
Other				
Direct Expenditures	1,100,628	770,856	1,129,742	1,222,600
Utilities	25,273	20,887	18,640	21,700
Insurance	6,936	7,162	7,146	7,700
Rentals and Leases	150,029	112,498	131,750	130,500
Interfund Charges	119,807	121,515	140,280	126,210
Total: Other	1,402,673	1,032,918	1,427,558	1,508,710
Division Total:	4,487,591	4,187,269	4,649,124	4,758,660

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	2,048,308	2,135,990	2,035,116	2,206,920
Special Revenue Fund	2,439,283	2,051,279	2,614,008	2,551,740
Division Total:	4,487,591	4,187,269	4,649,124	4,758,660

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	29.900	27.400	21.150	28.150
Special Revenue Fund	19.100	21.100	21.850	21.850
Division Total:	49.000	48.500	43.000	50.000

COMMUNITY HEALTH ASSESSMENT AND HEALTH PROMOTION
Courtney Hudson, Acting Manager

DESCRIPTION

The Community Health Assessment and Health Promotion Division (CHAHP) 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 and diseases. This division also provides a variety of health education programs and information to schools, the community and City employees. The CHAHP also runs a breast and cervical cancer project (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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC HEALTH:				
<i>CHAHP:</i>				
Application Programmer	0.00	0.00	0.75	0.75
Clinic Assistant	0.00	0.00	1.00	1.00
Data Entry Operator	0.00	0.00	1.00	1.00
Health Education Specialist	0.00	0.00	2.50	2.50
Health Promotion Manager	0.00	0.00	1.00	1.00
Secretary	0.00	0.00	5.00	6.00
Vital Statistics Supervisor	0.00	0.00	1.00	1.00
Total CHAHP	0.00	0.00	12.25	13.25

HEALTH

DIVISION: HEALTH CHAP

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. This division also provides 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	0	0	473,270	513,530
Fringe Benefits	0	0	215,032	247,290
Total: Personal Services	0	0	688,302	760,820
Other				
Direct Expenditures	339,223	402,197	489,862	590,600
Utilities	0	0	12,560	13,600
Insurance	0	0	500	500
Rentals and Leases	0	0	111,087	120,000
Interfund Charges	-7	0	105,443	43,360
Total: Other	339,216	402,197	719,452	768,060
Division Total:	339,216	402,197	1,407,754	1,528,880

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	339,216	402,197	1,237,804	1,340,000
Special Revenue Fund	0	0	169,950	188,880
Division Total:	339,216	402,197	1,407,754	1,528,880

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	0.000	0.000	11.750	12.750
Special Revenue Fund	0.000	0.000	0.500	0.500
Division Total:	0.000	0.000	12.250	13.250

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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. In 2007, the Weights and Measures Division's functions will be enforced by Summit County. 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 2008 Operating Budget provides funding for the staffing of 151 full-time positions for the divisions of the Department of Public Safety. The 2008 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
BUILDING INSPECTION	2,166,772	2,083,857	1,773,712	1,366,270
COMMUNICATIONS	2,130,372	1,884,039	1,991,364	2,136,670
CORRECTIONS	8,220,459	8,526,360	9,414,832	9,689,960
DISASTER SERVICES	137	34	26	45,000
POLICE/FIRE COMMUNICATIONS	4,186,597	4,124,489	4,893,916	5,068,780
TRAFFIC ENGINEERING	2,577,362	2,916,923	2,790,872	2,827,750
WEIGHTS AND MEASURES	285,153	211,840	62,352	70,000
Total for Department:	19,566,852	19,747,542	20,927,074	21,204,430

SAFETY

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	6,305,158	6,215,534	6,331,156	6,334,970
Fringe Benefits	2,346,211	2,613,145	2,671,020	2,778,980
Total: Personal Services	8,651,369	8,828,679	9,002,176	9,113,950
Other				
Direct Expenditures	9,884,714	9,964,762	10,617,524	11,148,920
Utilities	449,144	424,693	444,192	473,000
Debt Service	7,633	7,640	7,624	7,610
Insurance	35,163	37,418	39,242	40,000
Rentals and Leases	28,980	600	0	0
Interfund Charges	340,416	406,938	340,483	347,950
Total: Other	10,746,050	10,842,051	11,449,065	12,017,480
Capital Outlay				
Capital Outlay	169,433	76,812	475,833	73,000
Total: Capital Outlay	169,433	76,812	475,833	73,000
Total for Department:	19,566,852	19,747,542	20,927,074	21,204,430

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	7,861,270	10,898,300	17,000	18,776,570
Special Revenue Fund	1,252,680	499,380	50,000	1,802,060
Internal Service Fund		619,800	6,000	625,800
Total for Department:	9,113,950	12,017,480	73,000	21,204,430

SAFETY

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	17,751,856	17,607,209	18,635,230	18,776,570
Special Revenue Fund	1,240,453	1,384,814	1,724,404	1,802,060
Internal Service Fund	574,543	755,519	567,440	625,800
Total for Department:	19,566,852	19,747,542	20,927,074	21,204,430

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	124.000	122.000	116.000	132.000
Special Revenue Fund	14.000	13.000	17.000	19.000
Total for Department:	138.000	135.000	133.000	151.000

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

- Comply with the departmental investigation report prepared by the State of Ohio Board of Building Standards (BBS). This includes revising Akron's Building Code provisions that conflict with the State of Ohio.
- Complete projects requiring Certificate of Occupancies as identified by the BBS.
- Develop procedures as requested by the Fire Prevention Bureau to assure their plan review comments are accounted for.
- Eliminate back-log of stored plans using a document storage method consistent with City policy and BBS requirements.
- Provide uniform complaint investigation by assigning the Administrative Assistant to monitor complaints and oversee Orders to Comply sent by each inspector.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SAFETY:				
<i>Building Inspection:</i>				
Building Chief Inspector	1.00	0.00	0.00	0.00
Building Inspection Superintendent	1.00	1.00	1.00	1.00
Building Inspector	5.00	5.00	4.00	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
Customer Service Request Agent	0.00	2.00	2.00	2.00
Electrical Chief Inspector	1.00	0.00	0.00	0.00
Electrical Inspector	4.00	4.00	4.00	4.00
Engineering Technician	0.00	0.00	1.00	0.00
Mechanical Chief Inspector	1.00	1.00	1.00	1.00
Mechanical Inspector	2.00	2.00	1.00	2.00
Permit Clerk	0.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00
Plumbing Chief Inspector	0.00	1.00	1.00	1.00
Plumbing Inspector	1.00	0.00	0.00	0.00
Total Building Inspection	20.00	21.00	20.00	21.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,109,241	1,118,053	1,099,264	782,080
Fringe Benefits	391,741	501,023	405,646	324,550
Total: Personal Services	1,500,982	1,619,076	1,504,910	1,106,630
Other				
Direct Expenditures	580,469	380,338	194,461	173,420
Utilities	6,177	4,738	5,507	6,000
Insurance	7,272	7,769	9,000	9,000
Interfund Charges	71,872	71,936	59,834	71,220
Total: Other	665,790	464,781	268,802	259,640
Division Total:	2,166,772	2,083,857	1,773,712	1,366,270

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	2,166,772	1,758,060	1,648,431	1,316,270
Internal Service Fund	0	325,797	125,281	50,000
Division Total:	2,166,772	2,083,857	1,773,712	1,366,270

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	20.000	21.000	20.000	21.000
Division Total:	20.000	21.000	20.000	21.000

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	816,827	864,064	881,246	936,800
Fringe Benefits	297,143	325,921	375,952	402,360
Total: Personal Services	1,113,970	1,189,985	1,257,198	1,339,160
Other				
Direct Expenditures	546,722	386,728	362,934	438,800
Utilities	211,321	206,273	227,646	243,100
Debt Service	7,633	7,640	7,624	7,610
Insurance	10,694	12,110	11,445	13,000
Rentals and Leases	28,980	0	0	0
Interfund Charges	52,344	79,577	85,902	72,000
Total: Other	857,694	692,328	695,551	774,510
Capital Outlay				
Capital Outlay	158,708	1,726	38,615	23,000
Total: Capital Outlay	158,708	1,726	38,615	23,000
Division Total:	2,130,372	1,884,039	1,991,364	2,136,670

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,410,929	1,454,317	1,534,706	1,560,870
Special Revenue Fund	144,900	0	14,499	0
Internal Service Fund	574,543	429,722	442,159	575,800
Division Total:	2,130,372	1,884,039	1,991,364	2,136,670

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	19.000	20.000	19.000	20.000
Division Total:	19.000	20.000	19.000	20.000

CORRECTIONS

Larry Givens, 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, 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

The City contracts with Summit County to provide for the detention of persons arrested in Akron on misdemeanor charges.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Other				
Direct Expenditures	8,220,459	8,526,360	9,414,832	9,689,960
Total: Other	8,220,459	8,526,360	9,414,832	9,689,960
Division Total:	8,220,459	8,526,360	9,414,832	9,689,960

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	8,220,459	8,526,360	9,414,832	9,689,960
Division Total:	8,220,459	8,526,360	9,414,832	9,689,960

DISASTER SERVICES**Larry Givens, 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 occurs within the City. This divisional category represents the City's share of the disaster vehicle used by the Summit County Disaster Service Coordinator. The City pays the costs of repairs while the County pays for operating expenses. 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Other				
Direct Expenditures	0	0	0	44,500
Interfund Charges	137	34	26	500
Total: Other	137	34	26	45,000
Division Total:	137	34	26	45,000

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	137	34	26	45,000
Division Total:	137	34	26	45,000

POLICE/FIRE COMMUNICATIONS

George A. Romanoski, Manager

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

- Replace or modify the uninterruptible power supply for the C3 Center.
- Upgrade the dispatch consoles to allow the playback feature of dispatch communications.
- Hire and train 6 new call-takers and dispatchers to fill vacancies.
- To expand the dispatch responsibilities and capabilities of Akron's Communication Center to allow dispatch for outside communities.

SERVICE LEVELS

During 2007, seven new call-takers were hired and are in training. New 911 equipment was installed and all call takers and dispatchers were trained on the new software.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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PUBLIC SAFETY:

Police-Fire Communications Center:

Application Programmer	0.00	1.00	1.00	1.00
Computer Programmer Analyst	2.00	2.00	2.00	2.00
Fire Deputy Chief	1.00	0.00	0.00	0.00
Police Captain	0.00	1.00	1.00	1.00
Safety Communication Supervisor	5.00	5.00	5.00	5.00
Safety Communication Technician	47.00	50.00	51.00	51.00
Safety Communication Trainee	7.00	3.00	3.00	15.00
Secretary	2.00	1.00	1.00	2.00
Total Police-Fire Communications Center	64.00	63.00	64.00	77.00

SAFETY

DIVISION: POLICE/FIRE COMMUNICATIONS

Provide emergency 911 call dispatch services for the Police and Fire Departments.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	2,769,502	2,720,164	2,861,872	3,082,230
Fringe Benefits	1,046,650	1,083,858	1,220,760	1,391,130
Total: Personal Services	3,816,152	3,804,022	4,082,632	4,473,360
Other				
Direct Expenditures	298,362	244,198	345,933	481,200
Utilities	19,409	15,354	17,225	16,000
Insurance	1,194	457	1,125	1,500
Interfund Charges	51,480	47,468	44,576	46,720
Total: Other	370,445	307,477	408,859	545,420
Capital Outlay				
Capital Outlay	0	12,990	402,425	50,000
Total: Capital Outlay	0	12,990	402,425	50,000
Division Total:	4,186,597	4,124,489	4,893,916	5,068,780

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	4,186,597	4,111,499	4,398,868	4,495,500
Special Revenue Fund	0	12,990	495,048	573,280
Division Total:	4,186,597	4,124,489	4,893,916	5,068,780

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	64.000	63.000	59.000	72.000
Special Revenue Fund	0.000	0.000	5.000	5.000
Division Total:	64.000	63.000	64.000	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

- Conduct four traffic signal warrant studies for new or existing signals as needed.
- Continue evaluation and improvement of the divisional processes and procedures.
- Execute 10 to 20 safety upgrade projects.
- Replace incandescent pedestrian and traffic signal bulbs with LED lamps for energy savings.
- Continue to expand the new state-of-the-art, central-based traffic control system in the new Traffic Control Center.
- Continue the new paint striping program to zebra stripe all elementary school crosswalks.
- Upgrade street name signs to 6" lettering for better visibility.

