



## ELECTED AND APPOINTED OFFICIALS

### MAYOR

**Donald L. Plusquellic**

### COUNCIL MEMBERS

<b>James P. Hurley III</b>	1st Ward
<b>Bruce Kilby</b>	2nd Ward
<b>Marco S. Sommerville</b> , Council President	3rd Ward
<b>Reneé L. Greene</b> , President Pro-Tem	4th Ward
<b>James D. Shealey</b>	5th Ward
<b>Dr. Teresa H. Albanese</b>	6th Ward
<b>Tina Merlitti</b>	7th Ward
<b>Robert E. Keith</b>	8th Ward
<b>Michael N. Freeman</b>	9th Ward
<b>Garry L. Money Penny</b> , Council Vice President	10th Ward
<b>John R. Conti</b>	Councilman-at-Large
<b>John R. Otterman</b>	Councilman-at-Large
<b>Michael D. Williams</b>	Councilman-at-Large

### CABINET OF THE MAYOR

<b>Diane L. Miller-Dawson</b>	Director of Finance
<b>Catherine G. Watson</b>	Deputy Director of Finance
<b>Max Rothal</b>	Director of Law
<b>James E. Payne</b>	Deputy Director of Law
<b>Richard A. Merolla</b>	Director of Public Service
<b>John W. Valle</b>	Deputy Director of Public Service
<b>Jeff C. Fusco</b>	Deputy Director of Public Service
<b>Warren L. Woolford</b>	Director of Planning and Urban Development
<b>Samuel D. DeShazior</b>	Deputy Director of Planning and Urban Development
<b>David A. Lieberth</b>	Deputy Mayor of Administration
<b>Laraine A. Duncan</b>	Deputy Mayor of Intergovernmental Relations
<b>Robert Y. Bowman</b>	Deputy Mayor of Economic Development
<b>George A. Romanoski</b>	Deputy Mayor of Public Safety
<b>Mark A. Williamson</b>	Communications Director
<b>James J. Masturzo</b>	Deputy Mayor of Labor Relations
<b>Billy Soule</b>	Assistant to the Mayor for Community Relations

# CITY OF AKRON - 2007 BUDGET IN BRIEF

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# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Operating Budget Overview

The City Council approves the annual operating budget with the adoption of an appropriation ordinance. This appropriation ordinance must be passed no later than April 1 of the budget year. The 2007 Operating Budget was adopted on March 26, 2007. Appropriation amounts listed in the ordinance are specifically defined on three levels; Fund, Department and Account.

**Expenditures appropriated for the 2007 Operating Budget total \$580,342,050.**

### Description of Appropriation Levels

<b>Fund</b>	There are 56 separate funds appropriated within the 2007 Operating Budget. These funds fall within one of seven fund types depending on the source of revenue for each fund. The fund types are General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust & Agency. Each fund will have separate budgets for each department that operates within it. The General Fund, for example, contains budgets for all 13 separate departments.
<b>Department</b>	The City of Akron has 13 distinct operating departments within its organizational structure. Many departments have multiple funding sources and therefore will have a separate budget for each fund they operate within.
<b>Account</b>	Within each Fund-Department budget, the appropriation is allocated to three separate account categories. The three categories are Salaries and Wages, Other and Capital Outlay. A description of each account category can be found on page 2. Transfers between the account categories of \$15,000 or less can be made with authorization from the Director of Finance.

### Description of Fund Types

<b>General Fund</b>	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.
<b>Special Revenue</b>	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.
<b>Debt Service</b>	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.
<b>Capital Projects</b>	Established to account for all resources, principally bond proceeds and construction grants, which are used for the acquisition of capital facilities.
<b>Enterprise</b>	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.
<b>Internal Service</b>	Internal Services 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.
<b>Trust and Agency</b>	Disbursements for Private-Purpose Trust Funds are made in accordance with the applicable trust agreements. Agency Funds include assets held for other funds or governments.

## CITY OF AKRON - 2007 BUDGET IN BRIEF

### City of Akron - Operating Budget Overview (continued)

#### Listing of Departments

010000	Civil Service Commission
020000	Finance
030000	Law
040000	Legislative
050000	Municipal Court Clerk
060000	Municipal Court Judges
070000	Office of the Mayor
080000	Planning and Urban Development
090000	Public Health
100000	Public Safety
110000	Public Service
120000	Fire
130000	Police

#### Description of Account Categories

Category	Description	Subcategories
Salaries and Wages	The Salaries and Wages category includes wage related payments to City employees as well as Fringe Benefit costs charged to the various operating departments of the City.	Salaries and Wages  Fringe Benefits
Other	The Other category includes all non-capitalized payments to outside vendors. Interfund charges paid to other City departments fall within this category as well.	Direct Expenditures Income Tax Refunds Utilities Debt Service Insurance State/County Charges Rentals and Leases Interfund Charges
Capital Outlay	The Capital Outlay category is reserved for expenditure transactions related to the purchase of capital assets. The City's dollar threshold for capitalization is \$10,000.	Capital Outlay

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Revenue and Expenditure Assumptions

### Revenue Assumptions

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

### Expenditure Assumptions

1.	General Fund full-time employment to remain stable.
2.	Wages to increase by 1.0% for all employees.
3.	Workers' Compensation to increase by 1.0%.
4.	Health Benefits to increase by 15.0%.
5.	All other expenses to remain stable.

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - 2007 Appropriation Ordinance

FUND	Salaries & Wages	Other	Capital Outlay	Total Budget
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### GENERAL FUND

1000-GENERAL FUND	\$ 113,741,920	\$ 39,286,010	\$ 40,000	\$ 153,067,930
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### SPECIAL REVENUE FUNDS

2000-INCOME TAX COLLECTION	\$ 2,221,130	\$ 3,402,370	\$ -	\$ 5,623,500
2005-EMERGENCY MEDICAL SERVICE	10,380,460	1,105,500	-	11,485,960
2010-SPECIAL ASSESSMENT BOND PAYMENT	371,550	735,420	-	1,106,970
2015-POLICE PENSION-LIABILITY	-	368,900	-	368,900
2020-FIRE PENSION-LIABILITY	-	368,900	-	368,900
2025-INCOME TAX CAPITAL IMPROVEMENT	1,007,480	32,309,740	1,800,000	35,117,220
2030-STREET & HIGHWAY MAINTENANCE	6,341,030	3,341,440	-	9,682,470
2035-STREET ASSESSMENTS FUND	3,022,990	7,159,060	-	10,182,050
2080-COMMUNITY DEVELOPMENT	2,134,430	7,263,330	600,000	9,997,760
2085-AIR POLLUTION CONTROL	1,244,160	340,410	-	1,584,570
2095-COMMUNITY ENVIRONMENT GRANTS	-	1,050,000	-	1,050,000
2127-A.M.A.T.S.	1,247,910	242,160	-	1,490,070
2140-SUMMER LUNCH PROGRAM	32,800	117,310	-	150,110
2146-H.O.M.E. PROGRAM	-	6,400,000	-	6,400,000
2185-KAB LITTER CONTROL	-	9,560	-	9,560
2195-TAX EQUIVALENCY	-	600,100	-	600,100
2240-JOINT ECONOMIC DEVELOPMENT DISTRICT	33,100	22,453,100	3,784,000	26,270,200
2255-AKRON MUNICIPAL COURT INFORMATION SYSTEM	-	429,150	-	429,150
2290-PUBLIC HEALTH	580,610	335,800	-	916,410
2295-POLICE GRANTS	186,820	591,630	35,000	813,450
2300-VARIOUS DOMESTIC VIOLENCE	-	188,380	-	188,380
2305-SAFETY PROGRAMS	11,500	1,141,330	20,000	1,172,830
2315-HEALTH GRANTS	2,753,230	3,511,680	-	6,264,910
2320-EQUIPMENT & FACILITIES OPERATING	375,550	4,529,140	2,724,300	7,628,990
2330-VARIOUS PURPOSE FUNDING	274,250	1,470,410	500,000	2,244,660
2340-DEPOSITS	-	14,618,000	-	14,618,000
2355-COMMUNITY LEARNING CENTERS	11,000	20,293,100	200,000	20,504,100
	<b>\$ 32,230,000</b>	<b>\$ 134,375,920</b>	<b>\$ 9,663,300</b>	<b>\$ 176,269,220</b>

