

City of Akron, Ohio
Supplement to Proposal to Discontinue and Correct
Fiscal Practices and Budgetary
Conditions for Fiscal Caution

General

The City of Akron has worked diligently and efficiently to respond to the demands your office has requested in a short period of time. The City has met the conditions the State Auditor has imposed, despite the changing nature of these conditions.

The City has met the demands of the State Auditor to reduce the number of its Funds, to issue debt to reduce its aggregate deficit Fund balances, and has a plan to eliminate its deficit Fund balances by the end of 2013. The City's aggregate deficit Fund balances have been reduced over 88% from the number your office indicated in March, 2011 - \$104,000,000 – to \$12,032,317 at the end of December.

The City has reduced the number of its Funds from 740 to 121. Considering that federal and state law require the City to keep at least 81 Funds, and the State Auditor ordered the City to create 3 new Funds, the City has actually eliminated 95% of its separate Funds to comply with the interpretation of the law of the State Auditor.

Also, the original correspondence of the State Auditor indicated its calculation of the City's aggregate deficit to be approximately \$104,000,000 in the City's 740 Funds. The City's efforts and initiatives to meet the demands of the State Auditor have accomplished a reduction of over 88% of its deficit Fund balances.

In short, the City has performed a tremendous amount of work in a brief period of time and has submitted its proposal for the elimination of the fiscal caution designation.

The Declaration was the first declaration of fiscal caution by the State Auditor pursuant to the newly enacted HB 153 and the newly promulgated Guidelines. The Proposal was the first proposal ever drafted and presented to the State Auditor pursuant to HB 153 and the Guidelines. Not only did the City make a good faith effort to respond to the Declaration with the Proposal, the City undertook a herculean effort prior to and after the Declaration to address issues raised by the State Auditor.

The State Auditor's staff – both his Audit and his Local Government Service divisions – were at the City and reviewing the City's financial statements from January, 2011 until the date of the Declaration. The City has fully cooperated with the State Auditor during that nine month review.

At one point during that review, the State Auditor informed the City that, as of December 31, 2010, the City met two conditions for the declaration of fiscal emergency. By the end of the review and at the time of the Declaration, the State Auditor had concluded that not only did the

City not meet the conditions for fiscal emergency, the City did not even meet the conditions for fiscal watch. Rather, the State Auditor declared the City under fiscal caution, the least of the fiscal declarations available.

At another point during that review, the State Auditor advised the City that its aggregate deficit Fund balances were approximately \$104,000,000. By the end of 2011, the City had reduced its deficit to \$12,032,317, a reduction of over 88%. The State Auditor determined that aggregate deficit Fund balances of the City were \$116,981,258 as of December 31, 2009, and were \$87,819,705 as of December 31, 2010. Throughout 2011 and simultaneously with drafting its Proposal, the City made significant changes to its fiscal practices and budgetary conditions to eliminate deficit Fund balances. It should also be noted that the City's deficit Fund balances decreased between December 31, 2009 and December 31, 2010 prior to the State Auditor's nine month review and the City's deficit Fund balances have been continually improving since December 31, 2009. This improvement in the City's deficit Fund balances occurred during the worst recession this nation has faced since the Great Depression and during an unprecedented reduction of state aid to local governments. This improvement occurred despite lengthy delays in reimbursement due from the state and federal governments and despite delays in the State's approval of various City tax increment financing projects (TIF), preventing the collection of expected TIF revenue.

During the State Auditor's review, his staff criticized the City's financial system for having too many Funds. The Auditor was quoted as saying the City of Columbus only has about 40 Funds and other big cities have no more than 100 Funds. After checking with other cities, it was ascertained that Columbus and other cities have over 240 Funds. Despite this inaccuracy, the City agreed to consolidate and reduce the number of its Funds. As of September, 2011, the City had 740 Funds. As of December 31, 2011, the City had 121 Funds. The City has eliminated over 83.5% of its Funds. Of the 121 Funds only 37 Funds are not required to be kept as separate Funds. This equates to a reduction of 95% of its Funds.

Also, the State Auditor urged the City to issue debt and other obligations that would, in part, provide funds to decrease the deficit Fund balances. However, until the State Auditor provided his official Declaration on September 30, 2011, the City could not provide sufficient disclosure regarding its fiscal condition to the bond market in accordance with federal securities laws, and the City could not issue debt as it had planned to do. In November and December, the City issued a total of \$146,100,000 in debt and other obligations that not only provided Funds to reduce its aggregate deficit Fund balances, but also to fund ongoing projects and to refund prior debt and provide substantial savings to the City. These extraordinary efforts – the reduction of the number of Funds and the issuance of debt and other obligations – were done simultaneously with the preparation of the Proposal and this Supplement.

Thus, rather than giving a “cursory treatment” of changes in fiscal policies and budgetary conditions, the City has provided and is providing good faith responses to the State Auditor's Declaration and Response, and, more importantly, the City has taken and is taking actions to discontinue and correct those fiscal policies and budgetary conditions complained of by the Auditor.

Supplement to Proposed Actions

Deficit Fund Balances. One of the budgetary conditions for fiscal caution provided in the Guidelines is the existence of (i) a deficit balance in a general Fund greater than 2% of a political subdivision's prior year revenue, and/or (ii) a deficit balance in any other Fund of a political subdivision that is greater than 2% of the prior year revenue for that Fund and there are not sufficient lawfully available amounts in the general or other Funds for transfer to eliminate the deficit.

As noted above, the City has reported deficit Fund balances in prior years in its Comprehensive Annual Financial Report (CAFR). However, the City has already taken two significant steps for the elimination of its deficit Fund balances as requested by the State Auditor. First, pursuant to the Charter of the City enacted pursuant to Article XVIII, Section 7 of the Ohio Constitution, the City has reduced the number of its Funds from approximately 740 to 121. The reduction of the number of Funds resulted in fewer Funds with deficit balances and reduced the total deficits.

While some experts believe that the accounting practice of having a great number of Funds, with a Fund assigned to each project, provides greater transparency in accounting procedures, the City has agreed to, and has already, consolidated many of its Funds. The City's consolidation of Funds has resulted in over 83.5% reduction in the number of Funds. Certain Funds are required by state and federal laws and regulations to be maintained as separate Funds. These constraints imposed upon the City require the City to maintain 84 Funds. The City will continue to evaluate its Funds, and its Funding sources and will continue its efforts to reduce the number of Funds while maintaining transparency and continuing to comply with federal and state law.

Second, the State Auditor requested the City to issue debt and other obligations to provide Funds to reduce the aggregate deficit Fund balances. The City has complied with the Auditor's request, and the City worked diligently, quickly and efficiently to issue over \$146 million in debt and other obligations in November and December. A portion of the proceeds of that debt and other obligations was deposited into Funds from which the costs of those capital improvements had been paid in anticipation of the issuance of the debt and other obligations.

The list of Funds with deficit balances is described in Appendix A, attached hereto. The appendix contains a listing of Funds with deficit balances shown at several points in time: (1) December 31, 2009 (CAFR basis); (2) December 31, 2010 (CAFR basis); (3) September 30, 2010 (cash basis); and (4) December 31, 2011 (cash basis).

Appendix B describes the reasons for the deficit and contains a description of the City's proposed method to eliminate each remaining deficit Fund balance and the timeframe in which it expects to accomplish the elimination. It indicates the timing and funding sources for the elimination of the deficit Fund balance in each fund.

The Deficit Reduction Plan (Appendix C) is supplemented by Appendices D and E. Appendix C reflects the deficit reduction by year and the source(s) for reduction while Appendix D contains the detail of the categories of sources shown in Appendix C. The total amounts expected to be utilized to reduce and eliminate deficit fund balances are itemized by the funding sources in Appendix E.

While elimination of the deficit Fund balances will be completed by the City, it is important to understand the role played by both state and federal government. The City has been fortunate to have received state and federal grants and loans. Significant grants from the Department of Homeland Security have provided Akron with more police and fire personnel. Assistance provided by both the State and the federal government is generally provided on a reimbursement basis. The City first expends its own money for project or grant expenses and then seeks reimbursement. The time between the initial expenditure of the City's money and the reimbursement can be quite lengthy. The delay in receipt of reimbursement results in the negative Fund balances for these projects. Although this reimbursement process greatly burdens the financial condition of the City, the grants and loans provide great benefits to the City and its citizens. The City will continue to seek State and federal aid for its citizens.

Another project area in which the City must wait for state action involves projects funded by tax increment financing (TIF). Akron currently has 16 applications pending with the State of Ohio.

Finally, it is important to understand the State's unprecedented reduction of its 78-year commitment to local governments through the sharing of proceeds of Ohio taxes. The State attempt to balance its own budget problems by reducing aid to local governments has also contributed to the City deficit Fund balances.

Despite the delays of reimbursements from the State and federal government, despite the delay of the approval of the City's TIF, despite the precedent reduction of the State's funding to local governments, and despite the existence of the worst recession since the Great Depression, the City reduced its deficit Fund balances by over 88%, reduced the number of its Funds by over 83.5% and the City will eliminate the budgetary conditions that caused the conditions for fiscal caution in a remarkably short period of time.

In addition, the City is proposing the following actions to reduce its deficit Fund balances and to prevent any new deficit Fund balance:

The discontinuance of the practice of having individual Funds incur costs of capital improvements and other expenses in anticipation of reimbursements from the proceeds from the issuance of bonds and notes and in anticipation of transfers from other Funds. The City will, to the extent it is economically feasible and lawfully permitted, issue bonds and notes to pay costs of capital improvements prior to contracting for those capital improvements, and will deposit the proceeds of those bonds and notes in an appropriate Fund or Funds to pay the costs of the capital improvements. In addition, if the City anticipates that costs of capital improvements or other expenses will be paid from more than one City Fund, the City will either (i) appropriate and pay

those costs from the various Funds as they occur, or (ii) transfer amounts from various Funds to a single Fund to pay such costs and expenses, as they occur.

If necessary to prevent new deficit Fund balances, the City will advance amounts from lawfully available Funds to, in anticipation of the reimbursement from, Funds budgeted to pay costs and expenses, prior to the incurrence of the obligation to pay such costs and expenses. Further, receipts from existing grants and contracts will be deposited in the appropriate Fund or Funds from which amounts were expended in anticipation of those receipts.

The City will encumber only for the current year's obligations under contracts and leases with terms beyond the current fiscal year, which will reduce or eliminate erroneous deficit Fund balances resulting from the City's prior fiscal practice of encumbering for all future obligations under multi-year contracts and leases. To the extent possible, the City will budget and appropriate amounts from lawfully available sources to Funds with deficit balances.

The City projects that the above actions will reduce its deficit Fund balance by approximately \$7,010,040 by December 31, 2012, and will completely eliminate the remaining deficit fund balance of \$5,022,340 by December 31, 2013.

Appropriations in Excess of Available and Estimated Resources. The ability of the City to comply with the requirements of Ohio law that the City appropriate only amounts within its available and estimated resources is partially contingent upon the City's elimination of its deficit Fund balances. The City has, in accordance with Ohio Revised Code, filed its official Certificate of Estimated Resources with the Fiscal Office of Summit County. Upon any determination by the City that the revenues to be collected will be greater or less than the amounts previously certified, the City will certify the excess or deficiency to the Fiscal Officer of Summit County. Since, as discussed above, the elimination of all deficit Fund balances is projected to take two years, appropriations from Funds with deficits will continue to exceed the City's estimated resources for that Fund.

As an interim step, the City will not appropriate amounts from any Fund with a deficit balance in excess of the estimated revenues to be deposited in that Fund in the relevant year, less the targeted reduction for that year. Thus, while appropriations may continue to exceed available and estimated resources of funds with deficit balances, the appropriations will not increase the deficit in any Fund. As the actions discussed above occur, the number and amounts of appropriations in excess of available and estimated resources will decline, and ultimately, be eliminated.

Certification of Availability of Funds. The ability of the City to certify the availability of Funds for contracts for services and products is also related to the elimination of its deficit Fund balances. The Ohio Revised Code requires that prior to the expenditure of moneys, the fiscal officer is required to certify the availability of amounts in a Fund, or in the process of collection sufficient to pay the expenditure. The proposed actions of the City discussed above will reduce and eliminate deficit Fund balances. Beginning in fiscal year 2012, the City will not expend amounts from any Fund with a deficit balance in excess of the amounts deposited in the Fund in

that year, less the targeted reduction for that year. Thus, no expenditure will result in an increase of the deficit in any Fund.

Reduction in the Number of Funds. As requested by the Auditor's correspondence, the City has reduced and consolidated many of its Funds. See Appendix F for identification of Funds which were consolidated into existing Funds. The City has reduced its Funds from 740 to 121. Appendix G contains a complete list of the Funds remaining following the consolidation. In order to effect the consolidation of funds, a number of transfers were made between funds. These transfers were approved by Akron City Council in Ordinance No. 379-2011 attached as Appendix H pursuant to its Charter authority.

Accounting, Fiscal and Budgetary Processes. The City has already undertaken certain changes to its accounting, fiscal and budgetary process to address issues raised in the Declaration, the Response, the audit of the City's 2010 CAFR, and the State Auditor's Management Letter accompanying that audit. For example, the City has filed its estimated revenues available for 2012 with the Summit County budget commission and will obtain an amended official estimate of revenues and/or expenditures to reflect actual revenues. However, the City believes it needs to retain consultants to address the various issues regarding accounting, fiscal and budgetary processes raised in the above cited documents. Thus, the City is proposing the following schedule of events to address those issues.

By April 30, 2012, the City will have retained a consultant or consultants having sufficient expertise to review and evaluate the City's entire accounting, fiscal and budgetary process. The goal would be that by December 31, 2012 such consultants would produce reports identifying the deficiencies in the City's accounting, fiscal and budgetary process and would identify procedures, practices and processes to cure the identified deficiencies. The report should provide an estimate of the scope and expense of, and a reasonable schedule for, the implementation of the recommended procedures, practices and processes. The City would inform the State Auditor when such consultants are retained, and the City would provide the State Auditor copies of the final reports for the State Auditor's review.