SERVICE LEVELS

During 2007, the Traffic Engineering Division completed two new signal installations. The division also manufactured over 2,700 signs. During the year, crews striped over 300 miles of City streets and 27 miles of freeway. The parking meter section collected over \$460,000 in coins and issued over 15,000 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 12/31/04	As of 12/31/05	As of 12/31/06	Budget 2007
PUBLIC SAFETY:				
<i>Traffic Engineering:</i>				
Cable & Line Utilityworker	1.00	1.00	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	5.00	6.00	5.00	6.00
Parking Meter Foreman	1.00	1.00	1.00	1.00
Parking Meterworker	3.00	3.00	2.00	3.00
Secretary	1.00	1.00	1.00	1.00
Signal Line Foreman	0.00	1.00	1.00	1.00
Signal Lineworker	3.00	2.00	2.00	2.00
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	8.00
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	31.00	32.00	30.00	33.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,442,695	1,457,756	1,488,774	1,533,860
Fringe Benefits	517,512	563,173	668,662	660,940
Total: Personal Services	1,960,207	2,020,929	2,157,436	2,194,800
Other				
Direct Expenditures	226,695	418,491	237,012	251,040
Utilities	208,149	194,778	193,814	207,900
Insurance	14,791	15,702	17,672	16,500
Rentals and Leases	0	600	0	0
Interfund Charges	156,795	204,327	150,145	157,510
Total: Other	606,430	833,898	598,643	632,950
Capital Outlay				
Capital Outlay	10,725	62,096	34,793	0
Total: Capital Outlay	10,725	62,096	34,793	0
Division Total:	2,577,362	2,916,923	2,790,872	2,827,750

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,481,809	1,545,099	1,576,015	1,598,970
Special Revenue Fund	1,095,553	1,371,824	1,214,857	1,228,780
Division Total:	2,577,362	2,916,923	2,790,872	2,827,750

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	18.000	17.000	18.000	19.000
Special Revenue Fund	14.000	13.000	12.000	14.000
Division Total:	32.000	30.000	30.000	33.000

WEIGHTS AND MEASURES

DESCRIPTION

The primary function of the Weights and Measures Division is to see that equity prevails in all commercial transactions involving determination of quantity, delivery of correct weight, elimination of fraud and 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.

Per Akron City Council Ordinance 619-2006, the services of the Weights and Measures Division will be outsourced to the Summit County Auditor's Office, Division of Weights and Measures. Services are provided on an annual, renewable contract basis.

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. The remaining Weights and Measures Inspector has been re-assigned to another Division.

	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
By Department:				

PUBLIC SAFETY:

Weights & Measures:

Weights & Measures Inspector	2.00	1.00	0.00	0.00
Weights & Measures Superintendent	1.00	0.00	0.00	0.00
Total Weights & Measures	3.00	1.00	0.00	0.00

SAFETY

DIVISION: WEIGHTS AND MEASURES

This division was responsible for checking accuracy of all measuring devices used for sales to the public. Per Ordinance 619-2006, in 2007, Summit County will perform the functions of the Weights and Measures Division. The current one-person staff will be transferred to another City division and this division will no longer exist for the 2008 budget.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	166,893	55,497	0	0
Fringe Benefits	93,165	139,170	0	0
Total: Personal Services	260,058	194,667	0	0
Other				
Direct Expenditures	12,007	8,647	62,352	70,000
Utilities	4,088	3,550	0	0
Insurance	1,212	1,380	0	0
Interfund Charges	7,788	3,596	0	0
Total: Other	25,095	17,173	62,352	70,000
Division Total:	285,153	211,840	62,352	70,000

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	285,153	211,840	62,352	70,000
Division Total:	285,153	211,840	62,352	70,000

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	3.000	1.000		0.000
Division Total:	3.000	1.000		0.000

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Public Service

DEPARTMENT OF PUBLIC SERVICE
Richard A. Merolla, Director of Public Service
John Valle, Deputy Director of Public Service
Ronald L. Williamson, Deputy Director of Public Service

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, 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 2008 Operating Budget funds 817 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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
AIRPORT	857,709	840,914	1,078,384	1,024,100
BUILDING MAINTENANCE	4,676,044	4,586,273	4,647,028	4,761,500
CUSTOMER SERVICE	1,091,535	1,010,060	1,063,311	1,116,370
ENGINEERING BUREAU	9,602,933	9,390,452	10,131,066	10,563,750
ENGINEERING SERVICES	283,878	310,692	269,908	284,520
GOLF COURSE	1,815,718	1,613,805	1,559,733	1,648,490
HIGHWAY MAINTENANCE	9,660,519	9,819,492	10,068,483	10,025,180
LANDFILL	2,339,392	625,316	749,355	750,000
MOTOR EQUIPMENT	8,826,148	8,977,636	8,379,508	8,402,040
OFF-STREET PARKING	4,842,510	5,337,876	4,017,506	4,949,770
OIL AND GAS	243,999	246,679	208,467	482,140
PARKS MAINTENANCE	3,255,381	3,548,545	3,391,520	3,370,480
PLANS AND PERMITS	250,737	241,997	226,963	296,670
PUBLIC WORKS ADMINISTRATION	518,639	537,117	547,852	575,860
RECREATION	4,500,310	4,754,578	5,153,194	4,759,170
RECYCLING	1,064,922	1,014,893	1,134,386	1,036,040
SANITATION	8,994,650	10,637,676	10,205,550	9,948,450
SERVICE DIRECTOR'S OFFICE	965,406	1,011,764	1,786,298	974,630
SEWER	37,340,045	33,621,001	39,118,670	45,398,020
STREET AND HIGHWAY LIGHTING	4,318,822	3,754,102	4,736,816	3,876,070
STREET CLEANING	4,984,172	5,559,871	6,048,939	5,205,650
WATER	43,614,811	39,814,903	38,306,715	40,800,160
CUSTOMER SERVICE REQUEST	730,721	747,812	813,848	986,520
PUBLIC SERVICE - NON-OPERATING	104,245,495	86,729,298	97,212,858	137,042,900
Total for Department:	259,024,496	234,732,752	250,856,358	298,278,480

SERVICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	37,320,942	36,441,879	37,213,869	38,579,120
Fringe Benefits	14,196,622	15,196,788	15,289,409	16,304,260
Total: Personal Services	51,517,564	51,638,667	52,503,278	54,883,380
Other				
Direct Expenditures	52,733,762	55,913,731	57,984,714	70,753,230
Utilities	10,914,263	12,003,853	12,395,494	13,051,130
Debt Service	50,164,900	22,965,462	24,302,603	29,589,510
Insurance	859,392	814,887	769,297	827,870
State/County Charges	1,156,445	1,791,819	1,597,247	1,560,830
Rentals and Leases	450,794	471,641	860,201	639,890
Interfund Charges	38,921,698	29,349,884	50,696,452	46,058,640
Total: Other	155,201,254	123,311,277	148,606,008	162,481,100
Capital Outlay				
Capital Outlay	52,305,678	59,782,808	49,747,072	80,914,000
Total: Capital Outlay	52,305,678	59,782,808	49,747,072	80,914,000
Total for Department:	259,024,496	234,732,752	250,856,358	298,278,480

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2008

	Personal Services	Other	Capital Outlay	Total
General Fund	13,171,950	15,538,700		28,710,650
Special Revenue Fund	9,514,560	31,321,030	10,930,000	51,765,590
Capital Projects Fund	221,000	41,765,700	60,900,000	102,886,700
Enterprise Fund	23,647,830	63,012,920	8,910,000	95,570,750
Internal Service Fund	8,328,040	10,842,750	174,000	19,344,790
Total for Department:	54,883,380	162,481,100	80,914,000	298,278,480

SERVICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	26,500,901	27,375,854	28,710,197	28,710,650
Special Revenue Fund	43,700,923	44,367,692	47,161,754	51,765,590
Capital Projects Fund	67,051,941	53,490,222	68,982,702	102,886,700
Enterprise Fund	104,418,163	92,332,585	87,529,040	95,570,750
Internal Service Fund	17,352,568	17,166,399	18,472,665	19,344,790
Total for Department:	259,024,496	234,732,752	250,856,358	298,278,480

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	191.500	168.500	170.500	177.500
Special Revenue Fund	118.500	115.000	118.500	125.000
Enterprise Fund	328.000	319.500	314.000	352.500
Internal Service Fund	107.000	104.000	97.000	108.000
Total for Department:	745.000	707.000	700.000	763.000

AIRPORT

Stephen A. Dubetz, P.E., P.S., 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, State Office of Aviation and the Federal Aviation Administration when filing grant applications and on matters pertaining to airport improvement, development and safety.

GOALS & OBJECTIVES

- Complete crack sealing on runways and taxiways by the end of 2008 either by including it in the City-wide crack sealing program or by hiring a contractor.
- Formalize Airport rules for hull insurance, sky divers, hot air balloons, ultra lights, sport and standard aircraft by the end of 2008.
- Construction rehabilitation of parallel Taxiway P by end of 2008 (assuming FAA and ODOT provide funding).
- Update the Airport Layout Plan per FAA comments by the end of 2008.
- Paint the exterior of the Operations and FBO Hangar by end of 2008. The siding has not been painted since the original construction.
- Design installations of Runway 7-25 precision approach path indicator lights by end of 2008 (assuming the FAA provides funding).

SERVICE LEVELS

The Airport Division applied for funding for the Taxiway P project at the earliest opportunity, in March 2008.

The precision approach path indicator specifications were finished in March 2008. Bids are due May 13, 2008.

In light of increased air traffic and other changes at the airport, we now plan to request grant funding in 2009 to pay for the additional changes now necessary to the Airport Layout 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Airport:</i>				
Account Clerk	1.00	1.00	1.00	1.00
Airport Maintenance Worker	2.00	2.00	1.00	2.00
Airport Operations Agent	1.00	1.00	1.00	1.00
Airport Supervisor	0.00	0.00	1.00	0.00
Equipment Operator	0.00	0.00	0.00	1.00
Traffic Marker	1.00	1.00	1.00	0.00
Total Airport	5.00	5.00	5.00	5.00

SERVICE

DIVISION: AIRPORT

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	228,192	211,545	217,727	222,500
Fringe Benefits	177,469	85,013	122,004	97,120
Total: Personal Services	405,661	296,558	339,731	319,620
Other				
Direct Expenditures	205,819	145,180	419,276	373,010
Utilities	15,015	10,261	10,172	11,200
Insurance	21,104	22,035	15,766	22,200
State/County Charges	0	512	0	600
Interfund Charges	210,110	366,368	293,439	297,470
Total: Other	452,048	544,356	738,653	704,480
Division Total:	857,709	840,914	1,078,384	1,024,100

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	306,614	399,954	551,028	530,220
Enterprise Fund	551,095	440,960	527,356	493,880
Division Total:	857,709	840,914	1,078,384	1,024,100

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Enterprise Fund	5.000	5.000	5.000	5.000
Division Total:	5.000	5.000	5.000	5.000

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 facilities.

GOALS & OBJECTIVES

- Develop a system and divisional practices to track costs associated with various special events.
- Review personal protective safety equipment for our employees.
- Develop 'green' practices for our maintenance and custodian operations that will improve environmental quality, decrease waste and conserve natural resources and energy.

SERVICE LEVELS

In 2007, 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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
Custodian	11.00	13.00	15.00	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	5.00	4.00	4.00	4.00
Sanitation Serviceworker	0.00	2.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	2.00	1.00	4.00	4.00
Watershed Property Maintenance Worker	1.00	0.00	0.00	0.00
Total Building Maintenance	28.00	29.00	32.00	32.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,062,657	1,125,989	1,177,886	1,268,970
Fringe Benefits	449,106	490,839	539,218	597,210
Total: Personal Services	1,511,763	1,616,828	1,717,104	1,866,180
Other				
Direct Expenditures	1,482,209	1,400,144	1,289,796	1,292,770
Utilities	1,203,590	1,299,677	1,374,317	1,353,150
Insurance	43,337	25,836	15,258	30,410
State/County Charges	127,298	153,626	154,594	154,500
Rentals and Leases	6,061	43,981	49,752	20,000
Interfund Charges	301,786	46,181	46,207	44,490
Total: Other	3,164,281	2,969,445	2,929,924	2,895,320
Division Total:	4,676,044	4,586,273	4,647,028	4,761,500

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	3,096,567	3,206,666	3,343,946	3,440,980
Special Revenue Fund	1,579,477	1,379,607	1,303,082	1,320,520
Division Total:	4,676,044	4,586,273	4,647,028	4,761,500

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	26.500	27.500	30.500	30.500
Special Revenue Fund	1.500	1.500	1.500	1.500
Division Total:	28.000	29.000	32.000	32.000

CUSTOMER SERVICE
Dale M. Sroka, Manager

DESCRIPTION

The Customer Service Division provides the City's animal control services, supervision of the court-ordered community service program participants, coordinating special projects and enforcement and administration of the nuisance control ordinances to include: weed control, junk vehicles, zoning, graffiti and right of way obstructions.

GOALS & OBJECTIVES

- Re-establish enforcement of the regulated dog ordinance. Increase pit bull registration through promotion and enforcement of the program by September 1.
- Work with the Personnel Department to provide customer service training for all employees in the department by June 30.
- Conduct low-cost micro-chipping of dogs and cats. Increase participation in the animal micro-chipping program through promotion and additional venues by October 30.
- Refine and improve Animal Control response methods and procedures. Develop and distribute a new policy handbook by July 30.
- Train support staff in Banner by June 30.
- Implement the Mayor's Neighborhood Nuisance Patrol program by July 1.

SERVICE LEVELS

In 2007 the Customer Service Division responded to over 16,000 of the 22,351 service requests received by the Public Service Department. The four most common requests were: high grass and weeds (8,902); animal control (5,980); junk motor vehicles (765); and zoning violations (575).