### DEBT SERVICE FUNDS

3000-GENERAL BOND PAYMENT	\$ 350,670	\$ 95,240	\$ -	\$ 445,910
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### CAPITAL PROJECT FUNDS

4048-CAPITAL PROJECTS W/ O/S FUND. SOURCES	\$ 7,000	\$ 456,000	\$ 300,000	\$ 763,000
4050-ROAD & BRIDGE IMPROVEMENTS	7,000	8,341,000	4,000,000	12,348,000
4060-STREETS	105,000	4,515,000	18,000,000	22,620,000
4150-INFORMATION TECHNOLOGY AND IMPROVEMENTS	-	21,000	30,000	51,000
4155-TRANSPORTATION	65,000	2,505,000	5,000,000	7,570,000
4160-PARKS AND RECREATION	7,000	1,423,000	3,500,000	4,930,000
4165-PUBLIC FACILITIES AND IMPROVEMENTS	5,000	6,535,000	3,000,000	9,540,000
4170-PUBLIC PARKING	5,000	370,000	17,500,000	17,875,000
4175-ECONOMIC DEVELOPMENT	12,000	10,860,700	12,010,000	22,882,700
	<b>\$ 213,000</b>	<b>\$ 35,026,700</b>	<b>\$ 63,340,000</b>	<b>\$ 98,579,700</b>

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - 2007 Appropriation Ordinance (continued)

FUND	Salaries & Wages	Other	Capital Outlay	Total Budget
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### ENTERPRISE FUNDS

5000-WATER	\$ 13,874,750	\$ 23,441,850	\$ 3,635,450	\$ 40,952,050
5005-SEWER	8,568,820	36,363,110	4,163,630	49,095,560
5010-OIL & GAS	83,060	445,550	-	528,610
5015-GOLF COURSE	807,290	466,250	-	1,273,540
5020-AIRPORT	312,030	248,530	50,000	610,560
5030-OFF-STREET PARKING	-	5,148,010	-	5,148,010
	<b>\$ 23,645,950</b>	<b>\$ 66,113,300</b>	<b>\$ 7,849,080</b>	<b>\$ 97,608,330</b>

### INTERNAL SERVICE FUNDS

6000-MOTOR EQUIPMENT	\$ 2,456,400	\$ 5,310,480	\$ 50,000	\$ 7,816,880
6005-LIABILITY SELF-INSURANCE	-	25,933,750	-	25,933,750
6007-WORKERS' COMPENSATION RESERVE	-	3,500,000	-	3,500,000
6009-SELF-INSURANCE SETTLEMENT	-	1,200,000	-	1,200,000
6010-STOREROOM	270,840	1,466,620	-	1,737,460
6015-TELEPHONE SYSTEM ROTARY	-	536,300	6,000	542,300
6025-ENGINEERING	5,764,680	4,753,520	-	10,518,200
6030-DATA PROCESSING	1,366,840	1,726,430	-	3,093,270
	<b>\$ 9,858,760</b>	<b>\$ 44,427,100</b>	<b>\$ 56,000</b>	<b>\$ 54,341,860</b>

### TRUST AND AGENCY FUNDS

7003-HOLOCAUST MEMORIAL	\$ -	\$ 12,500	\$ -	\$ 12,500
7020-POLICE/FIRE BENEFICIARY SCHOLARSHIP	-	1,600	-	1,600
7025-POLICE PROPERTY MONETARY EVIDENCE	-	15,000	-	15,000
	<b>\$ -</b>	<b>\$ 14,100</b>	<b>\$ -</b>	<b>\$ 14,100</b>

<b>TOTAL 2006 GROSS BUDGETED EXPENDITURES</b>	<b>\$ 180,040,300</b>	<b>\$ 319,353,370</b>	<b>\$ 80,948,380</b>	<b>\$ 580,342,050</b>
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### NET BUDGETED EXPENDITURES

Approximately 16% of the expenditures budgeted in the Appropriation Ordinance are transfers between internal City funds and do not represent actual cash expenditures by the City. Due to these transfers, certain expenditures are in a sense, being "double-counted" because an expenditure is being recorded both to the fund where the goods or services are being purchased from and to the fund that is actually consuming the goods or services. An example of this is the cost to maintain the City's vehicle fleet.

The City has a Motor Equipment Division that is responsible for maintaining the vehicles used by each of the City's thirteen departments. The Motor Equipment Division incurs costs for labor, fuel, oil and motor vehicle parts while performing these services. Each City department then reimburses the Motor Equipment Division on a monthly basis for the cost of maintaining its vehicles. On a **gross** basis, the expenses to repair a Water truck, for example, would be shown in both the Motor Equipment Fund and the Water Fund. On a **net** basis, the expenses in the Water Fund should be eliminated so that expenses are only shown where they are actually incurred, in the Motor Equipment Fund.

	Salaries & Wages	Other	Capital Outlay	Total Budget
<b>TOTAL 2007 GROSS BUDGETED EXPENDITURES</b>	<b>\$ 180,040,300</b>	<b>\$ 319,353,370</b>	<b>\$ 80,948,380</b>	<b>\$ 580,342,050</b>
<b>LESS: INTERFUND TRANSFERS</b>	<b>-</b>	<b>(90,218,850)</b>	<b>-</b>	<b>(90,218,850)</b>
<b>TOTAL 2007 NET BUDGETED EXPENDITURES</b>	<b>\$ 180,040,300</b>	<b>\$ 229,134,520</b>	<b>\$ 80,948,380</b>	<b>\$ 490,123,200</b>

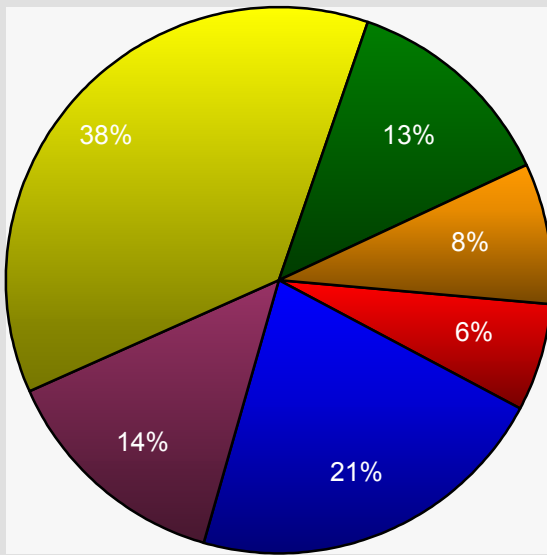
# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Gross Expenditures vs. Net Expenditures

### Calculation of Net Budgeted Expenditures

<b>Gross Budgeted Expenditures</b>	<b>\$</b>	<b>580,342,050</b>
<b>Less: Interfund Transfers</b>		<b>(90,218,850)</b>
<b>= Net Budgeted Expenditures</b>	<b>\$</b>	<b>490,123,200</b>

**2007 Budgeted Interfund Expenditures - By Category**



- COMMUNICATIONS AND TECHNOLOGY
- ENGINEERING
- MOTOR VEHICLE
- OPERATING TRANSFERS
- OTHER SERVICE CHARGES
- STOREROOM

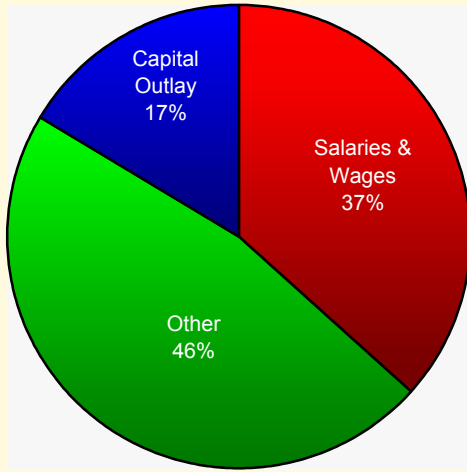
Interfund Expenditure Type	Transfers Eliminated
COMMUNICATIONS AND TECHNOLOGY	\$ 3,415,660
ENGINEERING	10,634,000
MOTOR VEHICLE	8,246,710
OPERATING TRANSFERS	39,939,520
OTHER SERVICE CHARGES	23,794,950
STOREROOM	4,188,010
	<b>\$ 90,218,850</b>

Operating transfers account for over forty percent of the expenditure transfers between funds. The City's General Fund will transfer approximately \$3.5 million to various funds throughout the year. The City will also transfer approximately \$10M in the Joint Economic Development District fund and \$4M from the Community Learning Centers fund. Other transfers come primarily from transfers to Internal Service Divisions (Motor Vehicle, Storeroom, Engineering, Communications and Information Technology) for charges related to services provided.

