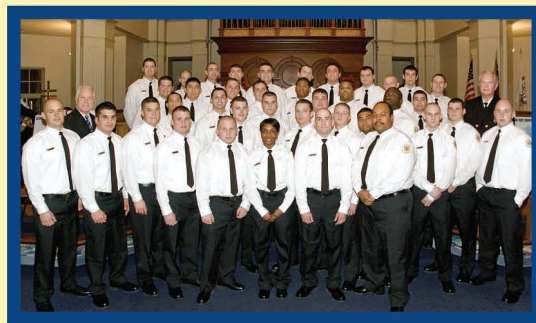
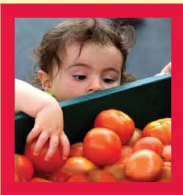
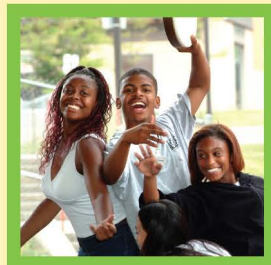
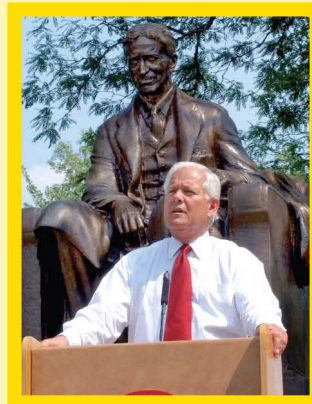


2009 Budget Plan

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, 2008

President

Executive Director

DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Akron for its annual budget for the fiscal year beginning January 1, 2008.

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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Introduction

TABLE OF CONTENTS

| | <u>PAGE NUMBERS</u> |
|---|----------------------------|
| <u>INTRODUCTION:</u> | |
| Table of Contents | 1 |
| Elected and Appointed Officials | 6 |
| Mayor's Budget Message | 7 |
| Historical Data | 19 |
| Demographics | 21 |
| Profile of City of Akron | 22 |
| Budget Resolution | 25 |
| Ordinance to Appropriate | 26 |
| Section 86 of the Charter of The City of Akron | 38 |
| Operating Budget Process | 39 |
| Financial Structure and Primary Operations | 41 |
| 2009 Budget Calendar | 44 |
| <u>GOALS:</u> | |
| Description of Goals for the City of Akron | 45 |
| Fiscal Performance Goals | 46 |
| <u>CHARTS AND TABLES:</u> | |
| 2009 Net Revenue Categories | 49 |
| 2009 Net Expenditure Categories | 49 |
| General Fund Gross Revenues by Source | 50 |
| General Fund Gross Expenditures by Type | 50 |
| Sewer Fund - Gross Revenues | 51 |
| Sewer Fund - Gross Expenditures | 51 |
| Water Fund - Gross Revenues | 52 |
| Water Fund - Gross Expenditures by Type | 52 |
| Analysis of 2009 Budgeted Gross Revenues | 53 |
| Analysis of 2009 Budgeted Net Revenues | 54 |
| Analysis of 2009 Budgeted Gross Expenditures | 55 |
| Analysis of 2009 Budgeted Net Expenditures | 56 |
| Summary of Appropriated Funds | 57 |
| Discussion of Changes of Fund Balances Greater Than 50% | 58 |
| Comparative Statement of Transactions and Balances | 60-173 |
| <u>DEBT SERVICE:</u> | |
| Description of Debt Service | 175 |
| Table 1 - Debt | 178 |
| Table 2 - General Obligation Bonds | 180 |
| Table 3 - Special Assessment Bonds | 181 |
| Table 4 - Waterworks Bonds | 182 |
| Table 5 - Sewer Bonds | 183 |
| Table 6 - OPWC Loans | 184 |
| Table 7 - Bond Anticipation GO Notes | 185 |
| Table 8 - ODOD Loan Agreements | 186 |
| Table 9 - Other Special Obligations | 187 |
| Table 10 - Non Tax Revenue Economic Development Bonds | 188 |
| Table 11 - Income Tax Revenue Bonds | 189 |
| Table 12 - Special Revenue (JEDD) Bonds | 190 |

TABLE OF CONTENTS

| | <u>PAGE NUMBERS</u> |
|--|----------------------------|
| <u>DEBT SERVICE</u> (continued): | |
| Table 13 - Tax Increment Bonds | 191 |
| Table 14 - General Bond Retirement Fund - Comparative and Estimated Receipts, Expenditures and Balances | 192 |
| Table 15 - Special Assessment Bond Retirement Fund - Comparative and Estimated Receipts, Expenditures and Balances | 193 |
| Table 16 - 2009 Debt Service | 194 |
| Table 17 - Future Debt Service Requirements | 195 |
| <u>CAPITAL BUDGET</u> | |
| Description of Capital Investment and Community Development Program | 197 |
| CHART: Expenditures by Category | 206 |
| 2009 Revenues by Source | 207 |
| CHART: Revenues by Source | 209 |
| <u>REVENUE SUMMARY:</u> | |
| Revenue Assumptions for 2009 Operating Budget Plan | 211 |
| Comparative Summary of General Fund Gross Revenues | 212 |
| Property Tax Rate-Collection Year 2009 | 213 |
| Property Tax Levied in Mills | 214 |
| Major Revenue Sources: | |
| Community Development Block Grant | 215 |
| Community Learning Center (CLC) Income Tax | 216 |
| Curbservice and Recycling Fees | 217 |
| Engineering Bureau Charges | 218 |
| Income Tax | 219 |
| Inheritance Taxes | 220 |
| Joint Economic Development District (JEDD) Revenue | 221 |
| Local Government Fund | 222 |
| Motor Equipment Charges | 223 |
| Motor Vehicle Fuel Taxes | 224 |
| Motor Vehicle License Tax | 225 |
| Off-Street Parking Fees | 226 |
| Property Taxes | 227 |
| Sewer Service Charges | 228 |
| Special Assessments | 229 |
| Street Assessments | 230 |
| Water Service Charges | 231 |
| <u>EXPENDITURE SUMMARY:</u> | |
| Expenditure Assumptions for 2009 Operating Budget Plan | 233 |
| Summary of Full-Time Employees | 234 |
| CHART: Budgeted Full-Time Employees by Fund Type | 254 |
| Staffing Explanations | 255 |

TABLE OF CONTENTS

| | <u>PAGE NUMBERS</u> |
|--|---------------------|
| <u>EXPENDITURE SUMMARY:</u> (continued) | |
| 2009 General Fund Gross Expenditures | 256 |
| Comparative Summary of General Fund Gross Expenditures | 257 |
| <u>CIVIL SERVICE:</u> | |
| Description of the Department | 259 |
| Civil Service Divisions | 264 |
| <u>FINANCE:</u> | |
| Description of the Department | 267 |
| Administration | 271 |
| Audit and Budget | 274 |
| City-Wide Administration | 277 |
| General Accounting | 279 |
| Management Information Systems (MIS) | 282 |
| Purchasing | 285 |
| Taxation | 288 |
| Treasury | 291 |
| Employee Benefits | 295 |
| <u>FIRE:</u> | |
| Description of the Department | 299 |
| Fire | 306 |
| Emergency Medical Service | 307 |
| CHART: Fire and E.M.S. Alarms | 308 |
| <u>LAW:</u> | |
| Description of the Department | 309 |
| Administration | 313 |
| Civil | 315 |
| Criminal | 317 |
| Indigent Defense | 319 |
| <u>LEGISLATIVE:</u> | |
| Description of the Department | 321 |
| Clerk of Council | 325 |
| City Council | 328 |
| CHART: Ordinances Passed | 330 |
| <u>MUNICIPAL COURT - CLERK'S OFFICE:</u> | |
| Description of the Department | 331 |
| Clerk of Courts | 335 |
| <u>MUNICIPAL COURT - JUDGES:</u> | |
| Description of the Department | 337 |
| Judges | 342 |

TABLE OF CONTENTS

PAGE NUMBERS

OFFICE OF THE MAYOR:

| | |
|-------------------------------|-----|
| Description of the Department | 343 |
| Administration | 347 |
| Deputy Mayor for Safety | 350 |
| Economic Development | 353 |
| Labor Relations | 356 |
| Police Auditor | 359 |

PLANNING AND URBAN DEVELOPMENT:

| | |
|--------------------------------|-----|
| Description of the Department | 363 |
| Administration | 367 |
| AMATS | 369 |
| Capital Planning | 372 |
| Comprehensive Planning | 375 |
| Design | 378 |
| Development Services | 381 |
| Housing and Community Services | 384 |
| Tax Receipts and Expenditures | 387 |
| Zoning | 389 |

POLICE:

| | |
|--|-----|
| Description of the Department | 393 |
| Administration | 400 |
| CHART: Police Calls for Service | 401 |

PUBLIC HEALTH:

| | |
|-------------------------------|-----|
| Description of the Department | 403 |
| Administration | 408 |
| Air Quality Management | 410 |
| Counseling Services | 412 |
| Environmental Health | 414 |
| Health Data Management | 416 |
| Health Promotion | 418 |
| Housing | 420 |
| Laboratory | 422 |
| Medical and Nursing | 424 |
| Health CHAP | 426 |

PUBLIC SAFETY:

| | |
|-----------------------------------|-----|
| Description of the Department | 429 |
| Building Inspection | 433 |
| Communications | 435 |
| Corrections | 438 |
| Disaster Services | 440 |
| Police-Fire Communications Center | 442 |
| Traffic Engineering | 445 |
| Weights and Measures | 448 |

TABLE OF CONTENTS

| | <u>PAGE NUMBERS</u> |
|---|----------------------------|
| <u>PUBLIC SERVICE:</u> | |
| Description of the Department | 451 |
| Airport | 455 |
| Building Maintenance | 458 |
| Customer Service | 461 |
| Engineering Bureau | 464 |
| Engineering Services | 467 |
| Golf Course | 469 |
| CHART: Golf Course Attendance and Revenues | 472 |
| Highway Maintenance | 473 |
| Landfill | 476 |
| Motor Equipment | 477 |
| Off-Street Parking | 480 |
| Oil and Gas | 482 |
| Parks Maintenance | 484 |
| Plans and Permits | 487 |
| Public Works Administration | 489 |
| Recreation | 492 |
| Recycling Bureau | 495 |
| Sanitation | 498 |
| Service Director's Office | 501 |
| Sewer | 503 |
| CHART: Sewer Accounts and Billings | 510 |
| Street and Highway Lighting | 511 |
| Street Cleaning | 513 |
| Water | 516 |
| CHART: Water Accounts and Billing | 525 |
| Customer Service Request | 526 |
| Public Service Non-Operating | 529 |
| <u>GLOSSARY OF TERMS</u> | 531 |
| <u>GOVERNMENT ORGANIZATION</u> | Inside Back Cover |

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
John Moore – Director of Planning and Urban Development
Robert Y. Bowman – Deputy Mayor of Economic Development
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
Raymond Cox – 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

June 5, 2009

To the Citizens of Akron and Members of Akron City Council:

Enclosed is my 23rd 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 2009 net budget for operations and capital improvements totals more than \$446 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.

This is an extraordinary year, by any objective measure. The confidence of most American cities is sagging under the weight of declining revenues and rising costs. Every mayor in the U.S. is looking at hard choices to balance their city budgets. Akron also faces these challenges.

The good news for cities is that we have been at the table and included in the planning by the new administration in Washington for a stimulus package that would put our residents to work as quickly as possible.

In December, I was summoned to Washington along with a handful of big city mayors in response to a request from the Obama Transition Team, with whom we met in Chicago ten days later. Listening to our ideas was transition co-chair Valerie Jarrett, now Senior Advisor and Assistant to the President for Intergovernmental Affairs.

In January, a few days before the inauguration, I joined other former presidents of the U.S. Conference of Mayors to meet with the new administration's economic expert Larry Summers. They showed enthusiasm for our ideas. White House officials engaged mayors on how to solve our country's problems – for the first time in many years.

In 2004, I was appointed by President Bush to serve on the Homeland Security Task Force. Although we advocated for cities to receive directly funds needed to shore-up security at high-risk targets, the funds were squandered when Congress funneled the monies through state bureaucracies, seldom reaching their intended use. President Bush himself admitted that the funding system for Homeland Security funds was "broken."

This time around, cities will receive some of the funds directly from the federal government as well as being part of the states' programs. The new president has stressed that mayors must be careful stewards of these funds, accountable for every penny spent, creating jobs and supporting new jobs in the future. I absolutely agree. Because of our efforts, our community will get over \$14 million directly for transportation projects, and altogether over \$70 million directly to local agencies. We have assembled a team of city managers to coordinate Akron's response to the offerings contained in the American Recovery and Reinvestment Act and also established an advisory board of civic and social service organizations to make sure we maximize the benefits Akron will receive as a community.

On the expense side, the City of Akron has been successful over the years in managing costs by gaining new efficiencies, and we have "held our own" compared to other Ohio cities. Because we right-sized our work force over the last decade, we have been the only large city in Ohio that has not had to lay-off employees due to financial reasons.

Changes in fiscal conditions are requiring us to take more drastic actions to maintain the service our residents have come to expect:

- This year, I instructed Managers to eliminate cash payments for overtime, and to use overtime only in emergency situations and as required by our union contracts.
- We have canceled the benefit this year of allowing our employees to purchase vacation time.
- I personally review each and every personnel requisition for new and replacement positions in city departments.
- We have eliminated the City Picnic day for employees, and received agreement from three of our five bargaining groups to extend this cost-saving measure to their members as well.

Akron continues to be recognized nationally for performance, achievement, leadership and innovations in government, which reflect well on the dedication of our 2,164 hard-working City employees.

Later this month, Akron will receive the ***City Livability Award***, the highest honor presented to cities by the U.S. Conference of Mayors. This award recognizes Akron's unique contribution to the nation by providing a model for re-building every one of its public schools as a Community Learning Center, and honors the unique collaboration among the Akron Urban League, the City, and the Schools in constructing a new headquarters building as part of a Community Learning Center.

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

In October, 2008, the International Economic Development Council (IEPC) honored me with its annual ***Leadership Award for Public Service*** at its annual conference in Atlanta, Georgia, which "honors an elected official who has served as a dedicated advocate for economic development

for at least 10 years in the public sector, and Mayor Plusquellic--much to the benefit of the communities he has served--has inhabited that role with enthusiasm and thoughtfulness throughout his career," said the president of IEDC.

At the same IEDC Conference, the City of Akron received a national honorable mention award in the category of ***Business Retention and Expansion*** for cities with populations exceeding 200,000. "Akron was a clear standout," said the IEDC. "In 2007, Goodyear announced its commitment to keep its World Headquarters in Akron, retaining 2,900 jobs...and agreed to sell its current headquarters to developer, IRG, in return for the new World Headquarters, as well as a new North American Headquarters. The City of Akron and its public and private partners agreed to a \$900 million undertaking, the Goodyear Akron Riverwalk Project...which will create a campus-like atmosphere in order to attract and retain young talent, and revitalize the neighborhood around the campus. "

This followed an award from ***Site Selection*** magazine - which tracks investments by private companies - which placed Akron as #2 in the United States for the number of new or expanded business enterprises among mid-sized metropolitan areas because of the Goodyear project.

In June, 2009, two more Israeli companies announced the opening of U.S. facilities inside the Akron Global Business Accelerator (AGBA). In 2008, AGBA was honored among 1,100 incubators in the U.S. with the **National Incubation Innovation Award**, for Akron's global technology commercialization initiative. This honor affirmed the work we have been doing with the Israeli Technology Incubator Targetech, in which we have invested.

We continued to enjoy great success in the area of Biomedical Innovation.

In August, 2006, I announced the creation of the Akron Biomedical Corridor. In October, 2008, fueled by a grant from the John S. and James L. Knight Foundation, five leading medical and educational institutions announced the creation of the **BioInnovation Institute in Akron**, a unique collaboration that will expand upon our rich legacy in industrial and materials science to pioneer the next generation of life-enhancing and life-saving innovations. Founders include Akron Children's Hospital, Akron General Health System, Northeastern Ohio Universities Colleges of Medicine and Pharmacy, Summa Health System, and The University of Akron.

In all, almost \$80 million in funding has been assembled, including \$9 million from the State of Ohio, \$10 million from FirstEnergy Corporation, a \$20 million grant from the John S. and James L. Knight Foundation, the lead funder, and the balance from the remaining partners. The early focus of the project is orthopedic medicine, an area in which Akron is a recognized national leader. This Spring, Summa Health System began construction of a new \$___ million dollar center for orthopedics on its campus near downtown Akron.

The Akron Biomedical Corridor is a 506-acre area which connects Akron's three major hospital systems: Akron General, Summa and Akron Children's Hospital with the University of Akron, and boasts existing employment of more than 11,000 people working in healthcare, including 1,000 physicians.

This corridor, our Downtown business center, and an 11-square mile area radiating out from the city's center will soon have wireless broadband access, thanks to a new initiative based in Akron - The Knight Center for Digital Excellence, funded with \$25 million in grants by Knight. They are joining the city and the University of Akron in funding the Akron Wireless project, which is a demonstration project. I am hopeful that because the Stimulus package includes \$7 billion for broadband, our foothold in this area will allow us to be first in line for grants to build-out the rest of the city, making Akron as modern as any city in the world.

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.

Since 2007, eleven new Community Learning Centers have been built and opened, ten are under construction and approximately 22 CLC's remain to be built or renovated. Akron is the only place in the U. S. where every public school building is being constructed as a Community Learning Center. This unprecedented partnership by the state, the city, and the school district rebuilds or renovates nearly 50 Akron Public Schools over 15 years.

Presently, construction is underway for our new STEM school (Science, Technology, Engineering and Math) at the National Inventors Hall of Fame. The first classes have been selected for this Fall. This is the kind of change for Akron that bodes well for our future. The new Community Learning Centers, open or under construction right now recognize that today, the threshold level to get a good job may be a technical education or a college degree.

I'm very proud of the City of Akron's After School programs, which last month, were honored by the Ohio Department of Education as a model for the state and studied in a glowing report by the Ohio State University, showing that children who participated in the city's after school programs dramatically increased their test scores and attendance as well as parent participation. Over 1,500 youngsters participate in almost 500 enrichment classes each week in the city-sponsored program.

In 2008, the City also celebrated the opening of Edgewood Homes, Akron's second Hope VI project, whereby Akron's Metropolitan Housing Authority re-built 172 public housing units, part of more than \$80 million of new investment also marked by the new Helen Arnold Community Learning Center and Urban League, a dramatic \$19 million expansion of the Akron Zoo; the new headquarters of the Akron-Canton Regional Foodbank, which serves eight counties; and a new branch of the Akron-Summit County Public Library.

In April, 2009, we published our first comprehensive “Greenprint for Akron” report which establishes the vision for Akron as a sustainable community that contributes to climate and environmental protection and creates opportunities for healthier lives and economic growth. (www.keepakronbeautiful.org/greenprintforakron). We did not create a new department or add employees to prepare the extensive plan. Instead, we already had a well-established environmentally-friendly organization in place, *Keep Akron Beautiful Inc.* whom I tasked with the job of spearheading Akron’s effort to bring government, residents, and the private sector together to plan for the future. We will receive about \$2 million this year through the Energy Block Grants program approved by Congress to fund some of these initiatives.

Akron’s Biogas facility - one of the first in the nation - is receiving wide attention for using methane produced in the waste treatment process to produce electricity. Our composting facility recycles waste for use in landscaping and gardens, and reduces the amounts we send to landfills.

Also in April, 2009, the City of Akron received from Northern Ohio Live Magazine, the best Community Event Award for Neighbors Day, a program I began in 2007, and which this year saw over 2,000 people participate in over 200 neighborhood events on the Saturday of Memorial Day weekend.

The University of Akron’s “Landscape for Learning” campus construction boom is approaching \$1 billion in new buildings, and on September 12 will host the first home game in the new Infocision Stadium on campus, near Downtown Akron. Outside the campus, the University Park neighborhood is being transformed with assistance from the Knight Foundation (Akron brothers who founded the *Beacon Journal*,) which awarded the University Park Alliance (UPA) \$10 million over five years - the largest single grant ever given to a community by Knight Foundation.

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.

Our three major health care institutions continue to be ranked nationally by their peers. 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. Since its inception, 250 volunteer physicians have donated 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.

The Akron Municipal Mental Health Court is the first in Ohio. A collaborative effort between the Summit County Mental Health Board, Community Support Services, and the Court, the Mental Health Court provides residential treatment at Oriana House. Defendants complete an

intensive two year probation which includes regular meetings with the judge and compliance with all treatment-related counseling requirements. There have been 200 graduates since 2001.

There is a strong collaboration among the City government, the Schools, the non-profit community and the Greater Akron Chamber, the principal alliance of local businesses. In 2008, more than 680 employees representing 29 companies and organizations tutored nearly 1,400 students in 40 public elementary schools one-on-one for an hour a week through the “Akron Reads” program in the Akron Public Schools.

One hundred fifty (150) companies hosted food and fund drives for the Harvest for Hunger Campaign benefiting the Akron-Canton Regional Foodbank and collected 103,000 pounds of food and \$500,000 in donations, which ranked Akron second in the nation.

The Home Builders of Greater Akron and the Plumbing-Heating-Cooling Contractors (PHCC) sponsor “Education in Action,” with Akron Public Schools. Teen workers from Career Education in five public high schools build houses and gain expertise in masonry, electrical, plumbing, and carpentry. 81 students enrolled in the 2007-2008 school year. Since 1997, 75% of the students who have participated in the project have been hired into local firms.

In 2008, the Akron-Summit County Public Library was listed among the best in the United States by a national rating agency; Akron-Canton airport set an all-time passenger record in 2008; The Akron Zoo broke all attendance records for the 5th year in a row with its new jellyfish exhibit - the biggest in Ohio. Metroparks’ new green ranger station at Sand Run won a major environmental award, and for the 5th consecutive year, the City and its business partners sponsored Chriskindl Market, America’s most authentic German Christmas Market, in Downtown Akron in cooperation with Akron’s German sister city, Chemnitz. Since 2004, more than 300,000 people from 140 Ohio cities, 44 states and 10 foreign countries have visited Akron’s Chriskindl Market.

The 71-mile **Ohio & Erie Canal Towpath Trail** goes through the center of Akron and puts city-dwellers within a bicycle ride of the Cuyahoga Valley National Park, which hosts 2 million visitors each year.

The City will invest nearly \$1 million this year from its JEDD funds to underwrite arts and culture for the region:

- 60 free outdoor concerts. 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;
- **Lock 3 Summer Arts Experience**. 65 high school students, some with disabilities, work with professional artists for 4 weeks and create public works of art Graduates: 325.

Firestone Country Club has long been home to the PGA tour, raising over \$20 million for Akron charities. More than 1,000 volunteers run the week-long event.

Akron's own LeBron James has replaced seven public basketball courts. LeBron will host his 4th **"King for Kids Bikeathon"** in 2009 with an estimated 2,000 cyclists. LeBron will also donate another 300 bicycles to needy kids.

The 7th **Roadrunner Akron Marathon** will attract 10,000 runners, one of "50 Great Marathons, From Fairbanks to Boston."

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.

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.

Akron's Art Museum, which opened in 2007, is Wolf Prix' first work in the United States. The 300 foot long, 400 ton cantilevered roof was positioned with GPS technology by local tradesmen. The contemporary steel armature hugs Akron's 1899 Post Office, one of more than 50 historic buildings preserved in the city.

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

The key for Akron has been to establish a post-rubber- manufacturing economy that includes diverse businesses and industrial specialties.

Today there are 2,500 polymer-related companies within a three hour drive of Akron. We remain a center for advanced materials, which include polymers and metalworking, one of the region's strong "clusters" of economic prosperity. Newer clusters are biomaterials and information technology.

Despite the challenging times, in 2008, Akron was selected by Bridgestone in competitive bidding between Tennessee and Ohio as the site for its new Technical Center that will retain 600 high-paying technology jobs and add an additional 400 jobs in Akron. Akron remains the home of Bridgestone's centers for Research and Information Technology.

Goodyear renewed its commitment to Akron this year, while at the same time all of our partners worked hard to assemble a new financing package for the new headquarters and campus Goodyear will build in Akron. With the county, state, and federal governments, we put together a team that assembled a public investment of \$200 million. Eventually, this will result in \$1 billion dollars of new investment in an aging blighted industrial part of the city, and permit Akron to retain 2,900 jobs with the global tire maker.

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 lever. The super-engineered tires for the Indianapolis 500 and NASCAR races in the U.S. are made in Akron.

We have had a recent "boom" in Downtown Akron - with employment doubling to 31,000 in the last 13 years, and with a 251% growth in the income tax collected in Downtown, our investments are paying the equivalent of 137 salaries of police officers that we wouldn't have been able to afford otherwise. Downtown office vacancy rates remain an enviable 12%.

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 55 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 joined the Accelerator in the last year. Its 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 Akron Development Corporation (ADC) with the help of 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. The publicity generated from this investment resulted in other companies contacting Akron and the first Israel company brought their US sales, marketing and engineering personnel to the Accelerator in 2008, and two more Israeli joint ventures have set up shop in Akron in the last month.

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 opened a sales and engineering office in the Accelerator in 2008.

Akron General Medical Center (AGMC) has collaborated with the Accelerator to join the Wound Care Consortium, and develop a center of excellence which will be the foundation for future technologies to be commercialized.

In April, 2009, the Mayor's Small Business Center sponsored a seminar for almost 200 small business owners on how to manage in challenging times. The city has assigned one economic development specialist 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 2008, FirstEnergy moved into 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.

With FirstEnergy's re-location of offices, 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. Because of the national economic downturn, Sterling has placed on hold its plans to invest more than \$1 billion in its Akron facilities over the next 20 years.

GOAL: Improve Neighborhood Security of Residents

For three consecutive years, 2005, 2006 and 2007, Akron was the safest city over 100,000 in Ohio according to the annual report of published FBI statistics. But crime does not recognize any boundaries, so that is why I have encouraged more collaborative initiatives between our police department and the Summit County sheriff. In 2008, our narcotics detectives were assigned to work under the Sheriff to bring increased focus to this category of crimes which may see meth dealers buy raw materials in one jurisdiction, manufacture the drug in another, sell it in a third, and even live in a fourth municipality or township nearby.

Personnel currently assigned to the Akron Police Narcotics Bureau are being transferred to the Summit County Drug Unit, which is already a multi-jurisdictional unit comprised of local, state and federal officers. The consolidation of these units would make the expanded unit one of the largest Drug Task Forces in the State of Ohio, approximately forty officers.

Some of the benefits that will be derived from joining forces are:

- Safety for officers.
- Police Zone Commanders will be able to respond quicker to complaints of drug trafficking activity.
- Allow for expanded hours of operation.
- Improve efficiency and eliminate waste.
- Increase opportunities for Education/Enforcement Grants.

With U.S. Marshal Peter J. Elliot, we had a second 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.

As part of Imagine.Akron we formed a crime commission almost ten years ago. Over 140 residents, block club presidents and the like participated –not to look over the shoulders of police officers, but to be a voice for safety in the neighborhoods, and in turn over their insights to the department. I am committed to continuing this citizen panel to provide police with good ideas, and to give citizens better information about the challenges police face every day.

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. I've joined with other mayors to take measures to urge Congress to put some teeth into their regulations of the mortgage industry. In 2009, we will receive over \$10 million for Neighborhood Stabilization. This will permit our Planning Department to acquire, rehabilitate, or demolish foreclosed and abandoned homes. Last

year in Akron, there were about 2,000 such homes. We will continue working with the Summit County Foreclosure Task Force to develop a pool of funds to help people in danger of foreclosure, before they're removed from their property.

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.

GOAL: Continue to Strengthen our Neighborhoods

We want healthy residents and healthy neighborhoods. Last year I announced that we would help the "good" citizens in our neighborhoods by cracking down on nuisances - the house with a junk car in front, the yard with high weeds or loose trash, or the zoning violations that irritate responsible homeowners.

In 2008, complaints about litter, high grass, or junk cars were resolved within 7 days of receiving a report. We enacted new penalties for the 3rd offense for such property offenses. We established a new cooperative program with Health Department inspectors, who were visiting the same properties our nuisance inspectors were responding to, only at different times.

Our Nuisance Patrol Program logged 8,900 complaints, improved 5,000 neglected properties, inspected more than 400 reported zoning violations and responded to more than 5,500 animal complaints, and in 2009, we will collect a significant amount in assessments from irresponsible property owners, so the law-abiding taxpayers get help and the violators pay.

Our Community Service crews who work at no cost to us, we will be deploying a special business assistance unit in cooperation with the police department. Every day, this unit will be available to clean up broken glass, cure the effects of vandalism and graffiti, to any business in the city at no cost to the business.

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 January, 2009, we saw what may be the best local example of our partnership with the federal government - the new Metro Intermodal Transit Center. It has the largest array of solar panels in Ohio. It collects rainwater for re-use. It was made possible by pooling contributions from six

different sources: the city contributed the land, and the federal government - recognizing a national interest in public transit – contributed \$12 million of the \$18 million project.

Making government more efficient has been a continuing effort on our part in Akron. In 2008, with the help of Summit County Executive Russ Pry, we merged our Building Inspection Departments.

We also combined forces to better provide copy and office supply services together. It has saved the citizens of Akron over \$200,000.

Presently, we are assembling a joint task force that will be looking at how we provide services through our respective Health Departments to the residents of Akron, Barberton, and Summit County. It will include representatives of the health care community who will complete a study and make recommendations on how we can be more efficient and cost-effective.

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.

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,

123
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 and many small manufacturing firms, and has a large variety of retail establishments.

Akron is also home to the Soap Box Derby, Alcoholics Anonymous, 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 to 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 bring 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 centerfield. 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, makes Akron a pleasing combination of urban convenience and pastoral beauty. The park system includes a 25-mile bike and hike trail.

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

CITY OF AKRON, OHIO
DEMOGRAPHICS

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

*PMSA - Primary Metropolitan Statistical Area

Source: U.S. Bureau of Census

ESTIMATED EFFECTIVE BUYING INCOME PER HOUSEHOLD
PERCENT OF HOUSEHOLDS BY INCOME GROUP, AS OF JANUARY 1, 2005
AKRON METROPOLITAN STATISTICAL AREA

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

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

Source: Survey of Buying Power, *Sales and Marketing Management*, 2005

PER CAPITA MONEY INCOME AND MEDIAN HOUSEHOLD MONEY INCOME

| County/ Reporting Area | 2007 Per Capita Money Income | 2007 Median Household Money Income |
|-----------------------------------|---|---|
| Summit | \$25,934 | \$46,997 |
| Stark | 23,281 | 44,894 |
| Hamilton | 27,500 | 47,232 |
| Cuyahoga | 25,412 | 43,162 |
| Franklin | 26,473 | 47,770 |
| Montgomery | 24,116 | 43,237 |
| Lucas | 23,759 | 43,527 |
| Mahoning | 21,593 | 38,906 |
| State of Ohio | 24,296 | 46,296 |
| United States | 26,688 | 51,917 |

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 – 10,000) Akron General Medical Center (Hospital – 4,275) County of Summit (Government – 3,468) Akron Public School District (Education - 3,095) Goodyear Tire and Rubber Company (Rubber Products – 3,000) | |
| Hospitals: | Akron General Medical Center Akron City-SUMMA Health System St. Thomas-SUMMA Health System Akron Children’s Medical Center | |
| Number of Banking Firms: | 11 | |
| Fire Protection: | Number of Stations | 13 |
| | Number of Firefighters and Officers | 382 |
| | Number of calls for Fire Service | 7,500 |
| | Number of calls for EMS Service | 32,421 |
| Police Protection: | Number of Stations | 1 |
| | Number of Uniformed Police and Officers | 470 |
| | Number of calls for Police Service | 194,010 |

**Number of Recreation
Centers:**

11

Educational Facilities:

Public Schools

53 Schools

Approximately 24,000 students

Private Schools

13 Schools

Charter Schools

9 Schools

Higher Education

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

Number of Students: Approximately 24,000

Hotel Rooms:

Over 4,700 in area

Building Activity:

Number of Permits: 10,694

Valuation of Permits: \$1,837,085.07

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

2008 Water System:

| | |
|---------------------------|------------|
| Average Daily Consumption | 36.64 MGD |
| Annual Pumpage | 13,374 MGD |
| Maximum Capacity | 67 MGD |
| Communities Served | 12 |
| Number of Customers | 83,765 |
| Miles of Water Lines | 1,221 |

2008 Sewer System:

| | |
|------------------------|-----------|
| Average Daily Demand | 78.60 MGD |
| Annual Wastewater Flow | 28.50 MGD |
| Plant Capacity | 90 MGD |
| Communities Served | 13 |
| Number of Customers | 79,835 |
| Miles of Sewer Lines | 1,340 |

Offered by MERLITTI

RESOLUTION NO. 98 -2009, a resolution adopting an annual operating budget for the fiscal year 2009; 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 "2009 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 9, 2009

Robert E. Keith
Clerk of Council

Marco S. Sommerville
President of Council

Approved March 19, 2009

DONALD L. PLUSQUELLIC
MAYOR

Requested by Department of Finance
Offered by: MERLITTI

ORDINANCE NO. _____–2009 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, 2009; 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, 2009, 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 2009 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 | \$ 1,066,240 | \$ 62,750 | \$ 0 | \$ 1,128,990 |
| 02 | Finance | 2,297,210 | 4,848,680 | 0 | 7,145,890 |
| 03 | Law | 3,361,060 | 935,240 | 0 | 4,296,300 |
| 04 | Legislative | 889,570 | 213,130 | 0 | 1,102,700 |
| 05 | Municipal Court – Clerk | 3,000,760 | 367,730 | 0 | 3,368,490 |
| 06 | Municipal Court – Judges | 3,414,950 | 220,650 | 0 | 3,635,600 |
| 07 | Office of the Mayor | 2,847,500 | 331,820 | 0 | 3,179,320 |
| 08 | Planning | 1,377,700 | 169,210 | 0 | 1,546,910 |
| 09 | Public Health | 6,680,860 | 1,453,130 | 0 | 8,133,990 |
| 10 | Public Safety | 7,240,030 | 10,708,650 | 0 | 17,948,680 |
| 11 | Public Service | 12,929,560 | 15,443,820 | 0 | 28,373,380 |
| 12 | Fire | 26,385,750 | 1,264,140 | 0 | 27,649,890 |
| 13 | Police | 43,856,940 | 3,723,300 | 0 | 47,580,240 |
| TOTAL GENERAL FUND | | <u>\$115,348,130</u> | <u>\$ 39,742,250</u> | <u>\$ 0</u> | <u>\$155,090,380</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 | \$ 2,134,690 | \$ 3,661,560 | \$ 0 | \$ 5,796,250 |

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 | \$ 10,900,590 | \$ 1,082,810 | \$ 135,000 | \$ 12,118,400 |

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 | \$ 350,630 | \$ 725,550 | \$ 0 | \$ 1,076,180 |

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 | \$ 372,490 | \$ 0 | \$ 372,490 |

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 | \$ 372,490 | \$ 0 | \$ 372,490 |

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 | \$ 1,024,860 | \$ 27,173,210 | \$ 1,948,000 | \$ 30,146,070 |

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 | \$ 892,730 | \$ 269,310 | \$ 10,000 | \$ 1,172,040 |
| 11 | Public Service | 5,855,230 | 2,938,130 | 0 | 8,793,360 |
| TOTAL STREET AND HIGHWAY MAINTENANCE FUND | | <u>\$ 6,747,960</u> | <u>\$ 3,207,440</u> | <u>\$ 10,000</u> | <u>\$ 9,965,400</u> |

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 | <u>\$ 3,295,020</u> | <u>\$ 5,382,290</u> | <u>\$ 0</u> | <u>\$ 8,677,310</u> |

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 | \$ 1,882,380 | \$ 529,260 | \$ 0 | \$ 2,411,640 |
| 09 | Public Health | 57,690 | 11,180 | 0 | 68,870 |
| 11 | Public Service | 6,160 | 12,852,500 | 350,000 | 13,208,660 |
| TOTAL COMMUNITY DEVELOPMENT FUND | | <u>\$ 1,946,230</u> | <u>\$ 13,392,940</u> | <u>\$ 350,000</u> | <u>\$ 15,689,170</u> |

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 | <u>\$ 1,312,890</u> | <u>\$ 693,620</u> | <u>\$ 0</u> | <u>\$ 2,006,510</u> |

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 | <u>\$ 0</u> | <u>\$ 250,000</u> | <u>\$ 0</u> | <u>\$ 250,000</u> |

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

| Dept. No. | Organization Title | Wages/ Benefits | Other | Outlay | Total |
|--------------|--------------------|--------------------|------------|--------|--------------|
| 08 | Planning | \$ 1,168,460 | \$ 268,230 | \$ 0 | \$ 1,436,690 |

Section 16. 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 17. 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 | \$ 400,000 | \$ 0 | \$ 400,000 |

Section 18. 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 | \$ 50,000 | \$ 0 | \$ 50,000 |

Section 19. 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 | \$ 150,550 | \$ 15,585,190 | \$ 2,000,000 | \$ 17,735,740 |

Section 20. 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 | \$ 101,050 | \$ 0 | \$ 101,050 |
| 06 | Municipal Court – Judges | 0 | 226,900 | 0 | 226,900 |
| TOTAL AMCIS FUND | | \$ 0 | \$ 327,950 | \$ 0 | \$ 327,950 |

Section 21. 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 | 501,740 | 192,790 | 0 | 694,530 |
| TOTAL PUBLIC HEALTH FUND | | <u>\$ 501,740</u> | <u>\$ 232,790</u> | <u>\$ 0</u> | <u>\$ 734,530</u> |

Section 22. 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 | <u>\$ 226,400</u> | <u>\$ 784,170</u> | <u>\$ 0</u> | <u>\$ 1,010,570</u> |

Section 23. 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 | <u>\$ 0</u> | <u>\$ 127,360</u> | <u>\$ 0</u> | <u>\$ 127,360</u> |

Section 24. 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 | \$ 320,910 | \$ 193,950 | \$ 350,000 | \$ 864,860 |
| 12 | Fire | 0 | 88,300 | 0 | 88,300 |
| 13 | Police | 610,740 | 552,740 | 132,000 | 1,295,480 |
| TOTAL SAFETY PROGRAMS FUND | | <u>\$ 931,650</u> | <u>\$ 834,990</u> | <u>\$ 482,000</u> | <u>\$ 2,248,640</u> |

Section 25. 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 | <u>\$ 2,719,800</u> | <u>\$ 3,504,390</u> | <u>\$ 100,000</u> | <u>\$ 6,324,190</u> |

Section 26. 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 | \$ 518,130 | \$ 4,512,370 | \$ 4,500,000 | \$ 9,530,500 |

Section 27. 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 | \$ 339,410 | \$ 2,944,230 | \$ 95,000 | \$ 3,378,640 |

Section 28. 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 | \$ 5,280,000 | \$ 0 | \$ 5,280,000 |
| 08 | Planning | 0 | 3,000 | 0 | 3,000 |
| 11 | Public Service | 0 | 1,000 | 0 | 1,000 |
| TOTAL DEPOSITS FUND | | \$ 0 | \$ 5,284,000 | \$ 0 | \$ 5,284,000 |

Section 29. 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 | \$ 33,750 | \$ 18,085,310 | \$ 637,500 | \$ 18,756,560 |

Section 30. 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 | \$ 367,040 | \$ 107,290 | \$ 0 | \$ 474,330 |

Section 31. 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 | \$ 0 | \$ 151,000 | \$ 130,000 | \$ 281,000 |

Section 32. 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 | \$ 7,880 | \$ 2,630,600 | \$ 530,000 | \$ 3,168,480 |

Section 33. 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 | \$ 93,400 | \$ 4,127,620 | \$15,500,000 | \$ 19,721,020 |

Section 34. 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 | \$ 810 | \$ 2,017,100 | \$ 5,000,000 | \$ 7,017,910 |

Section 35. 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 | \$ 1,700 | \$ 1,921,240 | \$ 5,000,000 | \$ 6,922,940 |

Section 36. 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 | \$ 1,120 | \$ 3,002,000 | \$ 3,300,000 | \$ 6,303,120 |

Section 37. 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 | \$ 0 | \$ 5,000,000 | \$12,000,000 | \$ 17,000,000 |

Section 38. 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 |
|--------------|--------------------|--------------------|---------------|--------------|---------------|
| 01-13 | Department Wide | \$ 150 | \$ 15,754,420 | \$15,800,000 | \$ 31,554,570 |

Section 39. 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 | \$ 13,415,740 | \$ 26,509,520 | \$ 1,478,000 | \$ 41,403,260 |

Section 40. 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 | \$ 7,850,530 | \$ 28,777,750 | \$ 3,742,000 | \$ 40,370,280 |

Section 41. 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 | \$ 56,000 | \$ 362,140 | \$ 0 | \$ 418,140 |

Section 42. 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 | \$ 783,680 | \$ 499,600 | \$ 0 | \$ 1,283,280 |

Section 43. 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 | \$ 387,740 | \$ 381,840 | \$ 15,000 | \$ 784,580 |

Section 44. 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 | \$ 4,900,670 | \$ 0 | \$ 4,900,670 |

Section 45. 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 | \$ 2,593,020 | \$ 6,436,140 | \$ 0 | \$ 9,029,160 |

Section 46. 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 | \$ 29,355,180 | \$ 0 | \$ 29,355,180 |

Section 47. 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 | \$ 3,508,000 | \$ 0 | \$ 3,508,000 |

Section 48. 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 49. 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 | \$ 286,360 | \$ 1,588,560 | \$ 0 | \$ 1,874,920 |

Section 50. 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 | \$ 603,180 | \$ 6,000 | \$ 609,180 |

Section 51. 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 | \$ 5,850,280 | \$ 4,441,350 | \$ 0 | \$ 10,291,630 |

Section 52. 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 | \$ 1,405,660 | \$ 2,072,110 | \$ 130,000 | \$ 3,607,770 |

Section 53. 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 | \$ 12,000 | \$ 0 | \$ 12,000 |

Section 54. 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 55. 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 |

| | <u>Wages/ Benefits</u> | <u>Other</u> | <u>Outlay</u> | <u>Total</u> |
|-----------------|----------------------------|-----------------------|---------------------|----------------------|
| Total All Funds | <u>\$182,752,000</u> | <u>\$ 297,074,940</u> | <u>\$72,888,500</u> | <u>\$552,715,440</u> |

Section 56. 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 2009 Operating Budget and/or the 2009 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 57. 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 58. That any encumbered amount in a year prior to fiscal year 2009 in any and all funds of the City of Akron are hereby appropriated for the purpose of expenditure in 2009 or thereafter.

Section 59. That all funds not individually listed in this ordinance but included in the 2009 Tax Budget of the City of Akron and included in the Amended Official Certificate of Estimated Resources for 2009 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 60. 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 61. 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 62. That the Mayor, as Safety Director or Chief Administrator, the Finance Director, the Law Director, and the Service Director or Deputy Service Director (as authorized by the Mayor or 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 2009 Operating Budget and the 2009 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 2009 Operating Budget and the 2009 Capital Budget.

Section 63. 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 64. 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 9, 2009

Robert E. Keith
Clerk of Council

Marco S. Sommerville
President of Council

Approved March 19, 2009

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 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 26) 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 |

2009 BUDGET CALENDAR

| <u>2008</u> | <u>Activity</u> |
|-------------|--|
| July | The administration sets the budget assumptions. This includes revenue estimates and the projections for wages and cost of services. |
| August | The administration reviews the objectives of the 2009 fiscal year. There is a general budget overview of the items the City wants to specifically address. |
| September | Budget forms and instructions are released to the departments. The documents are hand-delivered. |
| October | Budget forms and computer spreadsheets are due into the Finance Department. |
| December | Meetings are held with the Finance Department. The departments are given the target budget amounts and have the opportunity to ask for adjustments. The Finance Department reviews the requested changes and revisions on the proposed budgets based on more current information. The Finance Department has the opportunity to revise revenue and expenditure numbers for the current and next fiscal year. 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>2009</u> | |
| January | City Council agrees to a schedule and the Mayor's budget is introduced to the Budget and Finance Committee of City Council. |
| February | Public budget hearings with the various operating departments and City Council begin on February 13. City Council has the opportunity to ask questions regarding the operations of the departments. |
| March | The Finance Department continues to meet with City Council to discuss any open issues. The ordinance and resolution both passed on March 9, 2009. |

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 2009 Budget Plan includes the individual departmental goals for 2009 and the status of their 2008 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.

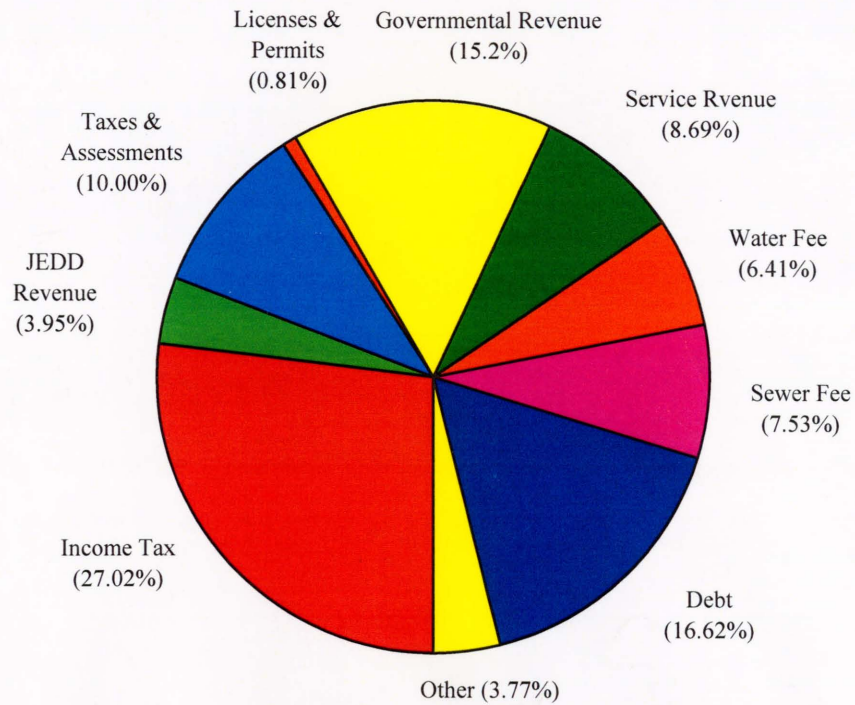
FINANCIAL REPORTING PERFORMANCE GOALS

- 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.

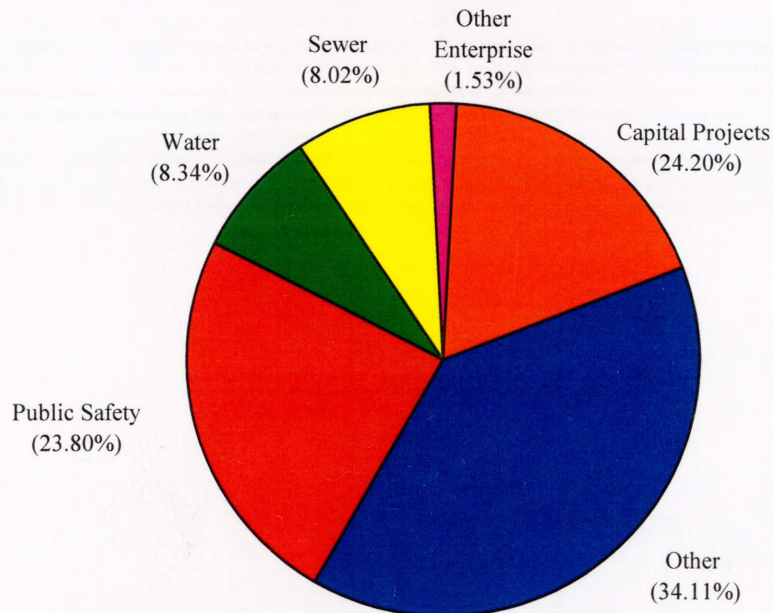
Charts & Tables

Summary by Accounting Funds

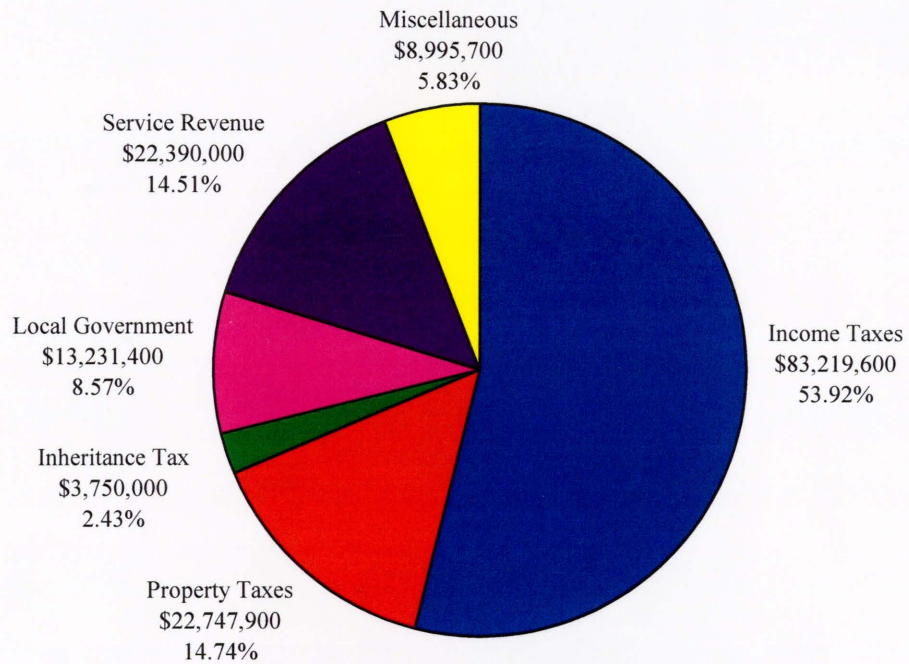
**CITY OF AKRON
2009 BUDGET
NET REVENUES
TOTAL \$488,548,800**



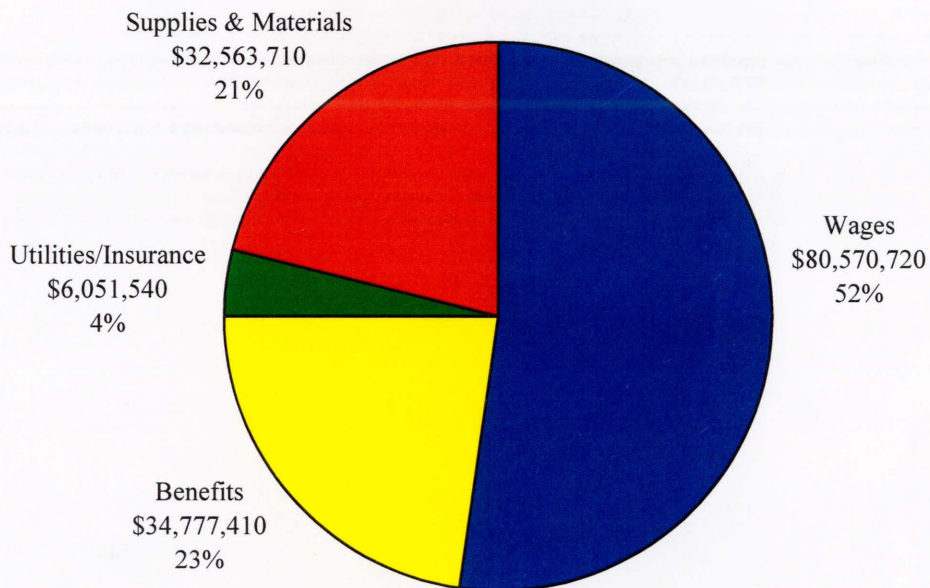
**CITY OF AKRON
2009 OPERATING AND CAPITAL BUDGET
NET EXPENDITURES
TOTAL \$446,713,400**



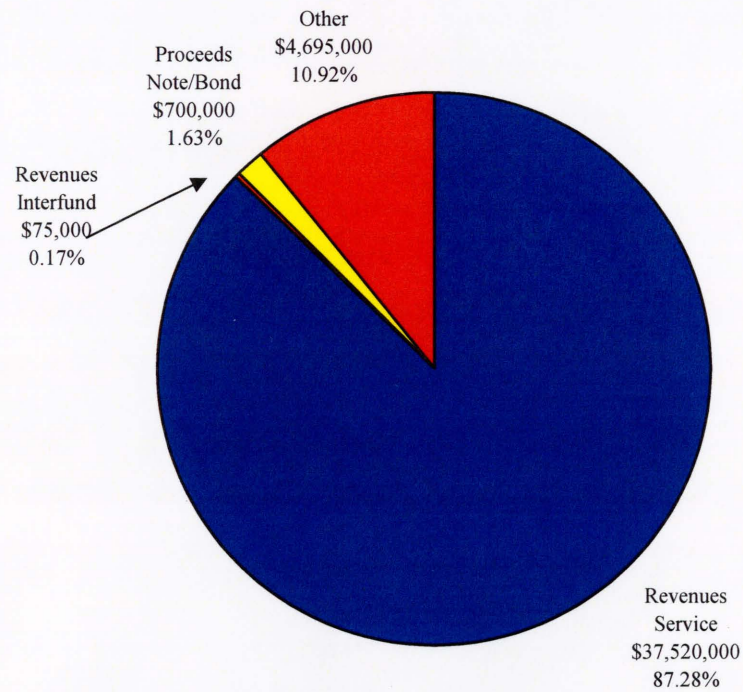
**CITY OF AKRON
2009 OPERATING BUDGET
GENERAL FUND - GROSS REVENUES BY SOURCE
TOTAL \$154,334,600**



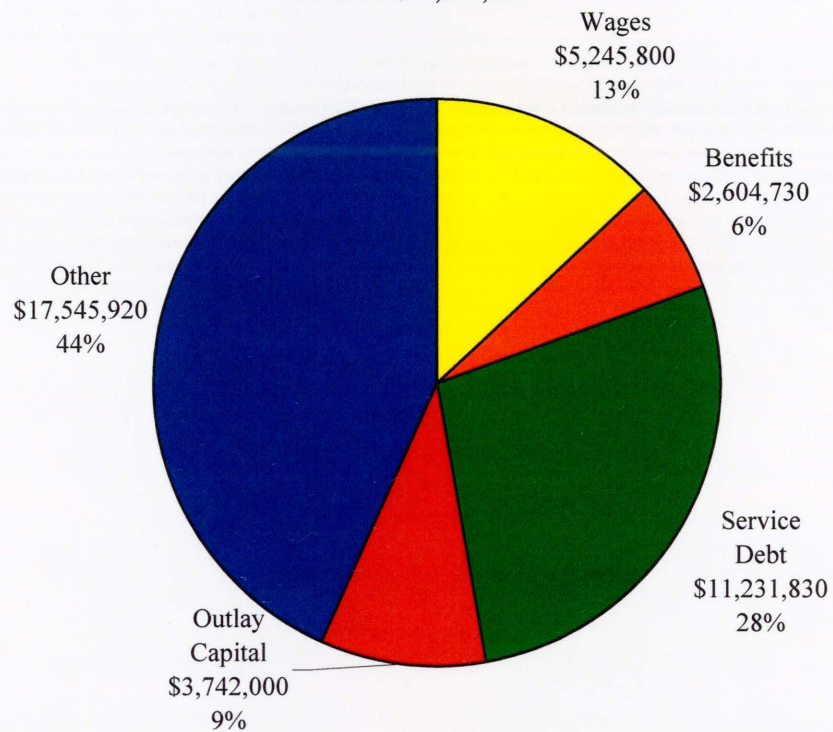
**CITY OF AKRON
2009 OPERATING BUDGET
GENERAL FUND - GROSS EXPENDITURES BY TYPE
TOTAL \$153,963,380**



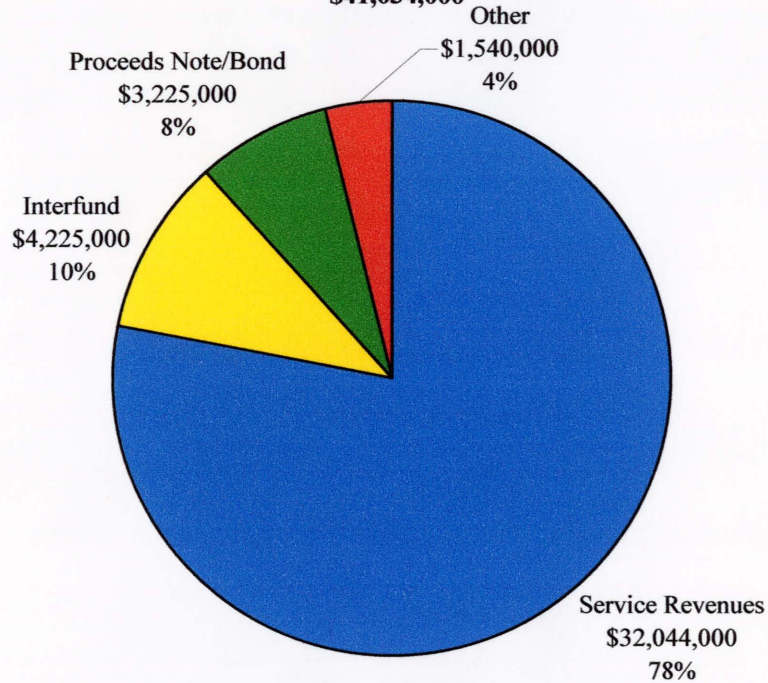
**CITY OF AKRON
2009 OPERATING BUDGET
SEWER FUND - GROSS REVENUES
\$42,990,000**



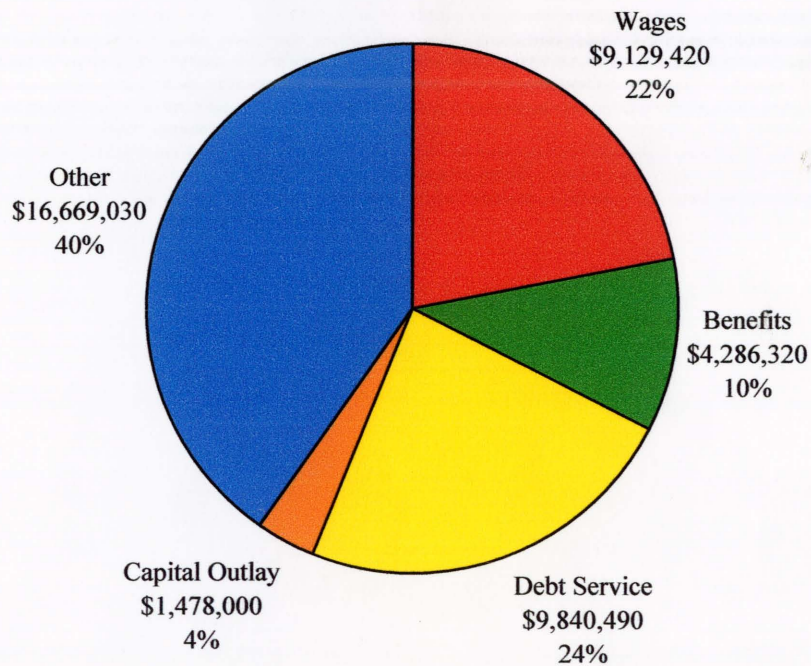
**CITY OF AKRON
2009 OPERATING BUDGET
SEWER FUND - GROSS EXPENDITURES
TOTAL \$40,370,280**



**CITY OF AKRON
2009 OPERATING BUDGET
WATER FUND - GROSS REVENUES
\$41,034,000**



**CITY OF AKRON
2009 OPERATING BUDGET
WATER FUND - GROSS EXPENDITURES BY TYPE
TOTAL \$41,403,260**



CITY OF AKRON, OHIO
ANALYSIS OF 2009 BUDGETED GROSS REVENUES
COMPARED TO ACTUAL 2006, 2007 AND 2008
BY FUND AND SOURCE

By Fund Type:

| | Actual 2006 | Actual 2007 | Actual 2008 | Budget 2009 |
|-----------------------|------------------------|------------------------|------------------------|------------------------|
| General Fund | \$148,775,558 | \$154,347,416 | \$157,351,927 | \$154,334,600 |
| Special Revenue Fund | 138,044,825 | 139,438,178 | 151,095,189 | 155,719,170 |
| Debt Service Fund | 531,866 | 454,491 | 444,265 | 435,400 |
| Capital Projects Fund | 57,306,878 | 75,191,840 | 78,975,738 | 111,155,000 |
| Enterprise Fund | 94,915,604 | 85,968,987 | 85,505,691 | 92,169,160 |
| Internal Service Fund | 47,137,086 | 52,269,073 | 53,623,501 | 63,321,000 |
| Trust & Agency | 6,712 | 7,142 | 9,121 | 13,000 |
| TOTAL | \$486,718,529 | \$507,677,127 | \$527,005,432 | \$577,147,330 |

By Source:

| | Actual 2006 | Actual 2007 | Actual 2008 | Budget 2009 |
|-------------------------------|------------------------|------------------------|------------------------|------------------------|
| Income Taxes | \$122,080,275 | \$134,126,478 | \$132,245,428 | \$131,977,640 |
| JEDD Revenues | 15,892,340 | 16,559,588 | 22,005,819 | 19,302,000 |
| Investment Earnings | 1,369,281 | 1,927,278 | 2,155,520 | 2,232,450 |
| Taxes & Assessments | 63,485,589 | 64,084,853 | 48,838,641 | 48,864,760 |
| Licenses & Permit Revenues | 2,888,877 | 2,454,457 | 5,654,996 | 3,971,000 |
| Governmental Revenues | 47,315,164 | 50,598,161 | 67,114,799 | 74,274,330 |
| Service Revenues | 98,907,762 | 98,893,260 | 104,363,658 | 110,563,000 |
| Note & Bond Proceeds | 59,059,431 | 41,053,450 | 49,862,586 | 81,199,000 |
| Miscellaneous Revenues | 15,012,699 | 10,650,869 | 13,871,162 | 16,164,620 |
| Interfund Transfer | 8,558,086 | 30,505,260 | 21,611,064 | 20,076,450 |
| Interfund Service Revenues | 49,495,475 | 53,670,833 | 56,651,679 | 65,492,000 |
| General Fund Subsidy | 2,653,550 | 3,152,640 | 2,630,080 | 3,030,080 |
| TOTAL | \$486,718,529 | \$507,677,127 | \$527,005,432 | \$577,147,330 |

CITY OF AKRON, OHIO
ANALYSIS OF 2009 BUDGETED NET REVENUES
COMPARED TO ACTUAL 2006, 2007 AND 2008
BY FUND AND SOURCE

By Fund Type:

| | Actual 2006 | Actual 2007 | Actual 2008 | Budget 2009 |
|-----------------------|------------------------|------------------------|------------------------|------------------------|
| General Fund | \$148,775,558 | \$154,347,416 | \$155,595,537 | \$153,109,600 |
| Special Revenue Fund | 130,703,653 | 127,604,372 | 142,547,311 | 147,356,800 |
| Debt Service Fund | 531,866 | 454,491 | 444,265 | 435,400 |
| Capital Projects Fund | 54,016,807 | 58,952,433 | 68,395,576 | 100,986,000 |
| Enterprise Fund | 90,395,799 | 76,634,234 | 78,219,542 | 84,514,000 |
| Internal Service Fund | 1,581,023 | 2,348,306 | 901,257 | 2,134,000 |
| Trust & Agency | 6,712 | 7,142 | 9,121 | 13,000 |
| TOTAL | \$426,011,418 | \$420,348,394 | \$446,112,609 | \$488,548,800 |

By Source:

| | Actual 2006 | Actual 2007 | Actual 2008 | Budget 2009 |
|-------------------------------|------------------------|------------------------|------------------------|------------------------|
| Income Taxes | \$122,080,275 | \$134,126,478 | \$132,245,428 | \$131,977,640 |
| JEDD Revenues | 15,892,340 | 16,559,588 | 22,005,819 | 19,302,000 |
| Investment Earnings | 1,369,281 | 1,927,278 | 2,155,520 | 2,232,450 |
| Taxes & Assessments | 63,485,589 | 64,084,853 | 48,838,641 | 48,864,760 |
| Licenses & Permit Revenues | 2,888,877 | 2,454,457 | 5,654,996 | 3,971,000 |
| Governmental Revenues | 47,315,164 | 50,598,161 | 67,114,799 | 74,274,330 |
| Service Revenues | 98,907,762 | 98,893,260 | 104,363,658 | 110,563,000 |
| Note & Bond Proceeds | 59,059,431 | 41,053,450 | 49,862,586 | 81,199,000 |
| Miscellaneous Revenues | 15,012,699 | 10,650,869 | 13,871,162 | 16,164,620 |
| TOTAL | \$426,011,418 | \$420,348,394 | \$446,112,609 | \$488,548,800 |

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

By Funding Source:

| | Actual 2006 | Actual 2007 | Actual 2008 | Budget 2009 |
|-----------------------|------------------------|------------------------|------------------------|------------------------|
| General Fund | \$148,448,429 | \$154,076,902 | \$157,058,202 | \$155,090,380 |
| Special Revenue Fund | 136,195,954 | 140,132,050 | 155,601,391 | 157,615,640 |
| Debt Service fund | 420,294 | 519,433 | 558,064 | 474,330 |
| Capital Projects Fund | 54,061,273 | 69,570,633 | 84,483,699 | 91,969,040 |
| Enterprise Fund | 92,332,588 | 88,199,518 | 93,642,269 | 89,160,210 |
| Internal Service Fund | 49,619,378 | 52,679,191 | 56,047,829 | 58,375,840 |
| Trust & Agency | 7,748 | 6,124 | 5,618 | 30,000 |
| GRAND TOTAL | <u>\$481,085,664</u> | <u>\$505,183,851</u> | <u>\$547,397,072</u> | <u>\$552,715,440</u> |

By Expenditure Category:

| | Actual 2006 | Actual 2007 | Actual 2008 | Budget 2009 |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|
| Wages and Benefits: | | | | |
| Salaries and Wages | \$123,759,040 | \$125,965,321 | \$127,119,290 | \$127,409,750 |
| Employee Benefits | 50,193,079 | 53,370,860 | 56,512,746 | 55,342,250 |
| Total Wages & Benefits | <u>173,952,119</u> | <u>179,336,181</u> | <u>183,632,036</u> | <u>182,752,000</u> |
| Operations and Maintenance | | | | |
| Discretionary | 173,906,621 | 196,976,700 | 209,617,953 | 212,162,370 |
| Non-Discretionary | 70,719,909 | 75,632,786 | 79,919,854 | 84,912,570 |
| Total Operations and Maintenance | <u>244,626,530</u> | <u>272,609,486</u> | <u>289,537,807</u> | <u>297,074,940</u> |
| Capital Outlay | <u>62,507,015</u> | <u>53,238,184</u> | <u>74,227,229</u> | <u>72,888,500</u> |
| Grand Total | <u>\$481,085,664</u> | <u>\$505,183,851</u> | <u>\$547,397,072</u> | <u>\$552,715,440</u> |

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

By Funding Source:

| | Actual 2006 | Actual 2007 | Actual 2008 | Budget 2009 |
|-----------------------|------------------------|------------------------|------------------------|------------------------|
| General Fund | \$138,239,573 | \$143,274,577 | \$146,137,129 | \$144,373,460 |
| Special Revenue Fund | 124,658,810 | 127,943,983 | 136,241,104 | 143,358,660 |
| Debt Service fund | 411,010 | 510,808 | 549,616 | 464,500 |
| Capital Projects Fund | 49,629,219 | 48,417,540 | 70,555,615 | 78,569,040 |
| Enterprise Fund | 82,721,134 | 73,931,842 | 80,621,634 | 79,918,240 |
| Internal Service Fund | 0 | 0 | 0 | 0 |
| Trust & Agency | 7,388 | 6,076 | 5,618 | 29,500 |
| GRAND TOTAL | <u>\$395,667,134</u> | <u>\$394,084,826</u> | <u>\$434,110,716</u> | <u>\$446,713,400</u> |

By Expenditure Category:

| | Actual 2006 | Actual 2007 | Actual 2008 | Budget 2009 |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|
| Wages and Benefits: | | | | |
| Salaries and Wages | \$116,794,021 | \$119,016,727 | \$120,370,206 | \$120,315,250 |
| Employee Benefits | 47,490,804 | 50,517,376 | 53,601,277 | 52,301,430 |
| Total Wages & Benefits | <u>164,284,825</u> | <u>169,534,103</u> | <u>173,971,483</u> | <u>172,616,680</u> |
| Operations and Maintenance | | | | |
| Discretionary | 98,567,306 | 96,151,849 | 106,467,771 | 116,799,570 |
| Non-Discretionary | 70,378,177 | 75,232,466 | 79,533,850 | 84,544,650 |
| Total Operations and Maintenance | <u>168,945,483</u> | <u>171,384,315</u> | <u>186,001,621</u> | <u>201,344,220</u> |
| Capital Outlay | <u>62,436,826</u> | <u>53,166,408</u> | <u>74,137,612</u> | <u>72,752,500</u> |
| Grand Total | <u>\$395,667,134</u> | <u>\$394,084,826</u> | <u>\$434,110,716</u> | <u>\$446,713,400</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 26). 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-four funds with a balance that changed more than 50%. The funds and reasons are listed below:

| Fund | Fund Title | Actual 2008 | Budgeted 2009 | Percent Change | Explanation |
|-------------|---|------------------------|--------------------------|---------------------------|--|
| 2025 | Income Tax Capital Improvement | \$ 1,865,024 | \$ 230,813 | 87.62% | The reduction in fund balance is attributed to the economy and income tax revenues. |
| 2030 | Highway Maintenance | (348,108) | 1,222,924 | 451.31% | The increase in fund balance is due to a decline in expenditures. |
| 2127 | Akron Metropolitan Housing Authority | (131,746) | 183,381 | 239.19% | This fund is a reimbursable grant fund. The projected increase in fund balance is related to the timing of grant reimbursements. |
| 2140 | Summer Lunch Program | (20,590) | 0 | 100.00% | This Summer Lunch Program has been combined with Various Purpose Funding for budgeting and reporting purposes. |
| 2146 | H.O.M.E. Program | (14,664) | 105,387 | 818.68% | The increase in fund balance is due to an increase in Governmental revenue. |
| 2295 | Police Grants | (1,341,210) | (372,607) | 72.22% | This fund is a reimbursable grant fund. The projected decrease in fund deficit is related to the timing of grant reimbursements. |
| 2315 | Health Grants | 423,975 | 738,012 | 74.07% | This fund consists of many reimbursable grants. The projected increase in fund balance is related to the timing of grant reimbursements. |
| 2330 | Various Purpose Funding | (1,193,783) | 6,215 | 100.52% | The increase in fund balance is due to a reduction in 2009 budgeted expenditures and encumbrances. |
| 2340 | Deposits | 2,616,408 | 13,108 | 99.50% | The decrease in fund balance is due to an increase in 2009 budgeted expenditures. |
| 4048 | Capital Projects | (2,731,176) | (42,772) | 98.43% | The decrease in fund deficit is due to an increase in revenue largely attributed to the issuance of notes and/or bonds. |
| 4150 | Information Technology and Improvements | (370,457) | 29,543 | 107.97% | The increase in fund balance is due to a reduction in 2009 budgeted encumbrances. |

| Fund | Fund Title | Actual 2008 | Budgeted 2009 | Percent Change | Explanation |
|-------------|-------------------------------------|------------------------|--------------------------|---------------------------|--|
| 4155 | Transportation | (3,494,363) | (1,580,073) | 54.78% | The decrease in fund deficit is attributed to both an increase in revenues and a reduction in expenditures. |
| 4160 | Parks and Recreation | (840,667) | 1,468,681 | 274.70% | The increase in fund balance is the result of multiple years of increased revenues. |
| 4165 | Public Facilities and Improvements | (2,435,734) | (519,280) | 78.68% | The decrease in fund deficit is attributed to an increase in revenues resulting from transfers from other funds. |
| 4170 | Public Parking | 1,413,598 | (2,017,613) | 242.73% | The change in fund balance is due to increase in capital outlay an other expenditures. |
| 4175 | Economic Development | (2,374,556) | 1,968,576 | 182.90% | The increase in fund balance is the result of multiple years of increased revenues. |
| 5000 | Water | 185,288 | 51,363 | 72.28% | The minimal decrease in fund balance is due to increase in expenditures. |
| 5005 | Sewer | (6,184,968) | 2,454,149 | 60.32% | The increase in fund balance can be attributed to a reduction in budgeted expenditures for 2009. |
| 5010 | Oil and Gas | 38,870 | 133,358 | 243.09% | The increase in fund balance is due to a decline in expenditures. |
| 5020 | Airport | (532,279) | (205,134) | 61.46% | The increase in fund balance is due to an increase in Governmental revenue. |
| 6025 | Engineering Bureau | (491,741) | 4,917 | 101.00% | The increase in fund balance is due to increase in Interfund Services Revenues for services provided. |
| 6030 | Management Information System (MIS) | (999,517) | (224,354) | 77.55% | The increase in fund balance is due to increase in Interfund Services Revenues for services provided. |
| 7020 | Police/Fire Beneficiary | 3,400 | 900 | 73.53% | The minimal decrease in fund balance is due to increase in expenditures. |
| 7025 | Police Property Monetary Evidence | 15,000 | 0 | 100.00% | The decrease in fund balance is the budgeted expenditure relating to assets held by the City as an agent. |

COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

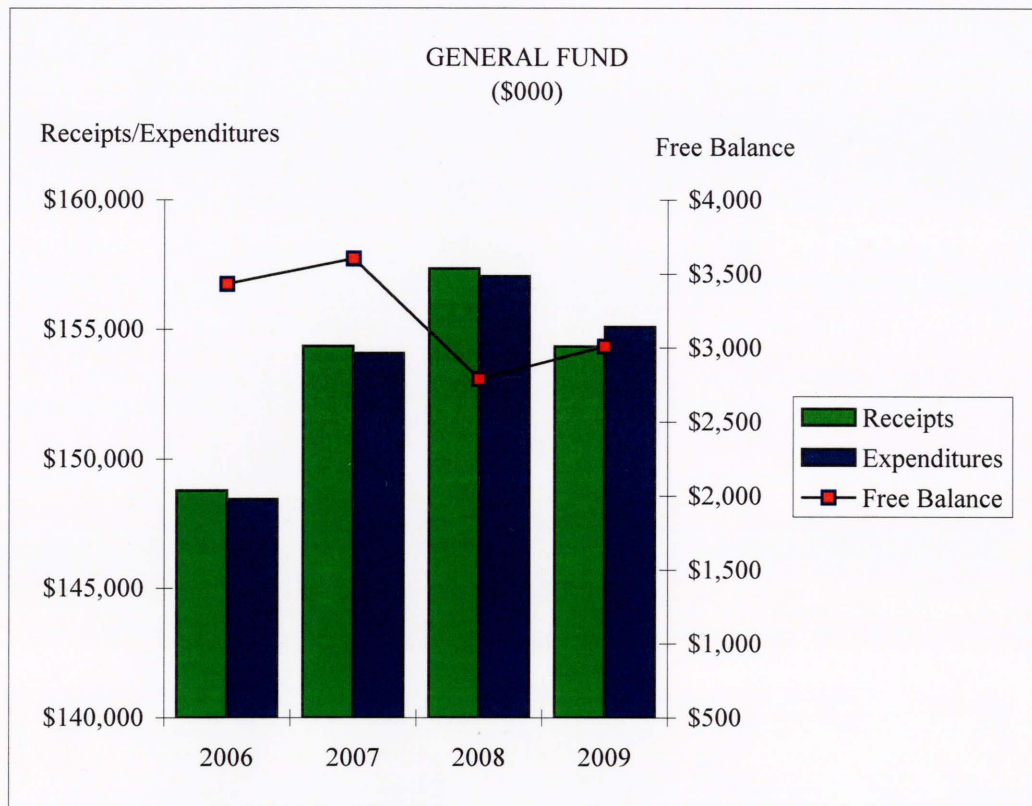
| THE GENERAL FUND (1000) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$5,670,979 | \$5,998,108 | \$6,268,622 | \$6,562,347 |
| Receipts - 01/01-12/31 | 148,775,558 | 154,347,416 | 157,351,927 | 154,334,600 |
| Available Resources | \$154,446,537 | \$160,345,524 | \$163,620,549 | \$160,896,947 |
| Less Expenditures - 01/01 - 12/31 | 148,448,429 | 154,076,902 | 157,058,202 | 155,090,380 |
| Cash on Hand as of December 31 | \$5,998,108 | \$6,268,622 | \$6,562,347 | \$5,806,567 |
| Less: End of -Year Encumbrances | 2,567,845 | 2,666,038 | 3,775,302 | 2,800,000 |
| Unencumbered Balance as of December 31 | \$3,430,263 | \$3,602,584 | \$2,787,045 | \$3,006,567 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$77,813,800 | \$82,611,299 | \$83,219,600 | \$83,219,600 |
| Property Taxes | 23,671,029 | 23,055,251 | 23,212,173 | 22,747,900 |
| JEDD Revenues | 2,040,000 | 2,992,000 | 2,400,000 | 2,550,000 |
| Governmental Revenues | 736,137 | 475,118 | 476,765 | 476,000 |
| Inheritance | 2,763,674 | 2,886,321 | 5,330,376 | 3,750,000 |
| Licenses and Permits | 4,417,460 | 4,974,028 | 4,495,047 | 2,695,000 |
| Local Government | 14,434,069 | 14,418,325 | 14,227,271 | 13,231,400 |
| Service Revenues | 21,168,215 | 21,437,534 | 20,899,248 | 22,390,000 |
| Investment Earnings | 623,020 | 125,000 | 147,895 | 147,900 |
| Miscellaneous Revenues | 1,064,740 | 1,337,647 | 1,187,162 | 1,901,800 |
| Interfund Transfers | 43,414 | 34,893 | 1,756,390 | 1,225,000 |
| TOTAL GENERAL FUND RECEIPTS | \$148,775,558 | \$154,347,416 | \$157,351,927 | \$154,334,600 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$111,632,557 | \$114,808,523 | \$117,124,545 | \$115,348,130 |
| Other Operations & Maintenance | 36,815,872 | 39,237,953 | 39,920,388 | 39,742,250 |
| Capital Outlay | 0 | 30,426 | 13,269 | 0 |
| TOTAL GENERAL FUND EXPENDITURES | \$148,448,429 | \$154,076,902 | \$157,058,202 | \$155,090,380 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

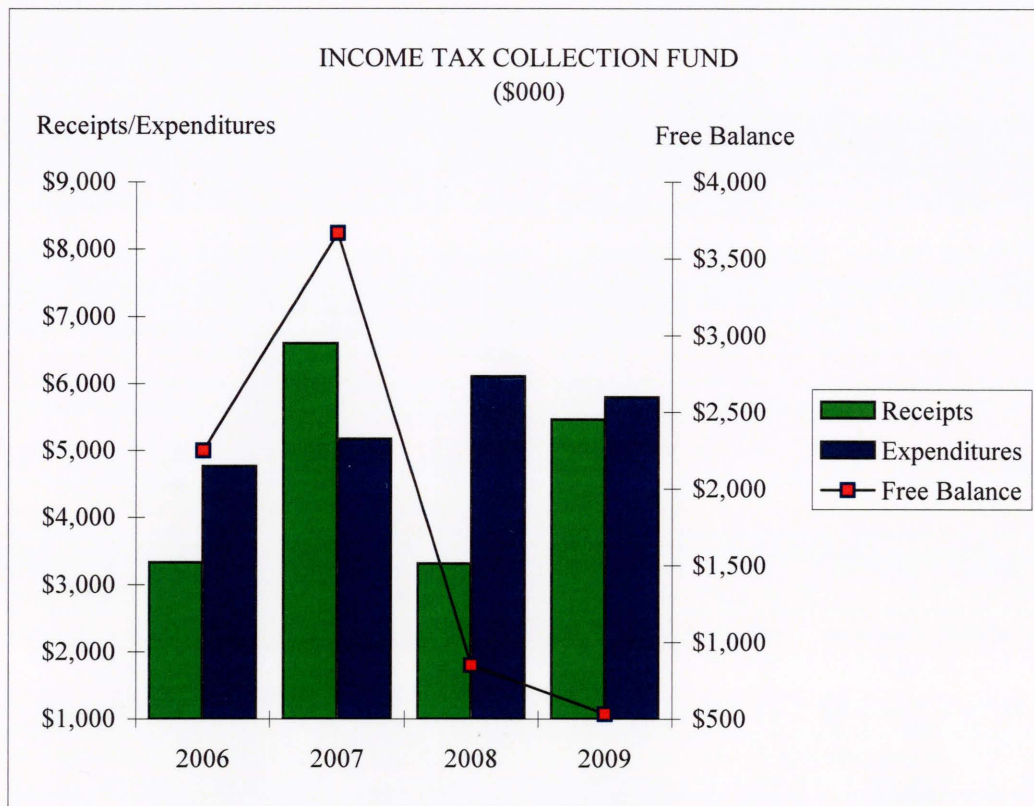
| INCOME TAX COLLECTION FUND (2000) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$3,756,963 | \$2,323,273 | \$3,751,204 | \$952,440 |
| Receipts - 01/01-12/31 | 3,330,155 | 6,599,440 | 3,312,754 | 5,462,720 |
| Available Resources | \$7,087,118 | \$8,922,713 | \$7,063,958 | \$6,415,160 |
| Less Expenditures - 01/01 - 12/31 | 4,763,845 | 5,171,509 | 6,111,518 | 5,796,250 |
| Cash on Hand as of December 31 | \$2,323,273 | \$3,751,204 | \$952,440 | \$618,910 |
| Less: End of -Year Encumbrances | 74,467 | 82,424 | 100,503 | 85,000 |
| Unencumbered Balance as of December 31 | \$2,248,806 | \$3,668,780 | \$851,937 | \$533,910 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$3,187,136 | \$6,446,457 | \$3,148,418 | \$4,998,420 |
| Miscellaneous Revenues | 143,019 | 152,983 | 164,336 | 464,300 |
| TOTAL INCOME TAX COLLECTION FUND REVENUES | \$3,330,155 | \$6,599,440 | \$3,312,754 | \$5,462,720 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$2,112,211 | \$2,188,325 | \$2,160,608 | \$2,134,690 |
| Other Operations & Maintenance | 2,651,634 | 2,983,184 | 3,950,910 | 3,661,560 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL INCOME TAX COLLECTION FUND EXPENDITURES | \$4,763,845 | \$5,171,509 | \$6,111,518 | \$5,796,250 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

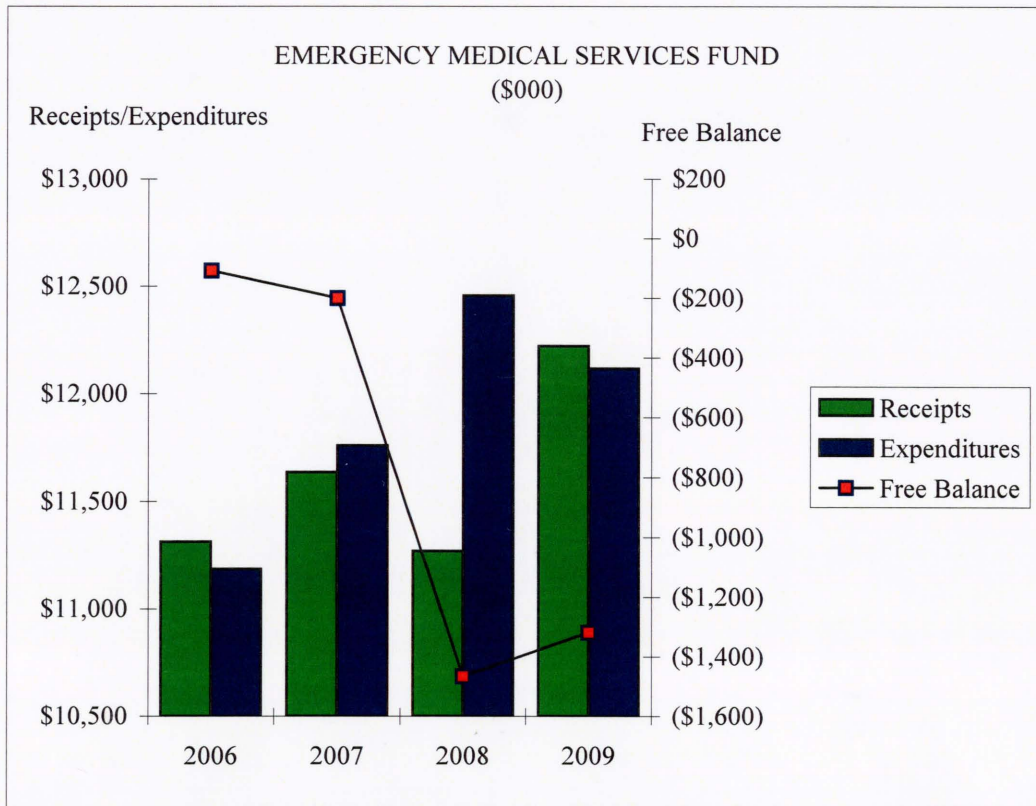
| EMERGENCY MEDICAL SERVICES (EMS) FUND (2005) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$6,934 | \$133,804 | \$10,000 | (\$1,176,980) |
| Receipts - 01/01-12/31 | 11,314,407 | 11,636,275 | 11,270,325 | 12,222,400 |
| Available Resources | \$11,321,341 | \$11,770,079 | \$11,280,325 | \$11,045,420 |
| Less Expenditures - 01/01 - 12/31 | 11,187,537 | 11,760,079 | 12,457,305 | 12,118,400 |
| Cash on Hand as of December 31 | \$133,804 | \$10,000 | (\$1,176,980) | (\$1,072,980) |
| Less: End of -Year Encumbrances | 241,038 | 210,024 | 288,667 | 245,000 |
| Unencumbered Balance as of December 31 | (\$107,234) | (\$200,024) | (\$1,465,647) | (\$1,317,980) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|
| Property Taxes | \$9,553,158 | \$9,422,958 | \$9,477,336 | \$9,287,800 |
| Non-Resident Billing | 1,607,373 | 1,391,813 | 1,579,718 | 2,300,000 |
| General Fund Subsidy | 0 | 622,560 | 0 | 400,000 |
| Governmental Revenues | 86,519 | 0 | 0 | 0 |
| Treasury Investments | 64,126 | 194,560 | 212,925 | 234,050 |
| Other Revenue | 3,231 | 4,384 | 346 | 550 |
| TOTAL EMS RECEIPTS | \$11,314,407 | \$11,636,275 | \$11,270,325 | \$12,222,400 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$10,110,754 | \$10,686,815 | \$11,229,096 | \$10,900,590 |
| Other Operations & Maintenance | 1,076,783 | 1,073,264 | 1,176,732 | 1,082,810 |
| Capital Outlay | 0 | 0 | 51,477 | 135,000 |
| TOTAL EMS FUND EXPENDITURES | \$11,187,537 | \$11,760,079 | \$12,457,305 | \$12,118,400 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

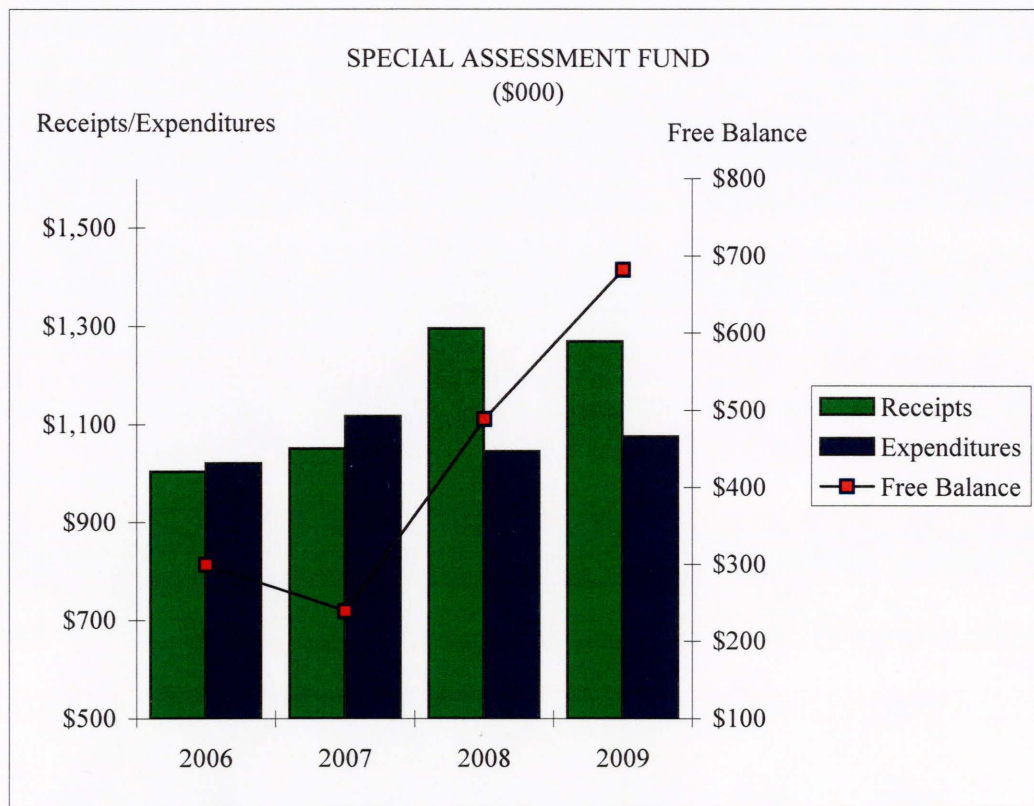
| SPECIAL ASSESSMENT FUND (2010) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$329,809 | \$312,755 | \$246,544 | \$496,022 |
| Receipts - 01/01-12/31 | 1,004,040 | 1,050,502 | 1,294,755 | 1,268,860 |
| Available Resources | \$1,333,849 | \$1,363,257 | \$1,541,299 | \$1,764,882 |
| Less Expenditures - 01/01 - 12/31 | 1,021,094 | 1,116,713 | 1,045,277 | 1,076,180 |
| Cash on Hand as of December 31 | \$312,755 | \$246,544 | \$496,022 | \$688,702 |
| Less: End of -Year Encumbrances | 12,086 | 7,205 | 6,938 | 7,000 |
| Unencumbered Balance as of December 31 | \$300,669 | \$239,339 | \$489,084 | \$681,702 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---------------------|------------------------|------------------------|------------------------|--------------------------|
| Special Assessments | \$1,004,040 | \$1,050,502 | \$1,294,755 | \$1,268,860 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$345,471 | \$371,326 | \$378,248 | \$350,630 |
| Other Operations & Maintenance | 675,623 | 745,387 | 667,029 | 725,550 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL SPECIAL ASSESSMENT FUND EXPENDITURES | \$1,021,094 | \$1,116,713 | \$1,045,277 | \$1,076,180 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

POLICE PENSION

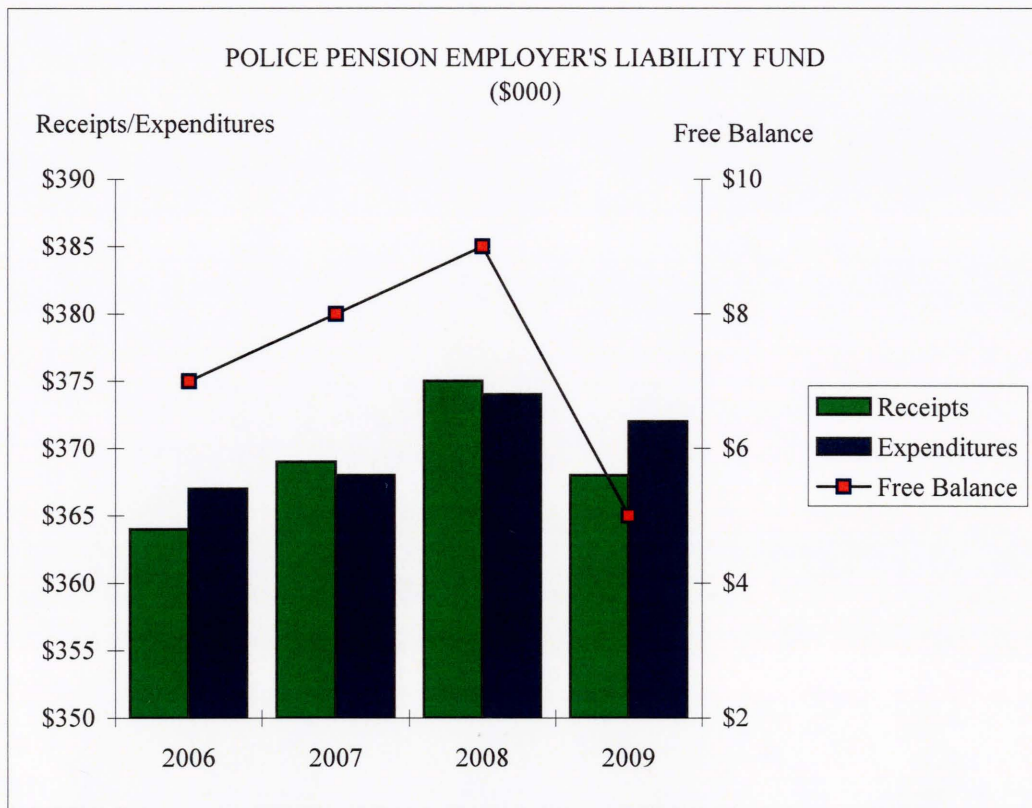
| EMPLOYER'S LIABILITY FUND (2015) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$10,329 | \$6,527 | \$8,124 | \$9,286 |
| Receipts - 01/01-12/31 | 363,552 | 369,603 | 375,429 | 367,900 |
| Available Resources | \$373,881 | \$376,130 | \$383,553 | \$377,186 |
| Less Expenditures - 01/01 - 12/31 | 367,354 | 368,006 | 374,267 | 372,490 |
| Cash on Hand as of December 31 | \$6,527 | \$8,124 | \$9,286 | \$4,696 |
| Less: End of -Year Encumbrances | 0 | 0 | 0 | 0 |
| Unencumbered Balance as of December 31 | \$6,527 | \$8,124 | \$9,286 | \$4,696 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|----------------|------------------------|------------------------|------------------------|--------------------------|
| Property Taxes | \$363,552 | \$369,603 | \$375,429 | \$367,900 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 367,354 | 368,006 | 374,267 | 372,490 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL POLICE PENSION EMPLOYER'S LIABILITY FUND EXPENDITURES | \$367,354 | \$368,006 | \$374,267 | \$372,490 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