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 budget year 2008:

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Customer Service:</i>				
Animal Control Warden	3.00	3.00	3.00	3.00
Customer Service Coordinator	1.00	1.00	1.00	1.00
Customer Service Inspector	2.00	2.00	2.00	2.00
Customer Service Request Agent	4.00	0.00	0.00	1.00
Public Projects Crew Leader	2.00	2.00	2.00	2.00
Total Customer Service	12.00	8.00	8.00	9.00

SERVICE

DIVISION: CUSTOMER SERVICE

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	514,066	379,883	427,870	467,480
Fringe Benefits	267,235	154,792	156,874	184,290
Total: Personal Services	781,301	534,675	584,744	651,770
Other				
Direct Expenditures	224,745	382,409	327,598	344,200
Utilities	2,995	3,610	5,089	5,820
Insurance	8,080	9,140	8,000	8,000
Interfund Charges	74,414	80,226	111,859	106,580
Total: Other	310,234	475,385	452,546	464,600
Capital Outlay				
Capital Outlay	0	0	26,021	0
Total: Capital Outlay	0	0	26,021	0
Division Total:	1,091,535	1,010,060	1,063,311	1,116,370

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	943,306	793,020	766,375	741,230
Special Revenue Fund	148,229	217,040	296,936	375,140
Division Total:	1,091,535	1,010,060	1,063,311	1,116,370

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	10.000	6.000	6.000	6.000
Special Revenue Fund	2.000	2.000	2.000	3.000
Division Total:	12.000	8.000	8.000	9.000

ENGINEERING BUREAU
Ralph Coletta, City Engineer

DESCRIPTION

The Engineering Bureau is responsible for the design and construction activities related to City streets, sidewalks, sewer and water utilities, bridges, facilities and properties.

GOALS & OBJECTIVES

- Presentation of seminars from City of Akron divisions that explain their department and division function.
- Resume implementation of the Electronic Document Management System, making it usable to Engineering Bureau employees by December 31, 2008.
- Work with appropriate City divisions to establish development standards for private streets by the end of the year.
- Have one or more employees become ISA (International Society of Arboriculture) board certified (highest level certification with The International Shade Tree Society) and acquire the Certified Ornamental Landscape Profession certification with PLANET (Professional Landscape Network) by December 31, 2008.
- Develop the framework for the service agreements (contracts) with other City departments and divisions. The framework shall include an outline, standard agreement and list of potential services prior to October 1, 2008.

SERVICE LEVELS

In 2007, the Engineering Bureau was successful in attracting outside funds for construction projects. The City received federal transportation funds of more than \$9 million from AMATS for transportation projects. The Bureau was also successful with Ohio Public Works Commission applications for four public improvement projects throughout the City. The Bureau also assisted in a successful application for Ohio Jobs Ready site funds for the White Pond area in the amount of \$1.7 million.

The Engineering Bureau bid more than \$26 million worth of projects and processed almost \$26 million in contractor and consultant payments. Some of the most notable projects include: Edgewood Hope 6 – Phase 1 project, Manchester Road Phase 1 improvements, Cascade Lock Bikeway Phase IIA, White Pond Drive Phase I, one JEDD project; Arcadia Rd. Canton Water Line and the Howard Street improvements. In addition to these and other projects in the capital budget, the Bureau administered nine emergency 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Engineering Bureau:</i>				
Account Clerk	1.00	1.00	1.00	1.00
Applications Analyst	0.00	1.00	1.00	1.00
Applications Programmer	1.00	0.00	0.00	0.00
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	0.00	0.00
City Engineer	1.00	1.00	0.00	1.00
Civil Engineer	12.00	13.00	9.00	11.00
Construction Materials Lab Supervisor	1.00	1.00	1.00	1.00
Drafter	2.00	2.00	2.00	2.00
Engineering Administrative Services Manager	1.00	1.00	1.00	1.00
Engineering Construction Manager	1.00	1.00	1.00	1.00
Engineering Design Manager	1.00	1.00	1.00	1.00
Engineering Environmental Manager	1.00	1.00	1.00	1.00
Engineering Project Coordinator	6.00	5.00	5.00	5.00
Engineering Technician	26.00	23.00	22.00	25.00
Landscape Technician	1.00	1.00	1.00	1.00
Secretary	2.00	3.00	3.00	3.00
Senior Engineer	3.00	3.00	6.00	5.00
Survey Party Chief	1.00	1.00	1.00	0.00
Survey Projects Supervisor	1.00	1.00	1.00	1.00
Surveyor	2.00	2.00	1.00	2.00
Surveyor Aide/Technician	1.00	1.00	0.00	1.00
Total Engineering Bureau	68.00	66.00	60.00	66.00

SERVICE

DIVISION: ENGINEERING BUREAU

Design and construction activities related to City streets, sidewalks, bridges and facilities, and properties.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	4,144,275	4,106,219	4,063,422	4,105,590
Fringe Benefits	1,280,572	1,538,020	1,651,961	1,716,440
Total: Personal Services	5,424,847	5,644,239	5,715,383	5,822,030
Other				
Direct Expenditures	124,551	101,931	114,761	640,470
Utilities	17,781	17,553	23,730	26,200
Debt Service	20,988	21,008	20,968	21,000
Insurance	12,928	14,167	14,000	14,500
Interfund Charges	4,001,838	3,591,554	4,242,224	4,039,550
Total: Other	4,178,086	3,746,213	4,415,683	4,741,720
Division Total:	9,602,933	9,390,452	10,131,066	10,563,750

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	22,028	53,597	133,642	0
Internal Service Fund	9,580,905	9,336,855	9,997,424	10,563,750
Division Total:	9,602,933	9,390,452	10,131,066	10,563,750

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Internal Service Fund	68.000	66.000	60.000	66.000
Division Total:	68.000	66.000	60.000	66.000

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 divisions. 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 Public Works operations perspective when requested by City Central Services, Zoning and/or the Engineering Bureau and issue comments within five business days of receipt.
- Update pricing and requirements in *Regulations for Construction and Special Activities in Streets Rights-of-Way* by the second quarter of 2008. The last issue date was May 2004.

SERVICE LEVELS

To date, the Civil Engineering section of the Engineering Services Division reviewed and issued comments on 87 sets of drawings, with 71 (84%) completed within five working days.

Updating the regulations is planned to be completed by the end of the year. It has been delayed due to the retirement of one of the two engineering technicians.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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PUBLIC SERVICE:

Engineering Services:

Engineering Technician	2.50	2.00	2.00	2.00
Public Works Engineering Services Manager	0.50	0.50	0.50	0.50
Surveyor	0.00	0.00	1.00	0.50
Surveyor Aide	0.50	0.50	0.00	0.00
Total Engineering Services	3.50	3.00	3.50	3.00

SERVICE

DIVISION: ENGINEERING SERVICES

Responsible for the administration of the Landfill, Oil and Gas, and Street Lighting Divisions.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	200,356	185,064	164,705	191,320
Fringe Benefits	61,397	96,166	78,121	68,290
Total: Personal Services	261,753	281,230	242,826	259,610
Other				
Direct Expenditures	7,948	5,141	4,545	5,250
Utilities	86	0	0	0
Insurance	1,212	1,371	2,000	2,000
Interfund Charges	12,879	22,950	20,537	17,660
Total: Other	22,125	29,462	27,082	24,910
Division Total:	283,878	310,692	269,908	284,520

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	71,267	74,958	78,458	81,830
Special Revenue Fund	212,611	235,734	191,450	202,690
Division Total:	283,878	310,692	269,908	284,520

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	1.000	1.000	1.000	1.000
Special Revenue Fund	2.500	2.000	2.500	2.000
Division Total:	3.500	3.000	3.500	3.000

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

- Develop specials with Edgar's Restaurant to help fill vacant tee times.
- Increase pro-shop sales by 10% through the use of credit cards.
- Work with the Parks Department to trim and shape trees by June 15, 2008.
- At Mud Run golf course, create two new morning leagues by May 1, 2008 and schedule at least 25 outings by October 15, 2008.
- At Mud Run golf course, develop course usage with input from the new First Tee Director.

SERVICE LEVELS

In 2007, 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 hosted the Northern Ohio P.G.A. Junior Pups Championship Tournament and many local high school golf matches.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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PUBLIC SERVICE:

Golf Course:

Golf Course Maintenance Worker	3.00	2.00	2.00	2.00
Golf Course Manager	1.00	1.00	1.00	1.00
Golf Operations Coordinator	1.00	1.00	1.00	1.00
Golf Course Supervisor	0.00	1.00	1.00	1.00
Greenskeeper	1.00	1.00	1.00	1.00
Total Golf Course	6.00	6.00	6.00	6.00

SERVICE

DIVISION: GOLF COURSE

Operate the J. Edward Goodpark and Mud Run golf courses.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	604,054	594,582	606,254	623,440
Fringe Benefits	185,521	232,939	190,782	201,240
Total: Personal Services	789,575	827,521	797,036	824,680
Other				
Direct Expenditures	334,206	278,065	275,187	297,340
Utilities	98,686	109,324	92,853	104,750
Insurance	3,643	3,802	3,994	4,500
State/County Charges	1,215	0	451	500
Rentals and Leases	53,884	59,524	63,162	92,000
Interfund Charges	316,769	316,000	327,050	324,720
Total: Other	808,403	766,715	762,697	823,810
Capital Outlay				
Capital Outlay	217,740	19,569	0	0
Total: Capital Outlay	217,740	19,569	0	0
Division Total:	1,815,718	1,613,805	1,559,733	1,648,490

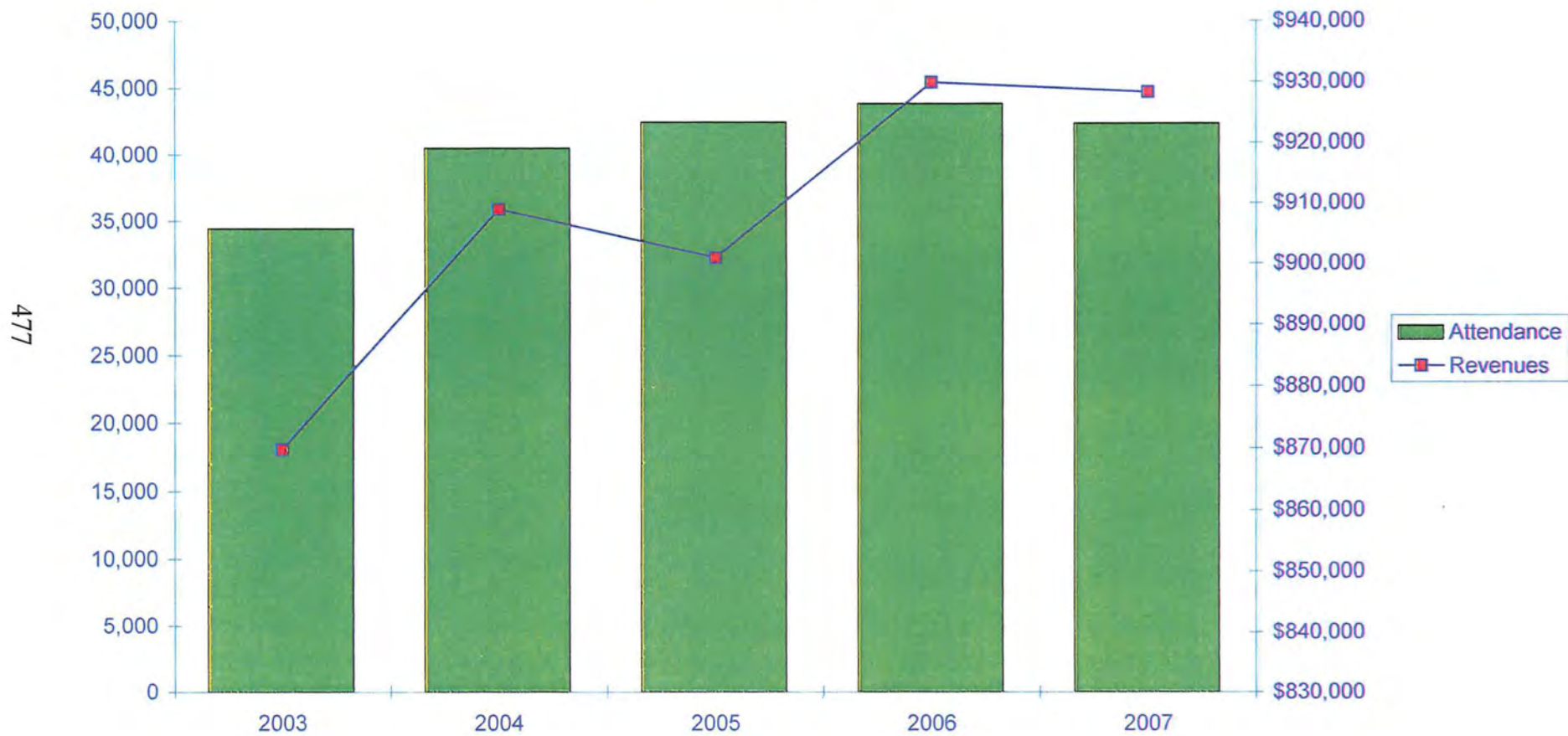
DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	280,000	288,000	300,000	300,000
Special Revenue Fund	234,358	19,569	0	0
Enterprise Fund	1,301,360	1,306,236	1,259,733	1,348,490
Division Total:	1,815,718	1,613,805	1,559,733	1,648,490

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Enterprise Fund	6.000	6.000	6.000	6.000
Division Total:	6.000	6.000	6.000	6.000

GOLF COURSE ATTENDANCE & REVENUES



HIGHWAY MAINTENANCE

Joseph A. Asher, Superintendent

Steven C. Batdorf, Acting Assistant 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, crash attenuator maintenance and repairs, pavement repairs, expressway mowing, bridge maintenance, roadway crack sealing, street resurfacing and snow and ice control. In addition, Highway Maintenance performs street restoration repairs for the City's Water and Sewer divisions and maintains the thousands of trees, shrubs and plant beds that have been installed and planted along the City's expressway system in recent years.