Following the Auditor's review, the City would commence implementation and provide a time schedule to the State Auditor for the implementation of the practices, procedures and processes. The City cannot reasonably predict when such implementation can be completed until the scope and expense of such implementation is known.

Miscellaneous. As the Auditor's correspondence indicated in its December 21, 2011 letter, Akron City Council approval regarding this Revised Proposal is not required. Council, of course, has been and will be kept informed concerning proposals regarding the City's fiscal practices and budgetary conditions and copies of this Revised Proposal will be provided to Council.

The City will report its implementation of this Revised Proposal or any amendments or revisions to this Revised Proposal at key mileposts. In addition, the City will post unaudited quarterly financial reports (within thirty days of the quarter's end) on its website that will be available not only to the State Auditor and Council, but also to the citizens of the City. The City's finances are open, transparent and available to the public.

The City created the statutorily required funds for State gas taxes, state motor vehicle license fees and City permissive motor vehicle fees. See Appendix G.

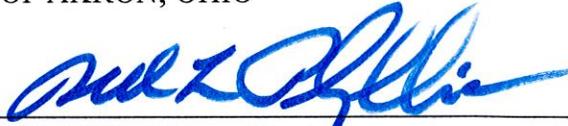
Conclusion

The fiscal practices and budgetary conditions that prompted the declaration of fiscal caution did not occur in a single year. The City has operated pursuant to those practices for years, since at least 1981. Although these practices were mentioned in its annual Audits, the City received and has continued to receive an unqualified opinion. The State Auditor stated in the Declaration that the City has been in noncompliance with Ohio law regarding negative Fund balances, appropriations exceeding available resources and failure to obtain amended certificates of estimated resources in prior years. Clearly, the discontinuance and correction of those fiscal practices and the budgetary conditions cannot be and are not required to be, accomplished in a mere sixty days. R.C. 118.025, the Guidelines, and the Declaration require the City to submit a proposal to discontinue and correct the fiscal practices and budgetary conditions for fiscal caution. That proposal was submitted within the time required by law. The City has reduced the number of its Funds by over 83.5%, has issued debt to reduce its deficit Fund balances and has reduced its deficit Fund balance by over 88%.

This Supplement addresses all of the items listed in the Response and the December correspondence, and provides the methodology to correct the fiscal practices and budgetary conditions referred to in the Auditor's Declaration.

Respectfully submitted,

CITY OF AKRON, OHIO

By: 
Donald L. Plusquellic, Mayor

By: 
Diane L. Miller-Dawson,
Director of Finance

City of Akron
Deficit Fund Balances as of December 31, 2011
Cash

Appendix A

FUND	BALANCE
20100 - Emergency Medical Service	\$ (3,398,837.04)
20700 - Street & Highway Maintenance	(183,452.16)
23000 - Akron Metro Area Trans Study	(144,748.69)
25434 - Child Safety Programs	(139,675.35)
25436 - Landfill Activities	(1,770,765.53)
25536 - Federal NSP Funds-HERA	(541,924.00)
25545 - 09 COPS Hiring Recovery Prog-	(1,007,261.45)
25584 - 21ST Century Grant-Year 3	(263,200.10)
4060 - STREETS	(2,474,266.78)
54001 - Golf Course Operating	(124,437.07)
60000 - Motor Equipment Operating	(536,257.21)
63000 - Storeroom	(297,704.04)
66001 - Engineering	(403,956.11)
67001 - MIS	(745,831.58)
Total	\$ (12,032,317.11)

City of Akron
Deficit Fund Balances as of September, 2011

Cash

Appendix A

	FUND	BALANCE
20100	Emergency Medical Service	\$ (3,340,038.05)
20200	Street Cleaning	(1,160,290.15)
	Street and Highway	
20700	Maintenance	(3,065,949.83)
21700	Equipment Replacement	(723,202.57)
22710	Akron Develop Corp Incubator	(413,707.86)
23000	Akron Metro Area Trans Study	(496,554.36)
24830	RSP - Summer Lunch	(123,678.44)
	Community Development	
25202	Program	(5,072,989.90)
	Neighborhood Partnership	
25401	Program	(41,532.40)
25434	Child Safety Programs	(375,134.25)
25436	Landfill Activities	(1,770,130.15)
	Bulletproof Vest Partnership	
25443	Grant	(16,658.00)
25447	Universal Hiring III	(835,507.08)
	Landmark Build Oper 156 S.	
25466	Main	(211,840.78)
25482	Brownfield Projects	(905,048.15)
25499	Summit Medina Business	(504,181.31)
	Study USEPA Petroleum	
25528	Grant FY2008	(3,164.71)
25536	Federal NSP Funds-HERA	(777,378.58)
25545	09 COPS Hiring ARRA	(824,782.17)
25547	State HPRP--ARRA	(36,376.03)
25548	CBDG-R-ARRA	(18,671.45)
25564	Energy Efficiency CBG-ARRA	(28,472.29)
25571	Summit Lake Hot Spot	(1,102.50)
25572	SAFR 2009	(480,772.98)
25575	2010 JAG	(4,119.40)
25582	NSP3	(9,439.36)
25584	21ST Century Grant -Year 3	(8,800.00)
4048	CAPITAL PROJECTS W-O-S	(1,593,825.07)
4060	Streets	(8,104,451.54)
4175	Economic Development	(1,782,745.94)
54001	Golf Course Operating	(365,015.60)
60000	Motor Equipment Operating	(75,907.88)
62000	Self Insurance Settlement	(237,370.70)
63000	Storeroom	(215,922.28)
64000	Telephone System Rotary	(147,540.16)
66001	Engineering	(1,638,954.64)
67001	MIS	(2,311,259.85)
Total		\$ (37,722,516.41)

City of Akron
 Deficit Fund Balances as of December 31, 2010
 CAFR

Appendix A

FUND	BALANCE
Income Tax Collection	\$ (58,891.00)
Emergency Medical Services	(3,793,012.00)
Street & Highway Maintenance	(1,010,903.00)
Street Assessment	(4,829,796.00)
Community Development Rotary	(4,124,756.00)
Air Pollution Control	(791,532.00)
Akron Metro Area Trans Study	(641,745.00)
Police Grants	(1,343,481.00)
Variuos Domestic Violence	(118,120.00)
Health Grants	(892,347.00)
City Facilities Operating	(20,808,113.00)
Deposits	(206,525.00)
Debt Service Bond Payment Fund	(4,992,821.00)
Non Appropriated Capital Projects	(3,113,034.00)
Information Technology Improvements	(370,540.00)
Streets	(14,605,254.00)
Public Parking	(2,792,841.00)
Medical Self Insurance	(12,227,901.00)
Worker's Compensation Reserve	(5,047,927.00)
Self Insurance Settlement	(420,331.00)
Storeroom	(746,146.00)
Engineering	(2,533,911.00)
Management Information Services	(2,349,778.00)
Total	\$ (87,819,705.00)

City of Akron

Deficit Fund Balances as of December 31, 2009

CAFR

Appendix A

FUND	BALANCE
Streets Fund	\$ (25,458,874.00)
Emergency Medical Services	(3,442,188.00)
Street & Highway Maintenance	(74,180.00)
Street Assessment	(1,649,465.00)
Community Development Rotary	(4,379,772.00)
Akron Metro Area Trans Study	(516,984.00)
Police Grants	(1,029,677.00)
Varios Domestic Violence	(270,060.00)
Health Grants	(550,115.00)
City Facilities Operating	(12,003,919.00)
Deposits	(1,191,665.00)
Debt Service Bond Payment Fund	(23,769,340.00)
Non Appropriated Capital Projects	(4,064,328.00)
Information Technology Improvements	(367,640.00)
Transportation	(3,486,971.00)
Parks and Recreation	(3,279,321.00)
Public Facilites and Improvements	(7,032,108.00)
Public Parking	(1,162,694.00)
Medical Self Insurance	(11,912,681.00)
Worker's Compensation Reserve	(5,985,020.00)
Self Insurance Settlement	(488,852.00)
Storeroom	(575,732.00)
Engineering	(2,091,766.00)
Management Information Services	(2,197,906.00)
Total	\$ (116,981,258.00)

Plan for Deficit Funds

Appendix B

Emergency Medical Service 20100

Deficit as of 12/31/11 \$-3,398,837

Reasons for deficit—Property tax revenues have continued to decrease due to foreclosures and the generally weakened conditions of the global economy.

Plan for this fund--The City proposes to take immediate steps to cure the deficit. First, the City has passed legislation to increase the amount charged for ambulance transports. The City will also begin a more aggressive collection effort on the delinquent bills of the transport system. While the City believes a certain amount of manpower is needed to operate the EMS efficiently, the revenues have not been sufficient to cover those costs, so the City will increase general fund subsidy. The current plan is to eliminate the deficit by the end of 2013. The deficit will be reduced by \$1,706,050 in 2012 and \$1,692,790 in 2013. The source will be general fund subsidy of \$853,030 for two years and with increased transport revenues of \$853,020 in 2012 and \$839,760 in 2013.

Highway Maintenance 20700

Deficit as of 12/31/11 \$ -183,452

Reason for deficit—The last three winters have taken their toll on the City's resources. The City has had significant cost increase for supplies and manpower; revenues have not kept pace with expenses. In late 2009, the State of Ohio informed the City that it would resume maintenance of the interstates. This provided an immediate decrease in revenue to the City, while the overhead could not be reduced as quickly.

Plan for this fund—The City has begun to take immediate steps to reduce the deficit in this fund. The allocation of the cost of salt that was previously shared between the Highway fund and the Special Assessments fund will be revised. The City has begun to review work that was previously done by outside vendors to see what work can be moved in-house to be done by current employees. The City is also contacting neighboring jurisdictions to see if we can provide for them and receive payment. The City plans to eliminate the deficit in 2012 using general fund subsidy.

AMATS

Deficit as of 12/31/11 \$- 144,749

Reason for deficit—This fund receives 100% reimbursement from the AMATS revenue which includes funding from the federal government. Part of the reason for the deficit has to do with the timing of the reimbursements. The AMATS fiscal year and the City's fiscal year are different.

Plan for this fund--The City is committed to reducing the deficit in 2012 and ensuring that the department completes the requests for reimbursement in a timely manner.

Child Safety Programs 25434

Deficit as of 12/31/11 \$ -139,675

Reason for deficit—This fund is used to track Child Safety revenue and expenses. The revenue is from the school speed enforcement camera program and money received from Akron Public schools as payment for the officers in the school program. Expenses charged to this fund are related to children's safety.

Plan for this fund—The City will reduce the deficit by use of general fund subsidy. The deficit will be eliminated by the end of 2012.

Landfill Activities 25436

Deficit as of 12/31/11 \$ -1,770,766

Reason for deficit—This fund was initially setup to track the landfill sale proceeds. The City progressed with plans to expand the landfill, including purchasing property to enhance the project. The project did not proceed as anticipated and proceeds were returned.

Plan for this fund—This deficit will be eliminated with a surcharge on the curbservice bill for the next 24 months. The deficit will be eliminated by the end of 2013.

Neighborhood Stabilization Program

Federal 25536

Deficit as of 12/31/11 \$-541,924

Reason for deficit—This was a federal program where the funds were required to be committed quickly. The City complied with the federal requirement to commit the funds quickly or risk losing the allocation. This process has left the City with a deficit fund balance.

Plan for this fund—As homes are sold, the deficit will be reduced. For 2011, the City sold 9 homes (for proceeds of \$533,306) and there are another 31 homes on the market currently for sale. The City anticipates the deficit will be eliminated in 2012 with the sale of homes.

09 COPS Hiring 25545

Deficit as of 12/31/11 \$-1,007,261

Reason for deficit—This is a federal grant for \$5.7 million to Akron to pay the salaries of 23 patrol officers. The COPS funds were used only to pay patrol officers' salaries. The City must first spend funds and receive reimbursement from the federal government.

Plan for this fund—The City has a pending reimbursement request and will continue to submit timely requests. The deficit will be eliminated when the grant ends and the City receives final draw. Any outstanding balance will be covered with general fund subsidy. The deficit will be eliminated in 2013.

21st Century Grant 25584

Deficit as of 12/31/11 \$-263,200

Reason for deficit—The City received an after school grant that is 100% reimbursable. The expenses occurred late in 2011 and have not yet been reimbursed.

Plan for this fund—The City will request grant reimbursement early in 2012.

Streets 4060

Deficit as of 12/31/11 \$ -2,474,267

Reason for deficit—The street fund is comprised of many projects. The funding sources are varied as well, but are mainly GO debt and Special Assessments. The City anticipates receiving special assessment proceeds as well as reimbursements.

Plan for this fund—the City continuously is completing projects where there are other sources of revenue involved. The City has revamped its process for encumbering contracts and requesting reimbursements. The City has begun encumbering contracts to match what is due and payable in the current fiscal year. The City has ongoing street projects that overlap fiscal years. The deficit will be eliminated by the end of 2013. The plan is to reduce the deficit by \$1,240,000 in 2012 and \$1,234,300 in 2013 with the Special Assessments, Tag Tax and Capital Improvement Program (CIP) revenues.

Golf Course Operations 54001

Deficit as of 12/31/11 \$ -124,437

Reason for deficit—The golf course was once a profitable entity. In the early 2000’s the City opened a second public golf course to run a youth golf program, First Tee. With the addition of the new course the total number of players has not increased. In effect, the revenues have not increased, but expenses have. Because of the recession, there is limited ability to raise rates or attract new players.

Plan for this fund—The City will begin to explore opportunities to partner with other entities to program this facility. The City will also commit to additional general fund subsidy in the interim. The golf course is expected to become self-sufficient again in 2012, with the deficit to be eliminated in 2013. This will be accomplished with a combination of general fund subsidy of \$50,000 in 2012. The balance of the deficit will be eliminated using golf course revenue.