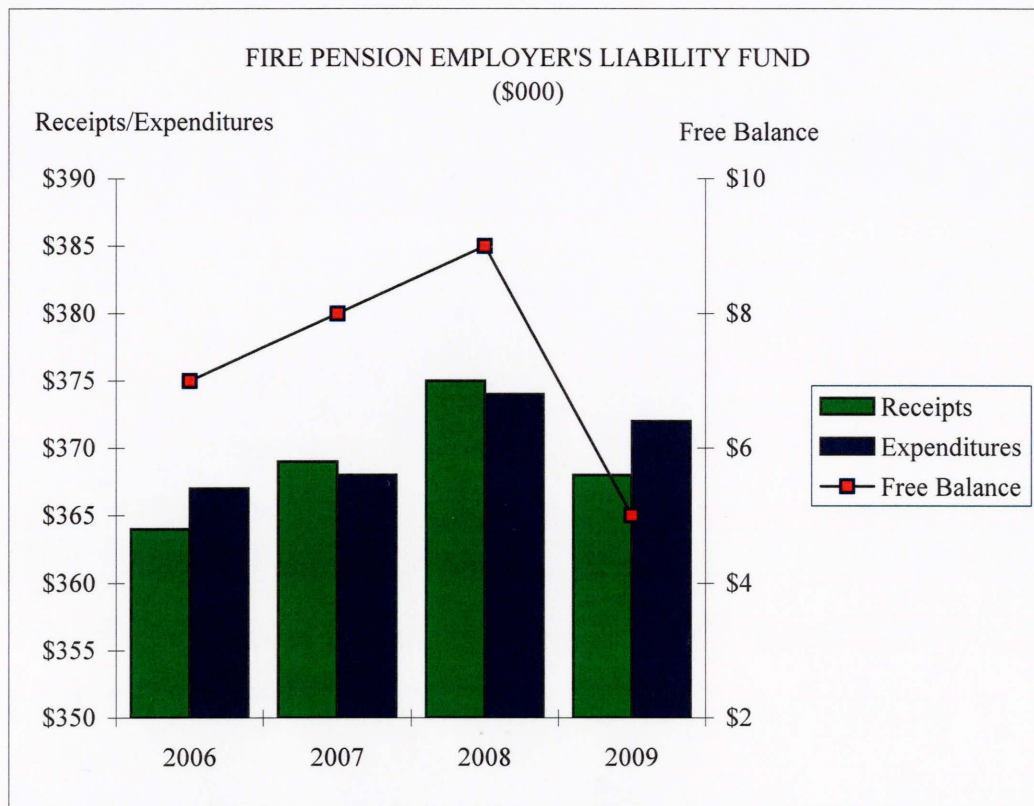
| FIRE PENSION EMPLOYER'S LIABILITY FUND (2020) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$10,329 | \$6,527 | \$8,124 | \$9,286 |
| Receipts - 01/01-12/31 | 363,552 | 369,603 | 375,429 | 367,900 |
| Available Resources | \$373,881 | \$376,130 | \$383,553 | \$377,186 |
| Less Expenditures - 01/01 - 12/31 | 367,354 | 368,006 | 374,267 | 372,490 |
| Cash on Hand as of December 31 | \$6,527 | \$8,124 | \$9,286 | \$4,696 |
| Less: End of -Year Encumbrances | 0 | 0 | 0 | 0 |
| Unencumbered Balance as of December 31 | \$6,527 | \$8,124 | \$9,286 | \$4,696 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|----------------|------------------------|------------------------|------------------------|--------------------------|
| Property Taxes | \$363,552 | \$369,603 | \$375,429 | \$367,900 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 367,354 | 368,006 | 374,267 | 372,490 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL FIRE PENSION EMPLOYER'S LIABILITY FUND EXPENDITURES | \$367,354 | \$368,006 | \$374,267 | \$372,490 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

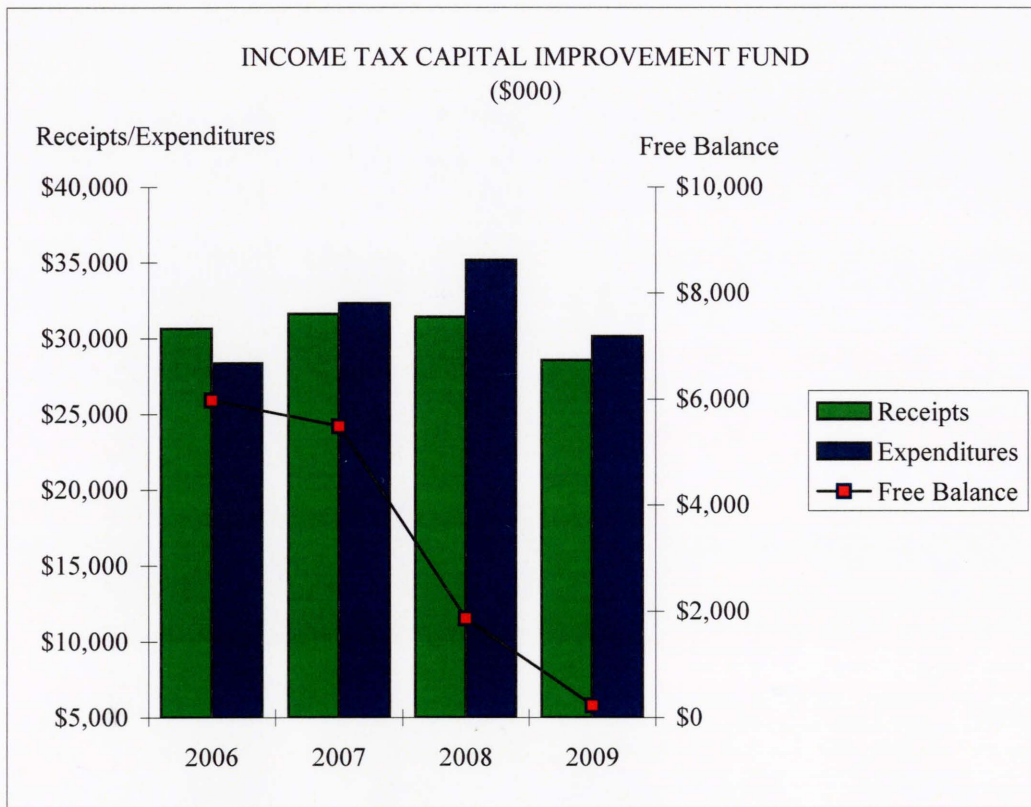
| INCOME TAX CAPITAL IMPROVEMENT FUND (2025) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$4,394,724 | \$6,690,381 | \$5,993,597 | \$2,245,263 |
| Receipts - 01/01-12/31 | 30,653,870 | 31,613,693 | 31,424,836 | 28,576,620 |
| Available Resources | \$35,048,594 | \$38,304,074 | \$37,418,433 | \$30,821,883 |
| Less Expenditures - 01/01 - 12/31 | 28,358,213 | 32,310,477 | 35,173,170 | 30,146,070 |
| Cash on Hand as of December 31 | \$6,690,381 | \$5,993,597 | \$2,245,263 | \$675,813 |
| Less: End of -Year Encumbrances | 710,197 | 505,745 | 380,239 | 445,000 |
| Unencumbered Balance as of December 31 | \$5,980,184 | \$5,487,852 | \$1,865,024 | \$230,813 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$28,774,112 | \$27,226,622 | \$29,421,792 | \$27,226,620 |
| JEDD Revenues | 1,275,000 | 1,825,000 | 1,500,000 | 1,000,000 |
| Governmental Revenues | 21,700 | 280,274 | 0 | 0 |
| Note/Bond Proceeds | 238,000 | 83,000 | 202,000 | 100,000 |
| Miscellaneous Revenues | 284,708 | 275,684 | 298,513 | 250,000 |
| Interfund Transfers | 60,350 | 1,923,113 | 2,531 | 0 |
| TOTAL INCOME TAX CAPITAL IMPROVEMENT FUND RECEIPTS | \$30,653,870 | \$31,613,693 | \$31,424,836 | \$28,576,620 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$998,718 | \$966,982 | \$1,049,866 | \$1,024,860 |
| Other Operations & Maintenance | 26,101,793 | 30,092,082 | 32,994,379 | 27,173,210 |
| Capital Outlay | 1,257,702 | 1,251,413 | 1,128,925 | 1,948,000 |
| TOTAL INCOME TAX CAPITAL IMPROVEMENT FUND EXPENDITURES | \$28,358,213 | \$32,310,477 | \$35,173,170 | \$30,146,070 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

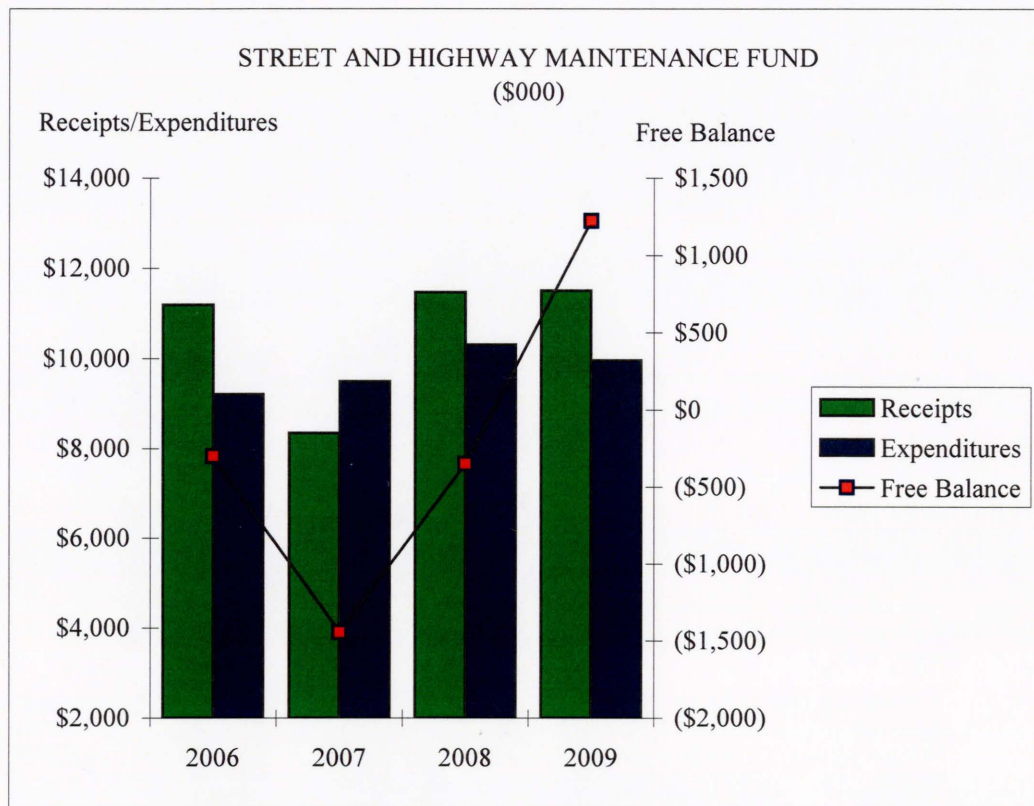
| STREET AND HIGHWAY MAINTENANCE FUND (2030) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$1,977,466) | \$10,071 | (\$1,136,969) | \$23,404 |
| Receipts - 01/01-12/31 | 11,192,199 | 8,342,277 | 11,469,696 | 11,509,920 |
| Available Resources | \$9,214,733 | \$8,352,348 | \$10,332,727 | \$11,533,324 |
| Less Expenditures - 01/01 - 12/31 | 9,204,662 | 9,489,317 | 10,309,323 | 9,965,400 |
| Cash on Hand as of December 31 | \$10,071 | (\$1,136,969) | \$23,404 | \$1,567,924 |
| Less: End of -Year Encumbrances | 307,567 | 306,516 | 371,512 | 345,000 |
| Unencumbered Balance as of December 31 | (\$297,496) | (\$1,443,485) | (\$348,108) | \$1,222,924 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Gasoline Tax | \$3,090,615 | \$2,884,901 | \$3,106,352 | \$3,125,000 |
| Motor Vehicle License Tax | 1,317,874 | 1,297,626 | 1,245,245 | 1,250,000 |
| General Fund Subsidy | 2,053,920 | 1,999,920 | 2,099,920 | 2,099,920 |
| Service Revenues | 593,705 | 351,425 | 461,482 | 485,000 |
| Transfer from State of Ohio | 4,136,085 | 1,808,405 | 4,556,697 | 4,550,000 |
| TOTAL STREET AND HIGHWAY MAINTENANCE FUND RECEIPTS | \$11,192,199 | \$8,342,277 | \$11,469,696 | \$11,509,920 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$6,039,089 | \$6,391,894 | \$6,705,865 | \$6,747,960 |
| Other Operations & Maintenance | 3,165,573 | 3,097,423 | 3,603,458 | 3,207,440 |
| Capital Outlay | 0 | 0 | 0 | 10,000 |
| TOTAL STREET AND HIGHWAY MAINTENANCE FUND EXPENDITURES | \$9,204,662 | \$9,489,317 | \$10,309,323 | \$9,965,400 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

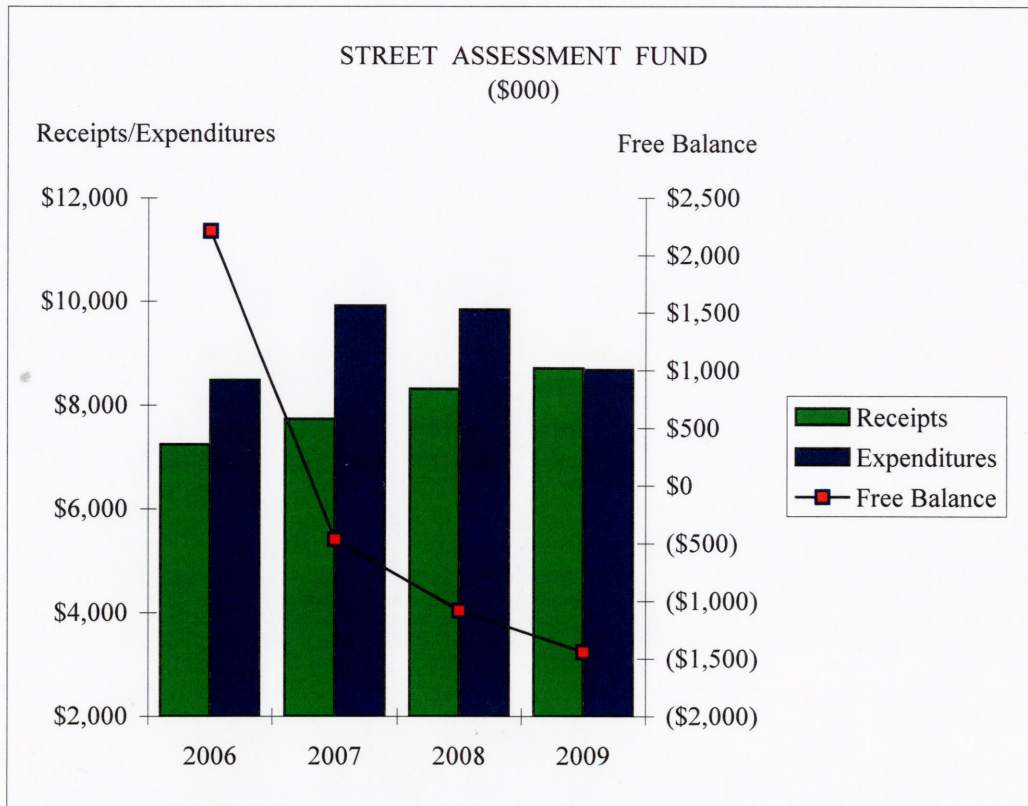
| STREET ASSESSMENT FUND (2035) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$4,220,143 | \$2,987,155 | \$804,993 | (\$724,149) |
| Receipts - 01/01-12/31 | 7,247,415 | 7,735,414 | 8,312,305 | 8,710,000 |
| Available Resources | \$11,467,558 | \$10,722,569 | \$9,117,298 | \$7,985,851 |
| Less Expenditures - 01/01 - 12/31 | 8,480,403 | 9,917,576 | 9,841,447 | 8,677,310 |
| Cash on Hand as of December 31 | \$2,987,155 | \$804,993 | (\$724,149) | (\$691,459) |
| Less: End of -Year Encumbrances | 774,149 | 1,268,880 | 357,351 | 750,000 |
| Unencumbered Balance as of December 31 | \$2,213,006 | (\$463,887) | (\$1,081,500) | (\$1,441,459) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Special Assessments | \$7,176,833 | \$7,660,355 | \$8,205,617 | \$8,625,000 |
| Service Revenues | 70,582 | 75,059 | 106,688 | 85,000 |
| TOTAL STREET ASSESSMENT FUND RECEIPTS | \$7,247,415 | \$7,735,414 | \$8,312,305 | \$8,710,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$3,017,980 | \$3,166,827 | \$3,334,536 | \$3,295,020 |
| Other Operations & Maintenance | 5,462,423 | 6,750,749 | 6,506,911 | 5,382,290 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL STREET ASSESSMENT FUND EXPENDITURES | \$8,480,403 | \$9,917,576 | \$9,841,447 | \$8,677,310 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

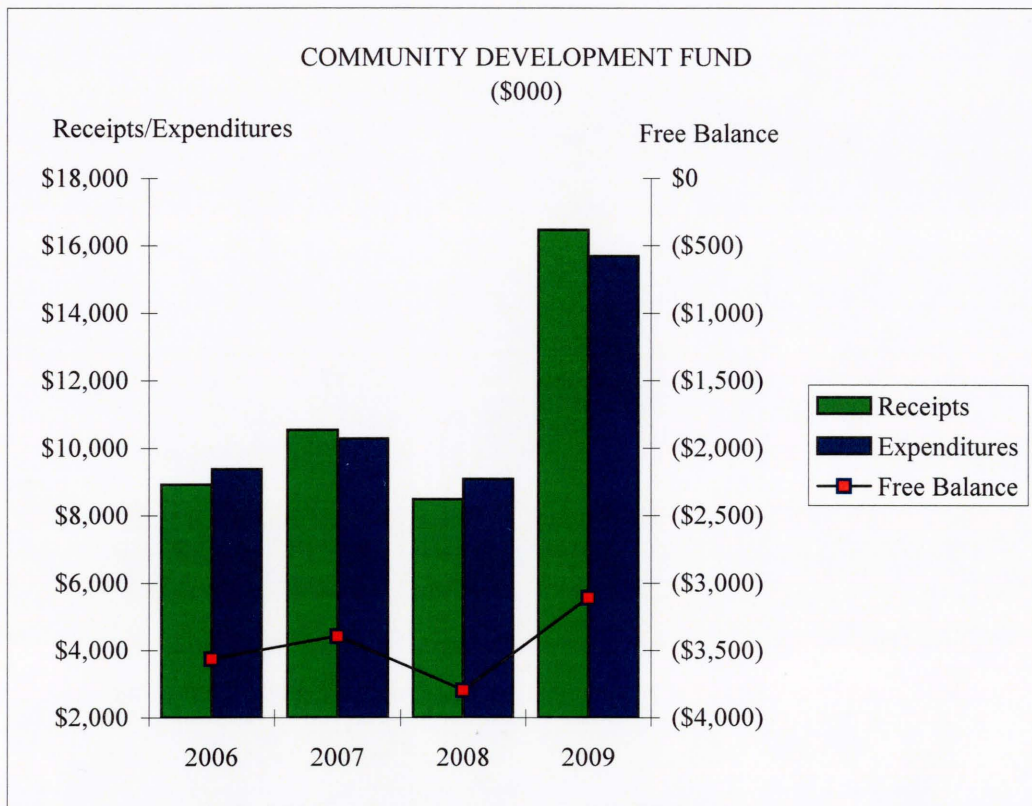
| COMMUNITY DEVELOPMENT FUND (2080) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$2,702,454) | (\$3,163,143) | (\$2,905,337) | (\$3,510,251) |
| Receipts - 01/01-12/31 | 8,922,904 | 10,543,117 | 8,483,857 | 16,465,000 |
| Available Resources | \$6,220,450 | \$7,379,974 | \$5,578,520 | \$12,954,749 |
| Less Expenditures - 01/01 - 12/31 | 9,383,593 | 10,285,311 | 9,088,771 | 15,689,170 |
| Cash on Hand as of December 31 | (\$3,163,143) | (\$2,905,337) | (\$3,510,251) | (\$2,734,421) |
| Less: End of -Year Encumbrances | 399,731 | 489,257 | 284,530 | 375,000 |
| Unencumbered Balance as of December 31 | (\$3,562,874) | (\$3,394,594) | (\$3,794,781) | (\$3,109,421) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Licenses and Permits | \$53,484 | \$879 | \$13,367 | \$15,000 |
| Governmental Revenues | 7,434,106 | 7,652,322 | 6,881,587 | 14,700,000 |
| Miscellaneous Revenues | 860,119 | 638,550 | 340,981 | 450,000 |
| Interfund Transfers | 575,195 | 2,251,366 | 1,247,922 | 1,300,000 |
| TOTAL COMMUNITY DEVELOPMENT FUND RECEIPTS | \$8,922,904 | \$10,543,117 | \$8,483,857 | \$16,465,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$1,961,605 | \$1,945,785 | \$1,765,623 | \$1,946,230 |
| Other Operations & Maintenance | 7,209,904 | 7,574,248 | 7,321,612 | 13,392,940 |
| Capital Outlay | 212,084 | 765,278 | 1,536 | 350,000 |
| TOTAL COMMUNITY DEVELOPMENT FUND EXPENDITURES | \$9,383,593 | \$10,285,311 | \$9,088,771 | \$15,689,170 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

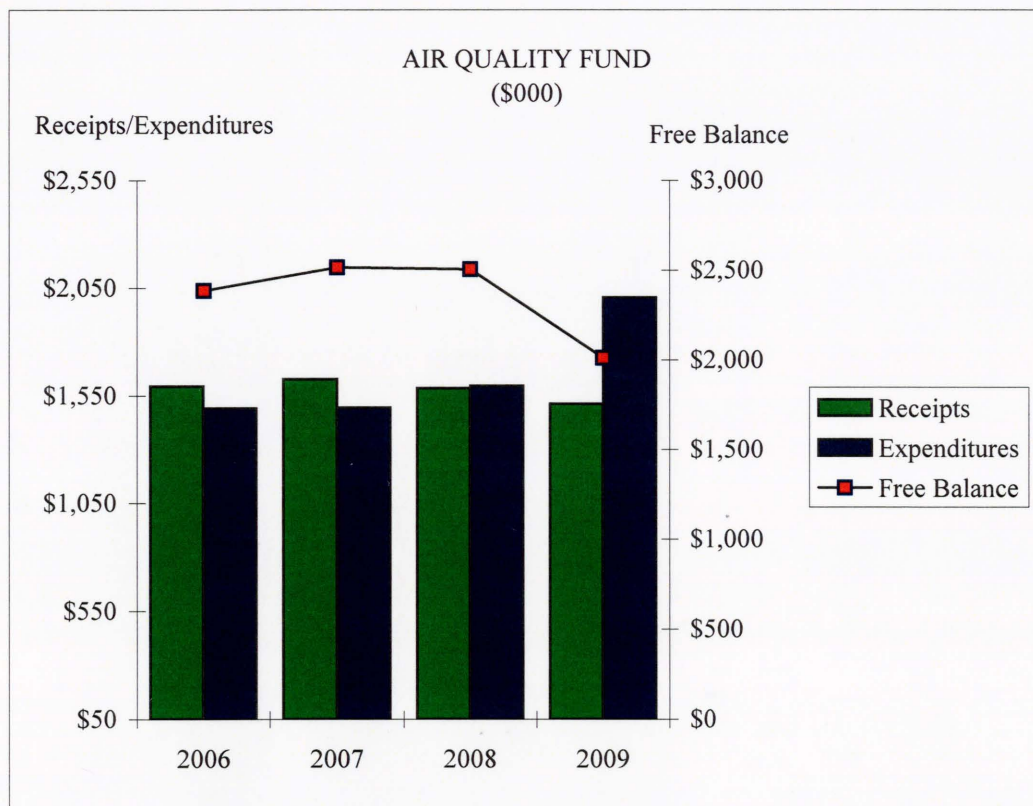
| AIR QUALITY FUND (2085) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$2,299,875 | \$2,403,171 | \$2,535,984 | \$2,525,983 |
| Receipts - 01/01-12/31 | 1,595,358 | 1,626,516 | 1,585,828 | 1,512,000 |
| Available Resources | \$3,895,233 | \$4,029,687 | \$4,121,812 | \$4,037,983 |
| Less Expenditures - 01/01 - 12/31 | 1,492,062 | 1,493,703 | 1,595,829 | 2,006,510 |
| Cash on Hand as of December 31 | \$2,403,171 | \$2,535,984 | \$2,525,983 | \$2,031,473 |
| Less: End of -Year Encumbrances | 17,014 | 19,976 | 20,007 | 20,000 |
| Unencumbered Balance as of December 31 | \$2,386,157 | \$2,516,008 | \$2,505,976 | \$2,011,473 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Local Emission/Asbestos Fees | \$142,508 | \$127,149 | \$148,574 | \$150,000 |
| Federal Grant | 347,482 | 353,914 | 322,778 | 320,600 |
| State General Revenue | 127,820 | 152,820 | 229,119 | 150,000 |
| State Permit Fees | 931,642 | 946,408 | 838,936 | 845,000 |
| Other Revenue | 906 | 1,225 | 1,421 | 1,400 |
| Interfund Transfers | 45,000 | 45,000 | 45,000 | 45,000 |
| TOTAL AIR QUALITY FUND RECEIPTS | \$1,595,358 | \$1,626,516 | \$1,585,828 | \$1,512,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$1,186,038 | \$1,238,083 | \$1,270,783 | \$1,312,890 |
| Other Operations & Maintenance | 306,024 | 255,620 | 325,046 | 693,620 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL AIR QUALITY FUND EXPENDITURES | \$1,492,062 | \$1,493,703 | \$1,595,829 | \$2,006,510 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

COMMUNITY

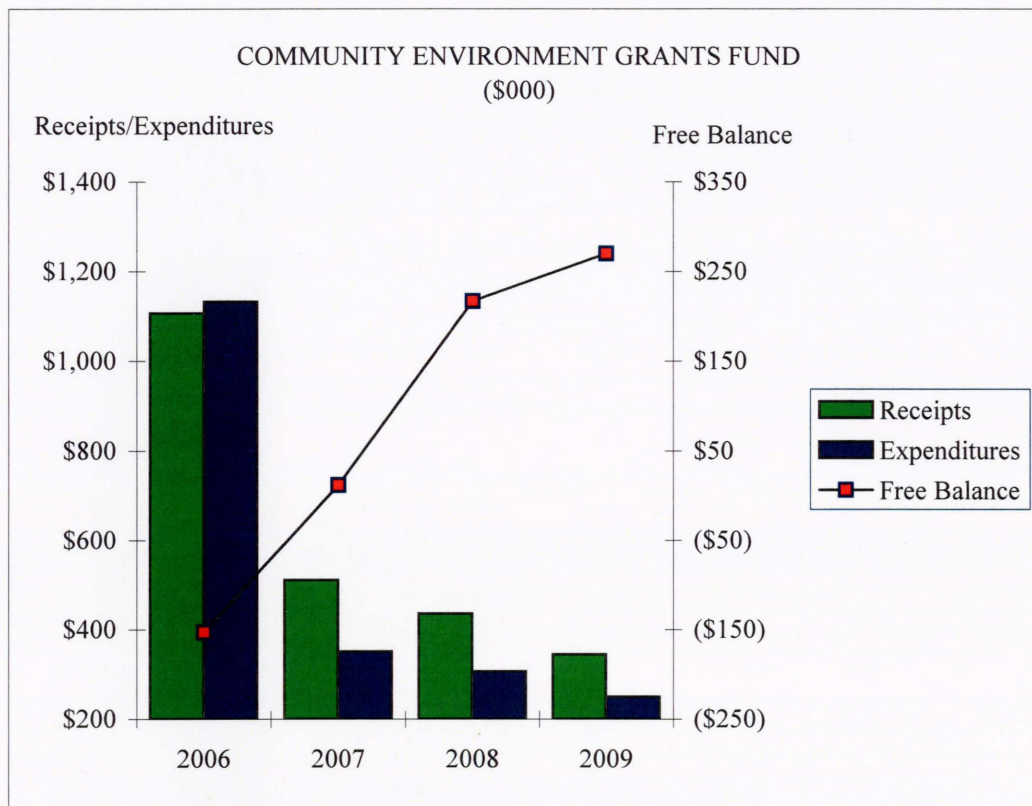
| ENVIRONMENT GRANTS FUND (2095) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$6,768 | (\$19,884) | \$140,569 | \$270,408 |
| Receipts - 01/01-12/31 | 1,106,643 | 511,048 | 436,492 | 345,000 |
| Available Resources | \$1,113,411 | \$491,164 | \$577,061 | \$615,408 |
| Less Expenditures - 01/01 - 12/31 | 1,133,295 | 350,595 | 306,653 | 250,000 |
| Cash on Hand as of December 31 | (\$19,884) | \$140,569 | \$270,408 | \$365,408 |
| Less: End of -Year Encumbrances | 133,743 | 129,394 | 52,600 | 95,000 |
| Unencumbered Balance as of December 31 | (\$153,627) | \$11,175 | \$217,808 | \$270,408 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Governmental Revenues | \$826,052 | \$476,710 | \$290,661 | \$300,000 |
| Miscellaneous Revenues | 280,591 | 34,338 | 46,597 | 45,000 |
| Interfund Transfers | 0 | 0 | 99,234 | 0 |
| TOTAL COMMUNITY ENVIRONMENT GRANTS FUND RECEIPTS | \$1,106,643 | \$511,048 | \$436,492 | \$345,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 1,133,295 | 350,595 | 306,653 | 250,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL COMMUNITY ENVIRONMENT GRANTS FUND EXPENDITURES | \$1,133,295 | \$350,595 | \$306,653 | \$250,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

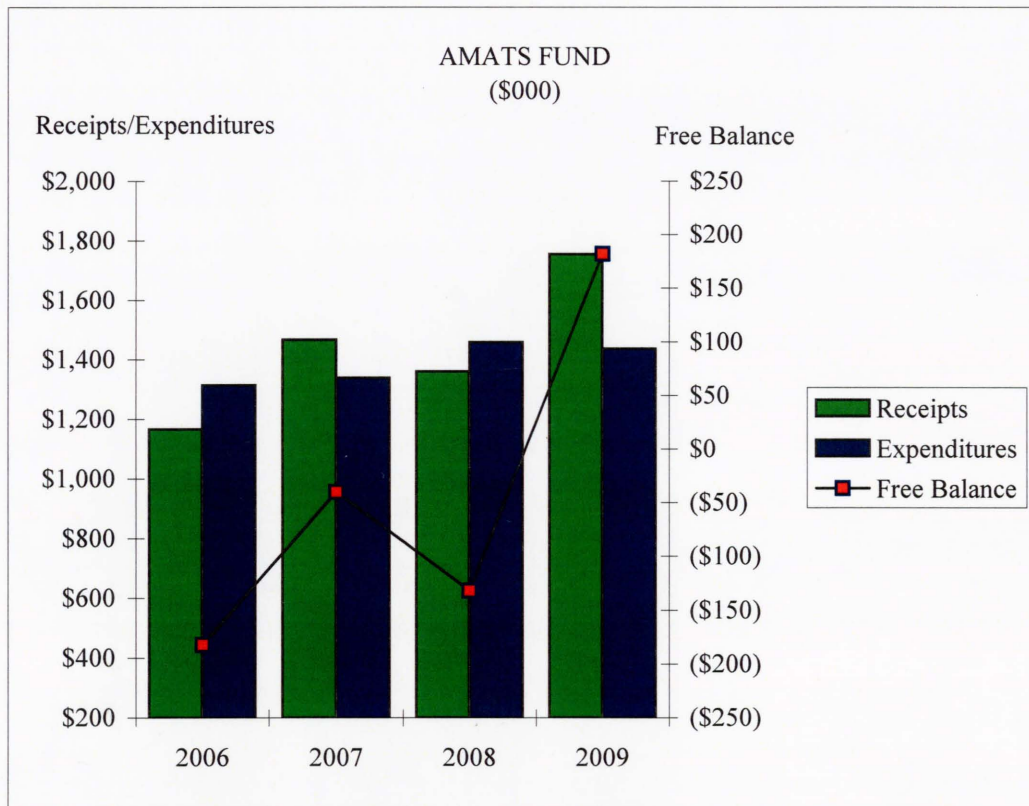
| AMATS FUND (2127) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$13,641) | (\$160,064) | (\$32,043) | (\$129,329) |
| Receipts - 01/01-12/31 | 1,167,216 | 1,467,171 | 1,361,102 | 1,754,900 |
| Available Resources | \$1,153,575 | \$1,307,107 | \$1,329,059 | \$1,625,571 |
| Less Expenditures - 01/01 - 12/31 | 1,313,639 | 1,339,150 | 1,458,388 | 1,436,690 |
| Cash on Hand as of December 31 | (\$160,064) | (\$32,043) | (\$129,329) | \$188,881 |
| Less: End of -Year Encumbrances | 21,388 | 6,844 | 2,417 | 5,500 |
| Unencumbered Balance as of December 31 | (\$181,452) | (\$38,887) | (\$131,746) | \$183,381 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--------------------------------------|------------------------|------------------------|------------------------|--------------------------|
| Federal /State Grants | \$1,163,188 | \$1,466,236 | \$1,360,426 | \$1,753,830 |
| Dues and Memberships | 4,028 | 935 | 676 | 1,070 |
| TOTAL AMATS FUND RECEIPTS | \$1,167,216 | \$1,467,171 | \$1,361,102 | \$1,754,900 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$1,077,087 | \$1,134,017 | \$1,231,357 | \$1,168,460 |
| Other Operations & Maintenance | 236,552 | 205,133 | 227,031 | 268,230 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL AMATS FUND EXPENDITURES | \$1,313,639 | \$1,339,150 | \$1,458,388 | \$1,436,690 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

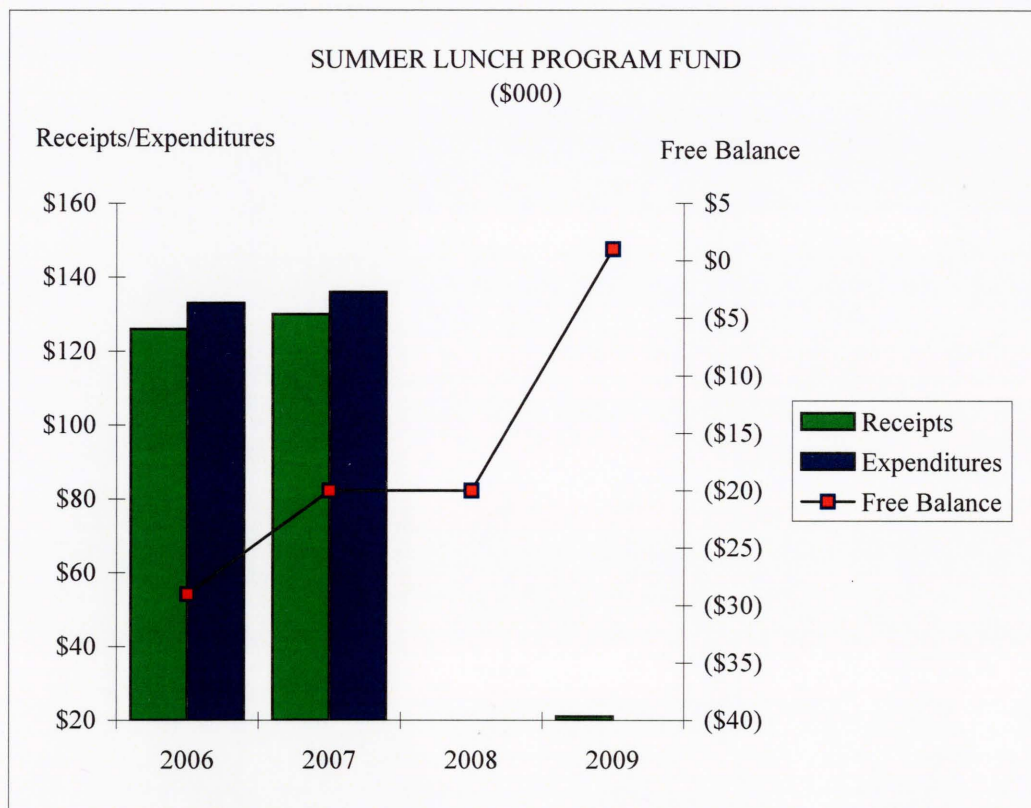
| SUMMER LUNCH PROGRAM FUND (2140) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$7,310) | (\$14,260) | (\$20,590) | (\$20,590) |
| Receipts - 01/01-12/31 | 125,868 | 130,089 | 0 | 20,590 |
| Available Resources | \$118,558 | \$115,829 | (\$20,590) | \$0 |
| Less Expenditures - 01/01 - 12/31 | 132,818 | 136,419 | 0 | 0 |
| Cash on Hand as of December 31 | (\$14,260) | (\$20,590) | (\$20,590) | \$0 |
| Less: End of -Year Encumbrances | 15,232 | 0 | 0 | 0 |
| Unencumbered Balance as of December 31 | (\$29,492) | (\$20,590) | (\$20,590) | \$0 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Service Revenues | \$125,868 | \$129,943 | \$0 | \$0 |
| Miscellaneous Revenues | 0 | 146 | 0 | 0 |
| Interfund Transfers | | 0 | 0 | 20,590 |
| TOTAL SUMMER LUNCH PROGRAM FUND RECEIPTS | \$125,868 | \$130,089 | \$0 | \$20,590 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$29,452 | \$34,834 | \$0 | \$0 |
| Other Operations & Maintenance | 103,366 | 101,585 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL SUMMER LUNCH PROGRAM FUND EXPENDITURES | \$132,818 | \$136,419 | \$0 | \$0 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

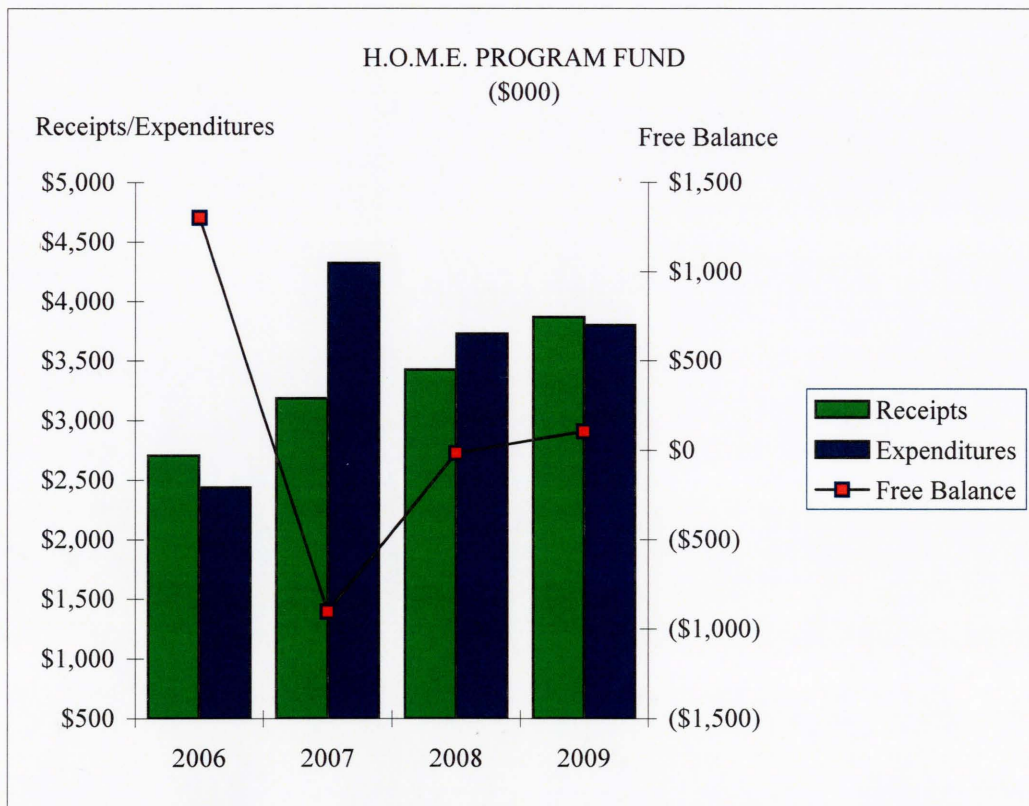
| H.O.M.E. PROGRAM FUND (2146) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$1,514,969 | \$1,783,769 | \$646,097 | \$344,387 |
| Receipts - 01/01-12/31 | 2,707,281 | 3,185,056 | 3,425,874 | 3,866,000 |
| Available Resources | \$4,222,250 | \$4,968,825 | \$4,071,971 | \$4,210,387 |
| Less Expenditures - 01/01 - 12/31 | 2,438,481 | 4,322,728 | 3,727,584 | 3,800,000 |
| Cash on Hand as of December 31 | \$1,783,769 | \$646,097 | \$344,387 | \$410,387 |
| Less: End of -Year Encumbrances | 482,417 | 1,548,612 | 359,051 | 305,000 |
| Unencumbered Balance as of December 31 | \$1,301,352 | (\$902,515) | (\$14,664) | \$105,387 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Governmental Revenues | \$2,249,563 | \$2,473,447 | \$3,186,114 | \$3,525,000 |
| Miscellaneous Revenues | 259,394 | 273,638 | 123,892 | 225,000 |
| Interfund Transfers | 198,324 | 437,971 | 115,868 | 116,000 |
| TOTAL H.O.M.E. FUND RECEIPTS | \$2,707,281 | \$3,185,056 | \$3,425,874 | \$3,866,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 2,438,481 | 4,322,728 | 3,727,584 | 3,800,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL H.O.M.E. FUND EXPENDITURES | \$2,438,481 | \$4,322,728 | \$3,727,584 | \$3,800,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

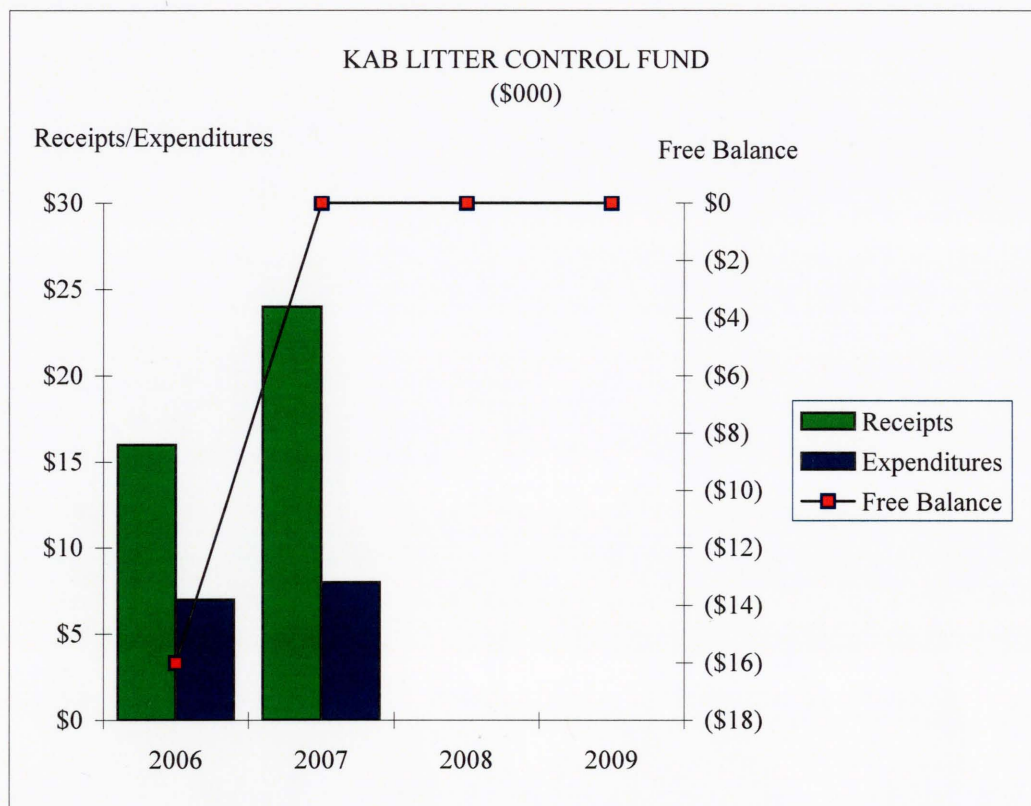
| KAB LITTER CONTROL FUND (2185) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$25,178) | (\$15,563) | \$0 | \$0 |
| Receipts - 01/01-12/31 | 16,287 | 24,098 | 0 | 0 |
| Available Resources | (\$8,891) | \$8,535 | \$0 | \$0 |
| Less Expenditures - 01/01 - 12/31 | 6,672 | 8,535 | 0 | 0 |
| Cash on Hand as of December 31 | (\$15,563) | \$0 | \$0 | \$0 |
| Less: End of -Year Encumbrances | 0 | 0 | 0 | 0 |
| Unencumbered Balance as of December 31 | (\$15,563) | \$0 | \$0 | \$0 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Governmental Revenues | \$15,785 | \$0 | \$0 | \$0 |
| Miscellaneous Revenues | 502 | 502 | 0 | 0 |
| Interfund Transfers | 0 | 23,596 | 0 | 0 |
| TOTAL KAB LITTER CONTROL FUND RECEIPTS | \$16,287 | \$24,098 | \$0 | \$0 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 6,672 | 8,535 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL KAB LITTER CONTROL FUND EXPENDITURES | \$6,672 | \$8,535 | \$0 | \$0 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

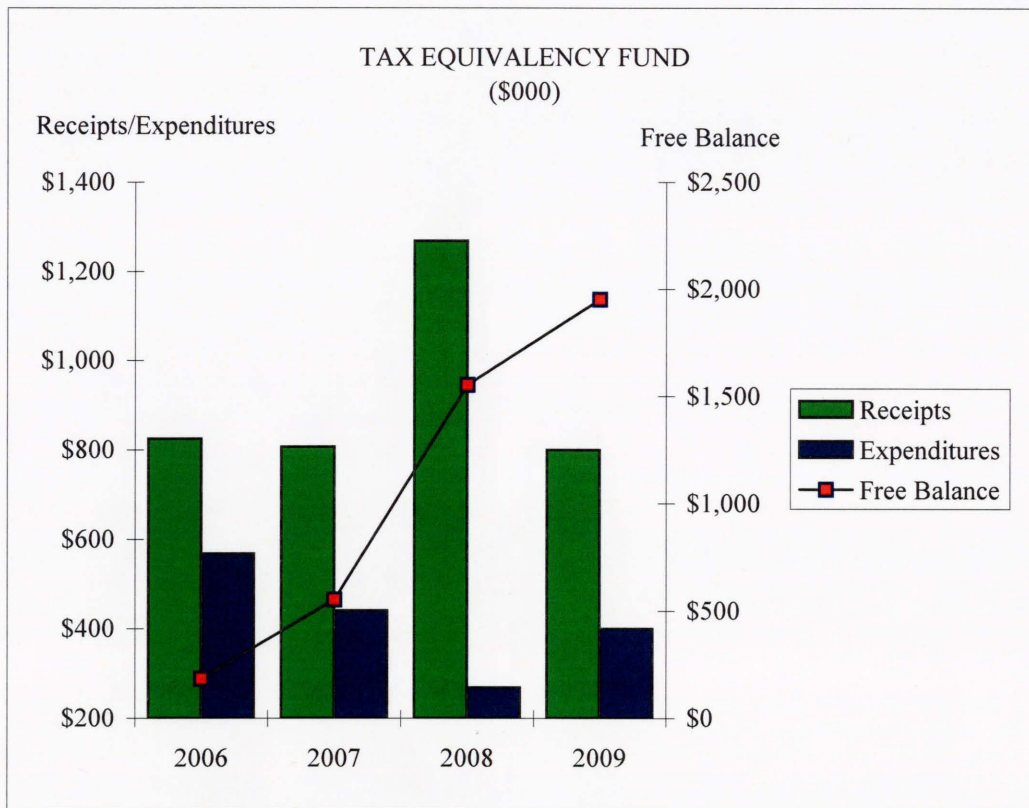
| TAX EQUIVALENCY FUND (2195) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$45,993) | \$210,699 | \$576,073 | \$1,575,602 |
| Receipts - 01/01-12/31 | 824,504 | 806,766 | 1,268,823 | 800,000 |
| Available Resources | \$778,511 | \$1,017,465 | \$1,844,896 | \$2,375,602 |
| Less Expenditures - 01/01 - 12/31 | 567,812 | 441,392 | 269,294 | 400,000 |
| Cash on Hand as of December 31 | \$210,699 | \$576,073 | \$1,575,602 | \$1,975,602 |
| Less: End of -Year Encumbrances | 26,125 | 23,127 | 22,678 | 23,000 |
| Unencumbered Balance as of December 31 | \$184,574 | \$552,946 | \$1,552,924 | \$1,952,602 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Taxes and Assessments | \$426,113 | \$410,862 | \$560,972 | \$550,000 |
| Income Taxes | 0 | 26,320 | 20,538 | 20,000 |
| Governmental Revenue | 0 | 0 | 468,128 | 0 |
| Miscellaneous Revenues | 398,391 | 330,578 | 213,784 | 225,000 |
| Interfund Transfers | 0 | 39,006 | 5,401 | 5,000 |
| TOTAL TAX EQUIVALENCY FUND RECEIPTS | \$824,504 | \$806,766 | \$1,268,823 | \$800,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 567,812 | 441,392 | 238,495 | 400,000 |
| Capital Outlay | 0 | 0 | 30,799 | 0 |
| TOTAL TAX EQUIVALENCY FUND EXPENDITURES | \$567,812 | \$441,392 | \$269,294 | \$400,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

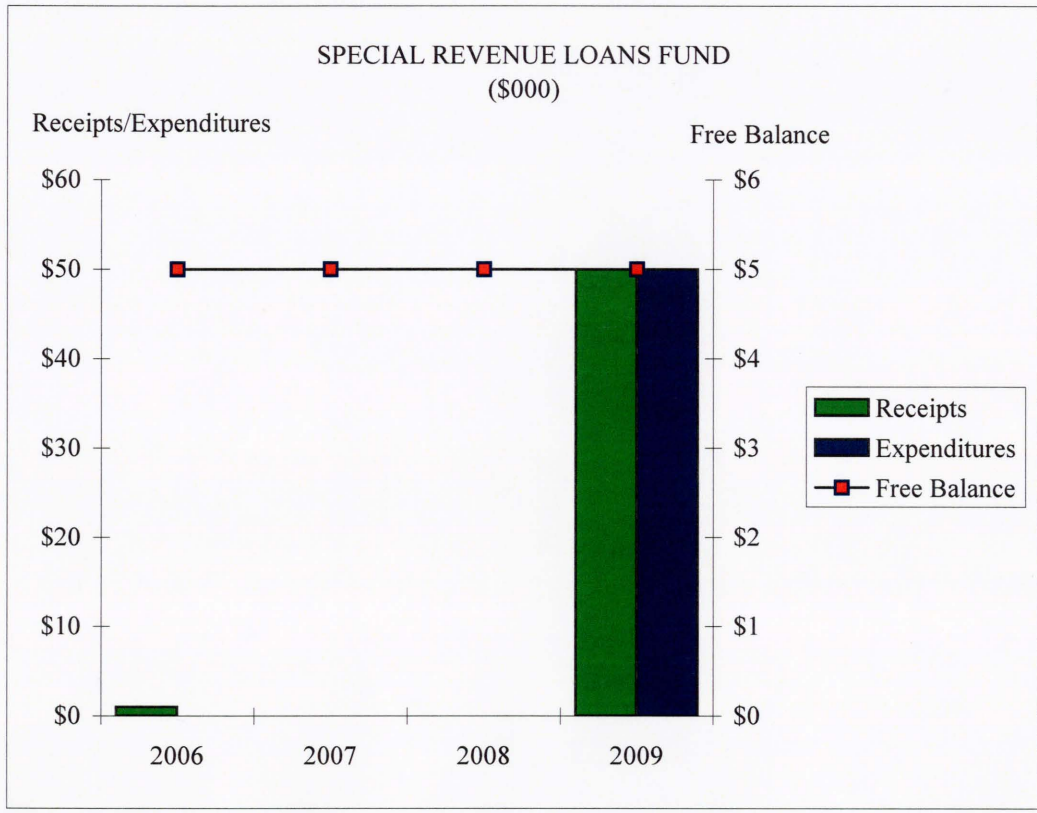
| SPECIAL REVENUE LOANS FUND (2200) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$4,380 | \$4,970 | \$4,970 | \$4,970 |
| Receipts - 01/01-12/31 | 590 | 0 | 0 | 50,000 |
| Available Resources | \$4,970 | \$4,970 | \$4,970 | \$54,970 |
| Less Expenditures - 01/01 - 12/31 | 0 | 0 | 0 | 50,000 |
| Cash on Hand as of December 31 | \$4,970 | \$4,970 | \$4,970 | \$4,970 |
| Less: End of -Year Encumbrances | 0 | 0 | 0 | 0 |
| Unencumbered Balance as of December 31 | \$4,970 | \$4,970 | \$4,970 | \$4,970 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|------------------------|------------------------|------------------------|------------------------|--------------------------|
| Miscellaneous Revenues | \$590 | \$0 | \$0 | \$50,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 0 | 0 | 0 | 50,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL SPECIAL REVENUE LOANS FUND EXPENDITURES | \$0 | \$0 | \$0 | \$50,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

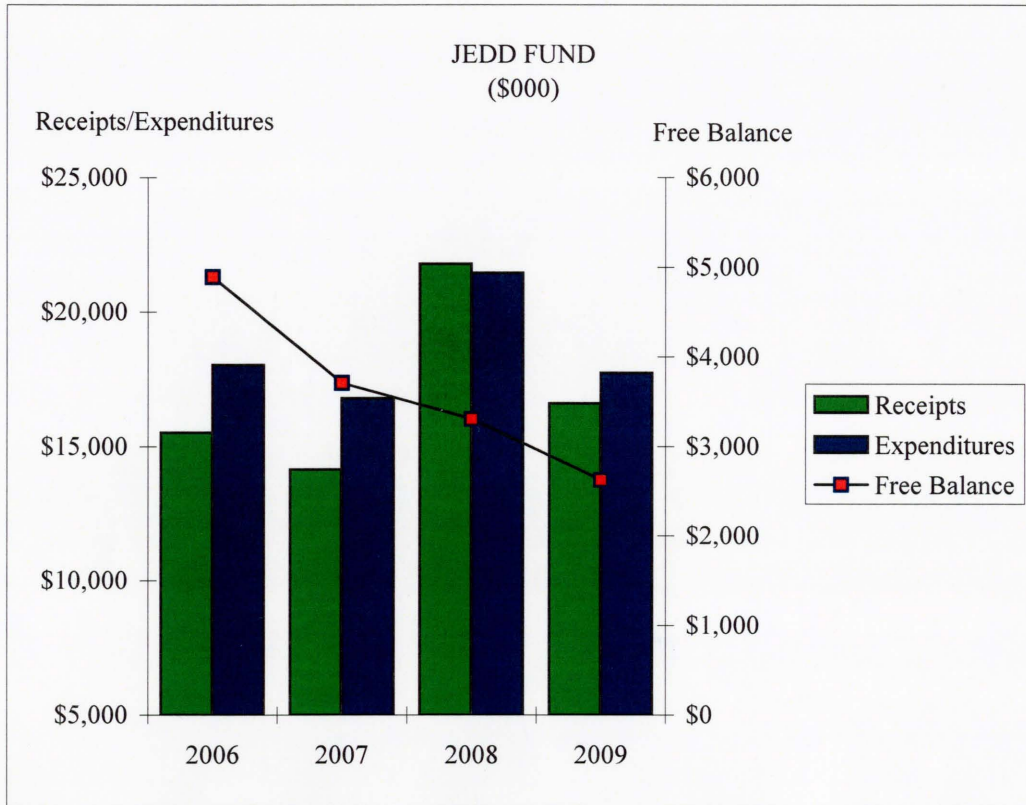
| JEDD FUND (2240) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$9,602,112 | \$7,083,056 | \$4,443,695 | \$4,781,977 |
| Receipts - 01/01-12/31 | 15,518,999 | 14,150,235 | 21,791,955 | 16,605,000 |
| Available Resources | \$25,121,111 | \$21,233,291 | \$26,235,650 | \$21,386,977 |
| Less Expenditures - 01/01 - 12/31 | 18,038,055 | 16,789,596 | 21,453,673 | 17,735,740 |
| Cash on Hand as of December 31 | \$7,083,056 | \$4,443,695 | \$4,781,977 | \$3,651,237 |
| Less: End of -Year Encumbrances | 2,192,009 | 733,982 | 1,475,000 | 1,025,000 |
| Unencumbered Balance as of December 31 | \$4,891,047 | \$3,709,713 | \$3,306,977 | \$2,626,237 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---------------------------------|------------------------|------------------------|------------------------|--------------------------|
| JEDD Revenues | \$12,577,340 | \$11,742,588 | \$18,105,819 | \$15,752,000 |
| Income Tax | 0 | 1,187,540 | 228,009 | 228,000 |
| Governmental Revenues | 8,000 | 42,171 | 0 | 0 |
| Service Revenues | 428,778 | 562,108 | 395,371 | 400,000 |
| Note/Bond Proceeds | 708,000 | 0 | 2,357,000 | 0 |
| Miscellaneous Revenues | 1,389,494 | 615,828 | 211,932 | 225,000 |
| Interfund Transfers | 407,387 | 0 | 493,824 | 0 |
| TOTAL JEDD FUND RECEIPTS | \$15,518,999 | \$14,150,235 | \$21,791,955 | \$16,605,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$29,783 | \$39,113 | \$127,347 | \$150,550 |
| Other Operations & Maintenance | 14,950,287 | 13,092,526 | 19,522,867 | 15,585,190 |
| Capital Outlay | 3,057,985 | 3,657,957 | 1,803,459 | 2,000,000 |
| TOTAL JEDD FUND EXPENDITURES | \$18,038,055 | \$16,789,596 | \$21,453,673 | \$17,735,740 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

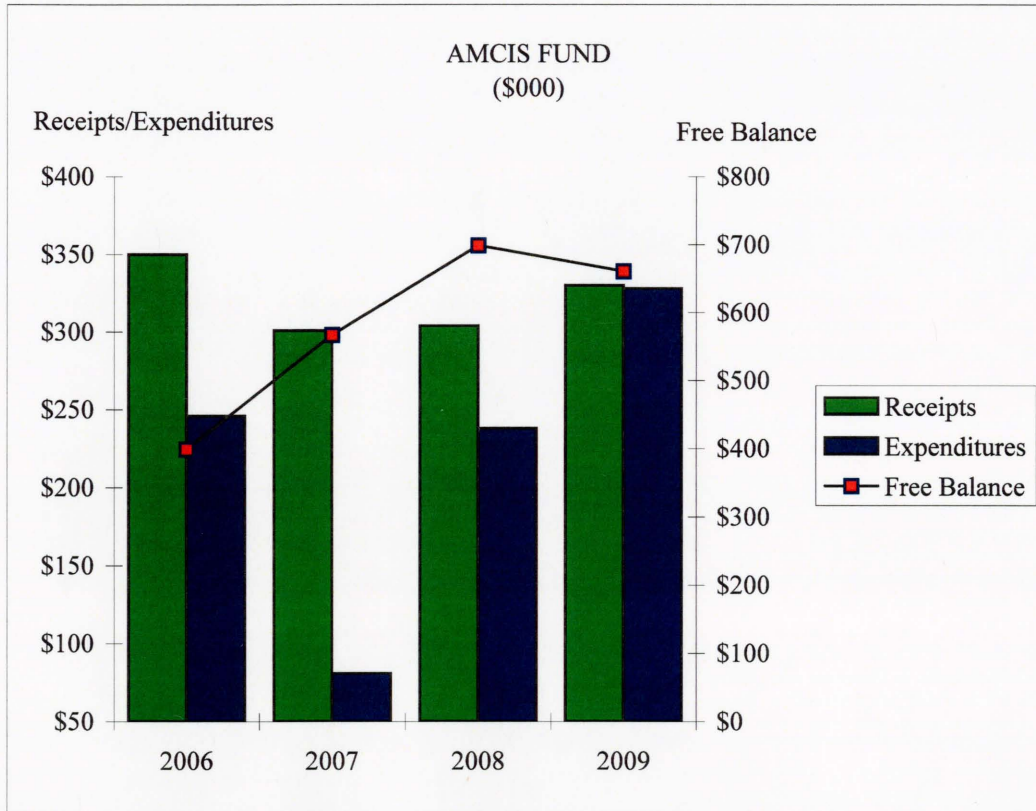
| AMCIS FUND (2255) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$353,666 | \$458,073 | \$677,904 | \$743,762 |
| Receipts - 01/01-12/31 | 350,067 | 301,052 | 303,534 | 330,000 |
| Available Resources | \$703,733 | \$759,125 | \$981,438 | \$1,073,762 |
| Less Expenditures - 01/01 - 12/31 | 245,660 | 81,221 | 237,676 | 327,950 |
| Cash on Hand as of December 31 | \$458,073 | \$677,904 | \$743,762 | \$745,812 |
| Less: End of -Year Encumbrances | 59,175 | 110,683 | 45,333 | 85,000 |
| Unencumbered Balance as of December 31 | \$398,898 | \$567,221 | \$698,429 | \$660,812 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--------------------------------------|------------------------|------------------------|------------------------|--------------------------|
| Service Revenues | \$308,167 | \$301,052 | \$303,534 | \$330,000 |
| Interfund Transfers | 41,900 | 0 | 0 | 0 |
| TOTAL AMCIS FUND RECEIPTS | \$350,067 | \$301,052 | \$303,534 | \$330,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 245,660 | 81,221 | 237,676 | 327,950 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL AMCIS FUND EXPENDITURES | \$245,660 | \$81,221 | \$237,676 | \$327,950 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

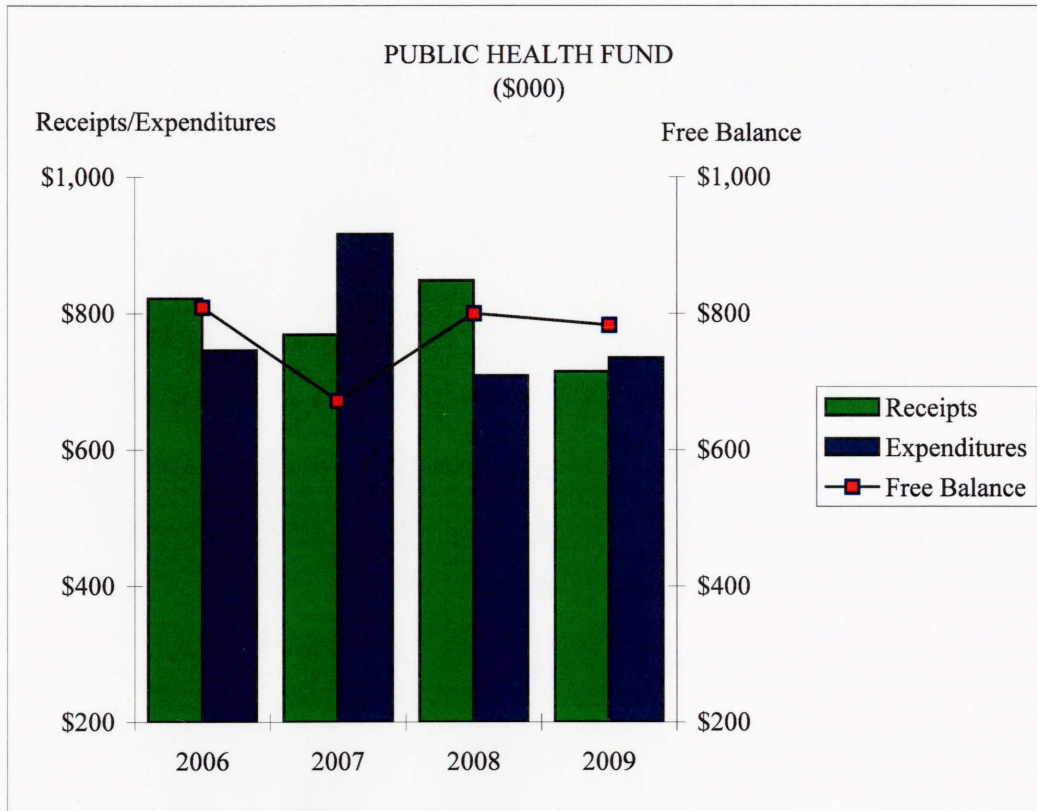
| PUBLIC HEALTH FUND (2290) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$777,062 | \$853,418 | \$706,469 | \$845,266 |
| Receipts - 01/01-12/31 | 821,956 | 769,084 | 847,922 | 715,000 |
| Available Resources | \$1,599,018 | \$1,622,502 | \$1,554,391 | \$1,560,266 |
| Less Expenditures - 01/01 - 12/31 | 745,600 | 916,033 | 709,125 | 734,530 |
| Cash on Hand as of December 31 | \$853,418 | \$706,469 | \$845,266 | \$825,736 |
| Less: End of -Year Encumbrances | 43,911 | 34,357 | 45,262 | 42,000 |
| Unencumbered Balance as of December 31 | \$809,507 | \$672,112 | \$800,004 | \$783,736 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Licenses and Permits | \$135,637 | \$127,487 | \$172,242 | \$130,000 |
| Governmental Revenues | 179,591 | 43,133 | 134,454 | 75,000 |
| Service Revenues | 460,521 | 540,215 | 470,641 | 450,000 |
| Miscellaneous Revenues | 46,207 | 58,249 | 66,777 | 60,000 |
| Interfund Transfers | 0 | 0 | 3,808 | 0 |
| TOTAL PUBLIC HEALTH FUND RECEIPTS | \$821,956 | \$769,084 | \$847,922 | \$715,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$459,462 | \$603,476 | \$474,873 | \$501,740 |
| Other Operations & Maintenance | 286,138 | 312,557 | 234,252 | 232,790 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL PUBLIC HEALTH FUND EXPENDITURES | \$745,600 | \$916,033 | \$709,125 | \$734,530 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

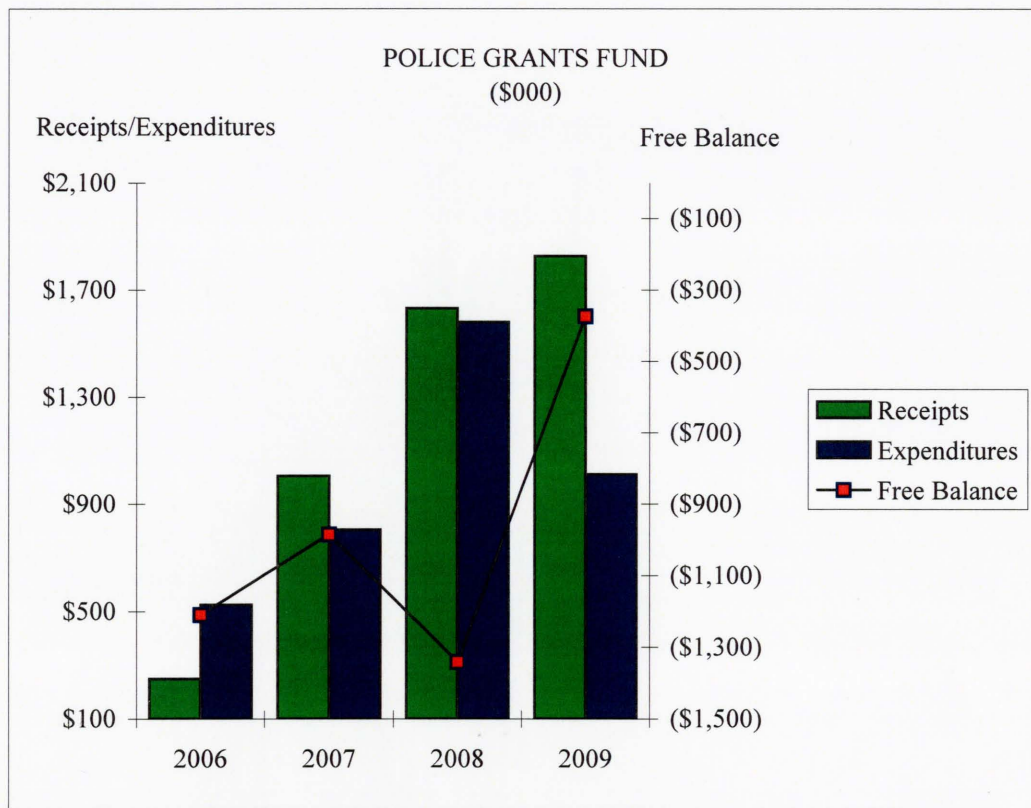
| POLICE GRANTS FUND (2295) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$791,434) | (\$1,066,221) | (\$865,136) | (\$814,037) |
| Receipts - 01/01-12/31 | 250,280 | 1,005,970 | 1,632,423 | 1,827,000 |
| Available Resources | (\$541,154) | (\$60,251) | \$767,287 | \$1,012,963 |
| Less Expenditures - 01/01 - 12/31 | 525,067 | 804,885 | 1,581,324 | 1,010,570 |
| Cash on Hand as of December 31 | (\$1,066,221) | (\$865,136) | (\$814,037) | \$2,393 |
| Less: End of -Year Encumbrances | 143,492 | 120,328 | 527,173 | 375,000 |
| Unencumbered Balance as of December 31 | (\$1,209,713) | (\$985,464) | (\$1,341,210) | (\$372,607) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Governmental Revenues | \$249,944 | \$701,996 | \$1,409,728 | \$1,550,000 |
| Miscellaneous Revenues | 0 | 0 | 1,278 | 1,500 |
| Interfund Transfers | 336 | 303,974 | 221,417 | 275,500 |
| TOTAL POLICE GRANTS FUND RECEIPTS | \$250,280 | \$1,005,970 | \$1,632,423 | \$1,827,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$142,946 | \$157,807 | \$433,673 | \$226,400 |
| Other Operations & Maintenance | 382,121 | 609,358 | 1,119,651 | 784,170 |
| Capital Outlay | 0 | 37,720 | 28,000 | 0 |
| TOTAL POLICE GRANTS FUND EXPENDITURES | \$525,067 | \$804,885 | \$1,581,324 | \$1,010,570 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

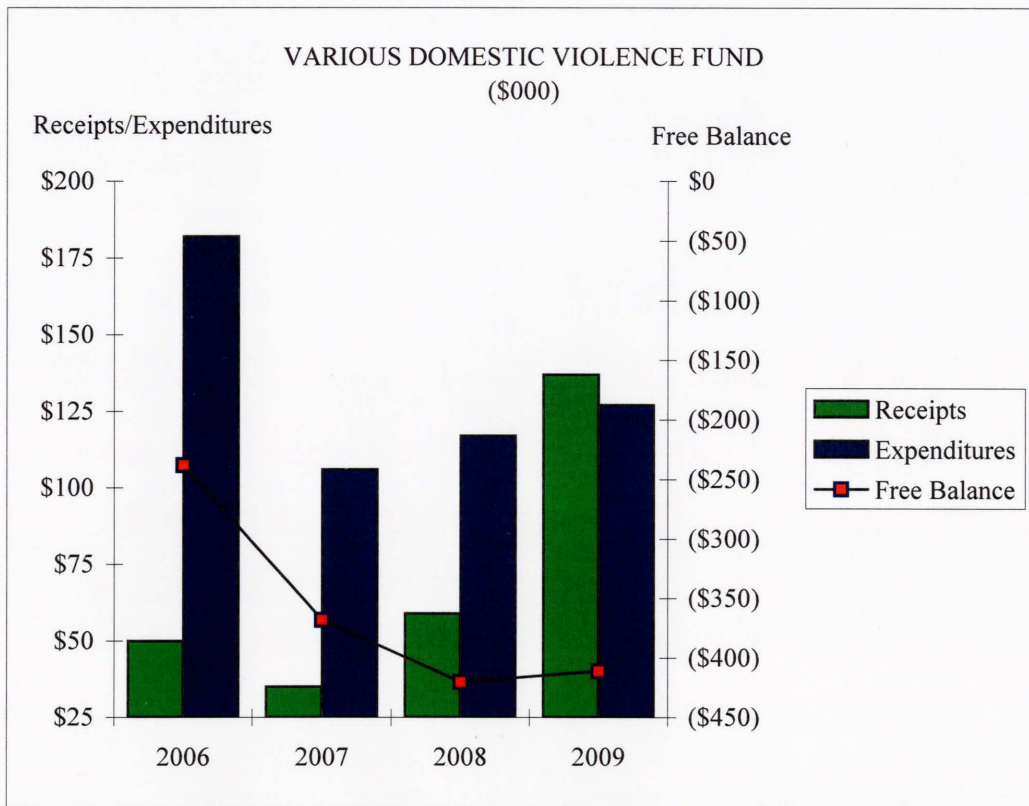
| VARIOUS DOMESTIC VIOLENCE FUND (2300) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$104,483) | (\$236,773) | (\$307,683) | (\$366,654) |
| Receipts - 01/01-12/31 | 50,100 | 35,100 | 58,500 | 137,360 |
| Available Resources | (\$54,383) | (\$201,673) | (\$249,183) | (\$229,294) |
| Less Expenditures - 01/01 - 12/31 | 182,390 | 106,010 | 117,471 | 127,360 |
| Cash on Hand as of December 31 | (\$236,773) | (\$307,683) | (\$366,654) | (\$356,654) |
| Less: End of -Year Encumbrances | 1,188 | 60,485 | 54,138 | 55,000 |
| Unencumbered Balance as of December 31 | (\$237,961) | (\$368,168) | (\$420,792) | (\$411,654) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Governmental Revenues | \$50,100 | \$35,100 | \$58,500 | \$57,000 |
| Miscellaneous Revenues | 0 | 0 | 0 | 30,000 |
| Interfund Transfers | 0 | 0 | 0 | 50,360 |
| TOTAL VARIOUS DOMESTIC VIOLENCE FUND RECEIPTS | \$50,100 | \$35,100 | \$58,500 | \$137,360 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$761 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 181,629 | 106,010 | 117,471 | 127,360 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL VARIOUS DOMESTIC VIOLENCE FUND EXPENDITURES | \$182,390 | \$106,010 | \$117,471 | \$127,360 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

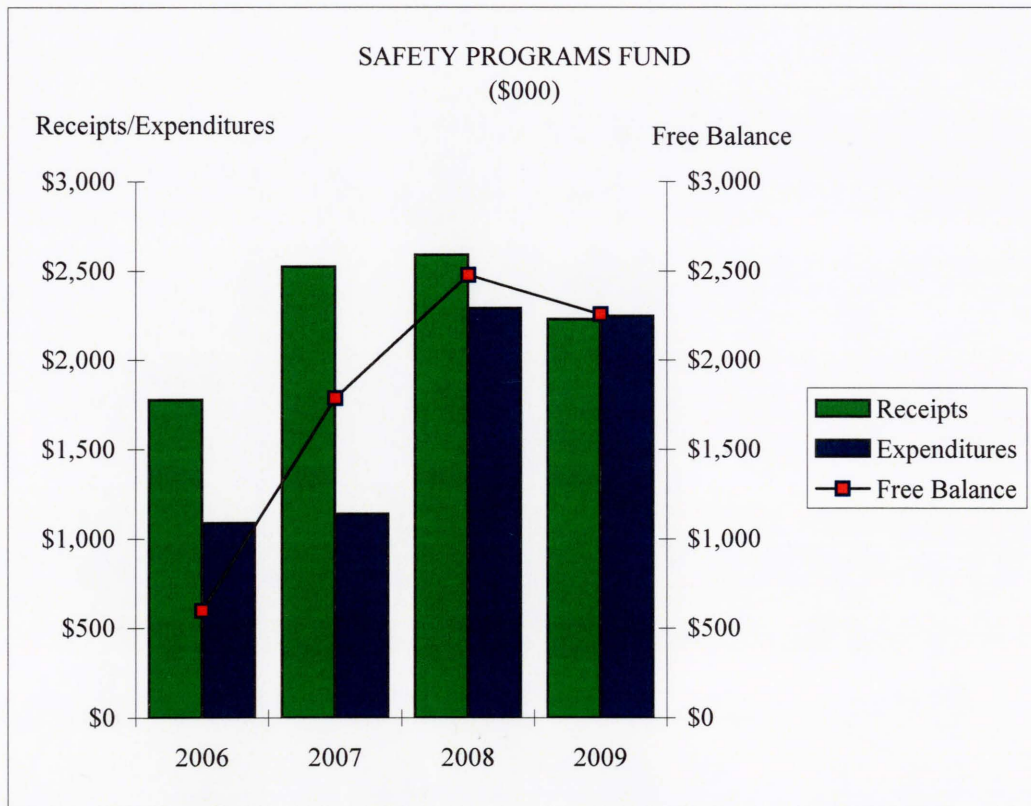
| SAFETY PROGRAMS FUND (2305) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$449,310 | \$1,138,756 | \$2,524,862 | \$2,824,107 |
| Receipts - 01/01-12/31 | 1,778,773 | 2,525,059 | 2,590,566 | 2,230,000 |
| Available Resources | \$2,228,083 | \$3,663,815 | \$5,115,428 | \$5,054,107 |
| Less Expenditures - 01/01 - 12/31 | 1,089,327 | 1,138,953 | 2,291,321 | 2,248,640 |
| Cash on Hand as of December 31 | \$1,138,756 | \$2,524,862 | \$2,824,107 | \$2,805,467 |
| Less: End of -Year Encumbrances | 541,083 | 739,271 | 348,198 | 550,000 |
| Unencumbered Balance as of December 31 | \$597,673 | \$1,785,591 | \$2,475,909 | \$2,255,467 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Investment Earnings | \$15,265 | \$15,499 | \$21,671 | \$20,000 |
| Governmental Revenues | 1,026,251 | 1,267,396 | 1,408,461 | 1,255,000 |
| Service Revenues | 506,925 | 872,108 | 740,472 | 740,000 |
| Miscellaneous Revenues | 230,332 | 342,356 | 217,441 | 215,000 |
| Interfund Transfers | 0 | 27,700 | 202,521 | 0 |
| TOTAL SAFETY PROGRAMS FUND RECEIPTS | \$1,778,773 | \$2,525,059 | \$2,590,566 | \$2,230,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$3,525 | \$87 | \$889,205 | \$931,650 |
| Other Operations & Maintenance | 1,014,458 | 612,401 | 997,622 | 834,990 |
| Capital Outlay | 71,344 | 526,465 | 404,494 | 482,000 |
| TOTAL SAFETY PROGRAMS FUND EXPENDITURES | \$1,089,327 | \$1,138,953 | \$2,291,321 | \$2,248,640 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

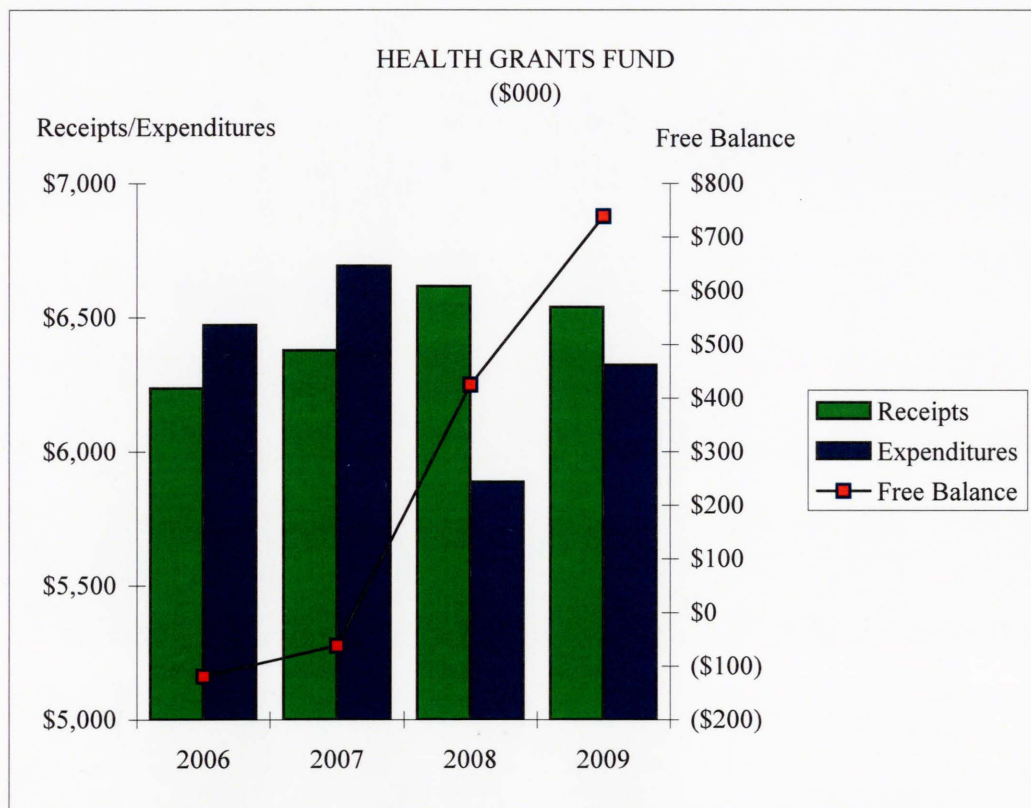
| | ACTUAL | ACTUAL | ACTUAL | BUDGETED |
|---|-------------|-------------|-------------|-------------|
| HEALTH GRANTS (2315) | 2006 | 2007 | 2008 | 2009 |
| Cash Balance January 1 | \$893,590 | \$658,086 | \$343,198 | \$1,072,202 |
| Receipts - 01/01-12/31 | 6,236,562 | 6,377,702 | 6,616,966 | 6,540,000 |
| Available Resources | \$7,130,152 | \$7,035,788 | \$6,960,164 | \$7,612,202 |
| Less Expenditures - 01/01 - 12/31 | 6,472,066 | 6,692,590 | 5,887,962 | 6,324,190 |
| Cash on Hand as of December 31 | \$658,086 | \$343,198 | \$1,072,202 | \$1,288,012 |
| Less: End of -Year Encumbrances | 778,068 | 405,984 | 648,227 | 550,000 |
| Unencumbered Balance as of December 31 | (\$119,982) | (\$62,786) | \$423,975 | \$738,012 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL | ACTUAL | ACTUAL | BUDGETED |
|--|--------------------|--------------------|--------------------|--------------------|
| | 2006 | 2007 | 2008 | 2009 |
| Investment Earnings | \$21,494 | \$18,332 | \$9,911 | \$10,000 |
| Licenses and Permits | 5,455 | 22,662 | 81,968 | 80,000 |
| Governmental Revenues | 5,356,761 | 5,739,152 | 5,826,399 | 5,900,000 |
| Service Revenues | 412,965 | 384,658 | 254,069 | 275,000 |
| Miscellaneous Revenues | 346,748 | 17,898 | 406,948 | 235,000 |
| Interfund Transfers | 93,139 | 195,000 | 37,671 | 40,000 |
| TOTAL HEALTH GRANTS FUND RECEIPTS | \$6,236,562 | \$6,377,702 | \$6,616,966 | \$6,540,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL | ACTUAL | ACTUAL | BUDGETED |
|--|--------------------|--------------------|--------------------|--------------------|
| | 2006 | 2007 | 2008 | 2009 |
| Wages and Benefits | \$2,653,701 | \$2,603,998 | \$2,647,837 | \$2,719,800 |
| Other Operations & Maintenance | 3,785,161 | 3,988,532 | 3,240,125 | 3,504,390 |
| Capital Outlay | 33,204 | 100,060 | 0 | 100,000 |
| TOTAL HEALTH GRANTS FUND EXPENDITURES | \$6,472,066 | \$6,692,590 | \$5,887,962 | \$6,324,190 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

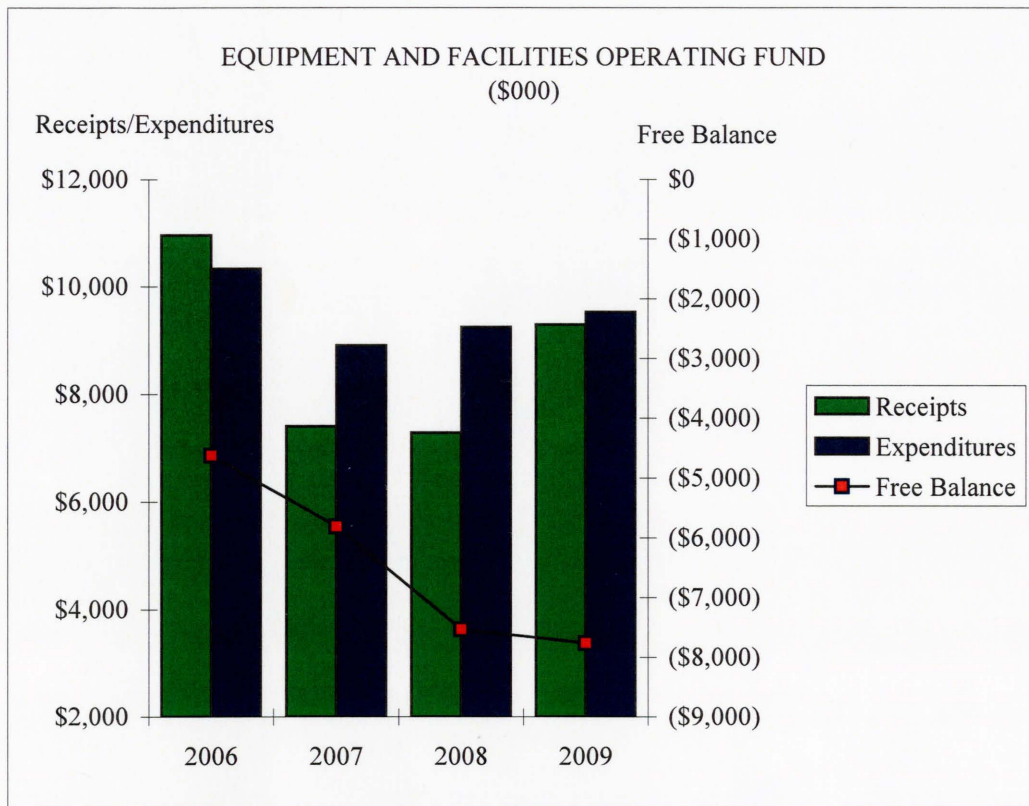
| EQUIPMENT AND FACILITIES OPERATING FUND (2320) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$2,287,410) | (\$1,660,440) | (\$3,162,676) | (\$5,128,134) |
| Receipts - 01/01-12/31 | 10,962,543 | 7,407,760 | 7,288,132 | 9,300,000 |
| Available Resources | \$8,675,133 | \$5,747,320 | \$4,125,456 | \$4,171,866 |
| Less Expenditures - 01/01 - 12/31 | 10,335,573 | 8,909,996 | 9,253,590 | 9,530,500 |
| Cash on Hand as of December 31 | (\$1,660,440) | (\$3,162,676) | (\$5,128,134) | (\$5,358,634) |
| Less: End of -Year Encumbrances | 2,963,393 | 2,642,572 | 2,403,859 | 2,400,000 |
| Unencumbered Balance as of December 31 | (\$4,623,833) | (\$5,805,248) | (\$7,531,993) | (\$7,758,634) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$0 | \$38,877 | \$225,000 | \$225,000 |
| Taxes and Assessments | 695,454 | 634,034 | 1,125,230 | 1,300,000 |
| Licenses and Permits | 622,722 | 747,800 | 674,522 | 750,000 |
| Governmental Revenues | 131,574 | 147,455 | 24,428 | 50,000 |
| Service Revenues | 277,971 | 234,098 | 285,934 | 340,000 |
| Note/Bond Proceeds | 3,614,000 | 2,500,000 | 2,240,000 | 3,400,000 |
| Miscellaneous Revenues | 4,006,458 | 1,469,520 | 1,996,321 | 2,475,000 |
| Interfund Transfers | 1,595,127 | 1,629,180 | 713,898 | 755,000 |
| Interfund Services | 19,237 | 6,796 | 2,799 | 5,000 |
| TOTAL EQUIPMENT AND FACILITIES OPERATING FUND RECEIPTS | \$10,962,543 | \$7,407,760 | \$7,288,132 | \$9,300,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$361,366 | \$396,545 | \$375,728 | \$518,130 |
| Other Operations & Maintenance | 3,949,910 | 4,316,718 | 5,089,209 | 4,512,370 |
| Capital Outlay | 6,024,297 | 4,196,733 | 3,788,653 | 4,500,000 |
| TOTAL EQUIPMENT AND FACILITIES OPERATING FUND EXPENDITURES | \$10,335,573 | \$8,909,996 | \$9,253,590 | \$9,530,500 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

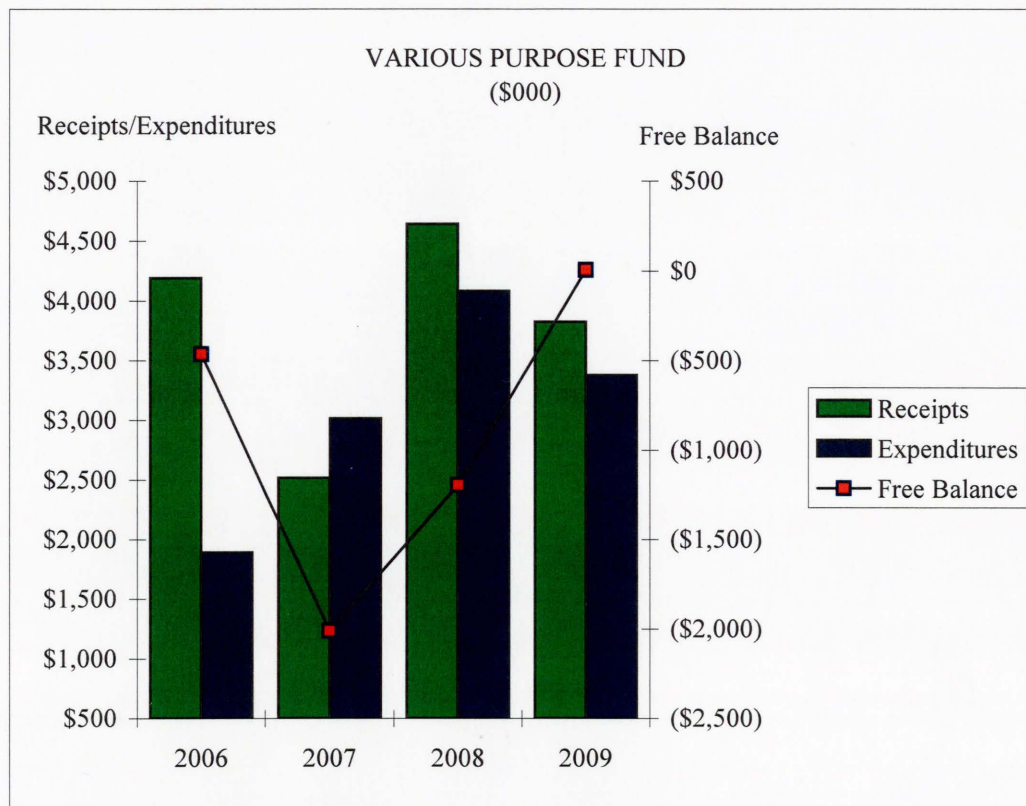
| VARIOUS PURPOSE FUND (2330) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$2,150,418) | \$149,846 | (\$350,828) | \$208,855 |
| Receipts - 01/01-12/31 | 4,193,428 | 2,517,358 | 4,641,901 | 3,826,000 |
| Available Resources | \$2,043,010 | \$2,667,204 | \$4,291,073 | \$4,034,855 |
| Less Expenditures - 01/01 - 12/31 | 1,893,164 | 3,018,032 | 4,082,218 | 3,378,640 |
| Cash on Hand as of December 31 | \$149,846 | (\$350,828) | \$208,855 | \$656,215 |
| Less: End of -Year Encumbrances | 611,581 | 1,659,073 | 1,402,638 | 650,000 |
| Unencumbered Balance as of December 31 | (\$461,735) | (\$2,009,901) | (\$1,193,783) | \$6,215 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Income Tax | \$0 | \$301,682 | \$270,947 | \$275,000 |
| Investment Earnings | 13,561 | 18,154 | 420 | 500 |
| Governmental Revenues | 183,446 | 337,129 | 778,856 | 775,500 |
| Service Revenues | 727,840 | 782,817 | 886,748 | 900,000 |
| Note/Bond Proceeds | 2,483,000 | 0 | 1,600,000 | 750,000 |
| Miscellaneous Revenues | 712,615 | 619,270 | 656,921 | 675,000 |
| Interfund Transfers | 72,966 | 458,306 | 448,009 | 450,000 |
| TOTAL VARIOUS PURPOSE FUND RECEIPTS | \$4,193,428 | \$2,517,358 | \$4,641,901 | \$3,826,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$172,798 | \$302,265 | \$325,114 | \$339,410 |
| Other Operations & Maintenance | 1,334,084 | 2,449,906 | 3,664,866 | 2,944,230 |
| Capital Outlay | 386,282 | 265,861 | 92,238 | 95,000 |
| TOTAL VARIOUS PURPOSE FUND EXPENDITURES | \$1,893,164 | \$3,018,032 | \$4,082,218 | \$3,378,640 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

