

City of Lakewood

**2019 Estimate of Expense
Comprehensive Budget Document**

November 15, 2018

City of Lakewood, Ohio
PROPOSED BUDGET
For The Fiscal Year
January 1 – December 31, 2019

CITY COUNCIL

Sam O'Leary (Ward 2), Council President
David Anderson (Ward 1), Council Vice President
John Litten (Ward 3)
Dan O'Malley (Ward 4)
Thomas Bullock (At-Large)
Meghan George (At-Large)
Tristan Rader (At-Large)

Maureen Bach, Clerk of Council

MUNICIPAL COURT

Judge Patrick Carroll, Presiding Judge
Christina Gill McCallum Clerk of Court

MAYOR

Michael Summers

DEPARTMENT DIRECTORS

Joseph Beno, Public Works
Kevin Butler, Law
Antoinette Gelsomino, Human Services
Scott Gilman, Fire Chief
Timothy Malley, Police Chief
Jennifer Pae, Finance
Bryce Sylvester, Planning & Development
Jean Yousefi, Human Resources

The budget is the City's organizational master plan for the fiscal year. It is a policy document, a financial plan, an operations guide and a communications tool.

This section is designed to acquaint the reader with the document's organization in order to get the most out of the information presented.

The Estimate of Expense is a preliminary budget document required by the City of Lakewood Charter which states:

On or before the second city council meeting in November in each year, the director of finance shall prepare an estimate of the expense of conducting the affairs of the city for the following fiscal year.

This estimate shall be compiled from detailed information obtained from the various departments and shall set forth at a minimum:

- (a) an itemized estimate of the expense of operating each department;
- (b) comparisons of proposed current estimates with the corresponding items of expenditures for the last two completed fiscal years and with an estimate of expenditures necessary to complete the current fiscal year;
- (c) reasons for proposed increases or decreases in expenditures compared with the current fiscal year;
- (d) a schedule for each department listing required operations of the department for the next fiscal year and any additional activities desired to be undertaken;
- (e) compensation increases as either additional pay to current employees, or for additional employees;

(f) an itemization of all anticipated revenue from taxes and other sources;

(g) the amounts required to pay interest on the city's debt, and for bond retirement funds as required by law;

(h) the total amount of the outstanding city debt with a schedule of maturities of bond issues and any other long-term financial obligations of the city; and

(i) any other information as may be required by council.

Upon receipt of the estimate, council shall begin the appropriations process. Council shall hold public hearings upon any proposed appropriation legislation before a committee or the entirety of council.

After the public hearings, council, taking the estimate into consideration, shall by temporary or permanent appropriation legislation provide for the funding of the city as provided by general law or except as general law may be limited by council.

The following document is to comply with Article 5, Section 5 of the City of Lakewood Charter, and to aid in the 2019 budget process.

The Estimate of Expense is divided by section, and a **Table of Contents** is included at the beginning of the book.

The **Executive Summary**, in the very front of the book, summarizes what is going on in the budget and tells the story behind the numbers. It identifies major issues, and conveys a thorough understanding of what the budget means for the upcoming fiscal year.

An **Organizational Chart** and table of **Staffing Levels** are provided for the entire City. Organizational Charts are also provided for each department.

A budget summary is presented in the **Summary of Revenues and Expenditures** section. Included in this summary are listings of total revenues and expenditures for the past two years, the 2018 projected totals, and the 2019 preliminary budget.

Expenditures throughout the document are broken down into the following categories:

- Salaries
- Fringe Benefits
- Travel & Transportation
- Professional Services
- Communications
- Contractual Services
- Materials & Supplies
- Capital
- Utilities
- Other
- Debt Service
- Transfers and Advances

A summary of outstanding **Debt** and projected **Debt Service** are also provided.