GOALS & OBJECTIVES

- Evaluate the feasibility of sub-contracting a percentage of the expressway mowing of grass no later than end of the first quarter.
- Evaluate the feasibility of expanding on the ODOT Lane Mile agreement to provide additional snow and ice and sweeping services to increase revenue by end of the first quarter.
- Expand on our hot in-place recycling of asphalt streets to stretch our resurfacing dollars and move towards green operations where possible and practicable.
- Evaluate the feasibility of purchasing an asphalt production plant, capable of recycling RAP asphalt. This would also move us towards more green operations. This plant would also have the capability to produce virgin hot-mix asphalt for our resurfacing program, strip patching, water/sewer permit restorations and possibly generating revenue by selling hot mix asphalt to other municipalities and the State of Ohio no later than the end of the second quarter.
- Update and expand on our brine making and mixing capabilities by the end of the first quarter.
- Complete all sewer and water permit restorations by the middle of the Fourth Quarter.

SERVICE LEVELS

During 2007, the Highway Maintenance Division resolved over 6,700 Council and citizen work requests ranging from patching potholes to drainage issues. The division also administered the resurfacing contract, resurfacing over 20 miles of streets throughout the City. This helps to reduce the maintenance of City streets by eliminating recurring pothole complaints. The division restored over 1,500 utility street openings, made 90 permanent

pavement repairs and applied crack sealing to all streets that were resurfaced within the past four years.

On the expressway system , 310 storm water inlets were cleaned, all berms, medians and ramps were swept six complete times. Highway Maintenance also trained all employees in work zone safety, lockout/tagout-control of hazardous energy, snow and ice control, tractor mower safety, fire extinguisher safety, utility line OUPS procedures, and forklift operation licensing and provided six rounds of tractor mowing of grass on the expressway system.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Highway Maintenance:</i>				
Equipment Operator	17.00	17.00	18.00	19.00
Highway Maintenance Emergency Worker	2.00	2.00	2.00	2.00
Highway Maintenance Foreman	3.00	6.00	7.00	7.00
Highway Maintenance Superintendent	1.00	1.00	1.00	1.00
Highway Maintenance Supervisor	1.00	1.00	1.00	1.00
Landscaper	5.00	5.00	6.00	5.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Mason	4.00	4.00	3.00	4.00
Master Equipment Operator	2.00	1.00	1.00	1.00
Parks Maintenance Foreman	1.00	0.00	0.00	0.00
Public Works Supervisor	3.50	3.10	3.00	3.00
Sanitation Serviceworker	0.00	6.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	27.00	21.00	25.00	27.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	0.00	0.00	0.00	1.00
Tree Trimmer	0.00	0.00	0.00	1.00
Total Highway Maintenance	69.50	70.10	70.00	75.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	3,615,917	3,459,811	3,773,747	3,923,310
Fringe Benefits	1,381,840	1,500,002	1,533,124	1,574,460
Total: Personal Services	4,997,757	4,959,813	5,306,871	5,497,770
Other				
Direct Expenditures	892,730	648,033	766,784	751,500
Utilities	140,090	142,179	142,995	157,000
Debt Service	54,379	54,431	54,325	54,160
Insurance	56,090	62,576	65,499	66,500
Rentals and Leases	13,154	2,705	23,004	30,000
Interfund Charges	3,377,335	3,565,153	3,375,893	3,468,250
Total: Other	4,533,778	4,475,077	4,428,500	4,527,410
Capital Outlay				
Capital Outlay	128,984	384,602	333,112	0
Total: Capital Outlay	128,984	384,602	333,112	0
Division Total:	9,660,519	9,819,492	10,068,483	10,025,180

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,900,030	2,054,038	1,999,920	2,000,000
Special Revenue Fund	7,760,489	7,760,113	8,068,563	8,025,180
Capital Projects Fund	0	5,341	0	0
Division Total:	9,660,519	9,819,492	10,068,483	10,025,180

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Special Revenue Fund	69.500	70.100	70.000	75.000
Division Total:	69.500	70.100	70.000	75.000

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. Pursuant to a ruling by the Ohio EPA, the Hardy Road Landfill officially closed on June 30, 2002.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Other				
Direct Expenditures	2,330,329	622,772	747,800	750,000
Debt Service	2,764	0	0	0
Insurance	310	0	0	0
Interfund Charges	5,989	2,544	1,555	0
Total: Other	2,339,392	625,316	749,355	750,000
Division Total:	2,339,392	625,316	749,355	750,000

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	2,339,392	625,316	749,355	750,000
Division Total:	2,339,392	625,316	749,355	750,000

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, sells fuel to Summit 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

- Continue implementation of a schedule for performing hydraulic oil system flushing and filtering on Public Works medium and heavy-duty equipment by the end of the fourth quarter.
- Look for ways to generate outside revenue for Motor Equipment by the end of the fourth quarter.
- Training for all Motor Equipment employees with a minimum of 20 hours as a goal by the end of the fourth quarter.
- Recognize great work performance at least once a month.
- Monitor City equipment mileage and usage statistics by preparing highlighted reports on low usage by 6-30-08. Meeting with department/division managers for low use justification by 12-31-08.
- Look at financial aspects of outsourcing the Motor Equipment Parts department by the end of the first quarter.

SERVICE LEVELS

In 2007, Motor Equipment administration developed and implemented a schedule for performing hydraulic oil filtering. This was not only a cost savings on buying new oil, but saved and extended hydraulic component life. The first run began with the street sweepers and then we moved to snow & ice and onto sanitation collection trucks.

Motor Equipment trained six employees for their CDL license, which was needed for their new job descriptions. Training was extended to all Motor Equipment employees at an average of 16 hours.

Seasonal preparation was scheduled for the following seasons (leaf and snow & ice) so equipment would be available when needed. Motor Equipment conducted the City auction with over 160 pieces of equipment or bill of sale items.

Motor Equipment brought in Summit County engineers salt equipment for use in the municipal wash facility.

Motor Equipment wrote 11,396 repair work orders in 2007, which were all closed after follow-up from Motor Equipment employees.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Motor Equipment:</i>				
Account Clerk	1.00	1.00	1.00	1.00
Customer Service Request Agent	0.00	1.00	1.00	1.00
Equipment Mechanic	16.00	17.00	16.00	17.00
Equipment Mechanic Foreman	3.00	3.00	3.00	3.00
Equipment Serviceworker	5.00	2.00	4.00	4.00
Equipment Shop Supervisor	1.00	1.00	1.00	1.00
Equipment Storekeeper	1.00	1.00	1.00	1.00
Garage Attendant	1.00	0.00	0.00	0.00
Master Equipment Mechanic	6.00	6.00	2.00	6.00
Master Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Master Equipment Shop Supervisor	0.00	0.00	1.00	1.00
Motor Equipment Manager	1.00	1.00	1.00	1.00
Sanitation Serviceworker	0.00	1.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Sewer Maintenance Worker	0.00	0.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Welder	1.00	1.00	2.00	2.00
Total Motor Equipment	39.00	38.00	37.00	42.00

SERVICE

DIVISION: MOTOR EQUIPMENT

Maintenance, repair and preventative maintenance of City equipment.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,646,437	1,664,681	1,727,696	1,734,800
Fringe Benefits	680,009	723,686	748,698	771,210
Total: Personal Services	2,326,446	2,388,367	2,476,394	2,506,010
Other				
Direct Expenditures	4,940,096	5,069,331	5,607,453	5,548,500
Utilities	79,807	104,919	125,997	135,400
Debt Service	1,048,126	47,225	47,948	48,600
Insurance	11,206	16,876	10,119	14,000
Rentals and Leases	21,349	0	0	0
Interfund Charges	138,373	125,091	111,597	127,530
Total: Other	6,238,957	5,363,442	5,903,114	5,874,030
Capital Outlay				
Capital Outlay	260,745	1,225,827	0	22,000
Total: Capital Outlay	260,745	1,225,827	0	22,000
Division Total:	8,826,148	8,977,636	8,379,508	8,402,040

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	1,054,485	1,157,364	0	0
Internal Service Fund	7,771,663	7,820,272	8,379,508	8,402,040
Division Total:	8,826,148	8,977,636	8,379,508	8,402,040

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Internal Service Fund	39.000	38.000	37.000	42.000
Division Total:	39.000	38.000	37.000	42.000

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

- Develop 'green' practices for our parking operations that will improve the environment, decrease waste and conserve energy.
- Conduct quarterly inspections of the City's parking facilities to address safety concerns and enhance the appearance of the sites.

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 2007, the division completed various lighting repairs and up-grades at the City's parking facilities. The division also worked on defining a landscape and snow removal maintenance scope with our contractor to better address our patrons' needs.

SERVICE

DIVISION: OFF-STREET PARKING

Provide parking facilities throughout the downtown area.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Other				
Direct Expenditures	2,629,248	2,858,724	1,913,852	2,657,510
Utilities	683,642	632,641	503,238	663,500
Debt Service	959,722	939,966	954,394	961,500
Insurance	68,037	65,887	55,190	60,000
State/County Charges	302,854	634,439	386,131	400,000
Interfund Charges	199,007	206,219	204,701	207,260
Total: Other	4,842,510	5,337,876	4,017,506	4,949,770
Division Total:	4,842,510	5,337,876	4,017,506	4,949,770

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Enterprise Fund	4,842,510	5,337,876	4,017,506	4,949,770
Division Total:	4,842,510	5,337,876	4,017,506	4,949,770

OIL AND GAS DIVISION

Stephen A. Dubetz, P.E., P.S., Manager

DESCRIPTION

The Oil and Gas Division is responsible for the operation, maintenance and regulatory compliance of the 13 City-owned oil and gas wells and leasing of City oil and gas mineral rights.

GOALS & OBJECTIVES

- Update WPC's price for natural gas to reflect market value by end of 2008.
- Swab well #16 and replace top tubing joint on wells #16 and #5 by the third quarter of 2008. Estimated cost = \$8,000.00.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Oil & Gas:</i>				
Engineering Technician	0.50	0.00	0.00	0.00
Landfill Attendant	1.00	1.00	1.00	1.00
Surveyor	0.00	0.00	0.00	0.50
Surveyor Aide	0.50	0.50	0.00	0.00
Total Oil & Gas	2.00	1.50	1.00	1.50

SERVICE

DIVISION: OIL AND GAS

Operation and maintenance of the City's 13 oil and gas wells.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	82,926	63,591	41,991	64,020
Fringe Benefits	31,175	61,922	41,331	28,990
Total: Personal Services	114,101	125,513	83,322	93,010
Other				
Direct Expenditures	119,788	109,762	115,611	127,950
Utilities	523	170	616	1,000
Insurance	404	457	500	500
State/County Charges	2,032	2,099	1,772	2,000
Interfund Charges	7,151	8,678	6,646	257,680
Total: Other	129,898	121,166	125,145	389,130
Division Total:	243,999	246,679	208,467	482,140

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Enterprise Fund	243,999	246,679	208,467	482,140
Division Total:	243,999	246,679	208,467	482,140

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Enterprise Fund	2.000	1.500	1.000	1.500
Division Total:	2.000	1.500	1.000	1.500

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, controlling weeds, planting flowers, cleaning parking lots and athletic courts and picking up litter and debris. They also 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

- Explore the possibility of groundcover plants to reduce mowing and maintenance by the end of the third quarter.
- By the end of the first quarter, investigate all Parks Maintenance mowing sites to determine the best practice mowing procedures. *(This will be a task force issue – not accomplished to date.)*
- Create a small task force for employees to give input on equipment, safety, tools or general Parks tasks by the end of the second quarter. *(This has been accomplished – one seasonal semi-skilled laborer, two landscapers, one tree trimmer II, one equipment operator III, one equipment operator II and management have been selected.)*
- Create a priority on high visibility and downtown maintenance sites, including Civic Mall, Locks, Cascade Plaza and the Hike and Bike Trail by the end of the first quarter. *(Parks Maintenance has received no additional people as of 4/30/08 – not accomplished to date.)*

SERVICE LEVELS

The Parks Maintenance Division trimmed 2,910 trees during the summer months and an additional 3,575 trees during the winter months. During 2007, Parks also removed 553 trees and 542 stumps for various reasons. Turf repairs were also made at these locations. Also during 2007, for safety reasons, Parks cut 17 tree grates, removed bricks from 30 trees and removed 291 tree grates and filled the areas with gravel to reduce tripping hazards. Fourteen tree guards were also removed.

Parks organizes and monitors the large tree trimming contracts. Three contractors combined trimmed 4,648 trees during 2007. The large tree removal contractor removed 280 trees, 356 stumps and restored the turf in these areas. During June and July, Parks performs annual inspections of all stop signs and traffic lights for forestry-related sight obstructions. 851 trees were trimmed to rectify sight obstructions.

Parks Maintenance is also responsible for forestry-related storm damage and responded to 502 storm damage complaints.