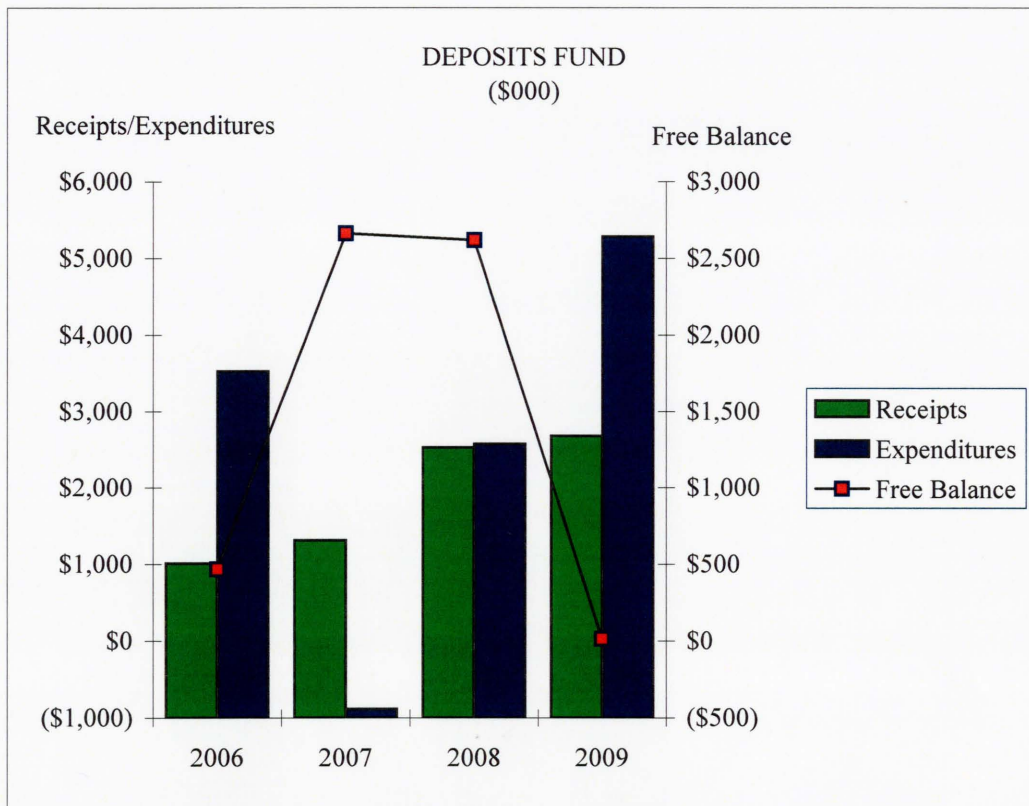
| | ACTUAL | ACTUAL | ACTUAL | BUDGETED |
|---|-------------|-------------|-------------|-------------|
| DEPOSITS FUND (2340) | 2006 | 2007 | 2008 | 2009 |
| Cash Balance January 1 | \$2,983,335 | \$471,719 | \$2,666,434 | \$2,621,608 |
| Receipts - 01/01-12/31 | 1,012,326 | 1,314,619 | 2,530,643 | 2,680,000 |
| Available Resources | \$3,995,661 | \$1,786,338 | \$5,197,077 | \$5,301,608 |
| Less Expenditures - 01/01 - 12/31 | 3,523,942 | (880,096) | 2,575,469 | 5,284,000 |
| Cash on Hand as of December 31 | \$471,719 | \$2,666,434 | \$2,621,608 | \$17,608 |
| Less: End of -Year Encumbrances | 1,365 | 4,220 | 5,200 | 4,500 |
| Unencumbered Balance as of December 31 | \$470,354 | \$2,662,214 | \$2,616,408 | \$13,108 |

COMPARATIVE SUMMARY OF RECEIPTS

| | ACTUAL | ACTUAL | ACTUAL | BUDGETED |
|---|--------------------|--------------------|--------------------|--------------------|
| SOURCE | 2006 | 2007 | 2008 | 2009 |
| Income Taxes | \$0 | \$0 | \$75,976 | \$75,000 |
| Investment Earnings | 34 | 11,491 | 1,061,123 | 1,105,000 |
| Licenses and Permits | 34,826 | 37,139 | 26,264 | 40,000 |
| Miscellaneous Revenues | 977,426 | 1,110,125 | 1,367,280 | 1,460,000 |
| Interfund Transfers | 0 | 155,864 | 0 | 0 |
| Interfund Services | 40 | 0 | 0 | 0 |
| TOTAL DEPOSITS FUND RECEIPTS | \$1,012,326 | \$1,314,619 | \$2,530,643 | \$2,680,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| | ACTUAL | ACTUAL | ACTUAL | BUDGETED |
|---|--------------------|--------------------|--------------------|--------------------|
| USE | 2006 | 2007 | 2008 | 2009 |
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 3,523,942 | (880,096) | 2,575,469 | 5,284,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL DEPOSITS FUND EXPENDITURES | \$3,523,942 | (\$880,096) | \$2,575,469 | \$5,284,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

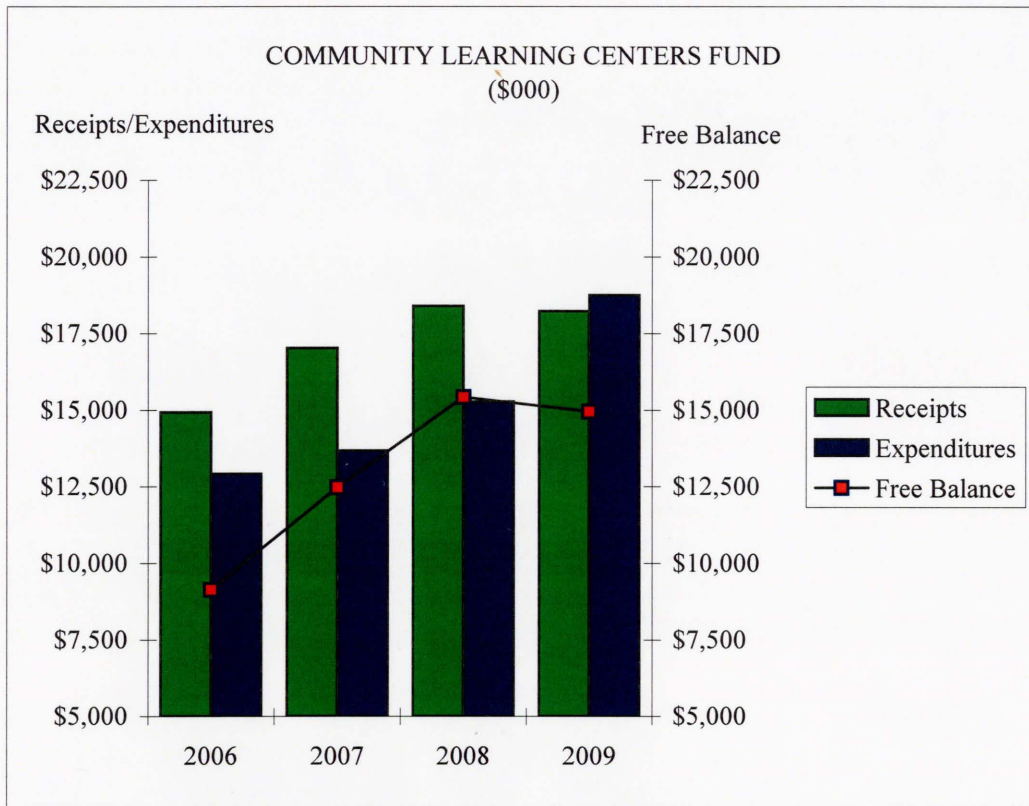
| COMMUNITY LEARNING CENTERS (CLC) FUND (2355) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$7,237,086 | \$9,244,760 | \$12,593,017 | \$15,709,690 |
| Receipts - 01/01-12/31 | 14,933,950 | 17,023,571 | 18,395,142 | 18,229,000 |
| Available Resources | \$22,171,036 | \$26,268,331 | \$30,988,159 | \$33,938,690 |
| Less Expenditures - 01/01 - 12/31 | 12,926,276 | 13,675,314 | 15,278,469 | 18,756,560 |
| Cash on Hand as of December 31 | \$9,244,760 | \$12,593,017 | \$15,709,690 | \$15,182,130 |
| Less: End of -Year Encumbrances | 97,106 | 107,600 | 287,795 | 225,000 |
| Unencumbered Balance as of December 31 | \$9,147,654 | \$12,485,417 | \$15,421,895 | \$14,957,130 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--------------------------------|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$12,299,439 | \$14,534,331 | \$14,982,806 | \$14,825,000 |
| Investment Earnings | 453,866 | 703,445 | 600,377 | 600,000 |
| Miscellaneous Revenues | 2,394 | 71,341 | 3,904 | 4,000 |
| Interfund Transfers | 2,178,251 | 1,714,454 | 2,808,055 | 2,800,000 |
| TOTAL CLC FUND RECEIPTS | \$14,933,950 | \$17,023,571 | \$18,395,142 | \$18,229,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$4,813 | \$25,208 | \$3,667 | \$33,750 |
| Other Operations & Maintenance | 12,860,029 | 13,110,516 | 14,950,296 | 18,085,310 |
| Capital Outlay | 61,434 | 539,590 | 324,506 | 637,500 |
| TOTAL CLC FUND EXPENDITURES | \$12,926,276 | \$13,675,314 | \$15,278,469 | \$18,756,560 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

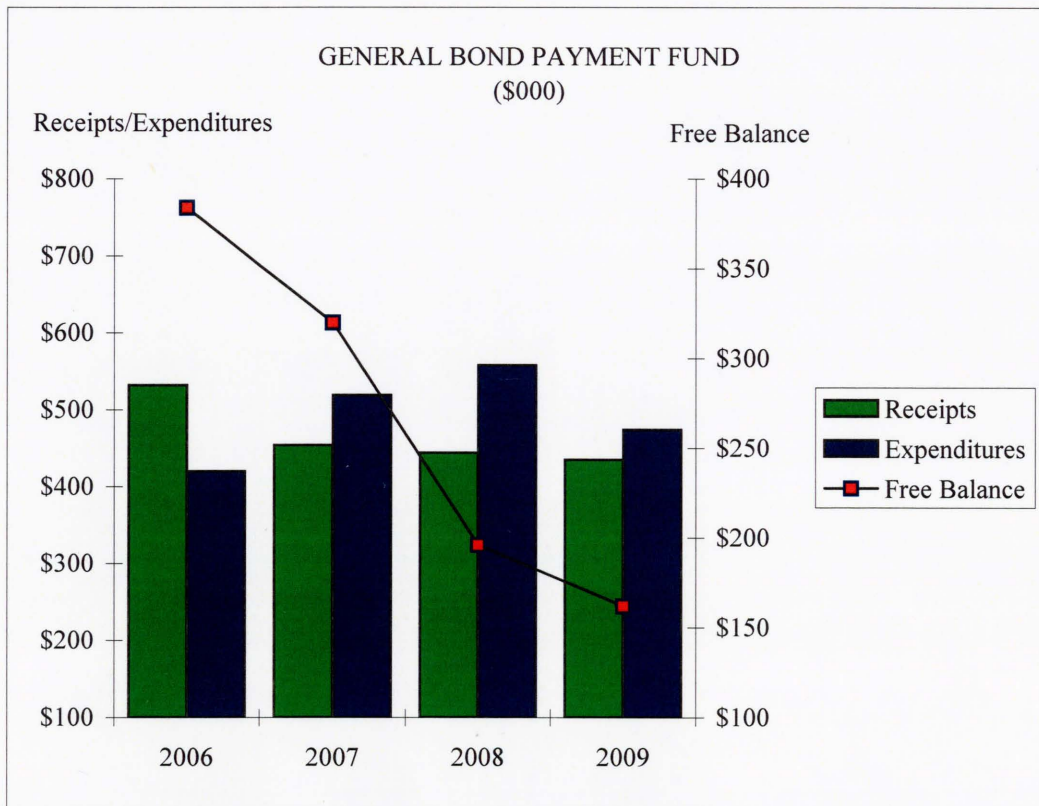
| GENERAL BOND PAYMENT FUND (3000) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$274,925 | \$386,497 | \$321,555 | \$207,756 |
| Receipts - 01/01-12/31 | 531,866 | 454,491 | 444,265 | 435,400 |
| Available Resources | \$806,791 | \$840,988 | \$765,820 | \$643,156 |
| Less Expenditures - 01/01 - 12/31 | 420,294 | 519,433 | 558,064 | 474,330 |
| Cash on Hand as of December 31 | \$386,497 | \$321,555 | \$207,756 | \$168,826 |
| Less: End of -Year Encumbrances | 4,095 | 2,550 | 12,592 | 7,500 |
| Unencumbered Balance as of December 31 | \$382,402 | \$319,005 | \$195,164 | \$161,326 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|----------------|------------------------|------------------------|------------------------|--------------------------|
| Property Taxes | \$531,866 | \$454,491 | \$444,265 | \$435,400 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$334,096 | \$421,754 | \$463,751 | \$367,040 |
| Other Operations & Maintenance | 86,198 | 97,679 | 94,313 | 107,290 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL GENERAL BOND PAYMENT FUND EXPENDITURES | \$420,294 | \$519,433 | \$558,064 | \$474,330 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

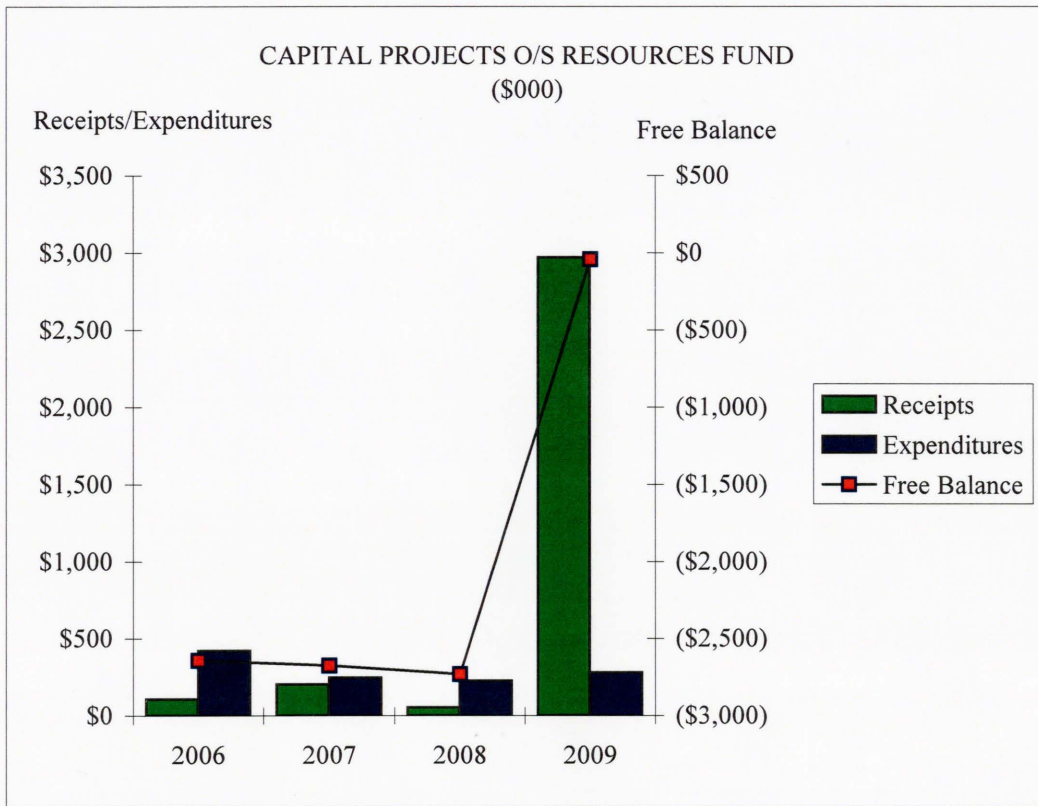
| CAPITAL PROJECTS O/S RESOURCES FUND (4048) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$2,159,088) | (\$2,471,036) | (\$2,513,858) | (\$2,686,772) |
| Receipts - 01/01-12/31 | 109,095 | 204,274 | 53,936 | 2,970,000 |
| Available Resources | (\$2,049,993) | (\$2,266,762) | (\$2,459,922) | \$283,228 |
| Less Expenditures - 01/01 - 12/31 | 421,043 | 247,096 | 226,850 | 281,000 |
| Cash on Hand as of December 31 | (\$2,471,036) | (\$2,513,858) | (\$2,686,772) | \$2,228 |
| Less: End of -Year Encumbrances | 169,224 | 160,441 | 44,404 | 45,000 |
| Unencumbered Balance as of December 31 | (\$2,640,260) | (\$2,674,299) | (\$2,731,176) | (\$42,772) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$0 | \$11,801 | \$9,582 | \$10,000 |
| Governmental Revenues | 0 | 130,975 | 0 | 75,000 |
| Note/Bond Proceeds | 0 | 0 | 0 | 2,830,000 |
| Miscellaneous Revenues | 104,037 | 17,770 | 44,354 | 55,000 |
| Interfund Transfers | 5,058 | 43,728 | 0 | 0 |
| TOTAL CAPITAL PROJECTS O/S RESOURCES FUND RECEIPTS | \$109,095 | \$204,274 | \$53,936 | \$2,970,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 276,468 | 116,121 | 107,720 | 151,000 |
| Capital Outlay | 144,575 | 130,975 | 119,130 | 130,000 |
| TOTAL CAPITAL PROJECTS O/S RESOURCES FUND EXPENDITURES | \$421,043 | \$247,096 | \$226,850 | \$281,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

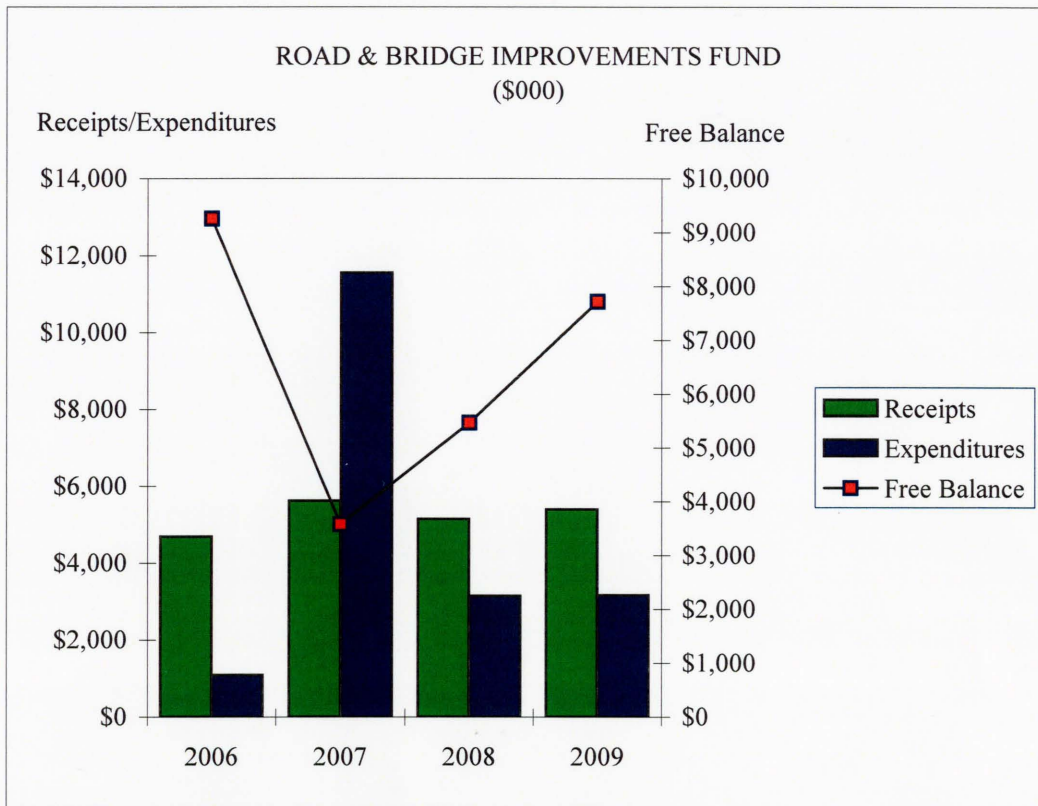
| ROAD & BRIDGE IMPROVEMENTS FUND (4050) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$6,047,651 | \$9,647,314 | \$3,720,331 | \$5,713,971 |
| Receipts - 01/01-12/31 | 4,689,526 | 5,628,663 | 5,146,489 | 5,400,000 |
| Available Resources | \$10,737,177 | \$15,275,977 | \$8,866,820 | \$11,113,971 |
| Less Expenditures - 01/01 - 12/31 | 1,089,863 | 11,555,646 | 3,152,849 | 3,168,480 |
| Cash on Hand as of December 31 | \$9,647,314 | \$3,720,331 | \$5,713,971 | \$7,945,491 |
| Less: End of -Year Encumbrances | 383,877 | 137,912 | 243,615 | 225,000 |
| Unencumbered Balance as of December 31 | \$9,263,437 | \$3,582,419 | \$5,470,356 | \$7,720,491 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Governmental Revenues | \$4,380,200 | \$3,664,773 | \$4,507,459 | \$4,750,000 |
| Investment Earnings | 177,915 | 386,306 | 101,198 | 115,000 |
| Note/Bond Proceeds | 30,000 | 318,000 | 131,728 | 135,000 |
| Interfund Transfers | 101,411 | 1,259,584 | 406,104 | 400,000 |
| TOTAL ROAD & BRIDGE IMPROVEMENTS FUND RECEIPTS | \$4,689,526 | \$5,628,663 | \$5,146,489 | \$5,400,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$1,751 | \$7,864 | \$7,880 |
| Other Operations & Maintenance | 477,742 | 11,546,398 | 2,623,918 | 2,630,600 |
| Capital Outlay | 612,121 | 7,497 | 521,067 | 530,000 |
| TOTAL ROAD & BRIDGE IMPROVEMENTS FUND EXPENDITURES | \$1,089,863 | \$11,555,646 | \$3,152,849 | \$3,168,480 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

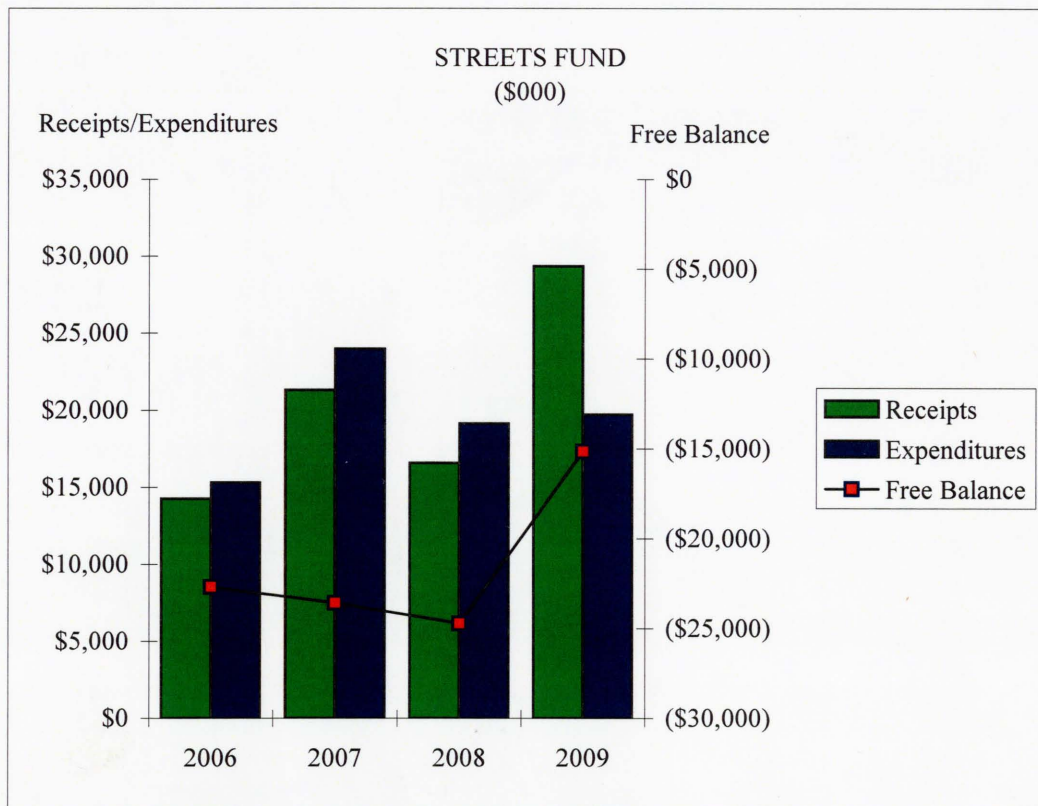
| STREETS FUND (4060) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$14,001,881) | (\$15,052,419) | (\$17,721,642) | (\$20,280,234) |
| Receipts - 01/01-12/31 | 14,270,056 | 21,303,499 | 16,580,518 | 29,355,000 |
| Available Resources | \$268,175 | \$6,251,080 | (\$1,141,124) | \$9,074,766 |
| Less Expenditures - 01/01 - 12/31 | 15,320,594 | 23,972,722 | 19,139,110 | 19,721,020 |
| Cash on Hand as of December 31 | (\$15,052,419) | (\$17,721,642) | (\$20,280,234) | (\$10,646,254) |
| Less: End of -Year Encumbrances | 7,633,102 | 5,856,672 | 4,444,107 | 4,500,000 |
| Unencumbered Balance as of December 31 | (\$22,685,521) | (\$23,578,314) | (\$24,724,341) | (\$15,146,254) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$584 | \$391,248 | \$21,597 | \$20,000 |
| Taxes and Assessments | 704,596 | 526,499 | 454,667 | 450,000 |
| Governmental Revenues | 5,027,423 | 2,659,696 | 3,995,464 | 4,000,000 |
| Note/Bond Proceeds | 4,616,075 | 5,423,307 | 7,453,885 | 20,250,000 |
| Miscellaneous Revenues | 873,233 | 1,018,812 | 636,984 | 635,000 |
| Interfund Transfers | 3,048,145 | 11,283,937 | 4,017,921 | 4,000,000 |
| TOTAL STREETS FUND RECEIPTS | \$14,270,056 | \$21,303,499 | \$16,580,518 | \$29,355,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$56,263 | \$52,644 | \$94,566 | \$93,400 |
| Other Operations & Maintenance | 2,545,091 | 6,900,174 | 3,878,349 | 4,127,620 |
| Capital Outlay | 12,719,240 | 17,019,904 | 15,166,195 | 15,500,000 |
| TOTAL STREETS FUND EXPENDITURES | \$15,320,594 | \$23,972,722 | \$19,139,110 | \$19,721,020 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

INFORMATION &

TECHNOLOGY

IMPROVEMENTS FUND (4150)

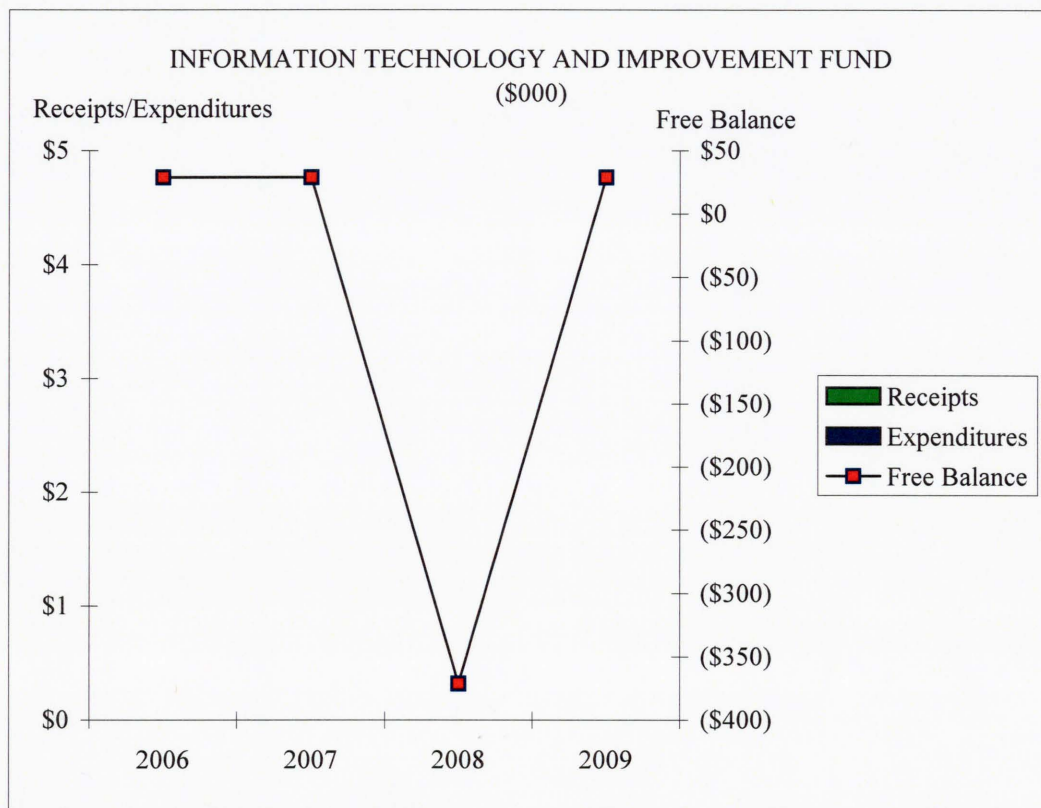
| | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|----------------|----------------|----------------|------------------|
| Cash Balance January 1 | \$29,543 | \$29,543 | \$29,543 | \$29,543 |
| Receipts - 01/01-12/31 | 0 | 0 | 0 | 0 |
| Available Resources | \$29,543 | \$29,543 | \$29,543 | \$29,543 |
| Less Expenditures - 01/01 - 12/31 | 0 | 0 | 0 | 0 |
| Cash on Hand as of December 31 | \$29,543 | \$29,543 | \$29,543 | \$29,543 |
| Less: End of -Year Encumbrances | 0 | 0 | 400,000 | 0 |
| Unencumbered Balance as of December 31 | \$29,543 | \$29,543 | (\$370,457) | \$29,543 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|------------------------|----------------|----------------|----------------|------------------|
| Miscellaneous Revenues | \$0 | \$0 | \$0 | \$0 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|----------------|----------------|----------------|------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL INFORMATION & TECHNOLOGY IMPROVEMENTS FUND EXPENDITURES | \$0 | \$0 | \$0 | \$0 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

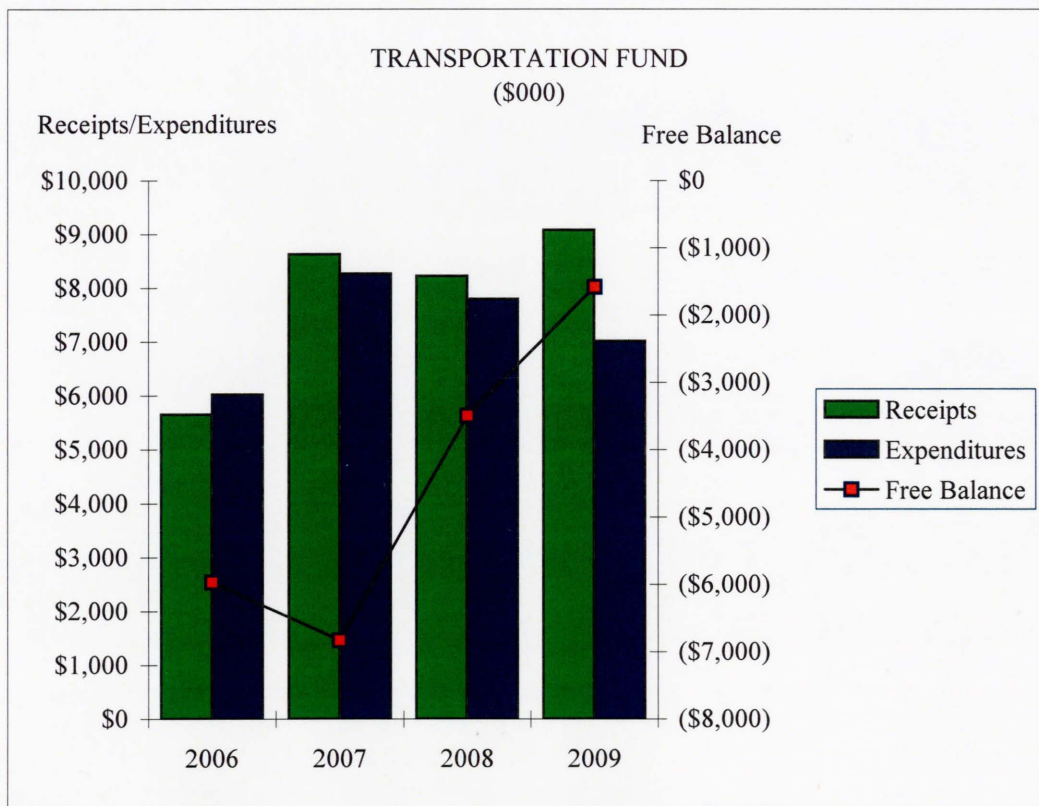
| TRANSPORTATION FUND (4155) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$2,045,490) | (\$2,415,389) | (\$2,051,252) | (\$1,622,163) |
| Receipts - 01/01-12/31 | 5,651,515 | 8,631,869 | 8,228,277 | 9,085,000 |
| Available Resources | \$3,606,025 | \$6,216,480 | \$6,177,025 | \$7,462,837 |
| Less Expenditures - 01/01 - 12/31 | 6,021,414 | 8,267,732 | 7,799,188 | 7,017,910 |
| Cash on Hand as of December 31 | (\$2,415,389) | (\$2,051,252) | (\$1,622,163) | \$444,927 |
| Less: End of -Year Encumbrances | 3,554,380 | 4,778,994 | 1,872,200 | 2,025,000 |
| Unencumbered Balance as of December 31 | (\$5,969,769) | (\$6,830,246) | (\$3,494,363) | (\$1,580,073) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$3,052 | \$133,566 | \$42,420 | \$55,000 |
| Governmental Revenues | 2,192,398 | 5,738,629 | 4,055,541 | 4,250,000 |
| Note/Bond Proceeds | 3,268,000 | 1,836,338 | 2,083,000 | 3,025,000 |
| Miscellaneous Revenues | 52,608 | 58,389 | 4,887 | 5,000 |
| Interfund Transfers | 135,457 | 864,947 | 2,042,429 | 1,750,000 |
| TOTAL TRANSPORTATION FUND RECEIPTS | \$5,651,515 | \$8,631,869 | \$8,228,277 | \$9,085,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$63,269 | \$33,106 | \$753 | \$810 |
| Other Operations & Maintenance | 2,846,120 | 2,378,997 | 3,098,424 | 2,017,100 |
| Capital Outlay | 3,112,025 | 5,855,629 | 4,700,011 | 5,000,000 |
| TOTAL TRANSPORTATION FUND EXPENDITURES | \$6,021,414 | \$8,267,732 | \$7,799,188 | \$7,017,910 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

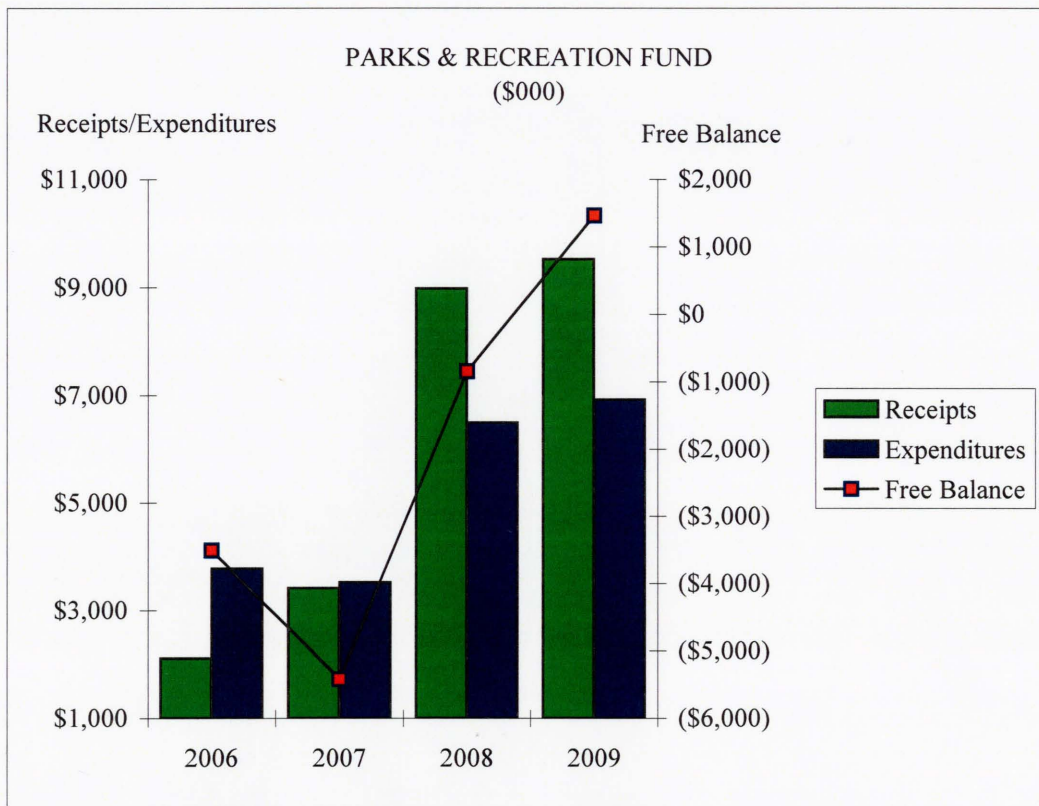
| PARKS & RECREATION FUND (4160) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$823,364) | (\$2,489,909) | (\$2,595,636) | (\$108,379) |
| Receipts - 01/01-12/31 | 2,112,198 | 3,418,456 | 8,981,034 | 9,525,000 |
| Available Resources | \$1,288,834 | \$928,547 | \$6,385,398 | \$9,416,621 |
| Less Expenditures - 01/01 - 12/31 | 3,778,743 | 3,524,183 | 6,493,777 | 6,922,940 |
| Cash on Hand as of December 31 | (\$2,489,909) | (\$2,595,636) | (\$108,379) | \$2,493,681 |
| Less: End of -Year Encumbrances | 1,012,490 | 2,821,082 | 732,288 | 1,025,000 |
| Unencumbered Balance as of December 31 | (\$3,502,399) | (\$5,416,718) | (\$840,667) | \$1,468,681 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$1,617 | \$0 | \$500,395 | \$500,000 |
| Governmental Revenues | 1,241,581 | 1,408,481 | 2,344,463 | 2,725,000 |
| Note/Bond Proceeds | 869,000 | 1,723,000 | 5,611,000 | 5,750,000 |
| Miscellaneous Revenues | 0 | 166,773 | 894 | 1,000 |
| Interfund Transfers | 0 | 120,202 | 524,282 | 549,000 |
| TOTAL PARKS & RECREATION FUND RECEIPTS | \$2,112,198 | \$3,418,456 | \$8,981,034 | \$9,525,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$884 | \$769 | \$1,501 | \$1,700 |
| Other Operations & Maintenance | 1,138,717 | 1,699,234 | 1,536,722 | 1,921,240 |
| Capital Outlay | 2,639,142 | 1,824,180 | 4,955,554 | 5,000,000 |
| TOTAL PARKS & RECREATION FUND EXPENDITURES | \$3,778,743 | \$3,524,183 | \$6,493,777 | \$6,922,940 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

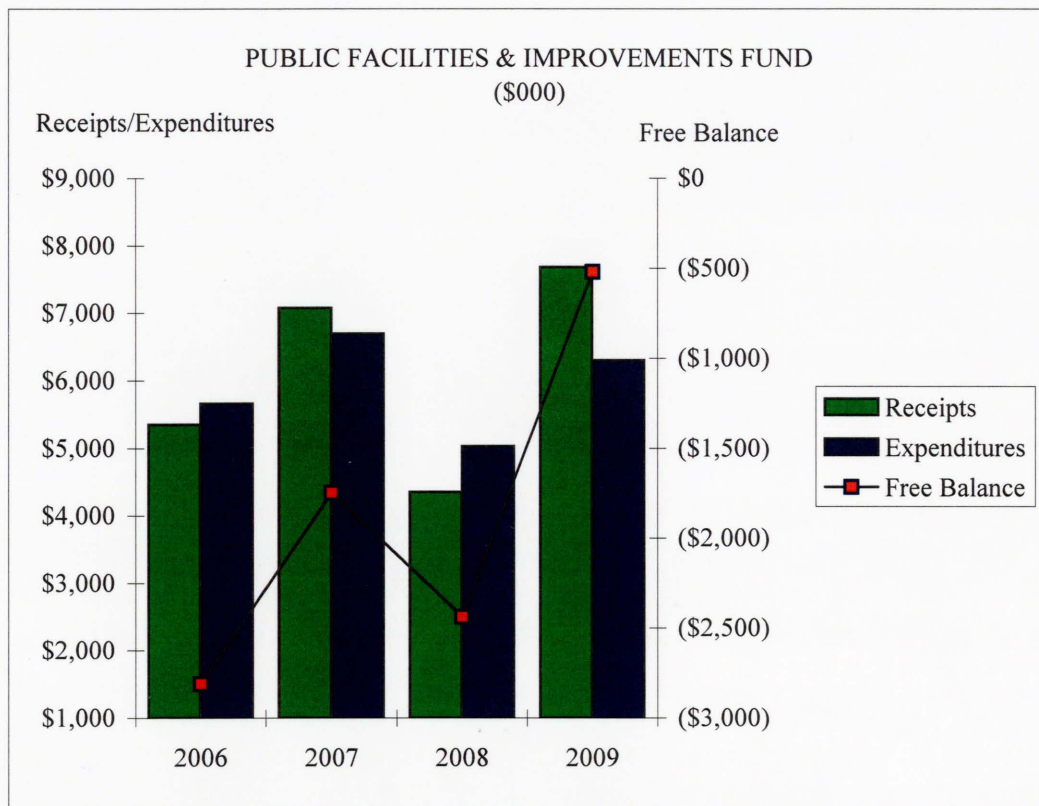
| PUBLIC FACILITIES AND IMPROVEMENTS FUND (4165) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$765,992) | (\$1,075,480) | (\$697,776) | (\$1,376,160) |
| Receipts - 01/01-12/31 | 5,354,197 | 7,076,084 | 4,354,418 | 7,685,000 |
| Available Resources | \$4,588,205 | \$6,000,604 | \$3,656,642 | \$6,308,840 |
| Less Expenditures - 01/01 - 12/31 | 5,663,685 | 6,698,380 | 5,032,802 | 6,303,120 |
| Cash on Hand as of December 31 | (\$1,075,480) | (\$697,776) | (\$1,376,160) | \$5,720 |
| Less: End of -Year Encumbrances | 1,732,611 | 1,047,837 | 1,059,574 | 525,000 |
| Unencumbered Balance as of December 31 | (\$2,808,091) | (\$1,745,613) | (\$2,435,734) | (\$519,280) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Governmental Revenues | \$1,575 | \$0 | \$0 | \$0 |
| Income Taxes | 535 | 264,091 | 58,760 | 275,000 |
| Note/Bond Proceeds | 3,307,000 | 4,172,000 | 3,698,000 | 4,715,000 |
| Miscellaneous Revenues | 2,045,087 | 138,456 | 0 | 0 |
| Interfund Transfers | 0 | 2,501,537 | 597,658 | 2,695,000 |
| TOTAL PUBLIC FACILITIES AND IMPROVEMENTS FUND RECEIPTS | \$5,354,197 | \$7,076,084 | \$4,354,418 | \$7,685,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$429 | \$0 | \$854 | \$1,120 |
| Other Operations & Maintenance | 2,871,519 | 2,942,276 | 1,705,652 | 3,002,000 |
| Capital Outlay | 2,791,737 | 3,756,104 | 3,326,296 | 3,300,000 |
| TOTAL PUBLIC FACILITIES AND IMPROVEMENTS FUND EXPENDITURES | \$5,663,685 | \$6,698,380 | \$5,032,802 | \$6,303,120 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

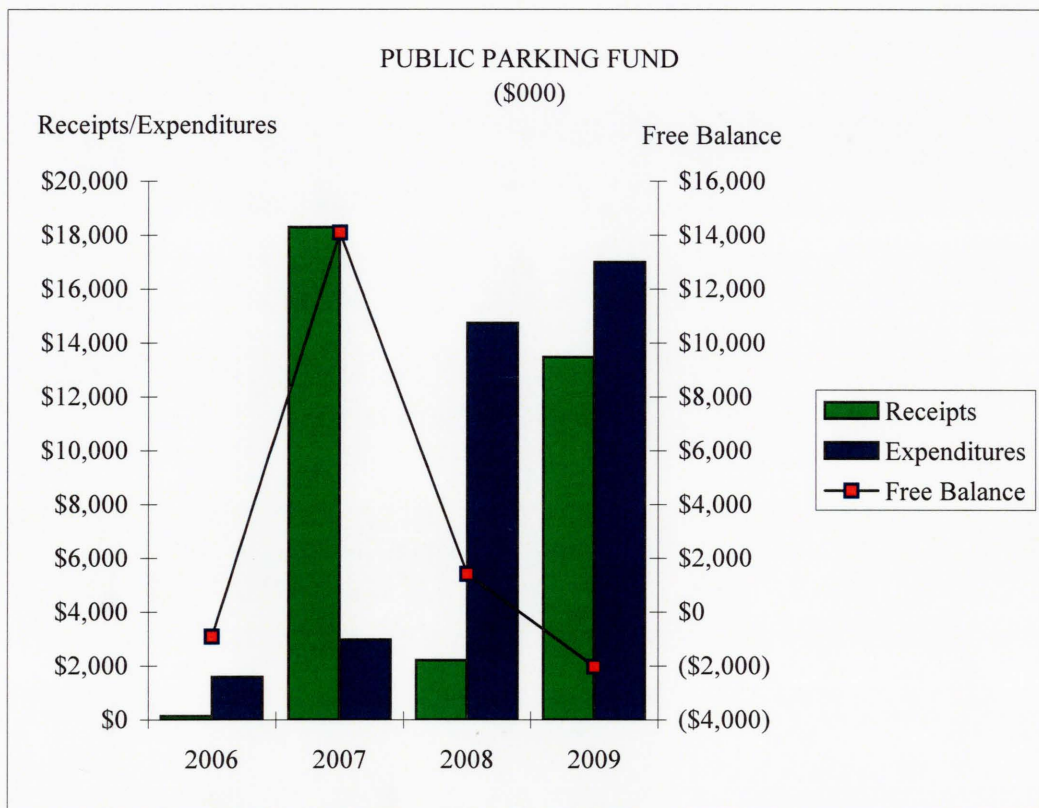
| | ACTUAL | ACTUAL | ACTUAL | BUDGETED |
|---|-------------|--------------|--------------|---------------|
| PUBLIC PARKING FUND (4170) | 2006 | 2007 | 2008 | 2009 |
| Cash Balance January 1 | \$2,197,155 | \$736,906 | \$16,052,310 | \$3,527,387 |
| Receipts - 01/01-12/31 | 140,500 | 18,294,268 | 2,217,613 | 13,480,000 |
| Available Resources | \$2,337,655 | \$19,031,174 | \$18,269,923 | \$17,007,387 |
| Less Expenditures - 01/01 - 12/31 | 1,600,749 | 2,978,864 | 14,742,536 | 17,000,000 |
| Cash on Hand as of December 31 | \$736,906 | \$16,052,310 | \$3,527,387 | \$7,387 |
| Less: End of -Year Encumbrances | 1,635,982 | 1,952,762 | 2,113,789 | 2,025,000 |
| Unencumbered Balance as of December 31 | (\$899,076) | \$14,099,548 | \$1,413,598 | (\$2,017,613) |

COMPARATIVE SUMMARY OF RECEIPTS

| | ACTUAL | ACTUAL | ACTUAL | BUDGETED |
|---|------------------|---------------------|--------------------|---------------------|
| SOURCE | 2006 | 2007 | 2008 | 2009 |
| Income Taxes | \$500 | \$676,788 | \$0 | \$0 |
| Note/Bond Proceeds | 140,000 | 17,589,000 | 0 | 13,475,000 |
| Miscellaneous Revenues | | 28,480 | 4,524 | 5,000 |
| Interfund Transfers | 0 | 0 | 2,213,089 | 0 |
| TOTAL PUBLIC PARKING FUND RECEIPTS | \$140,500 | \$18,294,268 | \$2,217,613 | \$13,480,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| | ACTUAL | ACTUAL | ACTUAL | BUDGETED |
|---|--------------------|--------------------|---------------------|---------------------|
| USE | 2006 | 2007 | 2008 | 2009 |
| Wages and Benefits | \$244 | \$7 | \$0 | \$0 |
| Other Operations & Maintenance | 313,698 | 989,715 | 3,455,310 | 5,000,000 |
| Capital Outlay | 1,286,807 | 1,989,142 | 11,287,226 | 12,000,000 |
| TOTAL PUBLIC PARKING FUND EXPENDITURES | \$1,600,749 | \$2,978,864 | \$14,742,536 | \$17,000,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

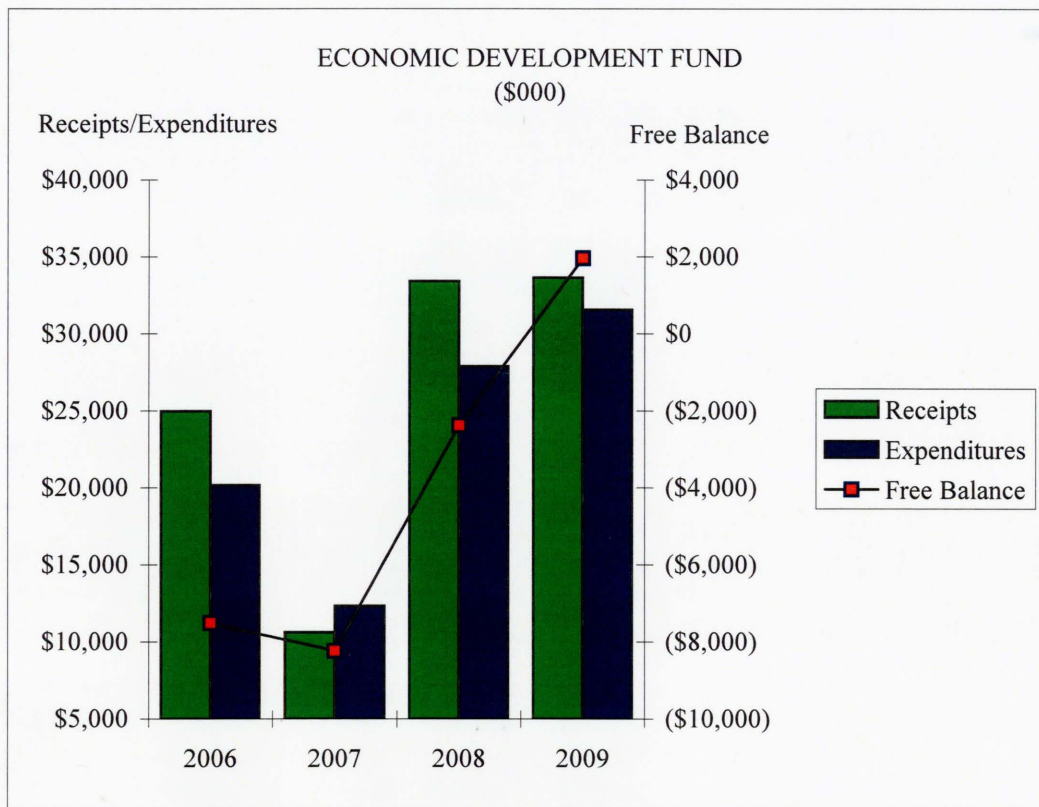
| ECONOMIC DEVELOPMENT FUND (4175) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$5,222,046) | (\$407,437) | (\$2,098,720) | \$3,418,146 |
| Receipts - 01/01-12/31 | 24,979,791 | 10,634,727 | 33,413,453 | 33,655,000 |
| Available Resources | \$19,757,745 | \$10,227,290 | \$31,314,733 | \$37,073,146 |
| Less Expenditures - 01/01 - 12/31 | 20,165,182 | 12,326,010 | 27,896,587 | 31,554,570 |
| Cash on Hand as of December 31 | (\$407,437) | (\$2,098,720) | \$3,418,146 | \$5,518,576 |
| Less: End of -Year Encumbrances | 7,103,183 | 6,137,712 | 5,792,702 | 3,550,000 |
| Unencumbered Balance as of December 31 | (\$7,510,620) | (\$8,236,432) | (\$2,374,556) | \$1,968,576 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Income Taxes | \$0 | \$275,856 | \$19,588 | \$25,000 |
| Taxes and Assessments | 2,303,307 | 2,977,413 | 3,268,591 | 3,379,000 |
| Licenses and Permits | | 0 | 1,323 | 1,000 |
| Governmental Revenues | 37,371 | 47,443 | 2,620,776 | 2,975,000 |
| Note/Bond Proceeds | 21,809,750 | 5,387,000 | 22,090,500 | 22,750,000 |
| Miscellaneous Revenues | 829,363 | 1,781,543 | 4,633,996 | 3,750,000 |
| Interfund Transfers | 0 | 165,472 | 778,679 | 775,000 |
| TOTAL ECONOMIC DEVELOPMENT FUND RECEIPTS | \$24,979,791 | \$10,634,727 | \$33,413,453 | \$33,655,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$4,714 | \$15,277 | \$12,059 | \$150 |
| Other Operations & Maintenance | 6,703,826 | 7,619,678 | 12,103,957 | 15,754,420 |
| Capital Outlay | 13,456,642 | 4,691,055 | 15,780,571 | 15,800,000 |
| TOTAL ECONOMIC DEVELOPMENT FUND EXPENDITURES | \$20,165,182 | \$12,326,010 | \$27,896,587 | \$31,554,570 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

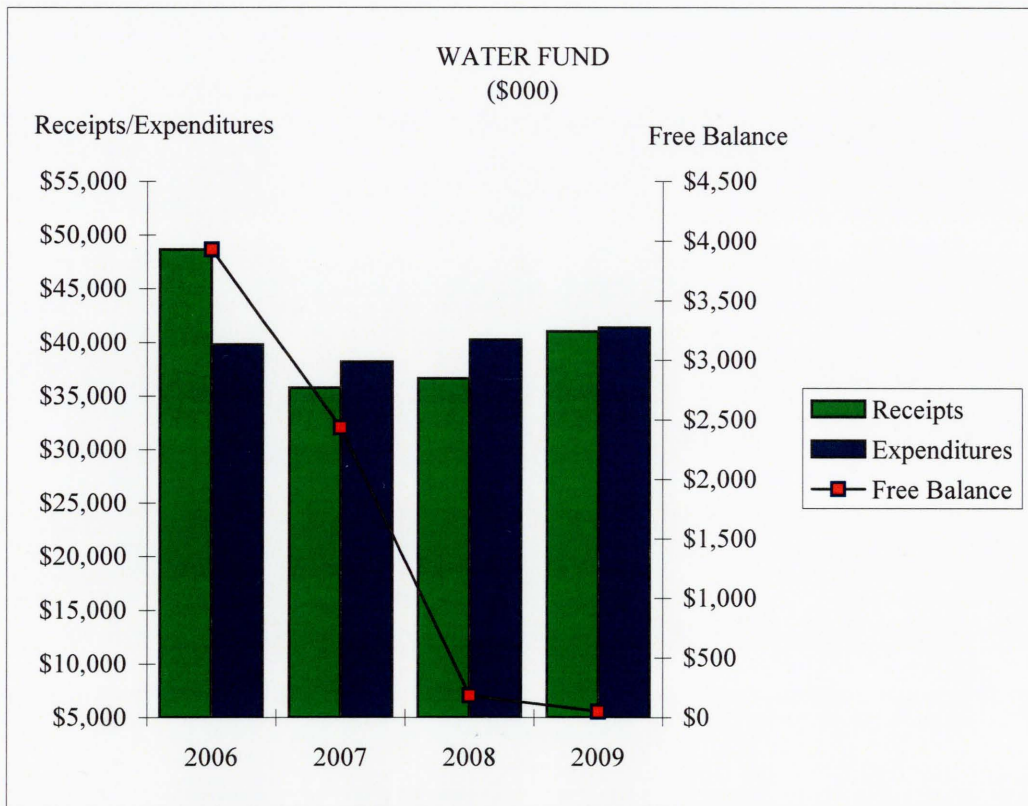
| WATER FUND (5000) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$1,349,039 | \$10,218,092 | \$7,792,113 | \$4,170,623 |
| Receipts - 01/01-12/31 | 48,664,021 | 35,776,514 | 36,648,213 | 41,034,000 |
| Available Resources | \$50,013,060 | \$45,994,606 | \$44,440,326 | \$45,204,623 |
| Less Expenditures - 01/01 - 12/31 | 39,794,968 | 38,202,493 | 40,269,703 | 41,403,260 |
| Cash on Hand as of December 31 | \$10,218,092 | \$7,792,113 | \$4,170,623 | \$3,801,363 |
| Less: End of -Year Encumbrances | 6,288,571 | 5,355,939 | 3,985,335 | 3,750,000 |
| Unencumbered Balance as of December 31 | \$3,929,521 | \$2,436,174 | \$185,288 | \$51,363 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--------------------------------------|------------------------|------------------------|------------------------|--------------------------|
| Taxes and Assessments | \$44,177 | \$44,177 | \$44,177 | \$85,000 |
| Licenses and Permits | 49,804 | 24,553 | 20,289 | 55,000 |
| Governmental Revenues | 0 | 307 | 50,000 | 175,000 |
| Water Utility Fee | 28,999,739 | 29,788,525 | 29,493,987 | 31,294,000 |
| Service Revenues | 1,332,268 | 987,909 | 521,644 | 750,000 |
| Note/Bond Proceeds | 13,923,355 | 617,008 | 1,695,660 | 3,225,000 |
| Other | 478,159 | 653,804 | 959,337 | 1,225,000 |
| Interfund Services | 3,836,519 | 3,660,231 | 3,863,119 | 4,225,000 |
| TOTAL WATER FUND RECEIPTS | \$48,664,021 | \$35,776,514 | \$36,648,213 | \$41,034,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$13,003,150 | \$13,015,078 | \$12,986,153 | \$13,415,740 |
| Other Operations & Maintenance | 23,222,632 | 22,011,568 | 24,131,630 | 26,509,520 |
| Capital Outlay | 3,569,186 | 3,175,847 | 3,151,920 | 1,478,000 |
| TOTAL WATER FUND EXPENDITURES | \$39,794,968 | \$38,202,493 | \$40,269,703 | \$41,403,260 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

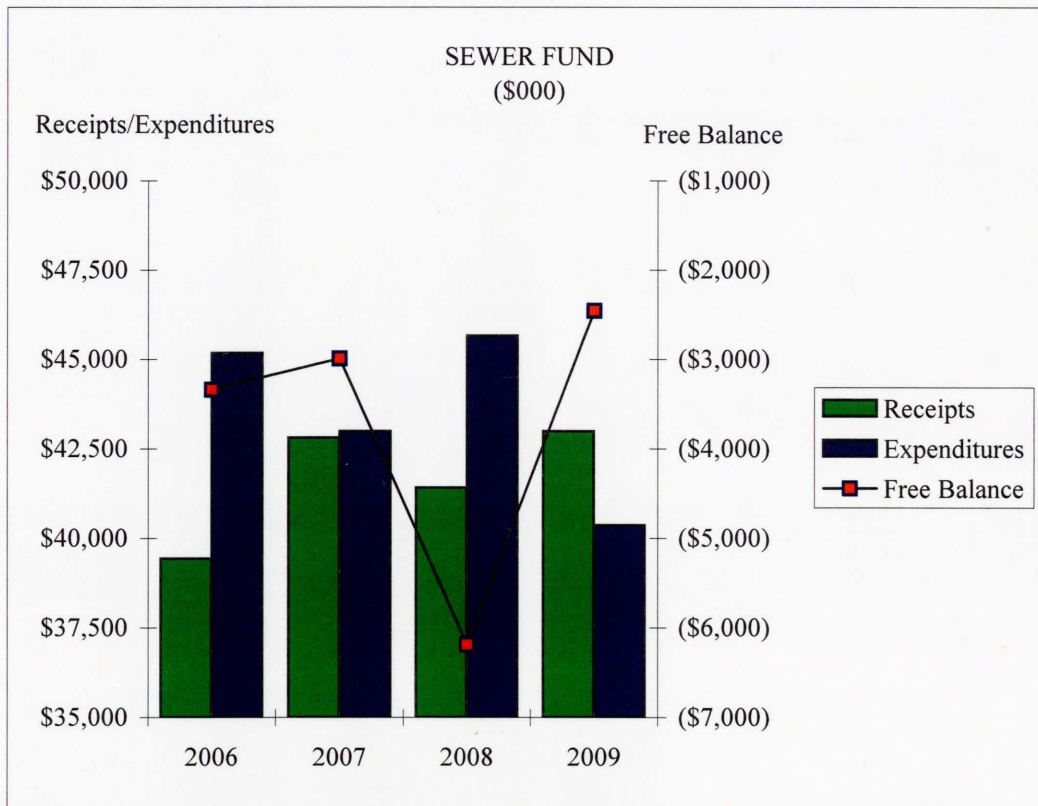
| SEWER FUND (5005) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$8,117,243 | \$2,375,457 | \$2,200,693 | (\$2,048,869) |
| Receipts - 01/01-12/31 | 39,435,779 | 42,816,638 | 41,415,440 | 42,990,000 |
| Available Resources | \$47,553,022 | \$45,192,095 | \$43,616,133 | \$40,941,131 |
| Less Expenditures - 01/01 - 12/31 | 45,177,565 | 42,991,402 | 45,665,002 | 40,370,280 |
| Cash on Hand as of December 31 | \$2,375,457 | \$2,200,693 | (\$2,048,869) | \$570,851 |
| Less: End of -Year Encumbrances | 5,710,954 | 5,191,590 | 4,136,099 | 3,025,000 |
| Unencumbered Balance as of December 31 | (\$3,335,497) | (\$2,990,897) | (\$6,184,968) | (\$2,454,149) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--------------------------------------|------------------------|------------------------|------------------------|--------------------------|
| Licenses and Permits | \$11,399 | \$83,306 | \$21,400 | \$55,000 |
| Governmental Revenues | 91,498 | 582,462 | 1,710,000 | 1,775,000 |
| Sewer Service Charge | 27,464,506 | 28,688,034 | 30,486,853 | 31,845,000 |
| Fees (Out of Town) | 5,774,843 | 5,833,095 | 4,863,417 | 4,960,000 |
| Other Service Revenues | 2,449,213 | 2,011,843 | 701,040 | 715,000 |
| Note/Bond Proceeds | 3,515,751 | 419,797 | 699,813 | 700,000 |
| Other | 44,913 | 53,739 | 40,047 | 40,000 |
| Interfund Transfers | 0 | 5,061,323 | 2,829,353 | 2,825,000 |
| Interfund Services | 83,656 | 83,039 | 63,517 | 75,000 |
| TOTAL SEWER FUND RECEIPTS | \$39,435,779 | \$42,816,638 | \$41,415,440 | \$42,990,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$7,232,068 | \$7,711,722 | \$7,662,768 | \$7,850,530 |
| Other Operations & Maintenance | 26,944,478 | 32,066,157 | 30,578,755 | 28,777,750 |
| Capital Outlay | 11,001,019 | 3,213,523 | 7,423,479 | 3,742,000 |
| TOTAL SEWER FUND EXPENDITURES | \$45,177,565 | \$42,991,402 | \$45,665,002 | \$40,370,280 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

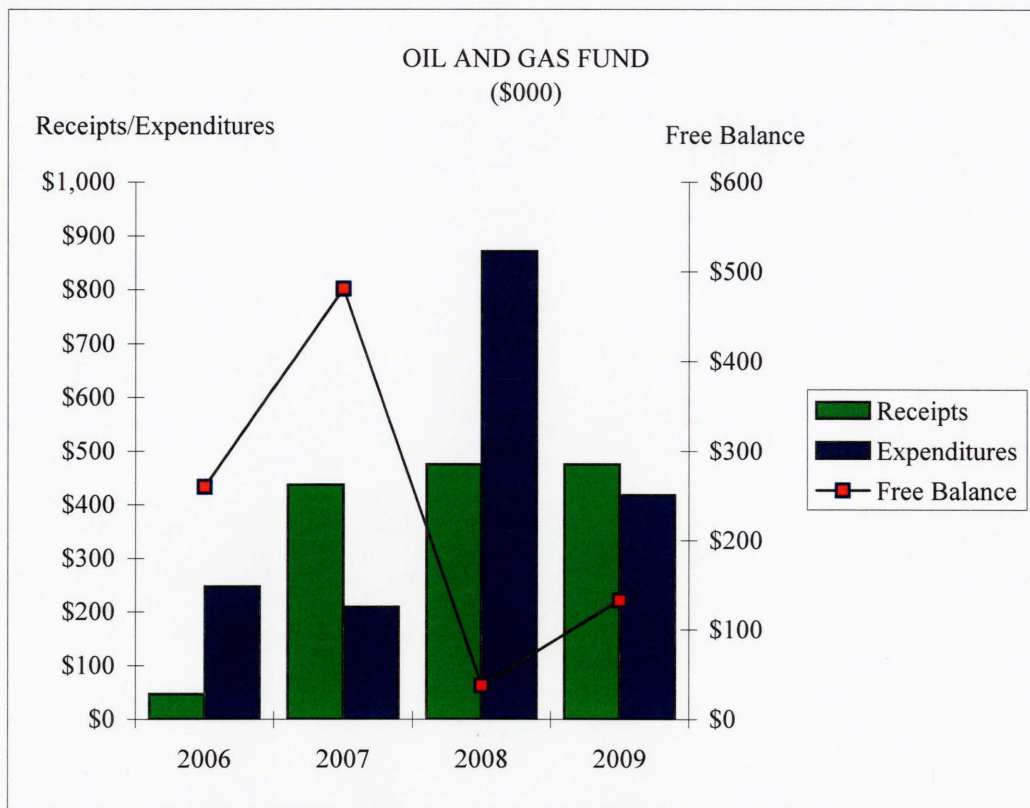
| OIL AND GAS FUND (5010) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$479,296 | \$279,221 | \$507,396 | \$111,498 |
| Receipts - 01/01-12/31 | 46,604 | 436,641 | 475,050 | 475,000 |
| Available Resources | \$525,900 | \$715,862 | \$982,446 | \$586,498 |
| Less Expenditures - 01/01 - 12/31 | 246,679 | 208,466 | 870,948 | 418,140 |
| Cash on Hand as of December 31 | \$279,221 | \$507,396 | \$111,498 | \$168,358 |
| Less: End of -Year Encumbrances | 18,647 | 26,052 | 72,628 | 35,000 |
| Unencumbered Balance as of December 31 | \$260,574 | \$481,344 | \$38,870 | \$133,358 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|------------------|------------------------|------------------------|------------------------|--------------------------|
| Service Revenues | \$46,604 | \$436,641 | \$475,050 | \$475,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$125,512 | \$83,320 | \$55,281 | \$56,000 |
| Other Operations & Maintenance | 121,167 | 125,146 | 815,667 | 362,140 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL OIL AND GAS FUND EXPENDITURES | \$246,679 | \$208,466 | \$870,948 | \$418,140 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

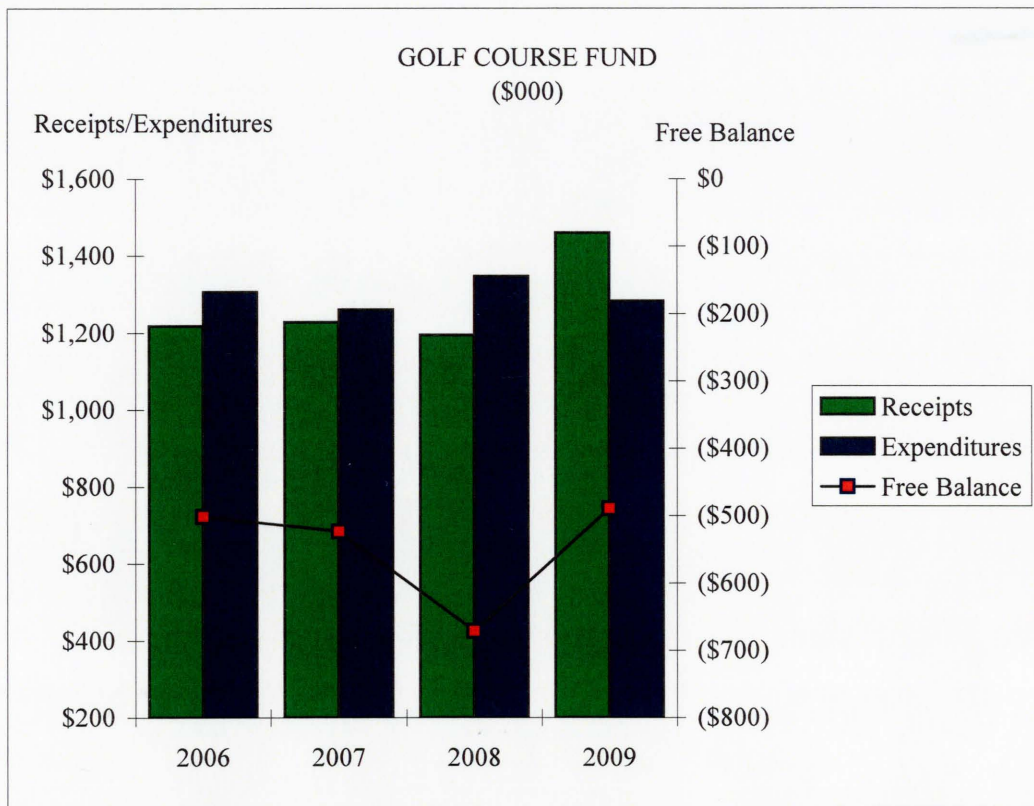
| GOLF COURSE FUND (5015) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$381,791) | (\$470,118) | (\$501,538) | (\$653,926) |
| Receipts - 01/01-12/31 | 1,217,909 | 1,228,311 | 1,195,081 | 1,460,000 |
| Available Resources | \$836,118 | \$758,193 | \$693,543 | \$806,074 |
| Less Expenditures - 01/01 - 12/31 | 1,306,236 | 1,259,731 | 1,347,469 | 1,283,280 |
| Cash on Hand as of December 31 | (\$470,118) | (\$501,538) | (\$653,926) | (\$477,206) |
| Less: End of -Year Encumbrances | 32,117 | 22,477 | 17,613 | 12,500 |
| Unencumbered Balance as of December 31 | (\$502,235) | (\$524,015) | (\$671,539) | (\$489,706) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Green Fees | \$693,861 | \$670,653 | \$657,810 | \$815,000 |
| Range Fees | 18,819 | 19,198 | 18,823 | 55,000 |
| Cart Rentals | 132,190 | 135,724 | 134,315 | 165,000 |
| Governmental Revenues | 0 | 847 | 0 | 0 |
| Other | 85,039 | 101,889 | 84,133 | 125,000 |
| General Fund Subsidy | 288,000 | 300,000 | 300,000 | 300,000 |
| TOTAL GOLF COURSE FUND RECEIPTS | \$1,217,909 | \$1,228,311 | \$1,195,081 | \$1,460,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$827,522 | \$797,035 | \$828,418 | \$783,680 |
| Other Operations & Maintenance | 478,714 | 462,696 | 519,051 | 499,600 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL GOLF COURSE FUND EXPENDITURES | \$1,306,236 | \$1,259,731 | \$1,347,469 | \$1,283,280 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

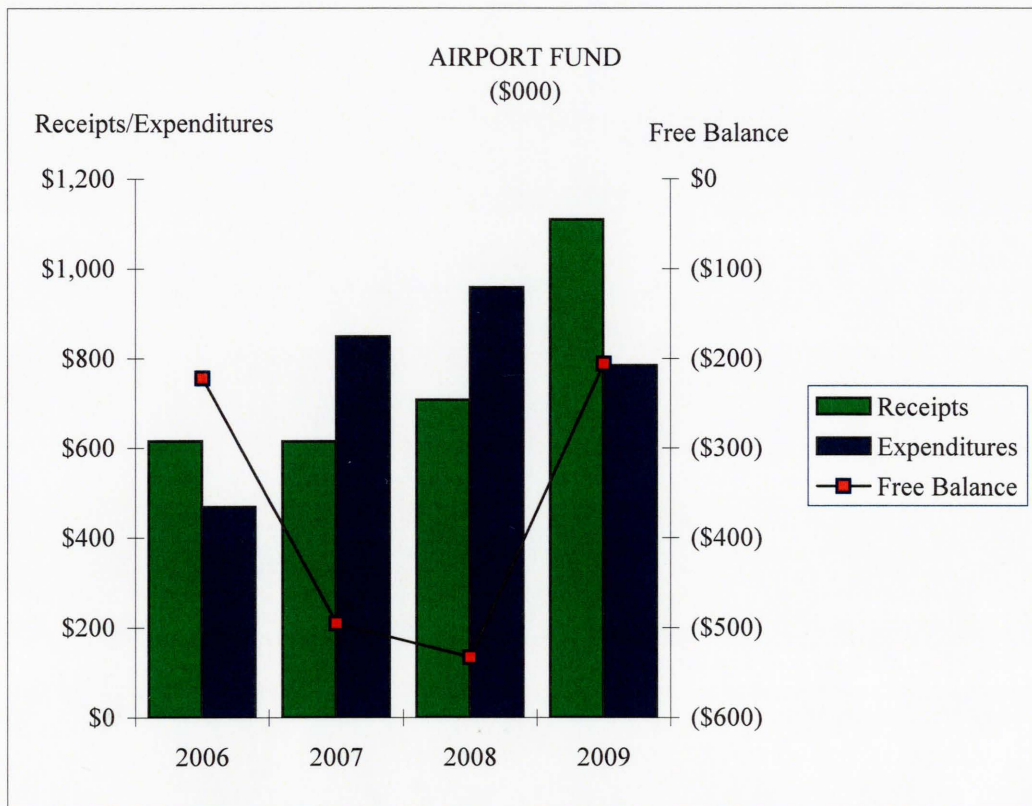
| AIRPORT FUND (5020) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$37,267 | \$184,255 | (\$49,758) | (\$300,714) |
| Receipts - 01/01-12/31 | 615,949 | 615,418 | 707,818 | 1,110,160 |
| Available Resources | \$653,216 | \$799,673 | \$658,060 | \$809,446 |
| Less Expenditures - 01/01 - 12/31 | 468,961 | 849,431 | 958,774 | 784,580 |
| Cash on Hand as of December 31 | \$184,255 | (\$49,758) | (\$300,714) | \$24,866 |
| Less: End of -Year Encumbrances | 406,383 | 444,796 | 231,565 | 230,000 |
| Unencumbered Balance as of December 31 | (\$222,128) | (\$494,554) | (\$532,279) | (\$205,134) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| General Fund Subsidy | \$311,630 | \$230,160 | \$230,160 | \$230,160 |
| Parking Concessions | 45,582 | 27,077 | 42,514 | 65,000 |
| Governmental Revenues | 47,057 | 186,033 | 182,158 | 460,000 |
| Land Lease | 105,451 | 97,289 | 103,039 | 175,000 |
| Gas and Oil Royalties | 94,706 | 55,192 | 107,247 | 135,000 |
| Other | 11,523 | 19,667 | 42,700 | 45,000 |
| TOTAL AIRPORT FUND RECEIPTS | \$615,949 | \$615,418 | \$707,818 | \$1,110,160 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$296,557 | \$339,729 | \$329,546 | \$387,740 |
| Other Operations & Maintenance | 172,404 | 378,655 | 590,421 | 381,840 |
| Capital Outlay | 0 | 131,047 | 38,807 | 15,000 |
| TOTAL AIRPORT FUND EXPENDITURES | \$468,961 | \$849,431 | \$958,774 | \$784,580 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

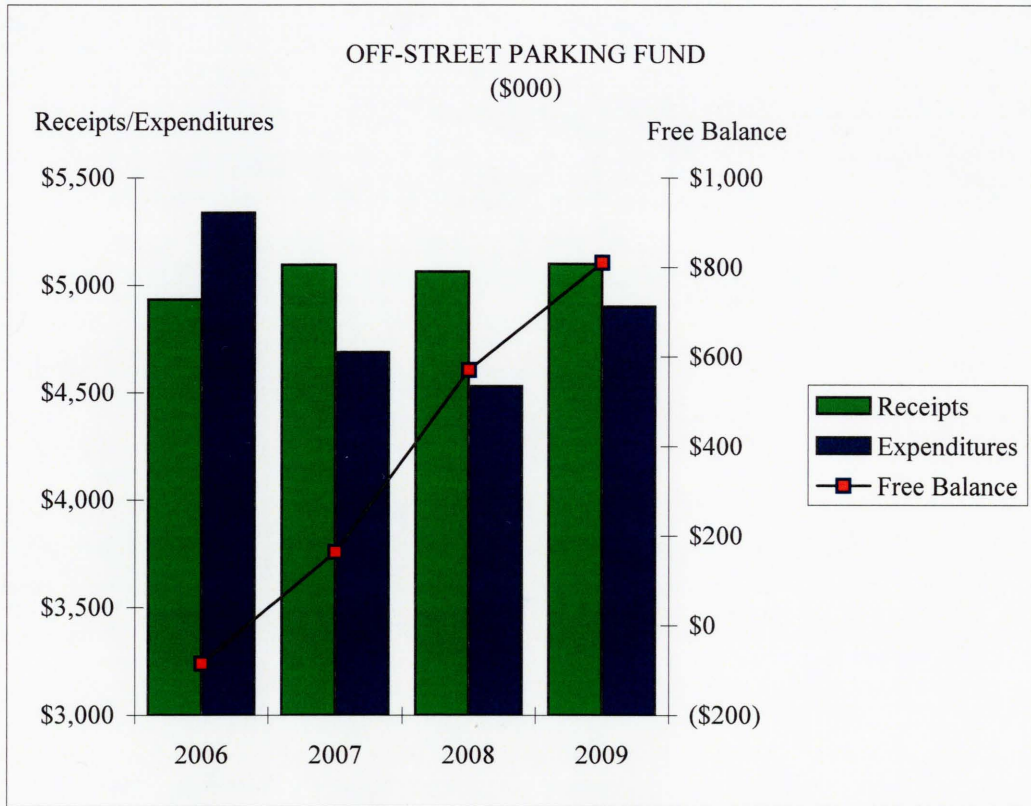
| OFF-STREET PARKING FUND (5030) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$499,285 | \$96,448 | \$503,918 | \$1,037,634 |
| Receipts - 01/01-12/31 | 4,935,342 | 5,095,465 | 5,064,089 | 5,100,000 |
| Available Resources | \$5,434,627 | \$5,191,913 | \$5,568,007 | \$6,137,634 |
| Less Expenditures - 01/01 - 12/31 | 5,338,179 | 4,687,995 | 4,530,373 | 4,900,670 |
| Cash on Hand as of December 31 | \$96,448 | \$503,918 | \$1,037,634 | \$1,236,964 |
| Less: End of -Year Encumbrances | 180,935 | 339,107 | 466,176 | 425,000 |
| Unencumbered Balance as of December 31 | (\$84,487) | \$164,811 | \$571,458 | \$811,964 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Morley Deck | \$468,865 | \$497,785 | \$467,910 | \$468,000 |
| Cascade Deck | 1,496,159 | 1,546,035 | 1,528,280 | 1,525,000 |
| Opportunity Park Deck | 222,669 | 307,693 | 359,583 | 360,000 |
| O'Neil's Deck | 246,288 | 251,059 | 263,985 | 264,200 |
| Superblock Decks I & II | 1,082,645 | 966,545 | 816,229 | 828,200 |
| Citicenter Deck | 162,767 | 161,871 | 138,550 | 141,000 |
| Broadway Deck | 294,180 | 278,319 | 275,431 | 281,200 |
| High-Market Deck | 331,637 | 455,989 | 546,053 | 557,400 |
| Landmark Garage | 122,010 | 7,457 | 0 | 0 |
| Other | 508,122 | 622,712 | 668,068 | 675,000 |
| TOTAL OFF-STREET PARKING FUND RECEIPTS | \$4,935,342 | \$5,095,465 | \$5,064,089 | \$5,100,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 5,338,179 | 4,687,995 | 4,530,373 | 4,900,670 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL OFF-STREET PARKING FUND EXPENDITURES | \$5,338,179 | \$4,687,995 | \$4,530,373 | \$4,900,670 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

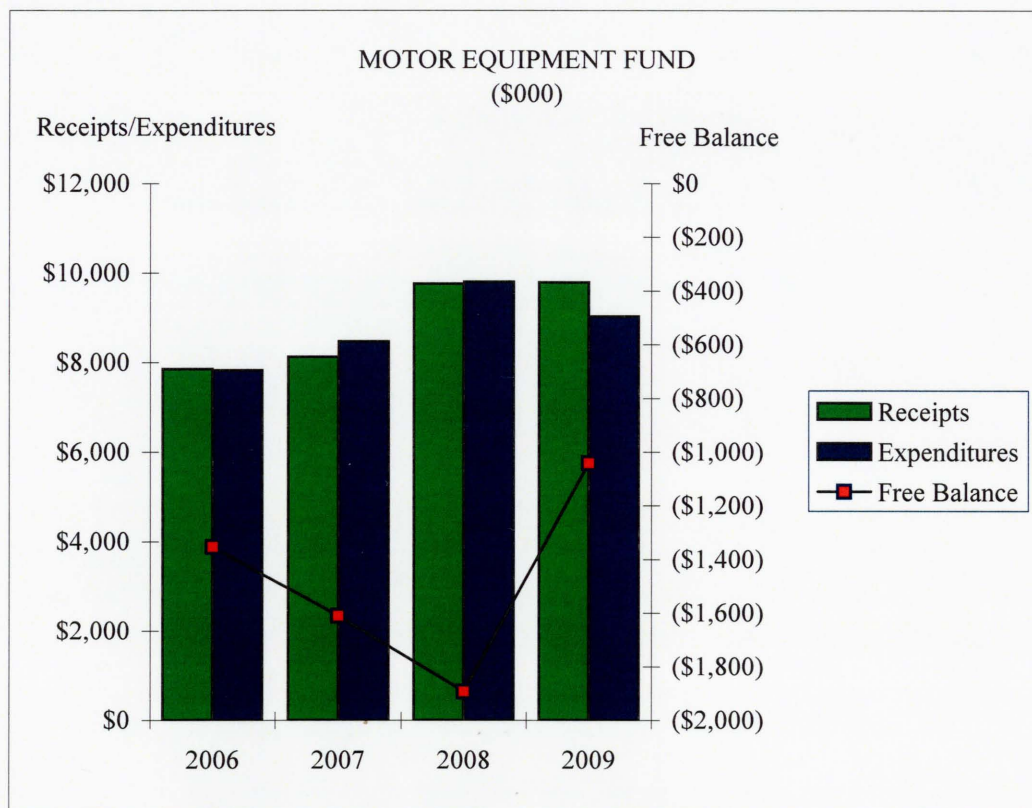
| MOTOR EQUIPMENT FUND (6000) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$988,347) | (\$965,777) | (\$1,307,772) | (\$1,352,603) |
| Receipts - 01/01-12/31 | 7,853,925 | 8,131,700 | 9,760,595 | 9,790,000 |
| Available Resources | \$6,865,578 | \$7,165,923 | \$8,452,823 | \$8,437,397 |
| Less Expenditures - 01/01 - 12/31 | 7,831,355 | 8,473,695 | 9,805,426 | 9,029,160 |
| Cash on Hand as of December 31 | (\$965,777) | (\$1,307,772) | (\$1,352,603) | (\$591,763) |
| Less: End of -Year Encumbrances | 387,080 | 301,008 | 540,730 | 450,000 |
| Unencumbered Balance as of December 31 | (\$1,352,857) | (\$1,608,780) | (\$1,893,333) | (\$1,041,763) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Service Revenues | \$520,967 | \$529,558 | \$686,288 | \$695,000 |
| Other | 13,834 | 23,026 | 40,037 | 45,000 |
| Interfund Services | 7,319,124 | 7,579,116 | 9,034,270 | 9,050,000 |
| TOTAL MOTOR EQUIPMENT FUND RECEIPTS | \$7,853,925 | \$8,131,700 | \$9,760,595 | \$9,790,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$2,388,366 | \$2,476,394 | \$2,542,711 | \$2,593,020 |
| Other Operations & Maintenance | 5,374,526 | 5,931,151 | 7,205,724 | 6,436,140 |
| Capital Outlay | 68,463 | 66,150 | 56,991 | 0 |
| TOTAL MOTOR EQUIPMENT FUND EXPENDITURES | \$7,831,355 | \$8,473,695 | \$9,805,426 | \$9,029,160 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

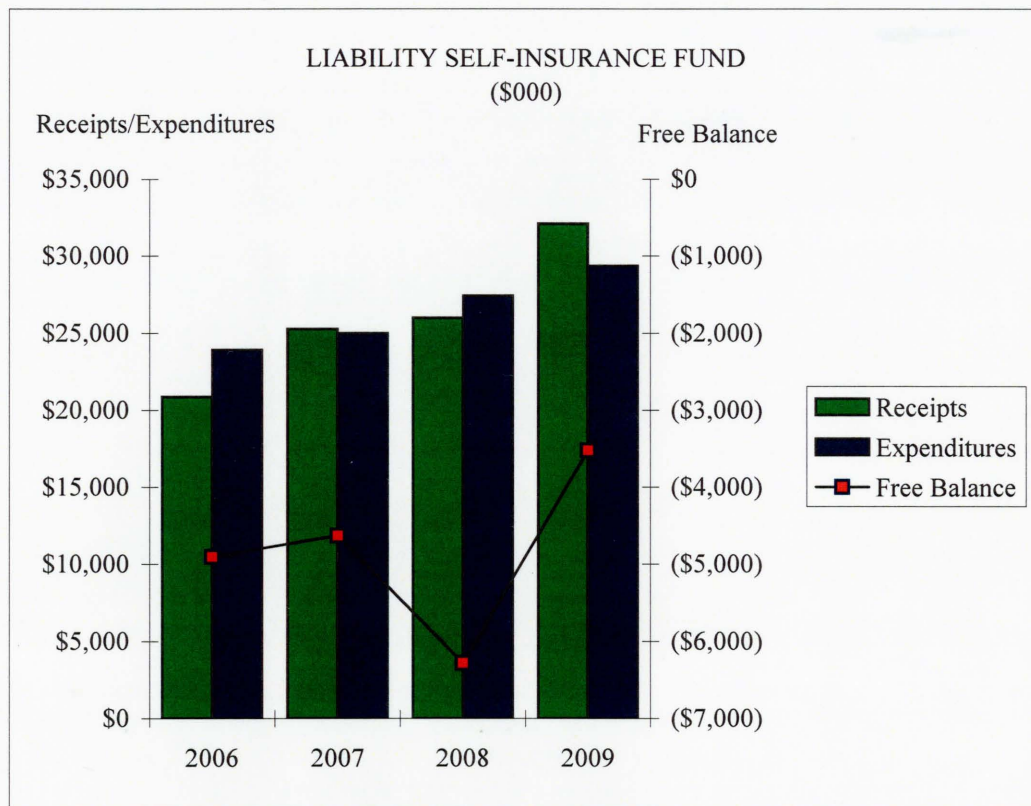
| LIABILITY SELF-INSURANCE FUND (6005) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$1,845,515) | (\$4,876,864) | (\$4,596,133) | (\$6,040,067) |
| Receipts - 01/01-12/31 | 20,868,689 | 25,271,275 | 25,991,561 | 32,100,000 |
| Available Resources | \$19,023,174 | \$20,394,411 | \$21,395,428 | \$26,059,933 |
| Less Expenditures - 01/01 - 12/31 | 23,900,038 | 24,990,544 | 27,435,495 | 29,355,180 |
| Cash on Hand as of December 31 | (\$4,876,864) | (\$4,596,133) | (\$6,040,067) | (\$3,295,247) |
| Less: End of -Year Encumbrances | 23,873 | 32,062 | 241,958 | 225,000 |
| Unencumbered Balance as of December 31 | (\$4,900,737) | (\$4,628,195) | (\$6,282,025) | (\$3,520,247) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Other | \$315,649 | \$426,945 | \$58,511 | \$1,075,000 |
| Interfund Services | 20,553,040 | 24,844,330 | 25,933,050 | 31,025,000 |
| TOTAL LIABILITY SELF- INSURANCE FUND RECEIPTS | \$20,868,689 | \$25,271,275 | \$25,991,561 | \$32,100,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 23,900,038 | 24,990,544 | 27,435,495 | 29,355,180 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL LIABILITY SELF-INSURANCE FUND EXPENDITURES | \$23,900,038 | \$24,990,544 | \$27,435,495 | \$29,355,180 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

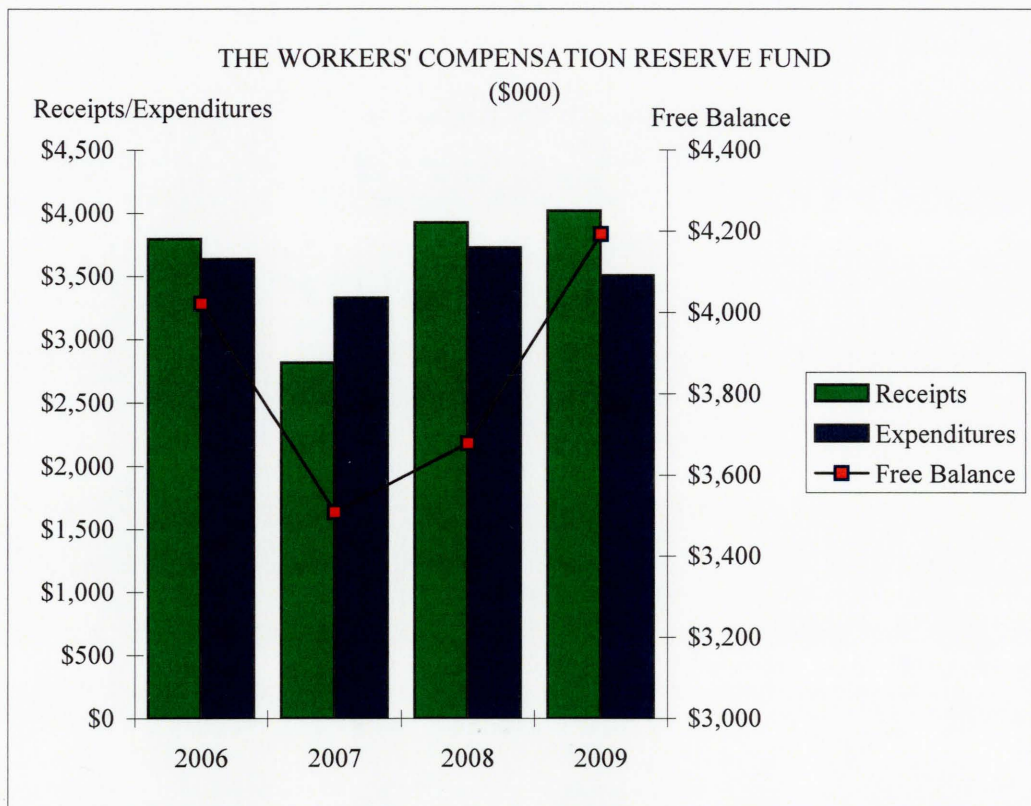
| WORKERS' COMPENSATION RESERVE FUND (6007) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$3,866,879 | \$4,028,402 | \$3,515,199 | \$3,712,610 |
| Receipts - 01/01-12/31 | 3,798,167 | 2,817,984 | 3,927,181 | 4,020,000 |
| Available Resources | \$7,665,046 | \$6,846,386 | \$7,442,380 | \$7,732,610 |
| Less Expenditures - 01/01 - 12/31 | 3,636,644 | 3,331,187 | 3,729,770 | 3,508,000 |
| Cash on Hand as of December 31 | \$4,028,402 | \$3,515,199 | \$3,712,610 | \$4,224,610 |
| Less: End of -Year Encumbrances | 5,414 | 5,090 | 32,290 | 30,000 |
| Unencumbered Balance as of December 31 | \$4,022,988 | \$3,510,109 | \$3,680,320 | \$4,194,610 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Other | \$62,217 | \$64,724 | \$41,181 | \$45,000 |
| Interfund Services | 3,735,950 | 2,753,260 | 3,886,000 | 3,975,000 |
| TOTAL WORKERS' COMPENSATION RESERVE FUND RECEIPTS | \$3,798,167 | \$2,817,984 | \$3,927,181 | \$4,020,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 3,636,644 | 3,331,187 | 3,729,770 | 3,508,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL WORKERS' COMPENSATION RESERVE FUND EXPENDITURES | \$3,636,644 | \$3,331,187 | \$3,729,770 | \$3,508,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