Departmental Expenditures are grouped by division. Each section includes:

- Narratives describing the department or division
- 2018 accomplishments
- 2019 & beyond strategic plan
- Past and projected expenditures
- Description of budgetary trends if applicable
- Organization chart
- Staffing levels (current and historical)

The **Five-Year Capital Plan** lists the anticipated capital projects which are typically equipment, facility or infrastructure purchases or improvements, or studies or engineering for projects, totaling more than \$10,000 with a useful life of over 1 year. The project is described with the anticipated funding source and estimated cost.

The **Financial Policies and Guidelines** assist the City through everyday financial matters, and in short and long-term budgetary planning. They provide guidelines for evaluating both current activities and proposals for future programs. The policies provide the structure for all decision-making with the goal of achieving and maintaining financial stability in the near and long-term.

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Introduction

The City of Lakewood's proposed \$145.978 million budget for all funds in 2019 continues to focus on Economic Development, a Safe & Secure City, Sound Governance, and Vibrant Neighborhoods by investment in:

- Improving citizen communication and engagement
- Continuing public safety performance and accountability
- Expanding housing options
- Improving public spaces especially parks
- Addressing and improving aging infrastructure: sidewalks, roads, water mains, and sewers
- Continuing responsible stewardship for our environment with a focus on cleaner air, water, and energy efficiency
- Maintaining a strong commitment to core service delivery

This will be achieved through the City's Vision as:

"A Unique Destination to Live, Work, Play and Grow for Generations to Come,"

And its Mission to:

"Deliver exceptional essential services and promote a high quality of life for residents, visitors and businesses."

The table on the following page is the City's 2019 and beyond Strategic Objectives as outlined by the Administration as well as City Council Priorities. Discussions of how individual departments will make these investments can be found in each division's respective budget narrative.

The Objectives outline specific actions to be carried out by the City during 2019 and beyond, and if it is a new objective or a continuation of prior year efforts. As part of the 2019 budget deliberations, City Council undertook a budget prioritization process that considered the following projects or policies, which are either included in the appropriations or will be studied beginning in 2019:

- Provide funds for Council to travel to conferences
- Partner with Cleveland Restoration Society/Heritage HOME
- Study Lakewood Transportation needs
- Purchase Green E-Certified renewable energy
- Upgrade Auditorium camera system
- Preserve slate sidewalks
- Create St. Charles Park
- Install sidewalks on Clifton Blvd. extension
- Implement Bicycle Master Plan
- Continue Public Art development and installations
- Electric vehicle charging stations
- Expand traffic calming to additional streets

Executive Summary

- Secure design contract for Kauffman Park
- Edwards Park Playground improvements
- Prioritize curb repair
- Purchase additional speed notification devices