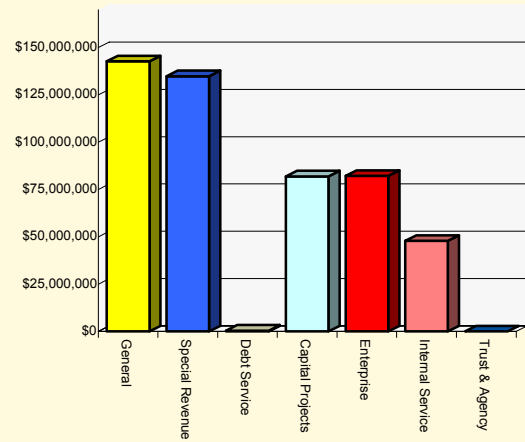
# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Net Expenditures (By Fund Type & Account Type)

**Budgeted Net Expenditures - By Account Type**



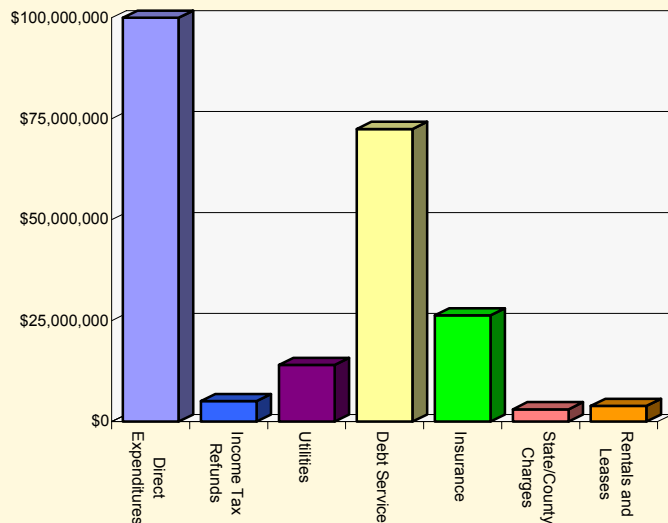
**Budgeted Net Expenditures - By Fund Type**



Fund Type	Salaries & Wages	Other	Capital Outlay	Total Budget	# of Funds
General	\$ 113,741,920	\$ 28,996,900	\$ 40,000	\$ 142,778,820	1
Special Revenue	32,230,000	92,954,050	9,663,300	134,847,350	28
Debt Service	350,670	86,810	-	437,480	1
Capital Projects	213,000	18,419,700	63,340,000	81,972,700	9
Enterprise	23,645,950	50,720,080	7,849,080	82,215,110	6
Internal Service	9,858,760	37,928,380	56,000	47,843,140	8
Trust & Agency	-	28,600	-	28,600	3
	\$ 180,040,300	\$ 229,134,520	\$ 80,948,380	\$ 490,123,200	56

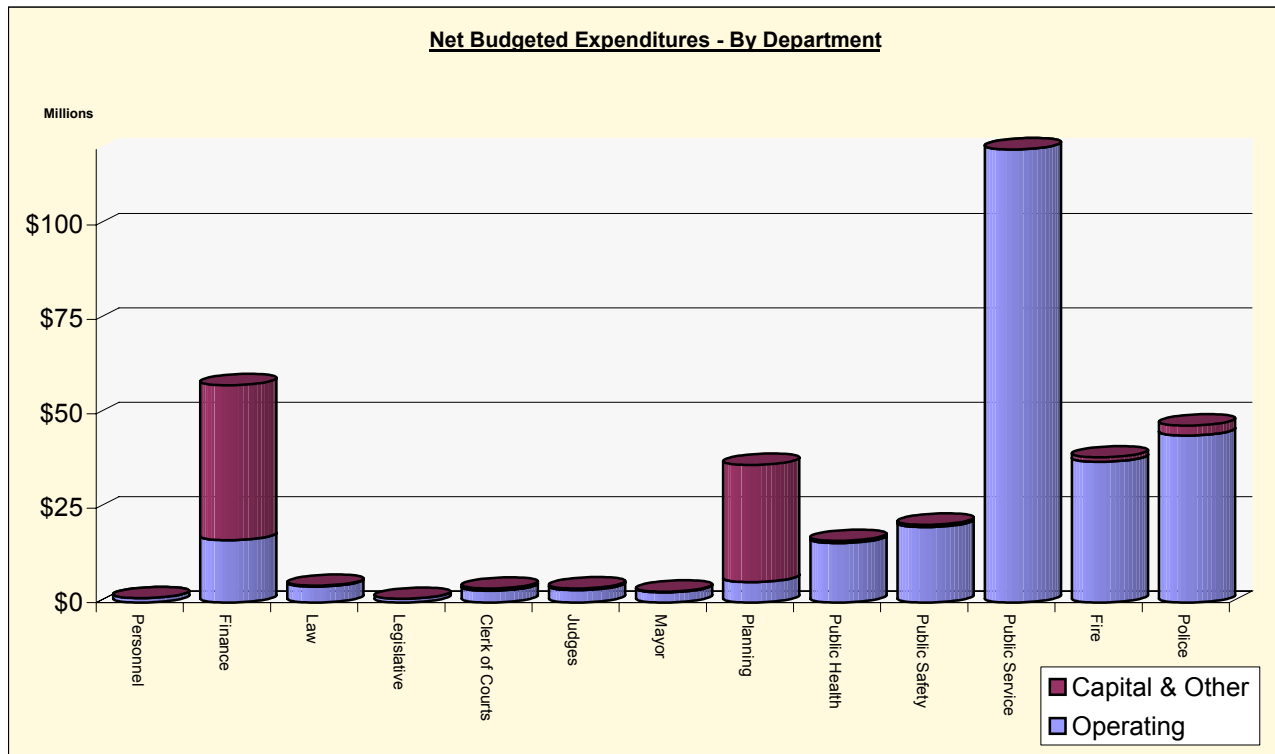
Other Category - Account Type	Budget
Direct Expenditures	\$ 104,288,380
Income Tax Refunds	\$ 5,087,000
Utilities	\$ 14,024,090
Debt Service	\$ 72,478,320
Insurance	\$ 26,319,970
State/County Charges	\$ 3,037,670
Rentals and Leases	\$ 3,899,090
	\$ 229,134,520

**Detail of Net Budgeted Expenditures - Other Category**



# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Net Expenditures (By Department)