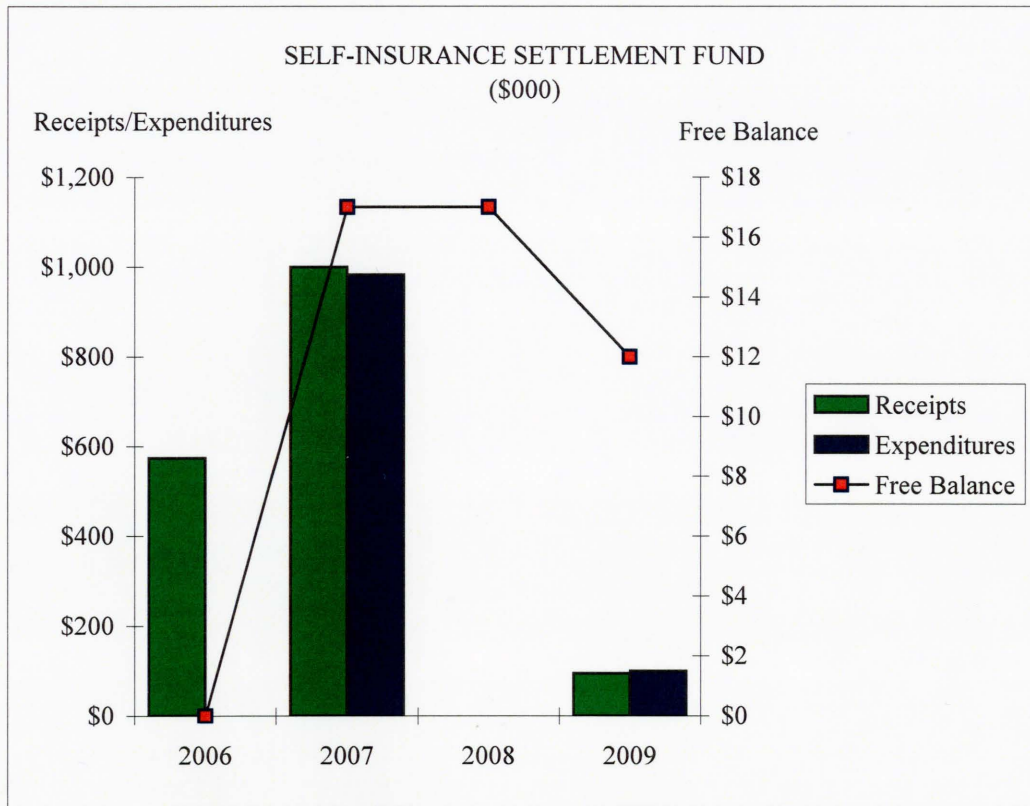
| SELF-INSURANCE SETTLEMENT FUND (6009) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$574,198) | \$241 | \$17,241 | \$17,246 |
| Receipts - 01/01-12/31 | 574,439 | 1,000,000 | 5 | 95,000 |
| Available Resources | \$241 | \$1,000,241 | \$17,246 | \$112,246 |
| Less Expenditures - 01/01 - 12/31 | 0 | 983,000 | 0 | 100,000 |
| Cash on Hand as of December 31 | \$241 | \$17,241 | \$17,246 | \$12,246 |
| Less: End of -Year Encumbrances | 0 | 0 | 0 | 0 |
| Unencumbered Balance as of December 31 | \$241 | \$17,241 | \$17,246 | \$12,246 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Note/Bond Proceeds | \$537,500 | \$985,000 | \$0 | \$94,000 |
| Other | 36,939 | 15,000 | 5 | 1,000 |
| TOTAL SELF-INSURANCE SETTLEMENT FUND RECEIPTS | \$574,439 | \$1,000,000 | \$5 | \$95,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 0 | 983,000 | 0 | 100,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL SELF-INSURANCE SETTLEMENT FUND EXPENDITURES | \$0 | \$983,000 | \$0 | \$100,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

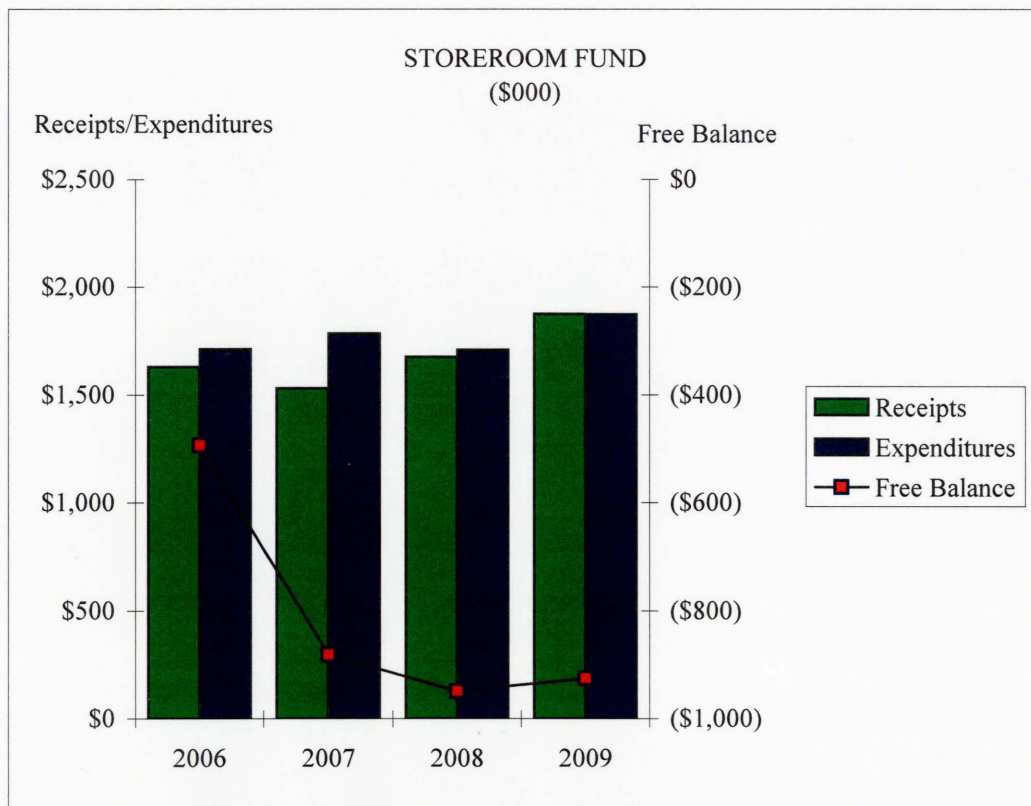
| STOREROOM FUND (6010) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$231,771) | (\$313,367) | (\$567,037) | (\$601,049) |
| Receipts - 01/01-12/31 | 1,630,575 | 1,530,998 | 1,676,169 | 1,876,000 |
| Available Resources | \$1,398,804 | \$1,217,631 | \$1,109,132 | \$1,274,951 |
| Less Expenditures - 01/01 - 12/31 | 1,712,171 | 1,784,668 | 1,710,181 | 1,874,920 |
| Cash on Hand as of December 31 | (\$313,367) | (\$567,037) | (\$601,049) | (\$599,969) |
| Less: End of -Year Encumbrances | 179,622 | 313,691 | 347,925 | 325,000 |
| Unencumbered Balance as of December 31 | (\$492,989) | (\$880,728) | (\$948,974) | (\$924,969) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Other | \$512 | \$338 | \$834 | \$1,000 |
| Interfund Services | 1,630,063 | 1,530,660 | 1,675,335 | 1,875,000 |
| TOTAL STOREROOM FUND RECEIPTS | \$1,630,575 | \$1,530,998 | \$1,676,169 | \$1,876,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$243,435 | \$269,109 | \$273,450 | \$286,360 |
| Other Operations & Maintenance | 1,468,736 | 1,515,559 | 1,436,731 | 1,588,560 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL STOREROOM FUND EXPENDITURES | \$1,712,171 | \$1,784,668 | \$1,710,181 | \$1,874,920 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

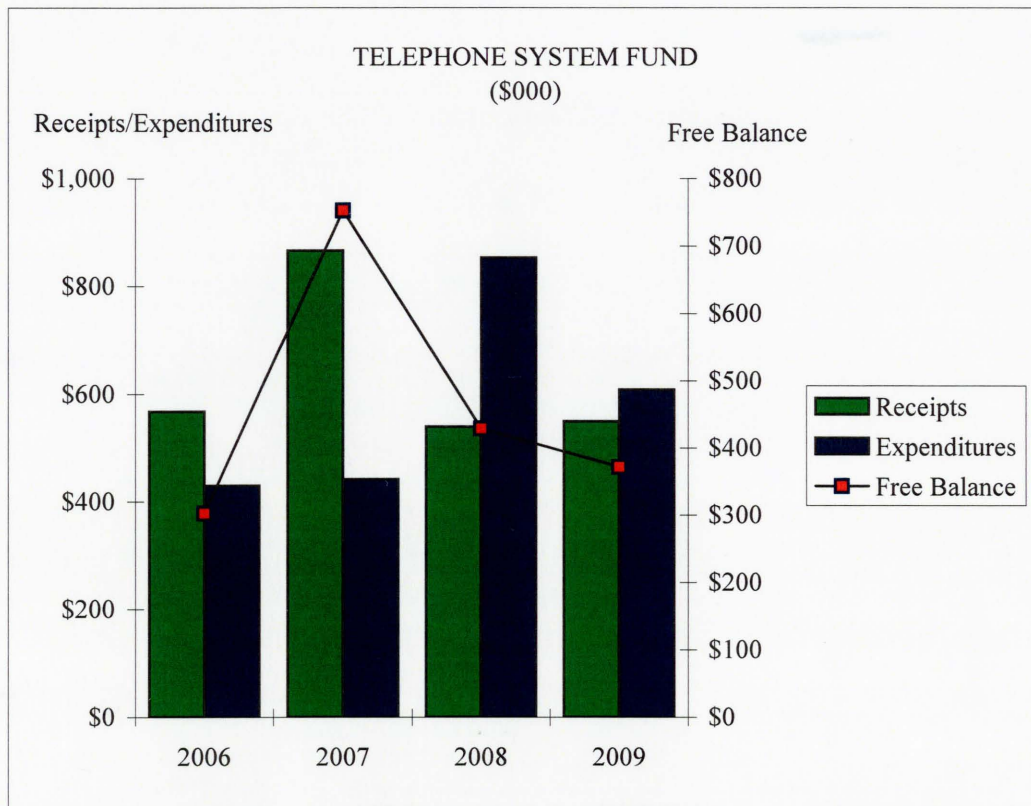
| TELEPHONE SYSTEM FUND (6015) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$262,175 | \$400,448 | \$825,097 | \$511,856 |
| Receipts - 01/01-12/31 | 567,995 | 866,809 | 540,404 | 550,000 |
| Available Resources | \$830,170 | \$1,267,257 | \$1,365,501 | \$1,061,856 |
| Less Expenditures - 01/01 - 12/31 | 429,722 | 442,160 | 853,645 | 609,180 |
| Cash on Hand as of December 31 | \$400,448 | \$825,097 | \$511,856 | \$452,676 |
| Less: End of -Year Encumbrances | 96,805 | 71,612 | 82,443 | 80,000 |
| Unencumbered Balance as of December 31 | \$303,643 | \$753,485 | \$429,413 | \$372,676 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Service Revenues | \$81,867 | \$301,318 | \$64,330 | \$73,000 |
| Other | 4,892 | 1,497 | 1,269 | 2,000 |
| Interfund Services | 481,236 | 563,994 | 474,805 | 475,000 |
| TOTAL TELEPHONE SYSTEM FUND RECEIPTS | \$567,995 | \$866,809 | \$540,404 | \$550,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 427,996 | 436,534 | 849,662 | 603,180 |
| Capital Outlay | 1,726 | 5,626 | 3,983 | 6,000 |
| TOTAL TELEPHONE SYSTEM FUND EXPENDITURES | \$429,722 | \$442,160 | \$853,645 | \$609,180 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

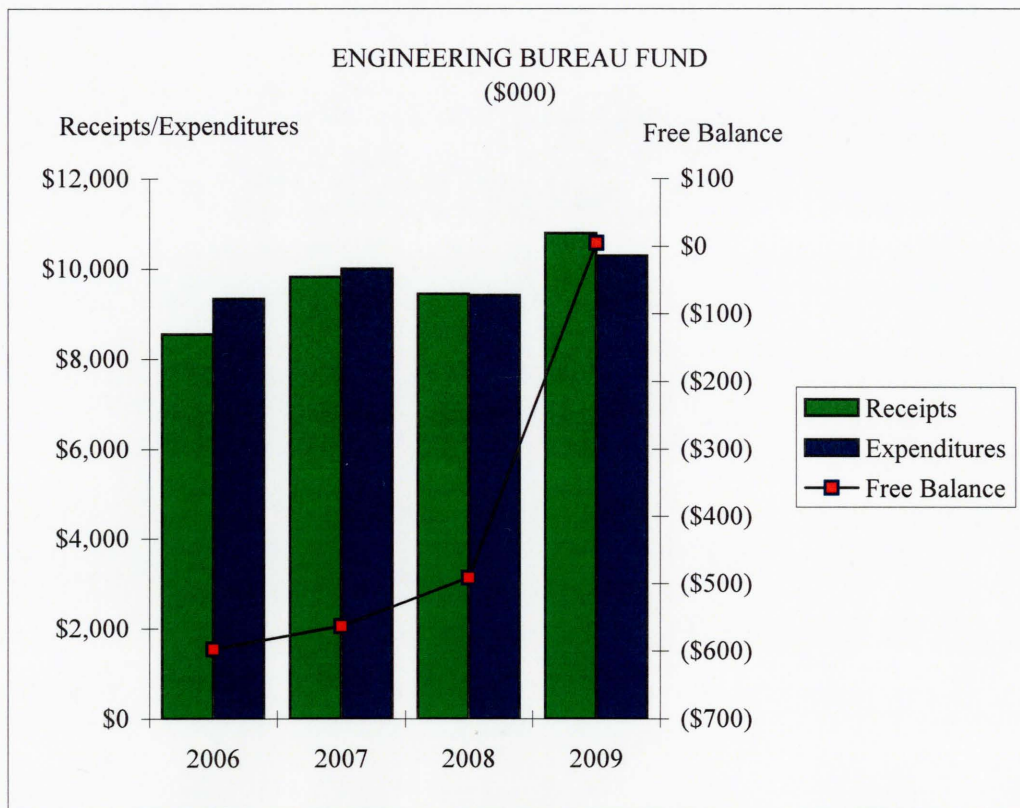
| ENGINEERING BUREAU FUND (6025) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$475,985 | (\$308,615) | (\$488,182) | (\$458,453) |
| Receipts - 01/01-12/31 | 8,552,256 | 9,817,856 | 9,445,004 | 10,790,000 |
| Available Resources | \$9,028,241 | \$9,509,241 | \$8,956,822 | \$10,331,547 |
| Less Expenditures - 01/01 - 12/31 | 9,336,856 | 9,997,423 | 9,415,275 | 10,291,630 |
| Cash on Hand as of December 31 | (\$308,615) | (\$488,182) | (\$458,453) | \$39,917 |
| Less: End of -Year Encumbrances | 287,815 | 75,396 | 33,288 | 35,000 |
| Unencumbered Balance as of December 31 | (\$596,430) | (\$563,578) | (\$491,741) | \$4,917 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Service Revenues | \$523 | \$767 | \$2,610 | \$1,000 |
| Other | 3,125 | 113 | 5,776 | 2,000 |
| Interfund Services | 8,548,608 | 9,816,976 | 9,436,618 | 10,787,000 |
| TOTAL ENGINEERING BUREAU FUND RECEIPTS | \$8,552,256 | \$9,817,856 | \$9,445,004 | \$10,790,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$5,644,238 | \$5,715,383 | \$5,466,694 | \$5,850,280 |
| Other Operations & Maintenance | 3,692,618 | 4,282,040 | 3,948,581 | 4,441,350 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL ENGINEERING BUREAU FUND EXPENDITURES | \$9,336,856 | \$9,997,423 | \$9,415,275 | \$10,291,630 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

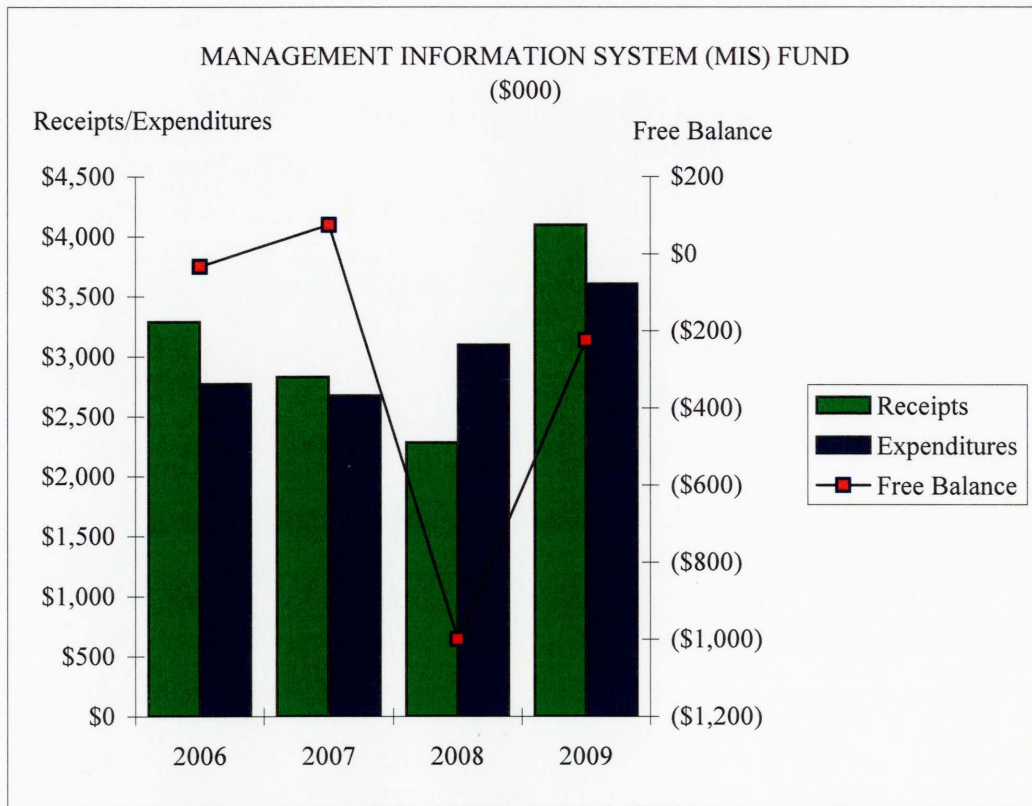
| MANAGEMENT INFORMATION SYSTEM (MIS) FUND (6030) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | (\$450,514) | \$67,934 | \$223,871 | (\$591,584) |
| Receipts - 01/01-12/31 | 3,291,040 | 2,832,451 | 2,282,582 | 4,100,000 |
| Available Resources | \$2,840,526 | \$2,900,385 | \$2,506,453 | \$3,508,416 |
| Less Expenditures - 01/01 - 12/31 | 2,772,592 | 2,676,514 | 3,098,037 | 3,607,770 |
| Cash on Hand as of December 31 | \$67,934 | \$223,871 | (\$591,584) | (\$99,354) |
| Less: End of -Year Encumbrances | 100,586 | 149,017 | 407,933 | 125,000 |
| Unencumbered Balance as of December 31 | (\$32,652) | \$74,854 | (\$999,517) | (\$224,354) |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--------------------------------|------------------------|------------------------|------------------------|--------------------------|
| Interfund Services | \$3,288,042 | \$2,832,431 | \$2,282,166 | \$4,000,000 |
| Other | 2,998 | 20 | 416 | 100,000 |
| TOTAL MIS FUND RECEIPTS | \$3,291,040 | \$2,832,451 | \$2,282,582 | \$4,100,000 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$1,391,255 | \$1,341,192 | \$1,377,699 | \$1,405,660 |
| Other Operations & Maintenance | 1,381,337 | 1,335,322 | 1,691,695 | 2,072,110 |
| Capital Outlay | 0 | 0 | 28,643 | 130,000 |
| TOTAL MIS FUND EXPENDITURES | \$2,772,592 | \$2,676,514 | \$3,098,037 | \$3,607,770 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

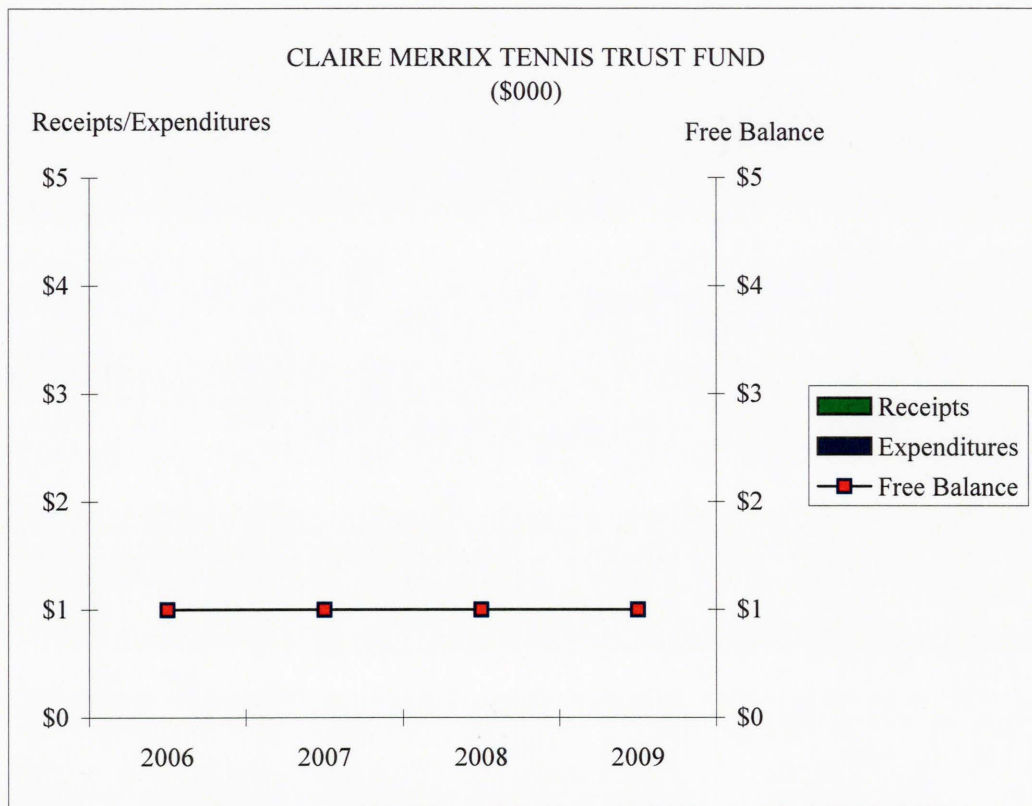
| CLAIRE MERRIX TENNIS TRUST FUND (7000) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$810 | \$810 | \$810 | \$810 |
| Receipts - 01/01-12/31 | 0 | 0 | 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 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|------------------------|------------------------|------------------------|------------------------|--------------------------|
| Miscellaneous Revenues | \$0 | \$0 | \$0 | \$0 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| 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

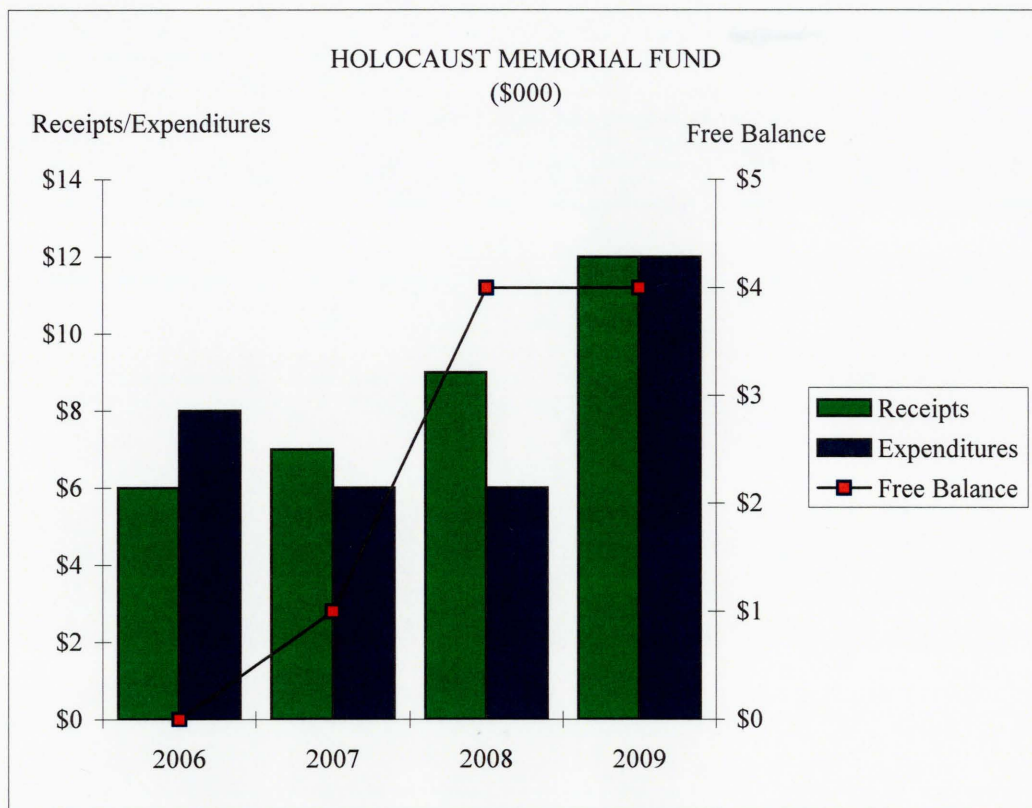
| HOLOCAUST MEMORIAL FUND (7003) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$1,807 | \$271 | \$889 | \$3,892 |
| Receipts - 01/01-12/31 | 6,212 | 6,742 | 8,621 | 12,500 |
| Available Resources | \$8,019 | \$7,013 | \$9,510 | \$16,392 |
| Less Expenditures - 01/01 - 12/31 | 7,748 | 6,124 | 5,618 | 12,000 |
| Cash on Hand as of December 31 | \$271 | \$889 | \$3,892 | \$4,392 |
| Less: End of -Year Encumbrances | 7 | 0 | 0 | 0 |
| Unencumbered Balance as of December 31 | \$264 | \$889 | \$3,892 | \$4,392 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|------------------------|------------------------|------------------------|------------------------|--------------------------|
| Miscellaneous Revenues | \$6,212 | \$6,742 | \$8,621 | \$12,500 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 7,748 | 6,124 | 5,618 | 12,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL HOLOCAUST MEMORIAL FUND EXPENDITURES | \$7,748 | \$6,124 | \$5,618 | \$12,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

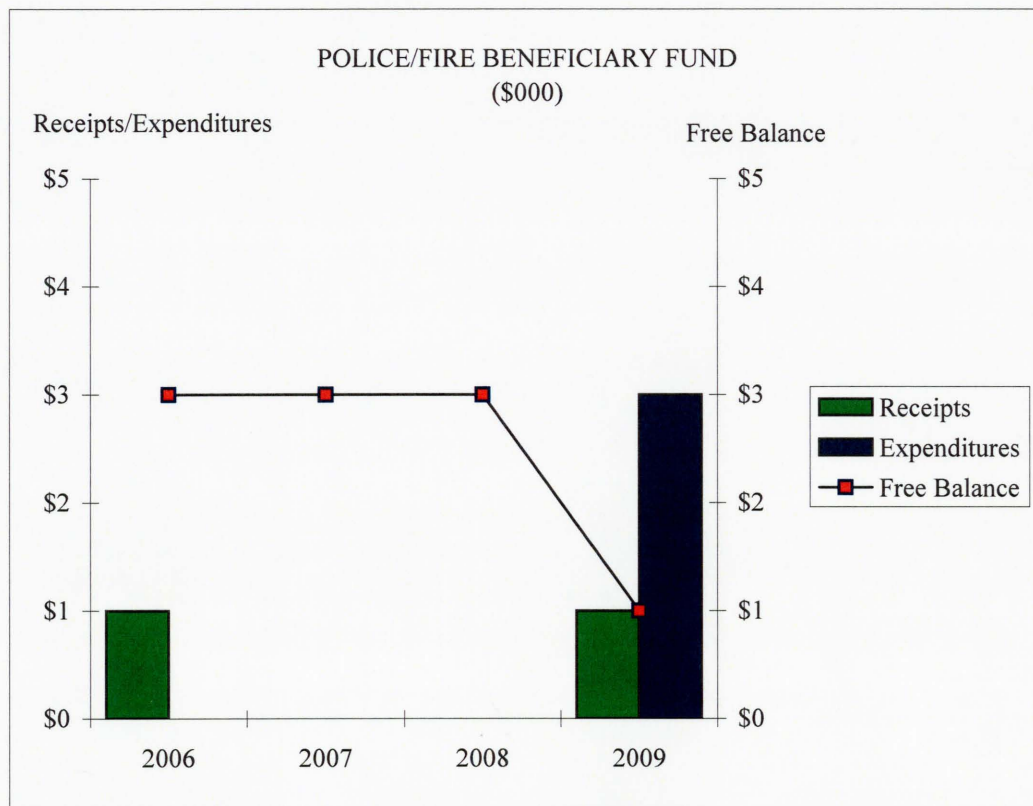
| POLICE/FIRE BENEFICIARY FUND (7020) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$2,000 | \$2,500 | \$2,900 | \$3,400 |
| Receipts - 01/01-12/31 | 500 | 400 | 500 | 500 |
| Available Resources | \$2,500 | \$2,900 | \$3,400 | \$3,900 |
| Less Expenditures - 01/01 - 12/31 | 0 | 0 | 0 | 3,000 |
| Cash on Hand as of December 31 | \$2,500 | \$2,900 | \$3,400 | \$900 |
| Less: End of -Year Encumbrances | 0 | 0 | 0 | 0 |
| Unencumbered Balance as of December 31 | \$2,500 | \$2,900 | \$3,400 | \$900 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|------------------------|------------------------|------------------------|------------------------|--------------------------|
| Miscellaneous Revenues | \$500 | \$400 | \$500 | \$500 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|--|------------------------|------------------------|------------------------|--------------------------|
| Wages and Benefits | \$0 | \$0 | \$0 | \$0 |
| Other Operations & Maintenance | 0 | 0 | 0 | 3,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL POLICE/FIRE BENEFICIARY FUND EXPENDITURES | \$0 | \$0 | \$0 | \$3,000 |



COMPARATIVE STATEMENT OF TRANSACTIONS AND BALANCES

POLICE PROPERTY

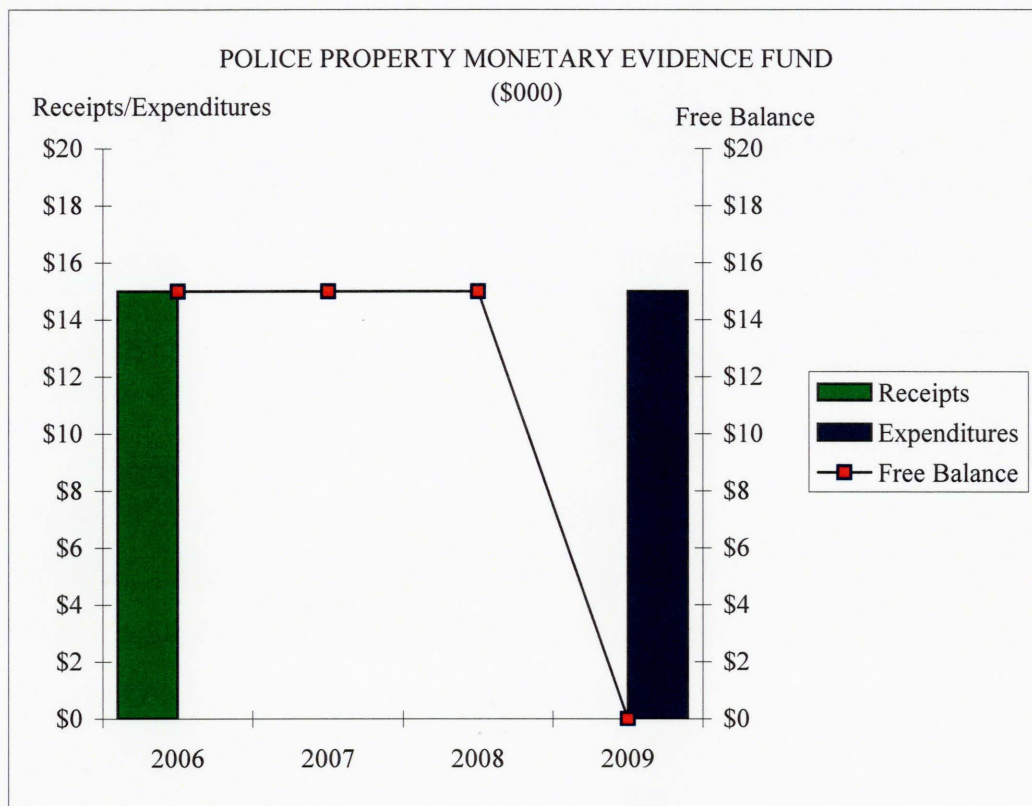
| MONETARY EVIDENCE FUND (7025) | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| Cash Balance January 1 | \$0 | \$15,000 | \$15,000 | \$15,000 |
| Receipts - 01/01-12/31 | 15,000 | 0 | 0 | 0 |
| Available Resources | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| Less Expenditures - 01/01 - 12/31 | 0 | 0 | 0 | 15,000 |
| Cash on Hand as of December 31 | \$15,000 | \$15,000 | \$15,000 | \$0 |
| Less: End of -Year Encumbrances | 0 | 0 | 0 | 0 |
| Unencumbered Balance as of December 31 | \$15,000 | \$15,000 | \$15,000 | \$0 |

COMPARATIVE SUMMARY OF RECEIPTS

| SOURCE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|------------------------|------------------------|------------------------|------------------------|--------------------------|
| Miscellaneous Revenues | \$15,000 | \$0 | \$0 | \$0 |

COMPARATIVE STATEMENT OF EXPENDITURES

| USE | ACTUAL 2006 | ACTUAL 2007 | ACTUAL 2008 | BUDGETED 2009 |
|---|------------------------|------------------------|------------------------|--------------------------|
| 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 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, 2008 were:

| <u>Debt Limitation</u> | <u>Outstanding Debt</u> | <u>Additional Borrowing Capacity Within Limitation</u> |
|-------------------------|-------------------------|--|
| 10-1/2% - \$316,853,509 | \$153,258,194 | \$163,595,315 |
| 5-1/2% - \$165,970,886 | \$153,258,194 | \$ 12,712,692 |

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 \$767,495,452 in outstanding obligations as of December 31, 2008. Table 1 identifies the projects that were debt financed, the amount of debt retired in 2008, and the remaining balances. The table shows \$47,053,519 was spent on debt retirement in 2008. Projected debt retirement in 2009 (including the retirement of G.O. BANs) is approximately \$74,231,000.

Tables 2 through 12 identify the 2009 debt service on every obligation shown in Table 1.

Table 2 summarizes the General Obligation Bonds debt outstanding. As of December 31, 2008 there was \$203,597,434 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 General Obligation notes outstanding.

Table 8 summarizes the Ohio Department of Development Loans.

Table 9 identifies Other Special Obligations, such as Certificates of Participation (COPs) and the State Infrastructure Bank Loans.

Table 10 summarizes the City's Nontax Revenue Economic Development Bonds. Currently, there are three 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 11 summarizes the Income Tax Revenue Bonds. Table 12 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 13 summarizes the City's Tax Increment Bond program. The State of Ohio allows cities to issue these obligations for economic development purposes. These obligations are issued by the

City to provide public improvements surrounding a particular business investment. The business is then relieved from its property tax burden for the taxes that are due from the increase in assessed valuation of the business as a result of its investment. Instead, the business makes a payment in lieu of taxes to the City equal to the amount of taxes that would have been paid without this financing scheme. These payments are the sole security for the debt. The table outlines the 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 14 and 15 show the actual activity of the Bond Payment Fund for both general obligation and special assessment debt.

Table 16 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 17 shows future debt service requirements by year for each type of debt.

DEBT
CITY OF AKRON, OHIO
Period Ending December 31, 2008

Table 1

| Description | Type | Total Outstanding 12/31/2007 | New Issues in 2008 | Redeemed in 2008 | Total Outstanding 12/31/2008 |
|---|-------|------------------------------------|--------------------------|---------------------|------------------------------------|
| PUBLIC UTILITY SPECIAL REV. (OWDA) | | | | | |
| Water | Loans | 10,691,107 | 0 | 1,032,127 | 9,658,980 |
| Sewer | Loans | 35,451,114 | 0 | 4,523,486 | 30,927,628 |
| PUBLIC UTILITY SPECIAL REV. (OPWC) | | | | | |
| Water | Loans | 1,327,265 | 0 | 95,958 | 1,231,307 |
| Sewer | Loans | 1,323,822 | 0 | 105,555 | 1,218,267 |
| PUBLIC UTILITY DEBT (REVENUE) | | | | | |
| Water | Bonds | 51,845,000 | 0 | 6,000,000 | 45,845,000 |
| Sewer | Bonds | 37,380,000 | 0 | 2,955,000 | 34,425,000 |
| TOTAL PUBLIC UTILITY DEBT | | | | | |
| | Bonds | \$89,225,000 | \$0 | \$8,955,000 | \$80,270,000 |
| | Loans | \$48,793,308 | \$0 | \$5,757,126 | \$43,036,182 |
| GENERAL DEBT | | | | | |
| Off Street Parking | Bonds | \$25,677,705 | \$0 | \$1,479,187 | \$24,198,518 |
| Street Improvement | Bonds | 83,876,550 | 0 | 3,405,154 | 80,471,396 |
| Storm Sewer Improvement | Bonds | 267,828 | 0 | 70,000 | 197,828 |
| Real Estate Acquisition | Bonds | 6,054,685 | 0 | 237,676 | 5,817,009 |
| Final Judgment | Bonds | 3,725,178 | 0 | 140,179 | 3,584,999 |
| Public Improvement | Bonds | 2,442,016 | 0 | 176,072 | 2,265,944 |
| Convention Center | Bonds | 2,834,188 | 0 | 406,639 | 2,427,549 |
| Community Centers | Bonds | 4,134,661 | 0 | 590,008 | 3,544,653 |
| Radio Communication System | Bonds | 682,374 | 0 | 682,374 | 0 |
| Morley Health Center Plaza | Bonds | 38,477 | 0 | 38,477 | 0 |
| Ascot Park Improvement | Bonds | 299,513 | 0 | 50,049 | 249,464 |
| Inventors Hall of Fame | Bonds | 2,425,304 | 0 | 675,812 | 1,749,492 |
| CitiCenter Building | Bonds | 1,411,990 | 0 | 235,944 | 1,176,046 |
| Justice Center Plaza | Bonds | 614,528 | 0 | 64,013 | 550,515 |
| Recreational Facilities | Bonds | 46,281,668 | 0 | 2,159,889 | 44,121,779 |
| Northwest Fire Station | Bonds | 562,228 | 0 | 58,565 | 503,663 |
| Municipal Facilities | Bonds | 14,682,802 | 0 | 949,663 | 13,733,139 |
| Motor Equipment | Bonds | 11,305,461 | 0 | 1,414,574 | 9,890,887 |
| High St. Renewal Area | Bonds | 2,076,736 | 0 | 192,183 | 1,884,553 |
| Furnace/Howard Renewal Area | Bonds | 3,580,000 | 0 | 125,000 | 3,455,000 |
| Industrial Incubator | Bonds | 3,500,000 | 0 | 115,000 | 3,385,000 |
| Fire Dept. Facilities | Bonds | 390,000 | 0 | 0 | 390,000 |
| Municipal Facilities | Notes | 0 | 755,000 | 0 | 755,000 |
| Fire Dept. Facilities | Notes | 0 | 240,000 | 0 | 240,000 |
| Motor Equipment | Notes | 0 | 2,240,000 | 0 | 2,240,000 |
| Recreational Facilities | Notes | 0 | 9,225,000 | 0 | 9,225,000 |
| Street Improvement | Notes | 0 | 13,925,000 | 0 | 13,925,000 |
| TOTAL GENERAL DEBT | | | | | |
| | Bonds | \$216,863,892 | \$0 | \$13,266,458 | \$203,597,434 |
| | Notes | \$0 | \$26,385,000 | \$0 | \$26,385,000 |
| SPECIAL ASSESSMENTS | | | | | |
| Street Improvement | Bonds | \$13,505,221 | \$639,785 | \$2,959,493 | \$11,185,513 |
| Street Improvement | Notes | 2,778,900 | 2,112,600 | 0 | 4,891,500 |
| Street Resurfacing | Notes | 1,282 | 0 | 1,282 | 0 |
| TOTAL S.A. DEBT | | | | | |
| | Bonds | \$13,505,221 | \$639,785 | \$2,959,493 | \$11,185,513 |
| | Notes | \$2,780,182 | \$2,112,600 | \$1,282 | \$4,891,500 |

DEBT
CITY OF AKRON, OHIO
Period Ending December 31, 2008

Table 1

| Description | Type | Total Outstanding 12/31/2007 | New Issues in 2008 | Redeemed in 2008 | Total Outstanding 12/31/2008 |
|----------------------------|-------|------------------------------------|--------------------------|---------------------|------------------------------------|
| SPECIAL OBLIGATIONS | | | | | |
| Canal Park Stadium | COPs | \$27,220,000 | \$0 | \$2,470,000 | \$24,750,000 |
| Off-Street Parking | COPs | 48,575,000 | 0 | 1,745,000 | 46,830,000 |
| Non-Tax Revenue | Bonds | 42,330,000 | 20,150,000 | 2,130,000 | 60,350,000 |
| Income Tax Revenue | Bonds | 7,705,000 | 0 | 335,000 | 7,370,000 |
| CLC Income Tax Revenue | Bonds | 202,455,000 | 0 | 4,165,000 | 198,290,000 |
| JEDD Revenue | Bonds | 42,090,000 | 0 | 2,235,000 | 39,855,000 |
| Industrial Incubator-ODOD | Loans | 252,877 | 0 | 57,843 | 195,034 |
| Univ. Technology Park-ODOD | Loans | 1,000,000 | 0 | 54,968 | 945,032 |
| Capital Projects - OPWC | Loans | 10,361,148 | 2,746,700 | 816,875 | 12,290,973 |
| Capital Projects - SIB | Loans | 9,358,258 | 0 | 2,104,474 | 7,253,784 |
| GRAND TOTAL | | \$762,514,886 | \$52,034,085 | \$47,053,519 | \$767,495,452 |

GENERAL OBLIGATION BONDS
Bond Retirement Fund for Serial Bonds and Interest

Table 2

| <u>DATE OF ISSUE</u> | <u>AMOUNT OF ISSUE</u> | <u>PURPOSE</u> | <u>RATE</u> | <u>MATURITY</u> | <u>OUTSTANDING 12/31/2008</u> | <u>2009 PRINCIPAL</u> | <u>2009 INTEREST</u> |
|---|----------------------------|----------------------------|-------------|-----------------|-----------------------------------|---------------------------|--------------------------|
| 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, 2009-20 | \$ 825,944 | \$ 13,760.00 | \$ 66,075.00 |
| Dec. 10, 1991 | 1,500,000 | Urban Renewal Imp. 1991 | 8.000% | Dec. 1, 2009-21 | 1,440,000 | 12,000 | 115,200 |
| Dec. 1, 1998 | 19,930,000 | Various Purpose Imp. 1998 | 4.490% | Dec. 1, 2009-19 | 6,435,000 | 600,000 | 296,535 |
| Nov. 1, 2001 | 51,239,949 | Var. Pur. Imp. & Ref. 2001 | 4.483% | Dec. 1, 2009-22 | 27,496,490 | 2,917,196 | 1,269,511 |
| Dec. 1, 2002 | 33,695,000 | Var. Pur. Imp. & Ref. 2002 | 4.560% | Dec. 1, 2009-23 | 25,500,000 | 1,450,000 | 1,274,965 |
| Oct. 1, 2003 | 37,640,000 | Various Purpose Imp. 2003 | 4.314% | Dec. 1, 2009-24 | 31,930,000 | 1,500,000 | 1,413,425 |
| Sept. 14, 2005 | 80,640,000 | Var. Pur. Imp. & Ref. 2005 | 4.284% | Dec. 1, 2009-26 | 67,745,000 | 4,615,000 | 3,183,588 |
| Dec. 21, 2006 | 22,440,000 | Various Purpose Imp. 2006 | 4.266% | Dec. 1, 2009-27 | 21,490,000 | 1,000,000 | 919,488 |
| Dec. 3, 2007 | 20,735,000 | Various Purpose Imp. 2007 | 4.458% | Dec. 1, 2009-28 | 20,735,000 | 945,000 | 902,700 |
| TOTAL INSIDE BONDS | | | | | \$ 203,597,434 | \$ 13,052,956 | \$ 9,441,487 |

Table 3

SPECIAL ASSESSMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

| DATE OF ISSUE | AMOUNT OF ISSUE | PURPOSE | RATE | MATURITY | OUTSTANDING 12/31/2008 | 2009 PRINCIPAL | 2009 INTEREST |
|--|--------------------|---------------------------|--------|-----------------|---------------------------|-------------------|------------------|
| Issued after January 20, 1920 | | | | | | | |
| <u>Not Voted - 10.50 Mill Limit</u> | | | | | | | |
| Sept 1, 1978 | \$ 110,000 | Rosemary Boulevard | 7.250% | Sept 1, 2009-14 | \$ 18,000 | \$ 3,000 | \$ 1,305 |
| Aug. 15, 1999 | 630,000 | Street Imp. Ser. 1999 | 5.159% | Dec. 1, 2009-09 | 80,000 | 80,000 | 4,400 |
| Aug. 1, 2000 | 467,459 | St. Resurf., Series 1999 | 6.000% | Dec. 1, 2009-09 | 3,277 | 3,277 | 197 |
| Aug. 15, 2000 | 3,150,000 | Street Imp. Ser. 2000 | 4.995% | Dec. 1, 2009-10 | 760,000 | 370,000 | 37,050 |
| Nov. 1, 2001 | 1,515,051 | St. Imp. Ref. Ser. 2001 | 4.483% | Dec. 1, 2009-13 | 253,510 | 52,804 | 9,990 |
| Sept. 1, 2002 | 2,040,000 | Street Imp. Ser. 2002 | 3.064% | Dec. 1, 2009-12 | 885,000 | 210,000 | 29,384 |
| Sept. 1, 2003 | 2,850,000 | Street Imp. Ser. 2003 | 3.383% | Dec. 1, 2009-13 | 1,540,000 | 290,000 | 57,188 |
| Mar. 1, 2004 | 1,356,910 | St. Resurf., Series 2004 | 4.000% | Dec. 1, 2009-13 | 48,163 | 8,893 | 1,926 |
| Sept. 1, 2004 | 3,560,000 | Street Imp. Ser. 2004 | 4.000% | Dec. 1, 2009-14 | 2,275,000 | 355,000 | 91,000 |
| Dec. 1, 2004 | 1,198,020 | St. Resurf., Series 2004B | 4.000% | Dec. 1, 2009-14 | 280,992 | 252,633 | 11,240 |
| Sept. 29, 2005 | 2,375,000 | Street Imp. Ser. 2005 | 3.707% | Dec. 1, 2009-15 | 1,760,000 | 225,000 | 67,762 |
| Mar. 1, 2006 | 587,875 | St. Resurf., Series 2006 | 4.000% | Dec. 1, 2009-15 | 269,195 | 114,835 | 10,768 |
| Sept. 14, 2006 | 1,310,000 | Street Imp. Ser. 2006 | 4.018% | Dec. 1, 2009-16 | 1,095,000 | 120,000 | 45,312 |
| Mar. 1, 2007 | 909,945 | St. Resurf., Series 2007 | 4.000% | Dec. 1, 2009-16 | 571,736 | 179,316 | 22,869 |
| Sept. 5, 2007 | 885,000 | Street Imp. Ser. 2007 | 4.100% | Dec. 1, 2009-17 | 820,000 | 75,000 | 33,620 |
| Mar. 1, 2008 | 639,785 | St. Resurf., Series 2008 | 4.000% | Dec. 1, 2009-17 | 525,640 | 118,720 | 21,026 |
| TOTAL SPECIAL ASSESSMENTS BONDS (INSIDE) | | | | | \$ 11,185,513 | \$ 2,458,478 | \$ 445,037 |

SPECIAL ASSESSMENT NOTES

| | | | | | | | |
|---------|-----------|----------------------|--------|---------|-----------|-------------|---------|
| Various | 4,891,500 | Var. SA Const. Notes | 4.000% | Various | 4,891,500 | 1,000,000 * | 120,000 |
|---------|-----------|----------------------|--------|---------|-----------|-------------|---------|

* 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 12/31/2008 | 2009 PRINCIPAL | 2009 INTEREST |
|---|--------------------|------------------------|------------|------------------------|---------------------------|---------------------|-------------------|
| Mortgage Revenue Bonds - Series 1996 | | | | | | | |
| Jan. 15, 1996 | \$ 21,175,000 | Water Mortgage Revenue | 4.90-5.00% | Mar. 1, 2009-12 | \$ 10,135,000 | \$ 2,445,000 | \$ 408,713 |
| Mortgage Revenue Bonds - Series 1998 | | | | | | | |
| Feb. 1, 1998 | \$ 18,700,000 | Water Mortgage Revenue | 4.35-5.00% | Mar. 1, 2009-18 | \$ 7,140,000 | \$ 592,500 | \$ 326,936 |
| Mortgage Revenue Bonds - Series 2003 | | | | | | | |
| July 1, 2003 | \$ 28,045,000 | Water Mortgage Revenue | 2.50-5.00% | Mar. 1, 2009-14 | \$ 16,100,000 | \$ 2,913,750 | \$ 594,900 |
| Mortgage Revenue Bonds - Series 2006 | | | | | | | |
| Aug. 10, 2006 | \$ 13,340,000 | Water Mortgage Revenue | 4.00-4.50% | Mar. 1, 2008-26 | \$ 12,470,000 | \$ 490,000 | \$ 516,845 |
| Ohio Water Development Authority Loan Agreements | | | | | | | |
| Sept. 28, 1999 | \$ 1,142,942 | OWDA #3246 | 4.020% | Jan. & July 1, 2009-20 | \$ 781,116 | \$ 51,805 | \$ 30,885 |
| May 2, 2000 | 8,127,549 | OWDA #3326 | 4.640% | Jan. & July 1, 2009-20 | 5,716,185 | 365,535 | 261,039 |
| April 16, 2001 | 481,350 | OWDA #3439 | 3.900% | Jan. & July 1, 2009-11 | 188,183 | 51,196 | 6,845 |
| July 25, 2002 | 2,811,813 | OWDA #3696 | 3.890% | Jan. & July 1, 2009-12 | 1,254,841 | 295,821 | 45,964 |
| Jan. 29, 2004 | 2,900,272 | OWDA #4066 | 3.500% | Jan. & July 1, 2009-14 | 1,718,655 | 288,592 | 57,650 |
| | | | | | \$ 9,658,980 | \$ 1,052,949 | \$ 402,383 |
| Ohio Public Works Commission Loan Agreements | | | | | | | |
| July 17, 1995 | \$ 1,024,156 | OPWC #CH903 | 0.000% | Jan. & July 1, 2009-16 | \$ 537,682 | \$ 51,208 | \$ - |
| July 1, 2000 | 895,000 | OPWC #CH05D | 0.000% | Jan. & July 1, 2009-21 | 693,625 | 44,750 | - |
| | | | | | \$ 1,231,307 | \$ 95,958 | \$ - |

Table 5

SEWER BONDS
Bond Retirement Fund for Serial Bonds and Interest

| DATE OF ISSUE | AMOUNT OF ISSUE | PURPOSE | RATE | MATURITY | OUTSTANDING 12/31/2008 | 2009 PRINCIPAL | 2009 INTEREST |
|---|--------------------|-------------------|------------|------------------------|---------------------------|---------------------|---------------------|
| Revenue Bonds - Series 1998 | | | | | | | |
| Apr. 1, 1998 | \$ 19,140,000 | Sewer System Imp. | 4.50-5.50% | Dec. 1, 2009-13 | \$ 4,555,000 | \$ 635,000 | \$ 237,810 |
| Revenue Bonds - Series 2005 | | | | | | | |
| Dec. 1, 2005 | \$ 33,855,000 | Sewer System Imp. | 3.50-5.00% | Dec. 1, 2009-17 | \$ 29,870,000 | \$ 2,880,000 | \$ 1,326,713 |
| Ohio Water Development Authority Loan Agreements | | | | | | | |
| May 16, 1982 | \$ 7,544,333 | OWDA #1312 | 7.000% | Jan. & July 1, 2009-10 | \$ 1,242,227 | \$ 812,835 | \$ 86,956 |
| Jan. 26, 1995 | 15,328,600 | OWDA #2658 | 4.560% | Jan. & July 1, 2009-15 | 6,983,143 | 867,789 | 308,650 |
| Mar. 30, 1995 | 17,873,932 | OWDA #2659 | 4.560% | Jan. & July 1, 2009-15 | 8,142,292 | 1,011,906 | 359,883 |
| Sept. 30, 2004 | 8,109,648 | OWDA #4160 | 3.810% | Jan. & July 1, 2009-15 | 6,079,440 | 773,314 | 224,330 |
| Dec. 16, 2004 | 10,754,763 | OWDA #4218 | 3.350% | Jan. & July 1, 2009-16 | 8,480,526 | 1,298,679 | 273,312 |
| | | | | | \$ 30,927,628 | \$ 4,764,523 | \$ 1,253,131 |
| Ohio Public Works Commission Loan Agreement | | | | | | | |
| July 1, 1994 | \$ 690,000 | OPWC #CH804 | 0.000% | Jan. & July 1, 2009-18 | \$ 202,441 | \$ 21,310 | \$ - |
| July 1, 1996 | 907,265 | OPWC #CH006 | 0.000% | Jan. & July 1, 2009-17 | 498,996 | 45,363 | - |
| July 1, 1997 | 595,000 | OPWC #CH09A | 0.000% | Jan. & July 1, 2009-18 | 357,000 | 29,750 | - |
| July 1, 2005 | 275,000 | OPWC #CH10I | 0.000% | Jan. & July 1, 2009-25 | 159,830 | 9,133 | - |
| | | | | | \$ 1,218,267 | \$ 105,556 | \$ - |

Table 6

OPWC LOANS
Ohio Public Works Commission Loan Agreement

| DATE OF ISSUE | AMOUNT OF ISSUE | PURPOSE | RATE | MATURITY | OUTSTANDING 12/31/2008 | 2009 PRINCIPAL | 2009 INTEREST |
|---------------------------------|--------------------|------------------|--------|------------------------|---------------------------|-------------------|------------------|
| Various Capital Projects | | | | | | | |
| July 1, 1997 | \$ 760,000 | OPWC #CH10A(CIP) | 0.000% | Jan. & July 1, 2009-18 | \$ 361,000 | \$ 38,000 | \$ - |
| July 1, 1997 | 1,014,000 | OPWC #CH08B(CIP) | 0.000% | Jan. & July 1, 2009-20 | 583,050 | 50,700 | - |
| July 1, 1999 | 244,797 | OPWC #CH09C(CIP) | 0.000% | Jan. & July 1, 2009-22 | 159,118 | 12,240 | - |
| July 1, 1999 | 292,500 | OPWC #CH10C(CIP) | 0.000% | Jan. & July 1, 2009-21 | 182,813 | 14,625 | - |
| July 1, 2000 | 122,000 | OPWC #CH06D(CIP) | 0.000% | Jan. & July 1, 2009-20 | 82,350 | 6,100 | - |
| June 10, 1998 | 666,909 | OPWC #CH09B(CIP) | 0.000% | Jan. & July 1, 2009-21 | 500,182 | 33,345 | - |
| July 1, 1999 | 598,500 | OPWC #CH05C(CIP) | 0.000% | Jan. & July 1, 2009-22 | 389,025 | 29,925 | - |
| July 1, 2000 | 405,000 | OPWC #CH08D(CIP) | 0.000% | Jan. & July 1, 2009-20 | 223,770 | 16,576 | - |
| July 1, 2001 | 477,500 | OPWC #CH07D(CIP) | 0.000% | Jan. & July 1, 2009-21 | 313,555 | 21,624 | - |
| July 1, 2001 | 996,032 | OPWC #CH08E(CIP) | 0.000% | Jan. & July 1, 2009-21 | 617,842 | 41,189 | - |
| July 1, 2003 | 866,700 | OPWC #CH06G(CIP) | 0.000% | Jan. & July 1, 2009-25 | 736,695 | 43,335 | - |
| Dec. 15, 2004 | 105,000 | OPWC #CH09H(CIP) | 0.000% | Jan. & July 1, 2010-29 | 105,000 | 2,625 | - |
| July 1, 2005 | 54,000 | OPWC #CH05I(CIP) | 0.000% | Jan. & July 1, 2010-29 | 54,000 | 2,700 | - |
| July 1, 2005 | 1,878,000 | OPWC #CH11I(CIP) | 0.000% | Jan. & July 1, 2009-27 | 1,690,200 | 93,900 | - |
| July 1, 2005 | 754,635 | OPWC #CH08I(CIP) | 0.000% | Jan. & July 1, 2009-28 | 716,903 | 37,732 | - |
| July 1, 2006 | 988,000 | OPWC #CH04J(CIP) | 0.000% | Jan. & July 1, 2010-29 | 988,000 | 24,700 | - |
| July 1, 2006 | 184,400 | OPWC #CH09J(CIP) | 0.000% | Jan. & July 1, 2009-27 | 170,570 | 9,220 | - |
| July 1, 2006 | 834,000 | OPWC #CH10J(CIP) | 0.000% | Jan. & July 1, 2010-29 | 834,000 | 20,850 | - |
| July 1, 2007 | 836,200 | OPWC #CH08K(CIP) | 0.000% | Jan. & July 1, 2010-29 | 836,200 | 13,937 | - |
| July 1, 2008 | 1,299,000 | OPWC #CH09L(CIP) | 0.000% | Jan. & July 1, 2010-29 | 1,299,000 | 21,650 | - |
| Nov. 28, 2008 | 361,000 | OPWC #CH05M(CIP) | 0.000% | Jan. & July 1, 2010-29 | 361,000 | 6,017 | - |
| Nov. 28, 2008 | 225,000 | OPWC #CH06M(CIP) | 0.000% | Jan. & July 1, 2010-29 | 225,000 | 3,750 | - |
| Nov. 28, 2008 | 861,700 | OPWC #CH09M(CIP) | 0.000% | Jan. & July 1, 2010-29 | 861,700 | 14,362 | - |
| TOTAL OPWC LOANS | | | | | \$ 12,290,973 | \$ 559,102 | \$ - |

Table 7

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

| DATE | AMOUNT | | | | OUTSTANDING | 2009 | 2009 |
|------------------------------------|---------------|-----------------------------------|-------|---------------|---------------|---------------|------------|
| OF ISSUE | OF ISSUE | PURPOSE | RATE | MATURITY | 12/31/2008 | PRINCIPAL | INTEREST |
| Jun. 25, 2008 | \$ 7,500,000 | Various Purpose Imp. Series 2008A | 3.00% | Jun. 25, 2009 | \$ 7,500,000 | \$ 7,500,000 | \$ 225,000 |
| Dec. 11, 2008 | \$ 18,885,000 | Various Purpose Imp. Series 2008B | 2.50% | Dec. 10, 2009 | 18,885,000 | 18,885,000 | 470,814 |
| TOTAL BOND ANTICIPATION G.O. NOTES | | | | | \$ 26,385,000 | \$ 26,385,000 | \$ 695,814 |

ODOD
Ohio Department of Development Loan Agreements

Table 8

| DATE OF ISSUE | AMOUNT OF ISSUE | PURPOSE | RATE | MATURITY | OUTSTANDING 12/31/2008 | 2009 PRINCIPAL | 2009 INTEREST |
|------------------|--------------------|----------------------------|-------|--------------------|---------------------------|-------------------|------------------|
| Jan. 15, 1996 | \$ 780,000 | Industrial Incubator | 3.00% | Jan. 1, 2009-2012 | \$ 195,034 | \$ 59,603 | \$ 5,456 |
| Mar. 28, 2003 | \$ 1,000,000 | University Technology Park | 4.00% | April 1, 2009-2018 | 945,032 | 85,244 | 38,515 |
| TOTAL ODOD LOANS | | | | | \$ 1,140,066 | \$ 144,847 | \$ 43,971 |

OTHER SPECIAL OBLIGATIONS

Table 9

| <u>DATE OF ISSUE</u> | <u>AMOUNT OF ISSUE</u> | <u>PURPOSE</u> | <u>RATE</u> | <u>MATURITY</u> | <u>OUTSTANDING 12/31/2008</u> | <u>2009 PRINCIPAL</u> | <u>2009 INTEREST</u> |
|--|----------------------------|------------------------------------|-------------|-----------------|-----------------------------------|---------------------------|--------------------------|
| Certificates of Participation (COPS) | | | | | | | |
| July 27, 2005 | \$ 32,065,000 | Canal Park Stadium | 5.000% | Dec. 1, 2009-16 | \$ 24,750,000 | \$ 2,590,000 | \$ 1,237,500 |
| Sept. 14, 2005 | 31,940,000 | Off-Street Parking Facilities | 3.50-5.00% | Dec. 1, 2009-26 | 27,220,000 | 1,770,000 | 1,122,169 |
| Dec. 20, 2007 | 19,610,000 | Off-Street Parking Facilities | 4.00-4.375% | Dec. 1, 2009-28 | 19,610,000 | 655,000 | 812,694 |
| TOTAL CERTIFICATES OF PARTICIPATION | | | | | <u>\$ 71,580,000</u> | <u>\$ 5,015,000</u> | <u>\$ 3,172,363</u> |
| State Infrastructure Bank (SIB) Loans | | | | | | | |
| July 12, 2004 | \$ 3,508,527 | U.S. 224 Upgrading | 3.00% | 2009-2014 | \$ 2,513,932 | \$ 388,428 | \$ 74,463 |
| Sept. 30, 2004 | 3,435,500 | Bettes, Carnegie & Hawkins Bridges | 3.00% | 2009-2014 | 2,731,218 | 422,001 | 91,087 |
| July 21, 2005 | 2,197,000 | Cascade Locks Bikeway | 3.00% | 2009-2015 | 2,008,634 | 261,961 | 65,939 |
| TOTAL SIB LOANS | | | | | <u>\$ 7,253,784</u> | <u>\$ 1,072,390</u> | <u>\$ 231,489</u> |

NON-TAX REVENUE ECONOMIC DEVELOPMENT BONDS

Table 10

Bond Retirement Fund for Serial Bonds and Interest

| <u>DATE</u> | <u>AMOUNT</u> | | | | <u>OUTSTANDING</u> | <u>2009</u> | <u>2009</u> |
|-----------------------------|-----------------|---------------------------|-------------|-----------------|--------------------|------------------|------------------|
| <u>OF ISSUE</u> | <u>OF ISSUE</u> | <u>PURPOSE</u> | <u>RATE</u> | <u>MATURITY</u> | <u>12/31/2008</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> |
| Nov. 1, 1997 | \$ 35,000,000 | O'Neil's Bldg. Conversion | 5.149% | Dec. 1. 2009-18 | \$ 21,725,000 | \$ 1,680,000 | \$ 1,155,400 |
| Dec. 15, 2006 | 19,500,000 | Economic Development | 5.549% | Dec. 1. 2009-26 | 18,475,000 | 525,000 | 1,002,661 |
| Sep. 18, 2008 | 20,150,000 | Economic Development | 7.375% | Dec. 1. 2009-28 | <u>20,150,000</u> | <u>-</u> | <u>1,486,062</u> |
| TOTAL NON-TAX REVENUE BONDS | | | | | \$ 60,350,000 | \$ 2,205,000 | \$ 3,644,123 |

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

Table 11

| <u>DATE</u> <u>OF ISSUE</u> | <u>AMOUNT</u> <u>OF ISSUE</u> | <u>PURPOSE</u> | <u>RATE</u> | <u>MATURITY</u> | <u>OUTSTANDING</u> <u>12/31/2008</u> | <u>2009</u> <u>PRINCIPAL</u> | <u>2009</u> <u>INTEREST</u> |
|--------------------------------|----------------------------------|----------------------------------|-------------|-----------------|---|---------------------------------|--------------------------------|
| Apr. 15, 1999 | \$ 10,090,000 | Pension Refunding | 4.916% | Dec. 1. 2009-23 | \$ 7,370,000 | \$ 345,000 | \$ 359,980 |
| 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. 2009-14 | <u>33,290,000</u> | <u>4,660,000</u> | <u>1,446,000</u> |
| | | Total Community Learning Centers | | | <u>\$ 198,290,000</u> | <u>\$ 4,660,000</u> | <u>\$ 9,697,288</u> |
| | | TOTAL INCOME TAX REVENUE BONDS | | | \$ 205,660,000 | \$ 5,005,000 | \$ 10,057,268 |

Table 12

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

| <u>DATE</u> <u>OF ISSUE</u> | <u>AMOUNT</u> <u>OF ISSUE</u> | <u>PURPOSE</u> | <u>RATE</u> | <u>MATURITY</u> | <u>OUTSTANDING</u> <u>12/31/2008</u> | <u>2009</u> <u>PRINCIPAL</u> | <u>2009</u> <u>INTEREST</u> |
|------------------------------------|----------------------------------|---------------------------|-------------|-----------------|---|---------------------------------|--------------------------------|
| July 1, 2000 | \$ 13,825,000 | Waterworks Syst.,Ser.2000 | 5.505% | Dec. 1. 2009-20 | \$ 10,035,000 | \$ 620,000 | \$ 544,058 |
| Sept. 1, 2002 | 15,550,000 | Waterworks Syst.,Ser.2002 | 4.354% | Dec. 1. 2009-22 | 12,100,000 | 655,000 | 542,440 |
| Aug. 1, 2000 | 13,825,000 | San. Sewer Syst.,Ser.2000 | 5.449% | Dec. 1. 2009-20 | 10,045,000 | 615,000 | 544,317 |
| Nov. 1, 2002 | 10,000,000 | San. Sewer Syst.,Ser.2002 | 4.575% | Dec. 1. 2009-22 | 7,675,000 | 430,000 | 353,970 |
| TOTAL SPECIAL REVENUE (JEDD) BONDS | | | | | \$ 39,855,000 | \$ 2,320,000 | \$ 1,984,785 |

TAX INCREMENT BONDS
Bond Retirement Fund for Serial Bonds and Interest

Table 13

| <u>DATE OF ISSUE</u> | <u>AMOUNT OF ISSUE</u> | <u>PURPOSE</u> | <u>RATE</u> | <u>MATURITY</u> | <u>OUTSTANDING 12/31/2008</u> | <u>2009 PRINCIPAL</u> | <u>2009 INTEREST</u> |
|---------------------------|----------------------------|---------------------------|-------------|-----------------|-----------------------------------|---------------------------|--------------------------|
| Dec. 23, 1996 | \$ 3,509,000 | Opportunity Pk., Ser 1996 | 7.000% | Dec. 1, 2009 | \$ 392,388 | \$ 392,388 | \$ 27,467 * |
| TOTAL TAX INCREMENT BONDS | | | | | \$ 392,388 | \$ 392,388 | \$ 27,467 |

* 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 14

| <u>Purpose</u> | <u>Actual</u> | | | <u>Estimate</u> |
|------------------------------------|-------------------|-------------------|------------------|------------------|
| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
| General Bond Retirement: January 1 | \$ 45,056.62 | \$ 49,009.07 | \$ 56,400.04 | \$ 53,743.78 |
| Receipts: | | | | |
| Investments Matured | 82,703,406.34 | 124,003,554.13 | 37,713,014.16 | 30,000,000.00 |
| Interest on Investments | 141,125.70 | 278,722.63 | 59,229.30 | 25,000.00 |
| Bond & Note Sale, Premium, A/I | 804,018.72 | 12,761.63 | 224,572.76 | 27,150,000.00 |
| Municipal Utilities | 7,879,103.90 | 7,615,568.10 | 7,638,212.49 | 7,674,500.00 |
| Other Transfers - General Fund | 64,409.88 | 93,364.89 | 91,598.47 | 89,040.00 |
| Eaton Estate Tax Equivalency | 86,574.78 | 84,299.78 | 5,224.89 | 74,610.00 |
| EMS Operating | - | 4,155.08 | 13,549.50 | 13,640.00 |
| JEDD - Econ. Dev. & Township | 571,074.60 | 569,911.35 | 565,728.39 | 569,280.00 |
| Miscellaneous/Law Enforce. | 10,010.00 | 6,943.95 | 436 | - |
| U. S. Bank Escrow | 12,899,267.52 | 17,546,842.54 | 4,523,797.50 | 4,145,053.00 |
| Inventors Hall of Fame | 254,458.08 | 341,240.11 | 341,301.36 | - |
| City Radio System | 223,657.06 | 223,220.63 | 222,529.70 | - |
| Special Assessment Collections | - | - | 259,855.02 | 312,650.00 |
| Capital Imp. Fund | 17,172,914.34 | 18,815,309.62 | 21,239,365.36 | 21,604,120.00 |
| C.B.D. Tax Equivalency | 186,410.75 | 187,011.21 | 225,387.61 | 113,870.00 |
| Community Development Fund | 52,532.44 | 52,532.44 | 75,748.65 | 254,450.00 |
| Ascot Park Public Imp. | 139,657.10 | 150,030.33 | 222,995.75 | 145,940.00 |
| Bond Payment Fund - Various | 533,688.12 | 629,309.47 | 55,981.97 | 494,110.00 |
| Akron Dev. Corp Incubator | - | - | - | 32,530.00 |
| Motor Equipment Operating | 41,018.64 | 41,753.24 | 42,418.03 | 43,010.00 |
| General Property Tax | 872,330.94 | 921,511.25 | 929,212.04 | 979,210.00 |
| Total Receipts and Balance | \$ 124,680,715.53 | \$ 171,627,051.45 | \$ 74,506,558.99 | \$ 93,774,756.78 |
| Expenditures: | | | | |
| Bonds & Notes: Within 10M | \$ 20,279,350.00 | \$ 27,097,882.00 | \$ 17,287,102.50 | \$ 39,490,760.00 |
| Bonds & Notes Int. Within 10M | 12,688,449.74 | 11,922,533.91 | 10,399,972.43 | 10,147,290.00 |
| O.W.D.A. Loans | 7,359,656.72 | 7,414,054.36 | 7,436,698.75 | 7,472,990.00 |
| O.P.W.C. Loans | 504,606.96 | 607,683.50 | 650,025.24 | 650,025.00 |
| S.I.B. Loans | - | 1,131,250.64 | 1,366,099.59 | 1,282,020.00 |
| Other Expense | 219,911.36 | 209,796.04 | 80,838.97 | 300,000.00 |
| Investment Purchases | 83,579,731.68 | 123,187,450.96 | 37,232,077.73 | 34,380,000.00 |
| Total Expenditures | \$ 124,631,706.46 | \$ 171,570,651.41 | \$ 74,452,815.21 | \$ 93,723,085.00 |
| Balance December 31 | \$ 49,009.07 | \$ 56,400.04 | \$ 53,743.78 | \$ 51,671.78 |

Table 15

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

| <u>Purpose</u> | <u>Actual</u> | | | <u>Estimate</u> |
|--|-------------------------|-------------------------|--------------------------|-------------------------|
| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
| Special Assessment Bond Ret. Fund: January 1 | \$ 41,968.66 | \$ 41,735.95 | \$ 44,164.86 | \$ 42,320.84 |
| Receipts: | | | | |
| Assessments Coll. by County | 11,499,893.08 | 11,636,161.90 | 12,436,768.40 | 14,000,000.00 |
| Assessments Coll. by City | - | 125,801.09 | - | - |
| Interest on Investments | 179,219.39 | 239,103.24 | 191,792.06 | 50,000.00 |
| Investments Matured | 75,381,826.22 | 68,485,438.02 | 96,696,451.97 | 50,000,000.00 |
| Premiums | 267.50 | - | - | - |
| Sale of Bonds & Notes | 1,310,000.00 | 885,000.00 | - | 1,500,000.00 |
| Balance from Improvement | | | | |
| Funds & Miscellaneous | 141,049.30 | 166,391.96 | 140,698.32 | 200,000.00 |
| Total Receipts and Balance | \$ 88,554,224.15 | \$ 81,579,632.16 | \$ 109,509,875.61 | \$ 65,792,320.84 |
| Expenditures: | | | | |
| Redemption of Improvement Bonds | \$ 2,864,836.00 | \$ 2,864,567.00 | \$ 2,956,493.00 | \$ 2,405,680.00 |
| Interest on Improvement Bonds | 655,446.11 | 620,310.69 | 405,854.37 | 435,050.00 |
| Redemption of Notes | 1,448,205.00 | 999,871.00 | 1,282.00 | 1,759,300.00 |
| Interest on Notes | 128,120.19 | 106,768.80 | 140,775.24 | 448,930.00 |
| Investments Purchased | 75,332,175.66 | 68,435,316.64 | 96,776,816.41 | 51,000,000.00 |
| Close-Out Various S.A. Accounts | 163,221.34 | 82,610.32 | - | 80,000.00 |
| Refunds - S.A. Collections | 1,058.27 | 17,598.48 | 1,263.55 | 1,500.00 |
| Misc. & Dist. of S.A. Coll. | 7,919,425.63 | 8,408,424.37 | 9,185,070.20 | 9,620,000.00 |
| Total Expenditures | \$ 88,512,488.20 | \$ 81,535,467.30 | \$ 109,467,554.77 | \$ 65,750,460.00 |
| Balance December 31 | \$ 41,735.95 | \$ 44,164.86 | \$ 42,320.84 | \$ 41,860.84 |

Table 16**2009 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 | \$64,013 | \$45,937,628 | \$4,660,000 | \$2,717,778 | \$2,570,216 | \$7,590,156 | \$8,385,080 | \$2,457,491 | \$359,886 | \$74,742,248 |
| Interest | 25,025 | 14,773,903 | 9,697,288 | 638,551 | 2,303,846 | 2,249,777 | 2,817,653 | 2,384,610 | 165,349 | 35,056,002 |
| Total | \$89,038 | \$60,711,531 | \$14,357,288 | 3,356,329 | \$4,874,062 | \$9,839,933 | \$11,202,733 | \$4,842,101 | \$525,235 | \$109,798,250 |

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

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

Future Debt Service Requirements

Table 17

| Fiscal Year Ending December 31 (in thousands) | Governmental Activities | | | | | |
|---|-------------------------|------------------|------------------|-------------|-----------------------------------|---------------|
| | General | | | | Ohio Department of Development | |
| | Obligation Bonds | | OPWC Loan | | Loans | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2009 | \$ 13,008 | \$ 9,402 | \$ 559 | \$ - | \$ 145 | \$ 44 |
| 2010 | 13,168 | 8,920 | 667 | - | 150 | 38 |
| 2011 | 13,139 | 8,383 | 667 | - | 155 | 32 |
| 2012 | 13,458 | 7,811 | 667 | - | 107 | 27 |
| 2013 | 13,469 | 7,217 | 667 | - | 100 | 23 |
| 2014-2018 | 61,316 | 27,481 | 3,316 | - | 483 | 47 |
| 2019-2023 | 53,467 | 12,825 | 2,802 | - | - | - |
| 2024-2028 | 21,765 | 2,297 | 1,644 | - | - | - |
| 2029-2033 | - | - | 645 | - | - | - |
| 2034-2038 | - | - | 597 | - | - | - |
| 2039-2043 | - | - | 60 | - | - | - |
| | <u>\$ 202,790</u> | <u>\$ 84,336</u> | <u>\$ 12,291</u> | <u>\$ -</u> | <u>\$ 1,140</u> | <u>\$ 211</u> |

| Fiscal Year Ending December 31 (in thousands) | Non-Tax Revenue Bonds | | Income Tax Revenue | | Special Revenue Bonds | |
|---|--------------------------|------------------|-----------------------|-------------------|--------------------------|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2009 | \$ 2,205 | \$ 3,644 | \$ 5,005 | \$ 10,057 | \$ 2,320 | \$ 1,985 |
| 2010 | 2,350 | 3,521 | 5,550 | 9,919 | 2,420 | 1,888 |
| 2011 | 2,610 | 3,385 | 6,125 | 9,752 | 2,535 | 1,774 |
| 2012 | 2,750 | 3,234 | 6,220 | 9,448 | 2,650 | 1,659 |
| 2013 | 2,990 | 3,073 | 7,130 | 9,139 | 2,770 | 1,541 |
| 2014-2018 | 20,988 | 12,480 | 33,470 | 40,462 | 15,960 | 5,499 |
| 2019-2023 | 12,626 | 7,257 | 38,810 | 31,580 | 11,200 | 1,204 |
| 2024-2028 | 13,831 | 2,669 | 45,390 | 21,269 | - | - |
| 2029-2033 | - | - | 57,960 | 8,982 | - | - |
| 2034-2038 | - | - | - | - | - | - |
| 2039-2043 | - | - | - | - | - | - |
| | <u>\$ 60,350</u> | <u>\$ 39,263</u> | <u>\$ 205,660</u> | <u>\$ 150,608</u> | <u>\$ 39,855</u> | <u>\$ 15,550</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 |
| 2009 | \$ 2,458 | \$ 445 | \$ 1,072 | \$ 231 | \$ 10 | \$ 6 |
| 2010 | 2,199 | 346 | 1,105 | 200 | 10 | 6 |
| 2011 | 1,743 | 259 | 1,138 | 167 | 10 | 5 |
| 2012 | 1,616 | 192 | 1,172 | 133 | 11 | 5 |
| 2013 | 1,296 | 128 | 1,208 | 99 | 11 | 4 |
| 2014-2018 | 1,874 | 134 | 1,558 | 79 | 66 | 13 |
| 2019-2023 | - | - | - | - | 15 | 1 |
| 2024-2028 | - | - | - | - | - | - |
| 2029-2033 | - | - | - | - | - | - |
| 2034-2038 | - | - | - | - | - | - |
| 2039-2043 | - | - | - | - | - | - |
| | <u>\$ 11,186</u> | <u>\$ 1,504</u> | <u>\$ 7,253</u> | <u>\$ 909</u> | <u>\$ 133</u> | <u>\$ 40</u> |

Future Debt Service Requirements

Table 17

| Governmental Activities | | | | | | | |
|---|-----------------------------|-----------------|--------------------------|------------------|-------------------------------|-------------------|--|
| Fiscal Year Ending December 31 (in thousands) | General Obligation Notes | | Special Assessment Notes | | Certificates of Participation | | |
| | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2009 | \$ 26,385 | \$ 700 | \$ 259 | \$ 190 | \$ 5,015 | \$ 3,173 | |
| 2010 | - | - | 599 | 161 | 5,205 | 2,955 | |
| 2011 | - | - | 999 | 152 | 5,390 | 2,728 | |
| 2012 | - | - | 922 | 121 | 5,600 | 2,493 | |
| 2013 | - | - | 2,112 | 5 | 5,805 | 2,239 | |
| 2014-2018 | - | - | - | - | 25,740 | 7,090 | |
| 2019-2023 | - | - | - | - | 10,960 | 2,970 | |
| 2024-2028 | - | - | - | - | 7,865 | 991 | |
| 2029-2033 | - | - | - | - | - | - | |
| 2034-2038 | - | - | - | - | - | - | |
| 2039-2043 | - | - | - | - | - | - | |
| | <u>\$ 26,385</u> | <u>\$ 700</u> | <u>\$ 4,891</u> | <u>\$ 629</u> | <u>\$ 71,580</u> | <u>\$ 24,639</u> | |
| Business-type Activities | | | | | | | |
| Fiscal Year Ending December 31 (in thousands) | General Obligation Bonds | | Mortgage Revenue | | Revenue | | |
| | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2009 | \$ 35 | \$ 33 | \$ 6,220 | \$ 1,916 | \$ 3,515 | \$ 1,565 | |
| 2010 | 37 | 32 | 6,515 | 1,651 | 3,650 | 1,434 | |
| 2011 | 38 | 31 | 6,765 | 1,359 | 3,790 | 1,292 | |
| 2012 | 40 | 29 | 6,220 | 1,044 | 3,955 | 1,125 | |
| 2013 | 42 | 28 | 3,680 | 806 | 4,130 | 950 | |
| 2014-2018 | 240 | 104 | 9,725 | 2,394 | 15,385 | 1,741 | |
| 2019-2023 | 242 | 32 | 3,915 | 1,080 | - | - | |
| 2024-2028 | - | - | 2,805 | 193 | - | - | |
| 2029-2033 | - | - | - | - | - | - | |
| 2034-2038 | - | - | - | - | - | - | |
| 2039-2043 | - | - | - | - | - | - | |
| | <u>\$ 674</u> | <u>\$ 289</u> | <u>\$ 45,845</u> | <u>\$ 10,443</u> | <u>\$ 34,425</u> | <u>\$ 8,107</u> | |
| Fiscal Year Ending December 31 (in thousands) | OWDA Loans | | OPWC Loans | | Grand Total | | |
| | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2009 | \$ 5,818 | \$ 1,656 | \$ 202 | \$ - | \$ 74,231 | \$ 35,047 | |
| 2010 | 5,638 | 1,395 | 201 | - | 49,464 | 32,466 | |
| 2011 | 5,420 | 1,153 | 202 | - | 50,726 | 30,472 | |
| 2012 | 5,611 | 933 | 201 | - | 51,200 | 28,254 | |
| 2013 | 5,465 | 708 | 202 | - | 51,077 | 25,960 | |
| 2014-2018 | 11,294 | 1,089 | 997 | - | 202,412 | 98,613 | |
| 2019-2023 | 1,341 | 77 | 400 | - | 135,778 | 57,026 | |
| 2024-2028 | - | - | 45 | - | 93,345 | 27,419 | |
| 2029-2033 | - | - | - | - | 58,605 | 8,982 | |
| 2034-2038 | - | - | - | - | 597 | - | |
| 2039-2043 | - | - | - | - | 60 | - | |
| | <u>\$ 40,587</u> | <u>\$ 7,011</u> | <u>\$ 2,450</u> | <u>\$ -</u> | <u>\$ 767,495</u> | <u>\$ 344,239</u> | |

Capital Budget

2009 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 City's Capital Budget identifies all of the capital improvements that will be made in the City during 2009. 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 \$745 million of the Capital Budget's share of the income tax has leveraged a total of \$3.3 billion in capital investments.

OBJECTIVES

The 2009 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 2009 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 that 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 2009. At the end of this section is a listing of all the revenues used in the 2009 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 2009 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.

2009 CAPITAL IMPROVEMENT PLAN

| PROJECT | DESCRIPTION | FUNDING | |
|---|---|----------------------|--------------------------------------|
| TRANSPORTATION PROGRAM | | | |
| Residential Streets | New pavement, sidewalks curbs and street trees on various streets. | \$ 1,000,000 | Private |
| | | 141,000 | Special Assessments |
| | | 1,000,000 | Tax Increment Financing |
| | | 110,000 | Sewer Capital Funds |
| | | 747,000 | General Obligation Debt |
| | | 77,000 | Water Capital Funds |
| | | <u>\$ 3,075,000</u> | 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. | \$ 293,000 | Tax Increment Financing |
| | | 385,000 | Special Assessments |
| | | 184,000 | Water Capital Funds |
| | | 443,000 | General Obligation Debt |
| | | 147,000 | Street Lighting Assessments |
| | | 741,000 | Ohio Public Works Commission |
| | | 891,000 | Akron Metropolitan Housing Authority |
| | | 200,000 | Sewer Capital Funds |
| | | 152,000 | Income Tax |
| | | 49,000 | University Park Alliance |
| | | <u>\$ 3,485,000</u> | 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. | \$ 1,552,000 | General Obligation Debt |
| | | 207,000 | Special Assessments |
| | | 24,000 | Ohio Department Of Transportation |
| | | 37,000 | Income Tax |
| | | <u>\$ 1,820,000</u> | Total |
| Street Resurfacing | Resurfacing of arterial, collector and local streets throughout the City. | \$ 2,018,000 | Special Assessments |
| | | 510,000 | Gas Tax |
| | | 1,590,000 | General Obligation Debt |
| | | 49,000 | Ohio Department Of Transportation |
| | | <u>\$ 4,167,000</u> | Total |
| Arterial Streets | Miscellaneous improvements to Akron's arterial street system to increase safety and move traffic more efficiently. Includes lane widening, traffic controllers, turn lanes, consulting services, etc. Phase II of public improvements to Hickory Street. For 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. | \$ 3,398,000 | General Obligation Debt |
| | | 684,000 | Special Assessments |
| | | 744,000 | Ohio Public Works Commission |
| | | 1,000,000 | Street Lighting Assessments |
| | | 80,000 | Tag Tax |
| | | 388,000 | Ohio Department Of Transportation |
| | | 126,000 | Economic Development Bond |
| | | 2,774,000 | Federal Highway Funds |
| | | <u>\$ 9,194,000</u> | Total |
| Bridges | Annual maintenance on City owned bridges. Replacement of Abington Road bridge. Plans and acquisition for replacement of Mill Street bridge. Replacement of Waterloo Road bridge. Plans for new Evans Avenue bridge. | \$ 200,000 | Gas Tax |
| | | 10,000 | Income Tax |
| | | 1,600,000 | Bridge Replacement |
| | | 1,824,000 | General Obligation Debt |
| | | 3,671,000 | Federal Highway Funds |
| | | 27,000 | Street Lighting Assessments |
| | | 50,000 | Summit County |
| | | 739,000 | Sewer Capital Funds |
| | | 42,000 | Water Capital Funds |
| | | 3,826,000 | Ohio Public Works Commission |
| | | <u>\$ 11,989,000</u> | Total |
| Expressways | Major reconstruction of expressways throughout Akron. | \$ 200,000 | Street Lighting Assessments |
| | | 100,000 | Fairlawn |
| | | 50,000 | Copley Township |
| | | 15,272,000 | Ohio Department Of Transportation |
| | | 215,000 | Federal Highway Funds |
| | | 219,000 | Income Tax |
| | | <u>\$ 16,056,000</u> | Total |
| TOTAL TRANSPORTATION PROGRAM | | <u>\$ 49,786,000</u> | |

| PROJECT | DESCRIPTION | FUNDING | |
|---|---|--------------|---------------------------------------|
| TRANSPORTATION PROGRAM (continued) | | | |
| Impact on Operations: | | | |
| The transportation program has been instrumental in reducing the number of miles of streets that need routine maintenance. Over the past 15 years, improvements have been made to over 81 miles of residential and arterial streets. Each mile that is paved reduces operating costs in the Highway Maintenance Division. Although the Highway Maintenance budget has not been decreased as a result of these improvements, the City has been using its resources to maintain the non-paved streets in Akron. All streets are investigated each year by the Highway Maintenance Division, and recommendations are made to the Council representatives on which streets will be repaired each year. Those streets are 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 the streets to be paved. | | | |
| PARKS | | | |
| AES - Bartges Towpath | Extension of towpath trail from the AES Building to existing trailhead south of Bartges Street. Includes Falor Street Bridge removal. | \$ 1,951,000 | General Obligation Debt |
| | | 1,400,000 | Congestion Mitigation Air Quality |
| | | 132,000 | Federal Highway Funds |
| | | \$ 3,483,000 | Total |
| Akron Bicycle Plan | Implementation of Akron Bicycle Plan including signage, striping, racks, educational and promotional materials. | \$ 35,000 | Income Tax |
| Balch Street Community Center Gym & Auditorium Roofs | Replacement of gymnasium and auditorium roofs. | \$ 482,000 | General Obligation Debt |
| Canal Light Poles | Conversion of existing canal post tops along the Canal (Bartges Street - North Street) from Metal Halide or HPS source to LED units. | \$ 70,000 | Street Lighting Assessments |
| Cascade Locks Bikeway, Phase 11A & Cascade Mill Site | Extension of bikeway from Beech Street across Innerbelt to intersection of Quaker Street and Ash Street. Renovation of historic F. Schumacher Cascade Mill site. Includes interpretation and art, open space with programmable areas, connection to towpath, trailhead and Mustill Store. | \$ 50,000 | General Obligation Debt |
| | | 150,000 | Ohio & Erie Canal Association |
| | | 100,000 | Income Tax |
| | | 100,000 | Metroparks |
| | | 150,000 | Ohio Department of National Resources |
| | | 599,000 | Private |
| | | \$ 1,149,000 | Total |
| Davenport Park | Phase 3 of 4 phase Davenport Park Master Plan. Includes reconstruction of basketball courts, construction of additional parking lot, resurfacing of tennis courts. | \$ 393,000 | General Obligation Debt |
| Firestone Park Community Center, Courts, and Pavilion | Replace the existing air conditioning condenser unit. The existing has a bad compressor and is very noisy. Reconstruction of 4 existing tennis courts, removal of basketball courts, construction of pavilion. | \$ 23,000 | Income Tax |
| | | 415,000 | General Obligation Debt |
| | | \$ 438,000 | Total |
| Northside Train Station Connector | Design of a connector trail from the Ohio & Erie Canal Towpath Trail to the North Side Train Station. Construction scheduled for 2010. | \$ 80,000 | General Obligation Debt |
| Summit Lake Community Center HVAC | Replace existing HVAC equipment. | \$ 125,000 | General Obligation Debt |
| Summit Lake Towpath Trail | Closeout charges for the Summit Lake Towpath Trail (Summit Lake Community Center - Kenmore Boulevard) and Kenmore Towpath Trail (Kenmore Boulevard Wilbeth Road). | \$ 204,000 | General Obligation Debt |
| Waterloo Road Towpath Trail | Continuation of Ohio and Erie Canal Towpath Trail from Waterloo Road to Wilbeth Road. Includes trailhead at Wilbeth Road and bridge structure at Ley Ditch. Carryover from 2008. | \$ 279,000 | General Obligation Debt |
| | | 425,000 | Clean Ohio Program |
| | | 700,000 | Transportation Enhancement Program |
| | | \$ 1,404,000 | Total |

| PROJECT | DESCRIPTION | FUNDING | |
|---------------------|--|--------------|---------------------------|
| PARKS (continued) | | | |
| Various Small Parks | Miscellaneous improvements at parks throughout the City. | \$ 20,000 | Canal Park Reserve Fund |
| | | 50,000 | Community Learning Center |
| | | 341,000 | Income Tax |
| | | 97,000 | General Obligation Debt |
| | | 508,000 | Total |
| TOTAL PARKS PROGRAM | | \$ 8,371,000 | |

Impact on operations:

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

SEWER

| | | | |
|---------------------------------|---|----------------------|-------------------------|
| Sewer System - Akron | Replacement and repair to storm, sanitary and relief sewers, manholes, pump stations, and sewer racks. | \$ 16,711,000 | Sewer Capital Funds |
| | | 5,531,000 | Army Corps of Engineers |
| | | 2,007,000 | Contingent |
| | | 50,000 | Income Tax |
| | | 31,000 | Special Assessments |
| | | 973,000 | General Obligation Debt |
| | | \$ 25,303,000 | Total |
| Sewer System - JEDD | 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. | \$ 2,725,000 | JEDD Funds |
| Water Pollution Control Station | Various improvements at the Water Pollution Control Station. | \$ 1,300,000 | Sewer Capital Funds |
| TOTAL SEWER PROGRAM | | <u>\$ 29,328,000</u> | |

Impact on Operations:

The sewer improvements noted above reduce operating costs. The Federal and State Environmental Protection Agencies have mandated many of these improvements. In the Joint Economic Development Districts, operations should be greatly enhanced. The JEDD revenues generated from these districts and tap-in fees will be used to pay debt service on the JEDD revenue debt, relieving the sewer operating budget from the annual debt service. The extension of sewer lines will not need to be maintained for many years, thus generating operating income without the corresponding debt service.