Parks Maintenance mows grass at various park sites to maintain grass at the proper height. Parks personnel also oversees and inspects an additional 130 mowing contract sites. In addition to mowing, Parks aerates all downtown parks and 86 City-owned athletic fields at least once per year. Parks also safety-mulches tot lots at 47 park sites. City baseball fields and various board of education fields receive infield maintenance or reconstruction as needed by Parks Maintenance personnel. During the winter months, Parks Maintenance also provides snow and ice control service to City streets as well as community center parking lots. The division also decorates various city streets and parks during the holiday season.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Parks Maintenance:</i>				
Equipment Operator	12.00	12.00	12.00	12.00
Landscape Crew Leader	1.00	0.00	0.00	0.00
Landscaper	6.00	6.00	6.00	7.00
Parks Maintenance Foreman	2.00	2.00	2.00	2.00
Public Works Supervisor	3.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	2.00	2.00	3.00	4.00
Sewer Maintenance Foreman	0.00	0.00	0.00	0.00
Tree Trimmer	2.00	4.00	4.00	4.00
Total Parks Maintenance	29.00	28.00	29.00	31.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	1,610,952	1,471,226	1,649,417	1,696,440
Fringe Benefits	526,980	631,712	608,401	656,100
Total: Personal Services	2,137,932	2,102,938	2,257,818	2,352,540
Other				
Direct Expenditures	385,719	393,823	422,695	450,000
Utilities	57,757	55,728	53,118	54,200
Insurance	21,042	23,022	26,722	27,300
State/County Charges	0	115,179	14,950	16,000
Rentals and Leases	12,578	1,870	8,260	4,170
Interfund Charges	592,147	657,734	478,411	466,270
Total: Other	1,069,243	1,247,356	1,004,156	1,017,940
Capital Outlay				
Capital Outlay	48,206	198,251	129,546	0
Total: Capital Outlay	48,206	198,251	129,546	0
Division Total:	3,255,381	3,548,545	3,391,520	3,370,480

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	3,207,175	3,294,794	3,251,846	3,370,480
Special Revenue Fund	48,206	253,751	139,674	0
Division Total:	3,255,381	3,548,545	3,391,520	3,370,480

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	29.000	30.000	29.000	31.000
Division Total:	29.000	30.000	29.000	31.000

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 issuance of permits for 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, pit bull registration and water services. In addition, the Plans center also provides administrative support for the Building Inspection Division, various building trade registrations and the Board of Building Appeals.

GOALS & OBJECTIVES

- Improve the process of permit writing by having on-line permitting with credit card payment of fees.
- Maintain and enhance the department's image by raising public awareness, proactively assisting developers and improving customer service.
- Continue to improve the efficiency of the plan review, permit writing and the inspection process by utilizing Data-Stream along with mobile applications and the wireless network to communicate information to the public on the City's web page.

SERVICE LEVELS

During 2007, the Plans and Permits Center received, for review, 1229 sets of commercial and right-of-way plans. In addition, the Plans center reviewed and issued 114 new house permits.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<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	0.00	0.00
Total Plans & Permits	4.00	4.00	3.00	4.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	155,473	161,733	149,656	183,450
Fringe Benefits	61,112	62,910	66,143	79,490
Total: Personal Services	216,585	224,643	215,799	262,940
Other				
Direct Expenditures	21,881	8,219	3,571	23,750
Utilities	1,177	383	543	700
Insurance	404	457	500	500
Interfund Charges	10,690	8,295	6,550	8,780
Total: Other	34,152	17,354	11,164	33,730
Division Total:	250,737	241,997	226,963	296,670

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	250,028	241,997	226,963	295,670
Special Revenue Fund	709	0	0	1,000
Division Total:	250,737	241,997	226,963	296,670

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	4.000	4.000	3.000	4.000
Division Total:	4.000	4.000	3.000	4.000

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

- Create a new process for Sanitation reporting to be completed by July 2008.
- Continue to update last year's databases to maximize performance for each division, which is expected to be an on-going process for all of 2008.
- Update computers for administration staff, which is to be done by June 2008, if budget allows for it.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Public Works Administration:</i>				
Account Clerk	3.00	3.00	3.00	3.00
Customer Service Request Agent	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Public Works Manager	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Public Works Administration	6.00	7.00	7.00	7.00

SERVICE

DIVISION: PUBLIC WORKS ADMINISTRATION

Provides administration for all divisions within the Public Works Bureau.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	347,525	378,513	384,338	396,680
Fringe Benefits	137,287	137,040	145,511	153,440
Total: Personal Services	484,812	515,553	529,849	550,120
Other				
Direct Expenditures	16,910	5,117	5,415	11,400
Utilities	5,364	5,480	5,305	6,050
Insurance	404	1,224	755	850
Interfund Charges	11,149	9,743	6,528	7,440
Total: Other	33,827	21,564	18,003	25,740
Division Total:	518,639	537,117	547,852	575,860

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	518,639	537,117	547,852	575,860
Division Total:	518,639	537,117	547,852	575,860

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	6.000	7.000	7.000	7.000
Division Total:	6.000	7.000	7.000	7.000

RECREATION BUREAU
Greg Kalail, Manager

DESCRIPTION

The Recreation Bureau provides a wide variety of recreational activities such as City-wide sports and athletic programs, special events, performing and creative arts and senior citizen activities.

GOALS & OBJECTIVES

- Continue to develop collaborative partnerships in the programming of the Community Learning Centers, which is to be completed by December.
- Improve the skills of all center supervisors through online training courses by December.
- To encourage teamwork and improve communication. Establish an “annual retreat” with coordinators by December.
- Create an “information packet” to introduce the community and local businesses to the benefits of the Recreation Bureau, which is to be completed by December.

SERVICE LEVELS

In 2007, the Recreation Bureau redesigned the community center basketball league with emphasis on life skills and education. The program was highlighted in the Beacon Journal over two days of articles focusing on its innovative concepts. Also, the second annual King James Shooting Stars Classic was held throughout gyms in Northeast Ohio. Over 470 teams participated from around the country with many of the top high schools players attending.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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PUBLIC SERVICE:

Recreation:

Community Events Coordinator	1.00	1.00	1.00	1.00
Recreation Leader	3.00	3.00	1.00	2.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	15.00	14.00	16.00	16.00
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	24.00	23.00	23.00	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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	2,150,542	2,318,290	2,360,757	2,297,780
Fringe Benefits	545,297	646,109	701,591	685,870
Total: Personal Services	2,695,839	2,964,399	3,062,348	2,983,650
Other				
Direct Expenditures	826,587	839,456	1,085,775	793,180
Utilities	618,882	661,076	612,134	603,300
Insurance	30,030	27,429	24,179	27,600
Rentals and Leases	30,450	19,071	29,978	30,000
Interfund Charges	298,522	243,147	338,780	321,440
Total: Other	1,804,471	1,790,179	2,090,846	1,775,520
Division Total:	4,500,310	4,754,578	5,153,194	4,759,170

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	3,676,380	3,612,531	3,722,582	3,736,030
Special Revenue Fund	823,930	1,142,047	1,430,612	1,023,140
Division Total:	4,500,310	4,754,578	5,153,194	4,759,170

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	21.000	22.000	21.000	22.000
Special Revenue Fund	3.000	1.000	2.000	2.000
Division Total:	24.000	23.000	23.000	24.000

RECYCLING

Robert L. Harris Jr., 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

- Automate the final two of five recycle routes for 2008.
- Promote more exposure to the public by utilizing our packer truck billboards on recycling correctly.
- Meet with local grocer representatives to see if they could start stocking affordable (generic brand) clear and/or blue bags for our customers to use for recycle purposes.

SERVICE LEVELS

The Recycling Division provides curbservice collection of recyclable materials to over 33,000 homes. In addition, the City contracts for the collection of 15,500 accounts. This recycle division/private contractor collected over 7,500 tons of recyclable materials in 2007.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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PUBLIC SERVICE:

Recycling Bureau:

Collection Foreman	1.00	0.00	1.00	1.00
Equipment Operator	0.00	1.00	6.00	8.00
Recycling Operator	5.00	6.00	0.00	0.00
Sanitation Services Superintendent	0.00	0.25	0.25	0.25
Total Recycling Bureau	6.00	7.25	7.25	9.25

SERVICE

DIVISION: RECYCLING

The Recycling Bureau was created to reduce solid waste disposal in the City of Akron. In 2006, the City implemented a semi-automated recycling collection program.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	409,309	349,770	470,690	400,910
Fringe Benefits	145,977	120,199	158,186	169,690
Total: Personal Services	555,286	469,969	628,876	570,600
Other				
Direct Expenditures	460,639	530,341	493,480	451,820
Utilities	2,892	2,841	2,640	3,000
Insurance	404	589	1,000	1,000
Interfund Charges	45,701	11,153	8,390	9,620
Total: Other	509,636	544,924	505,510	465,440
Division Total:	1,064,922	1,014,893	1,134,386	1,036,040

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	1,064,922	1,014,893	1,134,386	1,036,040
Division Total:	1,064,922	1,014,893	1,134,386	1,036,040

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	6.000	7.250	7.250	9.250
Division Total:	6.000	7.250	7.250	9.250

SANITATION – COLLECTION SECTION
Robert L. Harris Jr., Superintendent

DESCRIPTION

The Sanitation Division is responsible for the curbside collection and disposal of residential solid waste in the City of Akron. This division has entered into a new era converting from a manual pickup service to an automated collection pickup system. The division is also responsible for the elderly/disabled pickup service, white goods appliance service, tire pickup service, bulk item pickup service, miss/mess miscellaneous floater truck service and the litter container pickup service at selected Akron Metro bus stops and the Akron downtown bus shelter locations. The division is also responsible for public awareness promotion of waste reduction practices.

GOALS & OBJECTIVES

- Meet with the public at ward and block club meetings to update our automation program and make them aware of the additional services we provide.
- Provide special assessments quarterly on weekends for early setout of trash/empty carts.
- Provide extra exposure on our curbservice program to the public by utilizing our packer truck billboards, insert cards in water bills and the Recycle Calendar.

SERVICE LEVELS

The Sanitation Division provides curbservice collection of solid waste to approximately 52,000 homes. In addition, the City contracts for the collection of approximately 16,000 accounts. This division/private contractor picked up over 73,000 tons of solid waste in 2007. The Sanitation crews also provide a “special needs” service to over 360 customers (elderly/disabled not able to get their trash/recycling to the curb) who qualify for this program.

STAFFING

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

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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	18.00	19.00	22.00	20.00
Recycling Operator	2.00	1.00	0.00	0.00
Sanitation Services Dispatcher	1.00	1.00	1.00	1.00
Sanitation Services Superintendent	0.00	0.75	0.75	0.75
Sanitation Serviceworker	33.00	7.00	8.00	10.00
Total Sanitation	58.00	32.75	35.75	35.75

SERVICE

DIVISION: SANITATION

Curbside collection of solid waste. In 2006, the City redesigned the Sanitation Division and implemented a fully-automated curbside collection program. Over twenty employees were transferred to fill vacancies in other divisions within the Department of Public Service.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	2,290,408	2,343,069	1,786,735	1,830,980
Fringe Benefits	996,270	968,683	728,349	749,350
Total: Personal Services	3,286,678	3,311,752	2,515,084	2,580,330
Other				
Direct Expenditures	1,039,633	1,017,474	1,417,513	1,221,990
Utilities	3,310,492	3,775,841	3,526,015	3,565,600
Debt Service	0	0	1,152,972	1,152,980
Insurance	19,119	20,707	45,885	45,900
Rentals and Leases	2,750	0	0	10,000
Interfund Charges	1,200,606	1,305,128	1,462,702	1,371,650
Total: Other	5,572,600	6,119,150	7,605,087	7,368,120
Capital Outlay				
Capital Outlay	135,372	1,206,774	85,379	0
Total: Capital Outlay	135,372	1,206,774	85,379	0
Division Total:	8,994,650	10,637,676	10,205,550	9,948,450

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	8,859,278	9,430,902	10,105,808	9,948,450
Special Revenue Fund	135,372	1,206,774	99,742	0
Division Total:	8,994,650	10,637,676	10,205,550	9,948,450

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	58.000	32.750	35.750	35.750
Division Total:	58.000	32.750	35.750	35.750

SERVICE DIRECTOR'S OFFICE
Richard A. Merolla, 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

- Implement the City's greenprint initiatives by November 30.
- Hire a safety compliance officer by November 1, 2008.
- Increase response time for resolving neighborhood nuisance problems.
- Develop two new community outreach programs by August 1.

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 2007, efforts continued in several divisions throughout the department and focused on implementing new technology under the City's Technology 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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PUBLIC SERVICE:

Service Director's Office:

Deputy Service Director	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00
Operations Research Analyst	1.00	1.00	1.00	1.00
Operations Research Coordinator	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Service Director	1.00	1.00	1.00	1.00
Total Service Director's Office	7.00	7.00	7.00	7.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	476,069	494,161	493,045	524,510
Fringe Benefits	136,147	258,117	227,482	177,580
Total: Personal Services	612,216	752,278	720,527	702,090
Other				
Direct Expenditures	134,400	43,447	81,938	141,300
Utilities	137,411	156,715	114,805	69,100
Debt Service	0	0	777,856	0
Insurance	2,409	2,674	3,323	2,500
Interfund Charges	78,970	56,650	87,849	59,640
Total: Other	353,190	259,486	1,065,771	272,540
Division Total:	965,406	1,011,764	1,786,298	974,630

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	965,406	1,001,764	1,008,442	974,630
Special Revenue Fund	0	10,000	777,856	0
Division Total:	965,406	1,011,764	1,786,298	974,630

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted 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 four Water Divisions, operate under the Public Utilities Bureau and 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, action plans 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, debt payments and transferring 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

- Inform customers of major water and sewer system improvements started/completed in 2006-2007 by July 1, 2008.
- Work with Personnel to revise classifications in PUB divisions not requiring a high school diploma/GED to require same and physical demonstrations by December 31, 2008.
- Complete all essential operating division operations and maintenance Standard Operating Procedures (SOPs) by December 31, 2008.
- Evaluate the PUB fleet, with assistance from Motor Equipment, regarding alternative fuels/technologies and identifying candidates for replacement/conversion by December 31, 2008.