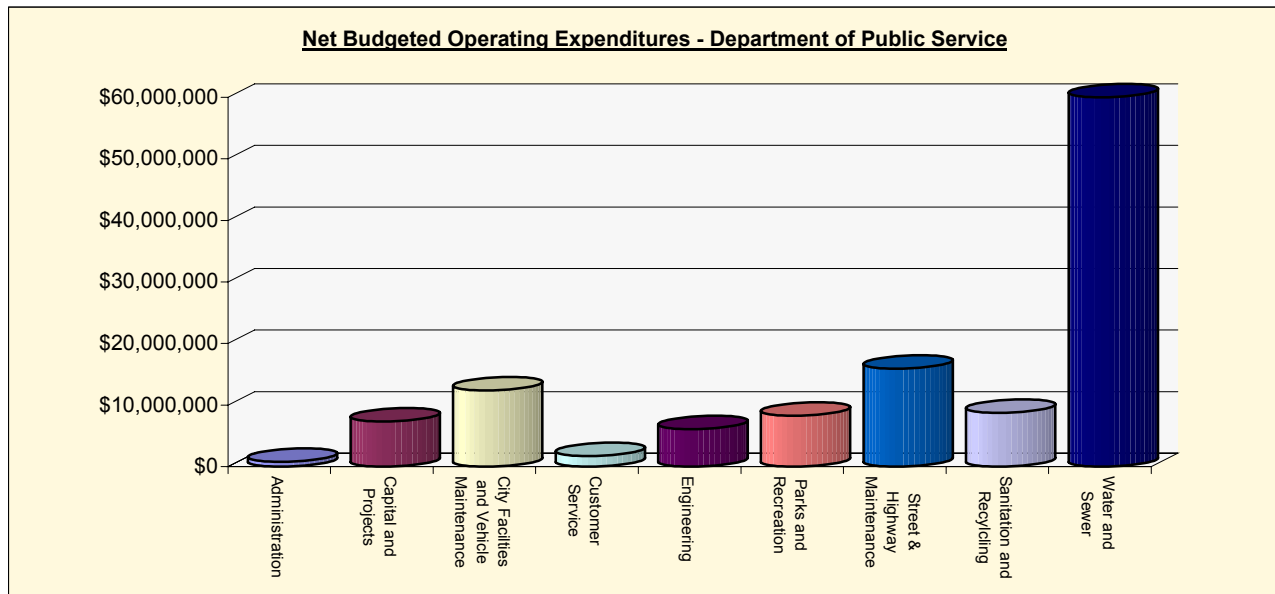


Department	Operating Expenditures	% of Total Operating Expenditures	Full-Time Employees	Capital and Non-Operating Expenditures	Total Budget
Personnel	\$ 1,170,110	0.42%	15.00	\$ -	\$ 1,170,110
Finance	16,506,210	5.86%	109.00	41,055,450	57,561,660
Law	4,275,630	1.52%	37.00	181,760	4,457,390
Legislative	982,350	0.35%	16.00	10,000	992,350
Clerk of Courts	3,119,730	1.11%	49.00	591,650	3,711,380
Judges	3,331,950	1.18%	45.00	427,160	3,759,110
Mayor	2,739,550	0.97%	26.00	177,000	2,916,550
Planning	5,432,830	1.93%	73.00	31,032,060	36,464,890
Public Health	15,775,630	5.60%	166.00	564,960	16,340,590
Public Safety	19,973,520	7.09%	152.00	640,300	20,613,820
Public Service	126,730,540	45.01%	765.00	130,070,550	256,801,090
Fire	37,246,850	13.23%	422.00	1,205,200	38,452,050
Police	44,262,250	15.72%	534.00	2,619,960	46,882,210
	<b>\$ 281,547,150</b>	<b>100.00%</b>	<b>2,409.00</b>	<b>\$ 208,576,050</b>	<b>\$ 490,123,200</b>

When comparing net expenditures by Department, it is important to note that many City-Wide expenditures have been assigned to the single Department that oversees their payment. The Finance Department, for example, oversees the payment of medical benefit claims on behalf of the entire City. Unless these non-operating type expenses are taken into account, the Finance Department appears much larger in terms of total expenditures than it actually is within the City's organizational structure. For the purposes of this comparison, net expenditures have been divided between "Operating Expenditures" and "Capital and Non-Operating Expenditures". Operating expenditures are comprised exclusively from funds that contain budgeted payroll expenses.

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Net Expenditures (Detail for Department of Public Service)



Type of Service	Operating Expenditures	% of Total Operating Expenditures	Full-Time Employees
Administration	\$ 926,160	0.73%	7.00
Capital and Projects	8,364,500	6.60%	-
City Facilities and Vehicle Maintenance	12,807,400	10.11%	80.50
Customer Service	1,857,090	1.47%	27.00
Engineering	6,207,680	4.90%	71.00
Parks and Recreation	8,247,000	6.51%	60.00
Street & Highway Maintenance	15,234,720	12.02%	124.50
Sanitation and Recycling	9,614,160	7.59%	43.00
Water and Sewer	63,471,830	50.08%	352.00
	<b>\$ 126,730,540</b>	<b>100.00%</b>	<b>765.00</b>

The Department of Public Service is the largest City Department and performs a wide variety of services for the citizens of Akron. The largest operation is the City's Public Utilities Bureau which operates a water and sewer system for over 80,000 customers. Street and Highway Maintenance, Sanitation and Recycling and Parks Maintenance fall under the direction of the City's Public Works Bureau. The Recreation Bureau operates recreation centers, two municipal golf courses and runs sport and performing arts programs. The City's numerous capital projects are designed and managed by Engineering Bureau. Customer Service responds to service requests from citizens through a new 311 call center.

## CITY OF AKRON - 2007 BUDGET IN BRIEF

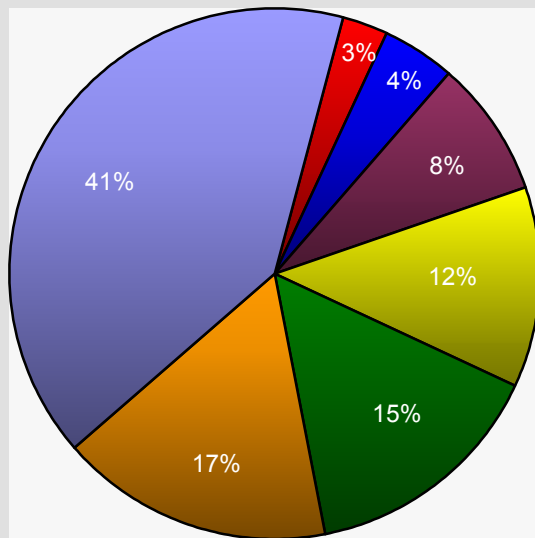
### City of Akron - Gross Revenues vs. Net Revenues

Gross revenues of \$580,545,220 have been budgeted for 2007. Within these revenues are interfund transfers from one fund to another that do not represent actual cash receipts by the City. An example of these revenues would be the charges that the Engineering Bureau bills to Capital Projects for time spent on design and construction inspection. These interfund transfers total \$90,034,710, leaving net budgeted revenues of \$490,510,510.

#### Calculation of Net Budgeted Revenues

<b>Gross Budgeted Revenues</b>	<b>\$ 580,545,220</b>
<b>Less: Interfund Transfers</b>	<b>(90,034,710)</b>
<b>= Net Budgeted Revenues</b>	<b>\$ 490,510,510</b>

2007 Budgeted Interfund Revenues - By Category



■ GENERAL FUND SUBSIDIES
■ INTERFUND WATER & SEWER REVENUES
■ MOTOR EQUIPMENT REVENUE
■ ENGINEERING BUREAU REVENUE
■ OTHER INTERFUND SERVICE REVENUE
■ INTERFUND TRANSFERS
■ REVENUE TO INTERNAL SERVICE FUNDS

Interfund Revenue Source	Transfers Eliminated
GENERAL FUND SUBSIDIES	\$ 2,530,220
INTERFUND WATER & SEWER REVENUES	3,959,390
MOTOR EQUIPMENT REVENUE	7,632,000
ENGINEERING BUREAU REVENUE	10,834,000
OTHER INTERFUND SERVICE REVENUE	13,619,430
INTERFUND TRANSFERS	14,998,750
REVENUE TO INTERNAL SERVICE FUNDS	36,460,920
	<b>\$ 90,034,710</b>