WATER

| | | | |
|-----------------------------------|--|---------------------|---------------------|
| Water System Improvements - Akron | Various improvements to Akron's water system | \$ 4,161,000 | Water Capital Funds |
| Water System Improvements - JEDDs | Provision of new water lines in the newly created Joint Economic Development Areas surrounding Akron. The City receives income taxes from the businesses located in these districts. | \$ 2,400,000 | JEDD Funds |
| TOTAL WATER PROGRAM | | <u>\$ 6,561,000</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 | Painting metal siding portions of exterior walls and exposed metal parts of hangar doors; Grinding, repairing and filling of runway cracks. Extension of taxiways to support construction of hangars for Airspace Place. Designing and constructing repairs and improvements to the main taxiway. Airport UST Assessment required by Ohio Bureau of Underground Storage Tank Regulations. | \$ 110,000 | Tax Increment Financing |
| | | 100,000 | Ohio Department of Transportation |
| | | 828,000 | Federal Aviation Administration |
| | | \$ 1,038,000 | Total |

| PROJECT | DESCRIPTION | FUNDING | |
|--|---|---------------|-------------------------------|
| PUBLIC FACILITIES (continued) | | | |
| Cascade Parking Deck Improvements | Repairs to the deck levels one through three. Phase one of four to replace existing fire suppression system on all levels of the garage. | \$ 1,378,000 | Certificates of Participation |
| Cascade Plaza Reconstruction | Plans for reconstruction of Cascade Plaza. | \$ 1,000,000 | General Obligation Debt |
| Central Services Facility Exhaust System | Replacement of existing undersized exhaust system. | \$ 37,000 | Motor Equipment Fees |
| Firestation Improvements | Repairs to roof, gutters, downspouts at Fire Station #9 (98 Dodge Avenue). | \$ 175,000 | Income Tax |
| | Construction of new 3-bay facility at Fire Station #2 (952 E. Exchange St.). | 3,004,000 | General Obligation Debt |
| | Repairs to roof, gutters, downspouts at Fire Station #14 (766 Brittain Road). | \$ 3,179,000 | Total |
| Morley Health Center Improvements | Replacement of HVAC equipment, chillers, etc. Includes controls for Suites 109 and 113. Installation of key card entry system similar to that used in other City-owned buildings to improve and track access. Replacement of fire sprinkler system that protects all three levels of the parking deck. Concrete, drainage and electrical repairs. New signage, lighting, parking control system, and traffic coating. Includes pedestrian stairwell access for new adjacent school. | \$ 345,000 | General Obligation Debt |
| | | 45,000 | Income Tax |
| | | 100,000 | Certificates of Participation |
| | | 880,000 | Community Learning Centers |
| | | \$ 1,370,000 | Total |
| Municipal Building | Replace existing 100-ton roof-top chiller; replace third floor roof membrane and the HVAC roof-top units; improve the 8th floor computer room; upgrade and modernize two elevators; renovate the 9th floor IT offices. | \$ 1,102,000 | General Obligation Debt |
| | | 30,000 | Income Tax |
| | | \$ 1,132,000 | Total |
| Municipal Court/Justice Center Improvements | Design costs for construction of a stand-alone municipal court. Recommended by the Ohio Supreme Court in 2006. Construction scheduled for 2010. | \$ 1,500,000 | Courtroom Fees |
| Municipal Service Center Improvements | Improvements include: Sanitation office space expansion, Traffic Engineering locker and toilet room improvements and office remodeling, Building #5 overhead door replacement and lighting, metal siding replacement, and backflow preventers. | \$ 305,000 | General Obligation Debt |
| Opportunity Park Parking Deck | Installation of nesting equipment on roof level. | \$ 75,000 | Parking Lot Revenue |
| Safety Communications Center Reconfiguration | Reconfiguration will provide more efficient and progressive operations. | \$ 570,000 | General Obligation Debt |
| | | 380,000 | Summit County |
| | | \$ 950,000 | Total |
| Stubbs Justice Center | Remodeling of the mezzanine level to accommodate Copuccino's Café. Replace existing exterior stairs. | \$ 60,000 | Income Tax |
| | | 100,000 | General Obligation Debt |
| | | 160,000 | Total |
| West Side Depot | Installation of overhead exhaust system. Operate, maintain, and monitor the existing group water remediation system to comply with state regulations. | \$ 30,000 | Motor Equipment Fees |
| | | 97,000 | State of Ohio |
| | | 24,000 | Income Tax |
| | | \$ 151,000 | Total |
| TOTAL PUBLIC FACILITIES | | \$ 12,275,000 | |

Impact on Operations:

The above improvements will have minimal effect on operations of the City, but will reduce the need for outside maintenance on the various HVAC units.

| PROJECT | DESCRIPTION | FUNDING | |
|---|---|--|---|
| MISCELLANEOUS EXPENSES | | | |
| Administration | Annual salaries, benefits, supplies and overhead for the Capital Planning and Design Divisions. | \$ 1,180,000 | Income Tax |
| Akron/Summit 800MHz Regional Radio System | Replacement of a lease tower in northern Summit County scheduled for 2009. Construction of two additional 800MHz radio tower sights in southwest Summit County and northwest Summit County scheduled for 2010. | \$ 119,000 119,000 237,000 \$ 475,000 | General Obligation Debt Summit County Homeland Security Funds Total |
| Bartges Street Fencing | Installation of security fence adjacent to Town Homes at Canal Park. | \$ 30,000 30,000 \$ 60,000 | Income Tax Special Assessments Total |
| Community Signage | Provision of informational, directional, and gateway signage for vehicles and pedestrians. | \$ 400,000 | General Obligation Debt |
| Debt Service | Annual service on general obligation debt for capital projects. | \$ 27,662,000 1,711,000 1,462,000 \$ 30,835,000 | Income Tax Tag Tax Gas Tax Total |
| Equipment Replacement | Annual replacement of obsolete or otherwise unusable rolling stock. | \$ 80,000 2,500,000 \$ 2,580,000 | Equipment Auction General Obligation Debt Total |
| Other | Miscellaneous capital purchases for all other City departments. | \$ 200,000 100,000 100,000 440,000 \$ 840,000 | General Fund General Obligation Debt Akron Community Foundation Income Tax Total |
| TOTAL MISCELLANEOUS EXPENSES | | \$ 36,370,000 | |
| Impact on Operations: | | | |
| The above improvements will reduce maintenance costs for City fleet and provide needed signage for the community. | | | |
| ECONOMIC DEVELOPMENT | | | |
| Highland Square | Acquisition and construction activities to accommodate new grocery store. | \$ 256,000 1,600,000 35,000 (256,000) 1,635,000 | General Obligation Debt Economic Development Bond JEDD-ECON Special Assessments Total |
| Bridgestone-Firestone Development | Acquisition and demolition in areas south and west of Main/Wilbeth. Streetscape improvements including resurfacing, sidewalks, curbs, inlets, and streetlighting. Includes safety improvements to S. Main/Wilbeth Road intersection. Construction scheduled for 2011. | \$ 1,270,000 500,000 90,000 229,000 \$ 2,089,000 | General Obligation Debt Economic Development Bond Ohio Department of Transportation Tag Tax Total |
| Industrial Incubator | Roof replacement and annual subsidy of industrial incubator operations | \$ 66,000 218,000 \$ 284,000 | General Obligation Debt JEDD Economic Development Total |
| Brownfields Remediation | Cleanup and revitalization of various Brownfield areas throughout the City. | \$ 1,202,000 428,000 50,000 \$ 1,680,000 | Clean Ohio JEDD Economic Development Private Total |
| Akron BioMedical Corridor | Opportunity purchases, business studies, and marketing activities to encourage biomedical businesses to locate within hospitals corridor | \$ 200,000 | Economic Development Bond |

| PROJECT | DESCRIPTION | FUNDING | |
|--|--|---|---|
| ECONOMIC DEVELOPMENT (continued) | | | |
| Canal Place Parking | Installation of lot controls at existing lot, and parking lot construction. to support future office building. | \$ 573,000 892,000 \$ 1,465,000 | Private Economic Development Bond Total |
| Goodyear- Eastgate Development | Improvements to support relocation of Goodyear Tire's Global and North America Headquarters and development of Eastgate Urban Renewal Area | \$ 5,006,000 100,000 3,400,000 1,396,000 100,000 75,000 1,690,000 1,654,000 3,819,000 750,000 38,000 8,988,000 3,000 7,630,000 339,000 1,176,000 9,152,000 35,217,000 541,000 1,379,000 \$ 82,453,000 | Clean Ohio Program Economic Development Bond Federal - Eastgate General Obligation Debt JEDD-CAP JEDD-ECON Jobs Ready Sites Program Ohio Department Of Transportation Ohio Public Works Commission Ohio Water Development Authority Oil and Gas Revenue Private Sewer Capital Funds State of Ohio Street Lighting Assessments Summit County Summit County Port Authority Tax Increment Financing Water Capital Funds Ohio Department of Development Total |
| Downtown Hotel | Construction of a Downtown Akron hotel. | \$ 7,500,000 | Special Assessments |
| Knight Convention Center Improvements | New signage and sidewalk reconstruction at the John S. Knight Convention Center. | \$ 800,000 | Bed Tax |
| Howe House | Construction of conference room and reimbursement of lost funds due to move. | \$ 15,000 1,500,000 \$ 1,515,000 | General Obligation Debt Ohio & Erie Canal Corridor Coalition Total |
| Lock 3 Redevelopment - North | Redevelopment of the area along Lock 3 - includes modifications to Cascade Deck for a reserved parking area, reconstruction of sidewalk on S. Main Street, revisions to Phase 2 public improvements, and façade improvement to Stage Left. | \$ 855,000 700,000 \$ 1,555,000 | Economic Development Bond General Obligation Debt Total |
| Richland Communities | Provision of parking and public improvements to support student housing and retail development. | \$ 230,000 1,000,000 189,000 291,000 \$ 1,710,000 | Tax Increment Financing General Obligation Debt Land Sales Economic Development Bond Total |
| Other projects | Miscellaneous investments to promote economic development in the City of Akron. Includes public improvements, loans, Small Business Development Center, Downtown Financial Assistance, Main Street Bus Shelters, Superblock Parking Deck West Expansion (aka Dart Avenue Parking Deck) and Akron-Fulton Airport. | \$ 80,000 13,000 40,000 86,000 40,000 500,000 50,000 50,000 35,000 75,000 35,000 150,000 257,000 \$ 1,411,000 | Tax Increment Financing Ohio Department Of Development Certificates of Participation Income Tax General Obligation Debt Special Assessments Enterprise Community Grant Economic Development Administration Medina County Small Business Administration Summit County JEDD-CAP JEDD Economic Development Total |
| TOTAL ECONOMIC DEVELOPMENT PROGRAM | | \$ 104,297,000 | |

| PROJECT | DESCRIPTION | FUNDING |
|---------|-------------|---------|
|---------|-------------|---------|

ECONOMIC DEVELOPMENT (continued)

Impact on Operations:

The intent of the Economic Development program of the City is specifically to enhance the operating capability of the City of Akron. The projects noted above are all aimed at generating additional revenue in the form of municipal income taxes. The City has had growth in all sectors of the economy as a result of our economic development incentives.

COMMUNITY DEVELOPMENT

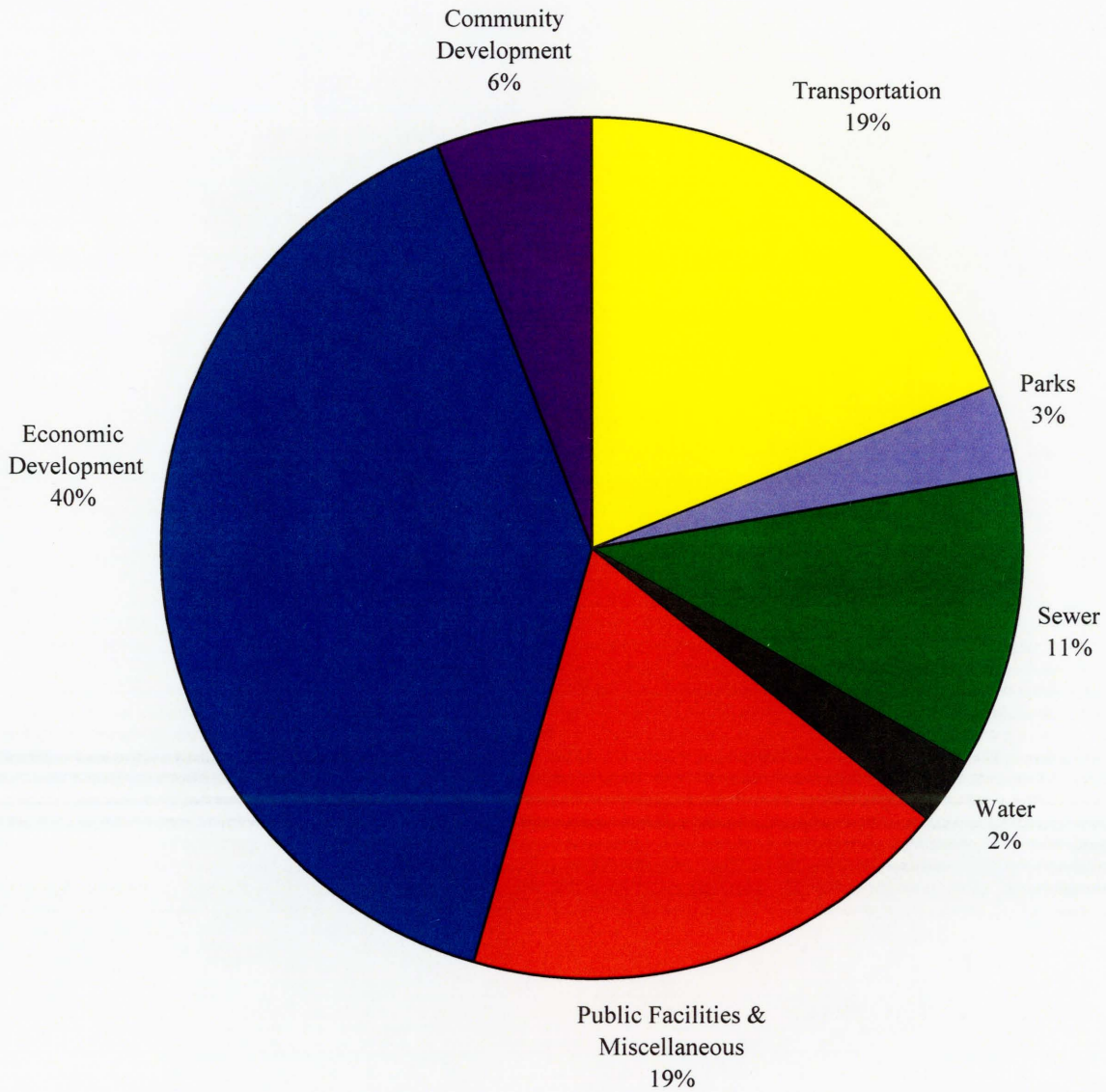
| | | | | |
|-------------------------------------|---|----|------------|-----------------------------|
| Housing Activities | Acquisition, relocation, and clearance of dilapidated structures or vacant lots in neighborhood development and redevelopment areas, land assembly to assist non-profits, and neighborhood blight removal. Support for new housing construction in older neighborhoods. Grants and loans for housing rehabilitation and lead paint abatement to owners of property. | \$ | 4,920,000 | Community Development Funds |
| | | | 4,352,000 | NSP-Federal |
| | | | 747,000 | NSP-State |
| | | \$ | 10,019,000 | Total |
| Demolition | Demolition of vacant, abandoned, and deteriorated residential dwellings in CD neighborhoods. | \$ | 785,000 | Community Development Funds |
| | | | 590,000 | NSP-Federal |
| | | | 747,000 | NSP-State |
| | | \$ | 2,122,000 | Total |
| Home Repair | Home repair assistance for elderly, low-income, or handicapped individuals. | \$ | 250,000 | 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. | \$ | 260,000 | Community Development Funds |
| Public Improvements | Public improvements within the Community Development Areas | \$ | 1,920,000 | Community Development Funds |
| Other | Miscellaneous services to residents in Community Development Areas, including transitional housing. | \$ | 205,000 | Community Development Funds |
| | | | 300,000 | Emergency Shelter Grant |
| | | \$ | 505,000 | Total |
| TOTAL COMMUNITY DEVELOPMENT PROGRAM | | \$ | 15,076,000 | |

Impact on Operations:

The most significant reduction in operations is to the benefit of the home owners 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. Road maintenance savings are achieved from the public improvements identified above in the Transportation section.

| | |
|---------------------------|-----------------------|
| TOTAL CAPITAL PLAN | \$ 262,064,000 |
|---------------------------|-----------------------|

CITY OF AKRON
2009 CAPITAL BUDGET
EXPENDITURES BY CATEGORY
TOTAL \$262,064,000



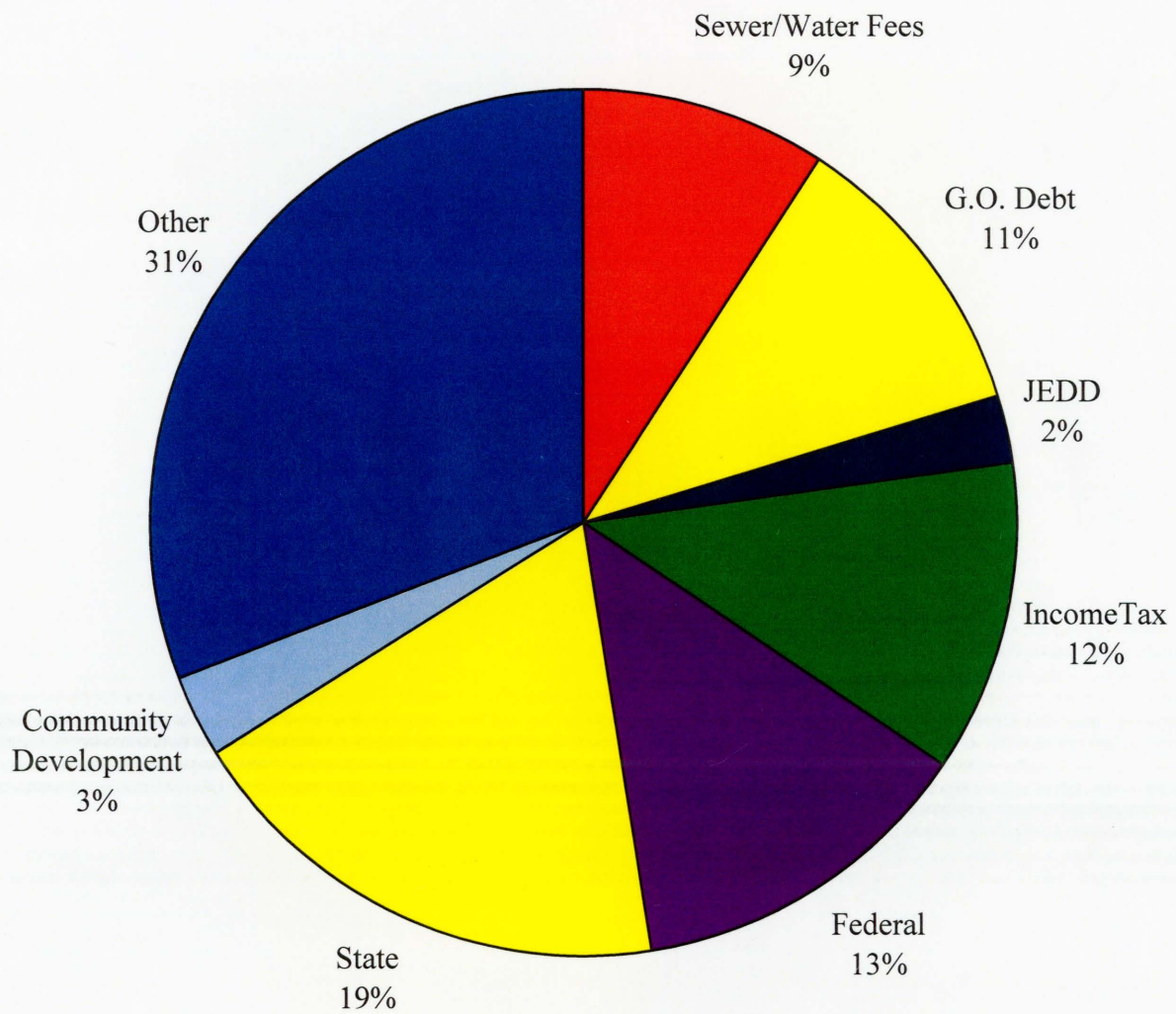
2009 REVENUE BY SOURCE

| SOURCE | AMOUNT | COMMENTS |
|--------------------------------------|---------------|---|
| Akron Community Foundation | \$100,000 | Philanthropic foundation to support community activities. |
| Akron Metropolitan Housing Authority | 891,000 | Regional housing authority. |
| Army Corps of Engineers | 5,531,000 | Federal agency involved with waterway improvements. |
| Bed Tax | 800,000 | 4% hotel excise tax supporting Convention Bureau. |
| Bridge Replacement | 1,600,000 | Annual maintenance on City-owned bridges. |
| Canal Park Reserve Fund | 20,000 | Capital Reserve Fund for stadium improvements. |
| Certificates of Participation | 1,518,000 | Debt-like instruments representing series of lease payments. |
| Clean Ohio | 6,633,000 | Funding to preserve land and clean up the environment. |
| Community Development | 8,340,000 | Entitlement of Community Development Funds. |
| Community Learning Center | 930,000 | .25% of the City's income tax used to fund school construction. |
| Congestion Mitigation Air Quality | 1,400,000 | Federal Highway funds for road projects that improve the environment. |
| Contingent | 2,007,000 | Contingent on obtaining additional Federal, State, or other sources. |
| Copley Township | 50,000 | Funds from Copley Township. |
| Courtroom Fees | 1,500,000 | Fees collected by Municipal Courtroom. |
| Economic Development Administration | 50,000 | Funding for economic development activities. |
| Economic Development Bond | 4,564,000 | Proceeds from the sale of taxable bond secured with non-tax revenues. |
| Emergency Shelter Grant | 300,000 | HUD funding to support homeless shelters. |
| Enterprise Community Grant | 50,000 | Revolving loan fund for business development. |
| Equipment Auction | 80,000 | Auction of City's old rolling stock. |
| Fairlawn | 100,000 | Funds from the City of Fairlawn. |
| Federal Aviation Administration | 828,000 | Aviation agency. |
| Federal - Eastgate | 3,400,000 | Various federal funds for Eastgate Improvements. |
| Federal Highway Funds | 6,792,000 | Funds from federal and state transportation sources available only for improvements to specifically designated streets and highways. |
| Gas Tax | 2,172,000 | Six cents of gas tax returned to the City of Akron. |
| General Fund | 200,000 | City of Akron's General Fund. |
| General Obligation Debt | 28,891,000 | Proceeds from sale of general obligation bonds. |
| Homeland Security Funds | 237,000 | Funds to enhance national security. |
| Income Tax | 30,699,000 | 27% of the City's 2% income tax revenues. |
| JEDD Funds | 6,388,000 | Receipts from Joint Economic Development Districts (in exchange for providing water and sewer services) and/or proceeds from sale of water and sewer bonds for those areas. |
| Job Ready Sites Program | 1,690,000 | Site development grants. |
| Land Sales | 189,000 | Proceeds from sale of City-owned land. |

2009 REVENUE BY SOURCE (continued)

| SOURCE | AMOUNT | COMMENTS |
|--|-----------------------------|---|
| Medina County | 35,000 | Funds from Medina County. |
| MetroParks | 100,000 | Regional parks district. |
| Motor Equipment Bureau Fees | 67,000 | Rotary fund for City vehicle repair. |
| Neighborhood Stabilization Program-FED | 4,942,000 | Federal emergency assistance for redevelopment of abandoned and foreclosed homes. |
| Neighborhood Stabilization Program-ST | 1,494,000 | State emergency assistance for redevelopment of abandoned and foreclosed homes. |
| Ohio & Erie Canal Association | 150,000 | Assists in development of National Heritage Corridor. |
| Ohio & Erie Canal Corridor Coalition | 1,500,000 | Assists in preservation and development of the Ohio and Erie Canal. |
| Ohio Department of Development | 1,392,000 | State development agency. |
| Ohio Department of Natural Resources | 150,000 | Agency promoting outdoor recreation. |
| Ohio Department of Transportation | 17,577,000 | Funds from State of Ohio Department of Transportation. |
| Ohio Public Works Commission | 9,130,000 | Funds from state bond issue and one cent gas tax for infrastructure improvements. |
| Ohio Water Development Authority | 750,000 | Financial assistance for environmental infrastructure. |
| Oil and Gas Revenue | 38,000 | Revenue derived from oil and gas wells. |
| Parking Lot Revenue | 75,000 | Revenue from the City's off-street parking facilities. |
| Private | 11,210,000 | Donations from private companies to assist with capital projects. |
| Sewer Capital Funds | 19,063,000 | Sewer and user fees collected solely for sanitary sewer-related improvements. Also used for Water Pollution Control Station improvements. |
| Small Business Administration | 75,000 | Agency promoting small business development. |
| Special Assessments | 11,240,000 | Funds from the assessment of contiguous, abutting or benefiting property for public improvements including walks, curbs, and street paving. |
| State of Ohio | 7,727,000 | State share of various capital projects, including funds provided by the University of Akron. |
| Street Lighting Assessments | 1,783,000 | Annual assessments levied for street lighting. |
| Summit County | 1,760,000 | County share of various capital projects. |
| Summit County Port Authority | 9,152,000 | Loan assistance for business expansions/relocations. |
| Tag Tax | 2,020,000 | City of Akron share of Summit County license tag receipts. Devoted exclusively to resurfacing and bridge repairs. |
| Tax Increment Financing | 36,930,000 | Funds from payments-in-lieu of taxes from various developments in downtown and throughout other development areas. |
| Transportation Enhancement Program | 700,000 | Federal highway funds for transportation projects that enhance the area. |
| University Park Alliance | 49,000 | Funds to enhance neighborhoods surrounding the University of Akron. |
| Water Capital Funds | 5,005,000 | Water user fees collected solely for water supply and treatment improvements. |
| TOTAL REVENUE | <u>\$262,064,000</u> | |

CITY OF AKRON
2009 CAPITAL BUDGET
REVENUES BY SOURCE
TOTAL \$262,064,000



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Revenue Summaries

REVENUE ASSUMPTIONS
2009 OPERATING BUDGET PLAN
ALL FUNDS

1. Income tax revenues to remain stable.
2. Local Government revenues to decrease by approximately 7%.
3. Property Tax revenue to decrease by 2%.

COMPARATIVE SUMMARY OF GENERAL FUND GROSS REVENUES

| SOURCE AND CATEGORY | ACTUAL | | | BUDGETED PERCENTAGE | |
|-------------------------|----------------------|----------------------|----------------------|----------------------|-----------------|
| | 2006 | 2007 | 2008 | 2009 | OF TOTAL |
| <u>Local Taxes</u> | | | | | |
| Property Taxes | \$23,671,029 | \$23,055,251 | \$23,212,173 | \$22,747,900 | 14.75 |
| JEDD Revenues | 2,040,000 | 2,992,000 | 2,400,000 | 2,550,000 | 1.65 |
| Income Tax | 77,813,800 | 82,611,299 | 83,219,600 | 83,219,600 | 53.92 |
| <u>State Taxes</u> | | | | | |
| Governmental Revenues | 736,137 | 475,118 | 476,765 | 476,000 | 0.31 |
| Inheritance | 2,763,674 | 2,886,321 | 5,330,376 | 3,750,000 | 2.43 |
| Licenses and Permits | 4,417,460 | 4,974,028 | 4,495,047 | 2,695,000 | 1.75 |
| Local Government | 14,434,069 | 14,418,325 | 14,227,271 | 13,231,400 | 8.57 |
| <u>Non-Tax Receipts</u> | | | | | |
| Interfund Transfers | 43,414 | 34,893 | 1,756,390 | 1,225,000 | 0.79 |
| Investment Earnings | 623,020 | 125,000 | 147,895 | 147,900 | 0.10 |
| Miscellaneous Revenues | 1,064,740 | 1,337,647 | 1,187,162 | 1,901,800 | 1.23 |
| Service Revenues | 8,395,086 | 8,199,743 | 8,110,072 | 8,600,800 | 5.57 |
| Curbservice/Recycling | 12,773,129 | 13,237,791 | 12,789,176 | 13,789,200 | 8.93 |
| TOTAL GENERAL FUND | | | | | |
| GROSS REVENUE | <u>\$148,775,558</u> | <u>\$154,347,416</u> | <u>\$157,351,927</u> | <u>\$154,334,600</u> | <u>100.00 %</u> |

CITY OF AKRON, OHIO
PROPERTY TAX RATE-COLLECTION YEAR 2009
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 | 72.97% |
| 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 | 10.49% |
| Zoo Operating | 0 | .80 | .80 | |
| Library | 0 | 2.08 | 2.08 | |
| County Operating | 1.79 | 0 | 1.79 | |
| County Debt | .41 | 0 | .41 | |
| Child Welfare | 0 | 2.25 | 2.25 | |
| Mental Health Operating | 0 | 2.95 | 2.95 | |
| 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>14.04</u> | <u>16.24</u> | <u>16.54%</u> |
| TOTAL | <u>16.70</u> | <u>81.50</u> | <u>98.20</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> |
|----------------------------|---------------|---------------|-------------|--------------|
| 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 |
| 2009 | 16.24 | 71.66 | 10.30 | 98.20 |

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.

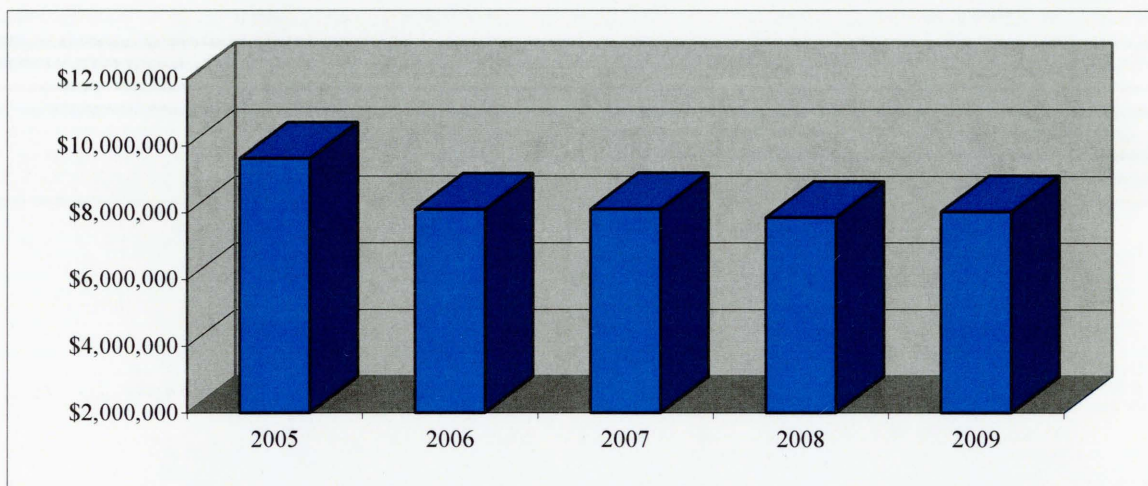
Analysis:

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 2009 calendar year show an increase of over 2%.

| Fiscal Year | Amount | % Increase (Decrease) |
|----------------|--------------|--------------------------|
| 2005 | \$ 9,623,112 | (18.89) |
| 2006 | 8,089,376 | (15.94) |
| 2007 | 8,107,477 | 0.22 |
| 2008 | 7,851,813 | (3.15) |
| 2009 Budgeted | 8,025,000 | 2.21 |



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.

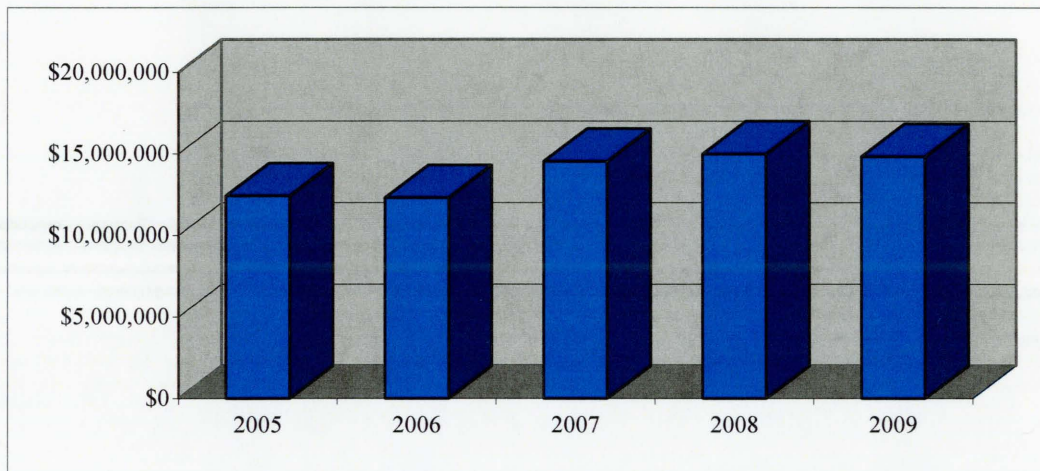
Analysis:

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 slight decrease is budgeted in 2009.

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% Increase (Decrease)</u> |
|------------------------|---------------|----------------------------------|
| 2005 | \$ 12,423,221 | 46.07 |
| 2006 | 12,299,439 | (1.00) |
| 2007 | 14,534,331 | 18.17 |
| 2008 | 14,982,806 | 3.09 |
| 2009 Budgeted | 14,825,000 | (1.05) |



SOURCE: Curbservice 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.

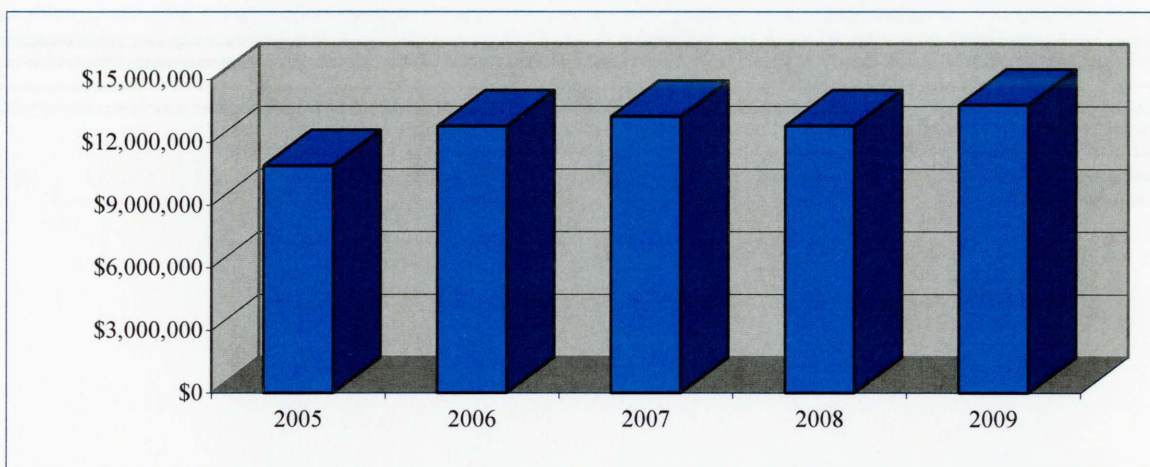
Analysis:

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; 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 City is projecting a 7% increase in 2009, this is mainly due to timing of the collections.

| Fiscal Year | Amount | % Increase (Decrease) |
|----------------|---------------|--------------------------|
| 2005 | \$ 10,880,561 | 15.44 |
| 2006 | 12,773,129 | 17.39 |
| 2007 | 13,237,791 | 3.64 |
| 2008 | 12,789,176 | (3.39) |
| 2009 Budgeted | 13,789,200 | 7.82 |



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.

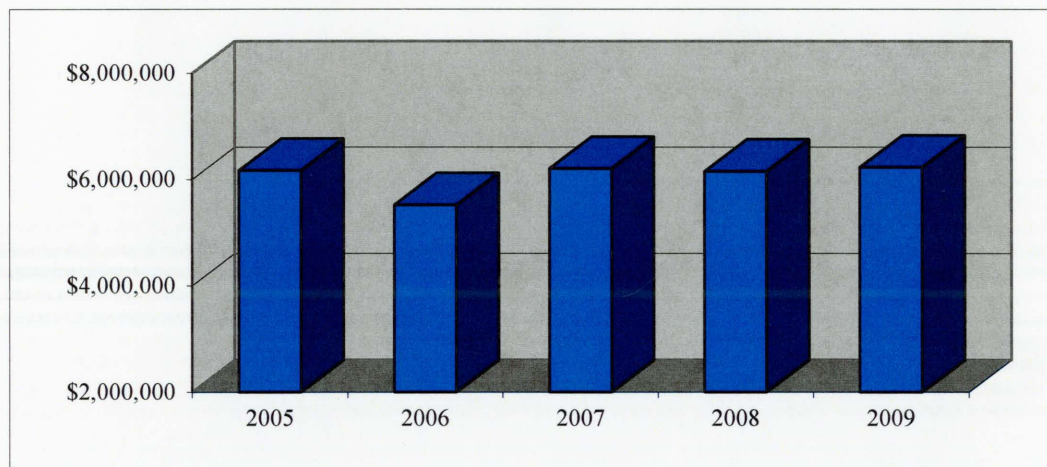
Analysis:

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 and the increase in 2007 represents those billings. In 2009, there is an increase of 1.21% in revenue projected.

| <u>Fiscal</u> <u>Year</u> | <u>Amount</u> | <u>% Increase</u> <u>(Decrease)</u> |
|------------------------------|---------------|--|
| 2005 | \$ 6,167,125 | (4.85) |
| 2006 | 5,518,341 | (10.52) |
| 2007 | 6,203,231 | 12.41 |
| 2008 | 6,150,536 | (0.85) |
| 2009 Budgeted | 6,225,000 | 1.21 |



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.

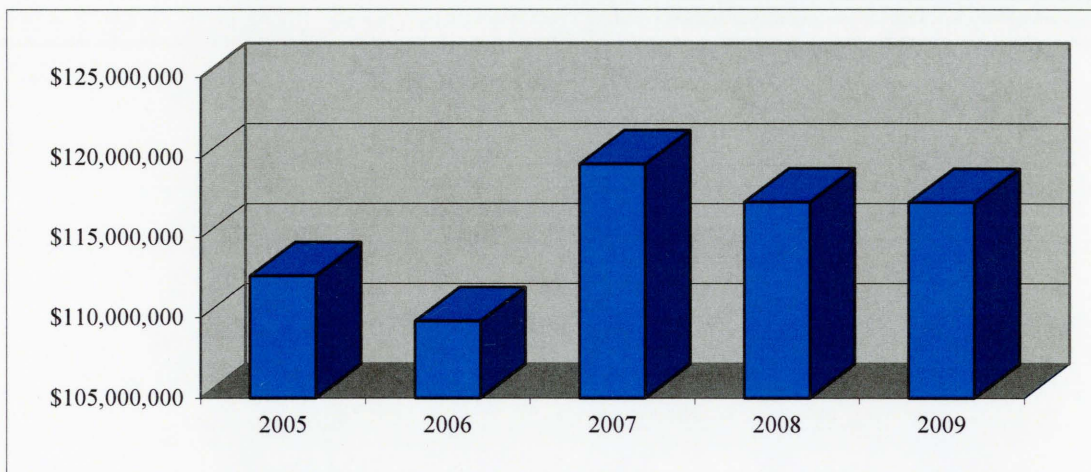
Analysis:

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 a stellar year in 2005. For 2007, the City had another large increase. For 2009, the City is projecting revenues to be flat. These figures do not include revenue from the .25% tax rate increase or the JEDDs referred to above.

| <u>Fiscal</u> <u>Year</u> | <u>Amount</u> | <u>% Increase</u> <u>(Decrease)</u> |
|------------------------------|----------------|--|
| 2005 | \$ 112,610,075 | 12.68 |
| 2006 | 109,780,836 | (2.51) |
| 2007 | 119,592,147 | 8.94 |
| 2008 | 117,214,459 | (1.99) |
| 2009 Budgeted | 117,200,000 | (0.01) |



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.

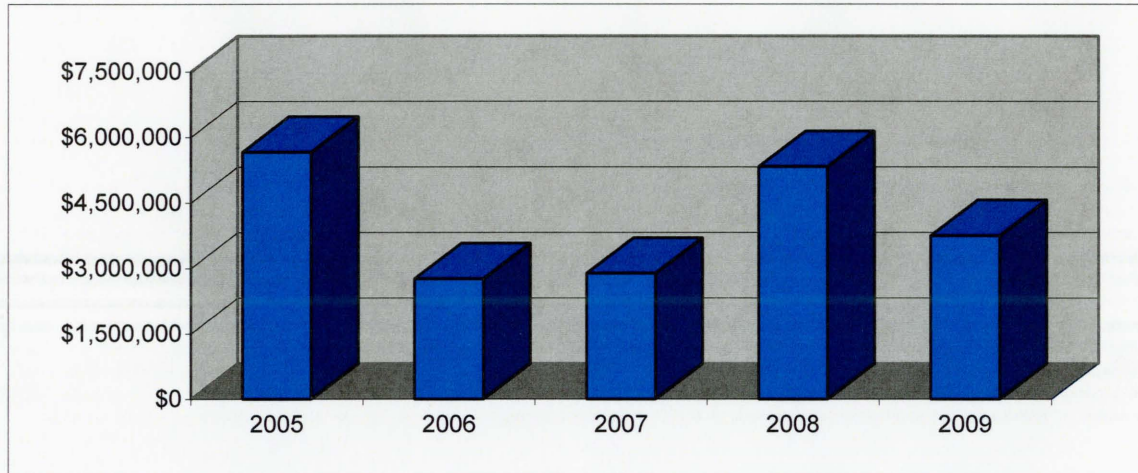
Analysis:

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 \$3.75 million for 2009.

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% Increase (Decrease)</u> |
|------------------------|---------------|----------------------------------|
| 2005 | \$ 5,655,709 | 95.59 |
| 2006 | 2,763,674 | (51.13) |
| 2007 | 2,886,321 | 4.44 |
| 2008 | 5,330,376 | 84.68 |
| 2009 Budgeted | 3,750,000 | (29.65) |



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.

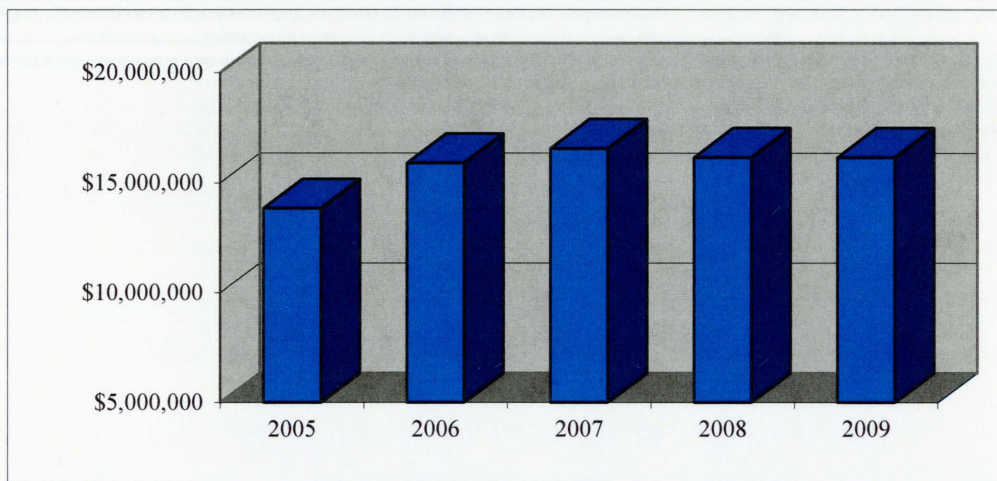
Analysis:

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. A slight increase is budgeted for 2009.

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% Increase (Decrease)</u> |
|------------------------|---------------|----------------------------------|
| 2005 | \$13,839,709 | 4.38 |
| 2006 | 15,892,340 | 14.83 |
| 2007 | 16,559,588 | 4.20 |
| 2008 | 16,142,840 | (2.52) |
| 2009 Budgeted | 16,150,000 | 0.04 |



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.

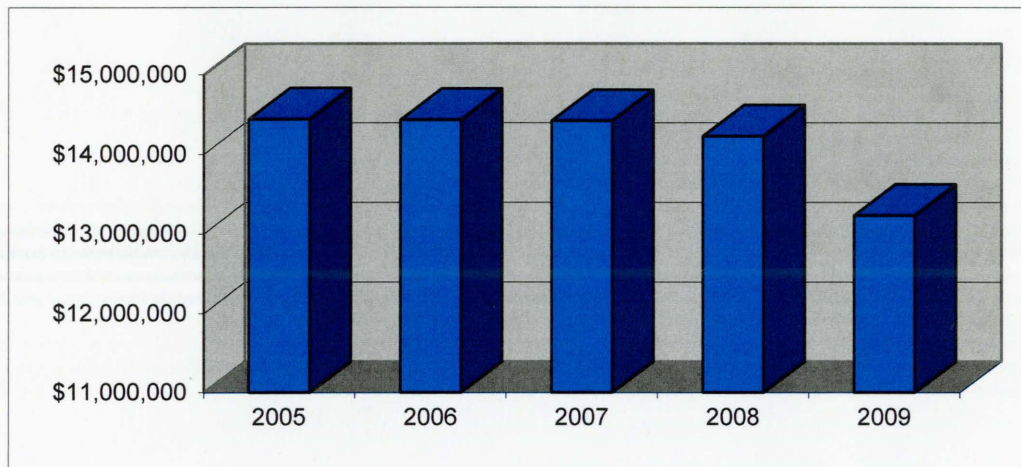
Analysis:

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 a decrease of 7% in 2009 for the local government fund.

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% Increase (Decrease)</u> |
|------------------------|---------------|----------------------------------|
| 2005 | \$14,441,757 | 0.25 |
| 2006 | 14,434,069 | (0.05) |
| 2007 | 14,418,325 | (0.11) |
| 2008 | 14,227,271 | (1.33) |
| 2009 Budgeted | 13,231,400 | (7.00) |



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.

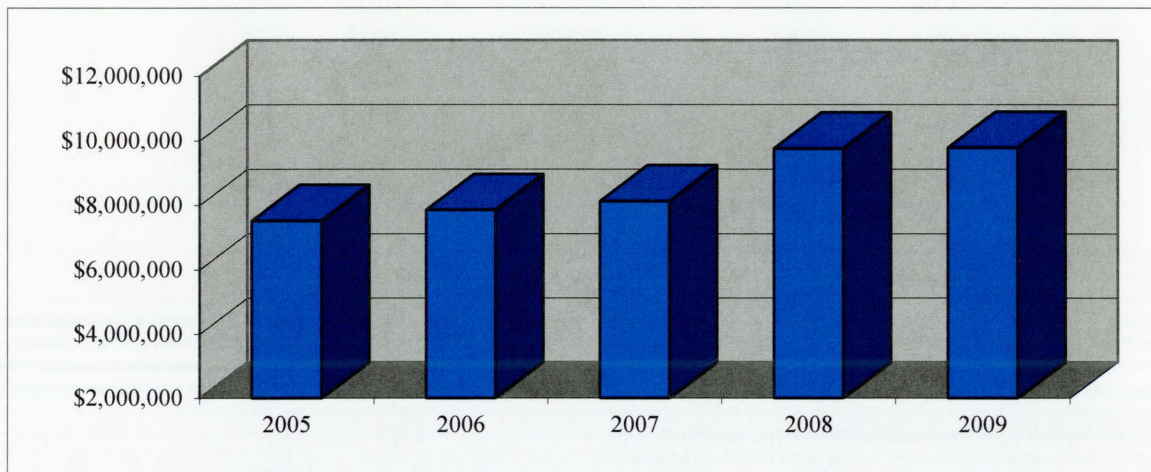
Analysis:

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. In 2008, the increase was due mainly to the increase in the price of fuel. For 2009, revenue is projected to increase slightly.

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% Increase (Decrease)</u> |
|------------------------|---------------|----------------------------------|
| 2005 | \$ 7,522,086 | 4.30 |
| 2006 | 7,853,925 | 4.41 |
| 2007 | 8,131,700 | 3.54 |
| 2008 | 9,760,595 | 20.03 |
| 2009 Budgeted | 9,790,000 | 0.30 |



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.

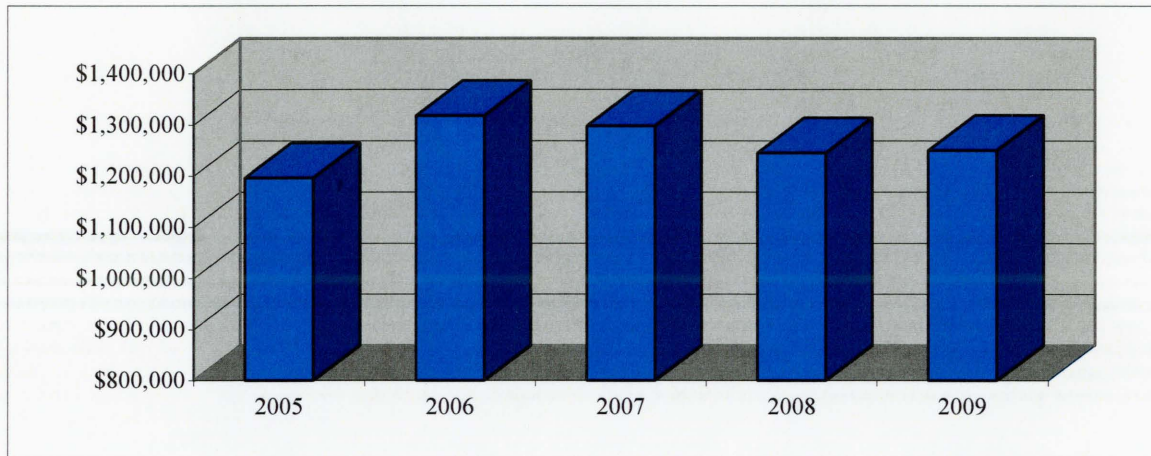
Analysis:

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 <u>Year</u> | <u>Amount</u> | % Increase (Decrease) |
|-----------------------|---------------|--------------------------|
| 2005 | \$ 1,196,181 | (11.03) |
| 2006 | 1,317,874 | 10.17 |
| 2007 | 1,297,626 | (1.54) |
| 2008 | 1,245,245 | (4.04) |
| 2009 Budgeted | 1,250,000 | 0.38 |



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.

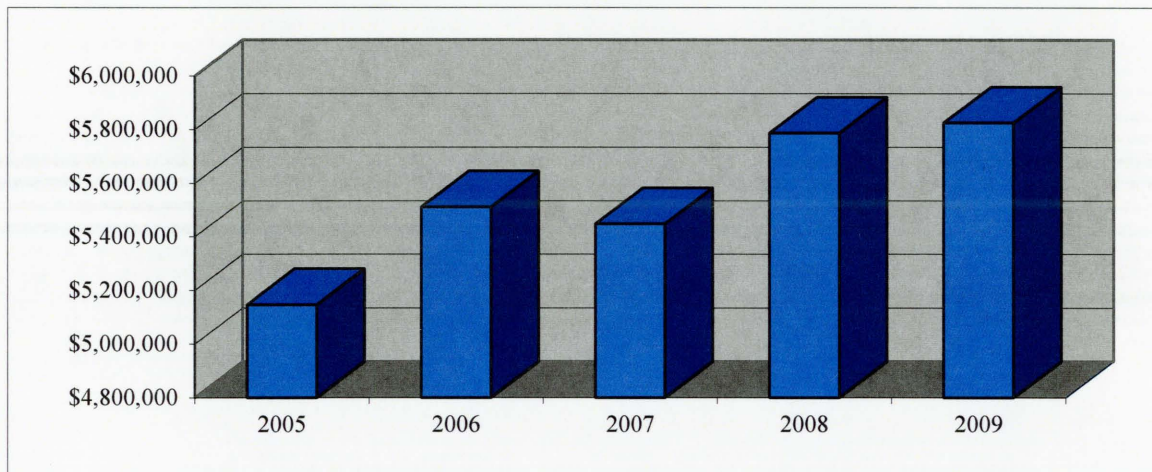
Analysis:

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 has been budgeted for 2009.

| Fiscal <u>Year</u> | <u>Amount</u> | % Increase (Decrease) |
|-----------------------|---------------|--------------------------|
| 2005 | \$ 5,146,271 | 12.33 |
| 2006 | 5,511,688 | 7.10 |
| 2007 | 5,448,616 | (1.14) |
| 2008 | 5,786,840 | 6.21 |
| 2009 Budgeted | 5,825,000 | 0.66 |



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.

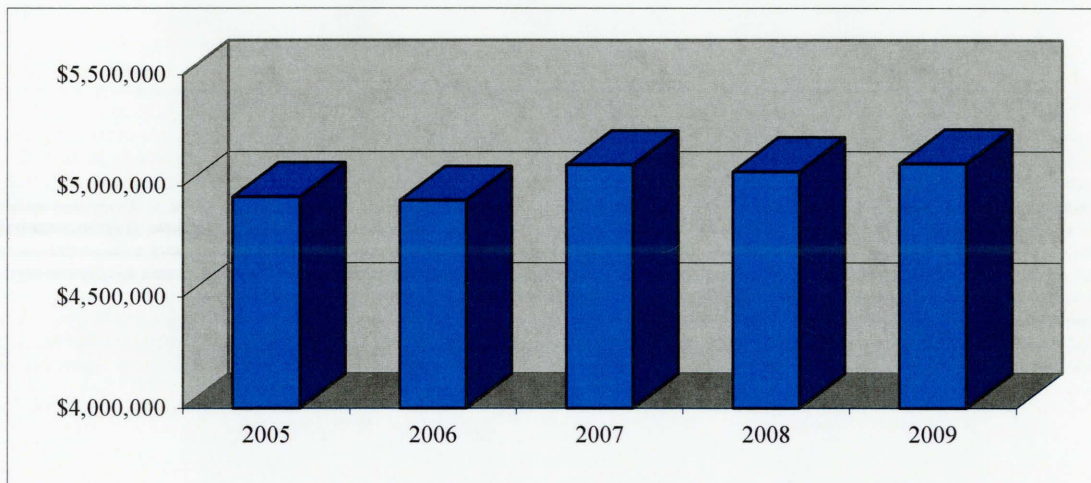
Analysis:

At most of the facilities, the parking rates do not generate enough revenue to support all costs of the decks, including debt service. All but one of the decks 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 a slight increase in revenue is projected for 2009.

| <u>Fiscal</u> <u>Year</u> | <u>Amount</u> | <u>% Increase</u> <u>(Decrease)</u> |
|------------------------------|---------------|--|
| 2005 | \$ 4,951,545 | 16.23 |
| 2006 | 4,935,342 | (0.33) |
| 2007 | 5,095,465 | 3.24 |
| 2008 | 5,064,089 | (0.62) |
| 2009 Budgeted | 5,100,000 | 0.71 |



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 2008 will be collected in 2009. 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.

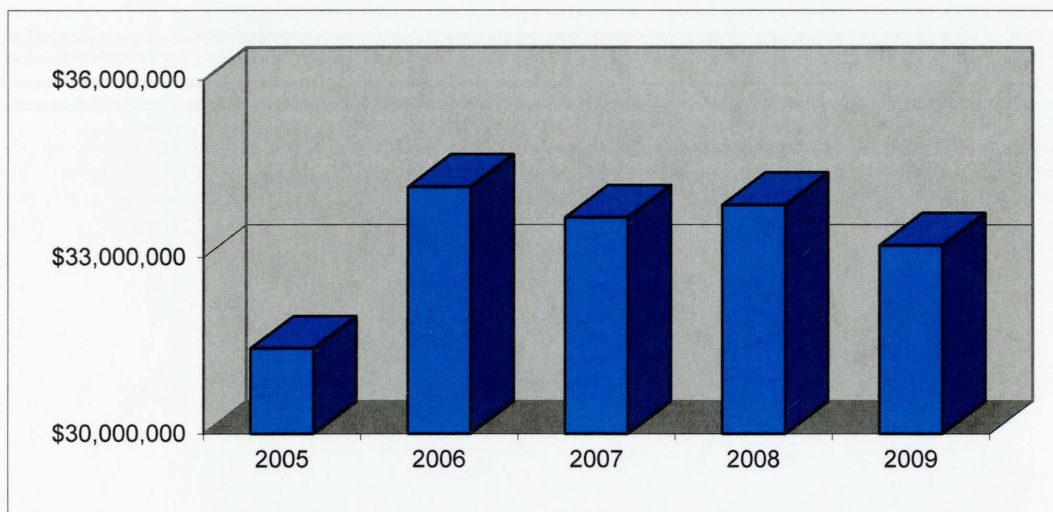
Analysis:

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 sexennial appraisal was performed in 2008 and a tri-annual appraisal was performed in 2005. The sexennial appraisal resulted in a decrease in assessed valuations for 2009. 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 2009, a decrease of 2% is budgeted.

| Fiscal Year | Amount | % Increase (Decrease) |
|----------------|--------------|--------------------------|
| 2005 | \$31,452,953 | 9.56 |
| 2006 | 34,189,157 | 8.70 |
| 2007 | 33,671,906 | (1.51) |
| 2008 | 33,884,631 | 0.63 |
| 2009 Budgeted | 33,200,000 | (2.02) |



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.

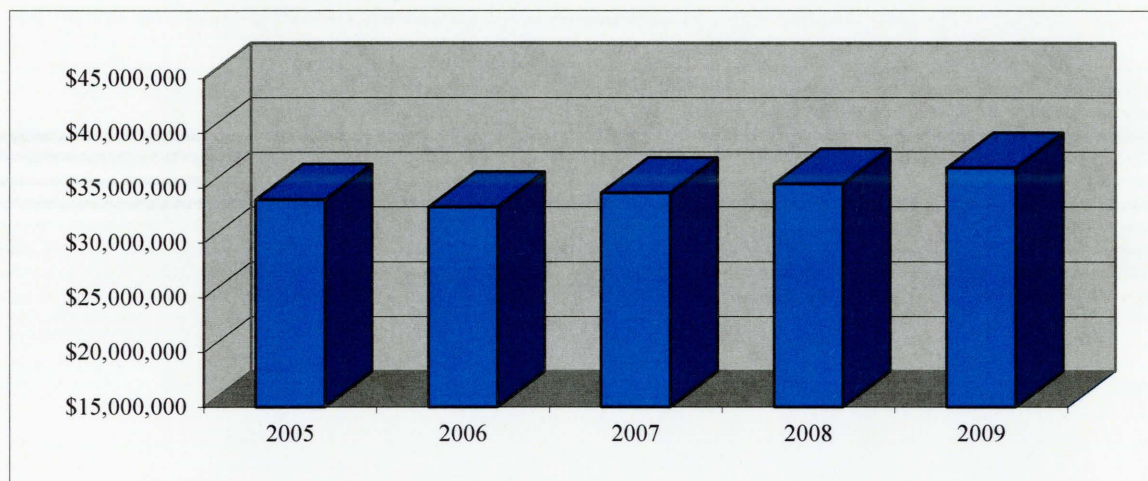
Analysis:

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. An increase of 4% is budgeted for 2009.

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% Increase (Decrease)</u> |
|------------------------|---------------|----------------------------------|
| 2005 | \$ 33,926,889 | 2.87 |
| 2006 | 33,239,349 | (2.03) |
| 2007 | 34,521,129 | 3.86 |
| 2008 | 35,350,270 | 2.40 |
| 2009 Budgeted | 36,805,000 | 4.12 |



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.

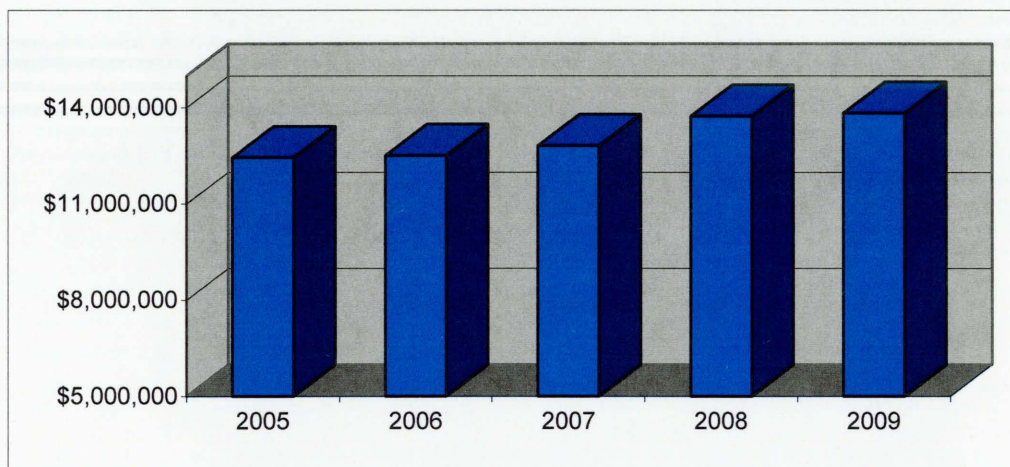
Analysis:

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) |
|----------------|---------------|--------------------------|
| 2005 | \$ 12,437,341 | 1.04 |
| 2006 | 12,503,933 | 0.54 |
| 2007 | 12,812,465 | 2.47 |
| 2008 | 13,731,523 | 7.17 |
| 2009 Budgeted | 13,825,500 | 0.68 |



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.

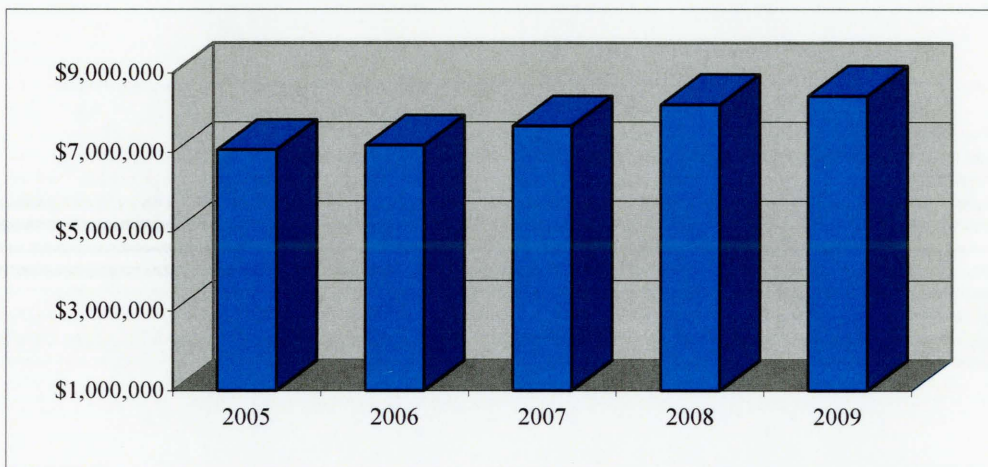
Analysis:

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 five years, assessments have been over \$7 million annually. An increase of 2.67% in revenue is projected in 2009.

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% Increase (Decrease)</u> |
|------------------------|---------------|----------------------------------|
| 2005 | \$ 7,063,469 | (0.62) |
| 2006 | 7,176,833 | 1.60 |
| 2007 | 7,660,355 | 6.74 |
| 2008 | 8,205,677 | 7.12 |
| 2009 Budgeted | 8,425,000 | 2.67 |



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.

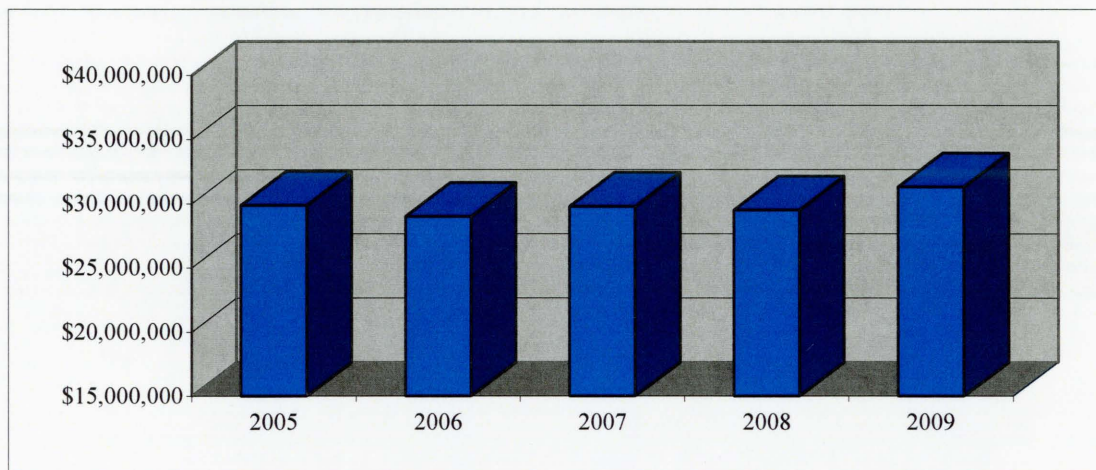
Analysis:

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. An increase 6.1% in fees is projected in 2009.

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% Increase (Decrease)</u> |
|------------------------|---------------|----------------------------------|
| 2005 | \$ 29,882,595 | (1.08) |
| 2006 | 28,999,739 | (2.95) |
| 2007 | 29,788,525 | 2.72 |
| 2008 | 29,493,987 | (0.99) |
| 2009 Budgeted | 31,294,000 | 6.10 |



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Expenditure Summaries

EXPENDITURE ASSUMPTIONS
2009 OPERATING BUDGET PLAN
ALL FUNDS

Expenditure assumptions proposed for 2009 are as follows:

1. Wages to increase by 2.5% to 3.0% for all employees.
2. Health benefits to increase by over 2.0%.
3. There will be 13 pension payments to the Ohio Public Employees Retirement System (OPERS) in 2009.

CITY OF AKRON, OHIO
 2009 BUDGETED FULL-TIME EMPLOYEES
 COMPARED TO ACTUAL DECEMBER 31, 2006
 DECEMBER 31, 2007 & DECEMBER 31, 2008

| By Funding Sources: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-------------------------|-------------------|-------------------|-------------------|----------------|
| General Fund | 1,389.70 | 1,391.90 | 1,402.95 | 1,484.70 |
| Internal Service Fund | 126.50 | 119.50 | 117.50 | 129.00 |
| Enterprise Fund | 319.50 | 314.00 | 287.00 | 347.00 |
| Special Revenue Fund | 363.25 | 372.45 | 359.90 | 386.65 |
| Special Assessment Fund | 38.40 | 40.50 | 41.50 | 41.50 |
| Debt Service Fund | 4.65 | 4.65 | 5.15 | 5.15 |
| TOTAL | 2,242.00 | 2,243.00 | 2,214.00 | 2,394.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------|-------------------|-------------------|-------------------|----------------|
|----------------|-------------------|-------------------|-------------------|----------------|

CIVIL SERVICE:

| | | | | |
|------------------------------|-------|-------|-------|-------|
| Account Clerk | 1.00 | 1.00 | 0.00 | 0.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Aide | 3.00 | 2.00 | 1.00 | 2.00 |
| Personnel Analyst | 4.00 | 4.00 | 5.00 | 6.00 |
| Personnel Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Records Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Personnel Technician | 1.00 | 1.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 2.00 | 2.00 | 2.00 |
| Training and EEO Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL CIVIL SERVICE | 14.00 | 15.00 | 13.00 | 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 |

City Wide:

| | | | | |
|-----------------|------|------|------|------|
| Civil Engineer | 0.00 | 0.00 | 0.00 | 1.00 |
| Total City Wide | 0.00 | 0.00 | 0.00 | 1.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| <i>Audit & Budget:</i> | | | | |
| Accounting Manager | 0.00 | 0.00 | 0.50 | 0.50 |
| Accounts Analyst | 3.00 | 3.00 | 2.00 | 4.00 |
| Audit & Budget Manager | 1.00 | 1.00 | 0.00 | 0.00 |
| Audit & Budget Supervisor | 0.00 | 0.00 | 1.00 | 1.00 |
| Secretary | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Audit & Budget | 4.50 | 4.50 | 4.00 | 6.00 |
| <i>General Accounting:</i> | | | | |
| Account Clerk | 5.00 | 5.00 | 3.00 | 6.00 |
| Accounting Manager | 0.00 | 1.00 | 0.50 | 0.50 |
| Accounting Technician | 3.00 | 3.00 | 4.00 | 3.00 |
| Accounts Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Audit & Budget Supervisor | 1.00 | 0.00 | 0.00 | 0.00 |
| Economic Development Specialist | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 0.50 | 0.50 | 0.50 | 0.50 |
| Total General Accounting | 11.50 | 10.50 | 9.00 | 11.00 |
| <i>Management Information Systems:</i> | | | | |
| Applications Programmer | 5.00 | 5.00 | 4.00 | 4.00 |
| 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 | 1.00 | 1.00 | 1.00 |
| Network/LAN Administrator | 1.00 | 0.00 | 1.00 | 1.00 |
| Web Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Management Information Technology | 18.00 | 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 | 0.00 | 1.00 |
| Graphic Artist | 1.00 | 1.00 | 1.00 | 1.00 |
| Messenger | 1.00 | 1.00 | 1.00 | 1.00 |
| Purchasing Agent | 1.00 | 1.00 | 1.00 | 1.00 |
| Purchasing Aide | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 3.00 | 2.00 | 3.00 | 3.00 |
| Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Purchasing | 14.00 | 13.00 | 13.00 | 15.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------------------------|-------------------|-------------------|-------------------|----------------|
| <i>Taxation:</i> | | | | |
| Account Clerk | 3.00 | 5.00 | 6.00 | 8.00 |
| Accounting Technician | 1.00 | 0.00 | 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 | 0.00 | 0.00 |
| Secretary | 9.00 | 7.00 | 5.00 | 5.00 |
| Tax Agent | 2.00 | 1.00 | 1.00 | 1.00 |
| Tax Auditor | 16.00 | 19.00 | 18.00 | 18.00 |
| Tax Commissioner | 1.00 | 1.00 | 1.00 | 1.00 |
| Tax Coordinator | 1.00 | 1.00 | 2.00 | 2.00 |
| Tax Deputy Commissioner | 1.00 | 1.00 | 0.00 | 1.00 |
| Tax Records Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Taxation | 38.00 | 39.00 | 36.00 | 39.00 |
| <i>Treasury:</i> | | | | |
| Account Clerk | 0.00 | 0.00 | 1.00 | 1.00 |
| Accounting Technician | 0.00 | 1.00 | 0.00 | 0.00 |
| Accounts Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Assessment & License Agent | 4.00 | 3.00 | 2.00 | 3.00 |
| Assessment & License Supervisor | 0.00 | 0.00 | 1.00 | 1.00 |
| Assessor | 1.00 | 0.00 | 1.00 | 1.00 |
| Assistant Treasurer | 1.00 | 0.00 | 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 | 1.00 | 1.00 | 1.00 |
| Secretary | 3.00 | 3.00 | 2.00 | 2.00 |
| Tax Deputy Commissioner | 0.00 | 0.00 | 1.00 | 1.00 |
| Treasurer | 1.00 | 1.00 | 0.00 | 0.00 |
| Total Treasury | 13.00 | 12.00 | 12.00 | 13.00 |
| <i>Employee Benefits:</i> | | | | |
| Employee Benefits Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Employee Benefits Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Aide | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 1.00 | 0.00 | 1.00 | 1.00 |
| Total Employee Benefits | 5.00 | 4.00 | 5.00 | 5.00 |
| TOTAL FINANCE | 106.00 | 103.00 | 99.00 | 111.00 |
| 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 | 0.00 | 1.00 | 0.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------------------------|-------------------|-------------------|-------------------|----------------|
| Fire Lieutenant | 28.00 | 29.00 | 29.00 | 29.00 |
| Firefighter/Medic | 78.00 | 77.00 | 77.00 | 77.00 |
| Master Fire Equipment Mechanic | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 2.00 | 4.00 | 2.00 | 4.00 |
| Total E.M.S. | 113.00 | 114.00 | 113.00 | 114.00 |
| <i>FIRE:</i> | | | | |
| Computer Programmer Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Captain | 15.00 | 16.00 | 16.00 | 16.00 |
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Deputy Chief | 4.00 | 5.00 | 5.00 | 5.00 |
| Fire District Chief | 7.00 | 6.00 | 5.00 | 6.00 |
| Fire Equipment Foreman | 0.00 | 1.00 | 0.00 | 1.00 |
| Fire Equipment Mechanic | 3.00 | 4.00 | 4.00 | 4.00 |
| Fire Equipment Supervisor | 0.00 | 1.00 | 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 | 62.00 | 58.00 | 54.00 | 57.00 |
| Firefighter/Medic | 166.00 | 159.00 | 192.00 | 199.00 |
| Master Fire Equipment Foreman | 1.00 | 0.00 | 1.00 | 0.00 |
| Master Fire Equipment Mechanic | 4.00 | 3.00 | 3.00 | 3.00 |
| Master Fire Equipment Supervisor | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 6.00 | 5.00 | 7.00 | 5.00 |
| Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Stores Clerk | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Fire | 278.00 | 267.00 | 297.00 | 306.00 |
| TOTAL FIRE/EMS | 391.00 | 381.00 | 410.00 | 420.00 |
| LAW: | | | | |
| <i>Administration:</i> | | | | |
| Assistant Law Director | 0.00 | 0.00 | 1.00 | 1.00 |
| Deputy Law Director | 1.00 | 0.00 | 0.00 | 0.00 |
| Executive Assistant | 2.00 | 1.00 | 1.00 | 1.00 |
| Law Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Administration | 4.00 | 2.00 | 3.00 | 3.00 |
| <i>Civil:</i> | | | | |
| Assistant Law Director | 11.00 | 11.00 | 11.00 | 13.00 |
| Secretary | 6.00 | 6.00 | 6.00 | 6.00 |
| Total Civil | 17.00 | 17.00 | 17.00 | 19.00 |
| <i>Criminal:</i> | | | | |
| Assistant Law Director | 10.00 | 10.00 | 9.00 | 10.00 |
| Chief Assistant City Prosecutor | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief City Prosector | 1.00 | 1.00 | 1.00 | 1.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| Secretary | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Criminal | 15.00 | 15.00 | 14.00 | 15.00 |
| TOTAL LAW | 36.00 | 34.00 | 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 | 0.00 | 1.00 | 1.00 | 1.00 |
| Council Aide | 1.00 | 1.00 | 1.00 | 2.00 |
| Deputy Clerk of Council | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Clerk of Council | 2.00 | 2.00 | 2.00 | 3.00 |
| TOTAL LEGISLATIVE | 15.00 | 15.00 | 15.00 | 16.00 |
| MUNICIPAL COURT CLERK: | | | | |
| Assistant Court Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Clerks | 46.00 | 46.00 | 45.00 | 47.00 |
| Municipal Court Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL MUNICIPAL COURT CLERK | 48.00 | 48.00 | 47.00 | 49.00 |
| MUNICIPAL COURT JUDGES: | | | | |
| Aide | 0.00 | 0.00 | 1.00 | 0.00 |
| Bailiff | 18.00 | 18.00 | 18.00 | 18.00 |
| Clerical Aide | 0.00 | 0.00 | 1.00 | 0.00 |
| Clerk | 1.00 | 2.00 | 2.00 | 2.00 |
| Community Service Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Data Processing Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Director of Specialty Courts and Programs | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Judge | 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 Officer | 6.00 | 8.00 | 7.00 | 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 | 1.00 | 1.00 | 1.00 | 1.00 |
| Traffic Court Magistrate | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL MUNICIPAL COURT JUDGES | 44.00 | 47.00 | 48.00 | 47.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| OFFICE OF THE MAYOR: | | | | |
| <i>Administration:</i> | | | | |
| Assistant to the Mayor | 3.00 | 2.00 | 3.00 | 3.00 |
| Communications Director | 0.00 | 1.00 | 0.00 | 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> | | | | |
| Communications Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Finance Director | 0.00 | 0.00 | 1.00 | 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 | 1.00 | 1.00 | 2.00 |
| Economist | 2.00 | 1.00 | 1.00 | 1.00 |
| Graphics Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Investments Program Administrator | 0.00 | 1.00 | 1.00 | 1.00 |
| Manpower Program Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning & Development Deputy Director | 0.00 | 0.00 | 1.00 | 1.00 |
| Secretary | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Economic Development | 13.00 | 12.00 | 14.00 | 15.00 |
| <i>Labor Relations:</i> | | | | |
| Deputy Mayor for Labor Relations | 1.00 | 1.00 | 1.00 | 1.00 |
| Labor Relations Officer | 1.00 | 0.00 | 0.00 | 1.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Labor Relations | 3.00 | 2.00 | 2.00 | 3.00 |
| <i>Police Auditor:</i> | | | | |
| Assistant to the Mayor | 0.00 | 2.00 | 2.00 | 2.00 |
| Total Police Auditor | 0.00 | 2.00 | 2.00 | 2.00 |
| TOTAL OFFICE OF THE MAYOR | 25.00 | 25.00 | 27.00 | 29.00 |
| PLANNING: | | | | |
| <i>Administration:</i> | | | | |
| Planning Deputy Director | 1.00 | 1.00 | 0.00 | 1.00 |
| Planning Director | 0.40 | 0.40 | 0.00 | 0.40 |
| Total Administration | 1.40 | 1.40 | 0.00 | 1.40 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| <i>AMATS:</i> | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| City Planner | 5.00 | 5.00 | 5.00 | 6.00 |
| 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 | 2.00 | 2.00 | 2.00 | 2.00 |
| Transportation Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Transportation Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Transportation Planning Administrator | 1.00 | 1.00 | 0.00 | 1.00 |
| Transportation Planning Regional Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Total AMATS | 16.00 | 16.00 | 15.00 | 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 | 1.00 | 2.00 | 2.00 | 2.00 |
| Librarian | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning Director | 0.60 | 0.60 | 0.00 | 0.60 |
| Secretary | 2.00 | 2.00 | 2.00 | 2.00 |
| Site Improvement Administrator | 0.20 | 0.20 | 0.00 | 0.20 |
| Total Capital Planning Investments | 7.80 | 8.80 | 8.00 | 8.80 |
| <i>Comprehensive Planning:</i> | | | | |
| City Planner | 5.00 | 5.00 | 5.00 | 5.00 |
| Community Resource Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Comprehensive Planning Adm. | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 0.50 | 1.00 | 1.00 | 1.00 |
| Total Comprehensive Planning | 7.50 | 8.00 | 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 | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Design | 3.50 | 3.50 | 3.50 | 3.50 |
| <i>Development Services:</i> | | | | |
| Community Development Technician | 0.00 | 1.00 | 1.00 | 1.00 |
| Community Resource Specialist | 0.00 | 0.00 | 1.00 | 1.00 |
| Demolition Site Improvement Inspector | 2.00 | 2.00 | 2.00 | 3.00 |
| Housing Rehab. Loan Specialist | 1.00 | 1.00 | 0.00 | 0.00 |
| 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 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| Secretary | 1.50 | 0.50 | 0.50 | 0.50 |
| Site Improvement Administrator | 0.80 | 0.80 | 0.00 | 0.80 |
| Site Improvement Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Development Services | 10.30 | 10.30 | 9.50 | 11.30 |
| <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 | 0.00 |
| Executive Assistant | 1.00 | 0.00 | 0.00 | 0.00 |
| Housing Rehab. Administrator | 1.00 | 0.00 | 0.00 | 1.00 |
| Housing Rehab. Loan Specialist | 2.00 | 2.00 | 2.00 | 3.00 |
| Housing Rehab. Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Housing Rehab. Specialist | 6.00 | 5.00 | 6.00 | 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 | 1.50 | 2.00 | 2.00 | 2.00 |
| Total Housing and Community Services | 15.90 | 13.40 | 14.40 | 14.40 |
| <i>Zoning:</i> | | | | |
| City Planner | 5.60 | 5.60 | 5.60 | 5.60 |
| Housing Rehab. Loan Specialist | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 0.00 | 1.00 | 1.00 | 1.00 |
| Zoning Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Zoning | 7.60 | 7.60 | 7.60 | 7.60 |
| TOTAL PLANNING | 70.00 | 69.00 | 66.00 | 71.00 |
| POLICE: | | | | |
| Accounts Analyst | 1.00 | 0.00 | 0.00 | 0.00 |
| Account Clerk | 2.00 | 3.00 | 3.00 | 3.00 |
| Building Inspector | 0.00 | 1.00 | 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 | 1.00 | 1.00 | 1.00 | 2.00 |
| Police Captain | 10.00 | 10.00 | 10.00 | 10.00 |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Deputy Chief | 3.00 | 2.00 | 2.00 | 4.00 |
| Police Lieutenant | 21.00 | 20.00 | 20.00 | 21.00 |
| Police Officer | 354.00 | 378.00 | 367.00 | 378.00 |
| Police Records Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Sergeant | 61.00 | 62.00 | 70.00 | 73.00 |
| Safety Communications Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Safety Communication Tech | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 36.00 | 36.00 | 35.00 | 37.00 |
| TOTAL POLICE | 495.00 | 519.00 | 515.00 | 535.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| PUBLIC HEALTH: | | | | |
| <i>Administration:</i> | | | | |
| Accounts Analyst | 1.25 | 1.25 | 1.25 | 1.25 |
| Clinic Assistant | 0.50 | 0.00 | 0.00 | 0.00 |
| Deputy Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Disease Control Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Epidemiologist | 1.00 | 1.00 | 0.00 | 0.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Education Specialist | 2.00 | 1.50 | 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 | 3.00 | 3.00 | 4.00 | 5.00 |
| Total Administration | 16.75 | 15.75 | 15.75 | 16.75 |
| <i>Air Quality Management:</i> | | | | |
| Accounts Analyst | 0.50 | 0.50 | 0.50 | 0.50 |
| Air Pollution Engineer | 5.00 | 5.00 | 5.00 | 5.00 |
| Air Quality Management Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Air Pollution Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Environmental Services Aide | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Education Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Lab Analyst | 2.00 | 2.00 | 2.00 | 2.00 |
| Sanitarian | 4.00 | 4.00 | 4.00 | 4.00 |
| Secretary | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Air Quality Management | 17.50 | 17.50 | 17.50 | 17.50 |
| <i>Counseling Services:</i> | | | | |
| Accounts Analyst | 0.00 | 0.00 | 0.75 | 0.75 |
| Alcoholic/Drug Prevention Specialist | 3.00 | 3.00 | 2.00 | 2.00 |
| Alcoholism Counselor | 9.00 | 9.00 | 6.00 | 9.00 |
| Clinic Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Counseling Services/Alcoholism Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Health Psychologist | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Counseling Services | 17.00 | 17.00 | 13.75 | 16.75 |
| <i>Environmental Health:</i> | | | | |
| Environmental Health Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitarian | 14.00 | 13.00 | 14.00 | 14.00 |
| Sanitarian Supervisor | 3.00 | 3.00 | 3.00 | 3.00 |
| Secretary | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Environmental Health | 21.00 | 20.00 | 21.00 | 21.00 |
| <i>Health Data Management:</i> | | | | |
| Application Programmer | 0.75 | 0.00 | 0.00 | 0.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------------------------|-------------------|-------------------|-------------------|----------------|
| Data Entry Operator | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 2.00 | 0.00 | 0.00 | 0.00 |
| Vital Statistics Supervisor | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Health Data Management | 4.75 | 0.00 | 0.00 | 0.00 |
| Health Promotion: | | | | |
| Health Education Specialist | 2.50 | 0.00 | 0.00 | 0.00 |
| Health Promotion Manager | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Health Promotion | 4.50 | 0.00 | 0.00 | 0.00 |
| Housing: | | | | |
| Accounts Analyst | 0.50 | 0.50 | 0.50 | 0.50 |
| Application Programmer | 0.25 | 0.25 | 0.25 | 0.25 |
| Clinic Assistant | 0.50 | 1.00 | 1.00 | 1.00 |
| Environmental Services Aide | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Education Specialist | 0.50 | 0.50 | 0.50 | 0.50 |
| Housing Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Health Nurse | 0.50 | 0.50 | 0.50 | 0.50 |
| Sanitarian | 9.00 | 11.00 | 12.00 | 13.00 |
| Sanitarian Supervisor | 2.00 | 2.00 | 2.00 | 2.00 |
| Secretary | 5.00 | 5.00 | 5.00 | 5.00 |
| Semi-Skilled Laborer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Housing | 21.25 | 23.75 | 24.75 | 25.75 |
| Laboratory: | | | | |
| Microbiologist | 2.75 | 2.75 | 2.75 | 3.00 |
| Public Health Lab Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Laboratory | 4.75 | 4.75 | 4.75 | 5.00 |
| Medical & Nursing: | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounts Analyst | 0.75 | 0.75 | 0.00 | 0.00 |
| Clinic Assistant | 6.00 | 4.00 | 6.00 | 6.00 |
| Consumer Services Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Education Specialist | 0.00 | 0.50 | 1.00 | 0.50 |
| Intake Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Microbiologist | 0.25 | 0.25 | 0.25 | 0.00 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Health Nurse | 20.50 | 18.50 | 19.50 | 20.50 |
| Public Health Nursing Manager | 1.00 | 0.00 | 0.00 | 1.00 |
| Public Health Nursing Supervisor | 3.00 | 3.00 | 3.00 | 3.00 |
| Public Health Nutritionist | 6.00 | 7.00 | 6.00 | 6.00 |
| Secretary | 6.00 | 4.00 | 2.00 | 5.00 |
| W.I.C. Program Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Medical & Nursing | 48.50 | 43.00 | 42.75 | 47.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| CHAHP: | | | | |
| Application Programmer | 0.00 | 0.75 | 0.75 | 0.75 |
| Clinic Assistant | 0.00 | 1.00 | 1.00 | 1.00 |
| Data Entry Operator | 0.00 | 1.00 | 1.00 | 1.00 |
| Epidemiologist | 0.00 | 0.00 | 1.00 | 1.00 |
| Health Education Specialist | 0.00 | 2.50 | 2.00 | 2.50 |
| Health Promotion Manager | 0.00 | 1.00 | 0.00 | 1.00 |
| Secretary | 0.00 | 5.00 | 5.00 | 5.00 |
| Vital Statistics Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Total CHAHP | 0.00 | 12.25 | 11.75 | 13.25 |
| TOTAL PUBLIC HEALTH | 156.00 | 154.00 | 152.00 | 163.00 |
| PUBLIC SAFETY: | | | | |
| <i>Building Inspection:</i> | | | | |
| Building Inspection Superintendent | 1.00 | 1.00 | 0.00 | 0.00 |
| Building Inspector | 5.00 | 4.00 | 3.00 | 4.00 |
| Building Permits Supervisor | 1.00 | 1.00 | 0.00 | 0.00 |
| Chief Plans Examiner | 1.00 | 1.00 | 0.00 | 1.00 |
| Civil Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Request Agent | 2.00 | 2.00 | 2.00 | 2.00 |
| Electrical Inspector | 4.00 | 4.00 | 3.00 | 4.00 |
| Engineering Technician | 0.00 | 1.00 | 1.00 | 1.00 |
| Mechanical Chief Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanical Inspector | 2.00 | 1.00 | 1.00 | 1.00 |
| Permit Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Plans Examiner | 1.00 | 1.00 | 0.00 | 0.00 |
| Plumbing Chief Inspector | 1.00 | 1.00 | 0.00 | 1.00 |
| Total Building Inspection | 21.00 | 20.00 | 13.00 | 17.00 |
| <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 | 0.00 | 1.00 | 1.00 |
| Radio Technician | 6.00 | 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 | 20.00 | 19.00 | 20.00 | 20.00 |
| <i>Police-Fire Communications Center:</i> | | | | |
| Application Programmer | 1.00 | 1.00 | 2.00 | 2.00 |
| Assistant to the Mayor | 0.00 | 0.00 | 1.00 | 1.00 |
| Computer Programmer Analyst | 2.00 | 2.00 | 2.00 | 2.00 |
| Police Captain | 1.00 | 1.00 | 0.00 | 0.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| Safety Communication Supervisor | 5.00 | 5.00 | 3.00 | 4.00 |
| Safety Communication Technician | 50.00 | 51.00 | 52.00 | 51.00 |
| Safety Communication Trainee | 3.00 | 3.00 | 1.00 | 16.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Police-Fire Communications Center | 63.00 | 64.00 | 62.00 | 77.00 |
| <i>Traffic Engineering:</i> | | | | |
| Cable & Line Utilityworker | 1.00 | 1.00 | 0.00 | 2.00 |
| Civil Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Drafter | 1.00 | 0.00 | 0.00 | 0.00 |
| Electronics Technician | 5.00 | 6.00 | 6.00 | 6.00 |
| Parking Meter Foreman | 1.00 | 1.00 | 1.00 | 1.00 |
| Parking Meterworker | 2.00 | 3.00 | 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 | 1.00 | 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 | 1.00 | 1.00 |
| Traffic System Design Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Traffic Technician | 1.00 | 1.00 | 0.00 | 0.00 |
| Total Traffic Engineering | 30.00 | 30.00 | 29.00 | 32.00 |
| <i>Weights & Measures:</i> | | | | |
| Weights & Measures Inspector | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Weights & Measures | 1.00 | 0.00 | 0.00 | 0.00 |
| TOTAL PUBLIC SAFETY | 135.00 | 133.00 | 124.00 | 146.00 |

PUBLIC SERVICE:

Airport:

| | | | | |
|----------------------------|------|------|------|------|
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Airport Maintenance Worker | 2.00 | 1.00 | 1.00 | 2.00 |
| Airport Operations Agent | 1.00 | 1.00 | 1.00 | 1.00 |
| Airport Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Traffic Marker | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Airport | 5.00 | 5.00 | 5.00 | 6.00 |

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 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| Custodian | 13.00 | 15.00 | 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 | 4.00 | 4.00 | 5.00 | 5.00 |
| Sanitation Serviceworker | 2.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Semi-Skilled Laborer | 1.00 | 4.00 | 3.00 | 3.00 |
| Total Building Maintenance | 29.00 | 32.00 | 32.00 | 32.00 |
| Customer Service: | | | | |
| Animal Control Warden | 3.00 | 3.00 | 2.00 | 2.00 |
| Building Permits Supervisor | 0.00 | 0.00 | 1.00 | 1.00 |
| Customer Service Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Inspector | 2.00 | 2.00 | 1.00 | 3.00 |
| Customer Service Request Agent | 0.00 | 0.00 | 0.00 | 1.00 |
| Public Projects Crew Leader | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Customer Service | 8.00 | 8.00 | 7.00 | 10.00 |
| Customer Service Request: | | | | |
| Council Aide | 1.00 | 0.00 | 0.00 | 0.00 |
| Customer Service Request Agent | 12.00 | 11.00 | 10.00 | 10.00 |
| Customer Service Request Manager | 0.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Request Supervisor | 0.00 | 1.00 | 0.00 | 1.00 |
| Lab Analyst Wastewater | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Customer Service Request | 14.00 | 13.00 | 11.00 | 12.00 |
| Engineering Bureau: | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Applications Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Architectural Designer | 1.00 | 1.00 | 1.00 | 1.00 |
| Cartographer | 1.00 | 1.00 | 1.00 | 1.00 |
| City Arborist & Horticulturist | 1.00 | 0.00 | 0.00 | 0.00 |
| City Engineer | 1.00 | 0.00 | 2.00 | 2.00 |
| Civil Engineer | 13.00 | 9.00 | 9.00 | 8.00 |
| 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 | 0.00 | 1.00 |
| Engineering Environmental Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Project Coordinator | 5.00 | 5.00 | 5.00 | 5.00 |
| Engineering Technician | 23.00 | 22.00 | 21.00 | 25.50 |
| Landscape Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 3.00 | 3.00 | 3.00 | 3.00 |
| Senior Engineer | 3.00 | 6.00 | 6.00 | 7.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| Survey Party Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Survey Projects Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Surveyor | 2.00 | 1.00 | 0.00 | 0.00 |
| Surveyor Aide/Technician | 1.00 | 0.00 | 1.00 | 1.00 |
| Total Engineering Bureau | 66.00 | 60.00 | 60.00 | 65.50 |
| Engineering Services: | | | | |
| Engineering Technician | 2.00 | 2.00 | 1.00 | 1.50 |
| Parking Meterworker | 0.00 | 0.00 | 0.00 | 1.00 |
| Public Works Engineering Services Manager | 0.50 | 0.50 | 0.50 | 0.50 |
| Surveyor | 0.00 | 1.00 | 1.00 | 1.00 |
| Surveyor Aide | 0.50 | 0.00 | 0.00 | 0.00 |
| Total Engineering Services | 3.00 | 3.50 | 2.50 | 4.00 |
| Golf Course: | | | | |
| Golf Course Maintenance Worker | 2.00 | 2.00 | 1.00 | 1.00 |
| 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 | 1.00 | 1.00 | 1.00 | 1.00 |
| Greenskeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Golf Course | 6.00 | 6.00 | 5.00 | 5.00 |
| Highway Maintenance: | | | | |
| Equipment Operator | 17.00 | 18.00 | 19.00 | 19.00 |
| Highway Maintenance Emergency Worker | 2.00 | 2.00 | 2.00 | 2.00 |
| Highway Maintenance Foreman | 6.00 | 7.00 | 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 | 6.00 | 5.00 | 6.00 |
| Maintenance Repairer | 1.00 | 1.00 | 1.00 | 1.00 |
| Mason | 4.00 | 3.00 | 4.00 | 4.00 |
| Master Equipment Operator | 1.00 | 1.00 | 0.00 | 0.00 |
| Public Works Supervisor | 3.10 | 3.00 | 2.00 | 3.00 |
| Sanitation Serviceworker | 6.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Semi-Skilled Laborer | 21.00 | 25.00 | 22.00 | 28.00 |
| Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Tree Trimmer | 0.00 | 0.00 | 1.00 | 1.00 |
| Total Highway Maintenance | 70.10 | 70.00 | 67.00 | 75.00 |
| Motor Equipment: | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Request Agent | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Mechanic | 17.00 | 16.00 | 18.00 | 21.00 |
| Equipment Mechanic Foreman | 3.00 | 3.00 | 3.00 | 3.00 |
| Equipment Serviceworker | 2.00 | 4.00 | 2.00 | 4.00 |
| Equipment Shop Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| Equipment Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Master Equipment Mechanic | 6.00 | 2.00 | 4.00 | 2.00 |
| Master Equipment Mechanic Foreman | 1.00 | 1.00 | 0.00 | 1.00 |
| Master Equipment Shop Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Motor Equipment Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitation Serviceworker | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Sewer Maintenance Worker | 0.00 | 1.00 | 0.00 | 0.00 |
| Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Welder | 1.00 | 2.00 | 2.00 | 2.00 |
| Total Motor Equipment | 38.00 | 37.00 | 37.00 | 41.00 |
| <i>Oil & Gas:</i> | | | | |
| Landfill Attendant | 1.00 | 1.00 | 1.00 | 1.00 |
| Surveyor Aide | 0.50 | 0.00 | 0.00 | 0.00 |
| Total Oil & Gas | 1.50 | 1.00 | 1.00 | 1.00 |
| <i>Parks Maintenance:</i> | | | | |
| Equipment Operator | 12.00 | 12.00 | 12.00 | 12.00 |
| Landscaper | 6.00 | 6.00 | 5.00 | 7.00 |
| Parks Maintenance Foreman | 2.00 | 2.00 | 3.00 | 2.00 |
| Public Works Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitation Serviceworker | 2.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Semi-Skilled Laborer | 2.00 | 3.00 | 3.00 | 3.00 |
| Tree Trimmer | 4.00 | 4.00 | 3.00 | 4.00 |
| Urban Forestry Specialist | 0.00 | 0.00 | 0.00 | 1.00 |
| Total Parks Maintenance | 30.00 | 29.00 | 28.00 | 31.00 |
| <i>Plans & Permits:</i> | | | | |
| Permit Clerk | 2.00 | 2.00 | 2.00 | 2.00 |
| Plans & Permits Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Plans & Permits | 4.00 | 3.00 | 3.00 | 3.00 |
| <i>Public Works Administration:</i> | | | | |
| Account Clerk | 3.00 | 3.00 | 3.00 | 3.00 |
| Customer Service Request Agent | 1.00 | 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 | 7.00 | 7.00 | 7.00 | 7.00 |
| <i>Recreation:</i> | | | | |
| Community Events Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Leader | 3.00 | 1.00 | 1.00 | 1.00 |
| Recreation Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Supervisor | 14.00 | 16.00 | 16.00 | 17.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| 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 | 23.00 | 23.00 | 23.00 | 24.00 |
| <i>Recycling Bureau:</i> | | | | |
| Collection Foreman | 0.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator | 1.00 | 6.00 | 6.00 | 7.00 |
| Recycling Operator | 6.00 | 0.00 | 0.00 | 0.00 |
| Sanitation Services Superintendent | 0.25 | 0.25 | 0.25 | 0.25 |
| Total Recycling Bureau | 7.25 | 7.25 | 7.25 | 8.25 |
| <i>Sanitation:</i> | | | | |
| Collection Foreman | 3.00 | 3.00 | 3.00 | 3.00 |
| Collection Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator | 19.00 | 22.00 | 20.00 | 20.00 |
| Recycling Operator | 1.00 | 0.00 | 0.00 | 0.00 |
| Sanitation Services Dispatcher | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitation Services Superintendent | 0.75 | 0.75 | 0.75 | 0.75 |
| Sanitation Serviceworker | 7.00 | 8.00 | 9.00 | 11.00 |
| Total Sanitation | 32.75 | 35.75 | 34.75 | 36.75 |
| <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 | 1.00 | 1.00 | 1.00 | 2.00 |
| Civil Engineer | 2.00 | 2.00 | 1.00 | 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 | 3.00 | 4.00 |
| Mechanical Inspector | 0.00 | 1.00 | 1.00 | 1.00 |
| Plant Electrician | 1.00 | 0.00 | 0.00 | 1.00 |
| Pumping System Maintenance Foreman | 1.00 | 1.00 | 1.00 | 1.00 |
| Pumping System Mechanic | 5.00 | 4.00 | 3.00 | 5.00 |
| Sanitation Serviceworker | 2.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Sewer Maintenance Dispatcher | 4.00 | 4.00 | 3.00 | 5.00 |
| Sewer Maintenance Foreman | 3.00 | 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 |