Motor Equipment 60000

Deficit as of 12/31/11 \$ -536,257

Reason for deficit—The Motor Equipment Bureau is an internal service fund that maintains and repairs the City’s vehicle fleet. The revenue is a function of type of work performed by the bureau and also timing of reimbursements from the users.

Plan for this fund—The City will evaluate and revise the overhead rate to ensure it covers the cost of the service on an annual basis. The deficit will be eliminated in 2012 with the use of Motor Equipment fees.

Storeroom 63000

Deficit as of 12/31/11 \$-297,704

Reason for deficit—the Storeroom Bureau is an internal service fund which provides copy and mail services along with and office supplies. The revenue is a function of type of work performed by the bureau and also timing of reimbursements from the users.

Plan for this fund—The City will review and revise the overhead rate to ensure it covers the cost of the service on an annual basis. The deficit will be eliminated in 2012 using Storeroom Service fees.

Engineering 66001

Deficit as of 12/31/11 \$-403,956

Reason for deficit—The Engineering Bureau is an internal service fund that designs and manages capital projects for the City. As the size and scope of capital projects have changed, so have the revenues. Today’s projects are more complex and require specialized services. The City has contracted for many of these services. As a result, the staff size of the bureau has continued to decrease and many of the positions remaining are management and do not have many billable projects. As a result of this the revenues have declined.

Plan for this fund—The City is reviewing the option of the direct assignment of the engineering staff to the Department of Planning and the Public Utilities Bureau. This will cover the direct staff costs and eliminate the overhead expense. The City is also reviewing and revising the rates charged for the bureau. The deficit is currently programmed to be eliminated using CIP revenues of \$250,000 in 2012 and \$53,960 in 2013 and Sewer revenues of \$50,000 for each of those two years. The deficit will be eliminated in 2013.

MIS 67001

Deficit as of \$-745,832

Reason for deficit—MIS is the information technology division for the City. The City implements a user charge system to generate revenue for this fund.

Plan for this fund—The City will review and revise the expenses to determine which projects can be reimbursed from other sources. The City will also implement a cost recovery plan to eliminate the deficit using MIS User Fees over the next two years and the deficit will be eliminated by the end of 2013.

CITY OF AKRON 2011
Deficit Reduction Plan

Appendix C

FUND	CASH BALANCE		Reduction in		Total	Source
	2012	2013	2012	2013		
20100 - Emergency Medical Service	\$ (3,398,837)	\$ 1,706,050	\$ 1,692,790	\$ -	\$ 3,398,840	EMS Transport Revenue, General Fund Subsidy
20700 - Street & Highway Maintenance	(183,452)	183,460	-	-	183,460	General Fund Subsidy
23000 - Akron Metro Area Trans Study	(144,749)	144,750	-	-	144,750	AMAT Revenue
25434 - Child Safety Programs	(139,675)	139,680	-	-	139,680	General Fund Subsidy
25436 - Landfill Activities	(1,770,766)	850,000	920,770	-	1,770,770	Curbservice Surcharge
25536 - Federal NSP Funds-HERA	(541,924)	541,930	-	-	541,930	Home Sales
25545 - 09 COPS Hiring Recovery Prog-ARRA	(1,007,261)	507,000	500,270	-	1,007,270	Federal Grant Reimbursement, General Fund Subsidy
25584 - 21ST Century Grant-Year 3	(263,200)	263,200	-	-	263,200	Federal Grant Reimbursement
4060 - STREETS	(2,474,267)	1,240,000	1,234,270	-	2,474,270	Special Assessments, CIP, Tag Tax
54001 - Golf Course Operating	(124,437)	100,000	24,440	-	124,440	Golf Course Revenue, General Fund Subsidy
60000 - Motor Equipment Operating	(536,257)	536,260	-	-	536,260	Motor Equipment Fees
63000 - Storeroom	(297,704)	297,710	-	-	297,710	Storeroom Service Fees
66001 - Engineering	(403,956)	300,000	103,960	-	403,960	CIP, Sewer Fees
67001 - MIS	(745,832)	200,000	545,840	-	745,840	MIS Fees
Total	\$ (12,032,317)	\$ 7,010,040	\$ 5,022,340	\$ -	\$ 12,032,380	

City of Akron 2011
Deficit Reduction Plan
By Source

Appendix D

<u>Source</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
General Fund Subsidy	\$ 1,276,170	\$ 897,030	\$ 2,173,200
EMS Transport Fee	853,020	839,760	1,692,780
CIP (Capital)	590,000	388,230	978,230
Curbservice Surcharge	850,000	920,770	1,770,770
Federal Grant	720,200	456,270	1,176,470
Home Sales	541,930		541,930
Golf Course Revenue	50,000	24,440	74,440
Motor Equipment Fee	536,260		536,260
Storeroom Service Fee	297,710	-	297,710
MIS User Fee	200,000	545,840	745,840
Special Assessment	600,000	600,000	1,200,000
Tag Tax	300,000	300,000	600,000
Sewer Revenue	50,000	50,000	100,000
AMATS	144,750		144,750
Total	\$ 7,010,040	\$ 5,022,340	\$ 12,032,380

City of Akron 2011
 Deficit Reduction Plan
 By Fund and Source

Appendix E

Fund	General Fund Subsidy		CIP		Source		Other	2013	2012	2013	Source-Other	Total
	2012	2013	2012	2013	2012	2013						
20100 - Emergency Medical Service	\$ 853,030	\$ 853,030									EMS Transport Fee	\$ 3,398,840
20700 - Street & Highway Maintenance	183,460	-									AMATS	183,460
23000 - Akron Metro Area Trans Study	139,680											139,680
25434 - Child Safety Programs											Curbservice Surcharge	1,770,770
25436 - Landfill Activities											Home Sales	541,930
25536 - Federal INSP Funds-HERA	50,000	44,000			457,000		456,270					1,007,270
25545 - 09 COPS Hiring Recovery Prog-ARRA					263,200							263,200
25584 - 21ST Century Grant-Year 3												
4060 - STREETS			340,000	334,270							Spec. Assess. Tag Tax	2,474,270
54001 - Golf Course Operating	50,000	-									Golf Revenue	124,440
60000 - Motor Equipment Operating											Motor Equipment Fee	536,260
63000 - Storeroom			250,000	53,960							Storeroom Service Fee	297,710
66001 - Engineering											Sewer Revenue	403,960
67001 - MIS											MIS User Fee	745,840
Total	\$ 1,276,170	\$ 897,030	\$ 590,000	\$ 388,230	\$ 720,200	\$ 456,270	\$ 4,423,670	\$ 3,280,810	\$	\$	\$	\$ 12,032,380

Fund Consolidation
Banner code changes - 2011
Appendix F

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
20042	20042 - Medicare Ins Trust	20040	20040 - Payroll
20046	20046 - PERS Purchase Service Credit	20040	20040 - Payroll
20047	20047 - OPF Purchase Service Credit Deferre	20040	20040 - Payroll
20048	20048 - Parking Deduction - Payroll	20040	20040 - Payroll
20052	20052 - Employees Retirement	20040	20040 - Payroll
20054	20054 - Police Pension - Employee Contrib.	20040	20040 - Payroll
20056	20056 - Fire Pension - Employee Contrib.	20040	20040 - Payroll
20060	20060 - School Districts Income Tax Withhol	20040	20040 - Payroll
20110	20110 - EMS Hospital Transport	20100	20100 - Emergency Medical Service
20300	20300 - Police Pension - Liability	10000	10000 - General Fund
20400	20400 - Fire Pension - Liability	10000	10000 - General Fund
20800	20800 - Street Cleaning	20200	20200 - Special Assessments
20900	20900 - Special Assessment Street Lighting	20200	20200 - Special Assessments
21000	21000 - Fire - Public Education Safety	10000	10000 - General Fund
21100	21100 - Haz Mat Rescue Grant Funds	10000	10000 - General Fund
21700	21700 - Equipment Replacement	various	various
21800	21800 - Convention-Exhibition Hall	10000	10000 - General Fund
21900	21900 - Weed Control	20200	20200 - Special Assessments
22000	22000 - Litter Control	20200	20200 - Special Assessments
22200	22200 - HAB-Cost Assess-Code Enforcement	20200	20200 - Special Assessments
22500	22500 - Comprehensive Planning	10000	10000 - General Fund
22510	22510 - Septic Tank Cleaner Deposit	10000	10000 - General Fund
22530	22530 - Sidewalk Trust	10000	10000 - General Fund
22540	22540 - Contract Retainer	various	various
22550	22550 - Zoning Trust	10000	10000 - General Fund
22570	22570 - Lease Deposits Oil & Gas Wells	10000	10000 - General Fund
22580	22580 - Bid-Deposit Purchasing	10000	10000 - General Fund
22730	22730 - Building Appeals	10000	10000 - General Fund
22750	22750 - Police Officers' Safety Fund	10000	10000 - General Fund
22760	22760 - Mud Run Drainage Assist.	10000	10000 - General Fund
23310	23310 - H.O.M.E. Program Income	23300	23300 - H.O.M.E. Program General Admin
23706	23706 - Refuge Health Screen	25563	25563 - Consolidated Health Services
24100	24100 - Section 108 Loan Fund	closed	closed
24210	24210 - Opportunity Park Redev TIEF Go-Jo	24240	24240 - Urban Redevelopment Tax Increment Equivalent
24220	24220 - Univ Polymer Res Pk Urb Redev TIEF	24240	24240 - Urban Redevelopment Tax Increment Equivalent
24401	24401 - Budget Reserve Fund	24400	24400 - Joint Economic Development District
24420	24420 - Joint Economic Dev. Refunds	24000	24000 - EDA Revolving Loan Fund
24431	24431 - JEDD Economic Development Project	24400	24400 - Joint Economic Development District
24432	24432 - JEDD Township's Project Fund	24400	24400 - Joint Economic Development District
24433	24433 - JEDD Land Dev. Rights Project Fund	24400	24400 - Joint Economic Development District
24800	24800 - Recreation Special Donations	10000	10000 - General Fund
24812	24812 - RSP - Community Centers	10000	10000 - General Fund
24814	24814 - RSP - Sports	10000	10000 - General Fund

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
24816	24816 - RSP - Day Camps	10000	10000 - General Fund
24820	24820 - RSP - Various Programs	10000	10000 - General Fund
24825	24825 - RSP - Baseball Stadium Operations	10000	10000 - General Fund
24901	24901 - Enterprise Community Program - HHS	24902	24902 - Enterprise Community Prog ODOD
25000	25000 - Balch Street Operating	10000	10000 - General Fund
25201	25201 - Community Development Rotary	25202	25202 - Community Development Program
25203	25203 - CD Program Income	25202	25202 - Community Development Program
25421	25421 - SUMM Domestic Violence	10000	10000 - General Fund
25437	25437 - CitiCenter Operating	10000	10000 - General Fund
25441	25441 - Public Donations	10000	10000 - General Fund
25460	25460 - Firestone Stadium Concession	10000	10000 - General Fund
25463	25463 - O'Neil's Urb Redv Tax Increment Eqv	24240	24240 - Urban Redevelopment Tax Increment Equivalent
25475	25475 - Village At Cedar Creek - Repayments	10000	10000 - General Fund
25476	25476 - Legacy (formerly METRO Transfer)	20500	20500 - Income Tax Capital Improvement
25479	25479 - Pers Prop Tax Exemption Pass Thru	closed	closed
25482	25482 - Brownfield Projects	4175	4175 - ECONOMIC DEVELOPMENT (DW)
25483	25483 - Planning - Photocopying	20500	20500 - Income Tax Capital Improvement
25499	25499 - Summit Medina Business Alliance	24400	24400 - Joint Economic Development District
25510	25510 - DUI Specialty Court	10000	10000 - General Fund
25517	25517 - Akron Thermal Bankruptcy	10000	10000 - General Fund
25518	25518 - FEMA Assist to Firefighters 2007	10000	10000 - General Fund
25527	25527 - Study USEPA Haz Subst Grant FY2008	4175	4175 - ECONOMIC DEVELOPMENT (DW)
25528	25528 - Study USEPA Petroleum Grant FY2008	4175	4175 - ECONOMIC DEVELOPMENT (DW)
25537	25537 - Radio Frequency Reconfiguration	64000	64000 - Telephone System Rotary
25549	25549 - L.E.A.D. Related Expenses	25202	25202 - Community Development Program
25555	25555 - Federal NSP Funds-HERA-PI	25536	25536 - Federal NSP Funds-HERA
25556	25556 - State NSP Funds-HERA-PI	25539	25539 - State NSP Funds-HERA
25579	25579 - SID Downtown Akron Partnership	20200	20200 - Special Assessments
40100	40100 - Ascot Industrial Park Urban Redev.	24240	24240 - Urban Redevelopment Tax Increment Equivalent
40200	40200 - Airport Industrial Park TIF	24240	24240 - Urban Redevelopment Tax Increment Equivalent
40300	40300 - Tag Tax Rev. Fund - Capital Imp.	20720	20720 - State Motor Vehicle License Fee
40310	40310 - Gasoline Excise Tax - Capital Imp	20710	20710 - State Gas Tax
40400	40400 - Eaton Estate Urban Redevelopment	24240	24240 - Urban Redevelopment Tax Increment Equivalent
40500	40500 - Road & Bridge Improvements	4060	4060 - STREETS
40700	40700 - Massillon Road Industrial Park	4175	4175 - ECONOMIC DEVELOPMENT (DW)
40705	40705 - Massillon Road Industrial Park TIF	24240	24240 - Urban Redevelopment Tax Increment Equivalent
40710	40710 - North Turkeyfoot Ind. Park	4175	4175 - ECONOMIC DEVELOPMENT (DW)
40800	40800 - 12 East Exchange Street Redev.	4175	4175 - ECONOMIC DEVELOPMENT (DW)
40900	40900 - Akron Square Urban Redev Area	24240	24240 - Urban Redevelopment Tax Increment Equivalent
41000	41000 - A.D.A. Compliance	4060	4060 - STREETS
41100	41100 - Market-High Urban Renewal Project	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41200	41200 - Projects Funded by G.O. Bonds	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41202	41202 - Opportunity Prk Parking Rehab	4170	4170 - PUBLIC PARKING
41210	41210 - Conrail/McCoy Development Cost	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41211	41211 - Probation Relocate Mezzanine	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41219	41219 - Canal Place Parking Lot	4170	4170 - PUBLIC PARKING

