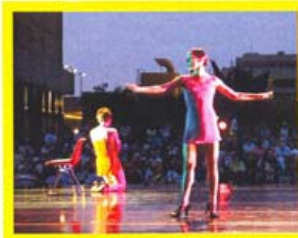
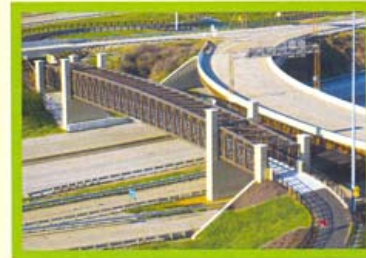
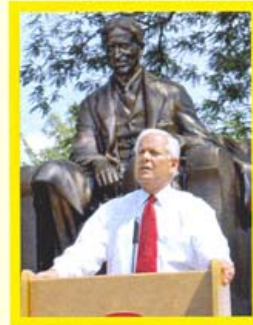


2009 Budget in Brief

City of Akron, Ohio



Donald L. Plusquellic
Mayor



CITY OF AKRON - 2009 BUDGET IN BRIEF

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CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - 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:

John R. Conti

James D. Shealey

Michael Williams

CITY OF AKRON - 2009 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 2009 Operating Budget was adopted on March 9, 2009. Appropriation amounts listed in the ordinance are specifically defined on three levels; Fund, Department and Account.

Expenditures appropriated for the 2009 Operating Budget total \$552,715,440.

Description of Appropriation Levels

Fund	There are 53 separate funds appropriated within the 2009 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.
Department	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.
Account	Within each Fund-Department budget, the appropriation is allocated to three separate account categories. The three categories are Wages/Benefits, Other and Outlay. A description of each account category can be found on page 3. Transfers between the account categories of \$15,000 or less can be made with authorization from the Director of Finance.

Description of Fund Types

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

CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - Operating Budget Overview (continued)

Listing of Departments	
010000	Civil Service
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
Wages/Benefits	The Wages/Benefits 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
Outlay	The 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 - 2009 BUDGET IN BRIEF

City of Akron - Revenue and Expenditure Assumptions

Revenue Assumptions

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

Expenditure Assumptions

1.	Wages to increase by 2.5% for all employees except Fire and Police will increase 3.0%.
2.	Health Benefits to increase over 2.0%.
3.	There will be 13 pension payments to OPERS in 2009.

CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - 2009 Appropriation Ordinance

FUND	Wages/Benefits	Other	Outlay	Total Budget
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GENERAL FUND

1000-GENERAL FUND	\$ 115,348,130	\$ 39,742,250	\$ -	\$ 155,090,380
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SPECIAL REVENUE FUNDS

2000-INCOME TAX COLLECTION	\$ 2,134,690	\$ 3,661,560	-	\$ 5,796,250
2005-EMERGENCY MEDICAL SERVICE	10,900,590	1,082,810	135,000	12,118,400
2010-SPECIAL ASSESSMENT BOND PAYMENT	350,630	725,550	-	1,076,180
2015-POLICE EMPLOYER'S PENSION-LIABILITY	-	372,490	-	372,490
2020-FIRE EMPLOYER'S PENSION-LIABILITY	-	372,490	-	372,490
2025-INCOME TAX CAPITAL IMPROVEMENT	1,024,860	27,173,210	1,948,000	30,146,070
2030-STREET & HIGHWAY MAINTENANCE	6,747,960	3,207,440	10,000	9,965,400
2035-STREET ASSESSMENTS FUND	3,295,020	5,382,290	-	8,677,310
2080-COMMUNITY DEVELOPMENT	1,946,230	13,392,940	350,000	15,689,170
2085-AIR QUALITY	1,312,890	693,620	-	2,006,510
2095-COMMUNITY ENVIRONMENT GRANTS	-	250,000	-	250,000
2127-A.M.A.T.S.	1,168,460	268,230	-	1,436,690
2146-H.O.M.E. PROGRAM	-	3,800,000	-	3,800,000
2195-TAX EQUIVALENCY	-	400,000	-	400,000
2200-SPECIAL REVENUE LOANS	-	50,000	-	50,000
2240-JOINT ECONOMIC DEVELOPMENT DISTRICT	150,550	15,585,190	2,000,000	17,735,740
2255-AKRON MUNI. COURT INFORMATION SYSTEM	-	327,950	-	327,950
2290-PUBLIC HEALTH	501,740	232,790	-	734,530
2295-POLICE GRANTS	226,400	784,170	-	1,010,570
2300-VARIOUS DOMESTIC VIOLENCE	-	127,360	-	127,360
2305-SAFETY PROGRAMS	931,650	834,990	482,000	2,248,640
2315-HEALTH GRANTS	2,719,800	3,504,390	100,000	6,324,190
2320-EQUIPMENT & FACILITIES OPERATING	518,130	4,512,370	4,500,000	9,530,500
2330-VARIOUS PURPOSE FUNDING	339,410	2,944,230	95,000	3,378,640
2340-DEPOSITS	-	5,284,000	-	5,284,000
2355-COMMUNITY LEARNING CENTERS	33,750	18,085,310	637,500	18,756,560
	\$ 34,302,760	\$ 113,055,380	\$ 10,257,500	\$ 157,615,640

DEBT SERVICE FUNDS

3000-GENERAL BOND PAYMENT	\$ 367,040	\$ 107,290	\$ -	\$ 474,330
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CAPITAL PROJECT FUNDS

4048-CAPITAL PROJECTS W/ O/S RESOURCES	\$ -	\$ 151,000	\$ 130,000	\$ 281,000
4050-ROAD & BRIDGE IMPROVEMENTS	7,880	2,630,600	530,000	3,168,480
4060-STREETS	93,400	4,127,620	15,500,000	19,721,020
4155-TRANSPORTATION	810	2,017,100	5,000,000	7,017,910
4160-PARKS AND RECREATION	1,700	1,921,240	5,000,000	6,922,940
4165-PUBLIC FACILITIES AND IMPROVEMENTS	1,120	3,002,000	3,300,000	6,303,120
4170-PUBLIC PARKING	-	5,000,000	12,000,000	17,000,000
4175-ECONOMIC DEVELOPMENT	150	15,754,420	15,800,000	31,554,570
	\$ 105,060	\$ 34,603,980	\$ 57,260,000	\$ 91,969,040

CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - 2009 Appropriation Ordinance (continued)