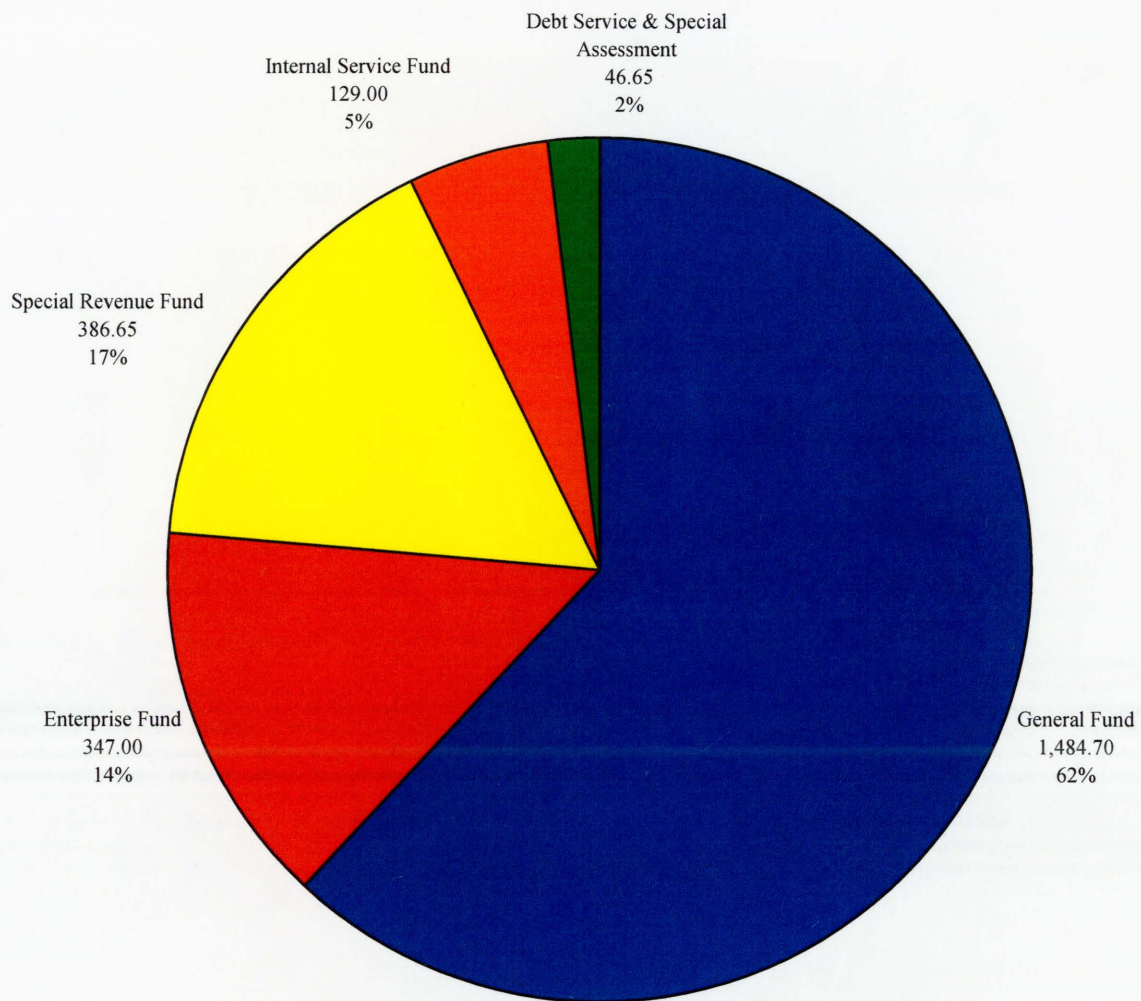
| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| Sewer Maintenance Worker | 13.00 | 17.00 | 17.00 | 17.00 |
| Sewer Serviceworker | 15.00 | 14.00 | 13.00 | 14.00 |
| Sewer Telemonitoring Technician | 3.00 | 3.00 | 3.00 | 3.00 |
| Water & Sewer Systems Manager | 0.50 | 0.50 | 0.00 | 0.00 |
| Total Sewer Utility Field Operations | 64.50 | 64.50 | 59.00 | 69.00 |
| <i>Sewer - WPC:</i> | | | | |
| Applications Programmer | 0.00 | 1.00 | 1.00 | 1.00 |
| APUB Trainer | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator | 1.00 | 0.00 | 0.00 | 0.00 |
| Industrial Pretreatment Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Lab Analyst | 3.00 | 3.00 | 2.00 | 2.00 |
| Lab Analyst Wastewater | 7.00 | 7.00 | 7.00 | 7.00 |
| Planner/Scheduler-WPC | 2.00 | 2.00 | 2.00 | 2.00 |
| Plant Automated Control Technician WPC | 1.00 | 1.00 | 0.00 | 1.00 |
| Plant Electrician | 1.00 | 1.00 | 1.00 | 1.00 |
| Safety & Training Coordinator-WPC | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitation Serviceworker | 4.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 2.00 | 2.00 | 2.00 |
| Senior Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Stores Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Team Ldr.-Admin. & Tech-WPC | 1.00 | 1.00 | 1.00 | 1.00 |
| Team Leader-Environment Compliance-WPC | 1.00 | 1.00 | 1.00 | 1.00 |
| Team Ldr.-Ops. & Maint.-WPC | 3.00 | 3.00 | 3.00 | 3.00 |
| Treatment Plant Mechanic | 3.00 | 3.00 | 4.00 | 4.00 |
| Treatment Plant Utilityworker | 6.00 | 10.00 | 7.00 | 11.00 |
| Wastewater Plant Lead Operator | 6.00 | 10.00 | 8.00 | 10.00 |
| Wastewater Plant Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Wastewater Plant Operations Foreman | 2.00 | 2.00 | 2.00 | 2.00 |
| Wastewater Plant Operator | 8.00 | 4.00 | 3.00 | 7.00 |
| Water Pollution Control Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Pollution Control Manager | 1.00 | 0.00 | 0.00 | 1.00 |
| Total Sewer - WPC | 59.00 | 59.00 | 52.00 | 64.00 |
| <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 | 4.00 | 2.00 | 4.00 | 3.00 |
| Equipment Operator | 18.00 | 20.00 | 20.00 | 21.00 |
| Landscaper | 2.00 | 2.00 | 2.00 | 2.00 |
| Master Equipment Operator | 2.00 | 2.00 | 2.00 | 2.00 |
| Public Works Supervisor | 1.90 | 2.00 | 2.00 | 2.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| Sanitation Serviceworker | 3.00 | 0.00 | 0.00 | 0.00 |
| Semi-Skilled Laborer | 4.00 | 8.00 | 8.00 | 8.00 |
| Sewer Maintenance Worker | 0.00 | 1.00 | 0.00 | 0.00 |
| Street Cleaning Foreman | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Street Cleaning | 36.90 | 39.00 | 40.00 | 40.00 |
| <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> | | | | |
| Building Electrician | 0.00 | 0.00 | 1.00 | 1.00 |
| 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 | 16.00 | 15.00 | 15.00 | 17.00 |
| Equipment Mechanic | 4.00 | 4.00 | 4.00 | 4.00 |
| Equipment Mechanic Foreman | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator | 4.00 | 4.00 | 4.00 | 5.00 |
| Equipment Serviceworker | 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 | 0.00 | 1.00 |
| Pumping System Mechanic | 0.00 | 1.00 | 1.00 | 2.00 |
| Secretary | 3.00 | 3.00 | 3.00 | 4.00 |
| Semi-Skilled Laborer | 1.00 | 0.00 | 0.00 | 0.00 |
| Senior Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Sewer Maintenance Worker | 1.00 | 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 | 0.00 | 1.00 |
| Utilities Operations Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Water & Sewer Systems Manager | 0.50 | 0.50 | 0.00 | 0.00 |
| Water Customer Serviceworker | 1.00 | 1.00 | 0.00 | 1.00 |
| Water Distribution Crew Leader | 7.00 | 6.00 | 6.00 | 7.00 |
| Water Distribution Dispatcher | 3.00 | 3.00 | 3.00 | 4.00 |
| Water Distribution Foreman | 3.00 | 4.00 | 4.00 | 4.00 |
| Water Distribution Lead Dispatcher | 1.00 | 1.00 | 0.00 | 1.00 |
| Water Distribution Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Distribution Supervisor | 2.00 | 2.00 | 2.00 | 2.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| Water Maintenance Worker | 27.00 | 25.00 | 18.00 | 30.00 |
| Total Water Utility Field Operations | 93.50 | 89.50 | 79.00 | 104.00 |
| <i>Water Supply:</i> | | | | |
| APUB Trainer | 1.00 | 1.00 | 1.00 | 1.00 |
| Civil Engineer | 1.00 | 0.00 | 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 | 1.00 | 0.00 |
| Lab Analyst Water | 3.00 | 3.00 | 3.00 | 4.00 |
| 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 | 1.00 | 1.00 | 1.00 |
| Sanitation Serviceworker | 3.00 | 2.00 | 1.00 | 2.00 |
| Secretary | 1.00 | 1.00 | 0.00 | 1.00 |
| Semi-Skilled Laborer | 2.00 | 2.00 | 2.00 | 2.00 |
| Senior Engineer | 0.00 | 1.00 | 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 | 1.00 | 1.00 |
| Water Plant Lead Operator | 9.00 | 7.00 | 6.00 | 8.00 |
| Water Plant Maint. Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Plant Operations Foreman | 0.00 | 2.00 | 2.00 | 2.00 |
| Water Plant Operator | 3.00 | 4.00 | 4.00 | 5.00 |
| Water Plant Superintendent | 1.00 | 0.00 | 0.00 | 0.00 |
| Water Supply Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Watershed Chief Ranger | 1.00 | 1.00 | 0.00 | 0.00 |
| Watershed Ranger | 4.00 | 4.00 | 5.00 | 4.00 |
| Watershed Ranger Supervisor | 0.00 | 0.00 | 0.00 | 1.00 |
| Watershed Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Water Supply | 37.00 | 38.00 | 37.00 | 44.00 |
| <i>Water Business Services:</i> | | | | |
| Account Clerk | 5.00 | 5.00 | 4.00 | 5.00 |
| Business Services Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Consumer Services Clerk | 23.00 | 22.00 | 21.00 | 23.00 |
| Domestic Meter Reading Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Domestic Meter Worker | 2.00 | 0.00 | 0.00 | 0.00 |
| Industrial Meterworker | 8.00 | 8.00 | 8.00 | 8.00 |
| Secretary | 2.00 | 2.00 | 2.00 | 2.00 |
| Utilities Accounting Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Utilities Analyst | 2.00 | 1.00 | 0.00 | 1.00 |
| Utilities Office Supervisor | 4.00 | 4.00 | 4.00 | 4.00 |
| Water Customer Serviceworker | 9.00 | 11.00 | 11.00 | 12.00 |
| Water Distribution Dispatcher | 1.00 | 0.00 | 0.00 | 1.00 |

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-------------------------------|---------------------------|---------------------------|---------------------------|------------------------|
| Water Meter Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Water Business Services | 59.00 | 57.00 | 54.00 | 60.00 |
| TOTAL PUBLIC SERVICE | 707.00 | 700.00 | 664.00 | 755.00 |
| GRAND TOTAL | 2,242.00 | 2,243.00 | 2,214.00 | 2,394.00 |

CITY OF AKRON
2009 OPERATING BUDGET
BUDGETED FULL-TIME EMPLOYEES
BY FUND TYPE



STAFFING EXPLANATIONS

The City was down twenty-nine full-time employees at year end 2008 compared to year end 2007. The majority of the differences are due to vacancies that arise during the year from routine turnover and retirements.

The Fire Department was down ten positions at the end of the year. An entry level exam was given in 2007 and thirty-eight positions were filled during 2008.

The Police Department was down twenty positions at year end. A class of fifteen officers started in January of 2008 and an entry level exam was given late in 2008.

The Public Safety Department was down twenty-two positions at the end of the year. The vacancies are primarily in the Police-Fire Communications division, which experiences a high rate of turnover.

The Service Department represents a third of the City's employees. There are 25 divisions within the Service Department that have full-time employees. Two of the larger divisions in the department are the Water and Sewer divisions. These two divisions have a higher turnover rate and account for over half of the vacancies at year end. The Service Department is in the process of filling their vacancies in a timely fashion to allow the Department to provide the excellent level of service the residents are accustomed to.

2009 GENERAL FUND GROSS EXPENDITURES

| <u>DEPARTMENTAL UNIT</u> | <u>BUDGETED EXPENDITURES</u> | <u>PERCENT OF TOTAL</u> |
|--|---|--|
| Police | \$ 47,580,240 | 30.68 |
| Fire | 27,649,890 | 17.83 |
| Public Service | 25,823,380 | 16.65 |
| Public Safety | 17,948,680 | 11.58 |
| Public Health | 8,133,990 | 5.25 |
| City-Wide Administration | 4,673,000 | 3.01 |
| Law | 4,296,300 | 2.77 |
| Judges | 3,635,600 | 2.34 |
| Clerk of Court | 3,368,490 | 2.17 |
| Mayor's Office | 3,179,320 | 2.05 |
| Finance | 2,472,890 | 1.59 |
| Highway Maintenance Subsidy | 2,000,000 | 1.29 |
| Planning | 1,546,910 | 1.00 |
| Civil Service | 1,128,990 | 0.73 |
| Legislative | 1,102,700 | 0.71 |
| Golf Course Subsidy | 300,000 | 0.19 |
| Airport Subsidy | <u>250,000</u> | <u>0.16</u> |
| TOTAL GENERAL FUND EXPENDITURES | <u>\$155,090,380</u> | <u>100.00%</u> |

COMPARATIVE SUMMARY OF GENERAL FUND GROSS EXPENDITURES

| DEPARTMENT | ACTUAL | | | BUDGETED |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| | 2006 | 2007 | 2008 | 2009 |
| Police | \$45,531,820 | \$47,816,973 | \$48,997,193 | \$47,580,240 |
| Fire | 26,679,470 | 27,095,834 | 28,254,207 | 27,649,890 |
| Public Service * | 27,375,850 | 28,710,203 | 29,178,092 | 28,373,380 |
| Public Safety | 17,607,210 | 18,635,228 | 18,004,826 | 17,948,680 |
| Public Health | 7,649,405 | 7,805,885 | 7,905,048 | 8,133,990 |
| City-Wide Administration | 4,518,424 | 4,189,600 | 4,267,041 | 4,673,000 |
| Law | 4,056,728 | 4,199,709 | 4,237,519 | 4,296,300 |
| Judges | 3,222,533 | 3,428,879 | 3,513,738 | 3,635,600 |
| Clerk of Court | 2,958,446 | 3,112,101 | 3,217,218 | 3,368,490 |
| Mayor's Office | 2,612,810 | 2,774,070 | 2,997,742 | 3,179,320 |
| Finance | 2,621,470 | 2,587,351 | 2,575,494 | 2,472,890 |
| Civil Service | 1,078,518 | 1,074,255 | 1,124,093 | 1,128,990 |
| Planning | 1,548,104 | 1,640,400 | 1,718,102 | 1,546,910 |
| Legislative | 987,641 | 1,006,414 | 1,067,889 | 1,102,700 |
| TOTAL GENERAL FUND | | | | |
| GROSS EXPENDITURES | \$148,448,429 | \$154,076,902 | \$157,058,202 | \$155,090,380 |

* Public Service includes General Fund subsidies to the following funds:

Highway Maintenance

Golf Course

Airport

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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

- Produce more professional instructional videos for Police Officer and Firefighter/Medic physical testing. Research alternative selection devices to improve the Police and Fire entry and promotional processes.
- Distribute the City of Akron's 2008 Equal Employment Opportunity Plan and provide informational sessions about the Plan to City employees.
- Provide mandatory Equal Employment Opportunity Training to all City employees, including Americans with Disabilities Act training.
- Complete the purging and reorganization of employment records per the approved records retention schedule and update the clerical skills testing and the multiple choice examinations.

SERVICE LEVELS

During 2008, 38 new Firefighter/Medics were hired as a result of the recruitment and testing efforts of 2007, and 801 applicants participated in the written examinations for Police Officer. The Testing Division utilized computer-based testing for positions such as City Engineer, Law Enforcement Planner I, Executive Assistant, Applications Programmer, and Customer Service Request Agent.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------|-------------------|-------------------|-------------------|----------------|
| CIVIL SERVICE: | | | | |
| Account Clerk | 1.00 | 1.00 | 0.00 | 0.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Aide | 3.00 | 2.00 | 1.00 | 2.00 |
| Personnel Analyst | 4.00 | 4.00 | 5.00 | 6.00 |
| Personnel Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Records Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Personnel Technician | 1.00 | 1.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 2.00 | 2.00 | 2.00 |
| Training and EEO Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL CIVIL SERVICE | 14.00 | 15.00 | 13.00 | 15.00 |

BUDGET COMMENTS

The 2009 operating budget provides funding for the staffing of 15 full-time positions for the divisions of the Personnel Department. The 2009 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| CIVIL SERVICE | 1,078,515 | 1,074,253 | 1,124,097 | 1,128,990 |
| Total for Department: | 1,078,515 | 1,074,253 | 1,124,097 | 1,128,990 |

PERSONNEL

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 723,654 | 736,673 | 712,332 | 756,530 |
| Fringe Benefits | 274,359 | 275,271 | 356,307 | 309,710 |
| Total: Personal Services | 998,013 | 1,011,944 | 1,068,639 | 1,066,240 |
| Other | | | | |
| Direct Expenditures | 45,208 | 33,073 | 27,316 | 34,500 |
| Utilities | 0 | 854 | 1,133 | 1,200 |
| Insurance | 1,371 | 500 | 970 | 1,000 |
| Rentals and Leases | 1,342 | 1,130 | 1,064 | 2,000 |
| Interfund Charges | 32,581 | 22,086 | 24,975 | 24,050 |
| Total: Other | 80,502 | 57,643 | 55,458 | 62,750 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 4,666 | 0 | 0 |
| Total: Capital Outlay | 0 | 4,666 | 0 | 0 |
| Total for Department: | 1,078,515 | 1,074,253 | 1,124,097 | 1,128,990 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|---------------|-------------------|------------------|
| General Fund | 1,066,240 | 62,750 | | 1,128,990 |
| Total for Department: | 1,066,240 | 62,750 | | 1,128,990 |

PERSONNEL

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,078,515 | 1,074,253 | 1,124,097 | 1,128,990 |
| Total for Department: | 1,078,515 | 1,074,253 | 1,124,097 | 1,128,990 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 14.000 | 15.000 | 13.000 | 15.000 |
| Total for Department: | 14.000 | 15.000 | 13.000 | 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 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.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 723,654 | 736,673 | 712,332 | 756,530 |
| Fringe Benefits | 274,359 | 275,271 | 356,307 | 309,710 |
| Total: Personal Services | 998,013 | 1,011,944 | 1,068,639 | 1,066,240 |
| Other | | | | |
| Direct Expenditures | 45,208 | 33,073 | 27,316 | 34,500 |
| Utilities | 0 | 854 | 1,133 | 1,200 |
| Insurance | 1,371 | 500 | 970 | 1,000 |
| Rentals and Leases | 1,342 | 1,130 | 1,064 | 2,000 |
| Interfund Charges | 32,581 | 22,086 | 24,975 | 24,050 |
| Total: Other | 80,502 | 57,643 | 55,458 | 62,750 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 4,666 | 0 | 0 |
| Total: Capital Outlay | 0 | 4,666 | 0 | 0 |
| Division Total: | 1,078,515 | 1,074,253 | 1,124,097 | 1,128,990 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,078,515 | 1,074,253 | 1,124,097 | 1,128,990 |
| Division Total: | 1,078,515 | 1,074,253 | 1,124,097 | 1,128,990 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 14.000 | 15.000 | 13.000 | 15.000 |
| Division Total: | 14.000 | 15.000 | 13.000 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|--------------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| ADMINISTRATION | 17,090,994 | 17,212,135 | 22,163,892 | 23,191,650 |
| AUDIT & BUDGET | 383,020 | 391,366 | 519,328 | 387,550 |
| CITY-WIDE ADMINISTRATION | 5,818,458 | 5,994,800 | 6,586,555 | 4,787,310 |
| GENERAL ACCOUNTING | 4,316,910 | -523,723 | 1,772,853 | 3,605,500 |
| MANAGEMENT INFORMATION SYSTEMS | 2,446,794 | 2,551,232 | 3,098,036 | 3,607,770 |
| PURCHASING | 2,419,707 | 2,511,007 | 2,457,066 | 2,651,750 |
| TAXATION | 4,763,843 | 5,171,509 | 6,111,515 | 5,796,250 |
| TREASURY | 1,806,582 | 2,261,041 | 3,240,841 | 2,116,520 |
| JOINT ECONOMIC DEVELOPMENT DISTRICTS | 10,950,675 | 9,034,449 | 9,026,874 | 0 |
| EMPLOYEE BENEFITS | 24,138,438 | 25,342,935 | 27,767,589 | 29,714,990 |
| Total for Department: | 74,135,421 | 69,946,751 | 82,744,549 | 75,859,290 |

FINANCE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 4,877,749 | 4,852,193 | 4,780,054 | 4,724,570 |
| Fringe Benefits | 2,005,308 | 2,178,696 | 2,399,017 | 2,216,330 |
| Total: Personal Services | 6,883,057 | 7,030,889 | 7,179,071 | 6,940,900 |
| Other | | | | |
| Direct Expenditures | 18,786,819 | 11,889,071 | 14,286,488 | 16,203,320 |
| Income Tax Refunds | 4,021,342 | 5,463,276 | 6,879,542 | 2,787,000 |
| Utilities | 11,178 | 10,126 | 11,043 | 10,750 |
| Debt Service | 14,468,590 | 14,797,978 | 14,978,027 | 14,329,100 |
| Insurance | 23,096,649 | 24,026,635 | 27,016,164 | 28,186,210 |
| State/County Charges | 1,123,461 | 1,003,956 | 1,372,362 | 1,178,000 |
| Rentals and Leases | 764,979 | 761,137 | 735,615 | 743,020 |
| Interfund Charges | 4,979,346 | 4,680,370 | 10,237,694 | 5,350,990 |
| Total: Other | 67,252,364 | 62,632,549 | 75,516,935 | 68,788,390 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 283,313 | 48,543 | 130,000 |
| Total: Capital Outlay | 0 | 283,313 | 48,543 | 130,000 |
| Total for Department: | 74,135,421 | 69,946,751 | 82,744,549 | 75,859,290 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|-------------------|-------------------|-------------------|
| General Fund | 2,297,210 | 4,848,680 | | 7,145,890 |
| Special Revenue Fund | 2,584,630 | 27,208,570 | | 29,793,200 |
| Debt Service Fund | 367,040 | 107,290 | | 474,330 |
| Internal Service Fund | 1,692,020 | 36,623,850 | 130,000 | 38,445,870 |
| Total for Department: | 6,940,900 | 68,788,390 | 130,000 | 75,859,290 |

FINANCE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 7,139,890 | 6,776,949 | 6,842,541 | 7,145,890 |
| Special Revenue Fund | 34,871,912 | 29,009,741 | 39,370,460 | 29,793,200 |
| Debt Service Fund | 420,295 | 519,433 | 558,066 | 474,330 |
| Capital Projects Fund | 7,678 | 0 | 0 | 0 |
| Internal Service Fund | 31,695,646 | 33,640,628 | 35,973,482 | 38,445,870 |
| Total for Department: | 74,135,421 | 69,946,751 | 82,744,549 | 75,859,290 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 34.400 | 31.350 | 30.550 | 36.550 |
| Special Revenue Fund | 44.450 | 44.500 | 42.800 | 46.800 |
| Debt Service Fund | 4.650 | 4.650 | 5.150 | 5.150 |
| Internal Service Fund | 22.500 | 22.500 | 21.500 | 22.500 |
| Total for Department: | 106.000 | 103.000 | 100.000 | 111.000 |

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.
- Investigate alternatives for financing City initiatives necessary to accelerate economic development activities.
- Search for new ways to partner with other governmental entities to provide cost savings to the citizens of Akron. Propose partnership opportunities with Summit County, the City of Fairlawn, the City of Cleveland, and other surrounding jurisdictions.
- Explore various ways to increase revenues.

SERVICE LEVELS

The Finance Department works with other City departments to help control expenditures. For 2008, expenditures in the General Fund increased by only 1.8%. 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.

In spite of the tough fiscal environment, 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 2008, the City partnered with Summit County to transition control of the Building Inspection Division to Summit County. Effective February 2, 2009, this was completed. The City also continues to work with partners on economic development opportunities, including Summit County and private companies such as Goodyear and Bridgestone.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------|-------------------|-------------------|-------------------|----------------|
|----------------|-------------------|-------------------|-------------------|----------------|

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 251,149 | 258,001 | 178,083 | 172,870 |
| Fringe Benefits | 59,823 | 60,863 | 58,579 | 55,940 |
| Total: Personal Services | 310,972 | 318,864 | 236,662 | 228,810 |
| Other | | | | |
| Direct Expenditures | 2,475,664 | 3,042,936 | 1,590,127 | 4,302,400 |
| Utilities | 1,699 | 1,646 | 1,311 | 1,350 |
| Debt Service | 10,135,651 | 10,505,612 | 10,933,204 | 14,042,000 |
| Insurance | 1,464,602 | 1,619,100 | 2,059,552 | 1,700,500 |
| Interfund Charges | 2,702,406 | 1,723,977 | 7,343,036 | 2,916,590 |
| Total: Other | 16,780,022 | 16,893,271 | 21,927,230 | 22,962,840 |
| Division Total: | 17,090,994 | 17,212,135 | 22,163,892 | 23,191,650 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 331,629 | 337,956 | 249,566 | 244,990 |
| Special Revenue Fund | 13,122,524 | 12,559,994 | 18,267,055 | 19,340,060 |
| Capital Projects Fund | 197 | 0 | 0 | 0 |
| Internal Service Fund | 3,636,644 | 4,314,185 | 3,647,271 | 3,606,600 |
| Division Total: | 17,090,994 | 17,212,135 | 22,163,892 | 23,191,650 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 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
Cynthia M. Donel, Accounting 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 to provide recommendations, proposals, and specialized assistance during the year to various departments and divisions.

GOALS & OBJECTIVES

- Prepare the 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 Budget Plan within 90 days after passage of the appropriation ordinance by City Council. The Audit and 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. GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets," will be researched during the summer.
- The Audit and Budget Division, along with the Finance Director, MIS, Purchasing, and Treasury, 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 Comprehensive Annual Financial Report (CAFR) was issued and submitted to the Government Finance Officers Association. For the 24th consecutive year, the City once again received the Certificate of Achievement For Excellence in Financial Reporting Award.

The Operating Budget Plan was completed within 90 days after the passage of the appropriation ordinance. This is the 24th consecutive year that the City has received the Distinguished Budget Presentation Award from the Government Finance Officers Association.

The Division has accumulated the information necessary to implement GASB Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations." There are several divisions that have been instrumental in assisting the Audit and Budget Division.

The Division will focus on cross-training staff members and updating the internal 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------|-------------------|-------------------|-------------------|----------------|
|----------------|-------------------|-------------------|-------------------|----------------|

FINANCE:

Audit & Budget:

| | | | | |
|---------------------------|------|------|------|------|
| Accounting Manager | 0.00 | 0.00 | 0.50 | 0.50 |
| Accounts Analyst | 3.00 | 3.00 | 2.00 | 4.00 |
| Audit & Budget Manager | 1.00 | 1.00 | 0.00 | 0.00 |
| Audit & Budget Supervisor | 0.00 | 0.00 | 1.00 | 1.00 |
| Secretary | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Audit & Budget | 4.50 | 4.50 | 4.00 | 6.00 |

FINANCE

DIVISION: **AUDIT & BUDGET**

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 284,206 | 278,027 | 252,981 | 254,920 |
| Fringe Benefits | 86,313 | 95,126 | 255,108 | 120,810 |
| Total: Personal Services | 370,519 | 373,153 | 508,089 | 375,730 |
| Other | | | | |
| Direct Expenditures | 6,621 | 10,536 | 4,553 | 6,200 |
| Interfund Charges | 5,880 | 7,677 | 6,686 | 5,620 |
| Total: Other | 12,501 | 18,213 | 11,239 | 11,820 |
| Division Total: | 383,020 | 391,366 | 519,328 | 387,550 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 383,020 | 391,366 | 519,328 | 387,550 |
| Division Total: | 383,020 | 391,366 | 519,328 | 387,550 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 4.500 | 4.500 | 4.000 | 6.000 |
| Division Total: | 4.500 | 4.500 | 4.000 | 6.000 |

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.

| | As of | As of | As of | Budget |
|--------------------------|----------|----------|----------|--------|
| By Department: | 12/31/06 | 12/31/07 | 12/31/08 | 2009 |
| <hr/> | | | | |
| FINANCE: | | | | |
| <i>City-Wide:</i> | | | | |
| Civil Engineer | 0.00 | 0.00 | 0.00 | 1.00 |
| Total City-Wide | 0.00 | 0.00 | 0.00 | 1.00 |

FINANCE

DIVISION: CITY-WIDE ADMINISTRATION

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 8,178 | 22,320 | 112,925 | 66,500 |
| Fringe Benefits | 1,148 | 1,988 | 13,022 | 32,810 |
| Total: Personal Services | 9,326 | 24,308 | 125,947 | 99,310 |
| Other | | | | |
| Direct Expenditures | 3,266,808 | 3,001,014 | 4,029,541 | 1,893,000 |
| Utilities | 2,119 | 1,108 | 626 | 400 |
| Debt Service | 64,410 | 93,365 | 91,598 | 100,000 |
| Insurance | 53,261 | 36,429 | 34,550 | 40,500 |
| State/County Charges | 1,024,251 | 909,575 | 1,264,583 | 1,061,000 |
| Rentals and Leases | 39,963 | 42,434 | 39,772 | 26,000 |
| Interfund Charges | 1,358,320 | 1,886,567 | 984,938 | 1,567,100 |
| Total: Other | 5,809,132 | 5,970,492 | 6,445,608 | 4,688,000 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 0 | 15,000 | 0 |
| Total: Capital Outlay | 0 | 0 | 15,000 | 0 |
| Division Total: | 5,818,458 | 5,994,800 | 6,586,555 | 4,787,310 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 4,518,423 | 4,189,597 | 4,267,042 | 4,673,000 |
| Special Revenue Fund | 1,297,858 | 1,805,203 | 2,220,892 | 99,310 |
| Capital Projects Fund | 2,177 | 0 | 0 | 0 |
| Internal Service Fund | 0 | 0 | 98,621 | 15,000 |
| Division Total: | 5,818,458 | 5,994,800 | 6,586,555 | 4,787,310 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 0.000 | 0.000 | 1.000 | 1.000 |
| Division Total: | 0.000 | 0.000 | 1.000 | 1.000 |

GENERAL ACCOUNTING DIVISION
Cynthia M. Donel, Accounting Manager

DESCRIPTION

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

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

GOALS & OBJECTIVES

- The Accounting Division will continue to provide excellent service to City employees, outside agencies, and vendors relating to accounting and payroll functions.
- The division will provide Banner training to educate the users and reduce the need to return documents for corrections.
- The division will review internally the check mailing/pickup process and will attempt to reduce postage where feasible by having departments pick up checks for employees. Employees in outlying divisions would still receive mailed checks.
- The Accounting Division will also review the recent IRS proposal regarding the “Increase Prevention and Reconciliation Act of 2005 (PL 109-222)” enacted new subsection 3402(t) of the Internal Revenue Code. This new provision requires 3% income tax withholding on payments for property and services made by government entities after December 31, 2010.

SERVICE LEVELS

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

The division continued the combined effort with Finance Administration, the MIS Division, the Employee Benefits Division, and the Personnel Department to complete the upgrade of the City’s payroll and human resources system (version 9.0 PeopleSoft). The third test move to production has recently been completed. The division is currently training payroll clerks and will run a parallel payroll. All aspects will be tested a final time and adjustments will be made before a go-live on the new version.

The Accounting Division reviewed and evaluated various changes in the bargaining unit contracts to ensure that the payroll-related terms are fully compliant (Ohio Police and

Fire Pension Fund deferred purchase of service credit). The Accounting Division is current on all contractual requirements.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-----------------------------------|-------------------|-------------------|-------------------|----------------|
| FINANCE: | | | | |
| <i>General Accounting:</i> | | | | |
| Account Clerk | 5.00 | 5.00 | 3.00 | 6.00 |
| Accounting Manager | 0.00 | 1.00 | 0.50 | 0.50 |
| Accounting Technician | 3.00 | 3.00 | 4.00 | 3.00 |
| Accounts Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Audit & Budget Supervisor | 1.00 | 0.00 | 0.00 | 0.00 |
| Economic Development Specialist | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 0.50 | 0.50 | 0.50 | 0.50 |
| Total General Accounting | 11.50 | 10.50 | 9.00 | 11.00 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 504,579 | 462,584 | 415,465 | 404,790 |
| Fringe Benefits | 353,554 | 202,631 | 192,307 | 214,430 |
| Total: Personal Services | 858,133 | 665,215 | 607,772 | 619,220 |
| Other | | | | |
| Direct Expenditures | 3,234,802 | -1,580,337 | 1,012,982 | 2,757,400 |
| Debt Service | 186,411 | 187,011 | 109,970 | 187,100 |
| Insurance | 0 | 10,718 | 0 | 0 |
| State/County Charges | 9,634 | 5,043 | 13,297 | 10,000 |
| Interfund Charges | 27,930 | 188,627 | 28,832 | 31,780 |
| Total: Other | 3,458,777 | -1,188,938 | 1,165,081 | 2,986,280 |
| Division Total: | 4,316,910 | -523,723 | 1,772,853 | 3,605,500 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 891,949 | 706,266 | 645,898 | 660,500 |
| Special Revenue Fund | 3,419,657 | -1,229,989 | 1,126,955 | 2,945,000 |
| Capital Projects Fund | 5,304 | 0 | 0 | 0 |
| Division Total: | 4,316,910 | -523,723 | 1,772,853 | 3,605,500 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 11.500 | 10.500 | 9.000 | 11.000 |
| Division Total: | 11.500 | 10.500 | 9.000 | 11.000 |

MANAGEMENT INFORMATION SYSTEMS
William M. Fatica, Information Technology Manager

DESCRIPTION

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

GOALS & OBJECTIVES

- Assist the IT Steering Committee with implementing the recommendations presented in the “Information Technology Needs Assessment and Strategic Plan” report.
- Implement Mimosa Email Archiving/eDiscovery solution; upgrade email from Exchange 5.5 to Exchange 2007; and change email addresses to reflect the new City-wide standard.
- Develop and implement a disaster recovery plan that will restore essential IT functions in the event of an emergency or disaster.
- Provide customer service training for all MIS Division staff to provide better services to the customers.

SERVICE LEVELS

During 2008, Management Information Systems (MIS) worked with Payroll, Benefits and Employee Records to upgrade PeopleSoft from version 8.3 to 9.0.

MIS installed a second firewall for redundancy and failover; firewalls are used to protect internal networks from the internet.

The division also consolidated servers into the virtual environment; these servers included email, Blackberry, DataStream and file servers.

The division also consolidated tape backups into one tape drive and upgraded backup software to utilize disk-to-disk backups to the SAN, decreasing the backup window.

MIS installed Microsoft SQL Server for better database flexibility and security; this server will house smaller application databases.

The division also worked with Safety, Communications, and Courts to maintain and develop the City’s video network.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| FINANCE: | | | | |
| <i>Management Information Systems:</i> | | | | |
| Applications Programmer | 5.00 | 5.00 | 4.00 | 4.00 |
| 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 | 1.00 | 1.00 | 1.00 |
| Network/LAN Administrator | 1.00 | 0.00 | 1.00 | 1.00 |
| Web Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Management Information Systems | 18.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,020,783 | 970,572 | 988,232 | 1,001,420 |
| Fringe Benefits | 370,472 | 370,619 | 389,466 | 404,240 |
| Total: Personal Services | 1,391,255 | 1,341,191 | 1,377,698 | 1,405,660 |
| Other | | | | |
| Direct Expenditures | 662,812 | 878,951 | 1,371,234 | 1,763,710 |
| Utilities | 2,218 | 2,174 | 3,869 | 3,900 |
| Insurance | 1,371 | 1,500 | 970 | 980 |
| Rentals and Leases | 255,759 | 213,132 | 227,526 | 195,020 |
| Interfund Charges | 133,379 | 114,284 | 88,096 | 108,500 |
| Total: Other | 1,055,539 | 1,210,041 | 1,691,695 | 2,072,110 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 0 | 28,643 | 130,000 |
| Total: Capital Outlay | 0 | 0 | 28,643 | 130,000 |
| Division Total: | 2,446,794 | 2,551,232 | 3,098,036 | 3,607,770 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Internal Service Fund | 2,446,794 | 2,551,232 | 3,098,036 | 3,607,770 |
| Division Total: | 2,446,794 | 2,551,232 | 3,098,036 | 3,607,770 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Internal Service Fund | 18.000 | 18.000 | 18.000 | 18.000 |
| Division Total: | 18.000 | 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, and 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

- Reduce costs City-wide whenever possible.
- Use “Spot Market” pricing of miscellaneous supplies and services used by various City departments.
- Increase regional procurement between City of Akron and other political subdivisions.
- Continue the process of providing, sharing and evaluating information electronically rather than through the use of purchased printed forms.
- Work with various departments to gain a better understanding of their needs.
- Continue “Green Print” initiative by introducing many cost-saving products to help the environment.

SERVICE LEVELS

The donated computer program with the Alternative Academy continues to expand so that the young students receive credit for the class. Three students graduated in 2008 and were allowed to keep their computers.

Nearly 100 bicycles were donated to the American Red Cross to be distributed to needy children in our community.

The City of Akron’s Purchasing Division copy center has been merged with Summit County’s copy center (now know as CCS – Central Copy Services). City departments are encouraged to send copy jobs electronically.

A “Green Print Fair” with City departments is scheduled in April, 2009, to introduce environmentally safe products at the best price to both save costs to the City and help the environment.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--------------------------------|-------------------|-------------------|-------------------|----------------|
| 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 | 0.00 | 1.00 |
| Graphic Artist | 1.00 | 1.00 | 1.00 | 1.00 |
| Messenger | 1.00 | 1.00 | 1.00 | 1.00 |
| Purchasing Agent | 1.00 | 1.00 | 1.00 | 1.00 |
| Purchasing Aide | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 3.00 | 2.00 | 3.00 | 3.00 |
| Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Purchasing | 14.00 | 13.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 593,560 | 615,670 | 617,623 | 636,090 |
| Fringe Benefits | 223,644 | 256,784 | 274,662 | 299,600 |
| Total: Personal Services | 817,204 | 872,454 | 892,285 | 935,690 |
| Other | | | | |
| Direct Expenditures | 1,329,494 | 1,385,210 | 1,306,084 | 1,462,500 |
| Utilities | 3,900 | 4,136 | 4,297 | 4,400 |
| Insurance | 457 | 1,000 | 970 | 1,000 |
| Rentals and Leases | 114,854 | 120,191 | 108,474 | 125,000 |
| Interfund Charges | 153,798 | 128,016 | 144,956 | 123,160 |
| Total: Other | 1,602,503 | 1,638,553 | 1,564,781 | 1,716,060 |
| Division Total: | 2,419,707 | 2,511,007 | 2,457,066 | 2,651,750 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 673,212 | 687,920 | 724,228 | 741,830 |
| Special Revenue Fund | 34,324 | 38,419 | 22,657 | 35,000 |
| Internal Service Fund | 1,712,171 | 1,784,668 | 1,710,181 | 1,874,920 |
| Division Total: | 2,419,707 | 2,511,007 | 2,457,066 | 2,651,750 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 9.500 | 8.500 | 9.500 | 10.500 |
| Internal Service Fund | 4.500 | 4.500 | 3.500 | 4.500 |
| Division Total: | 14.000 | 13.000 | 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, such as 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

- Provide efficient collection of employer withholding taxes and income taxes from net profit returns and Akron taxpayers.
- Encourage delinquent taxpayers to comply with local tax laws.
- Continue to scan tax returns and other critical documents.

SERVICE LEVELS

The Income Tax Ordinance was updated in 2004 and does not appear to need further revisions at this time. Work has progressed toward a rewrite of the Income Tax Rules and Regulations. A final version should be ready for presentation to the Board of Review for approval this year.

The division had a number of new hires in the Audit Division that necessitated developing a classroom-type training environment. Materials were developed, creating office reference manuals for the various procedures of the Audit Division. A pc/projection system was used to facilitate training of the tax programs accessed via the City of Akron network.

The tax amnesty program could not be completed in 2008. The division also postponed the upgrade of the Income Tax System, which is presently running in a dual environment using both mainframe and Oracle servers.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-------------------------|-------------------|-------------------|-------------------|----------------|
| FINANCE: | | | | |
| <i>Taxation:</i> | | | | |
| Account Clerk | 3.00 | 5.00 | 6.00 | 8.00 |
| Accounting Technician | 1.00 | 0.00 | 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 | 0.00 | 0.00 |
| Secretary | 9.00 | 7.00 | 5.00 | 5.00 |
| Tax Agent | 2.00 | 1.00 | 1.00 | 1.00 |
| Tax Auditor | 16.00 | 19.00 | 18.00 | 18.00 |
| Tax Commissioner | 1.00 | 1.00 | 1.00 | 1.00 |
| Tax Coordinator | 1.00 | 1.00 | 2.00 | 2.00 |
| Tax Deputy Commissioner | 1.00 | 1.00 | 0.00 | 1.00 |
| Tax Records Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Taxation | 38.00 | 39.00 | 36.00 | 39.00 |

FINANCE

DIVISION: TAXATION

Collecting, auditing, and accounting of income tax money.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,468,161 | 1,462,197 | 1,459,885 | 1,408,690 |
| Fringe Benefits | 644,050 | 726,128 | 700,723 | 726,000 |
| Total: Personal Services | 2,112,211 | 2,188,325 | 2,160,608 | 2,134,690 |
| Other | | | | |
| Direct Expenditures | 136,232 | 160,352 | 134,906 | 179,200 |
| Income Tax Refunds | 1,876,062 | 2,164,241 | 3,253,289 | 2,787,000 |
| Utilities | 549 | 340 | 253 | 300 |
| Insurance | 773 | 1,617 | 690 | 900 |
| Rentals and Leases | 272,850 | 277,108 | 276,997 | 300,000 |
| Interfund Charges | 365,166 | 379,526 | 284,772 | 394,160 |
| Total: Other | 2,651,632 | 2,983,184 | 3,950,907 | 3,661,560 |
| Division Total: | 4,763,843 | 5,171,509 | 6,111,515 | 5,796,250 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|-----------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 4,763,843 | 5,171,509 | 6,111,515 | 5,796,250 |
| Division Total: | 4,763,843 | 5,171,509 | 6,111,515 | 5,796,250 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 38.000 | 39.000 | 36.000 | 39.000 |
| Division Total: | 38.000 | 39.000 | 36.000 | 39.000 |

TREASURY DIVISION

Steve Fricker, Interim 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

- Complete the core functions of the Treasury/Assessment Division, including the preparation of the Annual Information Statement, payment of debt service and certification of Special Assessment collections in a timely manner.
- Move the general ledger for the Bond Payment Fund account from PC-based spreadsheet/database software into the City's main accounting software package (Banner).
- Begin development of an Oracle-based Special Assessments database to replace outdated mainframe-based software.
- Update the division's website to include more useful information for citizens who have questions related to special assessments.

SERVICE LEVELS

The Treasury Division completed the City's Annual Informational Statement and Annual Bond Payment Fund Report in a timely manner

The division completed certification of special assessments totaling \$15.02 million on September 8, 2008.

A database has been established that will contain all data associated with debt issues and payments. The database will allow us to quickly query the debt information in one location as opposed to having to combine the information held in several different spreadsheet files. The division hopes to have this completed in the first quarter of 2009.

The Treasury/Assessments Division made two key staffing changes to improve the division's ability to meet its changing work responsibilities.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| FINANCE: | | | | |
| <i>Treasury:</i> | | | | |
| Account Clerk | 0.00 | 0.00 | 1.00 | 1.00 |
| Accounting Technician | 0.00 | 1.00 | 0.00 | 0.00 |
| Accounts Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Assessment & License Agent | 4.00 | 3.00 | 2.00 | 3.00 |
| Assessment & License Supervisor | 0.00 | 0.00 | 1.00 | 1.00 |
| Assessor | 1.00 | 0.00 | 1.00 | 1.00 |
| Assistant Treasurer | 1.00 | 0.00 | 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 | 1.00 | 1.00 | 1.00 |
| Secretary | 3.00 | 3.00 | 2.00 | 2.00 |
| Tax Deputy Commissioner | 0.00 | 0.00 | 1.00 | 1.00 |
| Treasurer | 1.00 | 1.00 | 0.00 | 0.00 |
| Total Treasury | 13.00 | 12.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 565,186 | 534,258 | 513,483 | 525,640 |
| Fringe Benefits | 216,087 | 369,862 | 415,663 | 253,940 |
| Total: Personal Services | 781,273 | 904,120 | 929,146 | 779,580 |
| Other | | | | |
| Direct Expenditures | 770,178 | 1,068,322 | 952,908 | 940,530 |
| Utilities | 312 | 368 | 336 | 400 |
| Insurance | 716 | 1,572 | 489 | 1,280 |
| State/County Charges | 88,377 | 89,338 | 94,482 | 107,000 |
| Rentals and Leases | 81,553 | 108,272 | 82,846 | 97,000 |
| Interfund Charges | 84,173 | 89,049 | 1,180,634 | 190,730 |
| Total: Other | 1,025,309 | 1,356,921 | 2,311,695 | 1,336,940 |
| Division Total: | 1,806,582 | 2,261,041 | 3,240,841 | 2,116,520 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 103,256 | 111,452 | 88,263 | 64,610 |
| Special Revenue Fund | 1,283,031 | 1,630,156 | 2,594,512 | 1,577,580 |
| Debt Service Fund | 420,295 | 519,433 | 558,066 | 474,330 |
| Division Total: | 1,806,582 | 2,261,041 | 3,240,841 | 2,116,520 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 1.900 | 1.850 | 1.050 | 1.050 |
| Special Revenue Fund | 6.450 | 5.500 | 5.800 | 6.800 |
| Debt Service Fund | 4.650 | 4.650 | 5.150 | 5.150 |
| Division Total: | 13.000 | 12.000 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Other | | | | |
| Direct Expenditures | 4,581,301 | 1,286,834 | 1,387,839 | 0 |
| Income Tax Refunds | 2,145,280 | 3,299,035 | 3,626,253 | 0 |
| Utilities | 381 | 354 | 351 | 0 |
| Debt Service | 4,082,118 | 4,011,990 | 3,843,255 | 0 |
| State/County Charges | 1,199 | 0 | 0 | 0 |
| Interfund Charges | 140,396 | 152,923 | 164,276 | 0 |
| Total: Other | 10,950,675 | 8,751,136 | 9,021,974 | 0 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 283,313 | 4,900 | 0 |
| Total: Capital Outlay | 0 | 283,313 | 4,900 | 0 |
| Division Total: | 10,950,675 | 9,034,449 | 9,026,874 | 0 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 10,950,675 | 9,034,449 | 9,026,874 | 0 |
| Division Total: | 10,950,675 | 9,034,449 | 9,026,874 | 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. Planned activities include revising the injury reporting forms and conducting incident investigation training.
- 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.

SERVICE LEVELS

Employee Benefits continued to collaborate with the Service Department, the safety consultant, and the Safety Committee in efforts related to workplace safety.

For the sixth 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 its size and type. The credit rating resulted in a discounted premium for the City.

The division also coordinated a change in insurance vendors for the dental plan (Guardian) and life insurance (Metropolitan Life).

Employee Benefits performed preliminary testing of Employee Benefits processes to prepare for the upgrade of the CAPPS system to PeopleSoft Version 9.0.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------|-------------------|-------------------|-------------------|----------------|
|----------------|-------------------|-------------------|-------------------|----------------|

FINANCE:

Employee Benefits:

| | | | | |
|------------------------------|------|------|------|------|
| Employee Benefits Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Employee Benefits Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Aide | 1.00 | 1.00 | 1.00 | 1.00 |
| Personnel Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 1.00 | 0.00 | 1.00 | 1.00 |
| Total Employee Benefits | 5.00 | 4.00 | 5.00 | 5.00 |

FINANCE

DIVISION: **EMPLOYEE BENEFITS**

Administer employee benefits.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 181,947 | 248,564 | 241,377 | 253,650 |
| Fringe Benefits | 50,217 | 94,695 | 99,487 | 108,560 |
| Total: Personal Services | 232,164 | 343,259 | 340,864 | 362,210 |
| Other | | | | |
| Direct Expenditures | 2,322,907 | 2,635,253 | 2,496,314 | 2,898,380 |
| Insurance | 21,575,469 | 22,354,699 | 24,918,943 | 26,441,050 |
| Interfund Charges | 7,898 | 9,724 | 11,468 | 13,350 |
| Total: Other | 23,906,274 | 24,999,676 | 27,426,725 | 29,352,780 |
| Division Total: | 24,138,438 | 25,342,935 | 27,767,589 | 29,714,990 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 238,401 | 352,392 | 348,216 | 373,410 |
| Internal Service Fund | 23,900,037 | 24,990,543 | 27,419,373 | 29,341,580 |
| Division Total: | 24,138,438 | 25,342,935 | 27,767,589 | 29,714,990 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 5.000 | 4.000 | 5.000 | 5.000 |
| Division Total: | 5.000 | 4.000 | 5.000 | 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 to provide effective Emergency Medical Services through continuing education, new training and by updating necessary equipment.
- Continue the planning process to replace Fire Station 2 located at 952 E. Exchange Street. Construction is anticipated for 2009/2010. Continue the discussions regarding the replacement of Fire Station 12 located at 1852 W. Market Street. Construction at Fire Station 12 is anticipated to occur in 2010/2011.
- 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 and refurbishment program.
- 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.
- Hire additional Firefighter/Medics and promote as needed to fill vacancies.

SERVICE LEVELS

In 2008, the Akron Fire Department responded to 32,941 EMS-related calls and 7,500 fire/rescue-related calls. In 2008, 43 civilians had fire-related injuries, while there were two fire-related civilian fatalities.

The Fire Department continued to rigorously train for incidents involving hazardous materials and those requiring specialty rescue expertise. Classes have been taught in HazMat Awareness, Operations, and Incident Command for safety forces in Summit County. The department was also 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 2008, two new ambulances were purchased and are expected to be delivered in the first quarter of 2009. Also in 2008, a new fire pumper was received and placed in service at Station 9. The Fire Department continues to refurbish vehicles when possible.

The Fire Department continues to upgrade the computer network and user equipment as needed, and has installed fiber optic network connections at the Fire Maintenance Facility and Fire Stations 2 and 5. The department also extended a fiber connection to the Fire and EMS Training Facility located at 1635 Armory Road.

Construction of the replacement of the HVAC system at Station 14 was completed in 2008. Extension of the Station 9 apparatus floor to accommodate a newly received fire apparatus was completed. In 2008, a contract was awarded for a replacement fire pump test facility to be located at the Fire Maintenance Facility; construction is to begin in the spring of 2009. The Station 5 HVAC system replacement construction should be completed in the first quarter of 2009.

There were no firefighter fatalities in 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------------------------|-------------------|-------------------|-------------------|----------------|
| 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 | 0.00 | 1.00 | 0.00 |
| Fire Lieutenant | 28.00 | 29.00 | 29.00 | 29.00 |
| Firefighter/Medic | 78.00 | 77.00 | 77.00 | 77.00 |
| Master Fire Equipment Mechanic | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 2.00 | 4.00 | 2.00 | 4.00 |
| Total E.M.S. | 113.00 | 114.00 | 113.00 | 114.00 |
| <i>FIRE:</i> | | | | |
| Computer Programmer Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Captain | 15.00 | 16.00 | 16.00 | 16.00 |
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Deputy Chief | 4.00 | 5.00 | 5.00 | 5.00 |
| Fire District Chief | 7.00 | 6.00 | 5.00 | 6.00 |
| Fire Equipment Foreman | 0.00 | 1.00 | 0.00 | 1.00 |
| Fire Equipment Mechanic | 3.00 | 4.00 | 4.00 | 4.00 |
| Fire Equipment Supervisor | 0.00 | 1.00 | 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 | 62.00 | 58.00 | 54.00 | 57.00 |
| Firefighter/Medic | 166.00 | 159.00 | 192.00 | 199.00 |
| Master Fire Equipment Foreman | 1.00 | 0.00 | 1.00 | 0.00 |
| Master Fire Equipment Mechanic | 4.00 | 3.00 | 3.00 | 3.00 |
| Master Fire Equipment Supervisor | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 6.00 | 5.00 | 7.00 | 5.00 |
| Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Stores Clerk | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Fire | 278.00 | 267.00 | 297.00 | 306.00 |
| TOTAL FIRE/EMS | 391.00 | 381.00 | 410.00 | 420.00 |

FIRE

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| FIRE | 27,763,351 | 28,194,018 | 29,507,561 | 28,091,680 |
| EMS | 11,658,265 | 11,995,557 | 12,472,349 | 12,138,900 |
| Total for Department: | 39,421,616 | 40,189,575 | 41,979,910 | 40,230,580 |

FIRE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 24,977,464 | 25,282,159 | 26,247,887 | 25,716,930 |
| Fringe Benefits | 10,810,043 | 11,459,892 | 11,669,006 | 11,569,410 |
| Total: Personal Services | 35,787,507 | 36,742,051 | 37,916,893 | 37,286,340 |
| Other | | | | |
| Direct Expenditures | 1,203,671 | 1,042,200 | 1,795,757 | 1,241,550 |
| Utilities | 325,997 | 311,712 | 347,600 | 363,000 |
| Debt Service | 352,581 | 357,984 | 368,159 | 356,890 |
| Insurance | 98,601 | 101,368 | 85,190 | 99,000 |
| State/County Charges | 152,647 | 146,498 | 203,136 | 190,000 |
| Rentals and Leases | 0 | 4,329 | 0 | 0 |
| Interfund Charges | 566,181 | 574,818 | 772,434 | 558,800 |
| Total: Other | 2,699,678 | 2,538,909 | 3,572,276 | 2,809,240 |
| Capital Outlay | | | | |
| Capital Outlay | 934,431 | 908,615 | 490,741 | 135,000 |
| Total: Capital Outlay | 934,431 | 908,615 | 490,741 | 135,000 |
| Total for Department: | 39,421,616 | 40,189,575 | 41,979,910 | 40,230,580 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|------------------|-------------------|-------------------|
| General Fund | 26,385,750 | 1,264,140 | | 27,649,890 |
| Special Revenue Fund | 10,900,590 | 1,543,600 | 135,000 | 12,579,190 |
| Trust and Agency Fund | | 1,500 | | 1,500 |
| Total for Department: | 37,286,340 | 2,809,240 | 135,000 | 40,230,580 |

FIRE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 26,679,467 | 27,095,837 | 28,254,211 | 27,649,890 |
| Special Revenue Fund | 12,742,149 | 13,093,738 | 13,725,699 | 12,579,190 |
| Trust and Agency Fund | 0 | 0 | 0 | 1,500 |
| Total for Department: | 39,421,616 | 40,189,575 | 41,979,910 | 40,230,580 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 278.000 | 267.000 | 297.000 | 306.000 |
| Special Revenue Fund | 113.000 | 114.000 | 113.000 | 114.000 |
| Total for Department: | 391.000 | 381.000 | 410.000 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 17,856,888 | 17,849,503 | 18,567,913 | 18,165,640 |
| Fringe Benefits | 7,819,864 | 8,205,734 | 8,119,884 | 8,220,110 |
| Total: Personal Services | 25,676,752 | 26,055,237 | 26,687,797 | 26,385,750 |
| Other | | | | |
| Direct Expenditures | 657,985 | 480,222 | 1,190,770 | 662,300 |
| Utilities | 161,392 | 156,099 | 228,916 | 235,000 |
| Debt Service | 352,581 | 353,829 | 354,609 | 352,490 |
| Insurance | 83,977 | 78,113 | 63,027 | 67,000 |
| State/County Charges | 14,772 | 14,178 | 19,658 | 20,000 |
| Rentals and Leases | 0 | 4,329 | 0 | 0 |
| Interfund Charges | 349,688 | 373,890 | 523,520 | 369,140 |
| Total: Other | 1,620,395 | 1,460,660 | 2,380,500 | 1,705,930 |
| Capital Outlay | | | | |
| Capital Outlay | 466,204 | 678,121 | 439,264 | 0 |
| Total: Capital Outlay | 466,204 | 678,121 | 439,264 | 0 |
| Division Total: | 27,763,351 | 28,194,018 | 29,507,561 | 28,091,680 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 26,679,467 | 27,095,837 | 28,254,211 | 27,649,890 |
| Special Revenue Fund | 1,083,884 | 1,098,181 | 1,253,350 | 440,290 |
| Trust and Agency Fund | 0 | 0 | 0 | 1,500 |
| Division Total: | 27,763,351 | 28,194,018 | 29,507,561 | 28,091,680 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 278.000 | 267.000 | 297.000 | 306.000 |
| Division Total: | 278.000 | 267.000 | 297.000 | 306.000 |

FIRE

DIVISION: EMS

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 7,120,576 | 7,432,656 | 7,679,974 | 7,551,290 |
| Fringe Benefits | 2,990,179 | 3,254,158 | 3,549,122 | 3,349,300 |
| Total: Personal Services | 10,110,755 | 10,686,814 | 11,229,096 | 10,900,590 |
| Other | | | | |
| Direct Expenditures | 545,686 | 561,978 | 604,987 | 579,250 |
| Utilities | 164,605 | 155,613 | 118,684 | 128,000 |
| Debt Service | 0 | 4,155 | 13,550 | 4,400 |
| Insurance | 14,624 | 23,255 | 22,163 | 32,000 |
| State/County Charges | 137,875 | 132,320 | 183,478 | 170,000 |
| Interfund Charges | 216,493 | 200,928 | 248,914 | 189,660 |
| Total: Other | 1,079,283 | 1,078,249 | 1,191,776 | 1,103,310 |
| Capital Outlay | | | | |
| Capital Outlay | 468,227 | 230,494 | 51,477 | 135,000 |
| Total: Capital Outlay | 468,227 | 230,494 | 51,477 | 135,000 |
| Division Total: | 11,658,265 | 11,995,557 | 12,472,349 | 12,138,900 |

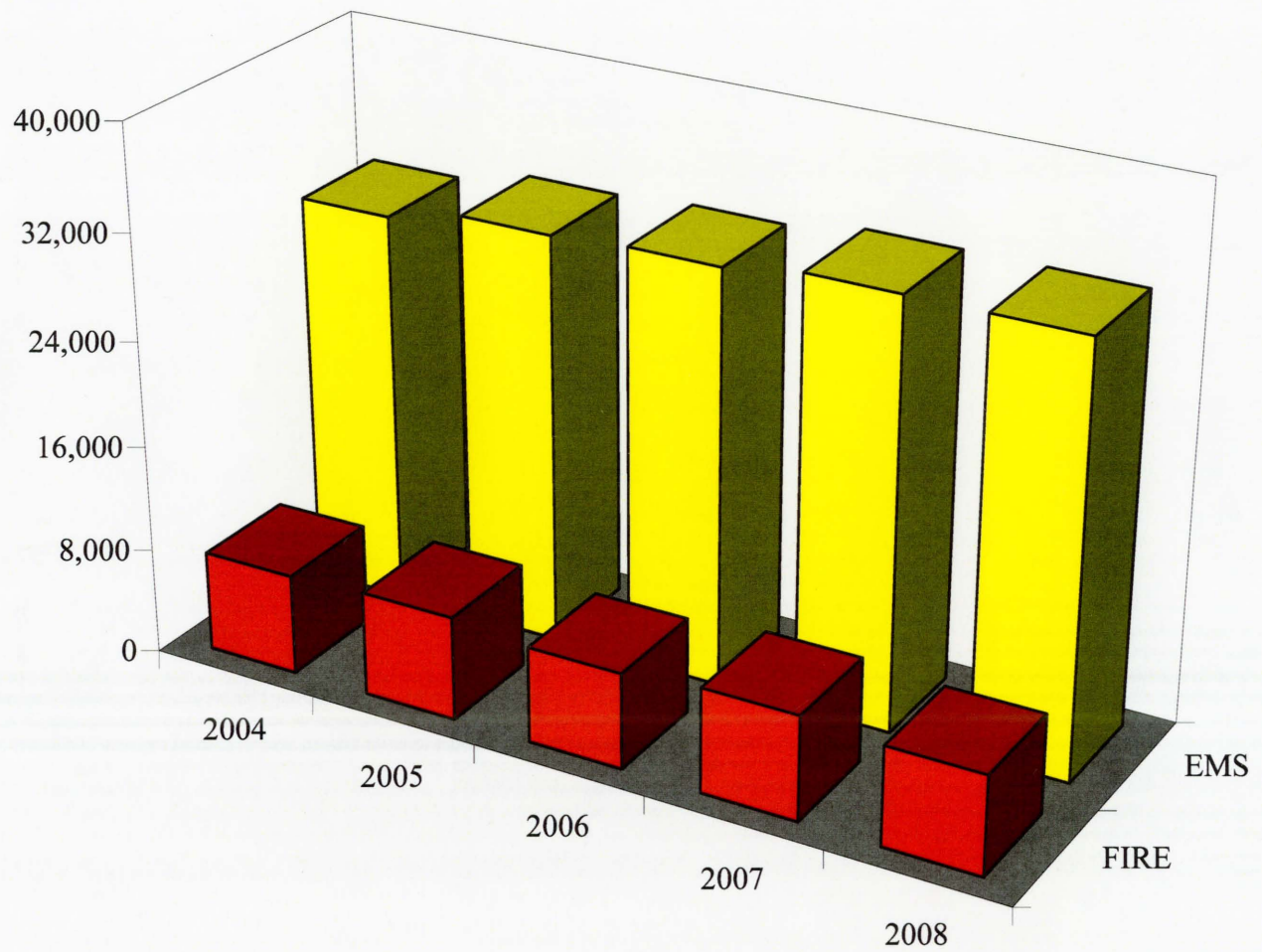
DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 11,658,265 | 11,995,557 | 12,472,349 | 12,138,900 |
| Division Total: | 11,658,265 | 11,995,557 | 12,472,349 | 12,138,900 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 113.000 | 114.000 | 113.000 | 114.000 |
| Division Total: | 113.000 | 114.000 | 113.000 | 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 provide administrative direction to the Civil and Criminal Divisions.
- Continue to improve the quality of legal advice and services provided to the administration and City Council.
- Continue to provide for legal counsel to indigent defendants through the contract with the Legal Defenders' Office.
- Continue to respond to police and community requests for help in crime prevention.

SERVICE LEVELS

The 2009 operating budget provides funding for the staffing of 37 full-time positions for the divisions of the Department of Law. The 2009 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| ADMINISTRATION | 584,427 | 738,353 | 595,280 | 620,510 |
| CIVIL | 1,797,019 | 1,839,499 | 1,981,763 | 1,946,960 |
| CRIMINAL | 1,485,288 | 1,378,458 | 1,389,309 | 1,476,190 |
| INDIGENT DEFENSE | 372,378 | 349,412 | 388,639 | 380,000 |
| Total for Department: | 4,239,112 | 4,305,722 | 4,354,991 | 4,423,660 |

LAW

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 2,447,192 | 2,338,461 | 2,345,231 | 2,452,380 |
| Fringe Benefits | 759,870 | 957,027 | 1,007,641 | 908,680 |
| Total: Personal Services | 3,207,062 | 3,295,488 | 3,352,872 | 3,361,060 |
| Other | | | | |
| Direct Expenditures | 723,033 | 640,111 | 687,838 | 680,860 |
| Utilities | 3,089 | 3,755 | 4,810 | 4,900 |
| Insurance | 3,075 | 2,625 | 1,968 | 2,260 |
| Rentals and Leases | 223,106 | 291,510 | 223,050 | 241,550 |
| Interfund Charges | 79,747 | 72,233 | 84,453 | 133,030 |
| Total: Other | 1,032,050 | 1,010,234 | 1,002,119 | 1,062,600 |
| Total for Department: | 4,239,112 | 4,305,722 | 4,354,991 | 4,423,660 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|------------------|-------------------|------------------|
| General Fund | 3,361,060 | 935,240 | | 4,296,300 |
| Special Revenue Fund | | 127,360 | | 127,360 |
| Total for Department: | 3,361,060 | 1,062,600 | | 4,423,660 |

LAW

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 4,056,722 | 4,199,712 | 4,237,520 | 4,296,300 |
| Special Revenue Fund | 182,390 | 106,010 | 117,471 | 127,360 |
| Total for Department: | 4,239,112 | 4,305,722 | 4,354,991 | 4,423,660 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 36.000 | 34.000 | 34.000 | 37.000 |
| Total for Department: | 36.000 | 34.000 | 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-------------------------------|-------------------|-------------------|-------------------|----------------|
| LAW: | | | | |
| <i>Administration:</i> | | | | |
| Assistant Law Director | 0.00 | 0.00 | 1.00 | 1.00 |
| Deputy Law Director | 1.00 | 0.00 | 0.00 | 0.00 |
| Executive Assistant | 2.00 | 1.00 | 1.00 | 1.00 |
| Law Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Administration | 4.00 | 2.00 | 3.00 | 3.00 |

LAW

DIVISION: ADMINISTRATION

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 271,822 | 203,032 | 256,706 | 287,120 |
| Fringe Benefits | 80,039 | 236,821 | 110,172 | 86,470 |
| Total: Personal Services | 351,861 | 439,853 | 366,878 | 373,590 |
| Other | | | | |
| Direct Expenditures | 326 | 458 | 211 | 500 |
| Utilities | 810 | 686 | 1,338 | 1,300 |
| Insurance | 1,704 | 1,625 | 998 | 1,000 |
| Rentals and Leases | 223,106 | 291,510 | 223,050 | 241,550 |
| Interfund Charges | 6,620 | 4,221 | 2,805 | 2,570 |
| Total: Other | 232,566 | 298,500 | 228,402 | 246,920 |
| Division Total: | 584,427 | 738,353 | 595,280 | 620,510 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 584,427 | 738,353 | 595,280 | 620,510 |
| Division Total: | 584,427 | 738,353 | 595,280 | 620,510 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 4.000 | 2.000 | 3.000 | 3.000 |
| Division Total: | 4.000 | 2.000 | 3.000 | 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 2008, 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------|-------------------|-------------------|-------------------|----------------|
| LAW: | | | | |
| <i>Civil:</i> | | | | |
| Assistant Law Director | 11.00 | 11.00 | 11.00 | 13.00 |
| Secretary | 6.00 | 6.00 | 6.00 | 6.00 |
| Total Civil | 17.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,240,730 | 1,240,003 | 1,266,955 | 1,287,000 |
| Fringe Benefits | 379,134 | 397,504 | 516,396 | 472,490 |
| Total: Personal Services | 1,619,864 | 1,637,507 | 1,783,351 | 1,759,490 |
| Other | | | | |
| Direct Expenditures | 138,831 | 163,696 | 154,025 | 149,460 |
| Utilities | 688 | 1,193 | 1,127 | 1,000 |
| Interfund Charges | 37,636 | 37,103 | 43,260 | 37,010 |
| Total: Other | 177,155 | 201,992 | 198,412 | 187,470 |
| Division Total: | 1,797,019 | 1,839,499 | 1,981,763 | 1,946,960 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,797,019 | 1,839,499 | 1,981,763 | 1,946,960 |
| Division Total: | 1,797,019 | 1,839,499 | 1,981,763 | 1,946,960 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 17.000 | 17.000 | 17.000 | 19.000 |
| Division Total: | 17.000 | 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 handles cases for all six of the other jurisdictions that use the Akron Municipal Court. In 2008, the division provided training on criminal and constitutional law.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| <i>Criminal:</i> | | | | |
| Assistant Law Director | 10.00 | 10.00 | 9.00 | 10.00 |
| Chief Assistant City Prosecutor | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief City Prosector | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Criminal | 15.00 | 15.00 | 14.00 | 15.00 |

LAW

DIVISION: CRIMINAL

Provide prosecutorial services for the City of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 934,640 | 895,426 | 821,570 | 878,260 |
| Fringe Benefits | 300,697 | 322,702 | 381,073 | 349,720 |
| Total: Personal Services | 1,235,337 | 1,218,128 | 1,202,643 | 1,227,980 |
| Other | | | | |
| Direct Expenditures | 211,498 | 126,545 | 144,963 | 150,900 |
| Utilities | 1,591 | 1,876 | 2,345 | 2,600 |
| Insurance | 1,371 | 1,000 | 970 | 1,260 |
| Interfund Charges | 35,491 | 30,909 | 38,388 | 93,450 |
| Total: Other | 249,951 | 160,330 | 186,666 | 248,210 |
| Division Total: | 1,485,288 | 1,378,458 | 1,389,309 | 1,476,190 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,302,898 | 1,272,448 | 1,271,838 | 1,348,830 |
| Special Revenue Fund | 182,390 | 106,010 | 117,471 | 127,360 |
| Division Total: | 1,485,288 | 1,378,458 | 1,389,309 | 1,476,190 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 15,000 | 15,000 | 14,000 | 15,000 |
| Division Total: | 15,000 | 15,000 | 14,000 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Other | | | | |
| Direct Expenditures | 372,378 | 349,412 | 388,639 | 380,000 |
| Total: | 372,378 | 349,412 | 388,639 | 380,000 |
| Division Total: | 372,378 | 349,412 | 388,639 | 380,000 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 372,378 | 349,412 | 388,639 | 380,000 |
| Division Total: | 372,378 | 349,412 | 388,639 | 380,000 |

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 – Raymond W. Cox III
- Ward 9 – Mike Freeman
- Ward 10 – Kelli Crawford

LEGISLATIVE

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| CLERK OF COUNCIL | 230,120 | 225,082 | 229,292 | 276,210 |
| CITY COUNCIL | 762,999 | 781,332 | 838,598 | 836,490 |
| Total for Department: | 993,119 | 1,006,414 | 1,067,890 | 1,112,700 |

LEGISLATIVE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 538,044 | 538,681 | 554,517 | 589,660 |
| Fringe Benefits | 230,948 | 277,203 | 274,756 | 299,910 |
| Total: Personal Services | 768,992 | 815,884 | 829,273 | 889,570 |
| Other | | | | |
| Direct Expenditures | 132,524 | 121,758 | 159,415 | 147,600 |
| Utilities | 10,843 | 9,422 | 14,923 | 12,000 |
| Insurance | 914 | 1,000 | 485 | 490 |
| Interfund Charges | 79,846 | 58,350 | 63,794 | 63,040 |
| Total: Other | 224,127 | 190,530 | 238,617 | 223,130 |
| Total for Department: | 993,119 | 1,006,414 | 1,067,890 | 1,112,700 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|----------------|-------------------|------------------|
| General Fund | 889,570 | 213,130 | | 1,102,700 |
| Special Revenue Fund | | 10,000 | | 10,000 |
| Total for Department: | 889,570 | 223,130 | | 1,112,700 |

LEGISLATIVE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 987,639 | 1,006,414 | 1,067,890 | 1,102,700 |
| Special Revenue Fund | 5,480 | 0 | 0 | 10,000 |
| Total for Department: | 993,119 | 1,006,414 | 1,067,890 | 1,112,700 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 15.000 | 15.000 | 15.000 | 16.000 |
| Total for Department: | 15.000 | 15.000 | 15.000 | 16.000 |

CLERK OF COUNCIL
Bob Keith, 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

- Have a Security System/Consultant in place.
- 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.

SERVICE LEVELS

In 2008, the department assisted Council in their endeavors throughout the year.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| LEGISLATIVE: | | | | |
| <i>Clerk of Council:</i> | | | | |
| Clerk of Council | 0.00 | 1.00 | 1.00 | 1.00 |
| Council Aide | 1.00 | 1.00 | 1.00 | 2.00 |
| Deputy Clerk of Council | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Clerk of Council | 2.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 133,210 | 131,573 | 145,803 | 166,780 |
| Fringe Benefits | 44,114 | 42,977 | 48,773 | 63,460 |
| Total: Personal Services | 177,324 | 174,550 | 194,576 | 230,240 |
| Other | | | | |
| Direct Expenditures | 11,190 | 15,080 | 3,548 | 13,400 |
| Insurance | 457 | 500 | 0 | 0 |
| Interfund Charges | 41,149 | 34,952 | 31,168 | 32,570 |
| Total: Other | 52,796 | 50,532 | 34,716 | 45,970 |
| Division Total: | 230,120 | 225,082 | 229,292 | 276,210 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 230,120 | 225,082 | 229,292 | 276,210 |
| Division Total: | 230,120 | 225,082 | 229,292 | 276,210 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 2.000 | 2.000 | 2.000 | 3.000 |
| Division Total: | 2.000 | 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.

| | As of | As of | As of | Budget |
|----------------|----------|----------|----------|--------|
| By Department: | 12/31/06 | 12/31/07 | 12/31/08 | 2009 |

LEGISLATIVE:

City Council:

| | | | | |
|--------------------|-------|-------|-------|-------|
| 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 404,834 | 407,108 | 408,714 | 422,880 |
| Fringe Benefits | 186,834 | 234,226 | 225,983 | 236,450 |
| Total: Personal Services | 591,668 | 641,334 | 634,697 | 659,330 |
| Other | | | | |
| Direct Expenditures | 121,334 | 106,678 | 155,867 | 134,200 |
| Utilities | 10,843 | 9,422 | 14,923 | 12,000 |
| Insurance | 457 | 500 | 485 | 490 |
| Interfund Charges | 38,697 | 23,398 | 32,626 | 30,470 |
| Total: Other | 171,331 | 139,998 | 203,901 | 177,160 |
| Division Total: | 762,999 | 781,332 | 838,598 | 836,490 |

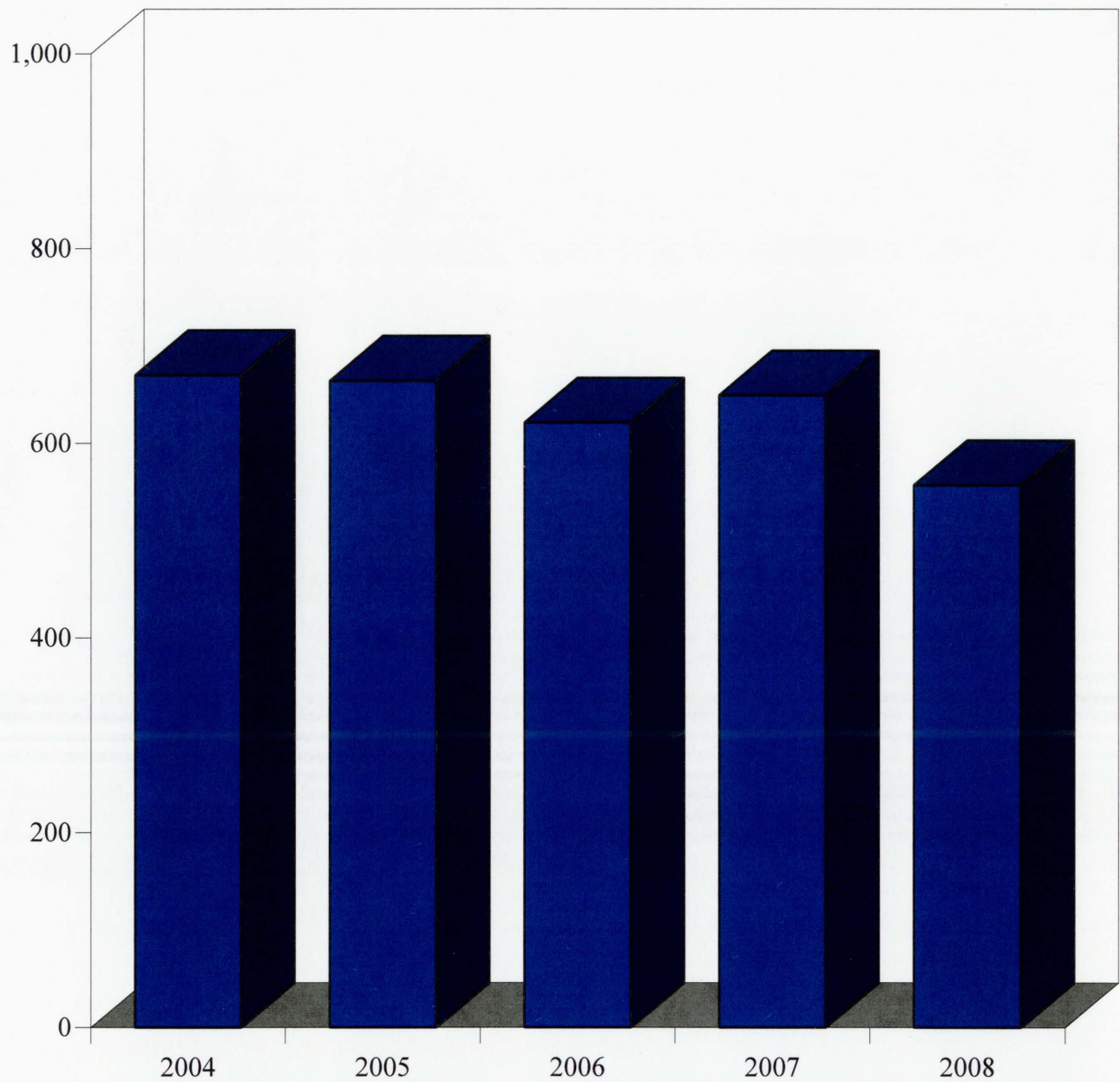
DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 757,519 | 781,332 | 838,598 | 826,490 |
| Special Revenue Fund | 5,480 | 0 | 0 | 10,000 |
| Division Total: | 762,999 | 781,332 | 838,598 | 836,490 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 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

- Work with the Bureau of Motor Vehicles 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 the check writing procedure and upgrade the 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 2008, the gross receipts increased by over \$2.3 million. The usage of online Visa/Mastercard payments is now in excess of \$25,000 and is over 300 transactions a month.

The Clerk of Courts upgraded its imaging software for more secure and efficient operations. Also, the department completed a full year of restitution collections and disbursements on criminal/traffic cases and over \$70,000 was collected and disbursed in 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------------|-------------------|-------------------|-------------------|----------------|
| MUNICIPAL COURT CLERK: | | | | |
| Assistant Court Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Clerks | 46.00 | 46.00 | 45.00 | 47.00 |
| Municipal Court Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL MUNICIPAL COURT CLERK | 48.00 | 48.00 | 47.00 | 49.00 |

CLERK OF COURTS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| CLERK OF COURTS | 3,166,338 | 3,192,680 | 3,358,627 | 3,509,540 |
| Total for Department: | 3,166,338 | 3,192,680 | 3,358,627 | 3,509,540 |

CLERK OF COURTS

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,854,768 | 1,871,952 | 1,955,138 | 2,028,290 |
| Fringe Benefits | 837,229 | 896,332 | 937,327 | 972,470 |
| Total: Personal Services | 2,691,997 | 2,768,284 | 2,892,465 | 3,000,760 |
| Other | | | | |
| Direct Expenditures | 332,788 | 316,673 | 336,669 | 382,270 |
| Insurance | 457 | 5,370 | 485 | 700 |
| Rentals and Leases | 840 | 10,730 | 14,022 | 14,000 |
| Interfund Charges | 140,256 | 84,353 | 113,742 | 111,810 |
| Total: Other | 474,341 | 417,126 | 464,918 | 508,780 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 7,270 | 1,244 | 0 |
| Total: Capital Outlay | 0 | 7,270 | 1,244 | 0 |
| Total for Department: | 3,166,338 | 3,192,680 | 3,358,627 | 3,509,540 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|----------------|-------------------|------------------|
| General Fund | 3,000,760 | 367,730 | | 3,368,490 |
| Special Revenue Fund | | 141,050 | | 141,050 |
| Total for Department: | 3,000,760 | 508,780 | | 3,509,540 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,854,768 | 1,871,952 | 1,955,138 | 2,028,290 |
| Fringe Benefits | 837,229 | 896,332 | 937,327 | 972,470 |
| Total: Personal Services | 2,691,997 | 2,768,284 | 2,892,465 | 3,000,760 |
| Other | | | | |
| Direct Expenditures | 332,788 | 316,673 | 336,669 | 382,270 |
| Insurance | 457 | 5,370 | 485 | 700 |
| Rentals and Leases | 840 | 10,730 | 14,022 | 14,000 |
| Interfund Charges | 140,256 | 84,353 | 113,742 | 111,810 |
| Total: Other | 474,341 | 417,126 | 464,918 | 508,780 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 7,270 | 1,244 | 0 |
| Total: Capital Outlay | 0 | 7,270 | 1,244 | 0 |
| Division Total: | 3,166,338 | 3,192,680 | 3,358,627 | 3,509,540 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 2,958,448 | 3,112,100 | 3,217,218 | 3,368,490 |
| Special Revenue Fund | 207,890 | 80,580 | 141,409 | 141,050 |
| Division Total: | 3,166,338 | 3,192,680 | 3,358,627 | 3,509,540 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 48.000 | 48.000 | 47.000 | 49.000 |
| Division Total: | 48.000 | 48.000 | 47.000 | 49.000 |

CLERK OF COURTS

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 2,958,448 | 3,112,100 | 3,217,218 | 3,368,490 |
| Special Revenue Fund | 207,890 | 80,580 | 141,409 | 141,050 |
| Total for Department: | 3,166,338 | 3,192,680 | 3,358,627 | 3,509,540 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 48.000 | 48.000 | 47.000 | 49.000 |
| Total for Department: | 48.000 | 48.000 | 47.000 | 49.000 |

Municipal Court Judges

AKRON MUNICIPAL COURT – JUDICIAL DIVISION

John E. Holcomb, Presiding Judge

DESCRIPTION

In 1910, the legislature established a police court in Akron vested with jurisdiction over offenses under the ordinances of the City of Akron 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 amounts being considered are 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

- Work with the Mayor's Office and City Council in the design and planning for the first Municipal Court Building in Akron.
- Continue to work with the Service Department, Clerk of Courts and Police to ensure the highest level of safety and security to the employees and users of the court. The combination of workplace violence and violence in the courtroom present to the court an ever-increasing challenge to deter and react to violence rapidly and effectively.
- Continue to work closely with the Finance Department and other departments within the City of Akron to ensure 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. Current staffing levels, funded through the general fund, are at the same level as they were in 1995.

Lobby renovations paid for through the partnership of the City of Akron, the Judicial Division and the Clerk of Courts were completed. These renovations increased security, traffic flow, and improved the HVAC issues in the lobby.

In 2008, the division handled 22,806 traffic cases, 16,468 criminal cases, and 15,573 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| MUNICIPAL COURT JUDGES: | | | | |
| Aide | 0.00 | 0.00 | 1.00 | 0.00 |
| Bailiff | 18.00 | 18.00 | 18.00 | 18.00 |
| Clerical Aide | 0.00 | 0.00 | 1.00 | 0.00 |
| Clerk | 1.00 | 2.00 | 2.00 | 2.00 |
| Community Service Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Data Processing Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Director of Specialty Courts and Programs | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Judge | 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 Officer | 6.00 | 8.00 | 7.00 | 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 | 1.00 | 1.00 | 1.00 | 1.00 |
| Traffic Court Magistrate | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL MUNICIPAL COURT JUDGES | 44.00 | 47.00 | 48.00 | 47.00 |

JUDGES

JUDGES

Total for Department:

| 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| 3,360,304 | 3,618,622 | 3,757,477 | 4,008,860 |
| 3,360,304 | 3,618,622 | 3,757,477 | 4,008,860 |

JUDGES

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 2,180,865 | 2,324,231 | 2,405,918 | 2,492,560 |
| Fringe Benefits | 780,025 | 902,795 | 989,764 | 1,042,150 |
| Total: Personal Services | 2,960,890 | 3,227,026 | 3,395,682 | 3,534,710 |
| Other | | | | |
| Direct Expenditures | 273,826 | 121,276 | 189,366 | 303,600 |
| Utilities | 0 | 4,820 | 4,342 | 5,000 |
| Insurance | 3,199 | 3,500 | 3,395 | 3,500 |
| Rentals and Leases | 5,640 | 4,520 | 8,067 | 8,500 |
| Interfund Charges | 116,749 | 184,985 | 156,625 | 153,550 |
| Total: Other | 399,414 | 319,101 | 361,795 | 474,150 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 72,495 | 0 | 0 |
| Total: Capital Outlay | 0 | 72,495 | 0 | 0 |
| Total for Department: | 3,360,304 | 3,618,622 | 3,757,477 | 4,008,860 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|----------------|-------------------|------------------|
| General Fund | 3,414,950 | 220,650 | | 3,635,600 |
| Special Revenue Fund | 119,760 | 253,500 | | 373,260 |
| Total for Department: | 3,534,710 | 474,150 | | 4,008,860 |

JUDGES

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 3,222,533 | 3,428,878 | 3,513,738 | 3,635,600 |
| Special Revenue Fund | 137,771 | 189,744 | 243,739 | 373,260 |
| Total for Department: | 3,360,304 | 3,618,622 | 3,757,477 | 4,008,860 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 44.000 | 45.000 | 47.000 | 45.000 |
| Special Revenue Fund | 0.000 | 2.000 | 1.000 | 2.000 |
| Total for Department: | 44.000 | 47.000 | 48.000 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 2,180,865 | 2,324,231 | 2,405,918 | 2,492,560 |
| Fringe Benefits | 780,025 | 902,795 | 989,764 | 1,042,150 |
| Total: Personal Services | 2,960,890 | 3,227,026 | 3,395,682 | 3,534,710 |
| Other | | | | |
| Direct Expenditures | 273,826 | 121,276 | 189,366 | 303,600 |
| Utilities | 0 | 4,820 | 4,342 | 5,000 |
| Insurance | 3,199 | 3,500 | 3,395 | 3,500 |
| Rentals and Leases | 5,640 | 4,520 | 8,067 | 8,500 |
| Interfund Charges | 116,749 | 184,985 | 156,625 | 153,550 |
| Total: Other | 399,414 | 319,101 | 361,795 | 474,150 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 72,495 | 0 | 0 |
| Total: Capital Outlay | 0 | 72,495 | 0 | 0 |
| Division Total: | 3,360,304 | 3,618,622 | 3,757,477 | 4,008,860 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 3,222,533 | 3,428,878 | 3,513,738 | 3,635,600 |
| Special Revenue Fund | 137,771 | 189,744 | 243,739 | 373,260 |
| Division Total: | 3,360,304 | 3,618,622 | 3,757,477 | 4,008,860 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 44.000 | 45.000 | 47.000 | 45.000 |
| Special Revenue Fund | 0.000 | 2.000 | 1.000 | 2.000 |
| Division Total: | 44.000 | 47.000 | 48.000 | 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.

The responsibilities of the Office of the Mayor has expanded 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 the Police Auditor.

BUDGET COMMENTS

The 2009 Operating Budget provides funding for the staffing of 29 full-time positions for the divisions of the Office of the Mayor. The 2009 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| ADMINISTRATION | 1,049,217 | 971,846 | 1,025,231 | 1,027,200 |
| DEPUTY MAYOR FOR PUBLIC SAFETY | 147,410 | 154,035 | 147,930 | 153,320 |
| ECONOMIC DEVELOPMENT | 1,440,566 | 1,555,111 | 1,725,922 | 1,690,330 |
| HUMAN AND COMMUNITY RELATIONS | 0 | 0 | 0 | 0 |
| LABOR RELATIONS | 284,289 | 382,495 | 203,982 | 202,590 |
| POLICE AUDITOR | 0 | 17,099 | 162,153 | 167,880 |
| Total for Department: | 2,921,482 | 3,080,586 | 3,265,218 | 3,241,320 |

MAYOR

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,766,095 | 1,814,085 | 1,948,341 | 2,118,220 |
| Fringe Benefits | 523,696 | 702,497 | 656,276 | 729,280 |
| Total: Personal Services | 2,289,791 | 2,516,582 | 2,604,617 | 2,847,500 |
| Other | | | | |
| Direct Expenditures | 416,147 | 467,260 | 512,362 | 268,800 |
| Utilities | 18,789 | 19,184 | 24,335 | 23,800 |
| Insurance | 5,941 | 6,000 | 20,391 | 7,000 |
| Rentals and Leases | 0 | 75 | 0 | 0 |
| Interfund Charges | 125,539 | 71,485 | 103,513 | 94,220 |
| Total: Other | 566,416 | 564,004 | 660,601 | 393,820 |
| Capital Outlay | | | | |
| Capital Outlay | 65,275 | 0 | 0 | 0 |
| Total: Capital Outlay | 65,275 | 0 | 0 | 0 |
| Total for Department: | 2,921,482 | 3,080,586 | 3,265,218 | 3,241,320 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|----------------|-------------------|------------------|
| General Fund | 2,847,500 | 331,820 | | 3,179,320 |
| Special Revenue Fund | | 50,000 | | 50,000 |
| Trust and Agency Fund | | 12,000 | | 12,000 |
| Total for Department: | 2,847,500 | 393,820 | | 3,241,320 |

MAYOR

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 2,612,812 | 2,774,066 | 2,997,741 | 3,179,320 |
| Special Revenue Fund | 300,922 | 300,395 | 261,859 | 50,000 |
| Trust and Agency Fund | 7,748 | 6,125 | 5,618 | 12,000 |
| Total for Department: | 2,921,482 | 3,080,586 | 3,265,218 | 3,241,320 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 25.000 | 25.000 | 27.000 | 29.000 |
| Total for Department: | 25.000 | 25.000 | 27.000 | 29.000 |

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

- Finding ways to create more efficiencies in providing municipal services will be the principal goal of the administration of the City of Akron. The departmental managers have been directed to eliminate overtime wherever possible and to find new ways to reduce costs and increase revenue streams.
- The Mayor has been one of a handful of U. S. Mayors who have been involved in crafting plans to provide infrastructure funds directly to cities through the so-called “Stimulus” Plan. Akron stands in line to receive between \$60 and \$100 million dollars in funding for roads, bridges, sewers, water, communications, transit energy efficiency, public safety and arts. The accountability requirements for the use of such funds will be recorded on a national website.
- The Mayor’s office will work with the Department of Finance and Employee Benefits, the Akron Health Department, the Bureau of Recreation and outside agencies in creating an Employee Wellness Initiative that will encourage employees to improve their fitness levels, with the eventual goal of reducing health care costs among employees and their families.
- In the summer of 2009, the Knight Center for Digital Excellence, in partnership with One Community and the City of Akron, expects to rollout broadband services that will be free to the general public and low-cost for businesses desiring higher speeds. The demonstration area covers the central city and extends into wards 1, 2, 3, 4, 5, 8 and 10.