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
41222	41222 - Municipal Bldg Facade Rehab	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41226	41226 - High/Exchange Off-Street Parking	4170	4170 - PUBLIC PARKING
41227	41227 - Energy Conservation Project	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41232	41232 - ABC Railway Land Acquisition	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41238	41238 - Howe House Rehab	4160	4160 - PARKS AND RECREATION
41242	41242 - Middlebury Grocery Project	24240	24240 - Urban Redevelopment Tax Increment Equivalent
41244	41244 - White Pond Sports Field Study	4160	4160 - PARKS AND RECREATION
41245	41245 - Mud Run Golf Course	4160	4160 - PARKS AND RECREATION
41250	41250 - Northwest Community Center	4160	4160 - PARKS AND RECREATION
41251	41251 - University Polymer Research Park	24240	24240 - Urban Redevelopment Tax Increment Equivalent
41252	41252 - Police Firing Range	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41256	41256 - West Side Office Park	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41258	41258 - Lane/Miller Sports Complex	4160	4160 - PARKS AND RECREATION
41260	41260 - Patterson Ball Fields Pavilion	4160	4160 - PARKS AND RECREATION
41261	41261 - High Street GoJO Skywalk	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41262	41262 - Mud Run Ditch	4060	4060 - STREETS
41264	41264 - Vaughn Road Ballfields & Building	4160	4160 - PARKS AND RECREATION
41265	41265 - Main Market Parking	4170	4170 - PUBLIC PARKING
41268	41268 - Cascade Locks Bikeway - Phase 1	4160	4160 - PARKS AND RECREATION
41269	41269 - Justice Center HVAC Rehab	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41270	41270 - Beech St Steam Plant Stacks Emerg.	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41271	41271 - Market St E O/L Cuyahoga Emerg	4060	4060 - STREETS
41272	41272 - Superior Avenue Pavement	4060	4060 - STREETS
41273	41273 - Copley Road Soccer Complex	4160	4160 - PARKS AND RECREATION
41274	41274 - Spaulding Court & Spaulding Street	4060	4060 - STREETS
41277	41277 - Market Forge Urban Renewal	24240	24240 - Urban Redevelopment Tax Increment Equivalent
41279	41279 - Fire Training Tower	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41280	41280 - Study Municipal Building HVAC	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41281	41281 - Energy Conservation Phase II	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41283	41283 - Garden Alley Steam Line Relocation	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41285	41285 - Civic Theatre Line Of Credit	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41286	41286 - Weathervane/Towpath parking	4170	4170 - PUBLIC PARKING
41287	41287 - Cascade Plaza Reconstruction	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41288	41288 - HK Stubbs Lobby / Plaza Elevator	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41289	41289 - Summit Lake Towpath Trail	4160	4160 - PARKS AND RECREATION
41292	41292 - West Market St. SUM-18-6.65	4060	4060 - STREETS
41298	41298 - Beech Street Power Plant Demolition	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41299	41299 - Tallmadge Avenue Widening	4060	4060 - STREETS
41400	41400 - Capital Projects Funded by Grants	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41420	41420 - Capital Projects - TIF Funding	4175	4175 - ECONOMIC DEVELOPMENT (DW)
41430	41430 - Capital Projects-ARRA	4060	4060 - STREETS
41440	41440 - Capital Projects - Federal Grant	4160	4160 - PARKS AND RECREATION
41450	41450 - Capital Projects - State Grant	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
41900	41900 - Canal Park Condominium - UDAG	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42070	42070 - Inventors Hall of Fame	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42130	42130 - Tell Development Project	24240	24240 - Urban Redevelopment Tax Increment Equivalent

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
42140	42140 - Canal Redevelopment	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42170	42170 - Firestone Stadium Improvements	4160	4160 - PARKS AND RECREATION
42180	42180 - GoJo Headquarters Improvements	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42190	42190 - Tell Parking Expansion	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42200	42200 - Capital Projects Private Funding	4060	4060 - STREETS
42222	42222 - Goodyear Project	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42224	42224 - East Mkt/Arch St Summa Dev. TIF	24230	24230 - Municipal Public Improvement Tax Increment Equivalent
42227	42227 - Customer Service Request 311	4150	4150 - INFORMATION TECHNOLOGY AND IMPROVEM
42228	42228 - Morgan St. Urban Renewal Area	24240	24240 - Urban Redevelopment Tax Increment Equivalent
42229	42229 - Market Irene	25589	25589 - Development Activities Fund
42230	42230 - White Pond Drive Office Park	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42231	42231 - Frank Blvd/Pershing Ave Connection	4060	4060 - STREETS
42233	42233 - Security Grilles	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
42234	42234 - Five Points	24240	24240 - Urban Redevelopment Tax Increment Equivalent
42235	42235 - Brown Graves Development	24240	24240 - Urban Redevelopment Tax Increment Equivalent
42236	42236 - Maiden Lane Alley Emergency	4060	4060 - STREETS
42237	42237 - Elizabeth Park	4160	4160 - PARKS AND RECREATION
42238	42238 - Hickory Development	4060	4060 - STREETS
42240	42240 - West Side Office Park Phase 2	24240	24240 - Urban Redevelopment Tax Increment Equivalent
42241	42241 - Firestation #1 Redev	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
42243	42243 - First Energy Westside Campus	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42244	42244 - Study Arlington Waterloo Rd	4060	4060 - STREETS
42246	42246 - MCS Brine Blending Building	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
42247	42247 - Fire Records Management	4150	4150 - INFORMATION TECHNOLOGY AND IMPROVEM
42249	42249 - Municipal Courts Bldg	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
42250	42250 - 4175 Bridgestone-Firestone	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42251	42251 - 4175 Goodyear Riverwalk COAF	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42252	42252 - Opportunity Deck Nesting	4170	4170 - PUBLIC PARKING
42254	42254 - I76 Kenmore Leg Repairs	4060	4060 - STREETS
42255	42255 - I76 East Leg Repairs	4060	4060 - STREETS
42257	42257 - I76 West Leg Repairs	4060	4060 - STREETS
42258	42258 - Little Cuy. River Restoration Ph. 2	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42259	42259 - Expressway Barrier Inlet Repairs	4060	4060 - STREETS
42260	42260 - Brittain Road ramp over Market	4060	4060 - STREETS
42261	42261 - I76 Striping	4060	4060 - STREETS
42262	42262 - Akron Polymer TIF	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42263	42263 - I76 East Leg Signage	4060	4060 - STREETS
42264	42264 - Prk Rehb-Boss, Grace, Jewett, Mason	4160	4160 - PARKS AND RECREATION
42265	42265 - Miscellaneous Expressway Repairs	4060	4060 - STREETS
42266	42266 - I76 Concrete Bin Wall Repairs	4060	4060 - STREETS
42267	42267 - I76 near Hoban High School	4060	4060 - STREETS
42268	42268 - Kenmore Leg Bridge Repair	4060	4060 - STREETS
42269	42269 - Park East Towpath Trail	4160	4160 - PARKS AND RECREATION
42271	42271 - W. Market & Manchester ADA ramps	4060	4060 - STREETS
42272	42272 - Landmark Bldng Roof Cleanup-ARRA	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42273	42273 - SR 59 o/ Exchange St Repairs	4060	4060 - STREETS

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
42274	42274 - ODOT District 4 Crack Sealing 2011	4060	4060 - STREETS
42275	42275 - IR-76 Bridge Deck Replacements	4060	4060 - STREETS
42277	42277 - SUM-State Road	4060	4060 - STREETS
42278	42278 - SR8 Howe Ave Bin Walls	4060	4060 - STREETS
42279	42279 - Landmark Building Cleanup CORF	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42280	42280 - White Pond Dr. (Mull to Copley)	4060	4060 - STREETS
42281	42281 - Bridgestone Phase II COAF	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42282	42282 - Bridgestone Phase II COAF	4060	4060 - STREETS
42283	42283 - Bath Road Guardrail Upgrade	4060	4060 - STREETS
42284	42284 - Waterloo Road Sidewalk Repair	4060	4060 - STREETS
42285	42285 - Brownfields	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42286	42286 - Study USEPA Haz Subst Grant FY2008	4175	4175 - ECONOMIC DEVELOPMENT (DW)
42287	42287 - Study USEPA Petroleum Grant FY2008	4175	4175 - ECONOMIC DEVELOPMENT (DW)
50003	50003 - Water Trust	50001	50001 - General Water
50004	50004 - Water Bankruptcy Deposit Trust	50001	50001 - General Water
50005	50005 - Water Storeroom and Garage	50001	50001 - General Water
50006	50006 - Water Capital Projects ~ use 50002	50001	50001 - General Water
50007	50007 - Water Bond Proceeds	50001	50001 - General Water
50008	50008 - Water-Delinquent Collections	50001	50001 - General Water
50009	50009 - Water Buffer Zone Protection Grant	50001	50001 - General Water
51003	51003 - Sewer Capital Improvement use 51008	51001	51001 - Sewer
51004	51004 - WPC Station Improvements	51001	51001 - Sewer
51005	51005 - Sewer Bond Sale Proceeds	51001	51001 - Sewer
51006	51006 - Suburban Sewer Capitalization	51001	51001 - Sewer
51007	51007 - Compost: Odor Control E.P.A.	51001	51001 - Sewer
51008	51008 - Sanitary Sewer Reconstruction	51001	51001 - Sewer
51009	51009 - Sewer Delinquent Collections	51001	51001 - Sewer
51010	51010 - Sewer S.A.	51001	51001 - Sewer
51011	51011 - Morse Rd 8" San Swr Const.	51001	51001 - Sewer
51012	51012 - Artman (Asses'd Hawkins PH1)	51001	51001 - Sewer
51013	51013 - Newton Place Water Main Extend	51001	51001 - Sewer
51014	51014 - CSO Construction Fund	51001	51001 - Sewer
52002	52002 - Oil & Gas Development	52001	52001 - Oil & Gas
54001	54001 - Golf Course Operating	54001	54001 - Golf Course Operating
54002	54002 - Golf Course Concession	54001	54001 - Golf Course Operating
54003	54003 - Pro Golf Shop	54001	54001 - Golf Course Operating
54004	54004 - Golf Course Improvements	54001	54001 - Golf Course Operating
54005	54005 - Mud Run Golf Course	54001	54001 - Golf Course Operating
60001	60001 - Motor Equipment Capital	60000	60000 - Motor Equipment Operating
66002	66002 - Engineering - I System Interface	66001	66001 - Engineering
66003	66003 - Engineering AutoCAD Software	66001	66001 - Engineering
67002	67002 - MIS - Capital Projects	67001	67001 - MIS
67003	67003 - MIS Computer Acquisition Fund	67001	67001 - MIS
68001	68001 - Liab Self Ins Employee Ins City Pd	68002	68002 - Medical Self Insurance
69000	69000 - Reserve For Accumulated Leave	closed	closed
73403	73403 - Petty Cash - Purchasing	10000	10000 - General Fund

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
24400A	24400A - Greater Akron Community Events	24400	24400 - Joint Economic Development District
24400B	24400B - Economic Dev. Initiatives	24400	24400 - Joint Economic Development District
24432A	24432A - JEDD Copley Township's Project Fund	24400	24400 - Joint Economic Development District
24432B	24432A - JEDD Coventry Township's Project Fund	24400	24400 - Joint Economic Development District
24432C	24432A - JEDD Springfield Township's Project Fund	24400	24400 - Joint Economic Development District
24432D	24432A - JEDD Bath Township's Project Fund	24400	24400 - Joint Economic Development District
41299A	41299A - Tallmadge Avenue Signalization	4060	4060 - STREETS
B03001	B03001 - Canton Road Signalization	4060	4060 - STREETS
B03003	B03003 - Morley 4th Floor Laboratory	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B03004	B03004 - Middlebury Run Park Bridge No. 3	4160	4160 - PARKS AND RECREATION
B03005	B03005 - Euclid Avenue & Rhodes Avenue	4060	4060 - STREETS
B03007	B03007 - 2003 Salt Storage Project	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B03008	B03008 - Traffic Controller Upgrade 2004	4060	4060 - STREETS
B03009	B03009 - Incubator Renovation 2003	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B03010	B03010 - Municipal Building Rehab	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B03011	B03011 - Lock III Redevelopment	4160	4160 - PARKS AND RECREATION
B03022	B03022 - Grant/Wolf Ledges/Sumner Bridges	4060	4060 - STREETS
B03023	B03023 - Manchester Road Phase 1	4060	4060 - STREETS
B03024	B03024 - High Market Pkg. Deck Streetscape	4170	4170 - PUBLIC PARKING
B03025	B03025 - E. Market St Signalization	4060	4060 - STREETS
B03027	B03027 - Towpath Trail Emergency Repairs	4160	4160 - PARKS AND RECREATION
B03031	B03031 - Shakespeare et al	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B03033	B03033 - E Market St Over Kelly Ave	4060	4060 - STREETS
B03034	B03034 - Lockheed Martin Airship Project	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B03035	B03035 - Neil Evan Storm Water Outlet Emerg	4060	4060 - STREETS
B04001	B04001 - S Main Waterloo Safety Upgrade	4060	4060 - STREETS
B04002	B04002 - Abington Rd o/Spring Lake Outlet	4060	4060 - STREETS
B04003	B04003 - CitiCenter Parking Deck Repairs	4170	4170 - PUBLIC PARKING
B04005	B04005 - Elm Drive/Wigley Ave Storm Outlet	4060	4060 - STREETS
B04010	B04010 - Mud Run West Public Imp	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B04011	B04011 - Ed Davis Gym Roof Emerg.	4160	4160 - PARKS AND RECREATION
B04012	B04012 - Citi Center HVAC & Roof	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B04013	B04013 - Stubbs Roof Replacement	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B04014	B04014 - Court Resurfacing	4160	4160 - PARKS AND RECREATION
B04015	B04015 - Cascade Plaza Master Plan	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B04018	B04018 - Balch Auditorium Improvements	4160	4160 - PARKS AND RECREATION
B04019	B04019 - Cascade Parking Fire Sprinkler	4170	4170 - PUBLIC PARKING
B04021	B04021 - Brookshire/Merriman Storm Emergency	4060	4060 - STREETS
B04022	B04022 - Confluence Regional Conserv Area	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B04023	B04023 - Municipal Bldg. Floors Two & Five	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B04025	B04025 - RCA Rubber Project	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B04026	B04026 - Cascade Locks Bikeway Phase IIA	4160	4160 - PARKS AND RECREATION
B04027	B04027 - Cascade Locks Bikeway Phase IIB	4160	4160 - PARKS AND RECREATION
B04029	B04029 - Meriman Rd Slope Repair - Emerg	4060	4060 - STREETS
B04030	B04030 - Storm Repairs 2004	4060	4060 - STREETS
B04031	B04031 - Superblock Parking Garage 2005	4170	4170 - PUBLIC PARKING