FUND	Wages/Benefits	Other	Outlay	Total Budget
ENTERPRISE FUNDS				
5000-WATER	\$ 13,415,740	\$ 26,509,520	\$ 1,478,000	\$ 41,403,260
5005-SEWER	7,850,530	28,777,750	3,742,000	40,370,280
5010-OIL & GAS	56,000	362,140	-	418,140
5015-GOLF COURSE	783,680	499,600	-	1,283,280
5020-AIRPORT	387,740	381,840	15,000	784,580
5030-OFF-STREET PARKING	-	4,900,670	-	4,900,670
	\$ 22,493,690	\$ 61,431,520	\$ 5,235,000	\$ 89,160,210

INTERNAL SERVICE FUNDS				
6000-MOTOR EQUIPMENT	\$ 2,593,020	\$ 6,436,140	\$ -	\$ 9,029,160
6005-LIABILITY SELF-INSURANCE	-	29,355,180	-	29,355,180
6007-WORKERS' COMPENSATION RESERVE	-	3,508,000	-	3,508,000
6009-SELF-INSURANCE SETTLEMENT	-	100,000	-	100,000
6010-STOREROOM	286,360	1,588,560	-	1,874,920
6015-TELEPHONE SYSTEM	-	603,180	6,000	609,180
6025-ENGINEERING BUREAU	5,850,280	4,441,350	-	10,291,630
6030-MANAGEMENT INFORMATION SYSTEM	1,405,660	2,072,110	130,000	3,607,770
	\$ 10,135,320	\$ 48,104,520	\$ 136,000	\$ 58,375,840

TRUST AND AGENCY FUNDS				
7003-HOLOCAUST MEMORIAL	\$ -	\$ 12,000	\$ -	\$ 12,000
7020-POLICE/FIRE BENEFICIARY SCHOLARSHIP	-	3,000	-	3,000
7025-POLICE PROPERTY MONETARY EVIDENCE	-	15,000	-	15,000
	\$ -	\$ 30,000	\$ -	\$ 30,000

TOTAL 2009 GROSS BUDGETED EXPENDITURES	\$ 182,752,000	\$ 297,074,940	\$ 72,888,500	\$ 552,715,440
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NET BUDGETED EXPENDITURES

Approximately 19% 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, "double counted" because an expenditure is recorded both to the fund where the goods or services are 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 Motor Equipment Fund should be eliminated so that expenses are only shown where they are actually incurred, in the Water Fund.

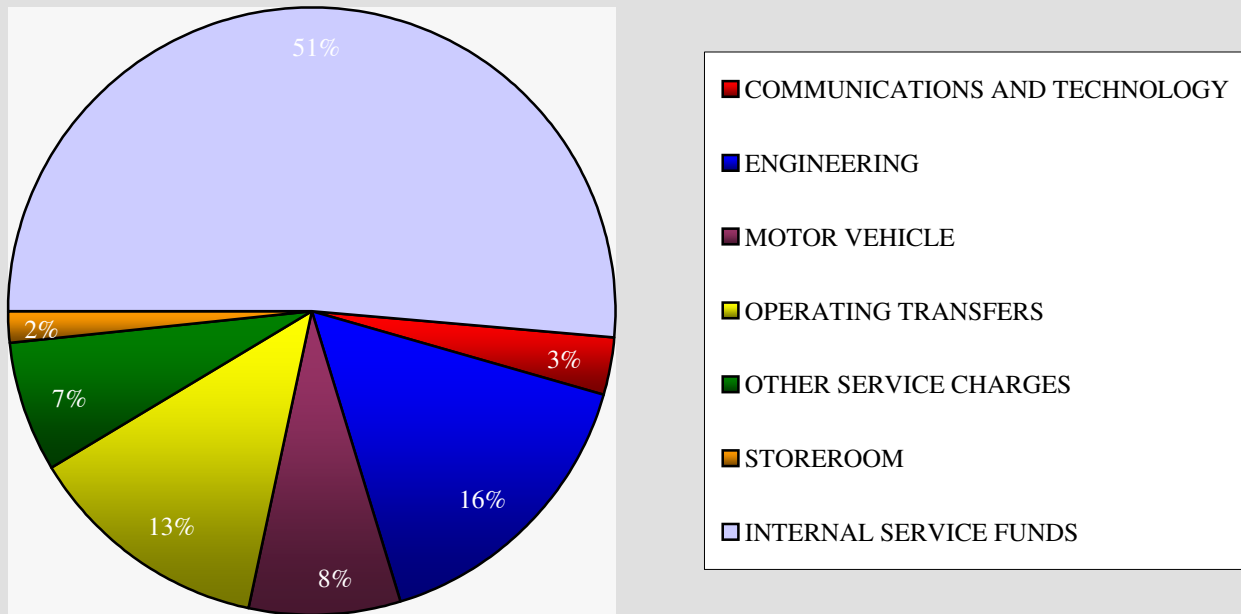
	Wages/Benefits	Other	Outlay	Total Budget
TOTAL 2009 GROSS BUDGETED EXPENDITURES	\$ 182,752,000	\$ 297,074,940	\$ 72,888,500	\$ 552,715,440
LESS: INTERFUND TRANSFERS	-	(106,002,040)	-	(106,002,040)
TOTAL 2009 NET BUDGETED EXPENDITURES	\$ 182,752,000	\$ 191,072,900	\$ 72,888,500	\$ 446,713,400

CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - Gross Expenditures vs. Net Expenditures

Calculation of Net Budgeted Expenditures	
Gross Budgeted Expenditures	\$ 552,715,440
Less: Interfund Transfers	(106,002,040)
= Net Budgeted Expenditures	\$ 446,713,400

2009 Budgeted Interfund Expenditures - By Category



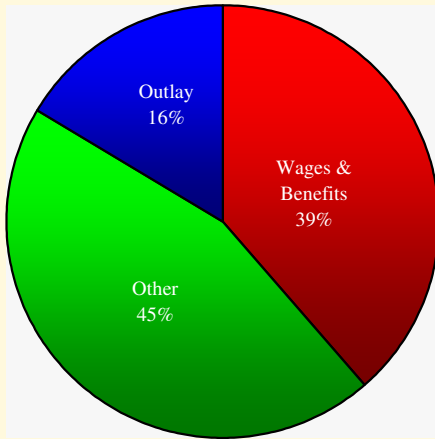
Interfund Expenditure Type	Transfers Eliminated
COMMUNICATIONS AND TECHNOLOGY	\$ 3,180,710
ENGINEERING	16,825,900
MOTOR VEHICLE	8,574,740
OPERATING TRANSFERS	13,798,590
OTHER SERVICE CHARGES	7,436,930
STOREROOM	1,858,550
INTERNAL SERVICE FUNDS	54,326,620
	\$ 106,002,040

Operating transfers account for over twenty-five percent of the expenditure transfers between funds. The City's General Fund will transfer approximately \$3.3 million to various funds throughout the year. The City will also transfer approximately \$2.8 million from the Community Learning Centers Fund and \$2.1 million from the Road & Bridge Improvements 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.