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 1,217 total miles of sanitary, storm and combined sewers that collect and transport sanitary and combined sewage to the 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 two storm detention tanks. In addition to the aforementioned items, this division also maintains dedicated ditches that receive storm water from dedicated storm sewers.

GOALS & OBJECTIVES

- Work with the Utilities Engineering staff to finalize the programming phase for a Joint Field Operations facility.
- Implement bar coding functionality in DataStream 7i for inventory purposes.
- Investigate available options for root control and sewer spot repairs. This will allow our staff to concentrate on core functions.
- Implement Fleet Anywhere in Utilities Field Operations to manage our vehicle maintenance.
- Work with the Personnel Department and Labor Relations to create needed job classifications in Utilities Field Operations in anticipation of merging Water Distribution and Sewer Maintenance.
- Investigate a means to seek reimbursement for televising private property sewer laterals.
- Work with the Engineering Bureau to update standard drawings for inlet castings and manhole covers. These castings should be stamped at the foundry with "no dumping" language that these structures drain to water ways.

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.
- Reconstruction of 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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Sewer Utility Field Operations:</i>				
Account Clerk	2.00	1.00	1.00	2.00
Civil Engineer	2.00	2.00	2.00	2.00
Engineering Technician	2.00	2.00	2.00	2.00
Equipment Mechanic	3.00	3.00	3.00	3.00
Equipment Operator	4.00	4.00	4.00	4.00
Mechanical Inspector	0.00	0.00	1.00	1.00
Plant Electrician	0.00	1.00	0.00	1.00
Pumping System Maintenance Foreman	1.00	1.00	1.00	1.00
Pumping System Mechanic	5.00	5.00	4.00	5.00
Sanitation Serviceworker	0.00	2.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00
Sewer Maintenance Dispatcher	4.00	4.00	4.00	5.00
Sewer Maintenance Foreman	2.00	3.00	3.00	4.00
Sewer Maintenance Superintendent	1.00	1.00	1.00	1.00
Sewer Maintenance Supervisor	3.00	3.00	3.00	3.00
Sewer Maintenance Worker	16.00	13.00	17.00	17.00
Sewer Serviceworker	14.00	15.00	14.00	14.00
Sewer Telemonitoring Technician	3.00	3.00	3.00	3.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.00
Total Sewer Utility Field Operations	63.50	64.50	64.50	69.00

SEWER - WATER POLLUTION CONTROL (WPC)
Brian M. Gresser, P.E., Water Pollution Control 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 the National Association of Clean Water Agencies Peak Performance award for no effluent exceedances for the entire year.
- Complete testing and formalize the results for on-line, real-time, wastewater quality data to replace the current system of on-site sample collection and meter reading for tributary communities.
- Enter into an agreement with a local sanitary landfill to accept leachate for treatment as a way to offset increasing operational costs by utilizing excess treatment capacity.
- Enter into an agreement with the new owners of the Hardy Road Landfill gas collection system to provide landfill gas to the wastewater plant and composting facility for building heat at a rate less than the commercially available retail rate.

SERVICE LEVELS

The Water Pollution Control Division qualified for another Peak Performance award from the National Association of Clean Water Agencies for operating during 2007 with only a single incidence of exceeding its operating permit. This was an uncontrollable exceedance, meaning there was no information leading up to or during the event that could have been used to prevent the exceedance. The division is still eligible for a Silver award, a significant accomplishment. The division also continued its efforts to explore another method of disposing of sludge removed from the wastewater. While the operation of the composting facility has been a success over its twenty-three years of service, it is nearing the end of its useful life. Beneficial use of the biosolids is still a top priority and a system has been chosen that also extracts useful energy from the sludge to generate electricity. The initial phase of the project has about one-third of the sludge going into this new process, and, following the successful demonstration, can be expanded to process all of the sludge.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Sewer - WPC:</i>				
Applications Programmer	0.00	0.00	1.00	1.00
APUB Trainer	0.00	1.00	1.00	1.00
Engineering Technician	2.00	1.00	1.00	1.00
Equipment Operator	0.00	1.00	0.00	0.00
Industrial Pretreatment Engineer	1.00	1.00	1.00	1.00
Lab Analyst	3.00	3.00	3.00	3.00
Lab Analyst Wastewater	6.00	7.00	7.00	7.00
Planner/Scheduler-WPC	0.00	2.00	2.00	2.00
Plant Automated Control Technician WPC	0.00	1.00	1.00	1.00
Plant Electrician	1.00	1.00	1.00	1.00
Sanitation Serviceworker	0.00	4.00	0.00	0.00
Safety & Training Coordinator-WPC	0.00	1.00	1.00	1.00
Secretary	2.00	1.00	2.00	2.00
Senior Engineer	1.00	1.00	1.00	1.00
Storekeeper	1.00	0.00	0.00	0.00
Stores Clerk	1.00	1.00	1.00	1.00
Team Ldr.-Admin. & Tech-WPC	0.00	1.00	1.00	1.00
Team Leader-Environment Compliance-WPC	0.00	1.00	1.00	1.00
Team Ldr.-Opns. & Maint.-WPC	0.00	3.00	3.00	3.00
Treatment Plant Mechanic	3.00	3.00	3.00	3.00
Treatment Plant Utilityworker	7.00	6.00	10.00	12.00
Wastewater Plant Lead Operator	10.00	6.00	10.00	10.00
Wastewater Plant Maintenance Supervisor	1.00	1.00	1.00	1.00
Wastewater Plant Operations Foreman	3.00	2.00	2.00	2.00
Wastewater Plant Operations Supervisor	2.00	0.00	0.00	0.00
Wastewater Plant Operator	12.00	8.00	4.00	7.00
Water Pollution Control Administrator	1.00	1.00	1.00	1.00
Water Pollution Control Manager	1.00	1.00	0.00	1.00
Total Sewer - WPC	58.00	59.00	59.00	65.00

SERVICE

DIVISION: SEWER

Responsible for maintenance, debt service payments, water quality control and treatment of wastewater for the City of Akron sewer system.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	5,605,769	5,485,104	5,764,892	6,149,910
Fringe Benefits	2,379,248	2,292,187	2,493,673	2,922,650
Total: Personal Services	7,985,017	7,777,291	8,258,565	9,072,560
Other				
Direct Expenditures	7,855,086	8,534,227	8,348,267	10,845,450
Utilities	1,932,079	1,893,865	2,096,399	2,371,200
Debt Service	9,196,068	10,328,158	9,686,772	10,781,080
Insurance	290,270	236,976	204,609	225,000
Rentals and Leases	2,810	1,815	2,208	28,000
Interfund Charges	9,596,917	4,493,735	9,691,534	7,714,730
Total: Other	28,873,230	25,488,776	30,029,789	31,965,460
Capital Outlay				
Capital Outlay	481,798	354,934	830,316	4,360,000
Total: Capital Outlay	481,798	354,934	830,316	4,360,000
Division Total:	37,340,045	33,621,001	39,118,670	45,398,020

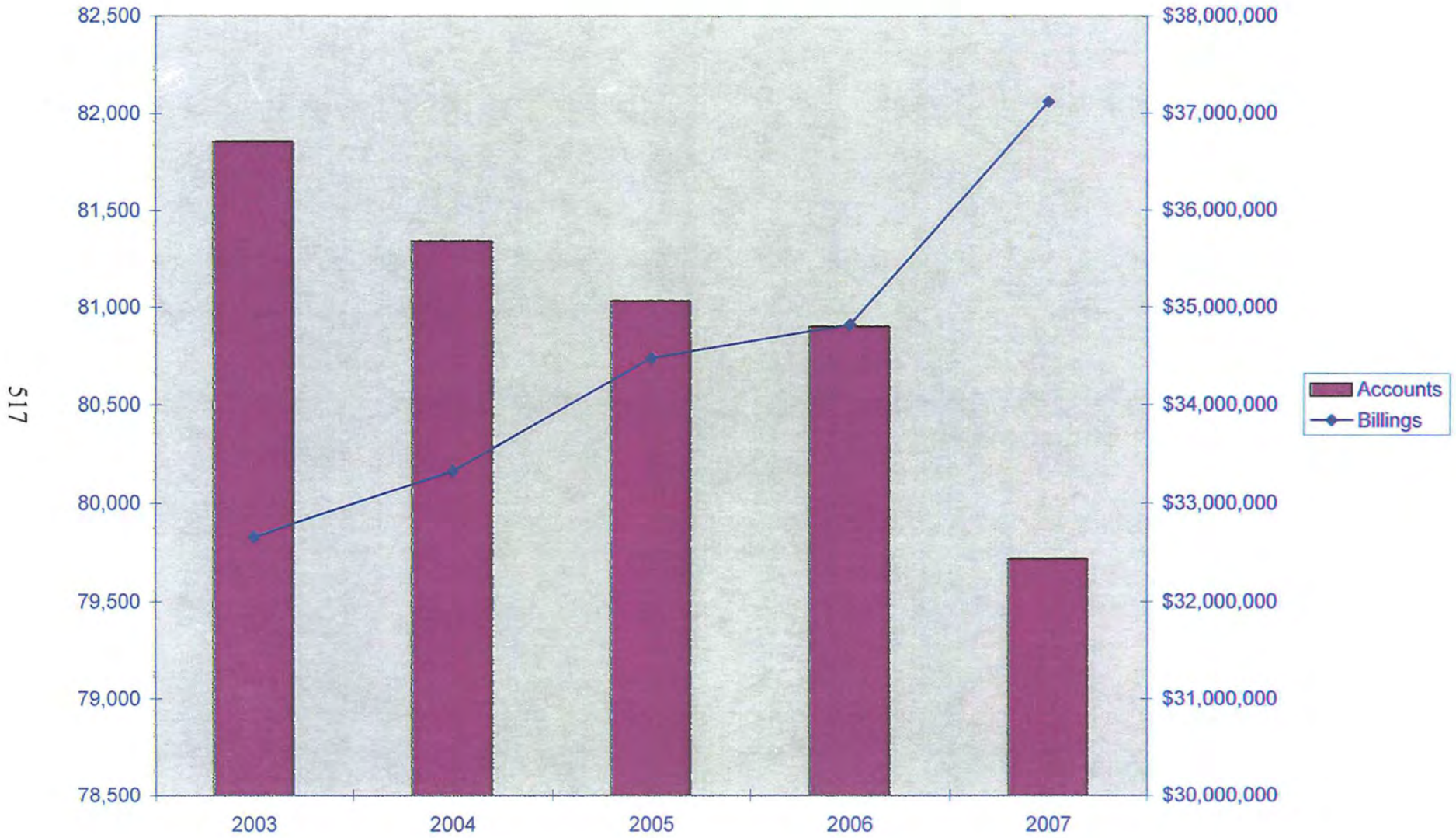
DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	549,342	661,158	646,415	676,710
Special Revenue Fund	343,649	62,912	493,518	0
Enterprise Fund	36,447,054	32,896,931	37,978,737	44,721,310
Division Total:	37,340,045	33,621,001	39,118,670	45,398,020

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	9.000	10.000	10.000	10.000
Enterprise Fund	112.500	113.500	113.500	124.000
Division Total:	121.500	123.500	123.500	134.000

SEWER ACCOUNTS & BILLINGS



STREET AND HIGHWAY LIGHTING DIVISION

Peter Denholm, P.E.

DESCRIPTION

The Street and Highway Lighting Division operates and maintains approximately 26,000 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 street lights.

GOALS & OBJECTIVES

- Propose the use of cast aluminum, concrete or stainless steel poles for the post top lights in the proposed new allotments.
- Light a trial street block by converting the existing HPS lamps to fluorescent compact lamps at half the energy use.
- Maintain expressway lighting at a level of 100% lamps on by June 30th.

SERVICE LEVELS

In 2007, the Street and Highway Lighting division operated and maintained over 26,000 street lights. 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.

	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
By Department:				

PUBLIC SERVICE:

Street & Highway Lighting:

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	111,864	114,550	115,088	117,600
Fringe Benefits	30,148	34,221	36,363	38,140
Total: Personal Services	142,012	148,771	151,451	155,740
Other				
Direct Expenditures	3,339,130	1,351,350	2,403,892	1,335,000
Utilities	731,857	1,046,588	1,431,948	1,618,400
Insurance	404	457	500	500
Interfund Charges	105,419	1,206,936	749,025	766,430
Total: Other	4,176,810	3,605,331	4,585,365	3,720,330
Division Total:	4,318,822	3,754,102	4,736,816	3,876,070

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	81,226	16,256	212,328	213,000
Special Revenue Fund	4,237,596	3,737,846	4,524,488	3,663,070
Division Total:	4,318,822	3,754,102	4,736,816	3,876,070

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted 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, expressway sweeping, emptying street litter containers, providing leaf removal and providing snow and ice removal from primary and residential streets within the City limits.