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
B05001	B05001 - Courtland Ave Drainage Emergency	4060	4060 - STREETS
B05003	B05003 - Perkins Street Signalization	4060	4060 - STREETS
B05004	B05004 - Perkins Park Dr Storm Sewer Emg	4060	4060 - STREETS
B05005	B05005 - Park Street Over CSX-Conrail RR	4060	4060 - STREETS
B05006	B05006 - Bartges Street/Towpath Underpass	4060	4060 - STREETS
B05008	B05008 - Ed Davis Roof Replacement	4160	4160 - PARKS AND RECREATION
B05010	B05010 - ADA Access 2005 Contract 2	4060	4060 - STREETS
B05011	B05011 - ADA Access 2005 Contract 3	4060	4060 - STREETS
B05013	B05013 - Spicer Village Devp.	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B05015	B05015 - Highland Square Improvements	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B05016	B05016 - Fire Station #1	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B05017	B05017 - Northside Housing	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B05018	B05018 - Canal Park Towers Demo	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B05019	B05019 - Misc Storm Improvements 2004	4060	4060 - STREETS
B05020	B05020 - Waterloo Road Towpath Trail	4160	4160 - PARKS AND RECREATION
B05022	B05022 - Fire Maintenance Roof Replacement	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B05023	B05023 - Main St Crowwalk Rehab	4060	4060 - STREETS
B05024	B05024 - Evans Ave o/CSX Grade Separation	4060	4060 - STREETS
B05025	B05025 - Copley Road Parking	4170	4170 - PUBLIC PARKING
B05026	B05026 - Haley's Ditch	4060	4060 - STREETS
B05027	B05027 - South Main St Parking Lot	4170	4170 - PUBLIC PARKING
B06001	B06001 - N. Portage Path(Mark-Sand Run Park)	4060	4060 - STREETS
B06002	B06002 - ADA Access Contract 1	4060	4060 - STREETS
B06003	B06003 - ADA Access Contract 2 - CLOSED	4060	4060 - STREETS
B06004	B06004 - Misc Storm Improvements 2006	4060	4060 - STREETS
B06005	B06005 - Stubbs Justice Center HVAC	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B06010	B06010 - W Market St Utility Relocation	4060	4060 - STREETS
B06011	B06011 - Beech Street Trailhead	4160	4160 - PARKS AND RECREATION
B06012	B06012 - North St Retianing Wall Emergency	4060	4060 - STREETS
B06013	B06013 - Study Stubbs Justice Center Facade	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B06014	B06014 - Akron Biomedical Corridor	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B06015	B06015 - AES Towpath Trail-ARRA	4160	4160 - PARKS AND RECREATION
B06017	B06017 - Edgewood Hope 6 - Phase 1	4060	4060 - STREETS
B06019	B06019 - Bath Hills Woodbury Storm Sewer Eme	4060	4060 - STREETS
B06020	B06020 - Stubbs Justice Center Facade Emerg	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07001	B07001 - Avon Street Cul-de Sac	4060	4060 - STREETS
B07003	B07003 - Incubator Accelerator Roof	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B07004	B07004 - Municipal Bldg Floor 8 Computer Rm	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07006	B07006 - Evans Ave & MSC Storage Buildings	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07007	B07007 - S Maint St -Firestone Blvd-Waterloo	4060	4060 - STREETS
B07008	B07008 - Superblock West Expansion	4170	4170 - PUBLIC PARKING
B07009	B07009 - Misc Storm Improvements 2007	4060	4060 - STREETS
B07011	B07011 - Fire Stations #14 HVAC	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07013	B07013 - MIS Air Conditioning Emergency	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07014	B07014 - Study Fairhill Dr Slope Stability	4060	4060 - STREETS
B07015	B07015 - Stubbs Justice Center ADA Restrooms	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
B07016	B07016 - ADA Access 2007	4060	4060 - STREETS
B07017	B07017 - Young's Restaurant	4160	4160 - PARKS AND RECREATION
B07018	B07018 - MSC Building #2 Waterproofing	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07019	B07019 - Lock 3 North Public Improvements	4160	4160 - PARKS AND RECREATION
B07020	B07020 - Davenport Park Pavilion	4160	4160 - PARKS AND RECREATION
B07021	B07021 - Communications Relocation	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07023	B07023 - Video Surveillance	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07026	B07026 - Accelator Repair Emergency	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B07028	B07028 - Ed Davis Tennis Courts	4160	4160 - PARKS AND RECREATION
B07029	B07029 - H.K. Stubbs Facade Restoration	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07030	B07030 - Lock 3 North Public Improve PH2	4160	4160 - PARKS AND RECREATION
B07031	B07031 - MSC Offices and Locker Room	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07032	B07032 - E Market St Fiber & Signalization	4060	4060 - STREETS
B07033	B07033 - Cascade Deck Repairs Annex	4170	4170 - PUBLIC PARKING
B07034	B07034 - Superblock Deck Utility Relocation	4170	4170 - PUBLIC PARKING
B07035	B07035 - Superblock Elevators & Lobbies	4170	4170 - PUBLIC PARKING
B07036	B07036 - MSC Security Lighting	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07037	B07037 - Community Signage	4060	4060 - STREETS
B07039	B07039 - Edgewood Hope 6 - Phase II	4060	4060 - STREETS
B07040	B07040 - Howe House Relocation	4160	4160 - PARKS AND RECREATION
B07041	B07041 - Fire Station #4 Roof Replacement	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B07042	B07042 - 4175-Global Accelator Anex-Emgcy	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B08001	B08001 - Darrow Road Signalization	4060	4060 - STREETS
B08002	B08002 - Fire Station #3 Drive	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B08003	B08003 - First Energy Detention Pond	4060	4060 - STREETS
B08004	B08004 - Fire Maint Pump Test Facility	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B08005	B08005 - Lock 3 Women's Restroom	4160	4160 - PARKS AND RECREATION
B08006	B08006 - Newton St Bridge Roosevelt Ditch	4060	4060 - STREETS
B08007	B08007 - Fire Station #2 Replacement	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B08008	B08008 - Cascade Deck Van Area Emergency	4170	4170 - PUBLIC PARKING
B08009	B08009 - Marigold Rockford Sage Storm Impv	4060	4060 - STREETS
B08010	B08010 - Fire Station #5 HVAC Replacement	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B08011	B08011 - Stubbs Water Damage Emergency	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B08012	B08012 - MSC Building #2 High Roof Repair	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B08013	B08013 - Cascade Deck Emergency Generator	4170	4170 - PUBLIC PARKING
B08014	B08014 - MSC Building 5 Roof Replacement	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B08015	B08015 - Study Fire Station #12	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B08016	B08016 - Storm Water Utility Program	4060	4060 - STREETS
B08017	B08017 - Davenport Park Basketball Courts	4160	4160 - PARKS AND RECREATION
B08018	B08018 - CitiCenter Fire Alarm System	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B08019	B08019 - Incubator 6th Floor Build Out	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B08020	B08020 - Summit Lake Community Ctr Rehab	4160	4160 - PARKS AND RECREATION
B08021	B08021 - N Main/Cuy Falls Ave Signalization	4060	4060 - STREETS
B08022	B08022 - Indian Trail Improvements	4060	4060 - STREETS
B08023	B08023 - State Street Parking Deck Signage	4170	4170 - PUBLIC PARKING
B08024	B08024 - Balch St Gym & Auditorium Roof	4160	4160 - PARKS AND RECREATION

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
B08025	B08025 - 4175-Bridgestone S. Main Waterloo	4060	4060 - STREETS
B08026	B08026 - 4175-Bridgestone Firestone Parkway	4060	4060 - STREETS
B08027	B08027 - 4175-Bridgestone Wilbeth Road	4060	4060 - STREETS
B09001	B09001 - 4155-Market_Elmdale_Kenilworth Int.	4060	4060 - STREETS
B09002	B09002 - Brookshire Storm Sewer Emergency	4060	4060 - STREETS
B09004	B09004 - Broadway Parking Deck-Emerg	4170	4170 - PUBLIC PARKING
B09005	B09005 - ADA Access 2009	4060	4060 - STREETS
B09006	B09006 - Firestone Park Courts and Pavilion	4160	4160 - PARKS AND RECREATION
B09007	B09007 - Patterson Park Roof Replace.	4160	4160 - PARKS AND RECREATION
B09008	B09008 - Municipal Bldg Elevators	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B09009	B09009 - Overlook Drive	4060	4060 - STREETS
B09010	B09010 - Davenport Park Tennis Courts	4160	4160 - PARKS AND RECREATION
B10001	B10001 - Northside Train Station Connector	4160	4160 - PARKS AND RECREATION
B10002	B10002 - Lock 2 Improvements	4160	4160 - PARKS AND RECREATION
B10003	B10003 - ADA Access 2010	4060	4060 - STREETS
B10004	B10004 - Cascade Parking Deck Fire Sprinkler	4170	4170 - PUBLIC PARKING
B10005	B10005 - Tallmadge-Dayton Intersection	4060	4060 - STREETS
B10006	B10006 - State Street Deck Repairs	4170	4170 - PUBLIC PARKING
B10007	B10007 - High Market Prkng Deck Dmg-Emergncy	4170	4170 - PUBLIC PARKING
B10008	B10008 - Falor Street Bridge	4060	4060 - STREETS
B10009	B10009 - MSC Bldng 5 Siding and Door Repair	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B10010	B10010 - Swinehart Avenue Bridge Replacement	4060	4060 - STREETS
B10011	B10011 - Thronton Street Bridge Repairs	4060	4060 - STREETS
B10012	B10012 - Highland Square Triangle Developmnt	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B10013	B10013 - Highland Square East	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B11001	B11001 - High Market Parking Deck Repairs	4170	4170 - PUBLIC PARKING
B11003	B11003 - ADA Access 2011	4060	4060 - STREETS
B11004	B11004 - W. Exchange & Cedar Signalization	4060	4060 - STREETS
B11005	B11005 - Massillon Road Resurfacing	4060	4060 - STREETS
B11006	B11006 - Safety Communications Cntr Reconfig	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B11007	B11007 - School Flashers Remote Access	4060	4060 - STREETS
B11008	B11008 - Little Cuy. River Eco Restor Study	4060	4060 - STREETS
B11009	B11009 - Furnace St Sewer Repair Emergency	4060	4060 - STREETS
B11010	B11010 - Global Accelerator Parapet-Masonry	4175	4175 - ECONOMIC DEVELOPMENT (DW)
B11012	B11012 - Police Property Room Expansion	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
B11013	B11013 - Cascade Locks Bikeway Ph 1 Repair	4160	4160 - PARKS AND RECREATION
B11014	B11014 - Hickory St Slope Repair	4060	4060 - STREETS
B11016	B11016 - CascadePlza Fire Station 2 & 12 Rpr	4165	4165 - PUBLIC FACILITIES AND IMPROVEMENTS
ED0601	ED0601 - Taylor Pontiac Demolition Emergency	4175	4175 - ECONOMIC DEVELOPMENT (DW)
ED0701	ED0701 - Eastgate/Goodyear Project	4175	4175 - ECONOMIC DEVELOPMENT (DW)
ED0702	ED0702 - Richland Communities	4175	4175 - ECONOMIC DEVELOPMENT (DW)
ED0802	ED0802 - Eastgate Sewer Relocation	4175	4175 - ECONOMIC DEVELOPMENT (DW)
ED0803	ED0803 - Tech Way Improvements	4060	4060 - STREETS
ED0804	ED0804 - Infocision	4175	4175 - ECONOMIC DEVELOPMENT (DW)
ED0805	ED0805 - Ascott Pkwy Storm Sewer	4175	4175 - ECONOMIC DEVELOPMENT (DW)
ED0806	ED0806 - 4175 Little Cuyahoga Restoration	4160	4160 - PARKS AND RECREATION