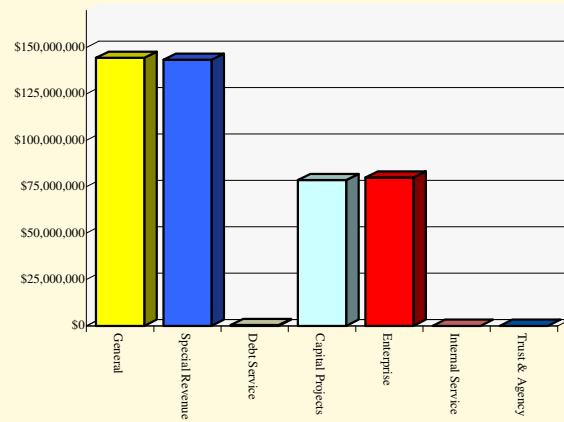
CITY OF AKRON - 2009 BUDGET IN BRIEF

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

Budgeted Net Expenditures - By Account Type



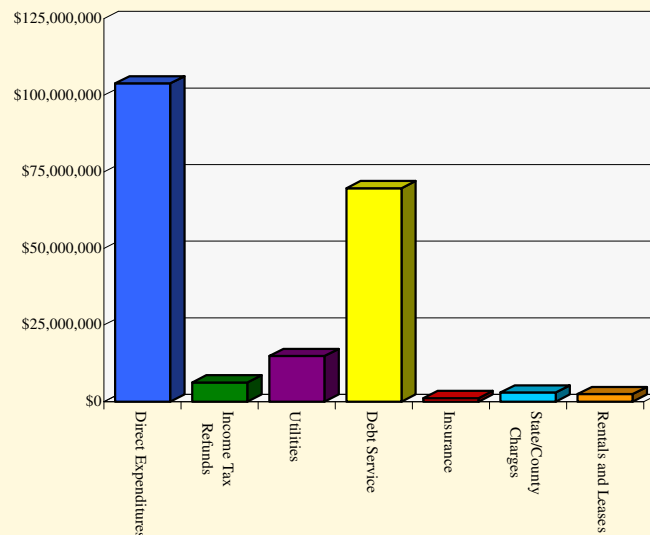
Budgeted Net Expenditures - By Fund Type



Fund Type	Wages/Benefits	Other	Outlay	Total Budget	# of Funds
General	\$ 115,348,130	\$ 29,025,330	\$ -	\$ 144,373,460	1
Special Revenue	34,302,760	98,798,400	10,257,500	143,358,660	26
Debt Service	367,040	97,460	-	464,500	1
Capital Projects	105,060	21,203,980	57,260,000	78,569,040	8
Enterprise	22,493,690	52,189,550	5,235,000	79,918,240	6
Internal Service	-	-	-	-	8
Trust & Agency	-	29,500	-	29,500	3
	\$ 172,616,680	\$ 201,344,220	\$ 72,752,500	\$ 446,713,400	53

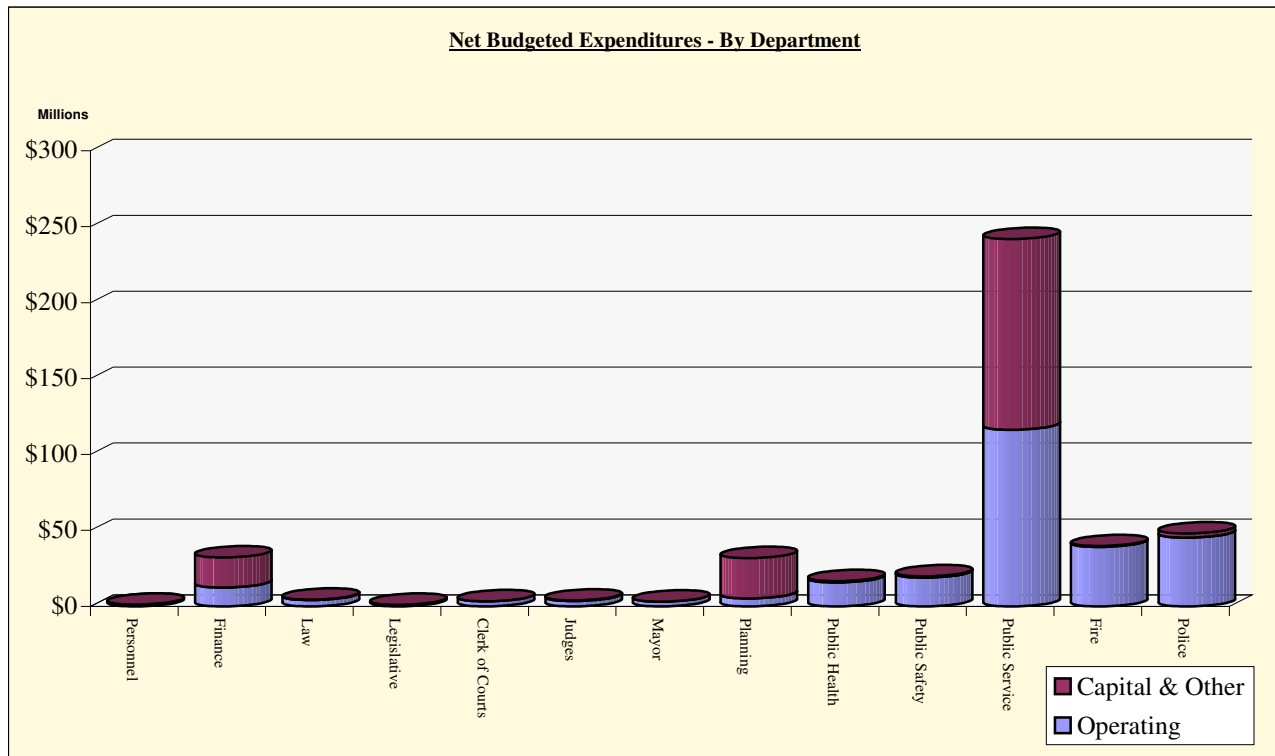
Other Category - Account Type	Budget
Direct Expenditures	\$ 103,827,480
Income Tax Refunds	\$ 6,287,000
Utilities	\$ 14,915,560
Debt Service	\$ 69,629,090
Insurance	\$ 1,184,010
State/County Charges	\$ 2,999,950
Rentals and Leases	\$ 2,501,130
	\$ 201,344,220