2019 Strategic Objectives and Priorities									
Objective	Actions	Council Priority	Owner / Champion(s)	Sound Government	Vibrant Neighborhoods	Safe & Secure City	Economic Development	New Objective?	Continuation of a Prior Year Objective
Housing Forward 5.0	<ul style="list-style-type: none"> • CitizenServe IT platform operational • Refocus City-wide Survey • Condo licenses 		<ul style="list-style-type: none"> • Mayor's Office • Building & Housing • Planning • IT 	✓	✓	✓	✓	✓	
Healthiest Community Initiative	<ul style="list-style-type: none"> • Leadership created • Convene, communicate, collaborate • Data collection, analysis and sharing 		<ul style="list-style-type: none"> • Mayor's Office • Human Services 		✓		✓	✓	
Continued Economic Development	<ul style="list-style-type: none"> • Barry Buick Site • One Lakewood Site • Spitzer Site • Trinity Lutheran Site • Cove Church Site • Hilliard Theater Site • Phantasy Theater Site • Lakewood Park Skate House 		<ul style="list-style-type: none"> • City Council • Mayor's Office • Law • Planning • Finance 	✓	✓	✓	✓		✓
Resiliency and Sustainability Strategies Developed	<ul style="list-style-type: none"> • Task force recommendation implementation 		<ul style="list-style-type: none"> • Mayor's Office • Planning • Finance 	✓	✓	✓	✓	✓	✓
	<ul style="list-style-type: none"> • Clean Power-increase amount of energy purchased from Clean and Renewable sources 	✓	<ul style="list-style-type: none"> • City Council • Public Works 	✓				✓	✓
	<ul style="list-style-type: none"> • Continue Bike Promotion 	✓	<ul style="list-style-type: none"> • City Council • Planning 		✓		✓		✓
	<ul style="list-style-type: none"> • Electric Vehicle infrastructure created – three stations 	✓	<ul style="list-style-type: none"> • City Council • Public Works • Planning 		✓		✓	✓	✓
Integrated Wet Weather Plan Finalized- EPA Clean Water Act/ NPDES Permit Application	<ul style="list-style-type: none"> • Final plans due March 2019 • Regulator presentation/ discussion (EPA &DOJ) • Community Discussion • Financial implication discussions 		<ul style="list-style-type: none"> • City Council • Mayor's Office • Public Works • Planning • Law • Finance 	✓	✓	✓	✓		✓
Human Service Investments	<ul style="list-style-type: none"> • Look for improved Community Service Center to improve program quality and quantity 		<ul style="list-style-type: none"> • Mayor's Office • Human Services • Planning 	✓	✓				✓
	<ul style="list-style-type: none"> • Evaluate Senior transportation strategies 	✓	<ul style="list-style-type: none"> • City Council • Mayor's Office • Human Services • Planning 		✓				✓
	<ul style="list-style-type: none"> • Create an engaged Youth Council 		<ul style="list-style-type: none"> • City Council • Mayor's Office 		✓			✓	

Executive Summary

2019 Strategic Objectives and Priorities									
Objective	Actions	Council Priority	Owner / Champion(s)	Sound Government	Vibrant Neighborhoods	Safe & Secure City	Economic Development	New Objective?	Continuation of a Prior Year Objective
			<ul style="list-style-type: none"> Human Services 						
Census 2020	<ul style="list-style-type: none"> Team built for follow up Data Accuracy 		<ul style="list-style-type: none"> Mayor's Office Human Services Planning 	✓				✓	
Quality of Life Initiatives	<ul style="list-style-type: none"> Parks improvement initiative –Wagar, St. Charles Green and Kauffman Parks 	✓	<ul style="list-style-type: none"> City Council Mayor's Office Public Works Planning 		✓				✓
	<ul style="list-style-type: none"> Public Art Investments 	✓	<ul style="list-style-type: none"> City Council Mayor's Office Planning 		✓		✓	✓	✓
	<ul style="list-style-type: none"> Expand Traffic Calming to an additional street 	✓	<ul style="list-style-type: none"> City Council Mayor's Office Public Works 		✓	✓		✓	✓
	<ul style="list-style-type: none"> Curb Replacement program 	✓	<ul style="list-style-type: none"> City Council Mayor's Office Public Works 		✓			✓	✓
	<ul style="list-style-type: none"> Infrastructure Improvement - Lake Ave resurfacing – Belle to Webb 		<ul style="list-style-type: none"> Mayor's Office Public Works 		✓	✓			✓
Core Service Excellence Improvements	<ul style="list-style-type: none"> Public Safety Data Analysis and Sharing – new reporting system capabilities including new citizen portal 		<ul style="list-style-type: none"> Mayor's Office IT Police Fire 	✓					
	<ul style="list-style-type: none"> Information Technology <ul style="list-style-type: none"> Staff transition Office 365 Migration Data analysis/data sharing 		<ul style="list-style-type: none"> Mayor's Office IT Human Resources 	✓				✓	
	<ul style="list-style-type: none"> Successful contractual bargaining beginning 4th Qtr. 		<ul style="list-style-type: none"> Mayor's Office Law Human Resources 	✓		✓			

2019 and Beyond City of Lakewood Budget Discussion

Water and Sewer Rates

- In March 2019, the Ohio and Federal EPAs require an alternatives analysis and plan, including financials for dealing with other overflows.
- During 2017, the City engaged the services of Raftelis Financial Consultants, Inc. and Brown and Caldwell to develop a financial plan that integrates operating, capital, and compliance costs while preserving the City's financial integrity and supports discussions with regulatory agencies. The City is continuing to work with these two consultants to assist with the development of the plan, especially affordability.
- City Council will be deliberating on five years (2019-2023) of water and sewer rates to support planning and capital projects constructed to date as the City begins repay the associated debt. This is especially important as the loan payments begin in 2022 for the \$23 million High Rate Treatment plant that will begin to be constructed in 2019.