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
ED0901	ED0901 - 4175 Little Cuyahoga River Trail	4160	4160 - PARKS AND RECREATION
ED0903	ED0903 - LCR Structural Improvements	4060	4060 - STREETS
ED1001	ED1001 - Canal Place Redevelopment Cleanup	4175	4175 - ECONOMIC DEVELOPMENT (DW)
HH0001	HH0001 - Registration of Units	10000	10000 - General Fund
HH0002	HH0002 - Rental Unit Mandatory Inspection	10000	10000 - General Fund
HH0003	HH0003 - Administrative Penalties	10000	10000 - General Fund
R00003	R00003 - Misc. Paving Assessed CLOSED	4060	4060 - STREETS
R00004	R00004 - Residential Resurfacing - Assessed	4060	4060 - STREETS
R00005	R00005 - Arterial Resurfacing - Assessed	4060	4060 - STREETS
R00006	R00006 - City Wide Sidewalks - Assessed	4060	4060 - STREETS
R00007	R00007 - Micropaving - Assessed	4060	4060 - STREETS
R00008	R00008 - Partial Depth Improvement-Assessed	4060	4060 - STREETS
R00009	R00009 - Hot In Place Resurfacing - CLOSED	4060	4060 - STREETS
R09AAA	R09AAA - 2009 Resurfacing Master	4060	4060 - STREETS
R09AC1	R09AC1 - 2009 Arterial_Collector PH 1	4060	4060 - STREETS
R09AC2	R09AC2 - 2009 Arterial Collector PH 2	4060	4060 - STREETS
R09RR1	R09RR1 - 2009 Residential PH 1	4060	4060 - STREETS
R09UN1	R09UN1 - 2009 Unimproved PH 1	4060	4060 - STREETS
R10AAA	R10AAA - 2010 Resurfacing Master	4060	4060 - STREETS
R10AC1	R10AC1 - 2010 Arterial Collector PH1	4060	4060 - STREETS
R10RR1	R10RR1 - 2010 Residential PH 1	4060	4060 - STREETS
R10UN1	R10UN1 - 2010 Unimproved PH 1	4060	4060 - STREETS
R11AAA	R11AAA - 2011 Resurfacing Master	4060	4060 - STREETS
R11AC1	R11AC1 - 2011 Arterial Collector PH1	4060	4060 - STREETS
R11RR1	R11RR1 - 2011 Residential PH 1	4060	4060 - STREETS
R11UN1	R11UN1 - 2011 Unimproved PH 1	4060	4060 - STREETS
S00035	S00035 - Lakeshore Blvd Kenmore>W South	4060	4060 - STREETS
S00052	S00052 - Noble Ave CDA	4060	4060 - STREETS
S00140	S00140 - Peckham St. Improvements	4060	4060 - STREETS
S00146	S00146 - Pallasades Curb Replacement	4060	4060 - STREETS
S00147	S00147 - Idaho St Et Al/Kenmore CDA II	4060	4060 - STREETS
S00152	S00152 - Chip & Seal Program	4060	4060 - STREETS
S00153	S00153 - Seilberling CDA Phase II	4060	4060 - STREETS
S00163	S00163 - Market St. East Widening	4060	4060 - STREETS
S00187	S00187 - Noth Main/Furnace Streetscape	4175	4175 - ECONOMIC DEVELOPMENT (DW)
S00189	S00189 - Arch Street Utility Relocation	4060	4060 - STREETS
S00190	S00190 - South Arlington St. Signals	4060	4060 - STREETS
S00195	S00195 - Bell Exchange Utility Relocation	4060	4060 - STREETS
S00198	S00198 - Hawkins Avenue	4060	4060 - STREETS
S00199	S00199 - Akins Court	4060	4060 - STREETS
S00204	S00204 - Ridge Street et al	4060	4060 - STREETS
S00205	S00205 - Howard Street	4060	4060 - STREETS
S00208	S00208 - Gray Court	4060	4060 - STREETS
S00213	S00213 - Hickory Street Improvements	4060	4060 - STREETS
S00214	S00214 - Vernon Odom Blvd Resurfacing	4060	4060 - STREETS
S00215	S00215 - Copley Rd Resurfacing Sum-SR 162-6.	4060	4060 - STREETS

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
S00216	S00216 - Elizabeth Park Hope 6 Improvements	4060	4060 - STREETS
S00217	S00217 - Middlebury Exchange Streetscape	4175	4175 - ECONOMIC DEVELOPMENT (DW)
S00219	S00219 - Pelton Avenue	4060	4060 - STREETS
S00220	S00220 - Roslyn Avenue	4060	4060 - STREETS
S00221	S00221 - Bishop Street	4060	4060 - STREETS
S00222	S00222 - Baird Street	4060	4060 - STREETS
S00223	S00223 - Howard Street	4060	4060 - STREETS
S00226	S00226 - Woodward Avenue	4060	4060 - STREETS
S00227	S00227 - North Hawkins Avenue	4060	4060 - STREETS
S00228	S00228 - Parkgate Avenue et al	4060	4060 - STREETS
S00229	S00229 - Hickory Street Phase 2	4060	4060 - STREETS
S00230	S00230 - Manchester Road Project	4060	4060 - STREETS
S00232	S00232 - Laird Street	4060	4060 - STREETS
S00233	S00233 - Market St W (Twin Oaks-Hawkins)	4060	4060 - STREETS
S00234	S00234 - Market St W (Rose-Twin Oaks)	4060	4060 - STREETS
S00235	S00235 - Hartford Avenue Nome Avenue	4060	4060 - STREETS
S00236	S00236 - Adams Street	4060	4060 - STREETS
S05001	S05001 - Thayer Street	4060	4060 - STREETS
S05002	S05002 - Kenmore Blvd	4060	4060 - STREETS
S05003	S05003 - Brown Street	4060	4060 - STREETS
S05004	S05004 - Power Street	4060	4060 - STREETS
S05005	S05005 - Manchester Road Phase 2	4060	4060 - STREETS
S05006	S05006 - Hope IV Public Improvements Phase 2	4060	4060 - STREETS
S05007	S05007 - W Market St Rose Blvd-Portage Path	4060	4060 - STREETS
S05008	S05008 - E Market St. Utility Reconnections	4060	4060 - STREETS
S05009	S05009 - North Street Public Improvements	4060	4060 - STREETS
S05010	S05010 - Kenilworth Drive	4060	4060 - STREETS
S05011	S05011 - W. Market St. Pershing to Revere	4060	4060 - STREETS
S05012	S05012 - Carroll St Fountain to Annadale	4060	4060 - STREETS
S06001	S06001 - Spicertown Public Parking	4170	4170 - PUBLIC PARKING
S06002	S06002 - W. Market St Utility Reconnection	4060	4060 - STREETS
S06004	S06004 - Hampton Knoll Roadway Improvements	4060	4060 - STREETS
S06005	S06005 - Rexford Street et al	4060	4060 - STREETS
S06006	S06006 - East Park Genoa Ave Imp	4060	4060 - STREETS
S07001	S07001 - E Market St Sidewalks & Parking	4060	4060 - STREETS
S07003	S07003 - E. Market St Resurfacing	4060	4060 - STREETS
S07004	S07004 - Massillon Wilbeth Resurfacing	4060	4060 - STREETS
S07005	S07005 - Kirn Street Project	4060	4060 - STREETS
S07006	S07006 - Dresden Avenue	4060	4060 - STREETS
S07007	S07007 - Bellfield Street Sanitary Sewer	4060	4060 - STREETS
S07008	S07008 - Manchester Rd SUM 93-11.05 PID25414	4060	4060 - STREETS
S08001	S08001 - Barbara Avenue	4060	4060 - STREETS
S08003	S08003 - North Arlington Street Improvements	4060	4060 - STREETS
S08004	S08004 - Rosiland Court-Gotham Court	4060	4060 - STREETS
S08005	S08005 - Crouse Street	4060	4060 - STREETS
S08006	S08006 - West Market Resurfacing	4060	4060 - STREETS

<u>Prior Fund</u>		<u>New Fund</u>	<u>New Fund - Name</u>
S08007	S08007 - Forest Edge Drive Et Al	4060	4060 - STREETS
S08008	S08008 - S Main St-Wilbeth Rd	4060	4060 - STREETS
S09001	S09001 - Baird Street - Kipling Street	4060	4060 - STREETS
S10001	S10001 - Exchange and Wilbeth Resurfacing	4060	4060 - STREETS

List of Current Funds

January 1, 2012

Appendix G

10000 - General Fund
20000 - Income Tax Collection
20010 - Comm Learn Ctr Inc Tax
20011 - Comm Learn Ctr Inc Tax Acc Reserve
20040 - Payroll
20100 - Emergency Medical Service
20200 - Special Assessments
20500 - Income Tax Capital Improvement
20700 - Street & Highway Maintenance
20710 - State Gas Tax
20720 - State Motor Vehicle License Fees
20730 - City Permissive Motor Vehicle License Fees
21200 - EMS Grant Fund
21310 - Law Enforcement Trust - DARE
21320 - Law Enforcement Trust - Non-DARE
21400 - Drug Law Enforcement
21500 - Indigent Drivers Alcohol Treatment
21505 - Indigent Drivers Interlock/Alcohol
21600 - D.U.I. Enforcement and Education
22520 - Fire Ins Claim Deposits
22560 - Muni Court Unclaimed Monies
22710 - Akron Develop Corp Incubator
22720 - Knight Estate Fund
22740 - Loomis Award
23000 - Akron Metro Area Trans Study
23300 - H.O.M.E. Program General Admin
23501 - MMRS Preparedness
23709 - Emergency Shelter Grant
24000 - EDA Revolving Loan Fund
24200 - Central Business District Urban Red
24230 - Municipal Public Improvement Tax Increment Equivalent
24240 - Urban Redevelopment Tax Increment Equivalent
24400 - Joint Economic Development District
24500 - Kenmore Improvement Fund
24600 - Vehicle Immobilization
24701 - AMCIS Fund - Clerk Of Courts
24702 - AMCIS Fund - Judges
24817 - Summer Arts Experience
24902 - Enterprise Community Prog ODOD
25202 - Community Development Program
25401 - Neighborhood Partnership Program
25402 - FEMA Assistance to Firefighters

List of Current Funds

January 1, 2012

Appendix G

25413 - First Energy Rehab Supplement
25416 - Equitable Sharing Fed Forfeitures
25427 - Juvenile Accountability Block Grant
25432 - Police-Do The Right Thing
25434 - Child Safety Programs
25436 - Landfill Activities
25442 - Simon Perkins Statue
25443 - Bulletproof Vest Partnership Grant
25444 - Criminal Gang Enforcement Fund
25447 - Universal Hiring III
25466 - Landmark Build Oper 156 S. Main
25467 - 58 W Exchange Street
25474 - Police Special Donations
25490 - Akron Muni Court Special Projects
25493 - Probation Services Fund
25497 - Police -Summit County OVI Taskforce
25498 - Northern Ohio Fugitive Task Force
25506 - Police Fire Comm Enhanc Wireless911
25511 - Summit County Juvenile Court Grant
25522 - Continuing Professional Training
25536 - Federal NSP Funds-HERA
25539 - State NSP Funds-HERA
25544 - Federal HPRP-ARRA
25545 - 09 COPS Hiring Recovery Prog-ARRA
25546 - 2009 JAG-ARRA
25547 - State HPRP-ARRA
25548 - CDBG-R-ARRA
25551 - Downtown District Heating System
25553 - 2009 JAG
25558 - 2010 GHSO
25562 - Equipment Lease 2009 Reserve Fund
25563 - Consolidated Health Services
25564 - Energy Efficiency CBG-ARRA
25566 - Lead Hazard Reduction Demo Grant
25567 - Peacemaker
25568 - Warrant Service Fund Court Security
25571 - Summit Lake Hot Spot
25572 - SAFR 2009
25574 - UDS Pass-Thru Grant
25575 - 2010 JAG
25576 - 2010 OCJS JAG-Prescription Drug
25577 - 2011 GHSO

List of Current Funds

January 1, 2012

Appendix G

25578 - NBD-Business Share
25580 - 2010 JABG
25582 - NSP3
25583 - Recycling & Litter Prev 2011
25584 - 21ST Century Grant-Year 3
25586 - 2011 JAG
25587 - Summit County HAB Grant
25589 - Development Activities
29990 - Investment Earnings
30000 - General Bond Payment Fund
4060 - STREETS
4150 - INFORMATION TECHNOLOGY AND IMPROVEM
4160 - PARKS AND RECREATION
4165 - PUBLIC FACILITIES AND IMPROVEMENTS
4170 - PUBLIC PARKING
4175 - ECONOMIC DEVELOPMENT (DW)
50001 - General Water Operating
51001 - Sewer Operating
52001 - Oil & Gas
54001 - Golf Course Operating
55001 - Airport
55002 - Airport Improvements
56003 - Parking
60000 - Motor Equipment Operating
61000 - Worker's Compensation Reserve
62000 - Self-Insurance Settlement
63000 - Storeroom
64000 - Telephone System Rotary
66001 - Engineering
67001 - MIS
68002 - Medical Self Insurance
68003 - Liab SelfIns Ins Reserve
70000 - Claire Merrix Tennis Trust
70100 - Holocaust Memorial Trust
70150 - Police Property Monetary Evidence
70910 - Unclaimed Monies
73408 - Police-Fire Beneficiary Scholarship

Budget and Finance

Appendix H

OB
C
SP

CBC/JMC/krr/keh 12/12/11
Requested by the Department of Finance

RECEIVED
CLERK OF COUNCIL
CITY OF AKRON
SUBSTITUTE OFFERED
AS AN AMENDMENT
7:12 PM 12/12/11

Offered by FREEMAN

ORDINANCE NO. 379 -2011 restricting various special revenue funds, consolidating various City funds, transfers, reimbursements and closeouts pursuant to Governmental Accounting Standard Board Statement No. 54; and declaring an emergency.

WHEREAS, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which establishes fund balance classification that comprises a hierarchy based primarily on the extent to which a city is bound to observe constraints imposed upon the use of resources reported in governmental funds; and

WHEREAS, in compliance with GASB 54, Council hereby ratifies and authorizes the following restrictions, consolidations, reimbursements, closeouts and transfers of the funds set forth below to be effective unless Council determines otherwise through legislative action.

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

Section 1. Council hereby reaffirms the existence of the Payroll Fund (currently known as fund 20040). The primary function of the fund is to operate as a rotary and payroll withholdings are held until actual payments are due and paid. The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to the payroll withholdings and assorted items.

Section 2. Council hereby reaffirms the existence of the Special Assessments Fund (currently known as fund 20200). The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to the operations of the assessment activities, debt service payments, and assorted items. Council formally approves the imposition of an administrative fee and authorizes the Director of Finance to set the rate.

Section 3. Council hereby reaffirms the existence of the Municipal Court Unclaimed Monies Fund (currently known as fund 22560). The primary function of the fund is to receive and hold unclaimed monies from the Municipal Court until remittance of the monies to the proper recipients or, as permitted by law, to the general fund. The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to the remittance of unclaimed monies to the proper recipients and incidental items.