Detail of Net Budgeted Expenditures - Other Category



CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - Net Expenditures (By Department)

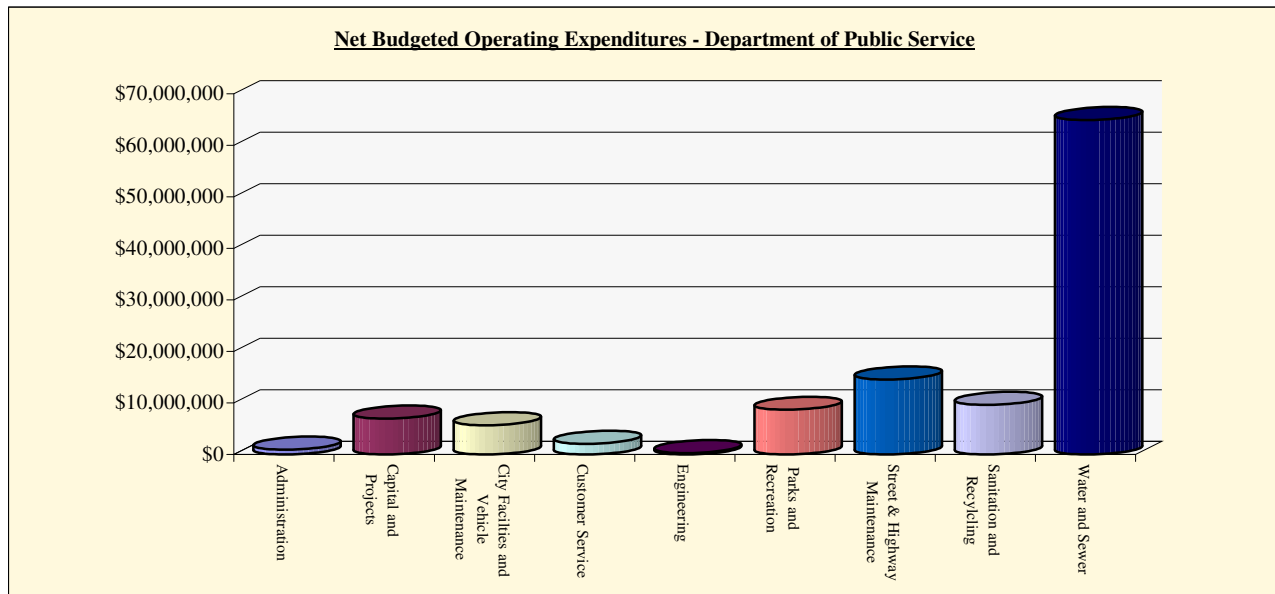


Department	Operating Expenditures	% of Total Operating Expenditures	Full-Time Employees	Capital and Non-Operating Expenditures	Total Budget
Personnel	\$ 1,104,940	0.41%	15.00	\$ -	\$ 1,104,940
Finance	12,315,480	4.58%	111.00	19,911,310	32,226,790
Law	4,169,270	1.55%	37.00	121,360	4,290,630
Legislative	1,039,660	0.39%	16.00	10,000	1,049,660
Clerk of Courts	3,299,680	1.23%	49.00	98,050	3,397,730
Judges	3,527,050	1.31%	47.00	328,260	3,855,310
Mayor	3,135,600	1.16%	29.00	11,500	3,147,100
Planning	5,109,450	1.90%	71.00	26,610,280	31,719,730
Public Health	15,732,400	5.85%	163.00	891,910	16,624,310
Public Safety	18,868,700	7.01%	146.00	863,910	19,732,610
Public Service	116,310,210	43.23%	755.00	125,561,590	241,871,800
Fire	39,084,490	14.53%	420.00	587,290	39,671,780
Police	45,340,570	16.85%	535.00	2,680,440	48,021,010
	\$ 269,037,500	100.00%	2,394.00	\$ 177,675,900	\$ 446,713,400

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 - 2009 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	\$ 931,820	0.80%	7.00
Capital and Projects	8,909,060	7.66%	-
City Facilities and Vehicle Maintenance	5,173,210	4.45%	80.00
Customer Service	1,982,240	1.70%	25.00
Engineering	336,620	0.29%	69.50
Parks and Recreation	8,358,500	7.19%	60.00
Street & Highway Maintenance	15,053,360	12.94%	123.50
Sanitation and Recycling	9,255,410	7.96%	45.00
Water and Sewer	66,309,990	57.01%	345.00
	\$ 116,310,210	100.00%	755.00

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 sports 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 311 call center.

CITY OF AKRON - 2009 BUDGET IN BRIEF

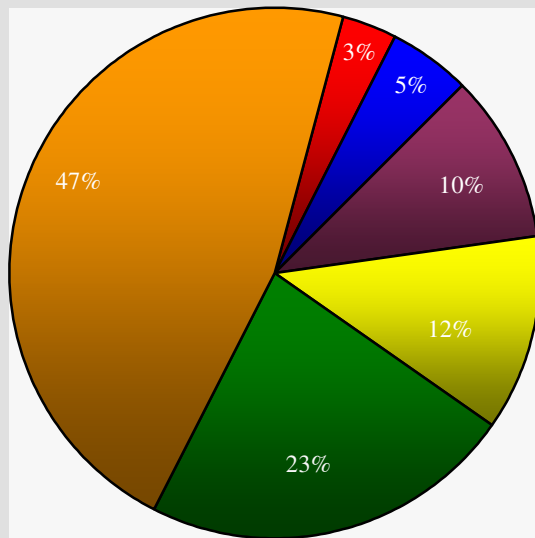
City of Akron - Gross Revenues vs. Net Revenues

Gross revenues of \$577,147,330 have been budgeted for 2009. 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 \$88,598,530, leaving net budgeted revenues of \$488,548,800.