One Lakewood Place

- The City of Lakewood took over ownership and responsibility of the Lakewood Hospital property upon the completion of the new \$34 million Cleveland Clinic Lakewood Family Health Center across the street from the former Lakewood Hospital Site on July 25, 2018.
- The City immediately began the process to remediate the property and to prepare for demolition. On November 5, 2018, SAFECO Environmental, Inc. was awarded the contract to perform the Asbestos Abatement and Hazardous Materials Removal, and the demolition of the former Lakewood Hospital Site, including the Marlowe Building. Demolition and site preparation is scheduled to be completed by spring 2019.
- Throughout 2018, the City and Carnegie Management finalized the development agreement for the estimated \$72 million development One Lakewood Place based on the term sheet approved by City Council on May 9, 2018.
- As soon as the buildings are demolished and the site prep is completed, Carnegie Management will begin construction of One Lakewood Place as negotiated.

Personnel and Benefits

- The City's full-time headcount is budgeted to be 410 positions in 2019, which is no change over the prior year's budgeted amount. Staffing information can be found on page 9.
- The seven collective bargaining contracts between unionized employees and the City were negotiated during 2017 for a three-year term beginning January 1, 2017 and ending December 31, 2019. All contracts include cost of living increases of 3% in 2017, and 2% both in 2018 and 2019. The contracts include a two year freeze in employee contributions to health care benefits with a re-opener in 2019 via agreed upon

Executive Summary

recommendations from a healthcare committee with representation from all collective bargaining units and the administration. During the course of 2017 and 2018, all parties met and agreed to the following healthcare changes in 2019: increase employee contributions in line with the State Employee Relations Board's average; the introduction of a High Deductible Health Plan with Health Savings Account; and the ability to earn a "Contribution Holiday" towards one semi-monthly pay check deduction in exchange for visiting a Primary Care Physician during the year.

2019 General Fund Revenue Highlights

- **Municipal Income Taxes:** Represent the largest revenue source to the City and is generated by a 1.5% tax on wages and corporate earnings. Because the income tax accounts for such a large proportion of estimated general fund revenues (57%), the amount of financial resources available to provide city services is directly related to the health of the local economy. Estimated collections for 2019 are anticipated to be \$24.7 million, and reflect a 2% increase from final 2018 projected revenues.
- **Property Taxes:** The County Fiscal Officer performed the "sexennial" reappraisal where every property in the City was reviewed per State law. Estimated revenues based on the new valuations for 2019 are projected to be \$9,129,057, which equals an increase of 20.2%. Actual collections for 2018 represent 4.5% more than estimated amounts from the County Fiscal Officer. Final estimated amounts for 2019 will be available in December.

Total delinquent property taxes and special assessments owed to the City increased by \$248,000 to \$1.53 million.

- **Intergovernmental Revenues:** The City receives various shared revenues from the State of Ohio. These include the Local Government Fund, various fees paid from Cigarette and Liquor licenses, reimbursements for Homestead exemptions and Rollback and Corporate Activity (CAT) taxes. Since July 1, 2011, the Local Government Fund distributions have been reduced by 50%.

The projected 2019 revenue from the Local Government Fund is \$1.84 million, an increase of \$118,176 from 2018 estimated receipts, and \$1,685,000 less than 2011 actual receipts representing the last year before a 50% reduction was implemented by the Ohio General Assembly.