Section 4. Council hereby reaffirms the existence of the Akron Development Corporation Incubator Fund (currently known as fund 22710). The primary function of the fund is to operate the Industrial Incubator by promoting and furthering the development of basic jobs and business opportunities. The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to the activities of business opportunities along with incidental items.

Section 5. Council hereby reaffirms the existence of the Knight Estate Fund (currently known as fund 22720 and formerly known as fund No. 307 "Knight Memorial Investment Fund"), amending Ordinance No. 451-1985 that authorized fund No. 307 in the Standard Classification of Funds and Accounts. The primary purpose of the fund was so that the monies in the Knight Memorial Investment Fund shall be used pursuant to proposals by the Mayor and authorization of council for long term investments which support special permanent improvement projects, leverage private and public cooperative investment, and generate benefits to a wide range of community interests, all to the extent permitted by the Ohio Constitution and Charter of the City of Akron. In keeping with the intent of the original creation, the revenue generated in this fund along with the accumulated balance is hereby committed for expenditures which support special permanent improvement projects which include leveraging private and public cooperative investment along with incidental items.

Section 6. Council hereby reaffirms the existence of the Loomis Award Fund (currently known as fund 22740). The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to general governmental activities along with incidental items.

Section 7. The City of Akron has entered into contracts creating Joint Economic Development Districts (JEDDs) with the Townships of Springfield, Copley, Coventry and with the Township of Bath and the City of Fairlawn and receives revenues from the four Joint Economic Development Districts pursuant to those contracts (JEDD revenues). The City of Akron has certain expenses that by contract must be paid out of those JEDD revenues, including but not limited to, costs of capital improvements and, in particular, debt service on bonds issued to finance those improvements. The City of Akron entered into an agreement with the Akron Board of Education, pursuant to Ordinance No. 427-1997, and is required to make an allocation of JEDD revenues to the Akron school system. Council desires to establish the priority of uses of JEDD revenues to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the City, the Townships and the JEDDs.

Council authorizes the Director of Finance to consolidate the JEDD funds into a single reporting entity. The individual funds have existed to record revenues and expenditures at a detailed level and have always been combined for financial reporting. Council desires to consolidate the accumulated balances of all JEDD funds into the Joint Economic Development District Fund (currently known as fund 24400).

The annual JEDD revenues shall be used (i) first to pay the debt service on all Special Revenue Bonds issued by the City in connection with the projects associated with the JEDDs and any other obligations arising out of those Trust Indentures, all in accordance with those Trust Indentures, and (ii) after such payments, then to pay costs of improvements to provide water and sanitary sewer service facilities in accordance with the Joint Economic Development District contracts, including but not limited to, reimbursement to the City for payment of such costs and payment of debt service on revenue bonds or general obligation bonds issued, or Ohio Water Development Authority or other loans incurred, for such improvements and (iii) payments as approved by the Director of Finance for JEDD Economic Development Projects, JEDD Township Projects and JEDD Land Development Rights. The balance of the net JEDD revenues, after the obligations set forth herein and in the JEDD contracts have been met, shall be allocated annually at least forty percent to the General Fund and at least twenty-five percent to the Income Tax Capital Improvement Fund.

Section 8. Council hereby reaffirms the existence of the First Energy Rehab Supplement Fund (currently known as fund 25413). The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to residential electric repair and associated items.

Section 9. Council hereby reaffirms the existence of the Landfill Activities Fund (currently known as fund 25436). The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to the activities of the Landfill including closure and post-closure costs and assorted items.

Section 10. Council hereby reaffirms the existence of the Landmark Building Operating Fund (currently known as fund 25466). The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to Landmark facility including maintenance, utilities, taxes, and assorted items.

Section 11. Council hereby reaffirms the existence of the Police Special Donations Fund (currently known as fund 25474). The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to Police Initiatives and assorted items.

Section 12. Council hereby reaffirms the existence of the Consolidated Health Services Fund (currently known as fund 25563). The primary function of the fund is to receive and hold resources until remittance of the monies for Public Health expenditures including potentially the accumulated leave balances for the former Health Department employees that transitioned to Summit County Health District. The revenue received in this fund along with the accumulated balance is hereby committed for expenditures relating to Public Health and incidental items.

Section 13. Council hereby reaffirms the existence of the PeaceMaker Fund (currently known as fund 25567). The primary function of the fund is to receive and hold resources until remittance of the monies for PeaceMaker activities. PeaceMakers is an organization for teens that have an interest in preserving the future of Akron and would like to play a role in promoting the positive image of youth in Akron. The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to PeaceMaker activities including the teen expo and incidental items.

Section 14 Council hereby reaffirms the existence of the Downtown District Heating System Fund (currently known as fund 25551). The primary function of the fund is to operate the Downtown District Heating System by promoting and furthering economic development and business opportunities. The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to providing energy services to the downtown district along with incidental items.

Section 15. Council hereby reaffirms the existence of the Investment Earnings Fund (currently known as fund 29990). The primary function of the fund is to operate as a rotary whereas; investment earnings are accumulated and allocated pursuant to the charter, federal and state statutes to the proper funds. The investment earnings (revenue) generated in this fund along with the cumulated balance is hereby committed for remittance of investment earnings to the proper funds and incidental items.

Section 16. Council hereby reaffirms the creation of the Development Activities Fund (to be known currently as fund 25589). The primary function of the fund is to record the activity associated with former capital projects. The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to each of the continuing development activity and incidental items.

Section 17. This Council has previously authorized the creation of various municipal public improvement tax increment equivalent funds to receive and record revenues and expenditures from payment of service payments in lieu of taxes made in accordance with R.C. Sections 5709.40 and 5709.42. The individual funds have existed to record revenues and expenditures at a detailed level. Council authorizes the Director of Finance to consolidate the municipal public improvement tax increment equivalent funds into single reporting entity known as the Municipal Public Improvement Tax Increment Equivalent Fund. The revenue credited in this fund along with the accumulated balance is hereby restricted in accordance with legislation approved by this Council authorizing or requiring the payment of service payments in lieu of taxes pursuant to R.C. Sections 5709.40 and 5709.42.

This Council has previously authorized the creation of various urban redevelopment tax increment equivalent funds to receive and record revenues and expenditures from payment of service payments in lieu of taxes made in accordance with R.C. Sections 5709.41 and 5709.42. The individual funds have existed to record revenues and expenditures at a detailed level. Council authorizes the Director of Finance to consolidate the urban redevelopment tax increment equivalent funds into single reporting entity known as the Urban Redevelopment Tax Increment Equivalent Fund. The revenue credited in this fund along with the accumulated balance is hereby committed in accordance with legislation authorizing or requiring the payment of service payments in lieu of taxes pursuant to R.C. Sections 5709.41 and 5709.42.

Section 18. Council hereby reaffirms the existence of the Simon Perkins Statue Fund (currently known as fund 25442). The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to general governmental activities along with incidental items.

Section 19. Council hereby reaffirms the existence of the Hamlin Building Fund (currently known as fund 25467). The revenue generated in this fund along with the accumulated balance is hereby committed for expenditures relating to Hamlin facility including maintenance, utilities, taxes, and assorted items.

Section 20. That the Finance Director is hereby authorized to transfer funds and to set up funds, consolidate funds, eliminate funds 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. Council retrospectively approves the transfers, reimbursements, and closeouts identified in Exhibit A up to the amount shown necessary to consolidate the City's fund structure to be in conformity with GASB Statement No. 54. The transfer funds are attached hereto as Exhibit A and incorporated by reference into this ordinance.

Section 21. That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of public peace, health, safety and welfare for the reason that the City must comply with the new standards set forth by GASB Statement No. 54, 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 December 12, 2011

Kent E. Keith Clerk of Council
Maurel A. Jomville President of Council

Approved December 13, 2011

and 2 others
MAYOR
Finance

EXHIBIT A

<u>From Fund</u>	<u>Amount</u>	<u>To Fund</u>	<u>Amount</u>
4165	200,000	25467	200,000
24400	505,000	25499	505,000
42249	1,453,000	25551	1,453,000
B08007	2,076,000	25551	2,076,000
B08015	205,000	25551	205,000
24400	8,600,000	24400A	8,600,000
24400	785,000	24400B	785,000
24401	105,000	24400	105,000
24431	6,400,000	24400	6,400,000
24432	1,700,000	24400	1,700,000
24400	760,000	24432A	760,000
24400	195,000	24432B	195,000
24400	610,000	24432C	610,000
24433	3,150,000	24400	3,150,000
4060	1,240,000	41430	1,240,000
4060	2,500,000	42200	2,500,000
4060	1,000	42254	1,000
4060	1,000	42255	1,000
4060	120,000	42259	120,000
4060	1,000	42260	1,000
4060	1,000	42261	1,000
4060	2,000	42263	2,000
4060	120,000	42273	120,000
4060	1,000	42274	1,000
4160	205,000	41440	205,000
41400	170,000	4165	170,000
41450	10,000	4165	10,000
42258	540,000	4175	540,000
4175	5,000	42272	5,000
4060	2,400,000	40500	2,400,000
4060	1,000	B10010	1,000
4060	1,000	42266	1,000
4060	2,000	42275	2,000
4060	1,000	42268	1,000
4060	1,000	42267	1,000
4060	1,000	42265	1,000
4060	1,000	B10008	1,000
B10005	400,000	4060	400,000
4170	1,000	S06001	1,000
4175	660,000	S00187	660,000
4175	110,000	S00217	110,000
41271	29,000	4060	29,000
4060	5,000	41272	5,000
4060	25,000	41274	25,000
4060	10,000	41292	10,000
41299	260,000	4060	260,000

4060	23,000	42236	23,000
42244	35,000	4060	35,000
4060	1,000	42277	1,000
41299A	3,000	4060	3,000
B03001	1,000	4060	1,000
4060	2,000	B03005	2,000
4060	18,000	B03008	18,000
B03022	4,000	4060	4,000
B03023	21,000	4060	21,000
4060	155,000	B03025	155,000
B03033	281,000	4060	281,000
B03035	3,000	4060	3,000
4060	124,000	B04001	124,000
4060	1,500	B04002	1,500
B04005	2,300	4060	2,300
4060	160,000	B04021	160,000
4060	45,000	B04029	45,000
B04030	130,000	4060	130,000
4060	34,000	B05001	34,000
B05003	1,000	4060	1,000
4060	12,000	B5004	12,000
B05005	6,000	4060	6,000
B05006	1,005,000	4060	1,005,000
4060	55,000	B05024	55,000
B06001	240,000	4060	240,000
B06004	20,000	4060	20,000
4060	40,000	B06010	40,000
4060	190,000	B06019	190,000
4060	1,000	B07001	1,000
B07007	300,000	4060	300,000
4060	1,000	B07009	1,000
B07014	196,000	4060	196,000
4060	75,000	B07032	75,000
4060	1,000	B08001	1,000
4060	32,000	B08006	32,000
B08021	32,000	4060	32,000
B08022	96,000	4060	96,000
B09001	19,000	4060	19,000
4060	116,000	B09009	116,000
4160	77,000	B10001	77,000
4175	493,000	B03031	493,000
41000	10,000	4060	10,000
4060	14,000	42271	14,000
B05010	24,000	4060	24,000
4060	1,000	B05011	1,000
B05019	1,000	4060	1,000
4060	2,000	B05023	2,000
B05026	2,000	4060	2,000
B06002	11,000	4060	11,000

4060	10,000	B06003	10,000
4060	1,000	B06012	1,000
4060	1,000	B07016	1,000
B07037	765,000	4060	765,000
B08003	1,000	4060	1,000
B08009	17,000	4060	17,000
B08016	20,000	4060	20,000
B09002	1,000	4060	1,000
4060	19,000	B09005	19,000
B10003	69,000	4060	69,000
4160	10,000	41250	10,000
B04011	42,000	4160	42,000
4160	1,000	B04018	1,000
4160	142,000	B05008	142,000
4160	4,000	B07020	4,000
B08005	2,000	4160	2,000
B08017	36,000	4160	36,000
B08020	15,000	4160	15,000
4175	32,000	B07003	32,000
B07026	21,000	4175	21,000
B08019	10,000	4175	10,000
41262	6,000	4060	6,000
4060	532,000	42231	532,000
42238	130,000	4060	130,000
4060	100,000	B06017	100,000
4060	308,000	B07039	308,000
4060	26,000	B08025	26,000
B08026	92,000	4060	92,000
B08027	33,000	4060	33,000
4060	378,000	ED0803	378,000
4060	155,000	ED0903	155,000
4160	2,600	41238	2,600
42170	1,000	4160	1,000
4160	1,500,000	B03011	1,500,000
B07019	6,000	4160	6,000
4160	10,000	B07030	10,000
4160	208,000	ED0806	208,000
4160	12,000	ED0901	12,000
4170	15,000	41286	15,000
10000	2,100,000	20700	2,100,000
10000	1,000	25531	1,000
10000	7,000	HH0003	7,000
10000	8,000	25443	8,000
10000	60,000	25447	60,000
10000	8,000	25478	8,000
25516	20,000	25516	20,000
10000	1,000	25571	1,000
10000	11,000	25575	11,000
10000	2,000	25576	2,000