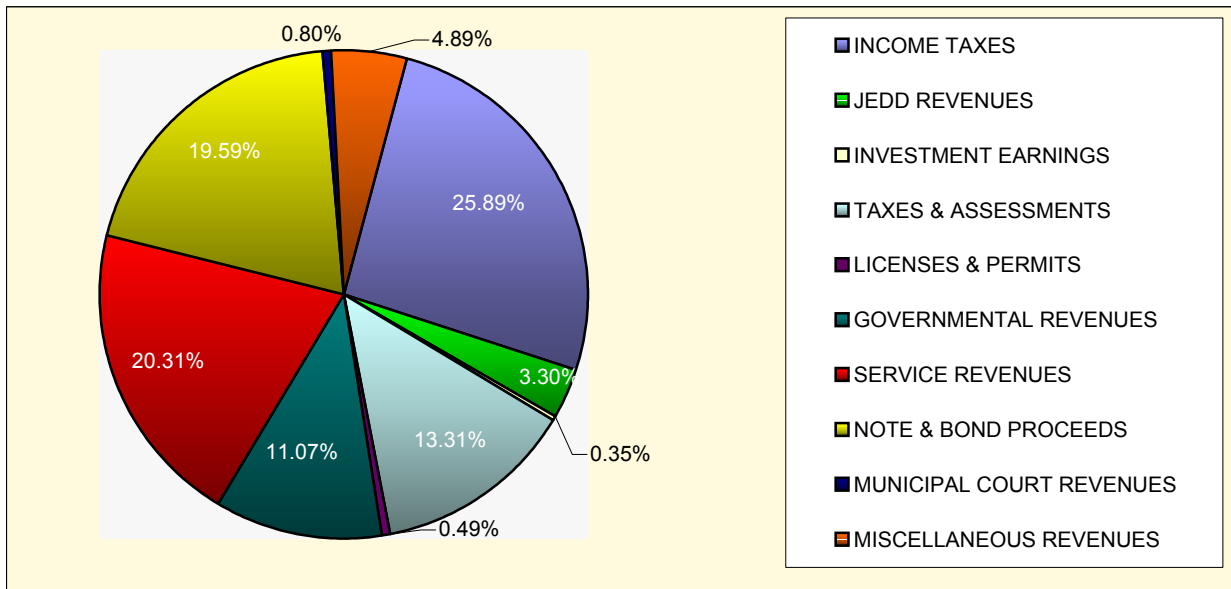
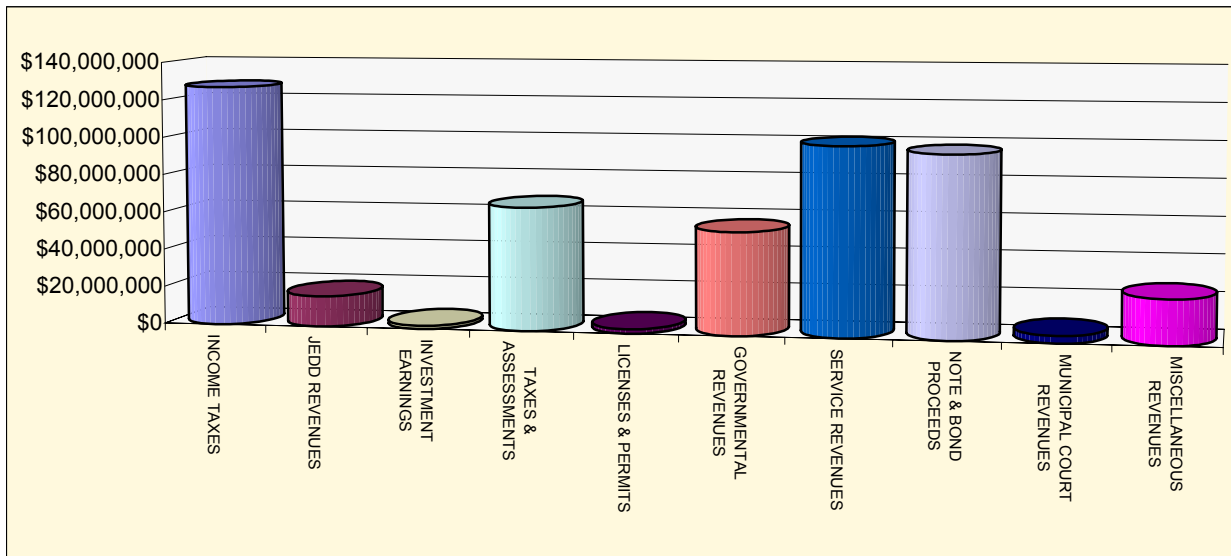
## CITY OF AKRON - 2007 BUDGET IN BRIEF

### City of Akron - Description of Revenue Sources

Revenue Types	
<b>Income Taxes</b>	<p>The City of Akron levies a 2% income tax for City services and 0.25% for Community Learning Centers (CLC) on individual and corporate income earned in the City. The taxes received are allocated to 3 separate funds:</p> <p style="padding-left: 40px;">CLC - Akron voters increased the City's income tax rate from 2.00% to 2.25% in 2003. The additional 0.25% is dedicated for the Akron Public Schools' local share in obtaining State of Ohio grants for the construction of community learning centers in Akron, and, therefore, is not available for operations.</p> <p style="padding-left: 40px;">General Fund - 73% of the collections not designated for CLC construction are distributed to the General Fund.</p> <p style="padding-left: 40px;">Income Tax Capital Improvements - 27% of the collections not designated for CLC construction are distributed to the Income Tax Capital Improvements Fund.</p>
<b>JEDD Revenues</b>	<p>Akron has an agreement with 4 neighboring townships to collect income taxes on wages earned in Joint Economic Development Districts in return for providing water and sewer services within the district.</p>
<b>Investment Earnings</b>	<p>The Treasurer's Office within the Department of Finance invests all cash, as allowed by the City's investment ordinance, in various securities which consist of fixed rate City bonds and notes, certificates of deposit, fully collateralized repurchase agreements, U.S. Government obligations and State of Ohio investment opportunities.</p>
<b>Taxes and Assessments</b>	<p>Property taxes are collected by the County and distributed to all political subdivisions. Akron currently levies 10.3 mills of property taxes. Special Assessments are collected from property owners for street and sidewalk construction and for street cleaning and lighting.</p>
<b>Licenses and Permits</b>	<p>License and Permit fees are charged for many activities regulated by the City such as street openings, building inspections, plumbing inspections and vendor licenses.</p>
<b>Governmental Revenues</b>	<p>Governmental Revenues represent funds received from other governmental entities. The State of Ohio distributes tax proceeds through the Local Government Fund as well as the proceeds of gasoline and inheritance taxes to the City. The City also receives a number of State and Federal grants.</p>
<b>Service Revenues</b>	<p>Charges collected from customers for services provided by the City. These are primarily collected by the City's Enterprise operations (Water, Sewer, Golf Course, Oil &amp; Gas, Airport and Off-Street Parking).</p>
<b>Note &amp; Bond Proceeds</b>	<p>Proceeds from debt issued to pay for large capital improvements.</p>
<b>Municipal Court Revenues</b>	<p>The City's Municipal Court collects revenues from fines imposed during the judicial process.</p>
<b>Miscellaneous Revenues</b>	<p>Covers a wide variety of activities.</p>

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Net Budgeted Revenues (By Revenue Source)



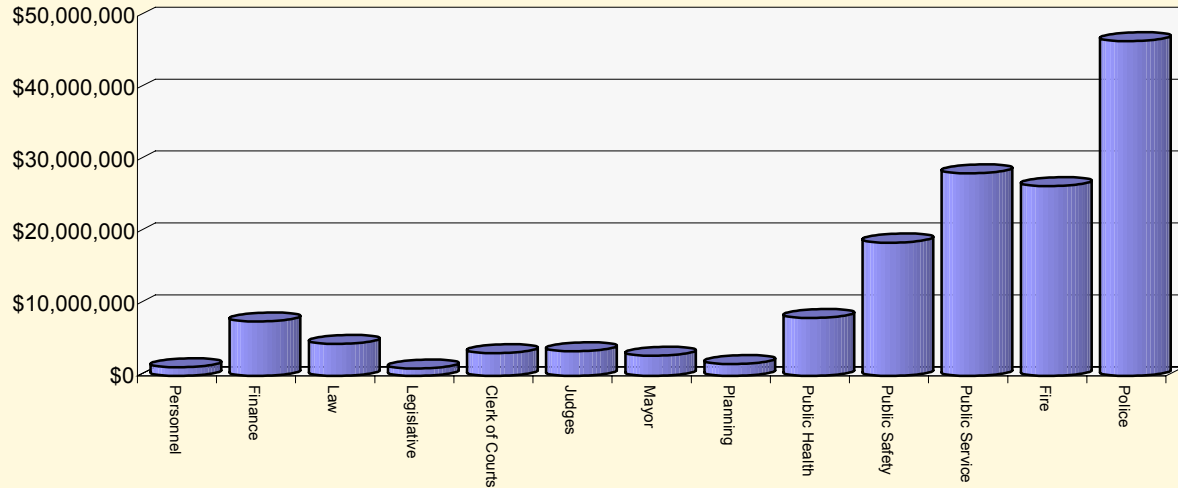
### City-Wide Net Budgeted Revenues - By Source