GOALS & OBJECTIVES

- Continue to seek improvements in our Street Cleaning services through an employee involvement team to be completed by the end of the third quarter.
- Apply salt neutralizer and rust inhibitor to all Public Works snow and ice equipment by the end of the second quarter.
- Maintain 2007 training levels while seeking additional safety-related instruction by the end of 2008.
- Establish a trial employee audio testing program with the support of the Personnel department by the end of the first quarter.
- Monitor composting contract to insure all City leaves and wood waste is recycled.

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. These sweepings resulted in 4,539 tons of dirt and debris being removed from City streets in 2007. 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 two complete rounds of leaf collection service to the entire City. The Street Cleaning crews removed 50,934 cubic yards of leaves during the 2007 program. During normal business hours, the division provides for emergency clean-up of non-hazardous waste, litter and building materials on City streets. There were 723 calls of this nature resolved in 2007. All Public Works snow and ice equipment, 62 vehicles, were treated with neutralizer, protectant and sealed to reduce corrosion from salt. Personnel also responded to 1,655 dead animal calls.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Street Cleaning:</i>				
Broommaker-Equipment Operator	2.00	4.00	2.00	5.00
Equipment Operator	19.00	18.00	20.00	18.00
Landscaper	2.00	2.00	2.00	2.00
Master Equipment Operator	3.00	2.00	2.00	2.00
Public Works Supervisor	2.50	1.90	2.00	2.00
Sanitation Serviceworker	0.00	3.00	0.00	0.00
Semi-Skilled Laborer	9.00	4.00	8.00	8.00
Sewer Maintenance Worker	0.00	0.00	1.00	1.00
Street Cleaning Foreman	1.00	2.00	2.00	2.00
Total Street Cleaning	38.50	36.90	39.00	40.00

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	2,032,362	1,947,750	2,178,277	2,063,970
Fringe Benefits	728,290	921,459	837,101	864,880
Total: Personal Services	2,760,652	2,869,209	3,015,378	2,928,850
Other				
Direct Expenditures	1,192,889	882,519	1,299,133	1,107,950
Utilities	79,480	112,404	97,510	112,000
Debt Service	21,465	21,486	21,444	21,380
Insurance	25,753	28,659	31,264	32,000
Rentals and Leases	31,010	71,090	71,729	122,270
Interfund Charges	872,923	1,219,073	1,255,659	881,200
Total: Other	2,223,520	2,335,231	2,776,739	2,276,800
Capital Outlay				
Capital Outlay	0	355,431	256,822	0
Total: Capital Outlay	0	355,431	256,822	0
Division Total:	4,984,172	5,559,871	6,048,939	5,205,650

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	4,984,172	5,559,871	6,048,939	5,205,650
Division Total:	4,984,172	5,559,871	6,048,939	5,205,650

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Special Revenue Fund	38.500	36.900	39.000	40.000
Division Total:	38.500	36.900	39.000	40.000

WATER DIVISIONS

Michael McGlinchy, P.E., Public Utilities Manager

DESCRIPTION

The Water Divisions, along with two Sewer Divisions, operate under the Public Utilities Bureau and are broken down into four distinct divisions: Administration, 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 four divisions work closely to provide the citizens of Akron and the metropolitan Akron area with an uninterrupted supply of high-quality drinking water and essential field operations, customer service, engineering and accounting functions.

SERVICE LEVELS

The Public Utilities Bureau has been following recommendations of a blue ribbon committee, action plans and the continuous improvement initiative on an on-going 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 on-going cooperation between management and the bargaining units.

A Utilities Intern program entered its second year with the Akron Public Schools to provide opportunities for high school seniors to enter the water and wastewater field upon graduation. All three of the Utilities Interns were hired full-time in the Bureau.

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 four water and two sewer divisions.

GOALS & OBJECTIVES

- Inform customers of major water and sewer system improvements started/completed in 2006-2007 by July 1, 2008.

- Work with Personnel to revise classifications in PUB divisions not requiring a high school diploma/GED to require same and physical demonstrations by December 31, 2008.
- Complete all essential operating division operations and maintenance Standard Operation Procedure (SOPs) by December 31, 2008.
- Evaluate the PUB fleet, with assistance from Motor Equipment, regarding alternative fuels/technologies and identifying candidates for replacement/conversion by December 31, 2008.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Water Bureau Administration	4.00	4.00	4.00	4.00

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

- By 12/31/08, meet or better the water industry average* in at least 2 of the following customer service categories: *Call Center-Cost per call-\$3.70*; *Meter Reading-% Meters Read-95%*; *Domestic Meter Shop; -Appointment window for new meter installation-8 days*.
- Continue to participate in a study of best practices in customer payment assistance programs sponsored by the American Water Works Research Foundation by providing delinquency information by 8/1/08.
- Provide refresher training for employees on Standard Operating Procedures by 12/31/08.
- Identify additional ways to partner with the 3-1-1 Call Center to service customer calls by 5/31/08.
- Update 10-year financial plan by 9/1/08.

*Per the American Water Works Research Foundation's 2006 study 'Benchmarking Water Utility Customer Relations Best Practices'.

SERVICE LEVELS

The division reads approximately 84,000 water meters monthly with a computer-equipped van driving down the street. Water meters up to 1" diameter are fitted with a device to enable the water meter to be read remotely by wireless data transmission. The Utilities Business Office responds to approximately 150,000 customer inquiries annually over the phone and at the division's service counter. The Enterprise Accounting section provides financial reporting on the operations to ensure the division operates within City budgetary constraints. The Meter Shop facility and personnel ensure water meters accurately represent water consumption by performing maintenance or installing or exchanging meters in the field.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Water Business Services:</i>				
Account Clerk	5.00	5.00	5.00	5.00
Business Services Administrator	1.00	1.00	1.00	1.00
Clerk	1.00	0.00	0.00	0.00
Consumer Services Clerk	23.00	23.00	22.00	24.00
Domestic Meter Reading Supervisor	0.00	1.00	1.00	1.00
Domestic Meter Route Foreman	1.00	0.00	0.00	0.00
Domestic Meter Worker	2.00	2.00	0.00	2.00
Industrial Meter Foreman	1.00	0.00	0.00	0.00
Industrial Meterworker	9.00	8.00	8.00	8.00
Secretary	2.00	2.00	2.00	2.00
Utilities Accounting Supervisor	1.00	0.00	1.00	1.00
Utilities Analyst	2.00	2.00	1.00	1.00
Utilities Office Supervisor	3.00	4.00	4.00	4.00
Water & Sewer Systems Manager	0.00	0.00	0.00	0.50
Water Customer Serviceworker	11.00	9.00	11.00	12.00
Water Distribution Dispatcher	0.00	1.00	0.00	1.00
Water Meter Supervisor	0.00	1.00	1.00	1.00
Total Water Business Services	62.00	59.00	57.00	63.50

WATER SUPPLY

James L. Six, P.E., Water Supply Administrator

DESCRIPTION

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

GOALS & OBJECTIVES

- Continue to revise, update and/or write critical Standard Operating Procedures (SOPs) for water plant operations and maintenance. This will provide for the retention of knowledge that would otherwise be lost due to upcoming retirements, as well as provide a source of information for training new and current employees.
- Continue to emphasize source water protection by physically monitoring each of the known pollution sites in the source water area that have the potential for adding pollutants to the Upper Cuyahoga River, thereby minimizing the potential adverse impacts on the environment and Akron's water supply.

SERVICE LEVELS

Treated drinking water met or exceeded all primary drinking water standards of the United States and Ohio Environmental Protection Agencies in 2007. The Akron Water Supply did not have any public notice violations of the drinking water rules in 2007, which was the third straight year.

The division continued to be proactive in reservoir management practices and treatment techniques to minimize the occurrence of tastes and odors in the finished water. Specifically, the division: 1) monitored reservoir detention times and made releases of water as needed to minimize these times (thereby minimizing algae growth and the production of taste and odor causing compounds); 2) regularly sampled the reservoirs for MIB and geosmin (the compounds responsible for the 2005-2006 taste and odor event) to provide early warning of their occurrence and to timely adjust the treatment processes (specifically carbon feed) to minimize the intensity of the problem; 3) regularly performed algae counts and applied algacide to the reservoirs as need to minimize algae blooms that cause taste and odors (specifically blue-green algae); and 4) conducted daily odor tests of the finished water. There was not a significant taste and odor event in Akron's water supply in 2007.

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Water Supply:</i>				
APUB Trainer	0.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	0.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00
Forestry Worker	1.00	1.00	1.00	1.00
Lab Analyst	0.00	0.00	0.00	1.00
Lab Analyst Water	5.00	3.00	3.00	3.00
Maintenance Repairer	1.00	1.00	1.00	1.00
Master Equipment Operator	1.00	1.00	1.00	1.00
Plant Electrician	0.00	0.00	1.00	1.00
Recreation Supervisor	1.00	0.00	0.00	0.00
Sanitation Serviceworker	0.00	3.00	2.00	2.00
Secretary	1.00	1.00	1.00	1.00
Semi-Skilled Laborer	2.00	2.00	2.00	2.00
Senior Engineer	0.00	0.00	1.00	1.00
Treatment Plant Mechanic	1.00	1.00	1.00	1.00
Treatment Plant Utilityworker	1.00	1.00	1.00	2.00
Water & Sewer Systems Manager	0.00	0.00	0.00	1.00
Water Plant Lead Operator	9.00	9.00	7.00	8.00
Water Plant Maint. Supervisor	0.00	1.00	1.00	1.00
Water Plant Operations Foreman	1.00	0.00	2.00	2.00
Water Plant Operator	3.00	3.00	4.00	4.00
Water Plant Superintendent	0.00	1.00	0.00	0.00
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	1.00	0.00	0.00	0.00
Watershed Ranger	4.00	4.00	4.00	5.00
Watershed Superintendent	1.00	1.00	1.00	1.00
Total Water Supply	37.00	37.00	38.00	44.00

WATER UTILITIES FIELD OPERATIONS

Terry Leslie, Acting Utilities Engineer

Dan Marino, Water Distribution Superintendent

DESCRIPTION

The Water Utilities Field Operations Division operates and maintains the City's water distribution system. This system includes the underground network of force mains, transmission mains, feeder mains and local water mains and their associated valves, fire hydrants and service connections. It also includes the normal service storage reservoirs, the high-service booster pumping stations and their corresponding standpipes and elevated tanks. Utilities Engineering provides engineering services to all Public Utilities divisions including capital improvement program, surveying and inspection, backflow prevention program, new services and plan review.

GOALS & OBJECTIVES

- Continue the development of a Standard Operating Procedure manual covering each job function performed by the Water Utilities Field Operations and publish the manual by May 31st, 2008.
- Continue the elimination and conversion of unnecessary meter vaults to curb meter pits to facilitate installation of remote reading meters. 141 locations have been identified. 72 meter vaults were eliminated as of 10-12-07. Eliminate the remaining 69 vaults by December 31st, 2008.
- Retrain the necessary equipment repair personnel and support personnel, and, once the required software has been installed by IT, fully implement the use of the system in 2008.
- Install dual isolation mainline valves to isolate services for hospitals and kidney dialysis centers in the event of a main break, thereby greatly reducing the chances of water service interruption.
- Evaluate major software systems in the first quarter. Purchase and install software and develop site specific features by October 1st. Provide user training.
- Re-establish valve exercising crew and exercise 350 valves per quarter.

SERVICE LEVEL

In 2007 the Water Utilities Field Operations Division repaired a record number of main breaks (328). Completed 11,286 service and construction work orders representing an

increase of 11% over 2006 and a 35% increase over 2005. The division has focused on increasing productivity through the use of a computerized work order system implemented in 2006 and an emphasis on increased planned work versus reactionary work. During 2007, 6.1 miles of deteriorated water main was replaced as well as 2.6 miles of new water main was added to the system. Progress on the GIS conversion, completing all conversion of drawings and providing graphical access for all users, was accomplished .