10000	12,000	25580	12,000
10000	9,000	25577	9,000
10000	300,000	25421	300,000
10000	620,000	21700	620,000
10000	60,000	21900	60,000
10000	605,000	25000	605,000
10000	180,000	25437	180,000
10000	2,700,000	25551	2,700,000
10000	4,700	24800	4,700
10000	1,000	24811	1,000
10000	57,000	24813	57,000
10000	157,000	24814	157,000
10000	2,000	24816	2,000
10000	19,000	24818	19,000
10000	190,000	24820	190,000
10000	178,000	24825	178,000
10000	12,000	24830	12,000
10000	111,000	25510	111,000
10000	10,000	25517	10,000
10000	5,000	25567	5,000
10000	10,000	25569	10,000
10000	10,000	25583	10,000
10000	53,000	42200	53,000
10000	25,000	B07003	25,000
10000	300,000	54001	300,000
10000	50,000	54005	50,000
10000	235,000	55001	235,000
20300	122,000	10000	122,000
20400	122,000	10000	122,000
25202	13,000	10000	13,000
HH0001	151,000	10000	151,000
HH0002	20,000	10000	20,000
22500	74,000	10000	74,000
25516	0	10000	0
21000	3,500	10000	3,500
21100	78,000	10000	78,000
25518	10,000	10000	10,000
21800	152,000	10000	152,000
22750	1,000	10000	1,000
22760	57,000	10000	57,000
24800	22,000	10000	22,000
24812	29,000	10000	29,000
25401	5,000	10000	5,000
25441	1,000	10000	1,000
25510	1,000	10000	1,000
25568	50,000	10000	50,000
22510	9,000	10000	9,000
22530	113,000	10000	113,000
22550	414,000	10000	414,000

22570	75,000	10000	75,000
22580	101,000	10000	101,000
22730	17,000	10000	17,000
23799	84,000	10000	84,000
42190	1,000,000	10000	1,000,000
62000	2,000	10000	2,000
64000	960,000	10000	960,000
21200	4,000	20100	4,000
20200	82,000	21900	82,000
20200	1,585,000	22200	1,585,000
20800	6,000,000	20200	6,000,000
20900	1,130,000	20200	1,130,000
22000	14,000	20200	14,000
22000	1,000	20200	1,000
20500	8,000	25416	8,000
20500	24,000	21700	24,000
20500	250,000	22710	250,000
20500	352,000	25466	352,000
20500	550,000	24825	550,000
20500	110,000	25401	110,000
20500	51,000	25527	51,000
20500	28,000	25528	28,000
20500	1,000	41440	1,000
20500	1,000	B07009	1,000
20500	18,000	42264	18,000
20500	3,000	B07017	3,000
20500	6,000	B06020	6,000
20500	7,000	B07003	7,000
20500	1,000	B07006	1,000
20500	1,000	B07015	1,000
20500	1,000	B07021	1,000
20500	4,000	42233	4,000
20500	14,000	B04022	14,000
20500	30,000	B07042	30,000
25483	41,000	20500	41,000
25476	244,000	20500	244,000
25563	86,000	20500	86,000
41258	8,000	20500	8,000
20700	367,000	42200	367,000
20700	53,000	R09AAA	53,000
R10RR1	122,000	20700	122,000
20900	37,000	42234	37,000
20900	45,000	B05015	45,000
25501	1,000	21320	1,000
24100	1,000	21400	1,000
25563	415,000	22000	415,000
24200	350,000	22200	350,000
40100	400,000	22200	400,000
40400	800,000	22200	800,000

40900	92,000	22200	92,000
22601	4,000	22301	4,000
25563	261,000	22301	261,000
22601	1,000	22302	1,000
25563	1,000	22302	1,000
22410	5,000	25563	5,000
22540	19,000	25548	19,000
22540	2,000	25506	2,000
22540	9,000	B10006	9,000
22540	5,000	51001	5,000
22601	32,000	25563	32,000
22604	64,000	25563	64,000
25563	21,000	22810	21,000
22900	64,000	25563	64,000
23737	19,000	23200	19,000
23300	79,000	25201	79,000
23702	3,000	25563	3,000
23706	282,000	25563	282,000
23707	94,000	25563	94,000
23719	66,000	25563	66,000
23720	19,000	25563	19,000
23721	40,000	25563	40,000
23734	26,000	25563	26,000
25492	84,000	25563	84,000
25550	161,000	25563	161,000
23736	139,000	25563	139,000
23737	47,000	25563	47,000
23738	1,000	25563	1,000
23743	46,000	25563	46,000
23744	108,000	25563	108,000
25202	48,000	24100	48,000
24200	43,000	41277	43,000
25467	5,000	24200	5,000
40100	46,000	24220	46,000
42279	139,000	24431	139,000
41000	10,000	40100	10,000
25527	2,000	42286	2,000
25528	5,100	42287	5,100
42285	1,011,000	25482	1,011,000
40310	1,000	ED0701	1,000
24400	26,000	42200	26,000
25563	205,000	42200	205,000
25549	15,000	25202	15,000
41289	15,000	41286	15,000
42244	35,000	42231	35,000
25490	12,000	42249	12,000
42238	1,000	25202	1,000
24432	24,000	41273	24,000
B06015	200,000	B05015	200,000

B07037	200,000	B10001	200,000
S08006	7,000	42271	7,000
25548	1,000	S09001	1,000
S05007	79,000	42231	79,000
B09002	96,000	B04021	96,000
ED0701	1,000	25536	1,000
S00189	293,000	40500	293,000
B06001	19,000	42231	19,000
B05019	1,000	B05004	1,000
B05006	446,000	B10008	446,000
40900	208,000	54001	208,000
40900	101,000	54005	101,000
41262	6,000	B06019	6,000
41270	75,000	41440	75,000
42170	1,000	41440	1,000
S08008	69,000	41430	69,000
42130	107,000	B05025	107,000
S00189	641,000	42224	641,000
42238	129,000	S00213	129,000
B08007	450,000	42247	450,000
42258	30,000	ED0806	30,000
ED0806	10,000	42258	10,000
40310	1,000	R00003	1,000
40310	49,000	R00004	49,000
B07013	32,000	67002	32,000
B08022	125,000	51008	125,000
B03023	21,000	S00230	21,000
B07014	1,000	B06012	1,000
S07005	520,000	B05013	520,000
B06015	1,000	B04018	1,000
S00199	1,000	41232	1,000
S00035	60,000	25202	60,000
S00052	130,000	25202	130,000
25202	200,000	25401	200,000
25548	3,000	25401	3,000
40500	115,000	S07003	115,000
40500	32,000	S00214	32,000
40500	483,000	S05005	483,000
40400	493,000	B03031	493,000
41200	10,000	B10009	10,000
41200	3,000	B08014	3,000
41200	85,000	41288	85,000
41200	10,000	B03003	10,000
56003	19,000	41202	19,000
56003	117,000	41219	117,000
56003	4,000	41265	4,000
56003	75,000	42252	75,000
56003	1,000	B05027	1,000
56003	1,000	B09004	1,000

B07040	3,000	41238	3,000
B07040	10,000	B07030	10,000
42273	4,000	B04001	4,000
B08024	10,000	41250	10,000
B07037	40,000	B07039	40,000
B07037	9,000	B08025	9,000
24431	450,000	42243	450,000
24431	15,000	42234	15,000
S00163	5,000	41272	5,000
S00163	2,000	B03005	2,000
S00163	22,000	42236	22,000
42227	30,000	41281	30,000
42227	1,000	42246	1,000
42227	1,000	B06013	1,000
B09010	4,000	B07020	4,000
B09010	3,000	B08017	3,000
22540	12,000	B08017	12,000
22540	4,000	B05008	4,000
22540	18,000	B05011	18,000
B07026	21,000	B11010	21,000
B08019	10,000	B11010	10,000
22540	5,000	R00006	5,000
22540	10,000	S08001	10,000
B03033	262,000	40500	262,000
41271	29,000	40500	29,000
B04014	29,000	41440	29,000
B04026	13,000	41440	13,000
42238	1,000	42273	1,000
B04015	4,000	B04019	4,000
B04015	1,000	B07008	1,000
B04015	1,000	B07035	1,000
B10008	16,000	41292	16,000
B10008	122,000	B04001	122,000
B10008	265,000	42231	265,000
25202	280,000	42250	280,000
25202	88,000	B10012	88,000
25202	2,013,000	B10013	2,013,000
42238	1,000	41292	1,000
42238	1,000	B04001	1,000
S00152	3,000	B04001	3,000
S00146	19,000	B04001	19,000
S00217	4,000	42273	4,000
S00199	1,000	42273	1,000
50002	8,000	R09AC1	8,000
50002	22,000	R09RR1	22,000
50002	24,000	R09UN1	24,000
50002	15,000	R10AC1	15,000
50002	15,000	R10RR1	15,000
50002	5,000	R10UN1	5,000

51001	23,000	S06006	23,000
51001	46,000	S08004	46,000
25202	1,000	S00216	1,000
25202	7,000	S00223	7,000
25202	14,000	S00228	14,000
25202	8,000	S05002	8,000
25202	1,000	S06001	1,000
25202	15,000	S08001	15,000
B07037	50,000	R00006	50,000
B07037	10,000	R09AC1	10,000
B07037	15,000	R09AC2	15,000
B07037	130,000	R09UN1	130,000
B07037	40,000	R10UN1	40,000
B07037	1,000	S00140	1,000
B07037	1,000	S00227	1,000
B07037	115,000	S00229	115,000
B07037	125,000	S05003	125,000
B07037	30,000	S05009	30,000
B07037	1,000	S06005	1,000
B07037	1,000	S07004	1,000
B07037	1,000	S07008	1,000
S00220	8,000	41274	8,000
S00221	4,000	41274	4,000
S00222	2,000	41274	2,000
S05010	7,000	41274	7,000
B10008	2,000	S07001	2,000
B08005	2,000	B07030	2,000
24210	155,000	42234	155,000
25463	636,000	42229	636,000
25463	503,000	42234	503,000
B04030	9,000	B11014	9,000
B07014	100,000	B11014	100,000
B05026	2,000	B04029	2,000
B08009	17,000	B04029	17,000
B08016	16,000	B04029	16,000
23709	32,000	25202	32,000
25202	19,000	23709	19,000
25201	124,000	23708	124,000
41252	38,000	41440	38,000
41279	20,000	42272	20,000
10000	37,000	24817	37,000
25202	37,000	24817	37,000
29990	21,000	10000	21,000
10000	82,000	21700	82,000
20010	4,000	R10AC1	4,000
20010	4,000	R10RR1	4,000
20010	1,000	R10UN1	1,000
29990	62,000	20011	62,000
29990	38,000	20110	38,000

20200	15,000	ED0803	15,000
20500	1,826,000	40310	1,826,000
20500	1,853,000	40200	1,853,000
20500	12,000	B05008	12,000
20500	6,000	R10AC1	6,000
20500	7,000	R10RR1	7,000
20500	2,000	R10UN1	2,000
20800	195,000	21700	195,000
20900	613,000	S05003	613,000
20900	50,000	B07039	50,000
29990	2,000	21320	2,000
29990	1,000	21400	1,000
29990	1,000	22720	1,000
29990	1,000	22740	1,000
29990	1,000	22810	1,000
20500	61,000	24431	61,000
20500	36,000	24825	36,000
20500	57,000	25401	57,000
29990	1,000	25416	1,000
20500	53,000	25482	53,000
25506	1,035,000	21700	1,035,000
29990	3,000	25546	3,000
29990	1,000	25553	1,000
29990	7,000	40300	7,000
41200	30,000	B05008	30,000
20500	1,000	41232	1,000
20500	1,000	41222	1,000
20500	1,000	41226	1,000
20500	3,000	41244	3,000
20500	1,000	41245	1,000
20500	4,000	41256	4,000
20500	31,000	41287	31,000
20500	51,000	41440	51,000
20500	31,000	42200	31,000
40900	779,000	42200	779,000
20900	386,000	42200	386,000
24400	106,000	42200	106,000
50002	47,000	42200	47,000
51008	157,000	42200	157,000
42200	2,000	R10AC1	2,000
42200	2,000	R10RR1	2,000
42000	1,000	R10UN1	1,000
20500	12,000	42235	12,000
20500	1,000	42236	1,000
41200	1,500,000	42249	1,500,000
40310	1,000	42254	1,000
40310	1,000	42255	1,000
40310	1,000	42260	1,000
40310	1,000	42261	1,000

40310	2,000	42263	2,000
40310	7,000	42271	7,000
40310	14,000	42273	14,000
40310	1,000	42277	1,000
50001	263,000	S05004	263,000
50001	30,000	S05003	30,000
51008	395,000	S07005	395,000
51008	15,000	S05003	15,000
50001	29,000	B08022	29,000
50002	92,000	25548	92,000
50002	203,000	21700	203,000
51008	1,000	25548	1,000
51008	24,000	21700	24,000
51008	38,000	B08022	38,000
51008	10,000	B07039	10,000
20500	28,000	B03077	28,000
20500	12,000	B03010	12,000
20500	8,000	B04010	8,000
20500	72,000	B04023	72,000
20500	34,000	B05001	34,000
20500	10,000	B05016	10,000
20500	2,000	B05023	2,000
20500	15,000	B05024	15,000
B06011	22,000	B05008	22,000
B06015	22,000	B05008	22,000
S05002	1,000	B07001	1,000
40300	18,000	B07007	18,000
20500	63,000	B07017	63,000
S05002	3,000	B07032	3,000
41200	190,000	B03010	190,000
41200	430,000	B09006	430,000
41200	141,000	B09007	141,000
41200	99,000	B09009	99,000
41200	15,000	B09010	15,000
20500	3,000	B10003	3,000
40310	22,000	R10AC1	22,000
40310	507,000	R10RR1	507,000
40310	45,000	R10UN1	45,000
40900	646,000	S00187	646,000
S00198	1,000	B03008	1,000
S00214	4,000	40310	4,000
40310	233,000	S00227	233,000
40300	27,000	S00229	27,000
S00233	1,000	B03008	1,000
40310	215,000	S05003	215,000
S05011	1,000	B03008	1,000
40310	144,000	S05012	144,000
40310	257,000	S06005	257,000
40310	190,000	S06006	190,000

40310	190,000	S07004	190,000
40310	94,000	S07008	94,000
40310	151,000	S08001	151,000
40310	70,000	S08003	70,000
40310	89,000	S08004	89,000
S07001	1,000	B03008	1,000
40300	26,000	S08008	26,000
20500	30,000	S08001	30,000
40310	1,000	S10001	1,000
50002	234,000	ED0803	234,000
50002	92,000	B07039	92,000