SERVICE LEVELS

The Office of the Mayor continued to work with the Director of Personnel to identify ways to better manage employees, employee benefits, and improve communication among the employees.

Mayor Plusquellic and his cabinet continued to identify new sources of revenue as a means of improving Akron’s economic health. A new initiative is to improve the City’s position with regard to private contributions to City projects including underwriting, sponsorships and the like through a development initiative advocated by the Mayor.

Mayor Plusquellic continued his meetings with County Executive Russ Pry to collaborate on initiatives with the County of Summit Consumer Affairs Division to assist Akron residents facing foreclosures.

The Administrative Division continued to work with Time Warner Cable, AT&T, the University of Akron, and the Akron Public Schools to develop plans for a community government channel to better inform residents about City of Akron issues.

The Mayor's Office for Military Assistance continued to field calls to assist families of service personnel stationed in Iraq or Afghanistan or deployed to other locations.

The Mayor's Office also managed Lock 3 events in collaboration with the Akron Civic Theater. During the summer of 2008, 63,000 people attended free Friday night Rock the Lock concerts; 31,371 attended Saturday night Lock 3 Live! Concerts; 19,000 people attended the National Hamburger Festival; 18,000 people attended the Rib, White and Blue Festival; 4,800 people attended the Saturday morning Farmers' Markets; and 21,000 attended various special events held between May and October. The 5th Annual Chriskindl Market attracted 69,000 visitors between November 28 and December 31. First Night Akron attracted 13,000 visitors, and January skating with special weekend events drew 8,000 people.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| OFFICE OF THE MAYOR: | | | | |
| <i>Administration:</i> | | | | |
| Assistant to the Mayor | 3.00 | 2.00 | 3.00 | 3.00 |
| Communications Director | 0.00 | 1.00 | 0.00 | 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.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 645,762 | 665,321 | 649,762 | 660,240 |
| Fringe Benefits | 183,605 | 198,106 | 214,916 | 220,940 |
| Total: Personal Services | 829,367 | 863,427 | 864,678 | 881,180 |
| Other | | | | |
| Direct Expenditures | 69,151 | 59,615 | 94,062 | 85,400 |
| Utilities | 10,965 | 7,939 | 12,743 | 12,500 |
| Insurance | 2,285 | 2,500 | 2,425 | 2,500 |
| Interfund Charges | 72,174 | 38,365 | 51,323 | 45,620 |
| Total: Other | 154,575 | 108,419 | 160,553 | 146,020 |
| Capital Outlay | | | | |
| Capital Outlay | 65,275 | 0 | 0 | 0 |
| Total: Capital Outlay | 65,275 | 0 | 0 | 0 |
| Division Total: | 1,049,217 | 971,846 | 1,025,231 | 1,027,200 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 976,194 | 965,721 | 1,019,613 | 1,015,200 |
| Special Revenue Fund | 65,275 | 0 | 0 | 0 |
| Trust and Agency Fund | 7,748 | 6,125 | 5,618 | 12,000 |
| Division Total: | 1,049,217 | 971,846 | 1,025,231 | 1,027,200 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 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

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 Department in the development of programs aimed at improving citizens' awareness and understanding of the Police Department and its role in the community.
- Locate and obtain a facility that will accommodate the Police Training Bureau.
- Locate and obtain a facility that will accommodate the Police Property Room.
- Work closely with county and City officials to identify operations that can be consolidated or changed to more effectively and efficiently deliver services.
- Establish a City-wide response team (comprised of various City departments) to quickly address complaints from citizens and City Council. Working together, the team would take a proactive approach in identifying and solving problems.

SERVICE LEVELS

The Deputy Mayor for Public Safety functioned as the liaison between the Police and Fire Departments and the Divisions of Communications and Safety Communications to assist in obtaining the needed resources to meet their goals.

The Deputy Mayor also served as Akron's representative in working with the 800MHz Regional System Administrator to keep the radio re-banding project on schedule.

Initial discussions have taken place with the County and the Summit County Sheriff's Office regarding the integration of 9-1-1 call-taking and dispatching services.

The Deputy Mayor worked with Personnel and the Police and Fire Departments to devise a rotating testing procedure, thereby assuring an established eligibility list every other year for each 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| OFFICE OF THE MAYOR: | | | | |
| <i>Deputy Mayor for Public Safety:</i> | | | | |
| Deputy Mayor for Public Safety | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Deputy Mayor for Public Safety | 1.00 | 1.00 | 1.00 | 1.00 |

MAYOR

DIVISION: DEPUTY MAYOR FOR PUBLIC SAFETY

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 111,306 | 115,038 | 107,932 | 113,070 |
| Fringe Benefits | 27,524 | 28,244 | 32,268 | 33,160 |
| Total: Personal Services | 138,830 | 143,282 | 140,200 | 146,230 |
| Other | | | | |
| Direct Expenditures | 5,143 | 3,996 | 2,389 | 2,100 |
| Utilities | 987 | 2,864 | 1,945 | 1,800 |
| Insurance | 457 | 500 | 485 | 500 |
| Interfund Charges | 1,993 | 3,393 | 2,911 | 2,690 |
| Total: Other | 8,580 | 10,753 | 7,730 | 7,090 |
| Division Total: | 147,410 | 154,035 | 147,930 | 153,320 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 147,410 | 154,035 | 147,930 | 153,320 |
| Division Total: | 147,410 | 154,035 | 147,930 | 153,320 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 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

- Coordinate with the Greater Akron Chamber, Summit County and Summit Medina Business Alliance to monitor and assist Akron area businesses.
- Support local institutions directed at new business start-ups, commercialization of new technologies, and access to capital (e.g., GAIP, ArchAngels, Akron Development Fund, etc.).
- Provide effective communication tools, including internet site, e-mail and printed publications which provide up-to-date, essential economic development information to the local, regional, state, national and international business communities.
- 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

During 2008, the City entered into a capitalized ground lease on 2.2 acres of land for the construction of a 15,000 square-foot commercial building and the creation of 20 jobs. The City also acquired a 19-acre parcel of land adjacent to North Turkeyfoot Industrial Park for industrial and commercial development. The land will create expansion areas for Gardner Pie Company and Sterling Jewelers, with approximately 10 acres remaining for other development.

The Market-Forge Urban Renewal Area is included within the newly designated Biomedical Corridor. During 2008, the City worked to attract innovative medical technology companies to locate within the renewal area while continuing to work to assist in the construction of a new car dealership already located in the area.

On July 29, 2008, Bridgestone Firestone North American Tire, LLC (BFNT) announced the company will build its new 240,000 square-foot, state-of-the-art technical center at the corner of South Main Street and Firestone Boulevard. A new 400-space parking garage will be constructed on land near the Firestone Stadium, with an elevated walkway over South Main Street connecting the two structures.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| OFFICE OF THE MAYOR: | | | | |
| <i>Economic Development:</i> | | | | |
| Communications Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Finance Director | 0.00 | 0.00 | 1.00 | 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 | 1.00 | 1.00 | 2.00 |
| Economist | 2.00 | 1.00 | 1.00 | 1.00 |
| Graphics Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Investments Program Administrator | 0.00 | 1.00 | 1.00 | 1.00 |
| Manpower Program Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning & Development Deputy Director | 0.00 | 0.00 | 1.00 | 1.00 |
| Secretary | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Economic Development | 13.00 | 12.00 | 14.00 | 15.00 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 796,484 | 836,693 | 936,073 | 1,094,840 |
| Fringe Benefits | 250,498 | 281,796 | 317,749 | 381,440 |
| Total: Personal Services | 1,046,982 | 1,118,489 | 1,253,822 | 1,476,280 |
| Other | | | | |
| Direct Expenditures | 338,702 | 400,465 | 404,358 | 164,900 |
| Utilities | 6,522 | 7,610 | 8,688 | 8,000 |
| Insurance | 2,742 | 2,500 | 16,996 | 3,000 |
| Rentals and Leases | 0 | 75 | 0 | 0 |
| Interfund Charges | 45,618 | 25,972 | 42,058 | 38,150 |
| Total: Other | 393,584 | 436,622 | 472,100 | 214,050 |
| Division Total: | 1,440,566 | 1,555,111 | 1,725,922 | 1,690,330 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,204,919 | 1,254,716 | 1,464,063 | 1,640,330 |
| Special Revenue Fund | 235,647 | 300,395 | 261,859 | 50,000 |
| Division Total: | 1,440,566 | 1,555,111 | 1,725,922 | 1,690,330 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 13.000 | 12.000 | 14.000 | 15.000 |
| Division Total: | 13.000 | 12.000 | 14.000 | 15.000 |

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 all bargaining units. Fraternal Order of Police, Akron Lodge #7; Akron Firefighters Association, Local #330; and Local #1360, American Federation of State, County and Municipal Employees will be negotiating new three-year agreements. The Civil Service Personnel Association Inc., and the Akron Nurses Association will sit down with Labor Relations to negotiate wage increases for the 2010 calendar year.
- Labor Relations and the Police Department had discussions with the Fraternal Order of Police, Akron Lodge #7, to find a better way to fight drug activity in Akron. A program will be established and implemented in the near future.
- The Deputy Mayor is in the process of working with the Law Department to review and update a number of Labor Relations' policies that have been established over the years.

SERVICE LEVELS

In 2008, the City was able to reach three-year labor agreements with the Civil Service Personnel Association, Inc., and the Akron Nurses Association. The labor agreements will expire December 31, 2011; however, the parties have agreed to wage re-openers for calendar years 2010 and 2011.

The City of Akron and Summit County merged their Building Inspection Departments. Prior to the merger, Labor Relations and the Civil Service Personnel Association negotiated an agreement that protected some of the benefits for those employees who were hired by Summit County.

Working with management and the unions, Labor Relations was able to address a number of potential disciplinary problems by getting employees assistance through the City's Employee Assistance Program. Also, working with Employee Benefits and the unions, employees who were not able to perform their normal jobs, due to injury or illness, were provided work during their time of recuperation.

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: | 12/31/06 | 12/31/07 | 12/31/08 | 2009 |

OFFICE OF THE MAYOR:

Labor Relations:

| | | | | |
|----------------------------------|------|------|------|------|
| Deputy Mayor for Labor Relations | 1.00 | 1.00 | 1.00 | 1.00 |
| Labor Relations Officer | 1.00 | 0.00 | 0.00 | 1.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Labor Relations | 3.00 | 2.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 212,543 | 183,701 | 147,871 | 143,780 |
| Fringe Benefits | 62,069 | 190,584 | 50,378 | 49,880 |
| Total: Personal Services | 274,612 | 374,285 | 198,249 | 193,660 |
| Other | | | | |
| Direct Expenditures | 3,151 | 3,184 | 884 | 3,050 |
| Utilities | 315 | 771 | 959 | 1,000 |
| Insurance | 457 | 500 | 485 | 500 |
| Interfund Charges | 5,754 | 3,755 | 3,405 | 4,380 |
| Total: Other | 9,677 | 8,210 | 5,733 | 8,930 |
| Division Total: | 284,289 | 382,495 | 203,982 | 202,590 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 284,289 | 382,495 | 203,982 | 202,590 |
| Division Total: | 284,289 | 382,495 | 203,982 | 202,590 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 3.000 | 2.000 | 2.000 | 3.000 |
| Division Total: | 3.000 | 2.000 | 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. It also serves as an alternative location to file a complaint against an Akron Police Officer and to monitor and audit Akron Police Department 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 Akron Police Department and will respond to the scene and review officer-involved shooting investigations.

GOALS & OBJECTIVES

- 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.
- Build respect, cooperation and trust between the police and the community.

SERVICE LEVELS

The Independent Police Auditor (IPA) refined the complaint intake and investigation procedures and Internal Affairs is now involved in the process.

The IPA received training certifications in Investigation of Citizens Complaint, Officer Misconduct for First Line Supervisors, and Extreme Crisis Communications.

The IPA office became a member of and received certification by the National Association for Civilian Oversight of Law Enforcement (NACOLE).

An Independent Police Auditor/Police-Community Service Questionnaire was developed and will be used throughout the City of Akron in the immediate future.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-----------------------------|-------------------|-------------------|-------------------|----------------|
| OFFICE OF THE MAYOR: | | | | |
| <i>Police Auditor:</i> | | | | |
| Assistant to the Mayor | 0.00 | 2.00 | 2.00 | 2.00 |
| Total Police Auditor | 0.00 | 2.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 0 | 13,332 | 106,703 | 106,290 |
| Fringe Benefits | 0 | 3,767 | 40,965 | 43,860 |
| Total: Personal Services | 0 | 17,099 | 147,668 | 150,150 |
| Other | | | | |
| Direct Expenditures | 0 | 0 | 10,669 | 13,350 |
| Utilities | 0 | 0 | 0 | 500 |
| Insurance | 0 | 0 | 0 | 500 |
| Interfund Charges | 0 | 0 | 3,816 | 3,380 |
| Total: Other | 0 | 0 | 14,485 | 17,730 |
| Division Total: | 0 | 17,099 | 162,153 | 167,880 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 0 | 17,099 | 162,153 | 167,880 |
| Division Total: | 0 | 17,099 | 162,153 | 167,880 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 0.000 | 2.000 | 2.000 | 2.000 |
| Division Total: | 0.000 | 2.000 | 2.000 | 2.000 |

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Planning & Urban Development

PLANNING DEPARTMENT
John Moore, Director
Samuel DeShazior, 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 2009 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| ADMINISTRATION | 207,718 | 213,021 | 245,484 | 78,220 |
| A.M.A.T.S. | 1,332,635 | 1,339,151 | 1,458,391 | 1,436,690 |
| CAPITAL PLANNING | 26,044,503 | 30,160,591 | 33,481,670 | 26,495,960 |
| COMPREHENSIVE PLANNING | 562,339 | 610,865 | 645,339 | 659,150 |
| DESIGN | 428,918 | 370,836 | 363,145 | 371,410 |
| DEVELOPMENT SERVICES | 1,350,091 | 1,272,198 | 908,838 | 1,017,020 |
| HOUSING AND COMMUNITY SERVICES | 1,556,280 | 3,510,595 | 1,708,328 | 1,580,070 |
| TAX RECEIPTS AND EXPENDITURES | 0 | 0 | 794,971 | 0 |
| ZONING | 612,113 | 631,977 | 663,776 | 627,090 |
| PLANNING - NON-OPERATING | 0 | 0 | 0 | 0 |
| Total for Department: | 32,094,597 | 38,109,234 | 40,269,942 | 32,265,610 |

PLANNING

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 3,879,971 | 3,842,828 | 3,745,674 | 3,806,020 |
| Fringe Benefits | 1,491,272 | 1,596,909 | 1,773,196 | 1,647,380 |
| Total: Personal Services | 5,371,243 | 5,439,737 | 5,518,870 | 5,453,400 |
| Other | | | | |
| Direct Expenditures | 1,031,003 | 1,350,813 | 863,537 | 273,270 |
| Utilities | 19,642 | 24,240 | 21,800 | 31,940 |
| Debt Service | 19,647,423 | 22,317,019 | 24,682,599 | 25,500,000 |
| Insurance | 12,120 | 45,814 | 11,606 | 46,820 |
| State/County Charges | 6,969 | 6,761 | 10,004 | 10,000 |
| Rentals and Leases | 5,097,077 | 6,131,581 | 6,873,791 | 404,300 |
| Interfund Charges | 890,123 | 2,778,770 | 2,221,825 | 545,880 |
| Total: Other | 26,704,357 | 32,654,998 | 34,685,162 | 26,812,210 |
| Capital Outlay | | | | |
| Capital Outlay | 18,997 | 14,499 | 65,910 | 0 |
| Total: Capital Outlay | 18,997 | 14,499 | 65,910 | 0 |
| Total for Department: | 32,094,597 | 38,109,234 | 40,269,942 | 32,265,610 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|-------------------|-------------------|-------------------|
| General Fund | 1,377,700 | 169,210 | | 1,546,910 |
| Special Revenue Fund | 4,075,700 | 26,643,000 | | 30,718,700 |
| Total for Department: | 5,453,400 | 26,812,210 | | 32,265,610 |

PLANNING

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,548,106 | 1,640,398 | 1,718,104 | 1,546,910 |
| Special Revenue Fund | 29,983,121 | 35,880,912 | 38,551,838 | 30,718,700 |
| Capital Projects Fund | 563,370 | 587,924 | 0 | 0 |
| Total for Department: | 32,094,597 | 38,109,234 | 40,269,942 | 32,265,610 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 17.500 | 18.000 | 16.600 | 18.000 |
| Special Revenue Fund | 52.500 | 51.000 | 49.400 | 53.000 |
| Total for Department: | 70.000 | 69.000 | 66.000 | 71.000 |

ADMINISTRATION
John Moore, 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.

| | As of | As of | As of | Budget |
|----------------|----------|----------|----------|--------|
| By Department: | 12/31/06 | 12/31/07 | 12/31/08 | 2009 |

PLANNING:

Administration:

| | | | | |
|--------------------------|------|------|------|------|
| Planning Deputy Director | 1.00 | 1.00 | 0.00 | 1.00 |
| Planning Director | 0.40 | 0.40 | 0.00 | 0.40 |
| Total Administration | 1.40 | 1.40 | 0.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 161,695 | 159,620 | 130,958 | 45,170 |
| Fringe Benefits | 40,162 | 46,587 | 98,325 | 27,690 |
| Total: Personal Services | 201,857 | 206,207 | 229,283 | 72,860 |
| Other | | | | |
| Direct Expenditures | 2,897 | 885 | 9,234 | 1,000 |
| Utilities | 116 | 2,997 | 3,379 | 1,800 |
| Insurance | 457 | 500 | 485 | 490 |
| Interfund Charges | 2,391 | 2,432 | 3,103 | 2,070 |
| Total: Other | 5,861 | 6,814 | 16,201 | 5,360 |
| Division Total: | 207,718 | 213,021 | 245,484 | 78,220 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 207,718 | 213,021 | 245,484 | 78,220 |
| Division Total: | 207,718 | 213,021 | 245,484 | 78,220 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 1.400 | 1.400 | 0.000 | 1.400 |
| Division Total: | 1.400 | 1.400 | 0.000 | 1.400 |

AMATS DIVISION

Jason Segedy, 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

- Update the AMATS Funding Policy to provide more federal transportation funding for highway resurfacing and other roadway preservation projects.
- Create a region-wide database of zoning classifications and land use in order to help local officials better understand development trends. Work with the Policy Advisory Subcommittee to examine ways to foster better regional cooperation on land use and economic development so as to minimize the adverse effects of urban sprawl.
- Complete *Transportation Outlook*, the 2030 Regional Transportation Plan for the Greater Akron area. All transportation improvements in the region must be consistent with this plan in order to be eligible for federal transportation dollars.
- Meet with state and local officials to implement major transportation improvements recommended in *Transportation Outlook*, including the upgrade of I-76/77 between the Innerbelt and the Central Interchange. This effort will focus on identifying short-term improvements which can be made in the interim, until sufficient state and federal funding is obtained for large-scale improvements.
- Work with local, state, and federal officials to ensure that the upcoming federal infrastructure stimulus package and federal transportation reauthorization bill will benefit local communities. Specific emphasis areas include: (1) increased funding to upgrade aging infrastructure; (2) regulatory policies which strengthen urban core areas; and (3) federal and state legislative changes which will increase the funding that is available for public transportation operating costs.

SERVICE LEVELS

In 2008, the AMATS Division provided the City of Akron with over \$18.5 million in federal transportation funds for the Eastgate Redevelopment Project; passed a resolution of support for Issue 8, which increased the Summit County sales tax by ¼%, providing METRO RTA with an additional \$18 million annually in operating revenue; held a series of public involvement meetings to obtain input on *Transportation Outlook*, the upcoming

Regional Transportation Plan for the Greater Akron area; and completed a series of reports (as part of the process to create *Transportation Outlook*) that identified regional needs in terms of highway safety, bicycle and pedestrian facilities, traffic congestion, highway preservation, and public transportation.

The division also completed a plan for improving coordination between public transit providers and social service agencies; provided local communities with over \$27 million in federal transportation funds for highway and bikeway projects to be completed in 2012 and 2013; and completed a Geographic Information System (GIS) inventory of land use in the Greater Akron area based on aerial photographs from 2005.

STAFFING

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

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| PLANNING: | | | | |
| AMATS: | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| City Planner | 5.00 | 5.00 | 5.00 | 6.00 |
| 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 | 2.00 | 2.00 | 2.00 | 2.00 |
| Transportation Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Transportation Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Transportation Planning Administrator | 1.00 | 1.00 | 0.00 | 1.00 |
| Transportation Planning Regional Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Total AMATS | 16.00 | 16.00 | 15.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 742,312 | 814,049 | 769,892 | 783,680 |
| Fringe Benefits | 334,776 | 319,968 | 461,465 | 384,780 |
| Total: Personal Services | 1,077,088 | 1,134,017 | 1,231,357 | 1,168,460 |
| Other | | | | |
| Direct Expenditures | 77,097 | 53,655 | 64,942 | 100,400 |
| Utilities | 7,168 | 7,774 | 8,055 | 16,000 |
| Insurance | 457 | 1,000 | 970 | 980 |
| Rentals and Leases | 70,754 | 70,053 | 74,799 | 77,800 |
| Interfund Charges | 81,074 | 72,652 | 78,268 | 73,050 |
| Total: Other | 236,550 | 205,134 | 227,034 | 268,230 |
| Capital Outlay | | | | |
| Capital Outlay | 18,997 | 0 | 0 | 0 |
| Total: Capital Outlay | 18,997 | 0 | 0 | 0 |
| Division Total: | 1,332,635 | 1,339,151 | 1,458,391 | 1,436,690 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 1,332,635 | 1,339,151 | 1,458,391 | 1,436,690 |
| Division Total: | 1,332,635 | 1,339,151 | 1,458,391 | 1,436,690 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 16.000 | 16.000 | 15.000 | 16.000 |
| Division Total: | 16.000 | 16.000 | 15.000 | 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.
- 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 collections for City business. Provide research assistance for City departments and the general public. Continue to catalog maps and organize photo and slide collections. Partner with Akron-Summit County Public Library's Summit Memory project.

SERVICE LEVELS

During 2008, the Capital Investment Division reviewed over 400 requests for 2009 capital improvement projects; conducted ward meetings for input into the 2009 Capital Investment Program; published the 2008-2012 Capital Investment Program; published the 2007 year-end Capital Investment Progress Report on April 4, 2008; and published progress reports on the 2008 Capital Investment Program on June 10, August 29, and November 17, 2008.

The division also submitted 13 Ohio Public Works Commission applications totaling \$18.6 million in requested funds under Ordinance 303-2008. As a result, Akron will receive \$12.2 million in grants for five Goodyear-Eastgate Development projects, and \$2.1 million in 0% 30-year loans for four other 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| PLANNING: | | | | |
| <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 | 1.00 | 2.00 | 2.00 | 2.00 |
| Librarian | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning Director | 0.60 | 0.60 | 0.00 | 0.60 |
| Secretary | 2.00 | 2.00 | 2.00 | 2.00 |
| Site Improvement Administrator | 0.20 | 0.20 | 0.00 | 0.20 |
| Total Capital Planning Investments | 7.80 | 8.80 | 8.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 457,406 | 477,739 | 467,521 | 498,480 |
| Fringe Benefits | 161,278 | 179,877 | 265,044 | 200,140 |
| Total: Personal Services | 618,684 | 657,616 | 732,565 | 698,620 |
| Other | | | | |
| Direct Expenditures | 573,791 | 879,997 | 592,476 | 31,450 |
| Utilities | 1,580 | 2,120 | 697 | 1,300 |
| Debt Service | 19,647,423 | 22,317,019 | 24,682,599 | 25,500,000 |
| Insurance | 1,371 | 1,500 | 1,455 | 1,470 |
| State/County Charges | 6,964 | 6,761 | 10,004 | 10,000 |
| Rentals and Leases | 4,715,201 | 5,725,535 | 6,486,823 | 0 |
| Interfund Charges | 479,489 | 570,043 | 944,252 | 253,120 |
| Total: Other | 25,425,819 | 29,502,975 | 32,718,306 | 25,797,340 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 0 | 30,799 | 0 |
| Total: Capital Outlay | 0 | 0 | 30,799 | 0 |
| Division Total: | 26,044,503 | 30,160,591 | 33,481,670 | 26,495,960 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 25,481,133 | 29,572,667 | 33,481,670 | 26,495,960 |
| Capital Projects Fund | 563,370 | 587,924 | 0 | 0 |
| Division Total: | 26,044,503 | 30,160,591 | 33,481,670 | 26,495,960 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 7.800 | 8.800 | 8.000 | 8.800 |
| Division Total: | 7.800 | 8.800 | 8.000 | 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 and technical certifications to advance redevelopment in the City of Akron.
- Collaborate with stakeholders to develop community plans.
- Monitor trends and undertake research to assess housing changes and opportunities.
- Prepare graphic displays of information to aid decision-making.
- Administer programs to enhance community life.

SERVICE LEVELS

The Comprehensive Planning Division received \$8.75 million in federal funds for the implementation of the 2008 *Consolidated Plan* and prepared a 2009 *Consolidated Plan* application for the use of \$8.9 million. The division prepared urban renewal/development plans for the Eastgate Amended Renewal Area Plan and Eastgate 2 Redevelopment Plan to support redevelopment of the Goodyear Tire and Rubber Company and the surrounding area, and the Firestone Park Redevelopment Plan and South Main-Wilbeth Renewal Plan to support development of the Bridgestone-Firestone Technical Center and the surrounding area.

The Comprehensive Planning Division conducted meetings with residents in Ward 7 to evaluate land use activity and receive public recommendations to assist in updating the City's Land Use and Development Guide Plan. Along with other departments, the division began preparation of a Bicycle Plan for the City to facilitate the development of a City-wide bikeway network, implemented the first Akron Bike Week to promote cycling, and conducted a bikeway meeting with residents of Ward 6.

The division collaborated with consultants on applications to establish the Main-Exchange Historic District and South Main Historic District in downtown Akron, and 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.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------|-------------------|-------------------|-------------------|----------------|
| By Department: | | | | |

PLANNING:

Comprehensive Planning:

| | | | | |
|--------------------------------------|------|------|------|------|
| City Planner | 5.00 | 5.00 | 5.00 | 5.00 |
| Community Resource Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Comprehensive Planning Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 0.50 | 1.00 | 1.00 | 1.00 |
| Total Comprehensive Planning | 7.50 | 8.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 402,239 | 419,498 | 442,616 | 449,770 |
| Fringe Benefits | 133,275 | 165,540 | 173,550 | 180,970 |
| Total: Personal Services | 535,514 | 585,038 | 616,166 | 630,740 |
| Other | | | | |
| Direct Expenditures | 6,304 | 6,770 | 11,179 | 10,500 |
| Utilities | 313 | 373 | 339 | 400 |
| Insurance | 457 | 500 | 485 | 490 |
| Interfund Charges | 19,751 | 18,184 | 17,170 | 17,020 |
| Total: Other | 26,825 | 25,827 | 29,173 | 28,410 |
| Division Total: | 562,339 | 610,865 | 645,339 | 659,150 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 562,339 | 610,865 | 645,339 | 659,150 |
| Division Total: | 562,339 | 610,865 | 645,339 | 659,150 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 7.500 | 8.000 | 8.000 | 8.000 |
| Division Total: | 7.500 | 8.000 | 8.000 | 8.000 |

DESIGN DIVISION

Mark Moore, Interim 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

- Provide technical advice and design recommendations to develop new housing and improve existing housing.
- 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.
- Promote the improvement of visual and physical quality in the City's Central and Neighborhood Business Districts.

SERVICE LEVELS

The Design Administrator is the City of Akron representative for the Ohio and Erie National Heritage Canalway, Scenic Byway, Summit County Trail and Greenway Plan, ODNR Task Force, the National Resources Assistance Council TAC Committee and Cascade Locks Park Association. The Design Administrator represented the City of Akron from January to August in the partnership with Akron Public Schools to rebuild or renovate all schools as Community Learning Centers (CLCs). The Design Administrator also serves on the Downtown and Neighborhood Sign Committee.

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. The division also worked with clients of several projects in the Temple Square and Kenmore Business Districts who 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------|-------------------|-------------------|-------------------|----------------|
|----------------|-------------------|-------------------|-------------------|----------------|

PLANNING:

Design:

| | | | | |
|---------------------------|------|------|------|------|
| City Design Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Landscape Architect | 2.00 | 2.00 | 2.00 | 2.00 |
| Secretary | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Design | 3.50 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 241,340 | 231,647 | 235,115 | 240,750 |
| Fringe Benefits | 136,799 | 77,718 | 82,186 | 85,490 |
| Total: Personal Services | 378,139 | 309,365 | 317,301 | 326,240 |
| Other | | | | |
| Direct Expenditures | 5,134 | 11,551 | 5,293 | 4,300 |
| Utilities | 169 | 371 | 336 | 400 |
| Rentals and Leases | 33,272 | 43,473 | 33,264 | 33,500 |
| Interfund Charges | 12,204 | 6,076 | 6,951 | 6,970 |
| Total: Other | 50,779 | 61,471 | 45,844 | 45,170 |
| Division Total: | 428,918 | 370,836 | 363,145 | 371,410 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 428,918 | 370,836 | 363,145 | 371,410 |
| Division Total: | 428,918 | 370,836 | 363,145 | 371,410 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 3.500 | 3.500 | 3.500 | 3.500 |
| Division Total: | 3.500 | 3.500 | 3.500 | 3.500 |

DEVELOPMENT SERVICES DIVISION
Abraham Wescott, Interim Site Improvements Administrator

DESCRIPTION

The Development Services Division implements programs and activities under Community Development and other funding sources through land acquisition, site improvements, relocation and land marketing. The division provides engineering technical assistance to various divisions in the Planning Department, 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, bikeways, sidewalks, water, sewer, parks, airports, neighborhood renewal and economic development projects, and the Neighborhood Stabilization Program.
- Provide relocation services to households and businesses.
- Contract, inspect and generally oversee the clearance of 540 vacant, deteriorated houses, garages and commercial buildings.
- Provide maintenance services for over 425 parcels of land in various Renewal and Community Development Areas.
- Contract and oversee the construction and marketing of six new homes in older City of Akron neighborhoods through the non-profit Urban Neighborhood Development Corporation (U.N.D.C.). These homes are built on scattered sites throughout the City and are priced from \$85,000 to \$95,000.
- Provide staff services and assistance in support of Economic Development activities and assist various City departments with appraisals, titles, site selection and comparable sites. Review allotment submittals, potential developments and various Capital Project Plans.
- Dispose of, by sale, 10 vacant City-owned lots in Community Development neighborhoods.

SERVICE LEVELS

The Development Services Division acquired 172 real estate parcels needed to facilitate numerous improvement projects the City coordinates. The division maintained 409 parcels of land in various Land Banking, Renewal and Community Development areas,

The Development Services Division also arranged for the sale of five new homes in older neighborhoods with a cumulative market value of \$400,000, and four new homes with a cumulative market value of \$320,000 are for sale or under construction. Two 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| PLANNING: | | | | |
| <i>Development Services:</i> | | | | |
| Community Development Technician | 0.00 | 1.00 | 1.00 | 1.00 |
| Community Resource Specialist | 0.00 | 0.00 | 1.00 | 1.00 |
| Demolition Site Improvement Inspector | 2.00 | 2.00 | 2.00 | 3.00 |
| Housing Rehabilitation Loan Specialist | 1.00 | 1.00 | 0.00 | 0.00 |
| 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 | 1.50 | 0.50 | 0.50 | 0.50 |
| Site Improvement Administrator | 0.80 | 0.80 | 0.00 | 0.80 |
| Site Improvement Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Development Services | 10.30 | 10.30 | 9.50 | 11.30 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 550,868 | 502,766 | 464,374 | 582,430 |
| Fringe Benefits | 201,725 | 215,011 | 211,976 | 245,880 |
| Total: Personal Services | 752,593 | 717,777 | 676,350 | 828,310 |
| Other | | | | |
| Direct Expenditures | 310,189 | 307,058 | 33,535 | 15,950 |
| Utilities | 6,431 | 6,415 | 5,885 | 7,490 |
| Insurance | 5,343 | 5,250 | 5,540 | 6,620 |
| Rentals and Leases | 92,020 | 120,233 | 91,997 | 98,000 |
| Interfund Charges | 183,515 | 100,966 | 60,420 | 60,650 |
| Total: Other | 597,498 | 539,922 | 197,377 | 188,710 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 14,499 | 35,111 | 0 |
| Total: Capital Outlay | 0 | 14,499 | 35,111 | 0 |
| Division Total: | 1,350,091 | 1,272,198 | 908,838 | 1,017,020 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 166,011 | 188,005 | 164,525 | 185,450 |
| Special Revenue Fund | 1,184,080 | 1,084,193 | 744,313 | 831,570 |
| Division Total: | 1,350,091 | 1,272,198 | 908,838 | 1,017,020 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 1.000 | 1.000 | 1.000 | 1.000 |
| Special Revenue Fund | 9.300 | 9.300 | 8.500 | 10.300 |
| Division Total: | 10.300 | 10.300 | 9.500 | 11.300 |

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 90 very low-income, primarily elderly and/or disabled homeowners, throughout the City with grants for emergency or minor home repair through a contract with Rebuilding Together of Summit County.
- 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 rental housing units in the LEAP eligible areas.
- Provide funding and administrative support to Community Development Corporations and/or Community Housing Development Organizations to construct new, affordable housing units for rent or sale and to purchase, rehabilitate and sell homes to lower-income, first-time homebuyers.
- Receive and process 100 applications for assistance from homeowners in five active Neighborhood Redevelopment and Initiative Areas. Provide financial and technical assistance to rehabilitate and reduce lead hazards in 65 homes and rental units within these areas.
- Provide grants to service organizations to deliver home security, accessibility and house painting services to low-income residents City-wide through agencies including Greater West Side Council of Block Clubs, West Side Neighborhood Development Corporation, and Tri County Independent Living.
- Assist owners of residential units located within and participating in designated Neighborhood Business Districts to rehabilitate and reduce lead hazards in residential units.

SERVICE LEVELS

The Housing and Community Services Division received and processed 85 new applications for assistance from homeowners in eight active Neighborhood Redevelopment and Initiative Areas. The division completed 119 housing rehabilitation

cases, and provided financial, technical and logistical assistance to rehabilitate and reduce lead hazards in 93 housing units within these areas.

The division assisted 102 very low-income, primarily elderly or disabled occupants City-wide with grants for emergency or minor home repair and provided funding and administrative support to Community Development Corporations and/or Community Housing Development Organizations to construct new affordable housing units for rent or sale, and to purchase, rehabilitate and sell homes to lower income first-time buyers.

In conjunction with the Akron Health Department Lead Hazard Control Program, East Akron Neighborhood Development Corporation, and Mahoning County Lead Program, the division completed rehabilitation and lead remediation in 22 housing units occupied by low-income families with children under the age of six in the Neighborhood Redevelopment and Initiative eligible areas.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| 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 | 0.00 |
| Executive Assistant | 1.00 | 0.00 | 0.00 | 0.00 |
| Housing Rehabilitation Administrator | 1.00 | 0.00 | 0.00 | 1.00 |
| Housing Rehabilitation Loan Specialist | 2.00 | 2.00 | 2.00 | 3.00 |
| Housing Rehabilitation Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Housing Rehabilitation Specialist | 6.00 | 5.00 | 6.00 | 5.00 |
| Housing Rehabilitation Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Real Estate Negotiator | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 1.50 | 2.00 | 2.00 | 2.00 |
| Total Housing and Community Services | 15.90 | 13.40 | 14.40 | 14.40 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 893,006 | 801,531 | 789,323 | 789,670 |
| Fringe Benefits | 341,802 | 435,312 | 311,754 | 351,660 |
| Total: Personal Services | 1,234,808 | 1,236,843 | 1,101,077 | 1,141,330 |
| Other | | | | |
| Direct Expenditures | 45,461 | 78,218 | 77,793 | 96,050 |
| Utilities | 3,241 | 3,652 | 2,756 | 4,050 |
| Insurance | 3,121 | 36,064 | 2,186 | 36,280 |
| Rentals and Leases | 185,830 | 172,287 | 186,908 | 195,000 |
| Interfund Charges | 83,819 | 1,983,531 | 337,608 | 107,360 |
| Total: Other | 321,472 | 2,273,752 | 607,251 | 438,740 |
| Division Total: | 1,556,280 | 3,510,595 | 1,708,328 | 1,580,070 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 1,556,280 | 3,510,595 | 1,708,328 | 1,580,070 |
| Division Total: | 1,556,280 | 3,510,595 | 1,708,328 | 1,580,070 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 15.900 | 13.400 | 14.400 | 14.400 |
| Division Total: | 15.900 | 13.400 | 14.400 | 14.400 |

TAX RECEIPTS AND EXPENDITURES DIVISION
John Moore, Director

DESCRIPTION

The Tax Receipts and Expenditures Division represents the capital portion of local income tax revenue. The expenditures are used to develop, prepare and implement an annual five-year Capital Investment Budget for improvements such as parks, sewers, streets and bridges.

PLANNING

DIVISION: TAX RECEIPTS AND EXPENDITURES

The capital portion of local income tax is used to develop, prepare, and implement an annual five year capital investment budget for improvements such as parks, sewers, streets and bridges. The income tax transfer is accounted for as a reduction of revenue and not shown as an expense.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Other | | | | |
| Direct Expenditures | 0 | 0 | 50,000 | 0 |
| Interfund Charges | 0 | 0 | 744,971 | 0 |
| Total: Other | 0 | 0 | 794,971 | 0 |
| Division Total: | 0 | 0 | 794,971 | 0 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 0 | 0 | 794,971 | 0 |
| Division Total: | 0 | 0 | 794,971 | 0 |

ZONING DIVISION

Patricia Fitzgibbons, Interim Zoning Manager

DESCRIPTION

The Zoning Division administers the Zoning Code, subdivision regulations, street vacations and dedications and assists in formulating long-range strategies for zoning, land use, housing and socio-economic activities within the City of Akron.

GOALS & OBJECTIVES

- Perform zoning and allotment regulation duties and responsibilities mandated by the Charter and City code with approved budget.
- Prioritize and expedite Zoning Code compliance activities, violations, development plans and certification letters through the use of monthly computerized tracking.
- Prepare zoning amendments to the zoning map to conform with changing land use and the *Land Use and Development Guide Plan*.
- Maintain computerized databases containing zoning and related information on properties, by address and incorporated into a GIS.
- Revise the existing Zoning Code to address changing conditions, both locally and nationwide, with contemporary standards.
- Revise the existing Allotment and 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 132 Planning Commission items and 40 Board of Zoning Appeals items. The division has also prepared over 95 pieces of legislation for Council, produced 35 special topic maps, and processed 123 minor subdivisions.

The Zoning Division investigated and processed 446 new violations, 175 zoning certifications, 7 zoning verification letters, 15 performance bonds and 140 plan reviews in

cooperation with the Plans and Permits Center. The Zoning Map has been updated 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.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| PLANNING: | | | | |
| <i>Zoning:</i> | | | | |
| City Planner | 5.60 | 5.60 | 5.60 | 5.60 |
| Housing Rehabilitation Loan Specialist | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 0.00 | 1.00 | 1.00 | 1.00 |
| Zoning Manager | 1.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 431,105 | 435,978 | 445,875 | 416,070 |
| Fringe Benefits | 141,455 | 156,896 | 168,896 | 170,770 |
| Total: Personal Services | 572,560 | 592,874 | 614,771 | 586,840 |
| Other | | | | |
| Direct Expenditures | 10,130 | 12,679 | 19,085 | 13,620 |
| Utilities | 624 | 538 | 353 | 500 |
| Insurance | 914 | 1,000 | 485 | 490 |
| State/County Charges | 5 | 0 | 0 | 0 |
| Interfund Charges | 27,880 | 24,886 | 29,082 | 25,640 |
| Total: Other | 39,553 | 39,103 | 49,005 | 40,250 |
| Division Total: | 612,113 | 631,977 | 663,776 | 627,090 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 612,038 | 628,507 | 662,756 | 624,090 |
| Special Revenue Fund | 75 | 3,470 | 1,020 | 3,000 |
| Division Total: | 612,113 | 631,977 | 663,776 | 627,090 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 7.600 | 7.600 | 7.600 | 7.600 |
| Division Total: | 7.600 | 7.600 | 7.600 | 7.600 |

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Police

POLICE DEPARTMENT

Craig Gilbride, Acting 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

Gus Hall, Deputy Chief

This Subdivision includes the Patrol Bureau that allows for 24-hour coverage in the City's 23 cruiser districts. The assigned officers utilize vehicles, foot beats and bikes to patrol the City neighborhoods, business districts and the downtown area. The Patrol Bureau is also responsible for the Court/Building Security Detail, the Community-Oriented Policing Services Unit, the K-9 Unit, the Gang Unit and the Reserve Officers Unit. Each of these units serves a special purpose for the community. The Court/Building Security Detail provides the security in the Stubbs Justice Center.

INVESTIGATIVE SUBDIVISION

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

Daniel Zampelli, Police Captain

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

- Begin a twenty-four (24) week basic training academy for 18 police recruits or more if COPS funding becomes available, and set up a field training program that ensures continuous training during the probationary period.
- Utilizing monies from the Child Safety Fund, develop programs to enhance the safety and welfare of the youth of the community. Examples of these programs could include Safe Schools Initiative, RadKids (Resist Aggression Defensively), and Internet Safety Software.
- Working in conjunction with the Summit County Sheriff's Office, Akron University Police Department, and community partners, purchase a Simulated Impaired Driving Experience unit. This device will be used to teach teenagers and others the dangers of impaired driving.
- Develop a committee comprised of members of the Summit County Sheriff's Office and the Akron Police Department to look into ways that both agencies can better serve the communities through collaborative efforts.
- Increase the number of fixed video cameras throughout the City to assist Zone Commanders and Specialized Units in the detection, investigation and apprehension of individuals involved in criminal activity.
- Work with community partners to increase citizen awareness of the Block Watch Programs and Citizen's Police Academies.
- Work with federal, state and local law enforcement agencies to reduce the number of active felony and serious misdemeanor warrants in the community.
- Provide all uniformed officers with Tasers and Crisis Intervention Training to enhance both the safety of the officers and the citizens of Akron.
- Identify a facility that can be used by the Akron Police Training Bureau to conduct indoor firearms training, academies, in-service, and specialized training.

SERVICE LEVELS

The Office of Professional Standards and Accountability was instrumental in seeing that digital cameras were purchased to be used to take photos to aid in the investigation of complaints, use of force, resisting packages and damaging reports, and will save the department money from purchasing film.

The Police Information Officer provided information 24 hours, seven days a week to the numerous media outlets on all major incidents involving the Police Department.

In 2008, a class of 14 recruits graduated from the Recruit Academy held by the Training Bureau. The entire class passed both the final fitness test and the state written test on the first try.

The Record Room worked closely with Information Systems by taking full advantage of the electronic reporting programs; by doing so, the Record Room was able to decrease the amount of “pages printed” per month by approximately 1,400 copies.

The Planning, Research and Development Office integrated intelligence analysis, crime analysis and planning and research under one supervisor to facilitate a more coordinated effort in developing intelligence for strategic and tactical decisions.

The Crimes Against Persons Subdivision investigated 336 cases, an increase of 30 cases from the previous year.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------------------------|-------------------|-------------------|-------------------|----------------|
| POLICE: | | | | |
| Accounts Analyst | 1.00 | 0.00 | 0.00 | 0.00 |
| Account Clerk | 2.00 | 3.00 | 3.00 | 3.00 |
| Building Inspector | 0.00 | 1.00 | 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 | 1.00 | 1.00 | 1.00 | 2.00 |
| Police Captain | 10.00 | 10.00 | 10.00 | 10.00 |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Deputy Chief | 3.00 | 2.00 | 2.00 | 4.00 |
| Police Lieutenant | 21.00 | 20.00 | 20.00 | 21.00 |
| Police Officer | 354.00 | 378.00 | 367.00 | 378.00 |
| Police Records Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Sergeant | 61.00 | 62.00 | 70.00 | 73.00 |
| Safety Communications Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Safety Communication Tech | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 36.00 | 36.00 | 35.00 | 37.00 |
| TOTAL POLICE | 495.00 | 519.00 | 515.00 | 535.00 |

POLICE

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| ADMINISTRATION | 48,493,028 | 50,949,339 | 52,377,285 | 50,275,280 |
| Total for Department: | 48,493,028 | 50,949,339 | 52,377,285 | 50,275,280 |

POLICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 30,147,989 | 31,206,995 | 32,161,539 | 31,406,450 |
| Fringe Benefits | 11,663,123 | 12,889,369 | 13,749,096 | 13,287,630 |
| Total: Personal Services | 41,811,112 | 44,096,364 | 45,910,635 | 44,694,080 |
| Other | | | | |
| Direct Expenditures | 2,243,717 | 2,105,323 | 2,569,123 | 2,452,480 |
| Utilities | 48,729 | 57,150 | 72,585 | 68,500 |
| Debt Service | 368,062 | 369,279 | 370,011 | 352,490 |
| Insurance | 142,525 | 173,949 | 157,025 | 157,460 |
| State/County Charges | 14,772 | 14,178 | 19,658 | 20,000 |
| Rentals and Leases | 150,695 | 142,346 | 151,953 | 94,000 |
| GAAP Accounts | 0 | 0 | 0 | 50,000 |
| Interfund Charges | 2,228,328 | 2,438,883 | 2,735,042 | 2,254,270 |
| Total: Other | 5,196,828 | 5,301,108 | 6,075,397 | 5,449,200 |
| Capital Outlay | | | | |
| Capital Outlay | 1,485,088 | 1,551,867 | 391,253 | 132,000 |
| Total: Capital Outlay | 1,485,088 | 1,551,867 | 391,253 | 132,000 |
| Total for Department: | 48,493,028 | 50,949,339 | 52,377,285 | 50,275,280 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|------------------|-------------------|-------------------|
| General Fund | 43,856,940 | 3,723,300 | | 47,580,240 |
| Special Revenue Fund | 837,140 | 1,709,400 | 132,000 | 2,678,540 |
| Trust and Agency Fund | | 16,500 | | 16,500 |
| Total for Department: | 44,694,080 | 5,449,200 | 132,000 | 50,275,280 |

POLICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 45,528,562 | 47,816,146 | 48,997,765 | 47,580,240 |
| Special Revenue Fund | 2,964,466 | 3,133,193 | 3,379,520 | 2,678,540 |
| Trust and Agency Fund | 0 | 0 | 0 | 16,500 |
| Total for Department: | 48,493,028 | 50,949,339 | 52,377,285 | 50,275,280 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 495.000 | 519.000 | 515.000 | 535.000 |
| Total for Department: | 495.000 | 519.000 | 515.000 | 535.000 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 30,147,989 | 31,206,995 | 32,161,539 | 31,406,450 |
| Fringe Benefits | 11,663,123 | 12,889,369 | 13,749,096 | 13,287,630 |
| Total: Personal Services | 41,811,112 | 44,096,364 | 45,910,635 | 44,694,080 |
| Other | | | | |
| Direct Expenditures | 2,243,717 | 2,105,323 | 2,569,123 | 2,452,480 |
| Utilities | 48,729 | 57,150 | 72,585 | 68,500 |
| Debt Service | 368,062 | 369,279 | 370,011 | 352,490 |
| Insurance | 142,525 | 173,949 | 157,025 | 157,460 |
| State/County Charges | 14,772 | 14,178 | 19,658 | 20,000 |
| Rentals and Leases | 150,695 | 142,346 | 151,953 | 94,000 |
| GAAP Accounts | 0 | 0 | 0 | 50,000 |
| Interfund Charges | 2,228,328 | 2,438,883 | 2,735,042 | 2,254,270 |
| Total: Other | 5,196,828 | 5,301,108 | 6,075,397 | 5,449,200 |
| Capital Outlay | | | | |
| Capital Outlay | 1,485,088 | 1,551,867 | 391,253 | 132,000 |
| Total: Capital Outlay | 1,485,088 | 1,551,867 | 391,253 | 132,000 |
| Division Total: | 48,493,028 | 50,949,339 | 52,377,285 | 50,275,280 |

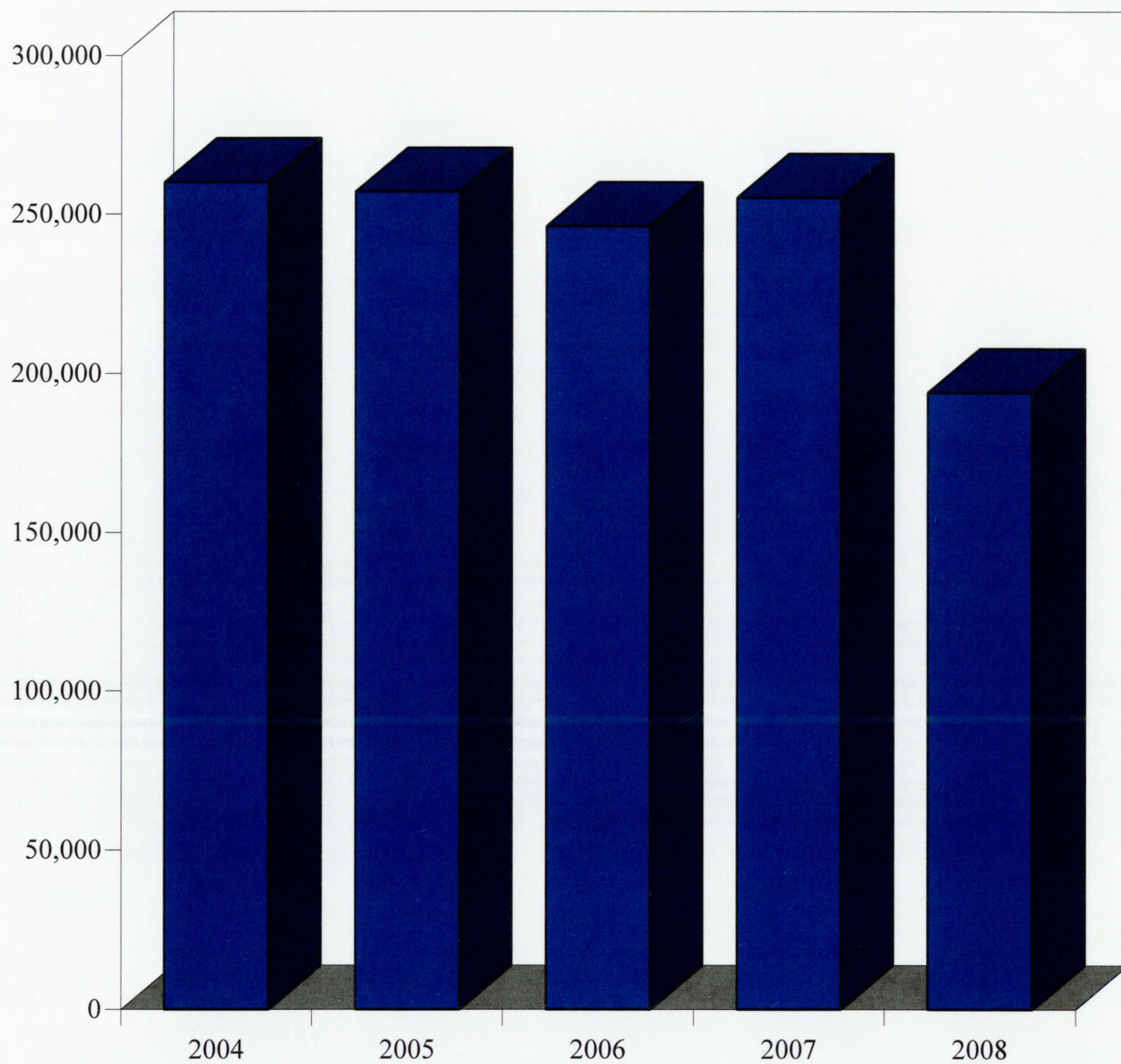
DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 45,528,562 | 47,816,146 | 48,997,765 | 47,580,240 |
| Special Revenue Fund | 2,964,466 | 3,133,193 | 3,379,520 | 2,678,540 |
| Trust and Agency Fund | 0 | 0 | 0 | 16,500 |
| Division Total: | 48,493,028 | 50,949,339 | 52,377,285 | 50,275,280 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 495.000 | 519.000 | 515.000 | 535.000 |
| Division Total: | 495.000 | 519.000 | 515.000 | 535.000 |

POLICE CALLS FOR SERVICE





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Public Health

DEPARTMENT OF PUBLIC HEALTH
Thomas Quade, M.A., M.P.H., Acting 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 as part of the Healthy Connections Network, with community partners, to expand access to health care for low-income Akron residents.
- Protect Akron residents and visitors from vector-borne diseases through maintenance of state-of-the-art control measures against the threat of the West Nile virus and other mosquito-transmitted diseases.
- Reduce childhood lead poisoning in Akron through the continuing efforts of the department's Childhood Lead Poisoning Prevention Program.
- Improve the community housing stock through continuing enforcement of the Environmental Health Housing Code, Rental Registration and Mandatory Inspection programs.
- Work with the State Office of Vital Records to maintain ready access to birth and death records for Akron residents as the State of Ohio continues to implement new systems in response to federal Homeland Security legislation.
- Provide disease prevention and health-promoting clinical services to those in the Akron community who are uninsured or underinsured.
- Work in partnership with the County ADM Board, the court system, and other community agencies to offer accredited counseling services for persons who use alcohol and other drugs.

- Coordinate community response to HIV/AIDS through prevention education for persons at risk as well as care and support for those affected by HIV/AIDS.
- Utilize available data from vital records and other sources to assess causes of illness and death among Akron residents in order to support and promote the planning, implementation, and evaluation of population-based programs to reduce preventable illness and injury and promote the well-being of all who live and work in Akron.

SERVICE LEVELS

The Akron Health Department maintained high-level epidemiologic surveillance for bioterrorism or natural occurrence of dangerous infectious disease in Akron and Summit County by monitoring disease reports and the national Real-time Outbreak and Disease Surveillance System.

During 2008, the department was an active participant in activities of the Healthy Connections Network and its Access to Care Project. At the end of 2008, the Access to Care project was serving 1,635 clients. Also during 2008, the Director of Health served on the Executive Committee and Board of the Health Connections Network.

The Environmental Health staff competently carried out a City-wide integrated pest management program in accordance with national public health guidelines. A new Smart Flow© system was installed in one of the mosquito fogging trucks that automatically adjusts the flow of product coming out of the fogger to match the speed of the truck and produces a permanent record that shows precisely which areas of the City have been fogged, when they were treated, and how much product was used. No cases of West Nile or Lacrosse encephalitis were reported in Akron residents during 2008.

Under delegation from the Ohio Department of Health, the department conducted 255 smoking-related complaint investigations that resulted in 38 notices of violation, 43 warning letters, and 48 notices of fines. After investigation according to state guidelines, the department was able to issue letters of dismissal for 183 smoking complaints.

The department inspected 1,113 residential units in response to new complaints and conducted 5,762 reinspections; 783 properties were brought into compliance with the Environmental Health Housing Code. In the University Park area, 77 original inspections and 1,502 reinspections were conducted, and 187 University Park properties were brought into compliance during 2008. The Rental Registration total for 2008 was 32,034 rental units registered by 3,793 owners. In addition, legal orders were issued to 150 unregistered landlords to properly register their rental units, and 32 landlords were issued Administrative Penalties for failure to comply with registration orders. The Mandatory Inspection Program conducted 125 inspections. Overall, 2008 Housing Code enforcement activities included six search warrant inspections, 23 criminal prosecutions, 95 administrative hearings, and 243 Administrative Penalties.

HEALTH

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| ADMINISTRATION | 3,466,939 | 3,437,472 | 2,945,940 | 3,099,960 |
| AIR QUALITY | 1,525,354 | 1,493,700 | 1,595,830 | 2,006,510 |
| COUNSELING SERVICES | 1,397,026 | 1,285,772 | 1,264,278 | 1,286,380 |
| ENVIRONMENTAL HEALTH | 1,580,755 | 1,846,674 | 1,952,518 | 1,948,170 |
| HEALTH DATA MANAGEMENT | 526,617 | 0 | 0 | 0 |
| HEALTH PROMOTION | 348,057 | 0 | 0 | 0 |
| HOUSING | 2,878,028 | 2,764,787 | 2,652,080 | 2,663,920 |
| LABORATORY | 372,896 | 372,336 | 392,072 | 418,230 |
| MEDICAL AND NURSING | 4,187,269 | 4,649,124 | 4,279,782 | 4,571,640 |
| HEALTH CHAP | 402,197 | 1,407,754 | 1,362,950 | 1,533,280 |
| Total for Department: | 16,685,138 | 17,257,619 | 16,445,450 | 17,528,090 |

HEALTH

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 7,707,833 | 7,612,042 | 7,491,661 | 7,881,170 |
| Fringe Benefits | 3,007,278 | 3,274,443 | 3,440,323 | 3,391,810 |
| Total: Personal Services | 10,715,111 | 10,886,485 | 10,931,984 | 11,272,980 |
| Other | | | | |
| Direct Expenditures | 4,579,106 | 4,787,306 | 4,268,236 | 4,686,440 |
| Utilities | 80,983 | 81,434 | 83,983 | 88,950 |
| Insurance | 140,172 | 132,114 | 105,953 | 112,240 |
| Rentals and Leases | 345,631 | 359,136 | 337,012 | 363,700 |
| Interfund Charges | 680,532 | 838,589 | 692,989 | 903,780 |
| Total: Other | 5,826,424 | 6,198,579 | 5,488,173 | 6,155,110 |
| Capital Outlay | | | | |
| Capital Outlay | 143,603 | 172,555 | 25,293 | 100,000 |
| Total: Capital Outlay | 143,603 | 172,555 | 25,293 | 100,000 |
| Total for Department: | 16,685,138 | 17,257,619 | 16,445,450 | 17,528,090 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|------------------|-------------------|-------------------|
| General Fund | 6,680,860 | 1,453,130 | | 8,133,990 |
| Special Revenue Fund | 4,592,120 | 4,701,980 | 100,000 | 9,394,100 |
| Total for Department: | 11,272,980 | 6,155,110 | 100,000 | 17,528,090 |

HEALTH

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 7,649,403 | 7,805,886 | 7,905,045 | 8,133,990 |
| Special Revenue Fund | 9,035,735 | 9,451,733 | 8,540,405 | 9,394,100 |
| Total for Department: | 16,685,138 | 17,257,619 | 16,445,450 | 17,528,090 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 92.300 | 88.050 | 89.300 | 97.650 |
| Special Revenue Fund | 63.700 | 65.950 | 62.700 | 65.350 |
| Total for Department: | 156.000 | 154.000 | 152.000 | 163.000 |

ADMINISTRATION DIVISION

Thomas Quade, M.A., M.P.H., Acting Director of Health

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC HEALTH: | | | | |
| <i>Administration:</i> | | | | |
| Accounts Analyst | 1.25 | 1.25 | 1.25 | 1.25 |
| Clinic Assistant | 0.50 | 0.00 | 0.00 | 0.00 |
| Deputy Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Disease Control Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Epidemiologist | 1.00 | 1.00 | 0.00 | 0.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Education Specialist | 2.00 | 1.50 | 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 | 3.00 | 3.00 | 4.00 | 5.00 |
| Total Administration | 16.75 | 15.75 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,138,237 | 1,123,966 | 1,037,295 | 1,057,840 |
| Fringe Benefits | 362,266 | 377,382 | 618,784 | 401,610 |
| Total: Personal Services | 1,500,503 | 1,501,348 | 1,656,079 | 1,459,450 |
| Other | | | | |
| Direct Expenditures | 1,713,751 | 1,636,599 | 1,144,332 | 1,374,880 |
| Utilities | 19,385 | 19,464 | 18,923 | 21,000 |
| Insurance | 110,252 | 99,688 | 72,238 | 79,440 |
| Rentals and Leases | 27,415 | 27,174 | 13,587 | 19,000 |
| Interfund Charges | 62,429 | 53,139 | 40,781 | 46,190 |
| Total: Other | 1,933,232 | 1,836,064 | 1,289,861 | 1,540,510 |
| Capital Outlay | | | | |
| Capital Outlay | 33,204 | 100,060 | 0 | 100,000 |
| Total: Capital Outlay | 33,204 | 100,060 | 0 | 100,000 |
| Division Total: | 3,466,939 | 3,437,472 | 2,945,940 | 3,099,960 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,239,740 | 1,279,980 | 1,460,965 | 1,291,290 |
| Special Revenue Fund | 2,227,199 | 2,157,492 | 1,484,975 | 1,808,670 |
| Division Total: | 3,466,939 | 3,437,472 | 2,945,940 | 3,099,960 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 11.750 | 11.750 | 11.750 | 13.000 |
| Special Revenue Fund | 5.000 | 4.000 | 4.000 | 3.750 |
| Division Total: | 16.750 | 15.750 | 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.

| | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------|-------------------|-------------------|-------------------|----------------|
| By Department: | | | | |

PUBLIC HEALTH:

Air Quality Management:

| | | | | |
|--------------------------------------|-------|-------|-------|-------|
| Accounts Analyst | 0.50 | 0.50 | 0.50 | 0.50 |
| Air Pollution Engineer | 5.00 | 5.00 | 5.00 | 5.00 |
| Air Quality Management Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Air Pollution Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Environmental Services Aide | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Education Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Lab Analyst | 2.00 | 2.00 | 2.00 | 2.00 |
| Sanitarian | 4.00 | 4.00 | 4.00 | 4.00 |
| Secretary | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Air Quality Management | 17.50 | 17.50 | 17.50 | 17.50 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 866,705 | 889,789 | 901,885 | 927,880 |
| Fringe Benefits | 319,333 | 348,294 | 368,898 | 385,010 |
| Total: Personal Services | 1,186,038 | 1,238,083 | 1,270,783 | 1,312,890 |
| Other | | | | |
| Direct Expenditures | 111,923 | 73,058 | 94,804 | 98,900 |
| Utilities | 14,697 | 17,024 | 16,527 | 17,500 |
| Insurance | 4,113 | 5,000 | 4,850 | 5,390 |
| Rentals and Leases | 77,700 | 77,700 | 82,880 | 83,000 |
| Interfund Charges | 97,590 | 82,835 | 125,986 | 488,830 |
| Total: Other | 306,023 | 255,617 | 325,047 | 693,620 |
| Capital Outlay | | | | |
| Capital Outlay | 33,293 | 0 | 0 | 0 |
| Total: Capital Outlay | 33,293 | 0 | 0 | 0 |
| Division Total: | 1,525,354 | 1,493,700 | 1,595,830 | 2,006,510 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 1,525,354 | 1,493,700 | 1,595,830 | 2,006,510 |
| Division Total: | 1,525,354 | 1,493,700 | 1,595,830 | 2,006,510 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 17.500 | 17.500 | 17.500 | 17.500 |
| Division Total: | 17.500 | 17.500 | 17.500 | 17.500 |

COUNSELING DIVISION
Ronald J. Zumpano, Manager

DESCRIPTION

The Counseling Division provides numerous prevention and education programs offered by state-certified prevention specialists including Drug Free Universe, Teen Institute program, Tobacco Education program, Adult Alcohol and Drug Education program and Adolescent Insight Group. The division offers numerous counseling services, for adolescents and adults, by state-certified Alcohol and Drug Counselors and also conducts the City of Akron Employee Assistance program to help employees and their dependents with a wide range of personal problems.

STAFFING

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

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| PUBLIC HEALTH: | | | | |
| <i>Counseling Services:</i> | | | | |
| Accounts Analyst | 0.00 | 0.00 | 0.75 | 0.75 |
| Alcoholic/Drug Prevention Specialist | 3.00 | 3.00 | 2.00 | 2.00 |
| Alcoholism Counselor | 9.00 | 9.00 | 6.00 | 9.00 |
| Clinic Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Counseling Services/Alcoholism Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Health Psychologist | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Counseling Services | 17.00 | 17.00 | 13.75 | 16.75 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 858,797 | 842,502 | 781,605 | 826,260 |
| Fringe Benefits | 371,668 | 338,968 | 380,023 | 356,730 |
| Total: Personal Services | 1,230,465 | 1,181,470 | 1,161,628 | 1,182,990 |
| Other | | | | |
| Direct Expenditures | 29,682 | 21,639 | 30,187 | 36,240 |
| Utilities | 93 | 0 | 0 | 0 |
| Insurance | 1,371 | 1,500 | 1,455 | 1,470 |
| Interfund Charges | 113,505 | 81,163 | 71,008 | 65,680 |
| Total: Other | 144,651 | 104,302 | 102,650 | 103,390 |
| Capital Outlay | | | | |
| Capital Outlay | 21,910 | 0 | 0 | 0 |
| Total: Capital Outlay | 21,910 | 0 | 0 | 0 |
| Division Total: | 1,397,026 | 1,285,772 | 1,264,278 | 1,286,380 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 351,202 | 356,889 | 399,960 | 381,290 |
| Special Revenue Fund | 1,045,824 | 928,883 | 864,318 | 905,090 |
| Division Total: | 1,397,026 | 1,285,772 | 1,264,278 | 1,286,380 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 4.000 | 4.000 | 3.750 | 3.750 |
| Special Revenue Fund | 13.000 | 13.000 | 10.000 | 13.000 |
| Division Total: | 17.000 | 17.000 | 13.750 | 16.750 |

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: | 12/31/06 | 12/31/07 | 12/31/08 | 2009 |

PUBLIC HEALTH:

Environmental Health:

| | | | | |
|------------------------------------|-------|-------|-------|-------|
| Environmental Health Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitarian | 14.00 | 13.00 | 14.00 | 14.00 |
| Sanitarian Supervisor | 3.00 | 3.00 | 3.00 | 3.00 |
| Secretary | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Environmental Health | 21.00 | 20.00 | 21.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 876,353 | 950,555 | 967,954 | 1,011,410 |
| Fringe Benefits | 325,794 | 390,993 | 415,468 | 440,940 |
| Total: Personal Services | 1,202,147 | 1,341,548 | 1,383,422 | 1,452,350 |
| Other | | | | |
| Direct Expenditures | 296,860 | 329,024 | 411,109 | 406,010 |
| Utilities | 4,988 | 6,220 | 5,810 | 6,000 |
| Insurance | 8,226 | 8,000 | 10,185 | 8,820 |
| Interfund Charges | 68,534 | 132,884 | 116,699 | 74,990 |
| Total: Other | 378,608 | 476,128 | 543,803 | 495,820 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 28,998 | 25,293 | 0 |
| Total: Capital Outlay | 0 | 28,998 | 25,293 | 0 |
| Division Total: | 1,580,755 | 1,846,674 | 1,952,518 | 1,948,170 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,295,777 | 1,482,040 | 1,516,037 | 1,549,660 |
| Special Revenue Fund | 284,978 | 364,634 | 436,481 | 398,510 |
| Division Total: | 1,580,755 | 1,846,674 | 1,952,518 | 1,948,170 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 19.750 | 18.750 | 19.750 | 19.750 |
| Special Revenue Fund | 1.250 | 1.250 | 1.250 | 1.250 |
| Division Total: | 21.000 | 20.000 | 21.000 | 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.

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC HEALTH: | | | | |
| <i>Health Data Management:</i> | | | | |
| Application Programmer | 0.75 | 0.00 | 0.00 | 0.00 |
| Data Entry Operator | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 2.00 | 0.00 | 0.00 | 0.00 |
| Vital Statistics Supervisor | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Health Data Management | 4.75 | 0.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 217,045 | 0 | 0 | 0 |
| Fringe Benefits | 162,740 | 0 | 0 | 0 |
| Total: Personal Services | 379,785 | 0 | 0 | 0 |
| Other | | | | |
| Direct Expenditures | 7,117 | 0 | 0 | 0 |
| Utilities | 13,918 | 0 | 0 | 0 |
| Rentals and Leases | 116,618 | 0 | 0 | 0 |
| Interfund Charges | 9,179 | 0 | 0 | 0 |
| Total: Other | 146,832 | 0 | 0 | 0 |
| Division Total: | 526,617 | 0 | 0 | 0 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 526,617 | 0 | 0 | 0 |
| Division Total: | 526,617 | 0 | 0 | 0 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 4.750 | 0.000 | 0.000 | 0.000 |
| Division Total: | 4.750 | 0.000 | 0.000 | 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.

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC HEALTH: | | | | |
| <i>Health Promotion:</i> | | | | |
| Health Education Specialist | 2.50 | 0.00 | 0.00 | 0.00 |
| Health Promotion Manager | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Health Promotion | 4.50 | 0.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 235,332 | 0 | 0 | 0 |
| Fringe Benefits | 78,787 | 0 | 0 | 0 |
| Total: Personal Services | 314,119 | 0 | 0 | 0 |
| Other | | | | |
| Direct Expenditures | 5,502 | 0 | 0 | 0 |
| Insurance | 457 | 0 | 0 | 0 |
| Interfund Charges | 27,979 | 0 | 0 | 0 |
| Total: Other | 33,938 | 0 | 0 | 0 |
| Division Total: | 348,057 | 0 | 0 | 0 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 282,947 | 0 | 0 | 0 |
| Special Revenue Fund | 65,110 | 0 | 0 | 0 |
| Division Total: | 348,057 | 0 | 0 | 0 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 4.000 | 0.000 | 0.000 | 0.000 |
| Special Revenue Fund | 0.500 | 0.000 | 0.000 | 0.000 |
| Division Total: | 4.500 | 0.000 | 0.000 | 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.

| | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-----------------------------|-------------------|-------------------|-------------------|----------------|
| By Department: | | | | |
| PUBLIC HEALTH: | | | | |
| <i>Housing:</i> | | | | |
| Accounts Analyst | 0.50 | 0.50 | 0.50 | 0.50 |
| Application Programmer | 0.25 | 0.25 | 0.25 | 0.25 |
| Clinic Assistant | 0.50 | 1.00 | 1.00 | 1.00 |
| Environmental Services Aide | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Education Specialist | 0.50 | 0.50 | 0.50 | 0.50 |
| Housing Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Health Nurse | 0.50 | 0.50 | 0.50 | 0.50 |
| Sanitarian | 9.00 | 11.00 | 12.00 | 13.00 |
| Sanitarian Supervisor | 2.00 | 2.00 | 2.00 | 2.00 |
| Secretary | 5.00 | 5.00 | 5.00 | 5.00 |
| Semi-Skilled Laborer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Housing | 21.25 | 23.75 | 24.75 | 25.75 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 971,183 | 975,261 | 1,057,210 | 1,101,850 |
| Fringe Benefits | 450,538 | 409,668 | 458,757 | 508,440 |
| Total: Personal Services | 1,421,721 | 1,384,929 | 1,515,967 | 1,610,290 |
| Other | | | | |
| Direct Expenditures | 1,196,782 | 1,066,938 | 939,868 | 919,200 |
| Utilities | 7,015 | 7,526 | 6,577 | 6,900 |
| Insurance | 8,591 | 10,280 | 9,925 | 10,000 |
| Rentals and Leases | 11,400 | 11,425 | 12,160 | 12,200 |
| Interfund Charges | 177,323 | 240,192 | 167,583 | 105,330 |
| Total: Other | 1,401,111 | 1,336,361 | 1,136,113 | 1,053,630 |
| Capital Outlay | | | | |
| Capital Outlay | 55,196 | 43,497 | 0 | 0 |
| Total: Capital Outlay | 55,196 | 43,497 | 0 | 0 |
| Division Total: | 2,878,028 | 2,764,787 | 2,652,080 | 2,663,920 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,075,353 | 1,059,562 | 1,107,110 | 1,111,680 |
| Special Revenue Fund | 1,802,675 | 1,705,225 | 1,544,970 | 1,552,240 |
| Division Total: | 2,878,028 | 2,764,787 | 2,652,080 | 2,663,920 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 15.900 | 15.900 | 15.900 | 16.750 |
| Special Revenue Fund | 5.350 | 7.850 | 8.850 | 9.000 |
| Division Total: | 21.250 | 23.750 | 24.750 | 25.750 |

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC HEALTH: | | | | |
| <i>Laboratory:</i> | | | | |
| Microbiologist | 2.75 | 2.75 | 2.75 | 3.00 |
| Public Health Lab Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Laboratory | 4.75 | 4.75 | 4.75 | 5.00 |

HEALTH

DIVISION: LABORATORY

Provide laboratory services and consultation as needed by the various divisions, health-related agencies and industries with health-related problems to supplement or confirm clinical or environmental observations.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 238,586 | 236,664 | 241,345 | 249,500 |
| Fringe Benefits | 87,396 | 92,575 | 100,101 | 107,980 |
| Total: Personal Services | 325,982 | 329,239 | 341,446 | 357,480 |
| Other | | | | |
| Direct Expenditures | 44,436 | 40,444 | 48,908 | 58,300 |
| Interfund Charges | 2,478 | 2,653 | 1,718 | 2,450 |
| Total: Other | 46,914 | 43,097 | 50,626 | 60,750 |
| Division Total: | 372,896 | 372,336 | 392,072 | 418,230 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 339,580 | 354,495 | 375,122 | 403,730 |
| Special Revenue Fund | 33,316 | 17,841 | 16,950 | 14,500 |
| Division Total: | 372,896 | 372,336 | 392,072 | 418,230 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 4.750 | 4.750 | 4.750 | 5.000 |
| Division Total: | 4.750 | 4.750 | 4.750 | 5.000 |

MEDICAL AND NURSING DIVISION

Joanne Tate, 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--------------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC HEALTH: | | | | |
| <i>Medical & Nursing:</i> | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounts Analyst | 0.75 | 0.75 | 0.00 | 0.00 |
| Clinic Assistant | 6.00 | 4.00 | 6.00 | 6.00 |
| Consumer Services Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Education Specialist | 0.00 | 0.50 | 1.00 | 0.50 |
| Intake Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Microbiologist | 0.25 | 0.25 | 0.25 | 0.00 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Health Nurse | 20.50 | 18.50 | 19.50 | 20.50 |
| Public Health Nursing Manager | 1.00 | 0.00 | 0.00 | 1.00 |
| Public Health Nursing Supervisor | 3.00 | 3.00 | 3.00 | 3.00 |
| Public Health Nutritionist | 6.00 | 7.00 | 6.00 | 6.00 |
| Secretary | 6.00 | 4.00 | 2.00 | 5.00 |
| W.I.C. Program Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Medical & Nursing | 48.50 | 43.00 | 42.75 | 47.00 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 2,305,595 | 2,120,035 | 2,061,950 | 2,153,920 |
| Fringe Benefits | 848,756 | 1,101,531 | 876,012 | 928,100 |
| Total: Personal Services | 3,154,351 | 3,221,566 | 2,937,962 | 3,082,020 |
| Other | | | | |
| Direct Expenditures | 770,856 | 1,129,742 | 1,072,892 | 1,237,260 |
| Utilities | 20,887 | 18,640 | 20,906 | 21,950 |
| Insurance | 7,162 | 7,146 | 6,815 | 7,120 |
| Rentals and Leases | 112,498 | 131,750 | 117,733 | 134,500 |
| Interfund Charges | 121,515 | 140,280 | 123,474 | 88,790 |
| Total: Other | 1,032,918 | 1,427,558 | 1,341,820 | 1,489,620 |
| Division Total: | 4,187,269 | 4,649,124 | 4,279,782 | 4,571,640 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 2,135,990 | 2,035,116 | 1,878,698 | 2,016,440 |
| Special Revenue Fund | 2,051,279 | 2,614,008 | 2,401,084 | 2,555,200 |
| Division Total: | 4,187,269 | 4,649,124 | 4,279,782 | 4,571,640 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 27.400 | 21.150 | 21.650 | 26.150 |
| Special Revenue Fund | 21.100 | 21.850 | 21.100 | 20.850 |
| Division Total: | 48.500 | 43.000 | 42.750 | 47.000 |

COMMUNITY HEALTH ASSESSMENT AND HEALTH PROMOTION

Jonathan Jenney, M.A., C.H.E.S., 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-----------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC HEALTH: | | | | |
| <i>CHAHP:</i> | | | | |
| Application Programmer | 0.00 | 0.75 | 0.75 | 0.75 |
| Clinic Assistant | 0.00 | 1.00 | 1.00 | 1.00 |
| Data Entry Operator | 0.00 | 1.00 | 1.00 | 1.00 |
| Epidemiologist | 0.00 | 0.00 | 1.00 | 1.00 |
| Health Education Specialist | 0.00 | 2.50 | 2.00 | 2.50 |
| Health Promotion Manager | 0.00 | 1.00 | 0.00 | 1.00 |
| Secretary | 0.00 | 5.00 | 5.00 | 5.00 |
| Vital Statistics Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Total CHAHP | 0.00 | 12.25 | 11.75 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 0 | 473,270 | 442,417 | 552,510 |
| Fringe Benefits | 0 | 215,032 | 222,280 | 263,000 |
| Total: Personal Services | 0 | 688,302 | 664,697 | 815,510 |
| Other | | | | |
| Direct Expenditures | 402,197 | 489,862 | 526,136 | 555,650 |
| Utilities | 0 | 12,560 | 15,240 | 15,600 |
| Insurance | 0 | 500 | 485 | 0 |
| Rentals and Leases | 0 | 111,087 | 110,652 | 115,000 |
| Interfund Charges | 0 | 105,443 | 45,740 | 31,520 |
| Total: Other | 402,197 | 719,452 | 698,253 | 717,770 |
| Division Total: | 402,197 | 1,407,754 | 1,362,950 | 1,533,280 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 402,197 | 1,237,804 | 1,167,153 | 1,379,900 |
| Special Revenue Fund | 0 | 169,950 | 195,797 | 153,380 |
| Division Total: | 402,197 | 1,407,754 | 1,362,950 | 1,533,280 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 0.000 | 11.750 | 11.750 | 13.250 |
| Special Revenue Fund | 0.000 | 0.500 | 0.000 | 0.000 |
| Division Total: | 0.000 | 12.250 | 11.750 | 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 2009, 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 2009 Operating Budget provides funding for the staffing of 146 full-time positions for the divisions of the Department of Public Safety. The 2009 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| BUILDING INSPECTION | 2,083,857 | 1,773,712 | 1,795,585 | 463,040 |
| COMMUNICATIONS | 1,884,039 | 1,991,364 | 2,342,343 | 2,167,320 |
| CORRECTIONS | 8,526,360 | 9,414,832 | 8,775,745 | 9,690,000 |
| DISASTER SERVICES | 34 | 26 | 449 | 27,000 |
| POLICE/FIRE COMMUNICATIONS | 4,124,489 | 4,893,916 | 5,022,473 | 5,489,550 |
| TRAFFIC ENGINEERING | 2,916,923 | 2,790,872 | 2,880,927 | 2,707,850 |
| WEIGHTS AND MEASURES | 211,840 | 62,352 | 59,759 | 50,000 |
| Total for Department: | 19,747,542 | 20,927,074 | 20,877,281 | 20,594,760 |

SAFETY

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 6,215,534 | 6,331,156 | 6,182,661 | 5,860,530 |
| Fringe Benefits | 2,613,145 | 2,671,020 | 2,904,986 | 2,593,140 |
| Total: Personal Services | 8,828,679 | 9,002,176 | 9,087,647 | 8,453,670 |
| Other | | | | |
| Direct Expenditures | 9,964,762 | 10,617,524 | 10,073,418 | 11,019,330 |
| Utilities | 424,693 | 444,192 | 439,316 | 473,200 |
| Debt Service | 7,640 | 7,624 | 7,601 | 0 |
| Insurance | 37,418 | 39,242 | 33,682 | 28,790 |
| Rentals and Leases | 600 | 0 | 0 | 0 |
| Interfund Charges | 406,938 | 340,483 | 758,471 | 253,770 |
| Total: Other | 10,842,051 | 11,449,065 | 11,312,488 | 11,775,090 |
| Capital Outlay | | | | |
| Capital Outlay | 76,812 | 475,833 | 477,146 | 366,000 |
| Total: Capital Outlay | 76,812 | 475,833 | 477,146 | 366,000 |
| Total for Department: | 19,747,542 | 20,927,074 | 20,877,281 | 20,594,760 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|-------------------|-------------------|-------------------|
| General Fund | 7,240,030 | 10,708,650 | | 17,948,680 |
| Special Revenue Fund | 1,213,640 | 463,260 | 360,000 | 2,036,900 |
| Internal Service Fund | | 603,180 | 6,000 | 609,180 |
| Total for Department: | 8,453,670 | 11,775,090 | 366,000 | 20,594,760 |

SAFETY

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 17,607,209 | 18,635,230 | 18,004,833 | 17,948,680 |
| Special Revenue Fund | 1,384,814 | 1,724,404 | 2,018,802 | 2,036,900 |
| Internal Service Fund | 755,519 | 567,440 | 853,646 | 609,180 |
| Total for Department: | 19,747,542 | 20,927,074 | 20,877,281 | 20,594,760 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 122.000 | 116.000 | 107.000 | 127.000 |
| Special Revenue Fund | 13.000 | 17.000 | 17.000 | 19.000 |
| Total for Department: | 135.000 | 133.000 | 124.000 | 146.000 |

BUILDING INSPECTION

DESCRIPTION

The Building Inspection Division has been 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, and has issued licenses and permits for building, plumbing, electrical and heating improvements.

Per Akron City Council Ordinance No. 516-2008, the services of the Building Inspection Division have been outsourced to the Summit County Department of Building Standards, including the authority to (i) accept and approve plans and specifications for residential and non-residential buildings, (ii) permit the erection, construction, repair and alteration of residential and non-residential buildings, and (iii) inspect the erection, construction, repair and alteration of residential and non-residential buildings in accordance with the provisions of Chapters 3781 and 3791 of the Ohio Revised Code and any rules adopted pursuant thereto.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SAFETY: | | | | |
| <i>Building Inspection:</i> | | | | |
| Building Inspection Superintendent | 1.00 | 1.00 | 0.00 | 0.00 |
| Building Inspector | 5.00 | 4.00 | 3.00 | 4.00 |
| Building Permits Supervisor | 1.00 | 1.00 | 0.00 | 0.00 |
| Chief Plans Examiner | 1.00 | 1.00 | 0.00 | 1.00 |
| Civil Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Request Agent | 2.00 | 2.00 | 2.00 | 2.00 |
| Electrical Inspector | 4.00 | 4.00 | 3.00 | 4.00 |
| Engineering Technician | 0.00 | 1.00 | 1.00 | 1.00 |
| Mechanical Chief Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanical Inspector | 2.00 | 1.00 | 1.00 | 1.00 |
| Permit Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Plans Examiner | 1.00 | 1.00 | 0.00 | 0.00 |
| Plumbing Chief Inspector | 1.00 | 1.00 | 0.00 | 1.00 |
| Total Building Inspection | 21.00 | 20.00 | 13.00 | 17.00 |

SAFETY

DIVISION: BUILDING INSPECTION

This division was 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. Per Ordinance 516-2008, in 2009, Summit County will now perform these duties and this budget will no longer exist for the 2010 budget.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,118,053 | 1,099,264 | 979,474 | 301,370 |
| Fringe Benefits | 501,023 | 405,646 | 467,882 | 119,170 |
| Total: Personal Services | 1,619,076 | 1,504,910 | 1,447,356 | 420,540 |
| Other | | | | |
| Direct Expenditures | 380,338 | 194,461 | 274,462 | 31,000 |
| Utilities | 4,738 | 5,507 | 4,868 | 1,500 |
| Insurance | 7,769 | 9,000 | 6,790 | 0 |
| Interfund Charges | 71,936 | 59,834 | 62,109 | 10,000 |
| Total: Other | 464,781 | 268,802 | 348,229 | 42,500 |
| Division Total: | 2,083,857 | 1,773,712 | 1,795,585 | 463,040 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,758,060 | 1,648,431 | 1,795,585 | 463,040 |
| Internal Service Fund | 325,797 | 125,281 | 0 | 0 |
| Division Total: | 2,083,857 | 1,773,712 | 1,795,585 | 463,040 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 21.000 | 20.000 | 13.000 | 17.000 |
| Division Total: | 21.000 | 20.000 | 13.000 | 17.000 |

COMMUNICATIONS

Kevin Read, Communications Manager

DESCRIPTION

The Communications Division is responsible for the acquisition, installation, maintenance and repair of equipment to support the communication needs of City departments. Those needs are focused on, but not limited to, telephone, radio, 911, closed-circuit televisions, paging, mobile data computers, automatic vehicle locators, mobile bar code readers and data networking communications. The division maintains an outside cable plant consisting of nearly 400 miles and more than 6,100 wire miles of underground and aerial wires and telephone cables, along with thousands of feet of fiber optic cables and hundreds of thousands of feet of wires in City buildings connecting all computers and telephones to the City's main-frame and municipal telephone system. The division provides installation and maintenance service for the municipal fire alarm system, a network of nearly 200 fire alarm boxes located on City streets and within buildings to provide a direct communication path to the Akron Fire Department. The Communications Division also provides design, installation and maintenance services for security alarms in various City-owned buildings to protect against fire, intrusion and the personal safety of City employees.

GOALS & OBJECTIVES

- Continue to pursue cost-cutting efforts to reduce overall telecommunications costs. Monitor telecommunication usage and make adjustments where necessary.
- Provide timely and efficient installation, maintenance and repair services for all radio, telecommunications, video surveillance systems, voice processing and local area networks for all City divisions.
- Strive to maintain maximum accessibility to all the telecommunications systems and networks through an aggressive preventive maintenance program.
- Install fiber optic cable throughout the City to meet the growing need for additional bandwidth and reduce maintenance costs associated with large count cable wires.
- Continue to expand the Regional Radio System to other entities throughout Summit County.
- Expand video surveillance cameras as requested.
- Pursue new technology in wireless communications and computer telephony integration.

SERVICE LEVELS

In 2008, the Communications Division responded to over 4,000 requests for service. The division continues to provide first-level repair, maintenance and programming of the county-wide radio system, reducing the annual services contract for the radio and mobile data systems. Wireless service costs have been reduced through account audits and adjusting service plans.

Daily maintenance routines and fault monitoring are performed on the radio system, main telephone system, voice processing and call accounting systems to identify potential problems and monitor activity and traffic on the various systems. The division conducts monthly testing of the outside cable plant to prevent problems from escalating to service-affecting levels. Quarterly fire alarm testing and a preventive maintenance program keep the fire alarm system operating in a reliable working condition.

The communities of Cuyahoga Falls, Bath, Fairlawn, and Copley moved their public safety communications to the Regional Radio System in 2008. Nearly every community in Summit County now has the ability to use the radio system. The Communications Division programmed over 1,200 radios in 2008. There are now nearly 6,000 radios capable of using the regional 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SAFETY: | | | | |
| <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 | 0.00 | 1.00 | 1.00 |
| Radio Technician | 6.00 | 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 | 20.00 | 19.00 | 20.00 | 20.00 |

SAFETY

DIVISION: COMMUNICATIONS

Design, construct, and maintain radio and telephone communications systems and fire alarm signal systems for all City departments.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 864,064 | 881,246 | 878,330 | 944,470 |
| Fringe Benefits | 325,921 | 375,952 | 388,783 | 418,620 |
| Total: Personal Services | 1,189,985 | 1,257,198 | 1,267,113 | 1,363,090 |
| Other | | | | |
| Direct Expenditures | 386,728 | 362,934 | 321,262 | 487,080 |
| Utilities | 206,273 | 227,646 | 221,967 | 243,000 |
| Debt Service | 7,640 | 7,624 | 7,601 | 0 |
| Insurance | 12,110 | 11,445 | 10,575 | 11,500 |
| Interfund Charges | 79,577 | 85,902 | 497,817 | 56,650 |
| Total: Other | 692,328 | 695,551 | 1,059,222 | 798,230 |
| Capital Outlay | | | | |
| Capital Outlay | 1,726 | 38,615 | 16,008 | 6,000 |
| Total: Capital Outlay | 1,726 | 38,615 | 16,008 | 6,000 |
| Division Total: | 1,884,039 | 1,991,364 | 2,342,343 | 2,167,320 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,454,317 | 1,534,706 | 1,488,697 | 1,558,140 |
| Special Revenue Fund | 0 | 14,499 | 0 | 0 |
| Internal Service Fund | 429,722 | 442,159 | 853,646 | 609,180 |
| Division Total: | 1,884,039 | 1,991,364 | 2,342,343 | 2,167,320 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 20.000 | 19.000 | 20.000 | 20.000 |
| Division Total: | 20.000 | 19.000 | 20.000 | 20.000 |

CORRECTIONS

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.

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Other | | | | |
| Direct Expenditures | 8,526,360 | 9,414,832 | 8,775,745 | 9,690,000 |
| Total: Other | 8,526,360 | 9,414,832 | 8,775,745 | 9,690,000 |
| Division Total: | 8,526,360 | 9,414,832 | 8,775,745 | 9,690,000 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|-----------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 8,526,360 | 9,414,832 | 8,775,745 | 9,690,000 |
| Division Total: | 8,526,360 | 9,414,832 | 8,775,745 | 9,690,000 |

DISASTER SERVICES

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.

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.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Other | | | | |
| Direct Expenditures | 0 | 0 | 0 | 26,500 |
| Interfund Charges | 34 | 26 | 449 | 500 |
| Total: Other | 34 | 26 | 449 | 27,000 |
| Division Total: | 34 | 26 | 449 | 27,000 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 34 | 26 | 449 | 27,000 |
| Division Total: | 34 | 26 | 449 | 27,000 |

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

- Create one classification position to answer 9-1-1 calls, dispatch calls for service to Police, Fire and EMS, staff the LEADS terminal and conduct training.
- Convene a multi-jurisdictional task force to develop a plan that will support a merger between Akron's 9-1-1 Communications Center and the Summit County Sheriff's Communications Center.
- Enter into mutual-aid agreements with surrounding 9-1-1 call centers.

SERVICE LEVELS

During 2008, existing software was reprogrammed by the computer programmers, providing real-time information to call-takers so that they can assist those calling in to report medical emergencies. Also during 2008, the Information Systems Bureau programmed software in the Computer-Aided Dispatch System (CAD) that would enable call-taking and dispatching of safety forces for any community in Summit County.

STAFFING

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

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------|-------------------|-------------------|-------------------|----------------|
|----------------|-------------------|-------------------|-------------------|----------------|

PUBLIC SAFETY:

Police-Fire Communications Center:

| | | | | |
|---|-------|-------|-------|-------|
| Application Programmer | 1.00 | 1.00 | 2.00 | 2.00 |
| Assistant to the Mayor | 0.00 | 0.00 | 1.00 | 1.00 |
| Computer Programmer Analyst | 2.00 | 2.00 | 2.00 | 2.00 |
| Police Captain | 1.00 | 1.00 | 0.00 | 0.00 |
| Safety Communication Supervisor | 5.00 | 5.00 | 3.00 | 4.00 |
| Safety Communication Technician | 50.00 | 51.00 | 52.00 | 51.00 |
| Safety Communication Trainee | 3.00 | 3.00 | 1.00 | 16.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Police-Fire Communications Center | 63.00 | 64.00 | 62.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 2,720,164 | 2,861,872 | 2,850,404 | 3,180,690 |
| Fringe Benefits | 1,083,858 | 1,220,760 | 1,387,761 | 1,423,160 |
| Total: Personal Services | 3,804,022 | 4,082,632 | 4,238,165 | 4,603,850 |
| Other | | | | |
| Direct Expenditures | 244,198 | 345,933 | 352,149 | 469,600 |
| Utilities | 15,354 | 17,225 | 17,667 | 19,000 |
| Insurance | 457 | 1,125 | 998 | 1,580 |
| Interfund Charges | 47,468 | 44,576 | 53,900 | 45,520 |
| Total: Other | 307,477 | 408,859 | 424,714 | 535,700 |
| Capital Outlay | | | | |
| Capital Outlay | 12,990 | 402,425 | 359,594 | 350,000 |
| Total: Capital Outlay | 12,990 | 402,425 | 359,594 | 350,000 |
| Division Total: | 4,124,489 | 4,893,916 | 5,022,473 | 5,489,550 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 4,111,499 | 4,398,868 | 4,314,780 | 4,642,690 |
| Special Revenue Fund | 12,990 | 495,048 | 707,693 | 846,860 |
| Division Total: | 4,124,489 | 4,893,916 | 5,022,473 | 5,489,550 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 63.000 | 59.000 | 57.000 | 72.000 |
| Special Revenue Fund | 0.000 | 5.000 | 5.000 | 5.000 |
| Division Total: | 63.000 | 64.000 | 62.000 | 77.000 |

TRAFFIC ENGINEERING

David Gasper, Traffic Engineer

DESCRIPTION

The Traffic Engineering Division is responsible for the safe and efficient movement of vehicles and pedestrians on the City of Akron's transportation system as well as assisting in the planning of additions or upgrades to that system. The division is also responsible for maintenance of the transportation system including bulb and sign replacements, painting and accident repairs. Traffic Engineering also oversees the City's parking meter operations including revenue collections, ticket writing and meter repair and/or replacement.