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 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
PUBLIC SERVICE:				
<i>Water Utility Field Operations:</i>				
Civil Engineer	3.00	3.00	3.00	3.00
Drafter	1.00	1.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	17.00	16.00	15.00	17.00
Equipment Mechanic	3.00	4.00	4.00	4.00
Equipment Mechanic Foreman	1.00	1.00	1.00	1.00
Equipment Operator	5.00	4.00	4.00	6.00
Equipment Serviceworker	1.00	1.00	0.00	1.00
Facilities Maintenance Foreman	1.00	0.00	0.00	1.00
Laborer	1.00	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
Pumping System Mechanic	0.00	0.00	1.00	0.00
Secretary	3.00	3.00	3.00	4.00
Semi-Skilled Laborer	2.00	1.00	0.00	1.00
Senior Engineer	1.00	1.00	1.00	1.00
Sewer Maintenance Worker	2.00	1.00	1.00	2.00
Storekeeper	1.00	1.00	1.00	1.00
Stores Clerk	1.00	1.00	1.00	1.00
Surveyor	1.00	1.00	1.00	1.00
Utilities Operations Assistant	1.00	1.00	1.00	1.00
Water & Sewer Systems Manager	0.50	0.50	0.50	0.50
Water Customer Serviceworker	1.00	1.00	1.00	1.00
Water Distribution Crew Leader	6.00	7.00	6.00	7.00
Water Distribution Dispatcher	4.00	3.00	3.00	4.00
Water Distribution Foreman	4.00	3.00	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	2.00	2.00	2.00
Water Maintenance Worker	29.00	27.00	25.00	30.00
Total Water Utility Field Operations	99.50	93.50	89.50	104.50

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

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	9,420,839	8,988,799	9,042,565	9,590,670
Fringe Benefits	3,766,241	4,014,351	3,972,514	4,280,300
Total: Personal Services	13,187,080	13,003,150	13,015,079	13,870,970
Other				
Direct Expenditures	5,737,433	7,015,886	6,206,456	8,232,090
Utilities	1,595,902	1,584,939	1,783,139	1,773,060
Debt Service	9,292,795	9,864,459	9,756,233	9,887,910
Insurance	146,595	155,407	150,716	141,610
State/County Charges	213,808	234,815	245,010	250,230
Rentals and Leases	250,585	243,190	405,461	273,450
Interfund Charges	8,481,180	4,122,409	3,226,919	3,870,840
Total: Other	25,718,298	23,221,105	21,773,934	24,429,190
Capital Outlay				
Capital Outlay	4,709,433	3,590,648	3,517,702	2,500,000
Total: Capital Outlay	4,709,433	3,590,648	3,517,702	2,500,000
Division Total:	43,614,811	39,814,903	38,306,715	40,800,160

DIVISION SOURCES OF FUNDS

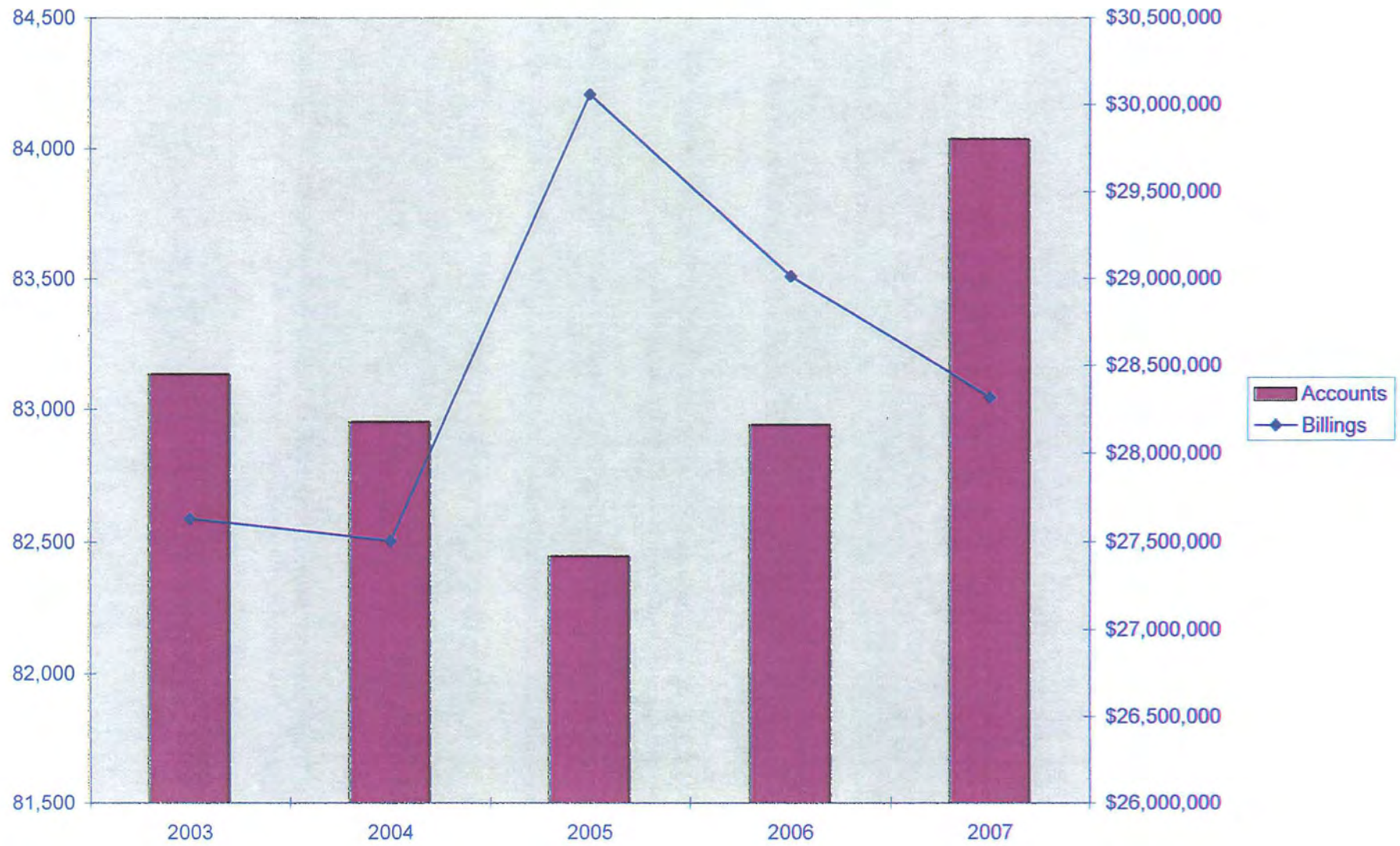
	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	130,894	21,463	364,831	0
Enterprise Fund	43,483,917	39,793,446	37,941,884	40,800,160
Division Total:	43,614,811	39,814,909	38,306,715	40,800,160

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
Enterprise Fund	202.500	193.500	188.500	216.000
Division Total:	202.500	193.500	188.500	216.000

WATER ACCOUNTS & BILLINGS

533



CUSTOMER SERVICE REQUEST DIVISION

311/CONTACT CENTER

Dale M. Sroka, 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

- Install Customer Service Request (CSR) application hub to integrate CSR with other applications to provide a seamless flow of information from the improved efficiency and production by November 1.
- Upgrade CSR 3.9.1 to CSR 4.0 to improve work management and user features by November 1.
- Install CSR contact center to capture requests for information services by November 1.
- Subscribe to telephone service, which will allow for public service announcements during hold times by July 30.
- Return to authorized staffing level in order to maintain service levels by June 1.
- Enhance CSR agent skills through on-going training programs by August 1.
- Evaluate all current service request types by September 1st to determine effectiveness.

SERVICE LEVELS

In 2007, the Customer Service Request Call Center (311) received 203,259 calls and generated 72,744 requests for municipal services.

STAFFING

The Customer Service Request Division was established in June, 2004. Below is listed the budgeted full-time permanent staffing levels for 2008:

By Department:	As of 12/31/05	As of 12/31/06	As of 12/31/07	Budget 2008
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PUBLIC SERVICE:

Customer Service Request:

Council Aide	1.00	1.00	0.00	1.00
Customer Service Request Agent	12.00	12.00	11.00	12.00
Customer Service Request Manager	0.00	0.00	1.00	0.00
Customer Service Request Supervisor	0.00	0.00	1.00	0.00
Lab Analyst Wastewater	1.00	1.00	0.00	1.00
Total Customer Service Request	14.00	14.00	13.00	14.00

SERVICE

DIVISION: CUSTOMER SERVICE REQUEST

Operation of 311 call center for non-emergency requests.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	473,778	478,329	500,093	481,790
Fringe Benefits	210,166	209,110	236,841	241,520
Total: Personal Services	683,944	687,439	736,934	723,310
Other				
Direct Expenditures	22,931	29,542	41,422	227,000
Utilities	12,543	21,113	25,498	25,000
Insurance	404	0	500	500
Interfund Charges	10,899	9,718	9,494	10,710
Total: Other	46,777	60,373	76,914	263,210
Division Total:	730,721	747,812	813,848	986,520

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
General Fund	730,721	747,812	813,848	789,520
Internal Service Fund	0	0	0	197,000
Division Total:	730,721	747,812	813,848	986,520

DIVISION FULL-TIME EMPLOYEES - BY FUND

	2005 Actual Employees	2006 Actual Employees	2007 Actual Employees	2008 Budgeted Employees
General Fund	14.000	14.000	13.000	14.000
Division Total:	14.000	14.000	13.000	14.000

PUBLIC SERVICE NON-OPERATING DIVISION
Richard A. Merolla, 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 and Enterprise Funds.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Personal Services				
Salaries and Wages	137,172	119,220	117,018	243,000
Fringe Benefits	19,135	17,311	15,141	46,000
Total: Personal Services	156,307	136,531	132,159	289,000
Other				
Direct Expenditures	18,408,855	23,640,838	24,592,494	33,123,800
Utilities	186,212	366,546	367,433	391,500
Debt Service	29,568,593	1,688,729	1,829,691	6,660,900
Insurance	95,803	95,139	89,018	100,000
State/County Charges	509,238	651,149	794,339	737,000
Rentals and Leases	26,163	28,395	206,647	30,000
Interfund Charges	8,970,924	7,675,199	24,632,903	21,678,700
Total: Other	57,765,788	34,145,995	52,512,525	62,721,900
Capital Outlay				
Capital Outlay	46,323,400	52,446,772	44,568,174	74,032,000
Total: Capital Outlay	46,323,400	52,446,772	44,568,174	74,032,000
Division Total:	104,245,495	86,729,298	97,212,858	137,042,900

DIVISION SOURCES OF FUNDS

	2005 Actual Expenditures	2006 Actual Expenditures	2007 Actual Expenditures	2008 Original Budget
Special Revenue Fund	19,645,326	20,924,688	22,539,066	31,199,200
Capital Projects Fund	67,051,941	53,484,881	68,982,702	102,886,700
Enterprise Fund	17,548,228	12,310,457	5,595,357	2,775,000
Internal Service Fund	0	9,272	95,733	182,000
Division Total:	104,245,495	86,729,298	97,212,858	137,042,900

Glossary

GLOSSARY OF TERMS

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

AMATS – Akron Metropolitan Area Transportation Study (AMATS) is an association of various local political subdivisions in the Akron area whose purpose is to develop and implement a comprehensive and continuing transportation plan for Summit, Portage, and parts of Wayne counties.

ANNUAL INFORMATIONAL STATEMENT (AIS) – The Annual Informational Statement (AIS) is a report to provide, as of its date, financial and other information relating to the City.

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.

CAFR – The Comprehensive Annual Financial Report (CAFR) is a report prepared by the Department of Finance containing financial and operating information for the City's activities for the year.

CAPITAL 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

CLC – Community Learning Centers are facilities used by the City of Akron and the Board of Education of the Akron City School District for educational, civic, recreational, and community activities.

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.

D.E.T.E.R. – Drivers with Excessive Tickets Excluded from Registration.

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.

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

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

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

ESTATE TAXES – An Ohio estate tax is levied by the State of Ohio on the entire estate (including both probate and non-probate property) of a decedent who was a resident of Ohio at the time of death.

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.

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

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

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

GOAL - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

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. 2.0% is used for City services while .25% of the taxes collected is dedicated to the Community Learning Centers.

INHERITANCE TAXES - A tax levied by the State of Ohio, collected by the county, and 80% is distributed to the municipality, pro-rated by the amount of time the decedent lived in the municipality.

INTERFUND TRANSFERS - During the course of normal operations, the City records numerous transactions between funds including expenditures and transfers of resources to provide services, subsidize operations and service debt. The Governmental Fund Types and Enterprise Funds financial statements generally reflect such transactions as transfers. The Internal Service Funds record charges for service to City departments as operating revenue. All City funds record these payments to the Internal Service Funds as operating expenses. Transfers are appropriated as "Interfund Charges" (Type 80). The primary interfund transfer by dollar value and City importance is the transfer of income tax collected to the General Fund (73%) and to the Capital Improvements Fund (27%).

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

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

MAJOR FUNDS - Funds that meet the criteria as identified in the City's CAFR. The test is a two prong test where the fund must meet both criteria to be identified as a major fund.

MODIFIED ACCRUAL - The modified accrual basis of accounting recognizes revenues when they are both measurable and available to finance current expenditures and records a liability when it is expected that the liability will be paid from revenues recognized during the current period.

MODIFIED CASH - Encumbrances outstanding at year-end are carried over into the following year as both an addition to the budget and an encumbrance of the budget along with the appropriation of the current year.

NON MAJOR FUNDS - Funds that do not meet the criteria as identified in the City's CAFR. The test is a two prong test where the fund must meet both criteria to be identified as a major fund.

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

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

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

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

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

RECEIPTS – Actual cash received.

RESOURCES – The revenue sources available to the City.

REVENUES - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

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 - Special obligations of the City payable from JEDD revenues and are not general obligations of the City.

SPECIAL REVENUE FUNDS - Special Revenue Funds are used to account for the proceeds of specific revenue sources. The uses and limitations of each Special Revenue Fund are specified by City ordinances and/or federal and state statutes.

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

STREET ASSESSMENT FUND – The Street Assessment Fund is used to account for the expenditures relating to the extensive street cleaning and lighting programs. The programs are funded by special assessments, levied against each property owner deemed to benefit from the programs.

TAX DUPLICATE - List of property tax rate assessments by taxing districts within a county unit.

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

USER FEES - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

June, 2008
**CITY OF AKRON
 GOVERNMENT
 ORGANIZATION**