Calculation of Net Budgeted Revenues

Gross Budgeted Revenues	\$ 577,147,330
Less: Interfund Transfers	(88,598,530)
= Net Budgeted Revenues	\$ 488,548,800

2009 Budgeted Interfund Revenues - By Category



- GENERAL FUND SUBSIDIES
- INTERFUND WATER & SEWER REVENUES
- MOTOR EQUIPMENT REVENUE
- ENGINEERING BUREAU REVENUE
- INTERFUND TRANSFERS
- REVENUE TO INTERNAL SERVICE FUNDS
- OTHER INTERFUND SERVICE REVENUE
(not shown on chart)

Interfund Revenue Source	Transfers Eliminated
GENERAL FUND SUBSIDIES	\$ 3,030,080
INTERFUND WATER & SEWER REVENUES	4,300,000
MOTOR EQUIPMENT REVENUE	9,050,000
ENGINEERING BUREAU REVENUE	10,787,000
INTERFUND TRANSFERS	20,076,450
REVENUE TO INTERNAL SERVICE FUNDS	41,350,000
OTHER INTERFUND SERVICE REVENUE (not shown on chart)	5,000
	\$ 88,598,530

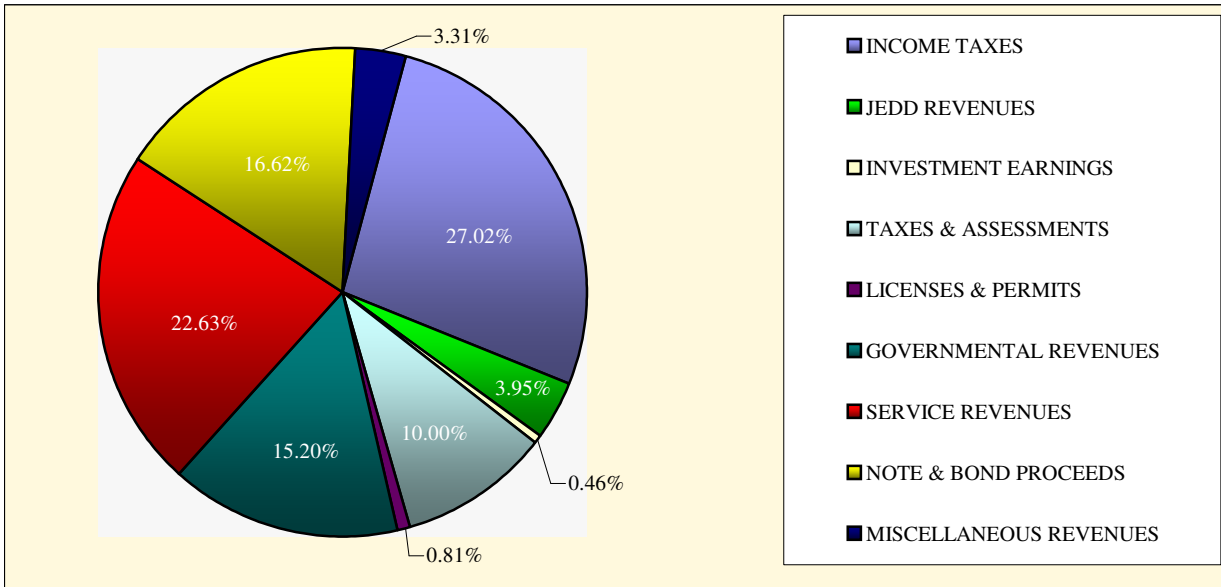
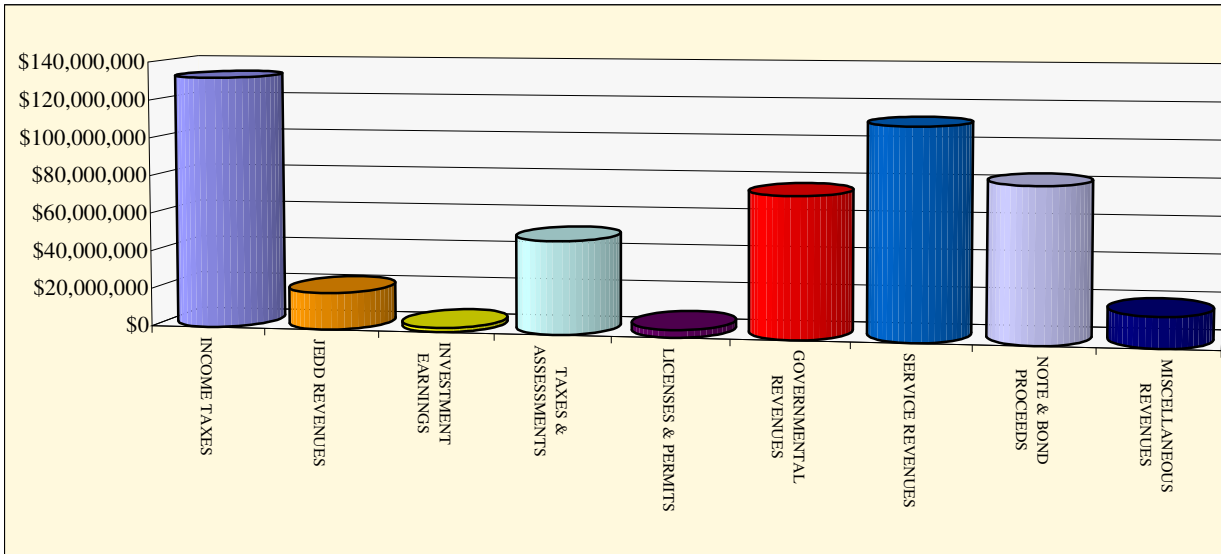
CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - Description of Revenue Sources

Revenue Types	
Income Taxes	<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><u>CLC</u> - 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 funding for the construction of community learning centers in Akron, and, therefore, is not available for operations.</p> <p><u>General Fund</u> - 73% of the collections not designated for CLC construction are distributed to the General Fund.</p> <p><u>Income Tax Capital Improvements</u> - 27% of the collections not designated for CLC construction are distributed to the Income Tax Capital Improvements Fund.</p>
JEDD Revenues	<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>
Investment Earnings	<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>
Taxes and Assessments	<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>
Licenses and Permits	<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>
Governmental Revenues	<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>
Service Revenues	<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 & Gas, Airport and Off-Street Parking).</p>
Note & Bond Proceeds	<p>Proceeds from debt issued to pay for capital improvements.</p>
Municipal Court Revenues	<p>The City's Municipal Court collects revenues from fines imposed during the judicial process.</p>
Miscellaneous Revenues	<p>Covers a wide variety of activities.</p>