GOALS & OBJECTIVES

- Conduct 10 to 20 safety upgrade projects, including new/upgraded signage, traffic signals and warning flashers.
- Continue evaluation and improvement of the divisional processes and procedures.
- Continue to establish bicycle facilities in the neighborhoods of Akron.
- Replace incandescent pedestrian and traffic signal bulbs with new LED lamps as the budget permits.
- Implement Multi-Bay pay stations either on-street or off-street to accept credit cards for short-term parking.

SERVICE LEVELS

During 2008, the Traffic Engineering Division completed five new signal installations at Copley/Crestview, White Pond/White Pond Crossing, Buchtel/College, First Energy/White Pond, and Exchange/Windsor. The division also upgraded 23 signal intersections with light housing, warning lights, microwave detection and LED pedestrian signal inserts. During the year, crews upgraded 10 school flashers to new type clocks and upgraded traffic signals at Bartges/Dart and Grant/Thornton for better visibility. The division also replaced 121 incandescent pedestrian and traffic signal bulbs with new LED lamps.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------------|-------------------|-------------------|-------------------|----------------|
| By Department: | | | | |
| PUBLIC SAFETY: | | | | |
| <i>Traffic Engineering:</i> | | | | |
| Cable & Line Utilityworker | 1.00 | 1.00 | 0.00 | 2.00 |
| Civil Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Drafter | 1.00 | 0.00 | 0.00 | 0.00 |
| Electronics Technician | 5.00 | 6.00 | 6.00 | 6.00 |
| Parking Meter Foreman | 1.00 | 1.00 | 1.00 | 1.00 |
| Parking Meterworker | 2.00 | 3.00 | 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 | 1.00 | 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 | 1.00 | 1.00 |
| Traffic System Design Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Traffic Technician | 1.00 | 1.00 | 0.00 | 0.00 |
| Total Traffic Engineering | 30.00 | 30.00 | 29.00 | 32.00 |

SAFETY

DIVISION: TRAFFIC ENGINEERING

Maintain the City's traffic and emergency signal system, street name signs, lane and crosswalk markings, and all parking meters.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,457,756 | 1,488,774 | 1,474,453 | 1,434,000 |
| Fringe Benefits | 563,173 | 668,662 | 660,560 | 632,190 |
| Total: Personal Services | 2,020,929 | 2,157,436 | 2,135,013 | 2,066,190 |
| Other | | | | |
| Direct Expenditures | 418,491 | 237,012 | 290,041 | 265,150 |
| Utilities | 194,778 | 193,814 | 194,814 | 209,700 |
| Insurance | 15,702 | 17,672 | 15,319 | 15,710 |
| Rentals and Leases | 600 | 0 | 0 | 0 |
| Interfund Charges | 204,327 | 150,145 | 144,196 | 141,100 |
| Total: Other | 833,898 | 598,643 | 644,370 | 631,660 |
| Capital Outlay | | | | |
| Capital Outlay | 62,096 | 34,793 | 101,544 | 10,000 |
| Total: Capital Outlay | 62,096 | 34,793 | 101,544 | 10,000 |
| Division Total: | 2,916,923 | 2,790,872 | 2,880,927 | 2,707,850 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,545,099 | 1,576,015 | 1,569,818 | 1,517,810 |
| Special Revenue Fund | 1,371,824 | 1,214,857 | 1,311,109 | 1,190,040 |
| Division Total: | 2,916,923 | 2,790,872 | 2,880,927 | 2,707,850 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 17.000 | 18.000 | 17.000 | 18.000 |
| Special Revenue Fund | 13.000 | 12.000 | 12.000 | 14.000 |
| Division Total: | 30.000 | 30.000 | 29.000 | 32.000 |

WEIGHTS AND MEASURES

DESCRIPTION

The primary function of the Weights and Measures Division has been 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 | As of | As of | Budget |
|----------------|----------|----------|----------|--------|
| By Department: | 12/31/06 | 12/31/07 | 12/31/08 | 2009 |

PUBLIC SAFETY:

Weights & Measures:

| | | | | |
|------------------------------|------|------|------|------|
| Weights & Measures Inspector | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Weights & Measures | 1.00 | 0.00 | 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.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 55,497 | 0 | 0 | 0 |
| Fringe Benefits | 139,170 | 0 | 0 | 0 |
| Total: Personal Services | 194,667 | 0 | 0 | 0 |
| Other | | | | |
| Direct Expenditures | 8,647 | 62,352 | 59,759 | 50,000 |
| Utilities | 3,550 | 0 | 0 | 0 |
| Insurance | 1,380 | 0 | 0 | 0 |
| Interfund Charges | 3,596 | 0 | 0 | 0 |
| Total: Other | 17,173 | 62,352 | 59,759 | 50,000 |
| Division Total: | 211,840 | 62,352 | 59,759 | 50,000 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 211,840 | 62,352 | 59,759 | 50,000 |
| Division Total: | 211,840 | 62,352 | 59,759 | 50,000 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 1.000 | 0.000 | 0.000 | 0.000 |
| Division Total: | 1.000 | 0.000 | 0.000 | 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 2009 Operating Budget funds 756 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| AIRPORT | 840,914 | 1,078,384 | 1,058,212 | 819,580 |
| BUILDING MAINTENANCE | 4,586,273 | 4,647,028 | 4,910,058 | 4,561,810 |
| CUSTOMER SERVICE | 1,010,060 | 1,063,311 | 1,066,537 | 1,161,340 |
| ENGINEERING BUREAU | 9,390,452 | 10,131,066 | 9,573,787 | 10,291,630 |
| ENGINEERING SERVICES | 310,692 | 269,908 | 335,207 | 354,930 |
| GOLF COURSE | 1,613,805 | 1,559,733 | 1,647,467 | 1,583,280 |
| HIGHWAY MAINTENANCE | 9,819,492 | 10,068,483 | 10,634,366 | 9,883,430 |
| LANDFILL | 625,316 | 749,355 | 677,154 | 750,000 |
| MOTOR EQUIPMENT | 8,977,636 | 8,379,508 | 11,408,814 | 9,029,160 |
| OFF-STREET PARKING | 5,337,876 | 4,687,994 | 4,530,371 | 4,900,670 |
| OIL AND GAS | 246,679 | 208,467 | 870,949 | 418,140 |
| PARKS MAINTENANCE | 3,548,545 | 3,391,520 | 3,445,590 | 3,426,010 |
| PLANS AND PERMITS | 241,997 | 226,963 | 218,041 | 226,450 |
| PUBLIC WORKS ADMINISTRATION | 537,117 | 547,852 | 576,664 | 582,320 |
| RECREATION | 4,754,578 | 5,153,194 | 5,270,555 | 4,682,150 |
| RECYCLING | 1,014,893 | 1,134,386 | 1,082,795 | 1,057,970 |
| SANITATION | 10,637,676 | 10,205,550 | 9,801,270 | 10,000,310 |
| SERVICE DIRECTOR'S OFFICE | 1,011,764 | 1,786,298 | 1,178,163 | 956,150 |
| SEWER | 33,621,001 | 39,118,670 | 37,814,724 | 40,267,520 |
| STREET AND HIGHWAY LIGHTING | 3,754,102 | 4,736,816 | 4,259,225 | 3,691,910 |
| STREET CLEANING | 5,559,871 | 6,048,939 | 6,649,087 | 5,757,400 |
| WATER | 39,814,903 | 38,306,715 | 39,990,155 | 41,403,260 |
| CUSTOMER SERVICE REQUEST | 747,812 | 813,848 | 780,906 | 712,910 |
| PUBLIC SERVICE - NON-OPERATING | 86,729,299 | 97,212,872 | 117,995,070 | 142,018,430 |
| Total for Department: | 234,732,753 | 251,526,860 | 275,775,167 | 298,536,760 |

SERVICE

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 36,441,876 | 37,213,868 | 36,588,351 | 37,576,440 |
| Fringe Benefits | 15,196,790 | 15,289,411 | 16,355,054 | 16,374,350 |
| Total: Personal Services | 51,638,666 | 52,503,279 | 52,943,405 | 53,950,790 |
| Other | | | | |
| Direct Expenditures | 55,913,733 | 58,537,278 | 64,873,534 | 81,281,980 |
| Income Tax Refunds | 0 | 0 | 0 | 3,500,000 |
| Utilities | 12,003,851 | 12,513,395 | 12,621,150 | 12,904,240 |
| Debt Service | 22,965,462 | 24,302,603 | 25,866,432 | 30,386,610 |
| Insurance | 814,887 | 769,297 | 700,901 | 707,380 |
| State/County Charges | 1,791,820 | 1,597,246 | 1,632,628 | 1,601,950 |
| Rentals and Leases | 471,641 | 860,201 | 709,567 | 950,080 |
| Interfund Charges | 29,349,884 | 50,696,488 | 43,700,451 | 41,228,230 |
| Total: Other | 123,311,278 | 149,276,508 | 150,104,663 | 172,560,470 |
| Capital Outlay | | | | |
| Capital Outlay | 59,782,809 | 49,747,073 | 72,727,099 | 72,025,500 |
| Total: Capital Outlay | 59,782,809 | 49,747,073 | 72,727,099 | 72,025,500 |
| Total for Department: | 234,732,753 | 251,526,860 | 275,775,167 | 298,536,760 |

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND AND CATEGORY, 2009

| | Personal Services | Other | Capital Outlay | Total |
|------------------------------|----------------------|--------------------|-------------------|--------------------|
| General Fund | 12,929,560 | 15,443,820 | | 28,373,380 |
| Special Revenue Fund | 9,979,180 | 50,203,660 | 9,530,500 | 69,713,340 |
| Capital Projects Fund | 105,060 | 34,603,980 | 57,260,000 | 91,969,040 |
| Enterprise Fund | 22,493,690 | 61,431,520 | 5,235,000 | 89,160,210 |
| Internal Service Fund | 8,443,300 | 10,877,490 | | 19,320,790 |
| Total for Department: | 53,950,790 | 172,560,470 | 72,025,500 | 298,536,760 |

SERVICE

DEPARTMENT SOURCES AND USES OF FUNDS - BY FUND

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 27,375,854 | 28,710,197 | 29,178,095 | 28,373,380 |
| Special Revenue Fund | 44,367,692 | 47,161,754 | 49,250,130 | 69,713,340 |
| Capital Projects Fund | 53,490,223 | 68,982,716 | 84,483,700 | 91,969,040 |
| Enterprise Fund | 92,332,585 | 88,199,528 | 93,642,281 | 89,160,210 |
| Internal Service Fund | 17,166,399 | 18,472,665 | 19,220,961 | 19,320,790 |
| Total for Department: | 234,732,753 | 251,526,860 | 275,775,167 | 298,536,760 |

DEPARTMENT FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 168.500 | 170.500 | 164.500 | 173.500 |
| Special Revenue Fund | 115.000 | 118.500 | 115.500 | 128.000 |
| Enterprise Fund | 319.500 | 314.000 | 287.000 | 347.000 |
| Internal Service Fund | 104.000 | 97.000 | 96.000 | 106.500 |
| Total for Department: | 707.000 | 700.000 | 663.000 | 755.000 |

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

- Bid and have pavement maintenance repairs made with a total cost not to exceed \$40,000 per year. This is necessary to keep the pavements functional and delay having to replace them. The proposed repairs include milling surfaces, crack sealing, and resurfacing the milled surfaces with asphalt.
- Arrange grant funding for the construction of Parallel Taxiway P rehabilitation.
- Install precision approach path indicator lights (PAPI's) on runways 7 and 25.
- Perform an environmental site assessment of the City's airport underground storage tank system per the request of the Ohio Bureau of Underground Storage Tank Regulations.
- Bid and have the City's Airport Operations and FPO building hangar area roofs repaired.

SERVICE LEVELS

Construction was funded under an FAA grant to design installations of Runway 7-25 precision approach path indicator lights; this project is scheduled for spring of 2009.

The division applied for funding under ODOT's 2008 and 2009 grant programs, but the funding was not awarded. This may require phasing the project over several years.

The division plans to apply for funding under FAA 2010 FY funds. The estimated cost has grown to \$120,000 because of multiple changes at the airport, including a new additional FBO and activation of a previously inactive taxiway.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Airport:</i> | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Airport Maintenance Worker | 2.00 | 1.00 | 1.00 | 2.00 |
| Airport Operations Agent | 1.00 | 1.00 | 1.00 | 1.00 |
| Airport Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Traffic Marker | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Airport | 5.00 | 5.00 | 5.00 | 6.00 |

SERVICE

DIVISION: AIRPORT

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 211,545 | 217,727 | 230,671 | 266,630 |
| Fringe Benefits | 85,013 | 122,004 | 98,874 | 121,110 |
| Total: Personal Services | 296,558 | 339,731 | 329,545 | 387,740 |
| Other | | | | |
| Direct Expenditures | 145,180 | 419,276 | 362,295 | 62,430 |
| Utilities | 10,261 | 10,172 | 13,725 | 13,980 |
| Insurance | 22,035 | 15,766 | 27,192 | 28,390 |
| State/County Charges | 512 | 0 | 0 | 0 |
| Interfund Charges | 366,368 | 293,439 | 325,455 | 327,040 |
| Total: Other | 544,356 | 738,653 | 728,667 | 431,840 |
| Division Total: | 840,914 | 1,078,384 | 1,058,212 | 819,580 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 399,954 | 551,028 | 530,160 | 250,000 |
| Enterprise Fund | 440,960 | 527,356 | 528,052 | 569,580 |
| Division Total: | 840,914 | 1,078,384 | 1,058,212 | 819,580 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Enterprise Fund | 5.000 | 5.000 | 5.000 | 6.000 |
| Division Total: | 5.000 | 5.000 | 5.000 | 6.000 |

BUILDING MAINTENANCE DIVISION

Gary Arman, Manager

DESCRIPTION

The Building Maintenance Division is responsible for the maintenance of all City-owned buildings, park buildings, recreation equipment and parking facilities.

GOALS & OBJECTIVES

- Review and re-write various maintenance, service and custodial specifications to reflect 'green' strategies and sustainability commitment by the contractors to provide programs for energy and natural resource conservation.
- Review the current supply inventory and stocking procedures to eliminate unnecessary travel to suppliers and back-tracking of maintenance personnel for items not on hand.
- Evaluate the current floor maintenance procedures to eliminate any excessive waste of supplies used and/or man-hours.

SERVICE LEVELS

In 2008, 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-------------------------------------|-------------------|-------------------|-------------------|----------------|
| 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 | 13.00 | 15.00 | 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 | 4.00 | 4.00 | 5.00 | 5.00 |
| Sanitation Serviceworker | 2.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Semi-Skilled Laborer | 1.00 | 4.00 | 3.00 | 3.00 |
| Total Building Maintenance | 29.00 | 32.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,125,989 | 1,177,886 | 1,242,542 | 1,297,050 |
| Fringe Benefits | 490,839 | 539,218 | 605,582 | 629,520 |
| Total: Personal Services | 1,616,828 | 1,717,104 | 1,848,124 | 1,926,570 |
| Other | | | | |
| Direct Expenditures | 1,400,144 | 1,289,796 | 1,248,361 | 1,138,220 |
| Utilities | 1,299,677 | 1,374,317 | 1,445,051 | 1,249,350 |
| Insurance | 25,836 | 15,258 | 18,738 | 23,080 |
| State/County Charges | 153,626 | 154,594 | 233,056 | 129,000 |
| Rentals and Leases | 43,981 | 49,752 | 61,396 | 50,000 |
| Interfund Charges | 46,181 | 46,207 | 55,332 | 45,590 |
| Total: Other | 2,969,445 | 2,929,924 | 3,061,934 | 2,635,240 |
| Division Total: | 4,586,273 | 4,647,028 | 4,910,058 | 4,561,810 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 3,206,666 | 3,343,946 | 3,537,429 | 3,506,090 |
| Special Revenue Fund | 1,379,607 | 1,303,082 | 1,372,629 | 1,055,720 |
| Division Total: | 4,586,273 | 4,647,028 | 4,910,058 | 4,561,810 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 27.500 | 30.500 | 30.500 | 30.500 |
| Special Revenue Fund | 1.500 | 1.500 | 1.500 | 1.500 |
| Division Total: | 29.000 | 32.000 | 32.000 | 32.000 |

CUSTOMER SERVICE
Dale M. Sroka, Manager

DESCRIPTION

The Customer Service Division provides the City's animal control services, supervises the court-ordered community service program participants, coordinates special projects and enforces the nuisance control ordinances to include weed control, junk vehicles, zoning, graffiti and right-of-way obstructions.

GOALS & OBJECTIVES

- Enhance the partnership with the Akron Health Department and develop a comprehensive strategy to enforce the Mayor's Neighborhood Nuisance Patrol Program in such a way as to allow the two departments to work in conjunction to effectively address nuisance issues throughout the City.
- Add an additional Public Projects Crew to allow for expanded utilization of court-ordered community service workers in nuisance abatement.
- Conduct low-cost micro-chipping of dogs and cats. Increase participation in the animal micro-chipping program through promotion and additional venues.
- Refine and improve Animal Control response methods and procedures.
- Improve response times in investigation and abatement of nuisance issues regarding vacant and abandoned properties.

SERVICE LEVELS

In 2008 the Customer Service Division responded to over 16,000 complaints received by the Public Service Department. The four most common requests were high grass and weeds (8,906), animal control (5,575), junk motor vehicles (721), and zoning violations (435).

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Customer Service:</i> | | | | |
| Animal Control Warden | 3.00 | 3.00 | 2.00 | 2.00 |
| Building Permits Supervisor | 0.00 | 0.00 | 1.00 | 1.00 |
| Customer Service Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Inspector | 2.00 | 2.00 | 1.00 | 3.00 |
| Customer Service Request Agent | 0.00 | 0.00 | 0.00 | 1.00 |
| Public Projects Crew Leader | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Customer Service | 8.00 | 8.00 | 7.00 | 10.00 |

SERVICE

DIVISION: CUSTOMER SERVICE

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 379,883 | 427,870 | 398,412 | 484,790 |
| Fringe Benefits | 154,792 | 156,874 | 186,078 | 212,170 |
| Total: Personal Services | 534,675 | 584,744 | 584,490 | 696,960 |
| Other | | | | |
| Direct Expenditures | 382,409 | 327,598 | 360,115 | 353,100 |
| Utilities | 3,610 | 5,089 | 5,882 | 5,900 |
| Insurance | 9,140 | 8,000 | 7,275 | 5,880 |
| Interfund Charges | 80,226 | 111,859 | 108,775 | 99,500 |
| Total: Other | 475,385 | 452,546 | 482,047 | 464,380 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 26,021 | 0 | 0 |
| Total: Capital Outlay | 0 | 26,021 | 0 | 0 |
| Division Total: | 1,010,060 | 1,063,311 | 1,066,537 | 1,161,340 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 793,020 | 766,375 | 813,505 | 754,570 |
| Special Revenue Fund | 217,040 | 296,936 | 253,032 | 406,770 |
| Division Total: | 1,010,060 | 1,063,311 | 1,066,537 | 1,161,340 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 6.000 | 6.000 | 6.000 | 6.000 |
| Special Revenue Fund | 2.000 | 2.000 | 1.000 | 4.000 |
| Division Total: | 8.000 | 8.000 | 7.000 | 10.000 |

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

- Promote training and in-house seminars throughout the year to enhance staff knowledge of changes in engineering practices.
- Work with the Planning Department to review allotment regulations, with a completion date of March 31,2009.
- Initiate activity to comply with Federal Bridge Audit requirements.
- Review and update the administrative procedures for processing of payments, processing of correspondence, and copying and filing of documents. Accomplish this by the end of the second quarter.
- Further extend the already successful QA/QC plan review process of in-house projects to include plans prepared by consultants.
- Look at alternative construction products and materials as the design phase of a project is being implemented.

SERVICE LEVELS

In 2008, 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 public improvement projects totaling \$10.3 million throughout the City.

Some of the Bureau's most notable projects include: Hickory Street – Phase 2 project, North Portage Path improvements, Hope VI Improvements – North Street, Brown Power and Kirn Street improvements, Summit Lake Towpath Trail project, Hawkins Trunk Sewer Lining, Goodyear/Eastgate Sewer Relocation and the Superblock Parking Deck West Expansion. In addition to these and other projects in the capital budget, the bureau administered eight 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Engineering Bureau:</i> | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Applications Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Architectural Designer | 1.00 | 1.00 | 1.00 | 1.00 |
| Cartographer | 1.00 | 1.00 | 1.00 | 1.00 |
| City Arborist & Horticulturist | 1.00 | 0.00 | 0.00 | 0.00 |
| City Engineer | 1.00 | 0.00 | 2.00 | 2.00 |
| Civil Engineer | 13.00 | 9.00 | 9.00 | 8.00 |
| 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 | 5.00 | 5.00 | 5.00 | 5.00 |
| Engineering Technician | 23.00 | 22.00 | 21.00 | 25.50 |
| Landscape Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 3.00 | 3.00 | 3.00 | 3.00 |
| Senior Engineer | 3.00 | 6.00 | 6.00 | 7.00 |
| Survey Party Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Survey Projects Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Surveyor | 2.00 | 1.00 | 0.00 | 0.00 |
| Surveyor Aide/Technician | 1.00 | 0.00 | 0.00 | 1.00 |
| Total Engineering Bureau | 66.00 | 60.00 | 60.00 | 65.50 |

SERVICE

DIVISION: ENGINEERING BUREAU

Design and construction activities related to City streets, sidewalks, bridges and facilities, and properties.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 4,106,219 | 4,063,422 | 3,869,593 | 4,114,700 |
| Fringe Benefits | 1,538,020 | 1,651,961 | 1,597,101 | 1,735,580 |
| Total: Personal Services | 5,644,239 | 5,715,383 | 5,466,694 | 5,850,280 |
| Other | | | | |
| Direct Expenditures | 101,931 | 114,761 | 139,191 | 636,300 |
| Utilities | 17,553 | 23,730 | 23,778 | 24,500 |
| Debt Service | 21,008 | 20,968 | 20,903 | 0 |
| Insurance | 14,167 | 14,000 | 14,065 | 14,500 |
| Interfund Charges | 3,591,554 | 4,242,224 | 3,909,156 | 3,766,050 |
| Total: Other | 3,746,213 | 4,415,683 | 4,107,093 | 4,441,350 |
| Division Total: | 9,390,452 | 10,131,066 | 9,573,787 | 10,291,630 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 53,597 | 133,642 | 158,511 | 0 |
| Internal Service Fund | 9,336,855 | 9,997,424 | 9,415,276 | 10,291,630 |
| Division Total: | 9,390,452 | 10,131,066 | 9,573,787 | 10,291,630 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Internal Service Fund | 66.000 | 60.000 | 59.000 | 65.500 |
| Division Total: | 66.000 | 60.000 | 59.000 | 65.500 |

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 proposed construction submittals from the Public Works operations perspective when requested and issue comments within five business days of receipt.
- Work toward completing remediation of the West Side Depot fuel storage tank (final completion due by December 31, 2010).

SERVICE LEVELS

The division completed 402 drawing reviews and updated the pricing and requirements section of *Regulations for Construction and Special Activities in Street Rights-of-Way*.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Engineering Services:</i> | | | | |
| Engineering Technician | 2.00 | 2.00 | 1.00 | 1.50 |
| Parking Meterworker | 0.00 | 0.00 | 0.00 | 1.00 |
| Public Works Engineering Services Manager | 0.50 | 0.50 | 0.50 | 0.50 |
| Surveyor | 0.00 | 1.00 | 1.00 | 1.00 |
| Surveyor Aide | 0.50 | 0.00 | 0.00 | 0.00 |
| Total Engineering Services | 3.00 | 3.50 | 2.50 | 4.00 |

SERVICE

DIVISION: ENGINEERING SERVICES

Responsible for the administration of the Landfill, Oil and Gas, and Street Lighting Divisions.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 185,064 | 164,705 | 195,398 | 238,440 |
| Fringe Benefits | 96,166 | 78,121 | 114,884 | 90,940 |
| Total: Personal Services | 281,230 | 242,826 | 310,282 | 329,380 |
| Other | | | | |
| Direct Expenditures | 5,141 | 4,545 | 5,136 | 5,280 |
| Insurance | 1,371 | 2,000 | 1,455 | 1,960 |
| Interfund Charges | 22,950 | 20,537 | 18,334 | 18,310 |
| Total: Other | 29,462 | 27,082 | 24,925 | 25,550 |
| Division Total: | 310,692 | 269,908 | 335,207 | 354,930 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 74,958 | 78,458 | 75,512 | 0 |
| Special Revenue Fund | 235,734 | 191,450 | 259,695 | 354,930 |
| Division Total: | 310,692 | 269,908 | 335,207 | 354,930 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 1.000 | 1.000 | 0.000 | 0.000 |
| Special Revenue Fund | 2.000 | 2.500 | 2.500 | 4.000 |
| Division Total: | 3.000 | 3.500 | 2.500 | 4.000 |

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.
- Both golf courses will take advantage of free advertising by May 1, 2009.
- Work with the Parks Division to trim and shape trees by November 30, 2009.
- At Mud Run Golf Course, create two new morning leagues by May 1, 2009 and schedule at least three new outings by October 15, 2009.
- At Mud Run Golf Course, develop course usage with input from the new First Tee Director.
- Increase participation in the Mud Run Club to increase range revenues by August 1, 2009.

SERVICE LEVELS

In 2008, Good Park Golf Course 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. The Mud Run Club was established in June of 2008 to increase driving range revenues.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Golf Course:</i> | | | | |
| Golf Course Maintenance Worker | 2.00 | 2.00 | 1.00 | 1.00 |
| 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 | 1.00 | 1.00 | 1.00 | 1.00 |
| Greenskeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Golf Course | 6.00 | 6.00 | 5.00 | 5.00 |

SERVICE

DIVISION: GOLF COURSE

Operate the J. Edward Goodpark and Mud Run golf courses.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 594,582 | 606,254 | 613,673 | 583,790 |
| Fringe Benefits | 232,939 | 190,782 | 214,742 | 199,890 |
| Total: Personal Services | 827,521 | 797,036 | 828,415 | 783,680 |
| Other | | | | |
| Direct Expenditures | 278,065 | 275,187 | 293,108 | 271,600 |
| Utilities | 109,324 | 92,853 | 104,277 | 105,550 |
| Insurance | 3,802 | 3,994 | 3,091 | 3,300 |
| State/County Charges | 0 | 451 | 474 | 500 |
| Rentals and Leases | 59,524 | 63,162 | 92,913 | 95,500 |
| Interfund Charges | 316,000 | 327,050 | 325,189 | 323,150 |
| Total: Other | 766,715 | 762,697 | 819,052 | 799,600 |
| Capital Outlay | | | | |
| Capital Outlay | 19,569 | 0 | 0 | 0 |
| Total: Capital Outlay | 19,569 | 0 | 0 | 0 |
| Division Total: | 1,613,805 | 1,559,733 | 1,647,467 | 1,583,280 |

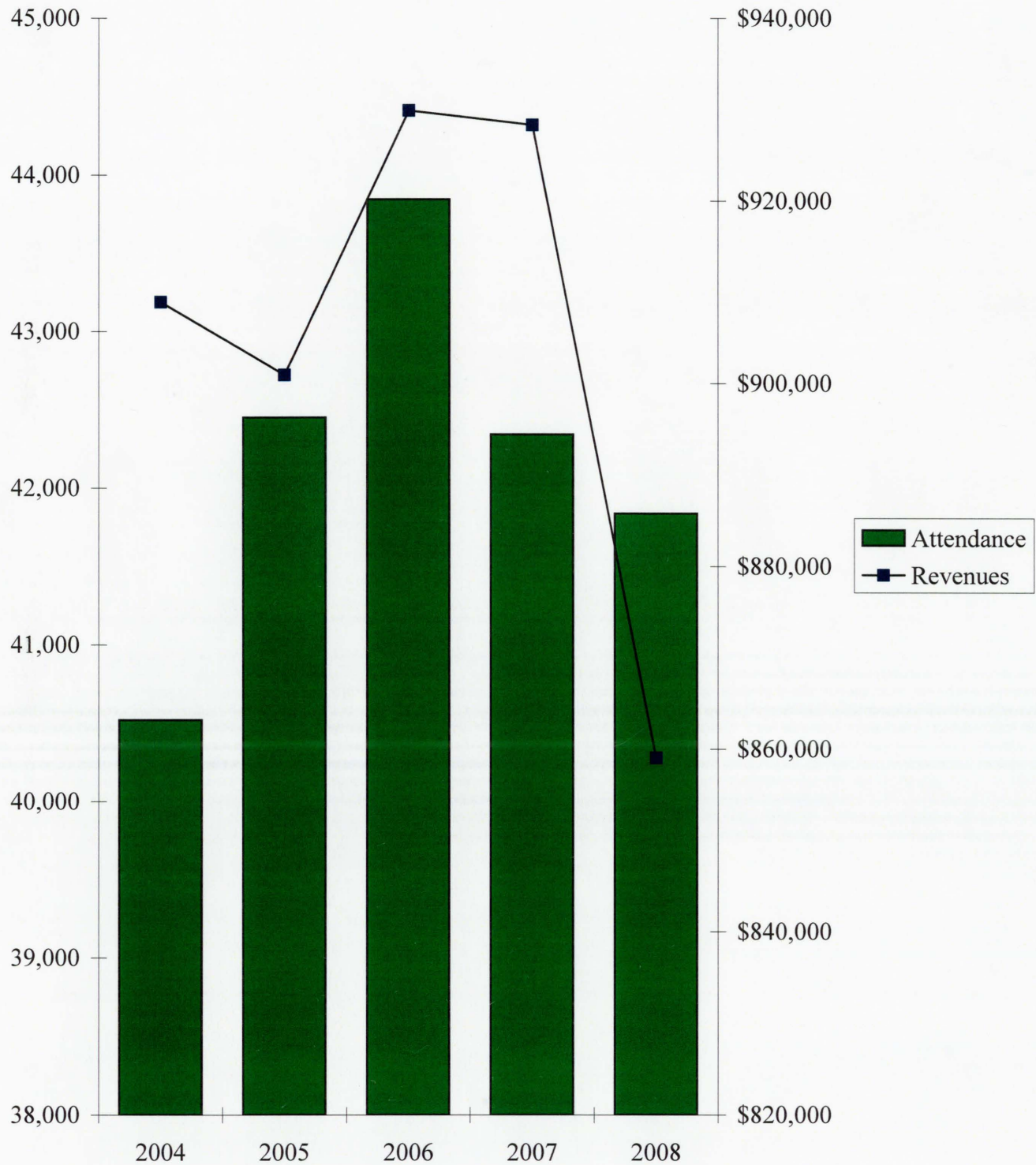
DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 288,000 | 300,000 | 300,000 | 300,000 |
| Special Revenue Fund | 19,569 | 0 | 0 | 0 |
| Enterprise Fund | 1,306,236 | 1,259,733 | 1,347,467 | 1,283,280 |
| Division Total: | 1,613,805 | 1,559,733 | 1,647,467 | 1,583,280 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Enterprise Fund | 6.000 | 6.000 | 5.000 | 5.000 |
| Division Total: | 6.000 | 6.000 | 5.000 | 5.000 |

**GOLF COURSE
ATTENDANCE & REVENUES**



HIGHWAY MAINTENANCE

Steven C. Batdorf, Acting 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

- Implement an in-house Hot In Place Asphalt Recycling Program. An in-house program would be performed by existing Highway Maintenance personnel. This process is recognized as a "green initiative" and will reduce the reliance on foreign crude oil and valuable natural resources while enabling the division to stretch the resurfacing dollars.
- Evaluate the process of pothole patching by conventional methods vs. utilizing the "Dura Patch" machine.
- Evaluate the process of performing maintenance of plant beds and establishing time tables for various types of maintenance, i.e. spraying, mulching.
- Resurface a minimum of 40 lane miles of roadways throughout the City.
- Complete all sewer and water permit restorations by the middle of the fourth quarter.

SERVICE LEVELS

During 2008, the Highway Maintenance Division resurfaced 50 miles of roadways, 14 miles of expressways, and strip patched 5 miles of roadways throughout the City. The division also performed 1,345,912 square yards of roadway preventive maintenance (sealing, patching, paving). The crews made over 1,245 permanent pavement restorations, patched and repaired over 45,000 potholes, 3,914 from the City 311 CSR Customer Service Request system. The division also performed over 11,471 customer service work request for various jobs throughout the year. The Highway Maintenance Division studied the feasibility and recommended Hot-In-Place asphalt resurfacing, which should extend the life of pavements by 5 years by City of Akron workforce. This is also a green initiative by saving natural resources by reducing the need of virgin asphalt materials on resurfacing projects throughout the City of Akron.

On the expressway system, 310 storm water inlets were cleaned and all berms, medians and ramps were swept five 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, backhoe operator training, crane and bucket truck training, 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--------------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Highway Maintenance:</i> | | | | |
| Equipment Operator | 17.00 | 18.00 | 19.00 | 19.00 |
| Highway Maintenance Emergency Worker | 2.00 | 2.00 | 2.00 | 2.00 |
| Highway Maintenance Foreman | 6.00 | 7.00 | 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 | 6.00 | 5.00 | 6.00 |
| Maintenance Repairer | 1.00 | 1.00 | 1.00 | 1.00 |
| Mason | 4.00 | 3.00 | 4.00 | 4.00 |
| Master Equipment Operator | 1.00 | 1.00 | 0.00 | 0.00 |
| Public Works Supervisor | 3.10 | 3.00 | 2.00 | 3.00 |
| Sanitation Serviceworker | 6.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Semi-Skilled Laborer | 21.00 | 25.00 | 22.00 | 28.00 |
| Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Tree Trimmer | 0.00 | 0.00 | 1.00 | 1.00 |
| Total Highway Maintenance | 70.10 | 70.00 | 67.00 | 75.00 |

SERVICE

DIVISION: HIGHWAY MAINTENANCE

Maintain 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 3,459,811 | 3,773,747 | 3,917,003 | 3,921,470 |
| Fringe Benefits | 1,500,002 | 1,533,124 | 1,633,688 | 1,604,380 |
| Total: Personal Services | 4,959,813 | 5,306,871 | 5,550,691 | 5,525,850 |
| Other | | | | |
| Direct Expenditures | 648,033 | 766,784 | 763,000 | 673,300 |
| Utilities | 142,179 | 142,995 | 140,703 | 149,000 |
| Debt Service | 54,431 | 54,325 | 54,158 | 0 |
| Insurance | 62,576 | 65,499 | 62,969 | 65,500 |
| Rentals and Leases | 2,705 | 23,004 | 16,634 | 10,000 |
| Interfund Charges | 3,565,153 | 3,375,893 | 3,791,203 | 3,459,780 |
| Total: Other | 4,475,077 | 4,428,500 | 4,828,667 | 4,357,580 |
| Capital Outlay | | | | |
| Capital Outlay | 384,602 | 333,112 | 255,008 | 0 |
| Total: Capital Outlay | 384,602 | 333,112 | 255,008 | 0 |
| Division Total: | 9,819,492 | 10,068,483 | 10,634,366 | 9,883,430 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 2,054,038 | 1,999,920 | 2,099,920 | 2,000,000 |
| Special Revenue Fund | 7,760,113 | 8,068,563 | 8,534,446 | 7,883,430 |
| Capital Projects Fund | 5,341 | 0 | 0 | 0 |
| Division Total: | 9,819,492 | 10,068,483 | 10,634,366 | 9,883,430 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 70.100 | 70.000 | 67.000 | 75.000 |
| Division Total: | 70.100 | 70.000 | 67.000 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Other | | | | |
| Direct Expenditures | 622,772 | 747,800 | 677,154 | 750,000 |
| Interfund Charges | 2,544 | 1,555 | 0 | 0 |
| Total: Other | 625,316 | 749,355 | 677,154 | 750,000 |
| Division Total: | 625,316 | 749,355 | 677,154 | 750,000 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 625,316 | 749,355 | 677,154 | 750,000 |
| Division Total: | 625,316 | 749,355 | 677,154 | 750,000 |

MOTOR EQUIPMENT DIVISION

Jeffrey A. Walck, Equipment Shop Supervisor

DESCRIPTION

The Motor Equipment Division is responsible for the maintenance and repair of the City's motorized equipment fleet. The division operates three locations to maintain the 1,900 piece fleet. The bureau provides fuel to all City vehicles, and sells fuel to Summit County and other miscellaneous operations. The division participates in the acquisition of new City equipment by assessing needs, developing specifications, analyzing competitive bids and recommending purchases.

GOALS & OBJECTIVES

- Look for ways to generate outside revenue for Motor Equipment by the end of the fourth quarter.
- Train all Motor Equipment employees, with a minimum of 25 hours as a goal, by the end of the fourth quarter.
- Build a business case on an extensive alternative fuel program and the use of biodiesel as a renewable fuel component by the end of the fourth quarter.
- Design a tire program which would use retreaded tires on the 22.5 and 19.5 wheels. Complete a tire control inventory by the end of the fourth quarter.

SERVICE LEVELS

Motor Equipment administration developed and implemented a schedule for performing hydraulic oil filtering yearly. 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 moved to snow and ice equipment and on to sanitation collection trucks.

Motor Equipment trained six employees for their CDL licenses, which was needed for their new job descriptions. Training was extended to all Motor Equipment employees at an average of 20 hours.

Seasonal preparation was scheduled for the leaf and snow and ice seasons so equipment would be available when needed. Motor Equipment conducted the City auction with over 150 pieces of equipment or bill-of-sale items.

Motor Equipment brought in Akron Metropolitan Housing Authority equipment for fuel sales and for use with the municipal wash facility.

Motor Equipment wrote 10,690 repair work orders in 2008, 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-----------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Motor Equipment:</i> | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Request Agent | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Mechanic | 17.00 | 16.00 | 18.00 | 21.00 |
| Equipment Mechanic Foreman | 3.00 | 3.00 | 3.00 | 3.00 |
| Equipment Serviceworker | 2.00 | 4.00 | 2.00 | 4.00 |
| Equipment Shop Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Master Equipment Mechanic | 6.00 | 2.00 | 4.00 | 2.00 |
| Master Equipment Mechanic Foreman | 1.00 | 1.00 | 0.00 | 1.00 |
| Master Equipment Shop Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Motor Equipment Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitation Serviceworker | 1.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Sewer Maintenance Worker | 0.00 | 1.00 | 0.00 | 0.00 |
| Storekeeper | 1.00 | 1.00 | 1.00 | 1.00 |
| Welder | 1.00 | 2.00 | 2.00 | 2.00 |
| Total Motor Equipment | 38.00 | 37.00 | 37.00 | 41.00 |

SERVICE

DIVISION: MOTOR EQUIPMENT

Maintenance, repair and preventative maintenance of City equipment.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,664,681 | 1,727,696 | 1,703,465 | 1,783,200 |
| Fringe Benefits | 723,686 | 748,698 | 839,246 | 809,820 |
| Total: Personal Services | 2,388,367 | 2,476,394 | 2,542,711 | 2,593,020 |
| Other | | | | |
| Direct Expenditures | 5,069,331 | 5,607,453 | 6,924,497 | 6,140,300 |
| Utilities | 104,919 | 125,997 | 120,567 | 122,500 |
| Debt Service | 47,225 | 47,948 | 48,590 | 43,020 |
| Insurance | 16,876 | 10,119 | 9,775 | 12,310 |
| Interfund Charges | 125,091 | 111,597 | 116,236 | 118,010 |
| Total: Other | 5,363,442 | 5,903,114 | 7,219,665 | 6,436,140 |
| Capital Outlay | | | | |
| Capital Outlay | 1,225,827 | 0 | 1,646,438 | 0 |
| Total: Capital Outlay | 1,225,827 | 0 | 1,646,438 | 0 |
| Division Total: | 8,977,636 | 8,379,508 | 11,408,814 | 9,029,160 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 1,157,364 | 0 | 1,633,648 | 0 |
| Internal Service Fund | 7,820,272 | 8,379,508 | 9,775,166 | 9,029,160 |
| Division Total: | 8,977,636 | 8,379,508 | 11,408,814 | 9,029,160 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Internal Service Fund | 38.000 | 37.000 | 37.000 | 41.000 |
| Division Total: | 38.000 | 37.000 | 37.000 | 41.000 |

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 2008, the division completed various lighting repairs and upgrades at the City's parking facilities. The division also worked on increasing security hours at the High-Market Garage and installing LED lighting at the Akron Centre Garage, which reduced energy consumption by 50%.

SERVICE

DIVISION: OFF-STREET PARKING

Provide parking facilities throughout the downtown area.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Other | | | | |
| Direct Expenditures | 2,858,724 | 2,466,414 | 2,298,863 | 2,664,400 |
| Utilities | 632,641 | 621,139 | 607,881 | 655,000 |
| Debt Service | 939,966 | 954,394 | 959,994 | 948,070 |
| Insurance | 65,887 | 55,190 | 46,340 | 46,000 |
| State/County Charges | 634,439 | 386,131 | 409,651 | 380,000 |
| Interfund Charges | 206,219 | 204,726 | 207,642 | 207,200 |
| Total: Other | 5,337,876 | 4,687,994 | 4,530,371 | 4,900,670 |
| Division Total: | 5,337,876 | 4,687,994 | 4,530,371 | 4,900,670 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Enterprise Fund | 5,337,876 | 4,687,994 | 4,530,371 | 4,900,670 |
| Division Total: | 5,337,876 | 4,687,994 | 4,530,371 | 4,900,670 |

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 the end of 2009.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Oil & Gas:</i> | | | | |
| Landfill Attendant | 1.00 | 1.00 | 1.00 | 1.00 |
| Surveyor Aide | 0.50 | 0.00 | 0.00 | 0.00 |
| Total Oil & Gas | 1.50 | 1.00 | 1.00 | 1.00 |

SERVICE

DIVISION: OIL AND GAS

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

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 63,591 | 41,991 | 36,556 | 36,820 |
| Fringe Benefits | 61,922 | 41,331 | 18,726 | 19,180 |
| Total: Personal Services | 125,513 | 83,322 | 55,282 | 56,000 |
| Other | | | | |
| Direct Expenditures | 109,762 | 115,611 | 61,145 | 105,450 |
| Utilities | 170 | 616 | 406 | 1,000 |
| Insurance | 457 | 500 | 0 | 0 |
| State/County Charges | 2,099 | 1,772 | 1,442 | 2,000 |
| Interfund Charges | 8,678 | 6,646 | 752,674 | 253,690 |
| Total: Other | 121,166 | 125,145 | 815,667 | 362,140 |
| Division Total: | 246,679 | 208,467 | 870,949 | 418,140 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Enterprise Fund | 246,679 | 208,467 | 870,949 | 418,140 |
| Division Total: | 246,679 | 208,467 | 870,949 | 418,140 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Enterprise Fund | 1.500 | 1.000 | 1.000 | 1.000 |
| Division Total: | 1.500 | 1.000 | 1.000 | 1.000 |

PARKS MAINTENANCE
Robert E. Reed, 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. The division also maintains 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

- Investigate “green” equipment for Parks Maintenance – hybrid/electric equipment grants.
- Convert Parks Maintenance to I-WorQ computer program.
- Explore the possibility of ground cover plants to reduce maintenance in Lock 2 and Lock 3.

SERVICE LEVELS

The Parks Maintenance Division trimmed 1,236 trees during the summer months and an additional 4,304 trees during the winter months. During 2008, Parks also removed 986 trees and 584 stumps for various reasons. Turf repairs were also made at these locations. Parks Maintenance responded to 5,590 Customer Service Requests in 2008. The Parks Maintenance Division reconstructed the Summit Lake hardball field and constructed a new grass infield at Prentiss Park.

Parks Maintenance organizes and monitors the large tree trimming contracts. Three contractors combined trimmed 2,102 trees during 2008. The large tree removal contractor removed 368 trees, 88 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; 558 trees were trimmed to rectify sight obstructions.

The division is also responsible for forestry-related storm damage and responded to 2,424 storm damage and storm debris complaints in 2008.

Parks Maintenance mows grass at various park sites to maintain grass at the proper height. The division’s personnel also oversee and inspect an additional 130 mowing

contract sites. In addition to mowing, the division aerates all downtown parks and 86 City-owned athletic fields at least once per year. The division 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|----------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Parks Maintenance:</i> | | | | |
| Equipment Operator | 12.00 | 12.00 | 12.00 | 12.00 |
| Landscaper | 6.00 | 6.00 | 5.00 | 7.00 |
| Parks Maintenance Foreman | 2.00 | 2.00 | 3.00 | 2.00 |
| Public Works Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitation Serviceworker | 2.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Semi-Skilled Laborer | 2.00 | 3.00 | 3.00 | 3.00 |
| Tree Trimmer | 4.00 | 4.00 | 3.00 | 4.00 |
| Urban Forestry Specialist | 0.00 | 0.00 | 0.00 | 1.00 |
| Total Parks Maintenance | 30.00 | 29.00 | 28.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,471,226 | 1,649,417 | 1,659,836 | 1,657,940 |
| Fringe Benefits | 631,712 | 608,401 | 639,083 | 660,810 |
| Total: Personal Services | 2,102,938 | 2,257,818 | 2,298,919 | 2,318,750 |
| Other | | | | |
| Direct Expenditures | 393,823 | 422,695 | 434,177 | 441,500 |
| Utilities | 55,728 | 53,118 | 51,687 | 54,900 |
| Insurance | 23,022 | 26,722 | 26,546 | 27,000 |
| State/County Charges | 115,179 | 14,950 | 15,110 | 15,200 |
| Rentals and Leases | 1,870 | 8,260 | 2,827 | 3,370 |
| Interfund Charges | 657,734 | 478,411 | 616,324 | 565,290 |
| Total: Other | 1,247,356 | 1,004,156 | 1,146,671 | 1,107,260 |
| Capital Outlay | | | | |
| Capital Outlay | 198,251 | 129,546 | 0 | 0 |
| Total: Capital Outlay | 198,251 | 129,546 | 0 | 0 |
| Division Total: | 3,548,545 | 3,391,520 | 3,445,590 | 3,426,010 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 3,294,794 | 3,251,846 | 3,445,590 | 3,426,010 |
| Special Revenue Fund | 253,751 | 139,674 | 0 | 0 |
| Division Total: | 3,548,545 | 3,391,520 | 3,445,590 | 3,426,010 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 30.000 | 29.000 | 28.000 | 31.000 |
| Division Total: | 30.000 | 29.000 | 28.000 | 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.

GOALS & OBJECTIVES

- 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 and permit writing by utilizing Data-Stream along with the Internet to communicate plans and information to the customers

SERVICE LEVELS

During 2008, the Plans and Permits Center received, for review, 1001 sets of commercial and right-of-way plans. In addition, the Plans center reviewed and issued 100 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Plans & Permits:</i> | | | | |
| Permit Clerk | 2.00 | 2.00 | 2.00 | 2.00 |
| Plans & Permits Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Plans & Permits | 4.00 | 3.00 | 3.00 | 3.00 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 161,733 | 149,656 | 145,620 | 148,590 |
| Fringe Benefits | 62,910 | 66,143 | 61,469 | 63,940 |
| Total: Personal Services | 224,643 | 215,799 | 207,089 | 212,530 |
| Other | | | | |
| Direct Expenditures | 8,219 | 3,571 | 3,439 | 5,100 |
| Utilities | 383 | 543 | 342 | 360 |
| Insurance | 457 | 500 | 485 | 490 |
| Interfund Charges | 8,295 | 6,550 | 6,686 | 7,970 |
| Total: Other | 17,354 | 11,164 | 10,952 | 13,920 |
| Division Total: | 241,997 | 226,963 | 218,041 | 226,450 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 241,997 | 226,963 | 218,041 | 225,450 |
| Special Revenue Fund | 0 | 0 | 0 | 1,000 |
| Division Total: | 241,997 | 226,963 | 218,041 | 226,450 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 4.000 | 3.000 | 3.000 | 3.000 |
| Division Total: | 4.000 | 3.000 | 3.000 | 3.000 |

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

- Work with Public Utilities to get a monthly report for Sanitation and work to have a better reporting system for trash carts and recycle carts by July, 2009.
- Implement iWorQ for all divisions by the end of 2009.
- Revise Crystal Reports to work better for all divisions for reports, statistics and charts.
- Enroll personnel in the online educational courses offered by the Personnel Department.

SERVICE LEVELS

The Public Works Administration created a process for reporting for Sanitation, which was completed in June, 2008. The division continued to update the previous year's databases and will implement iWorQ. The Administration's staff computers were updated to run the programs initiated in 2008; the update was completed in June, 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Public Works Administration:</i> | | | | |
| Account Clerk | 3.00 | 3.00 | 3.00 | 3.00 |
| Customer Service Request Agent | 1.00 | 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 | 7.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 378,513 | 384,338 | 394,862 | 401,220 |
| Fringe Benefits | 137,040 | 145,511 | 157,435 | 160,590 |
| Total: Personal Services | 515,553 | 529,849 | 552,297 | 561,810 |
| Other | | | | |
| Direct Expenditures | 5,117 | 5,415 | 7,644 | 6,150 |
| Utilities | 5,480 | 5,305 | 5,290 | 5,500 |
| Insurance | 1,224 | 755 | 1,179 | 1,280 |
| Interfund Charges | 9,743 | 6,528 | 10,254 | 7,580 |
| Total: Other | 21,564 | 18,003 | 24,367 | 20,510 |
| Division Total: | 537,117 | 547,852 | 576,664 | 582,320 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 537,117 | 547,852 | 576,664 | 582,320 |
| Division Total: | 537,117 | 547,852 | 576,664 | 582,320 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 7.000 | 7.000 | 7.000 | 7.000 |
| Division Total: | 7.000 | 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

- Improve technology by updating all Community Center computers and connections.
- Streamline payroll by computerizing processes to eliminate paper.
- In partnership with KAB, start a plastic recycling program at all Recreation events to reduce the amount of plastic waste.
- Improve the skills of all coordinators and supervisors through training classes.

SERVICE LEVELS

In 2008, Akron hosted, for the first time, the Ohio High School Athletic Association's annual state softball championships. Sixteen of the state's best high school girls' teams converged on historic Firestone Stadium the first weekend in June. Over 9,000 fans turned out to watch some of the best softball played anywhere. Also, the third annual King James Shooting Stars Classic was held throughout gyms in Northeast Ohio. Over 570 teams participated from around the country, with many of the top high school 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|-------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Recreation:</i> | | | | |
| Community Events Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Leader | 3.00 | 1.00 | 1.00 | 1.00 |
| Recreation Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Supervisor | 14.00 | 16.00 | 16.00 | 17.00 |
| 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 | 23.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 2,318,290 | 2,360,757 | 2,351,412 | 2,218,600 |
| Fringe Benefits | 646,109 | 701,591 | 737,377 | 682,690 |
| Total: Personal Services | 2,964,399 | 3,062,348 | 3,088,789 | 2,901,290 |
| Other | | | | |
| Direct Expenditures | 839,456 | 1,085,775 | 1,100,013 | 749,450 |
| Utilities | 661,076 | 612,134 | 688,550 | 698,300 |
| Insurance | 27,429 | 24,179 | 23,909 | 24,650 |
| Rentals and Leases | 19,071 | 29,978 | 35,343 | 15,500 |
| Interfund Charges | 243,147 | 338,780 | 333,951 | 292,960 |
| Total: Other | 1,790,179 | 2,090,846 | 2,181,766 | 1,780,860 |
| Division Total: | 4,754,578 | 5,153,194 | 5,270,555 | 4,682,150 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 3,612,531 | 3,722,582 | 3,883,907 | 3,687,360 |
| Special Revenue Fund | 1,142,047 | 1,430,612 | 1,386,648 | 994,790 |
| Division Total: | 4,754,578 | 5,153,194 | 5,270,555 | 4,682,150 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 22.000 | 21.000 | 21.000 | 22.000 |
| Special Revenue Fund | 1.000 | 2.000 | 2.000 | 2.000 |
| Division Total: | 23.000 | 23.000 | 23.000 | 24.000 |

RECYCLING

Robert L. Harris Jr., Superintendent

DESCRIPTION

The Recycling Division is responsible for the curbside collection of residential recyclable materials in the City of Akron. This division collects items such as metal cans, plastic bottles, glass bottles, mixed paper, corrugated cardboard, white paper, etc. Rigid plastics marked #1 thru #7 are collected. The division is also responsible for public awareness promotion of waste-reduction practices.

GOALS & OBJECTIVES

- Automate the final two of five recycle routes for 2009.
- Promote more exposure to the public by utilizing the packer truck billboards on recycling correctly.
- Meet with local grocer representatives to see if they could stock affordable (generic brand) clear and/or blue bags for our customers to use for recycling purposes.

SERVICE LEVELS

The Recycling Division provides curbside collection of recyclable materials to over 34,000 homes. In addition, the City contracts for the collection of 16,000 accounts. The recycle division/private contractor collected a record-setting amount, over 8,100 tons, of recyclable materials in 2008. This division enacted a Recycle Pilot Rollout Program for City special events: the Hamburger Festival, Soap Box Derby, Akron Marathon, Akron Arts Expo, etc.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Recycling Bureau:</i> | | | | |
| Collection Foreman | 0.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator | 1.00 | 6.00 | 6.00 | 7.00 |
| Recycling Operator | 6.00 | 0.00 | 0.00 | 0.00 |
| Sanitation Services Superintendent | 0.25 | 0.25 | 0.25 | 0.25 |
| Total Recycling Bureau | 7.25 | 7.25 | 7.25 | 8.25 |

SERVICE

DIVISION: RECYCLING

The Recycling Bureau was created to reduce solid waste disposal in the City of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 349,770 | 470,690 | 394,521 | 396,470 |
| Fringe Benefits | 120,199 | 158,186 | 167,590 | 166,060 |
| Total: Personal Services | 469,969 | 628,876 | 562,111 | 562,530 |
| Other | | | | |
| Direct Expenditures | 530,341 | 493,480 | 503,851 | 479,500 |
| Utilities | 2,841 | 2,640 | 2,550 | 3,000 |
| Insurance | 589 | 1,000 | 970 | 980 |
| Interfund Charges | 11,153 | 8,390 | 13,313 | 11,960 |
| Total: Other | 544,924 | 505,510 | 520,684 | 495,440 |
| Division Total: | 1,014,893 | 1,134,386 | 1,082,795 | 1,057,970 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,014,893 | 1,134,386 | 1,082,795 | 1,057,970 |
| Division Total: | 1,014,893 | 1,134,386 | 1,082,795 | 1,057,970 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 7.250 | 7.250 | 7.250 | 8.250 |
| Division Total: | 7.250 | 7.250 | 7.250 | 8.250 |

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 trash pickup and snow removal service, white goods appliance service, tire pickup service, bulk item pickup service, miss/mess miscellaneous floater truck service, the litter container pickup service at selected Akron Metro bus stops, and the Akron downtown bus shelter locations. Approximately 23% of the City of Akron's solid waste is collected by a private contractor annually. This 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 the automation program and make them aware of the additional services provided.
- Provide special assessments quarterly on weekends for early setout of trash/empty carts.
- Provide extra exposure on the curbservice program to the public by utilizing packer truck billboards, insert cards in water bills and the Recycle Calendar.
- Evaluate statistics on the entire cart inventory program such as repairs, delivery, stolen, missing, etc.

SERVICE LEVELS

The Sanitation Division provides curbservice collection of solid waste to approximately 53,000 homes. In addition, the City contracts for the collection of approximately 16,000 accounts. This division/private contractor picked up over 74,000 tons of solid waste in 2008. The Sanitation crews also provide a "special needs" service to over 450 customers (elderly/disabled not able to get their trash/recycling to the curb) who qualify for this program.

In 2008, this division set a record of 24,196 calls entered in the CSR system that included 12,768 calls from customers for the Special Bulk Pickup request through the 3-1-1 Call Center.

STAFFING

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

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Sanitation:</i> | | | | |
| Collection Foreman | 3.00 | 3.00 | 3.00 | 3.00 |
| Collection Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator | 19.00 | 22.00 | 20.00 | 20.00 |
| Recycling Operator | 1.00 | 0.00 | 0.00 | 0.00 |
| Sanitation Services Dispatcher | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitation Services Superintendent | 0.75 | 0.75 | 0.75 | 0.75 |
| Sanitation Serviceworker | 7.00 | 8.00 | 9.00 | 11.00 |
| Total Sanitation | 32.75 | 35.75 | 34.75 | 36.75 |

SERVICE

DIVISION: SANITATION

Curbside collection of solid waste.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 2,343,069 | 1,786,735 | 1,684,281 | 1,768,560 |
| Fringe Benefits | 968,683 | 728,349 | 866,793 | 754,520 |
| Total: Personal Services | 3,311,752 | 2,515,084 | 2,551,074 | 2,523,080 |
| Other | | | | |
| Direct Expenditures | 1,017,474 | 1,417,513 | 1,206,286 | 1,229,740 |
| Utilities | 3,775,841 | 3,526,015 | 3,109,430 | 3,267,100 |
| Debt Service | 0 | 1,152,972 | 1,152,972 | 1,152,980 |
| Insurance | 20,707 | 45,885 | 26,406 | 26,500 |
| Rentals and Leases | 0 | 0 | 10,000 | 10,000 |
| Interfund Charges | 1,305,128 | 1,462,702 | 1,705,802 | 1,790,910 |
| Total: Other | 6,119,150 | 7,605,087 | 7,210,896 | 7,477,230 |
| Capital Outlay | | | | |
| Capital Outlay | 1,206,774 | 85,379 | 39,300 | 0 |
| Total: Capital Outlay | 1,206,774 | 85,379 | 39,300 | 0 |
| Division Total: | 10,637,676 | 10,205,550 | 9,801,270 | 10,000,310 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 9,430,902 | 10,105,808 | 9,761,970 | 10,000,310 |
| Special Revenue Fund | 1,206,774 | 99,742 | 39,300 | 0 |
| Division Total: | 10,637,676 | 10,205,550 | 9,801,270 | 10,000,310 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 32.750 | 35.750 | 34.750 | 36.750 |
| Division Total: | 32.750 | 35.750 | 34.750 | 36.750 |

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 one green initiative in each division by December 31.
- Review and improve one work process in each division by November 1.
- Implement a recycling program at all City-owned buildings by October 31.

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 2008, 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Service Director's Office:</i> | | | | |
| Deputy Service Director | 2.00 | 2.00 | 2.00 | 2.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Operations Research Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Operations Research Coordinator | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 494,161 | 493,045 | 521,546 | 534,900 |
| Fringe Benefits | 258,117 | 227,482 | 233,627 | 186,370 |
| Total: Personal Services | 752,278 | 720,527 | 755,173 | 721,270 |
| Other | | | | |
| Direct Expenditures | 43,447 | 81,938 | 145,198 | 203,100 |
| Utilities | 156,715 | 114,805 | 151,047 | 5,000 |
| Debt Service | 0 | 777,856 | 0 | 0 |
| Insurance | 2,674 | 3,323 | 6,570 | 2,450 |
| Interfund Charges | 56,650 | 87,849 | 81,803 | 24,330 |
| Total: Other | 259,486 | 1,065,771 | 384,618 | 234,880 |
| Capital Outlay | | | | |
| Capital Outlay | 0 | 0 | 38,372 | 0 |
| Total: Capital Outlay | 0 | 0 | 38,372 | 0 |
| Division Total: | 1,011,764 | 1,786,298 | 1,178,163 | 956,150 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 1,001,764 | 1,008,442 | 1,139,791 | 956,150 |
| Special Revenue Fund | 10,000 | 777,856 | 38,372 | 0 |
| Division Total: | 1,011,764 | 1,786,298 | 1,178,163 | 956,150 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 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

- Perform a water/sewer rate study by December 31, 2009 to determine rate structure(s) that will support sustainability of the water and sewer utility while supporting the GreenPrint for Akron goal of reducing water use.
- Work with the Personnel Department to revise classifications in APUB divisions not requiring a high school diploma/GED to require same and physical demonstrations by December 31, 2009.

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 1,325 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 complete investigating mobile technology options for field staff.
- Create storm water education door hangers to distribute in neighborhoods with storm water improvements.
- Maximize bar coding functionality in DataStream 7i for inventory purposes and tracking asset costs.
- Improve 7i scheduling procedures to maximize the amount of preventative maintenance and clean 200 miles of sewers.
- Begin five-year cycle for replacing CSO SCADA equipment in compliance with APUB SCADA standards.
- Investigate a means to seek reimbursement for televising private property sewer laterals.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Sewer Utility Field Operations:</i> | | | | |
| Account Clerk | 1.00 | 1.00 | 1.00 | 2.00 |
| Civil Engineer | 2.00 | 2.00 | 1.00 | 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 | 3.00 | 4.00 |
| Mechanical Inspector | 0.00 | 1.00 | 1.00 | 1.00 |
| Plant Electrician | 1.00 | 0.00 | 0.00 | 1.00 |
| Pumping System Maintenance Foreman | 1.00 | 1.00 | 1.00 | 1.00 |
| Pumping System Mechanic | 5.00 | 4.00 | 3.00 | 5.00 |
| Sanitation Serviceworker | 2.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Sewer Maintenance Dispatcher | 4.00 | 4.00 | 3.00 | 5.00 |
| Sewer Maintenance Foreman | 3.00 | 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 | 13.00 | 17.00 | 16.00 | 17.00 |
| Sewer Maintenance Worker Seasonal | 0.00 | 0.00 | 1.00 | 0.00 |
| Sewer Serviceworker | 15.00 | 14.00 | 13.00 | 14.00 |
| Sewer Telemonitoring Technician | 3.00 | 3.00 | 3.00 | 3.00 |
| Water & Sewer Systems Manager | 0.50 | 0.50 | 0.00 | 0.00 |
| Total Sewer Utility Field Operations | 64.50 | 64.50 | 59.00 | 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.
- Work with Personnel Department, Labor Relations Division and Local 1360 to establish and implement a new classification of Operations and Maintenance Technician that includes training requirements, skills demonstration and skills-based compensation.
- Investigate alternatives to improve functionality of the antiquated Visual Basic reporting package to link laboratory and treatment process data for regulatory reporting.
- Explore additional areas for cost savings and environmental benefits with the owners of the Hardy Road Landfill gas collection system through utilization of landfill gas for all twelve months of the year.

SERVICE LEVELS

The Water Pollution Control Division qualified for another Peak Performance award from the National Association of Clean Water Agencies for operating during 2008 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 opportunities for revenue generation. This resulted in an agreement with a local sanitary landfill to dispose of leachate at the treatment plant, bringing in approximately \$500,000 of revenue in 2008. Future negotiations will look to incentify the landfill to dispose of additional volumes. Finally, the anaerobic digestion system recently installed at the composting facility operated the entire year, resulting in enough electricity production to power 300 homes, a monthly power savings of nearly \$15,000 per month. A decision

will be made in 2009 on the future of this technology as Akron's choice for the disposal of its biosolids.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Sewer - WPC:</i> | | | | |
| Applications Programmer | 0.00 | 1.00 | 1.00 | 1.00 |
| APUB Trainer | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator | 1.00 | 0.00 | 0.00 | 0.00 |
| Industrial Pretreatment Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Lab Analyst | 3.00 | 3.00 | 2.00 | 2.00 |
| Lab Analyst Wastewater | 7.00 | 7.00 | 7.00 | 7.00 |
| Planner/Scheduler-WPC | 2.00 | 2.00 | 2.00 | 2.00 |
| Plant Automated Control Technician WPC | 1.00 | 1.00 | 0.00 | 1.00 |
| Plant Electrician | 1.00 | 1.00 | 1.00 | 1.00 |
| Safety & Training Coordinator-WPC | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitation Serviceworker | 4.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 2.00 | 2.00 | 2.00 |
| Senior Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Stores Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Team Ldr.-Admin. & Tech-WPC | 1.00 | 1.00 | 1.00 | 1.00 |
| Team Leader-Environment Compliance-WPC | 1.00 | 1.00 | 1.00 | 1.00 |
| Team Ldr.-Opns. & Maint.-WPC | 3.00 | 3.00 | 3.00 | 3.00 |
| Treatment Plant Mechanic | 3.00 | 3.00 | 4.00 | 4.00 |
| Treatment Plant Utilityworker | 6.00 | 10.00 | 7.00 | 11.00 |
| Wastewater Plant Lead Operator | 6.00 | 10.00 | 8.00 | 10.00 |
| Wastewater Plant Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Wastewater Plant Operations Foreman | 2.00 | 2.00 | 2.00 | 2.00 |
| Wastewater Plant Operator | 8.00 | 4.00 | 3.00 | 7.00 |
| Water Pollution Control Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Pollution Control Manager | 1.00 | 0.00 | 0.00 | 1.00 |
| Total Sewer - WPC | 59.00 | 59.00 | 52.00 | 64.00 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 5,485,104 | 5,764,892 | 5,501,150 | 5,653,100 |
| Fringe Benefits | 2,292,187 | 2,493,673 | 2,743,667 | 2,790,270 |
| Total: Personal Services | 7,777,291 | 8,258,565 | 8,244,817 | 8,443,370 |
| Other | | | | |
| Direct Expenditures | 8,534,227 | 8,348,267 | 8,997,067 | 9,471,500 |
| Utilities | 1,893,865 | 2,096,399 | 2,284,646 | 2,472,300 |
| Debt Service | 10,328,158 | 9,686,772 | 10,691,093 | 11,231,830 |
| Insurance | 236,976 | 204,609 | 172,972 | 199,750 |
| Rentals and Leases | 1,815 | 2,208 | 2,280 | 121,200 |
| Interfund Charges | 4,493,735 | 9,691,534 | 7,153,478 | 4,585,570 |
| Total: Other | 25,488,776 | 30,029,789 | 29,301,536 | 28,082,150 |
| Capital Outlay | | | | |
| Capital Outlay | 354,934 | 830,316 | 268,371 | 3,742,000 |
| Total: Capital Outlay | 354,934 | 830,316 | 268,371 | 3,742,000 |
| Division Total: | 33,621,001 | 39,118,670 | 37,814,724 | 40,267,520 |

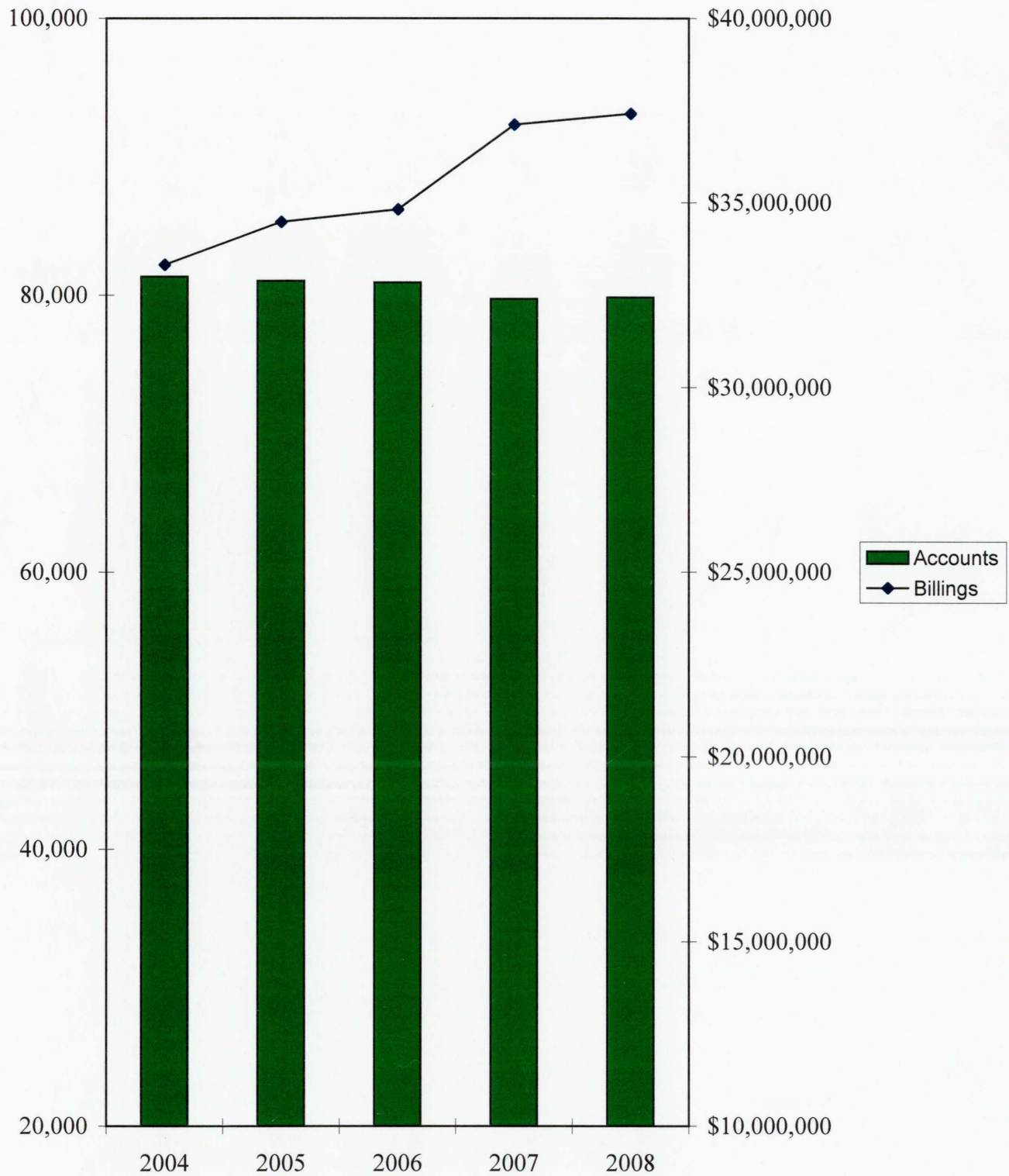
DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 661,158 | 646,415 | 685,741 | 697,240 |
| Special Revenue Fund | 62,912 | 493,518 | 268,371 | 0 |
| Enterprise Fund | 32,896,931 | 37,978,737 | 36,860,612 | 39,570,280 |
| Division Total: | 33,621,001 | 39,118,670 | 37,814,724 | 40,267,520 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 10.000 | 10.000 | 9.000 | 10.000 |
| Enterprise Fund | 113.500 | 113.500 | 102.000 | 123.000 |
| Division Total: | 123.500 | 123.500 | 111.000 | 133.000 |

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 division is also responsible for updating and replacing older lights and poles with newer units. This division also oversees the payment of electricity costs to operate the street lights.

GOALS & OBJECTIVES

- Inspect and replace median light poles as necessary on the Akron Expressway.
- Install a small number of LED walkway lights as a test sample.
- Complete the replacement of steel anchor-based primer painted light poles in the City of Akron / First Energy street light system.

SERVICE LEVELS

In 2008, 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.

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Street & Highway Lighting:</i> | | | | |
| Civil Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works Engineering Services Manager | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Street & Highway Lighting | 1.50 | 1.50 | 1.50 | 1.50 |

SERVICE

DIVISION: STREET AND HIGHWAY LIGHTING

Provide lighting to enhance and light the City's street right-of-way for the adjacent property owners and the citizens of Akron.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 114,550 | 115,088 | 116,396 | 118,250 |
| Fringe Benefits | 34,221 | 36,363 | 38,729 | 39,950 |
| Total: Personal Services | 148,771 | 151,451 | 155,125 | 158,200 |
| Other | | | | |
| Direct Expenditures | 1,351,350 | 2,403,892 | 1,997,539 | 1,344,430 |
| Utilities | 1,046,588 | 1,431,948 | 1,782,617 | 1,822,400 |
| Insurance | 457 | 500 | 485 | 490 |
| Interfund Charges | 1,206,936 | 749,025 | 323,459 | 366,390 |
| Total: Other | 3,605,331 | 4,585,365 | 4,104,100 | 3,533,710 |
| Division Total: | 3,754,102 | 4,736,816 | 4,259,225 | 3,691,910 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 16,256 | 212,328 | 246,146 | 217,000 |
| Special Revenue Fund | 3,737,846 | 4,524,488 | 4,013,079 | 3,474,910 |
| Division Total: | 3,754,102 | 4,736,816 | 4,259,225 | 3,691,910 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 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. The division also responds to emergency cleanups of accidental spills of building materials and litter. In addition, the division is responsible for the removal of all carcasses within the City right-of-ways.

GOALS & OBJECTIVES

- Continue to seek improvements in Street Cleaning services through an employee involvement team to be completed by the end of the third quarter.
- Initiate a new process for tracking costs and scheduling work.
- Monitor composting contracts to insure all City leaves and wood waste are 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 5,391 tons of dirt and debris being removed from City streets in 2008. 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 44,233 cubic yards of leaves during the 2008 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 689 calls of this nature resolved in 2008. Personnel also responded to 1,908 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Street Cleaning:</i> | | | | |
| Broommaker-Equipment Operator | 4.00 | 2.00 | 4.00 | 3.00 |
| Equipment Operator | 18.00 | 20.00 | 20.00 | 21.00 |
| Landscaper | 2.00 | 2.00 | 2.00 | 2.00 |
| Master Equipment Operator | 2.00 | 2.00 | 2.00 | 2.00 |
| Public Works Supervisor | 1.90 | 2.00 | 2.00 | 2.00 |
| Sanitation Serviceworker | 3.00 | 0.00 | 0.00 | 0.00 |
| Semi-Skilled Laborer | 4.00 | 8.00 | 8.00 | 8.00 |
| Sewer Maintenance Worker | 0.00 | 1.00 | 0.00 | 0.00 |
| Street Cleaning Foreman | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Street Cleaning | 36.90 | 39.00 | 40.00 | 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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 1,947,750 | 2,178,277 | 2,346,112 | 2,212,300 |
| Fringe Benefits | 921,459 | 837,101 | 833,300 | 924,520 |
| Total: Personal Services | 2,869,209 | 3,015,378 | 3,179,412 | 3,136,820 |
| Other | | | | |
| Direct Expenditures | 882,519 | 1,299,133 | 1,823,369 | 1,298,630 |
| Utilities | 112,404 | 97,510 | 91,710 | 105,500 |
| Debt Service | 21,486 | 21,444 | 21,379 | 0 |
| Insurance | 28,659 | 31,264 | 37,912 | 38,000 |
| Rentals and Leases | 71,090 | 71,729 | 0 | 150,500 |
| Interfund Charges | 1,219,073 | 1,255,659 | 1,258,492 | 1,027,950 |
| Total: Other | 2,335,231 | 2,776,739 | 3,232,862 | 2,620,580 |
| Capital Outlay | | | | |
| Capital Outlay | 355,431 | 256,822 | 236,813 | 0 |
| Total: Capital Outlay | 355,431 | 256,822 | 236,813 | 0 |
| Division Total: | 5,559,871 | 6,048,939 | 6,649,087 | 5,757,400 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 5,559,871 | 6,048,939 | 6,649,087 | 5,757,400 |
| Division Total: | 5,559,871 | 6,048,939 | 6,649,087 | 5,757,400 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Special Revenue Fund | 36.900 | 39.000 | 40.000 | 40.000 |
| Division Total: | 36.900 | 39.000 | 40.000 | 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 third year with the Akron Public Schools to provide opportunities for high school seniors to enter the water and wastewater field upon graduation.

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

- Perform a water/sewer rate study by December 31, 2009 to determine rate structure(s) that will support sustainability of the water and sewer utility while supporting the GreenPrint for Akron goal of reducing water use.

- Work with the Personnel Department to revise classifications in APUB divisions not requiring a high school diploma/GED to require either one and physical demonstrations by December 31, 2009.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| 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 December 31, 2009, meet or better the water industry average* in the following customer service categories: Customer Calls - % of *Calls Handled by IVR-15%*; Meter Reading - *Reduce average daily drive time by 10% by route optimization.*
- Identify a minimum of \$300,000 in account balances for alternative collection methods including certification to property taxes or transfer to an active account by November 1, 2009.
- Evaluate new customer payment assistance programs identified in the American Water Works Research Foundation's study of best practices in utility customer payment assistance programs by September 1, 2009.
- Provide refresher training for employees on standard operating procedures by December 31, 2009.

*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. APUB Trainers provide training to employees throughout the bureau to improve employee performance and facilitate career development.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|--|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Water Business Services:</i> | | | | |
| Account Clerk | 5.00 | 5.00 | 4.00 | 5.00 |
| Business Services Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Consumer Services Clerk | 23.00 | 22.00 | 21.00 | 23.00 |
| Domestic Meter Reading Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Domestic Meter Worker | 2.00 | 0.00 | 0.00 | 0.00 |
| Industrial Meterworker | 8.00 | 8.00 | 8.00 | 8.00 |
| Secretary | 2.00 | 2.00 | 2.00 | 2.00 |
| Utilities Accounting Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Utilities Analyst | 2.00 | 1.00 | 0.00 | 1.00 |
| Utilities Office Supervisor | 4.00 | 4.00 | 4.00 | 4.00 |
| Water Customer Serviceworker | 9.00 | 11.00 | 11.00 | 12.00 |
| Water Distribution Dispatcher | 1.00 | 0.00 | 0.00 | 1.00 |
| Water Meter Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Water Business Services | 59.00 | 57.00 | 54.00 | 60.00 |

WATER SUPPLY

James L. Six, P.E., Water Supply Division 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

- Begin a study of the use of alternative coagulants to aluminum sulfate as a means of reducing overall chemical costs. Complete the laboratory jar testing and evaluation phase by May 31, 2009. Complete the first (warm weather) phase of an in-plant pilot test of the selected coagulant(s) by September 30, 2009. Initiate the second (cold weather) phase of the pilot test by December 31, 2009.
- Continue to emphasize source water protection by analyzing water samples from twenty-two sites on the upper Cuyahoga River and watershed reservoirs to identify pollution sources that may be impacting 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 2008. The Akron Water Supply did not have any public notice violations of the drinking water rules in 2008, which was the fourth straight year.

In 2008, standard operating procedures (SOPs) were written for critical operations and maintenance activities. The water plant's sludge management plan was updated per Ohio EPA's NPDES permit requirements. Source water protection activities included: 1) inspecting 53.4 miles of watershed property lines around Lake Rockwell, Lake Pippen, and other riverfront property in Portage County for missing signs and boundary markers, encroachments, pollution sources, and indications of trespassing; 2) physically monitoring each of the known sites in the source water area that have the potential for adding pollutants to the Upper Cuyahoga River; and 3) visually monitoring the entire Upper Cuyahoga River that is accessible by canoe from Tare Creek downstream to Lake Rockwell, looking for sources of pollution and riverbank disturbance.

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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|------------------------------------|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Water Supply:</i> | | | | |
| APUB Trainer | 1.00 | 1.00 | 1.00 | 1.00 |
| Civil Engineer | 1.00 | 0.00 | 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 | 1.00 | 0.00 |
| Lab Analyst Water | 3.00 | 3.00 | 3.00 | 4.00 |
| 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 | 1.00 | 1.00 | 1.00 |
| Sanitation Serviceworker | 3.00 | 2.00 | 1.00 | 2.00 |
| Secretary | 1.00 | 1.00 | 0.00 | 1.00 |
| Semi-Skilled Laborer | 2.00 | 2.00 | 2.00 | 2.00 |
| Senior Engineer | 0.00 | 1.00 | 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 | 1.00 | 1.00 |
| Water Plant Lead Operator | 9.00 | 7.00 | 6.00 | 8.00 |
| Water Plant Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Plant Operations Foreman | 0.00 | 2.00 | 2.00 | 2.00 |
| Water Plant Operator | 3.00 | 4.00 | 4.00 | 5.00 |
| Water Plant Superintendent | 1.00 | 0.00 | 0.00 | 0.00 |
| Water Supply Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Watershed Chief Ranger | 1.00 | 1.00 | 0.00 | 0.00 |
| Watershed Ranger | 4.00 | 4.00 | 5.00 | 4.00 |
| Watershed Ranger Supervisor | 0.00 | 0.00 | 0.00 | 1.00 |
| Watershed Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Water Supply | 37.00 | 38.00 | 37.00 | 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 the 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 December 31, 2009.
- Implement the New Graphical User Interface for GIS. Evaluate major software systems in the first quarter of 2009. Purchase and install software and develop site specific features by October 1, 2009. Provide user training.
- Mobile Workforce Solution (Green Goal): Implement a computer hardware/software replacement of valve books carried in cars/trucks, providing updated system-wide information. Evaluate hardware and software applications by March 1, 2009. The Pilot program should be in several vehicles by June 1, 2009 and be fully implemented by the end of the year.

SERVICE LEVEL

In 2008 the Water Utilities Field Operations Division repaired 298 main breaks and completed 8,792 service and construction work orders. The division continues to focus on increasing productivity through the use of a computerized work order system implemented in 2006, with an emphasis on increased planned work versus reactionary work. During 2008, 6.1 miles of deteriorated water mains were replaced, and 2.6 miles of new water mains were added to the 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 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Water Utility Field Operations:</i> | | | | |
| Building Electrician | 0.00 | 0.00 | 1.00 | 1.00 |
| 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 | 16.00 | 15.00 | 15.00 | 17.00 |
| Equipment Mechanic | 4.00 | 4.00 | 4.00 | 4.00 |
| Equipment Mechanic Foreman | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator | 4.00 | 4.00 | 4.00 | 5.00 |
| Equipment Serviceworker | 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 | 0.00 | 1.00 |
| Pumping System Mechanic | 0.00 | 1.00 | 1.00 | 2.00 |
| Secretary | 3.00 | 3.00 | 3.00 | 4.00 |
| Semi-Skilled Laborer | 1.00 | 0.00 | 0.00 | 0.00 |
| Senior Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Sewer Maintenance Worker | 1.00 | 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 | 0.00 | 1.00 |
| Utilities Operations Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Water & Sewer Systems Manager | 0.50 | 0.50 | 0.00 | 0.00 |
| Water Customer Serviceworker | 1.00 | 1.00 | 0.00 | 1.00 |
| Water Distribution Crew Leader | 7.00 | 6.00 | 6.00 | 7.00 |
| Water Distribution Dispatcher | 3.00 | 3.00 | 3.00 | 4.00 |
| Water Distribution Foreman | 3.00 | 4.00 | 4.00 | 4.00 |
| Water Distribution Lead Dispatcher | 1.00 | 1.00 | 0.00 | 1.00 |
| Water Distribution Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Distribution Supervisor | 2.00 | 2.00 | 2.00 | 2.00 |
| Water Maintenance Worker | 27.00 | 25.00 | 18.00 | 30.00 |
| Total Water Utility Field Operations | 93.50 | 89.50 | 79.00 | 104.00 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 8,988,799 | 9,042,565 | 8,687,375 | 9,129,420 |
| Fringe Benefits | 4,014,351 | 3,972,514 | 4,298,779 | 4,286,320 |
| Total: Personal Services | 13,003,150 | 13,015,079 | 12,986,154 | 13,415,740 |
| Other | | | | |
| Direct Expenditures | 7,015,886 | 6,206,456 | 7,928,558 | 10,089,530 |
| Utilities | 1,584,939 | 1,783,139 | 1,683,764 | 1,808,500 |
| Debt Service | 9,864,459 | 9,756,233 | 9,769,329 | 9,840,490 |
| Insurance | 155,407 | 150,716 | 135,435 | 132,540 |
| State/County Charges | 234,815 | 245,010 | 219,062 | 220,150 |
| Rentals and Leases | 243,190 | 405,461 | 267,024 | 269,090 |
| Interfund Charges | 4,122,409 | 3,226,919 | 3,901,617 | 4,149,220 |
| Total: Other | 23,221,105 | 21,773,934 | 23,904,789 | 26,509,520 |
| Capital Outlay | | | | |
| Capital Outlay | 3,590,648 | 3,517,702 | 3,099,212 | 1,478,000 |
| Total: Capital Outlay | 3,590,648 | 3,517,702 | 3,099,212 | 1,478,000 |
| Division Total: | 39,814,903 | 38,306,715 | 39,990,155 | 41,403,260 |

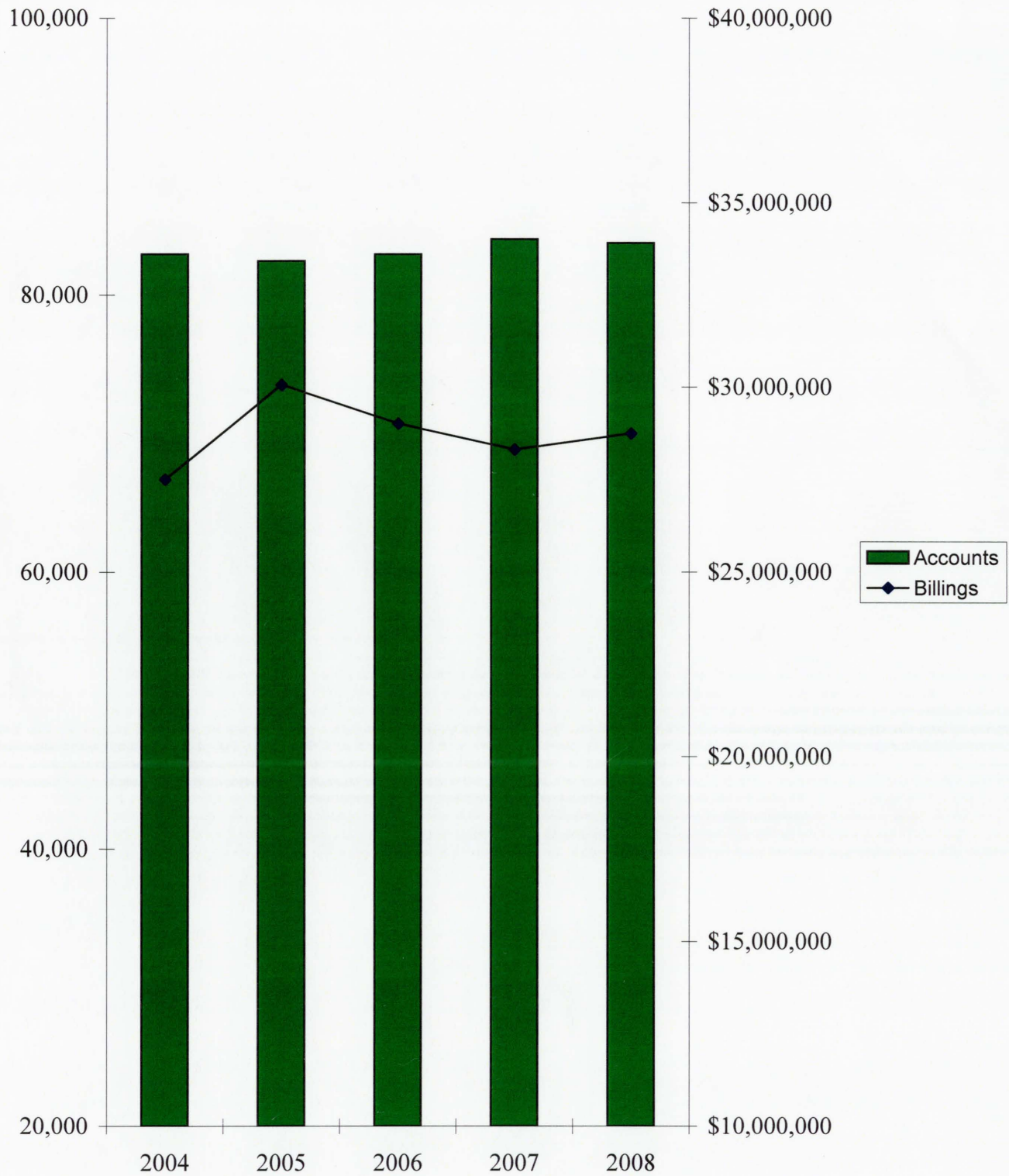
DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | -6 | 0 | 18 | 0 |
| Special Revenue Fund | 21,463 | 364,831 | 413,115 | 0 |
| Enterprise Fund | 39,793,446 | 37,941,884 | 39,577,022 | 41,403,260 |
| Division Total: | 39,814,903 | 38,306,715 | 39,990,155 | 41,403,260 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| Enterprise Fund | 193.500 | 188.500 | 174.000 | 212.000 |
| Division Total: | 193.500 | 188.500 | 174.000 | 212.000 |

WATER ACCOUNTS & BILLINGS



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 allowing for integration of CSR with other work management applications to provide a seamless flow of information for improved efficiency and process management.
- Upgrade CSR 3.9.1 to the new generation CSR 4.(X) for expanded features as knowledge base and enhanced reporting capability.
- Install CSR Contact Center to provide the ability to track information requests by subject and provide enhanced search capabilities.
- Minimize use of paper by effective use of electronic resources.
- Enhance CSR agent skills through on-going training programs.
- Evaluate all current service request types by September 1, 2009, to determine effectiveness.

SERVICE LEVELS

In 2008, the Customer Service Request Call Center (311) received 192,079 calls and generated 72,758 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 2009:

| By Department: | As of 12/31/06 | As of 12/31/07 | As of 12/31/08 | Budget 2009 |
|---|-------------------|-------------------|-------------------|----------------|
| PUBLIC SERVICE: | | | | |
| <i>Customer Service Request:</i> | | | | |
| Council Aide | 1.00 | 0.00 | 0.00 | 0.00 |
| Customer Service Request Agent | 12.00 | 11.00 | 10.00 | 10.00 |
| Customer Service Request Manager | 0.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Request Supervisor | 0.00 | 1.00 | 0.00 | 1.00 |
| Lab Analyst Wastewater | 1.00 | 0.00 | 0.00 | 0.00 |
| Total Customer Service Request | 14.00 | 13.00 | 11.00 | 12.00 |

SERVICE

DIVISION: CUSTOMER SERVICE REQUEST

Operation of 311 call center for non-emergency requests.

DETAILED SUMMARY OF EXPENDITURES - BY CATEGORY

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 478,329 | 500,093 | 469,046 | 433,180 |
| Fringe Benefits | 209,110 | 236,841 | 251,712 | 216,530 |
| Total: Personal Services | 687,439 | 736,934 | 720,758 | 649,710 |
| Other | | | | |
| Direct Expenditures | 29,542 | 41,422 | 26,033 | 30,420 |
| Utilities | 21,113 | 25,498 | 22,267 | 22,300 |
| Insurance | 0 | 500 | 485 | 490 |
| Interfund Charges | 9,718 | 9,494 | 11,363 | 9,990 |
| Total: Other | 60,373 | 76,914 | 60,148 | 63,200 |
| Division Total: | 747,812 | 813,848 | 780,906 | 712,910 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| General Fund | 747,812 | 813,848 | 780,906 | 712,910 |
| Division Total: | 747,812 | 813,848 | 780,906 | 712,910 |

DIVISION FULL-TIME EMPLOYEES - BY FUND

| | 2006 Actual Employees | 2007 Actual Employees | 2008 Actual Employees | 2009 Budgeted Employees |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| General Fund | 14.000 | 13.000 | 11.000 | 12.000 |
| Division Total: | 14.000 | 13.000 | 11.000 | 12.000 |

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

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Personal Services | | | | |
| Salaries and Wages | 119,217 | 117,017 | 108,881 | 177,020 |
| Fringe Benefits | 17,313 | 15,143 | 16,572 | 19,190 |
| Total: Personal Services | 136,530 | 132,160 | 125,453 | 196,210 |
| Other | | | | |
| Direct Expenditures | 23,640,840 | 24,592,496 | 27,567,495 | 43,132,550 |
| Income Tax Refunds | 0 | 0 | 0 | 3,500,000 |
| Utilities | 366,544 | 367,433 | 284,980 | 312,300 |
| Debt Service | 1,688,729 | 1,829,691 | 3,148,014 | 7,170,220 |
| Insurance | 95,139 | 89,018 | 76,647 | 51,840 |
| State/County Charges | 651,150 | 794,338 | 753,833 | 855,100 |
| Rentals and Leases | 28,395 | 206,647 | 221,150 | 224,920 |
| Interfund Charges | 7,675,199 | 24,632,914 | 18,673,913 | 19,769,790 |
| Total: Other | 34,145,996 | 52,512,537 | 50,726,032 | 75,016,720 |
| Capital Outlay | | | | |
| Capital Outlay | 52,446,773 | 44,568,175 | 67,143,585 | 66,805,500 |
| Total: Capital Outlay | 52,446,773 | 44,568,175 | 67,143,585 | 66,805,500 |
| Division Total: | 86,729,299 | 97,212,872 | 117,995,070 | 142,018,430 |

DIVISION SOURCES OF FUNDS

| | 2006 Actual Expenditures | 2007 Actual Expenditures | 2008 Actual Expenditures | 2009 Original Budget |
|------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|
| Special Revenue Fund | 20,924,688 | 22,539,066 | 23,553,043 | 49,034,390 |
| Capital Projects Fund | 53,484,882 | 68,982,716 | 84,483,700 | 91,969,040 |
| Enterprise Fund | 12,310,457 | 5,595,357 | 9,927,808 | 1,015,000 |
| Internal Service Fund | 9,272 | 95,733 | 30,519 | 0 |
| Division Total: | 86,729,299 | 97,212,872 | 117,995,070 | 142,018,430 |

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.

May, 2009
**CITY OF AKRON
GOVERNMENT
ORGANIZATION**