Revenue Source	Budget	% of Total Budget
INCOME TAXES	\$ 127,011,850	25.89%
JEDD REVENUES	\$ 16,210,210	3.30%
INVESTMENT EARNINGS	\$ 1,705,300	0.35%
TAXES & ASSESSMENTS	\$ 65,278,260	13.31%
LICENSES & PERMITS	\$ 2,415,440	0.49%
GOVERNMENTAL REVENUES	\$ 54,276,400	11.07%
SERVICE REVENUES	\$ 99,631,840	20.31%
NOTE & BOND PROCEEDS	\$ 96,100,000	19.59%
MUNICIPAL COURT REVENUES	\$ 3,914,840	0.80%
MISCELLANEOUS REVENUES	\$ 23,966,370	4.89%
	<b>\$ 490,510,510</b>	<b>100.00%</b>

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - General Fund Budgeted Expenditures

**General Fund - Gross Budgeted Expenditures By Department**

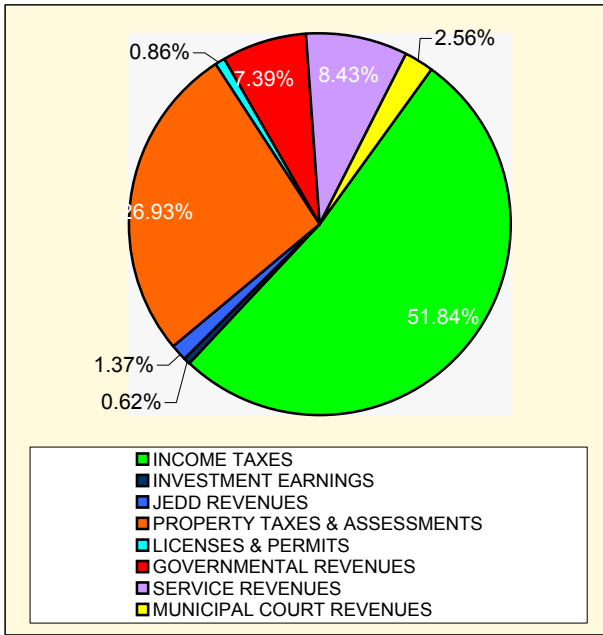
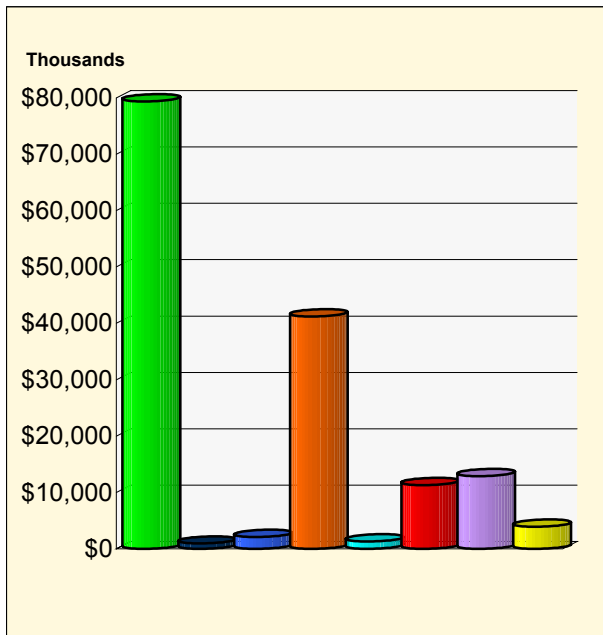


Department	Budget	% of Total Budget	Full-Time Employees
Personnel	\$ 1,206,510	0.79%	15.00
Finance	7,589,670	4.96%	36.40
Law	4,472,040	2.92%	37.00
Legislative	1,051,610	0.69%	16.00
Clerk of Courts	3,183,010	2.08%	49.00
Judges	3,424,850	2.24%	45.00
Mayor	2,829,320	1.85%	26.00
Planning	1,671,940	1.09%	18.00
Public Health	8,050,090	5.26%	98.05
Public Safety	18,533,850	12.11%	138.00
Public Service	28,166,610	18.40%	176.50
Fire	26,368,480	17.23%	308.00
Police	46,519,950	30.39%	534.00
	<b>\$ 153,067,930</b>	<b>100.00%</b>	<b>1,496.95</b>

Each of the City's 13 departments receives partial funding from the General Fund. The 1,496.95 full-time employees charged to the General Fund make up over 62% of of the City's total budgeted workforce of 2,409 employees. Police and Fire safety forces account for 48% of the total budget and over 56% of the full-time employees within the General Fund. The Department of Public Service also has substantial operations such as Recreation, Parks Maintenance and Sanitation funded through the General Fund. The Service Department accounts for over 18% of the budget. Public Safety operations such as the City's 911 call center and payment for correctional services account for over 12% of the General Fund budget. The remaining 22% of the budget is allocated among nine separate departments with 340.5 full-time employees.

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - General Fund Budgeted Revenues



### General Fund - Gross Budgeted Revenues - By Source

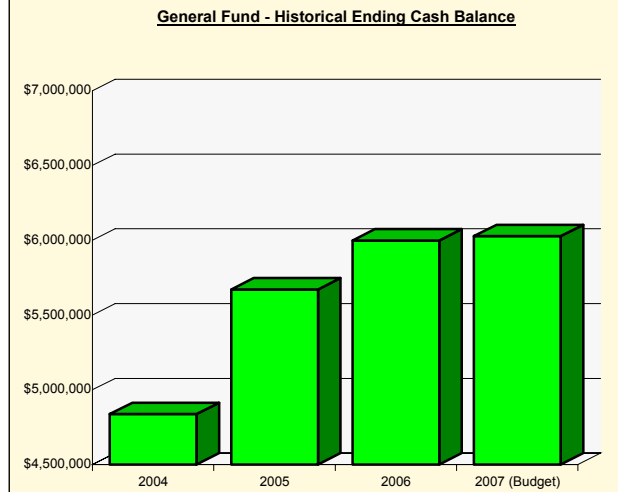
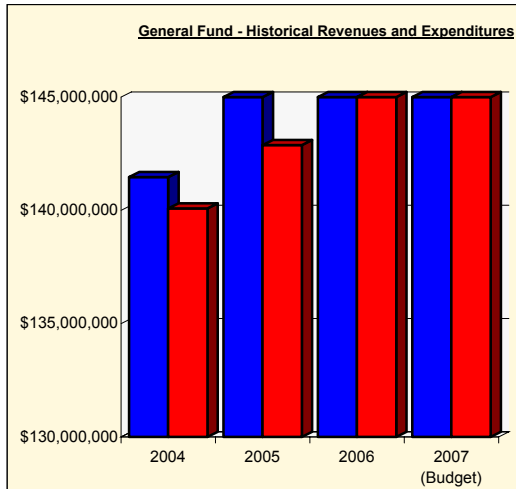
Revenue Source	Budget	% of Total Budget
INCOME TAXES	\$ 79,370,080	51.84%
INVESTMENT EARNINGS	950,000	0.62%
JEDD REVENUES	2,100,000	1.37%
PROPERTY TAXES & ASSESSMENTS	41,233,740	26.93%
LICENSES & PERMITS	1,314,190	0.86%
GOVERNMENTAL REVENUES	11,313,040	7.39%
SERVICE REVENUES	12,900,870	8.43%
MUNICIPAL COURT REVENUES	3,914,840	2.56%
	<b>\$ 153,096,760</b>	<b>100.00%</b>

The General Fund receives almost half of its revenue from the City's local income tax. The City of Akron levies a 2.0% income tax for City services and 0.25% for Community Learning Centers (CLC). The 0.25% is restricted for the construction and renovation of CLCs in the City of Akron. The remaining taxes (2.0%) is allocated 73% to the General Fund and 27% to the Income Tax Capital Improvement Fund.

Property taxes and assessments are the second largest source of revenue for the General Fund. The County collects property taxes and distributes them to all political subdivisions. Governmental Revenues consist primarily of the Local Government Fund, Inheritance Tax and the Liquor Tax. Service Revenues are composed primarily of Curbservice (Sanitation) collection fees.