CITY OF AKRON - 2009 BUDGET IN BRIEF

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



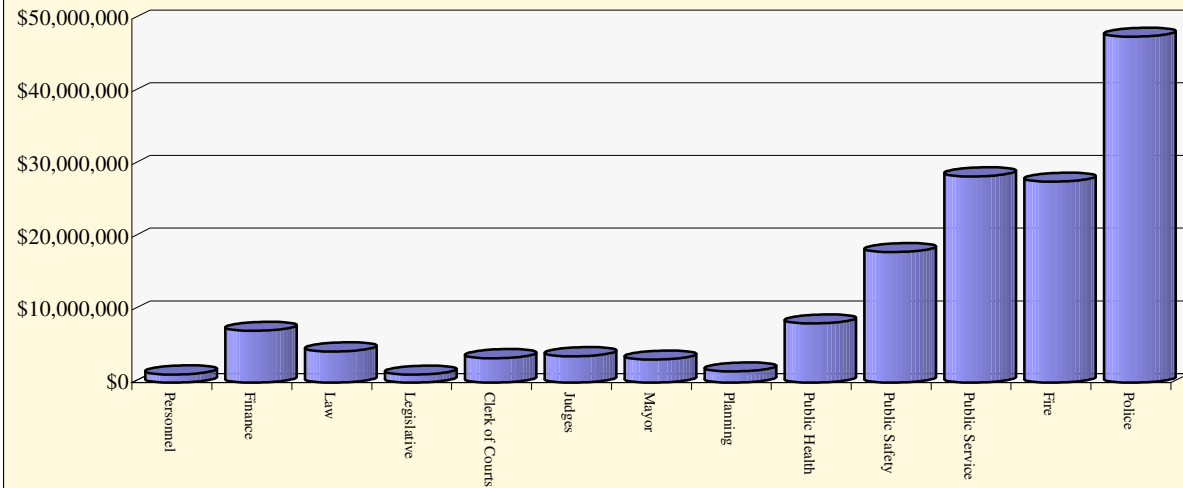
City-Wide Net Budgeted Revenues - By Source

Revenue Source	Budget	% of Total Budget
INCOME TAXES	\$ 131,977,640	27.02%
JEDD REVENUES	19,302,000	3.95%
INVESTMENT EARNINGS	2,232,450	0.46%
TAXES & ASSESSMENTS	48,864,760	10.00%
LICENSES & PERMITS	3,971,000	0.81%
GOVERNMENTAL REVENUES	74,274,330	15.20%
SERVICE REVENUES	110,563,000	22.63%
NOTE & BOND PROCEEDS	81,199,000	16.62%
MISCELLANEOUS REVENUES	16,164,620	3.31%
	\$ 488,548,800	100.00%

CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - General Fund Budgeted Expenditures

General Fund - Gross Budgeted Expenditures By Department

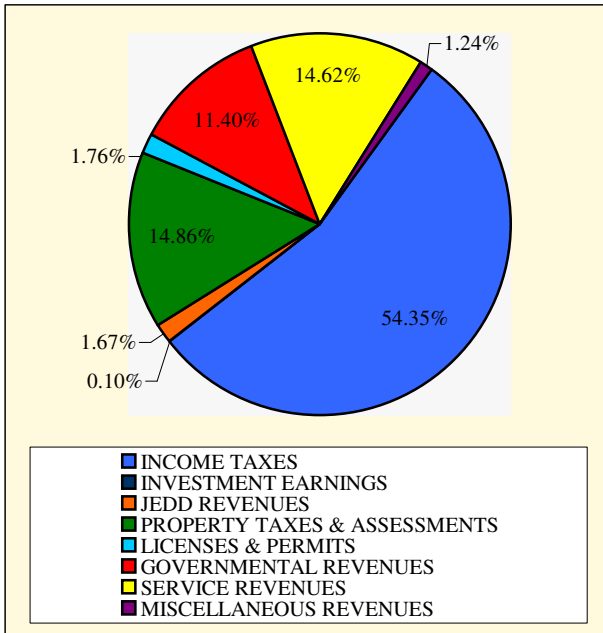
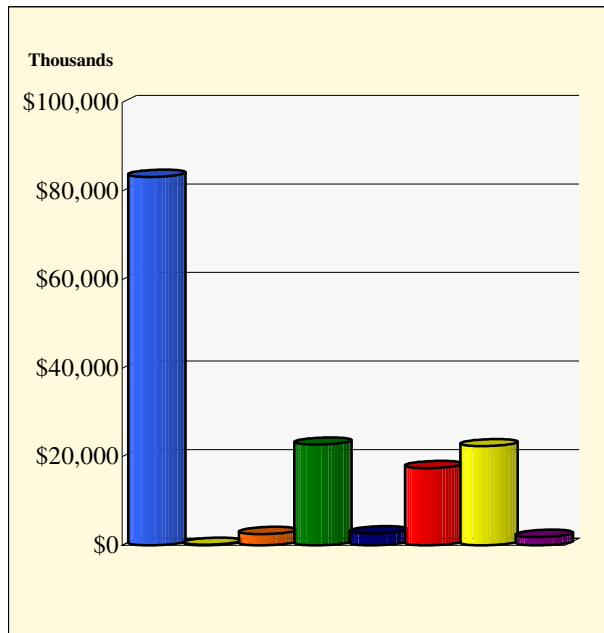


Department	Budget	% of Total Budget	Budgeted Full-Time Employees
Personnel	\$ 1,128,990	0.73%	15.00
Finance	7,145,890	4.61%	36.55
Law	4,296,300	2.77%	37.00
Legislative	1,102,700	0.71%	16.00
Clerk of Courts	3,368,490	2.17%	49.00
Judges	3,635,600	2.35%	45.00
Mayor	3,179,320	2.05%	29.00
Planning	1,546,910	1.00%	18.00
Public Health	8,133,990	5.25%	97.65
Public Safety	17,948,680	11.57%	127.00
Public Service	28,373,380	18.29%	173.50
Fire	27,649,890	17.82%	306.00
Police	47,580,240	30.68%	535.00
	\$ 155,090,380	100.00%	1,484.70

Each of the City's 13 departments receives partial funding from the General Fund. The 1,484.70 full-time employees charged to the General Fund are over 62% of of the City's total budgeted workforce of 2,394 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 approximately 12% of the General Fund budget. The remaining 22% of the budget is allocated among nine separate departments with 343.20 full-time employees.

CITY OF AKRON - 2009 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	\$ 83,219,600	54.35%
INVESTMENT EARNINGS	147,900	0.10%
JEDD REVENUES	2,550,000	1.67%
PROPERTY TAXES & ASSESSMENTS	22,747,900	14.86%
LICENSES & PERMITS	2,695,000	1.76%
GOVERNMENTAL REVENUES	17,457,400	11.40%
SERVICE REVENUES	22,390,000	14.62%
MISCELLANEOUS REVENUES	1,901,800	1.24%
	\$ 153,109,600	100.00%

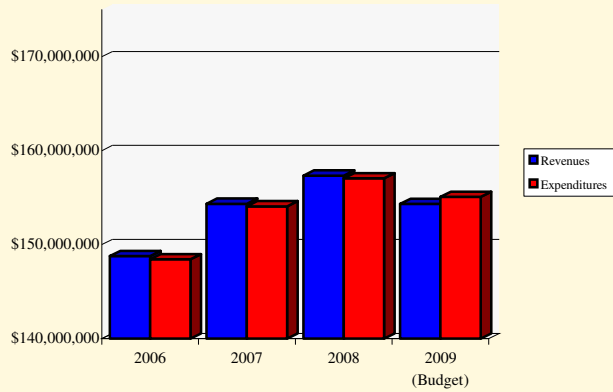
The General Fund receives approximately half of its revenue from the City's local income tax. The City of Akron levies a 2.0% income tax for City services and 0.25% for Community Learning Centers (CLC). The 0.25% is restricted for the construction and renovation of CLCs in the City of Akron. The remaining 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.

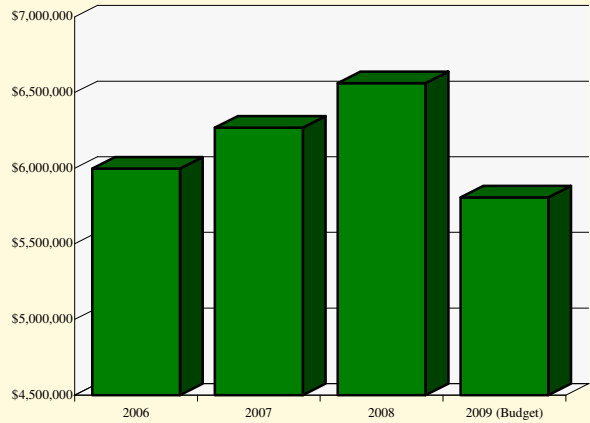
CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - General Fund Historical Revenues and Expenditures

General Fund - Historical Revenues and Expenditures

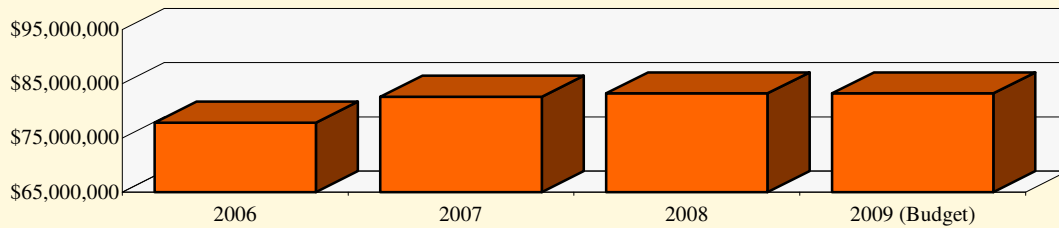


General Fund - Historical Ending Cash Balance



	2006 Actual	2007 Actual	2008 Actual	2009 Budgeted
Revenues	\$ 148,775,558	\$ 154,347,416	\$ 157,351,927	\$ 154,334,600
Expenditures	148,448,429	154,076,902	157,058,202	155,090,380
Ending Cash Balance	\$ 5,998,108	\$ 6,268,622	\$ 6,562,347	\$ 5,806,567

General Fund - Historical Income Tax Receipts



	2006 Actual	2007 Actual	2008 Actual	2009 Budgeted
Income Tax Receipts	\$ 77,813,800	\$ 82,611,299	\$ 83,219,600	\$ 83,219,600
Percentage Growth	1.00%	6.17%	0.74%	0.00%

The General Fund's cash position is heavily dependent on income tax receipts. For 2009, the City is forecasting Income Tax collections to remain stable 0.00% and total General Fund revenues to decrease by 1.92%. Expenditures in the General Fund are expected to decrease by approximately 1.25%.

CITY OF AKRON - 2009 BUDGET IN BRIEF

City of Akron - Department Summary

Personnel Department

Net Budget:	\$	1,104,940	Number of Full-Time Employees:	15.00
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The 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 Commission appoints a Personnel Director. The Personnel Director hires all department staff and carries out the executive and administrative responsibilities of the department as defined by the Charter of the City.

The Personnel Department is responsible for employment (recruitment and selection), compensation (job evaluation and job classification), employee records (leave and payroll certification), and employee training (skill and supervisory training).

Finance Department

Net Budget:	\$	32,226,790	Number of Full-Time Employees:	111.00
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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

Net Budget:	\$	4,290,630	Number of Full-Time Employees:	37.00
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The Department of Law serves the City of Akron, advising and representing the officers and departments. The department is composed of three divisions: Administration, 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 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 - 2009 BUDGET IN BRIEF

City of Akron - Department Summary

Legislative Department

Net Budget:	\$	1,049,660	Number of Full-Time Employees:	16.00
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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

Net Budget:	\$	3,397,730	Number of Full-Time Employees:	49.00
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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

Net Budget:	\$	3,855,310	Number of Full-Time Employees:	47.00
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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 - 2009 BUDGET IN BRIEF

City of Akron - Department Summary

Office of the Mayor

Net Budget:	\$	3,147,100	Number of Full-Time Employees:	29.00
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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:

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

The Mayor's Office includes Deputy Mayors for Administration, Intergovernmental Relations, Economic Development, Public Safety, Labor Relations, and Police Auditor.