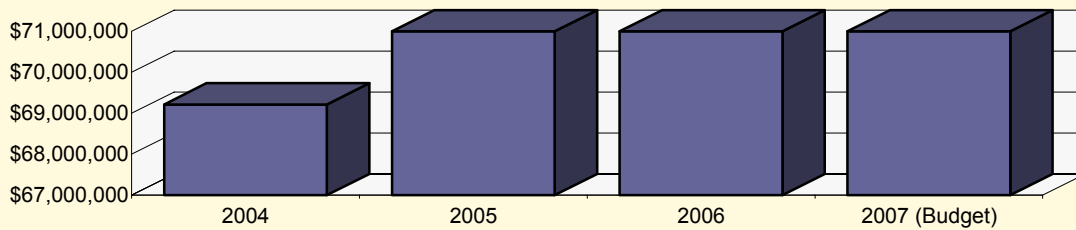
# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - General Fund Historical Revenues and Expenditures



	2004 Actual	2005 Actual	2006 Actual	2007 Budgeted
Revenues	\$ 141,467,911	\$ 146,692,718	\$ 148,775,558	\$ 153,096,760
Expenditures	142,882,134	\$ 145,859,749	148,448,429	153,067,930
Ending Cash Balance	\$ 4,838,010	\$ 5,670,979	\$ 5,998,109	\$ 6,026,939

### General Fund - Historical Income Tax Receipts



	2004 Actual	2005 Actual	2006 Actual	2007 Budgeted
Income Tax Receipts	\$ 69,216,301	\$ 77,040,420	\$ 77,813,800	\$ 79,370,080
Growth Percentage	-0.09%	11.30%	1.00%	2.00%

The General Fund's cash position is heavily dependent on income tax receipts. For 2007, the City is forecasting Income Tax collections to increase by 2.00% and total General Fund revenues to increase by 2.90%. Expenditures in the General Fund are expected to increase by approximately 3.00%.

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Department Summary

### Personnel Department

<b>Net Budget:</b>	<b>\$</b>	<b>1,170,110</b>	<b>Number of Full-Time Employees:</b>	<b>15.00</b>
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The Personnel Department is the administrative agency of the Civil Service Commission. The Commission appoints a Personnel Director. The Personnel Director appoints all department staff and carries out the executive and administrative responsibilities of the department as defined by the Charter of the City.

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 to maintain and promulgate a merit system for classified employees of the City.

### Finance Department

<b>Net Budget:</b>	<b>\$</b>	<b>57,561,660</b>	<b>Number of Full-Time Employees:</b>	<b>109.00</b>
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The Department of Finance is responsible for installation, supervision and control of all the accounts of the City of Akron. The department is also responsible for examining and auditing all accounts and claims against the City; the custody and disbursement of all public money in the City; the collection of licenses, fees, taxes, special assessments and all other revenues accruing to the City; and control over the issuance of bonds and notes.

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

The department also provides the purchasing functions for all City departments and central computer operations.

### Law Department

<b>Net Budget:</b>	<b>\$</b>	<b>4,457,390</b>	<b>Number of Full-Time Employees:</b>	<b>37.00</b>
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The Department of Law serves as the legal arm of the City of Akron, advising and representing the officers and departments of the City. The department is composed of two divisions: Criminal and Civil. The members of the Criminal Division serve as the City's prosecuting attorneys in municipal court. The Civil Division employees defend all suits for or on behalf of the City and prepare all contracts, bonds and other instruments in writing with which the City is concerned.

The Law Department provides written opinions to officials and departments of the City. The Law Department is also responsible for codifying all City ordinances at least once every five years. Occasionally the department will call on outside counsel to assist in complex legal matters.

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Department Summary

### Legislative Department

<b>Net Budget:</b>	<b>\$</b>	<b>992,350</b>	<b>Number of Full-Time Employees:</b>	<b>16.00</b>
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The Legislative Department is more commonly known as City Council. The Council is comprised of thirteen members, ten of whom are elected on a ward basis and three elected at-large. Ward council members are elected for two year terms and at-large members serve four year terms. Officers of council include President, Vice-President and a President Pro Tem elected by the members of Council. The City Council office also includes a Clerk of Council (a civil service position) and other employees as deemed necessary.

Akron City Council has full power and authority, as identified in the City Charter, to exercise all powers conferred upon municipalities by the Constitution of the State of Ohio and any additional powers conferred upon municipalities by the Ohio General Assembly.

Presently, Council meetings take place each Monday at 7:00 p.m. in Council Chambers (except during August and on Monday holidays). Committees of Council meet weekly, or as needed, during the day, before regular Council meetings.

### Municipal Clerk of Courts

<b>Net Budget:</b>	<b>\$</b>	<b>3,711,380</b>	<b>Number of Full-Time Employees:</b>	<b>49.00</b>
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The Clerk of Court's office is divided into three divisions: Civil, Traffic and Criminal. The Civil Division is responsible for maintaining the civil court records including case files, indexes and dockets (schedules of cases pending before the court) and administering the court's trusteeship responsibilities. The Traffic Division maintains records of all traffic violations and operates the court's Traffic Violations Bureau. This bureau provides for certain traffic cases to be disposed of without the need for defendants to appear in court. The Criminal Division maintains criminal records, operates a minor misdemeanor violation bureau and is open twenty four hours a day, seven days a week, for the convenience of those who must pay fines and costs or post bond.

### Municipal Court Judges

<b>Net Budget:</b>	<b>\$</b>	<b>3,759,110</b>	<b>Number of Full-Time Employees:</b>	<b>45.00</b>
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The Akron Municipal Court was created by the Ohio General Assembly on April 3, 1919 and was composed of three judges. Today the court consists of six judges and two referees. One referee is assigned to hear traffic cases while the other is assigned to small claim cases and supplemental civil proceedings.

The jurisdiction of the court encompasses the cities of Akron and Fairlawn; the townships of Bath, Richfield and Springfield; and the villages of Lakemore and Mogadore. The maximum amount of a civil lawsuit that can be considered by the court is \$10,000. The court can dispose of misdemeanor cases that do not involve imprisonment for more than one year and traffic offenses.

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Department Summary

### Office of the Mayor

<b>Net Budget:</b>	<b>\$</b>	<b>2,916,550</b>	<b>Number of Full-Time Employees:</b>	<b>26.00</b>
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The Mayor is recognized as the official head of the City by the court system. His duties and powers are as follows:

1. Ensure that the laws and ordinances of the City are enforced.
2. Prepare and submit to the Council the annual budget.
3. Keep the Council fully advised as to the financial condition and needs of the City.
4. Appoint and remove all employees in both the classified and unclassified service (except elected officials).
5. Exercise control over all departments and divisions.
6. Ensure 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 to, are faithfully performed.
7. Introduce ordinances and take part in the discussion of all matters coming before Council.

The Mayor's Office has been expanded by Council over the years to include Deputy Mayors for Administration, Intergovernmental Relations, Economic Development, Public Safety and Labor Relations.

### Department of Planning and Urban Development

<b>Net Budget:</b>	<b>\$</b>	<b>36,464,890</b>	<b>Number of Full-Time Employees:</b>	<b>73.00</b>
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The City Charter outlines the areas of responsibility for the Department of Planning. They are as follows:

1. Provide plans for landscape work to be done by the City in parks, and on streets.
2. Study and investigate the general plan of the City.
3. Formulate zoning plans.
4. Investigate the need of and suggest plans for the extension of water supply and sewage disposal, coordination of transportation, relief of traffic congestion and the extension and distribution of public utilities.
5. Advise the Council on location for public buildings, structures, bridges, approaches, or other structures.
6. Provide the Planning Commission with technical advice and assistance.
7. Annually prepare a five-year Capital Investment Program.

In addition to the charter responsibilities, the Department administers community renewal activities and a major neighborhood housing rehabilitation program.

The Department carries out these duties with five operating divisions: Comprehensive Planning and Zoning, Capital Planning and Design, Development Services, Housing and Community Services, and AMATS (Akron Metropolitan Area Transportation Study).

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Department Summary

### Department of Public Health

<b>Net Budget:</b>	<b>\$</b>	<b>16,340,590</b>	<b>Number of Full-Time Employees:</b>	<b>166.00</b>
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The Health Commission, composed of five members, appointed by the Mayor and confirmed by City Council, serves as the policy setting body for the Akron Health Department. In addition to establishing public health rules and regulations that carry the same authority as regulations adopted by City Council, the Health Commission is responsible for appointing the Director of Health. The Director of Health has full administrative and executive authority for the operations of the Health Department. The Akron Health Department, through the Director of Health and the Health Commission, is responsible for all matters concerning public health and sanitation within the City. The Health Commission has police powers to enforce its health rules and regulations.