Department of Planning and Urban Development

Net Budget:	\$	31,719,730	Number of Full-Time Employees:	71.00
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The City Charter outlines the areas of responsibility for the Department of Planning. They are as follows:

- Provide plans for landscape work to be done by the City in parks, and on streets.
- Study and investigate the general plan of the City.
- Formulate zoning plans.
- Investigate the need of and suggest plans for the extension of water supply and sewage disposal, coordination of transportation, relief of traffic congestion and the extension and distribution of public utilities.
- Advise the Council on location for public buildings, structures, bridges, approaches, or other structures.
- Provide the Planning Commission with technical advice and assistance.
- 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 - 2009 BUDGET IN BRIEF

City of Akron - Department Summary

Department of Public Health

Net Budget:	\$	16,624,310	Number of Full-Time Employees:	163.00
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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

Net Budget:	\$	19,732,610	Number of Full-Time Employees:	146.00
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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

Net Budget:	\$	241,871,800	Number of Full-Time Employees:	755.00
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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 - 2009 BUDGET IN BRIEF

City of Akron - Department Summary

Fire Division

Net Budget:	\$	39,671,780	Number of Full-Time Employees:	420.00
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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 consists of a chief, deputy chiefs, 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

Net Budget:	\$	48,021,010	Number of Full-Time Employees:	535.00
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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:

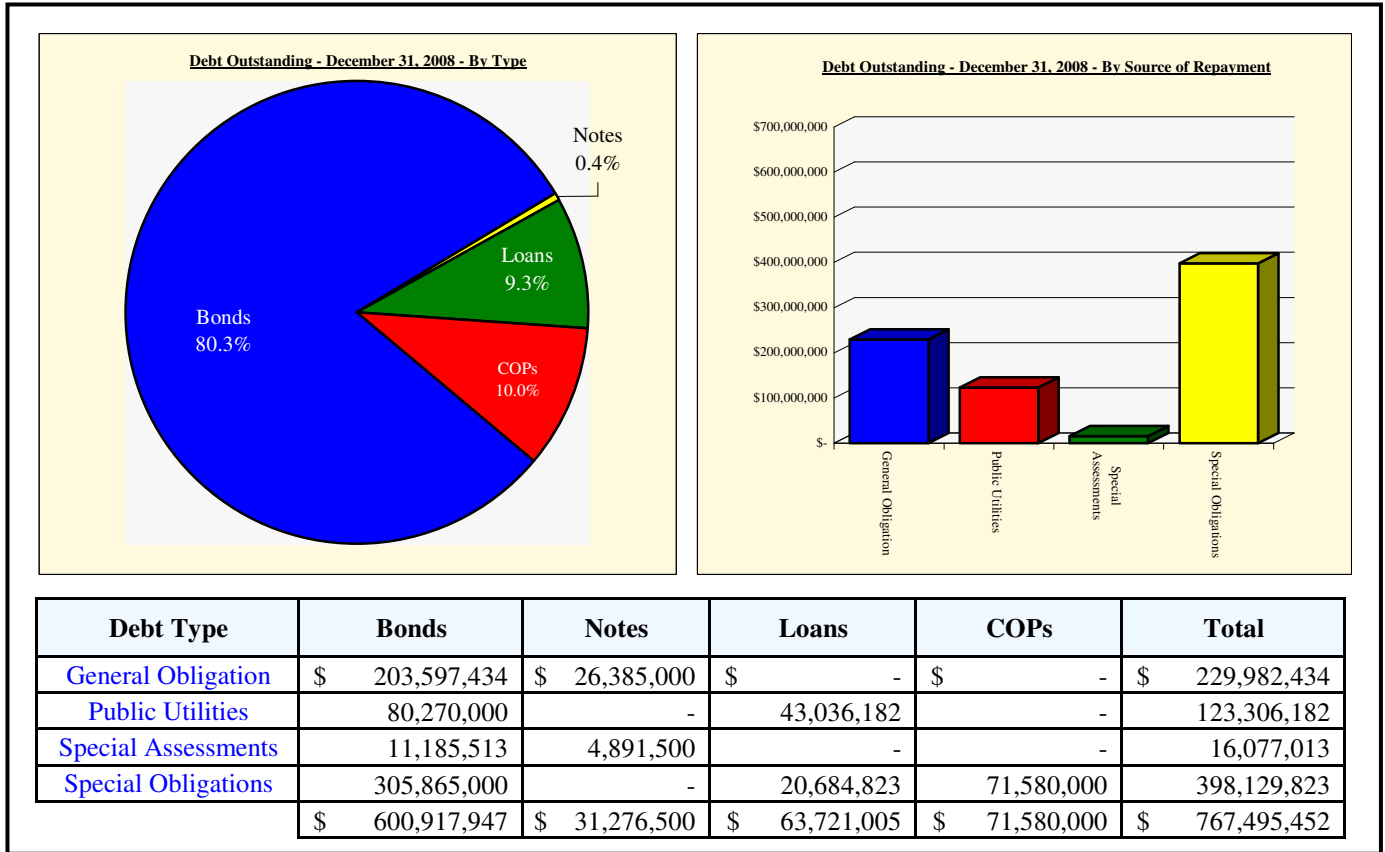
Uniform Subdivision: This subdivision is divided into two bureaus, the Patrol Bureau and the Traffic Bureau. The Patrol Bureau has five overlapping shifts to insure police protection for Akron citizens twenty-four hours a day, and is responsible for basic police patrol work. The Traffic Bureau is responsible 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 - 2009 BUDGET IN BRIEF

City of Akron - Debt



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, 2008 was \$767,495,452. Of this total, \$229,982,434 is backed by the full faith and credit of the City. The \$71,580,000 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 - 2009 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

Land Use:	<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

Education:	<u>Schools</u>	<u>Students</u>
Public Schools & CLC	50	approximately 26,000
Charter Schools	14	N/A
Private Schools	13	N/A
Higher Education: University of Akron		approximately 24,000

Hotel Rooms: Over 5,000 in area

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

Employment:	<u>Major Employers</u>	<u>Nature of Business</u>	<u>Approximate Full-Time Employment</u>
	1) Summa Health System	Hospital/Medical	8,845
	2) Akron General Medical Center	Hospital/Medical	3,545
	3) County of Summit	Government	3,470
	4) Akron City School District	Education	3,095
	5) Goodyear Tire & Rubber Co.	Rubber Products	3,000