### Department of Public Safety

<b>Net Budget:</b>	<b>\$</b>	<b>20,613,820</b>	<b>Number of Full-Time Employees:</b>	<b>152.00</b>
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By Charter, the Mayor serves as the Director of the Department of Public Safety. The responsibility for the daily supervision of these divisions is split between the Deputy Mayor for Public Safety and the Director of Public Service. The following divisions are included in the Department of Public Safety: Building Inspection, Communications, Corrections, Disaster Services, Police/Fire Communications, Traffic Engineering, and Weights and Measures. The Department also includes the Police and Fire divisions, but for budget purposes, Police and Fire are considered separate departments due to their size.

### Department of Public Service

<b>Net Budget:</b>	<b>\$</b>	<b>256,801,090</b>	<b>Number of Full-Time Employees:</b>	<b>765.00</b>
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The Department of Public Service is responsible for the provision of water and sewer utilities, highway maintenance, municipal airport, municipal golf courses, motor vehicle maintenance, solid waste collection and disposal, maintenance of parks, provision of recreational services, engineering services, maintenance of all public buildings, oil and gas wells and the City's off-street parking facilities. The City's capital project expenditures, which are managed by the Engineering Bureau, fall under the Department of Public Service.

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Department Summary

### Fire Division

<b>Net Budget:</b>	<b>\$</b>	<b>38,452,050</b>	<b>Number of Full-Time Employees:</b>	<b>422.00</b>
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The Fire Division is part of the Department of Public Safety, but because of its size, is reported separately and has separate appropriation authority. The Fire Division is made up of a chief, five deputy chiefs, six district chiefs, captains, lieutenants and firefighter/medics. The division and the Firefighters Union have adopted a policy of training all new recruits to become firefighters and paramedics. This dual responsibility enables the department to function with less staff.

The division is broken into four operating divisions, each headed by a deputy chief. These divisions are: Fire Prevention, Operations (firefighting), Special Operations (Emergency Medical Service) and Administration.

### Police Division

<b>Net Budget:</b>	<b>\$</b>	<b>46,882,210</b>	<b>Number of Full-Time Employees:</b>	<b>534.00</b>
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This division, like the Fire Division, is technically part of the Department of Public Safety, but for budget purposes is reported separately due to its size. The Police Division is divided into three subdivisions as follows:

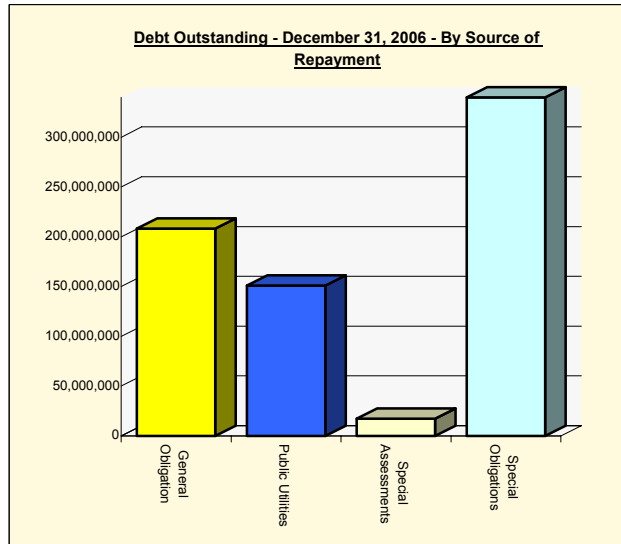
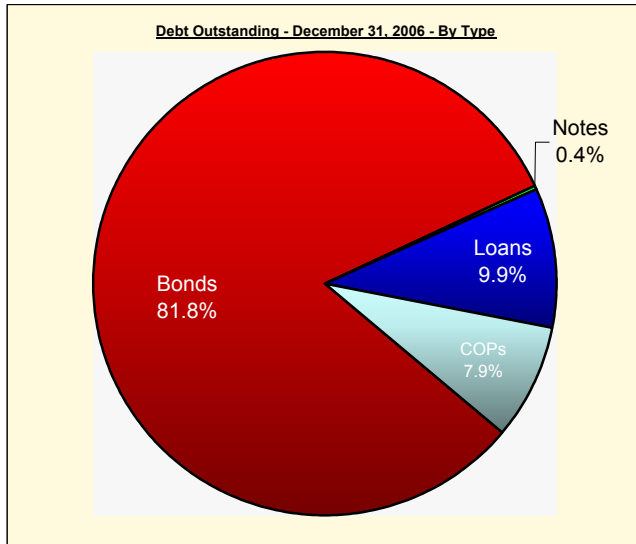
**Uniform Subdivision:** This subdivision is divided into two bureaus, the Patrol Bureau and the Traffic Bureau. The Patrol Bureau has five overlapping shifts to insure police protection for Akron citizens twenty-four hours a day, and is responsible for basic police patrol work. The Traffic Bureau is responsible for traffic law enforcement and the police reserve unit. The Uniform Subdivision is the largest subdivision, comprising nearly 65% of the Police Division employees.

**Investigative Subdivision:** This subdivision is responsible for investigating unsolved crimes, apprehending offenders, and recovering stolen property. Also included in the responsibilities of this subdivision are missing persons, vice, narcotics, forgery, polygraph, and the property/evidence room.

**Services Subdivision:** This subdivision provides technical and administrative support services to the entire division. The subdivision is broken into two bureaus, Technical Services (i.e., communications, identification, records, data processing, etc.) and Administrative Services (i.e., crime prevention, community relations, training, civil liability, etc.).

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Debt



Debt Type	Bonds	Notes	Loans	COPs	Total
General Obligation	\$ 208,201,774	\$ -	\$ -	\$ -	\$ 208,201,774
Public Utilities	97,230,000	-	53,849,399	-	151,079,399
Special Assessments	14,574,843	2,858,353	-	-	17,433,196
Special Obligations	302,730,000	-	21,195,631	60,245,000	384,170,631
	<b>\$ 622,736,617</b>	<b>\$ 2,858,353</b>	<b>\$ 75,045,030</b>	<b>\$ 60,245,000</b>	<b>\$ 760,885,000</b>

The City of Akron issues debt to pay for large capital improvements. This debt is categorized by the type of repayment source used to satisfy the obligation. The total debt outstanding as of December 31, 2006 was \$760,885,000. Of this total, \$208,201,774 is backed by the full faith and credit of the City. The \$60,245,000 shown under the "COPs" category are Certificates of Participation. Under the terms of the COP's, repayment of the City's obligation is treated as a capitalized lease.

# CITY OF AKRON - 2007 BUDGET IN BRIEF

## City of Akron - Profile

**City:** Became a township on December 6, 1825  
 Incorporated as a town on March 12, 1836  
 Seat of Summit County

**Population:** 217,074 (2000 Census)

**Square Miles:** Approximately 62

**Form of Government:** Strong Mayor/Council

<b>Land Use:</b>	<u>Use</u>	<u>% of Area</u>
	Residential	35.4
	Commercial	5.9
	Industrial	6.9
	Agricultural	1.0
	Public and/or Unusable	18.3
	Usable Open Land	15.7
	Transportation Facilities	16.8

**Hospitals:** Akron General Medical Center  
 Akron City - SUMMA Health System  
 St. Thomas - SUMMA Health System  
 Akron Children's Medical Center

<b>Education:</b>	<u>Schools</u>	<u>Students</u>
Public Schools	53	26,385
Private Schools	13	N/A
Higher Education: University of Akron		22,636

**Hotel Rooms:** Over 5,000 in area

<b>Transportation:</b>	<u>Interstates in Akron</u>	<u>Public Transportation</u>
	I-76 and I-77	Metro Regional Transit Authority
	<u>Interstates Surrounding Akron</u>	<u>Airports</u>
	I-71	Akron-Fulton Municipal
	I-271	Akron-Canton Regional
	I-80	Cleveland-Hopkins International

<b>Employment:</b>	<u>Major Employers</u>	<u>Nature of Business</u>	<u>Approximate Full-Time Employment</u>
	1) Summa Health System	Hospital/Medical	6,102
	2) Akron General Medical Center	Hospital/Medical	4,267
	3) County of Summit	Government	4,090
	4) Goodyear Tire & Rubber Co.	Rubber Products	4,000
	5) Akron City School District	Education	3,500