- **Interest Earnings:** The City anticipates interest earnings of \$1,094,000 in 2019 from our investable portfolio over \$50 million dollars. This could be adjusted based on Federal Reserve Board actions adjusting interest rates. The Finance Department continues to analyze cash flows of the City and monitoring investment strategies to maximize interest earnings while minimizing risk.

Projected Reserves

The City is committed to setting aside funds for future potential liabilities and creating financial reserves. This is done by passing structurally balanced budgets in which expenditures do not exceed revenues in order to grow a recommended minimum unencumbered financial reserve of at least 60 days. The City's 2018 projected General Fund reserve is a little over 56 days.

The anticipated financial position at year-end 2018 will enable the city to fund the following reserves per City Policy:

- Maintain \$1.0 million towards the City's Economic Development account line for future projects to be determined within the City.
- Maintain \$450,000 for anticipated employee separation payments.
- Reserve an additional \$100,000 annually towards the next 27th pay anticipated in 2026.
- Increase the General Fund Budget Stabilization account line to 5% of the prior year's revenues.

City of Lakewood Financial Reserves 2007 - 2018									
	General Fund Revenues	General Fund Year-end Unencumbered Fund Balance	Days of Reserve	Economic Development Account (Year-end Funds Encumbered)	Separation Payment Account (Year-end Funds Encumbered)	27th Pay Period (Year-end Funds Encumbered)	Information Technology Investment Account (Year-end Funds Encumbered)	Insurance Liability Account (Year-end Funds Encumbered)	Budget Stabilization Account (Year-end Funds Encumbered)
Minimum Goal ->			60 Days	\$1,000,000	\$450,000	\$1M accumulated over 11 years			5% of Prior Year Revenues
2007	\$ 37,078,299	\$ 339,518	3.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2008	\$ 36,383,736	\$ 950,574	9.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2009	\$ 36,461,145	\$ 1,456,918	14.6	\$ 148,800	\$ 1,005,000				\$ -
2010	\$ 35,877,730	\$ 3,297,908	33.6	\$ 213,255	\$ 736,353				\$ -
2011	\$ 36,389,448	\$ 4,325,078	43.4	\$ 645,255	\$ 298,159		\$ 157,000		\$ -
2012	\$ 36,019,060	\$ 4,992,651	50.6	\$ 800,700	\$ 482,000	\$ 250,000	\$ 204,362	\$ 200,000	\$ -
2013	\$ 35,809,407	\$ 5,670,409	57.8	\$ 929,873	\$ 852,487	\$ 500,000	\$ 488,959	\$ 355,000	\$ -
2014*	\$ 43,574,649	\$ 6,965,231	58.3	\$ 953,068	\$ 697,116	\$ -	\$ 295,000	\$ 256,000	\$ 1,790,470
2015	\$ 37,422,487	\$ 5,885,034	57.4	\$ 1,111,189	\$ 470,356	\$ 100,000	\$ 135,000	\$ 250,000	\$ 1,790,470
2016	\$ 40,010,121	\$ 6,359,466	58.0	\$ 1,600,862	\$ 680,440	\$ 300,000	\$ 79,449	\$ 686,999	\$ 1,871,124
2017	\$ 39,873,294	\$ 6,437,697	58.9	\$ 1,000,550	\$ 451,277	\$ 300,000	\$ 510,850	\$ 354,815	\$ 1,946,124
2018 Projected	\$ 41,803,513	\$ 6,463,423	56.4	\$ 1,000,000	\$ 450,000	\$ 400,000	\$ 775,720	\$ 420,000	\$ 1,996,124

* City of Lakewood Received \$ 7,765,222.18 in Estate Tax Revenues in 2014. In 2013, the State of Ohio eliminated Estate Tax so the City no longer includes these funds in its revenue projections.

*The City of Lakewood experienced at 27th pay period in 2015. Since the city pays its employees every other week, which is typically 26 pays in a year, every eleven years a 27th pay occurs resulting in approximately \$1.0 million in additional expenditures. The City prepared for these expenditures by setting aside funds in prior years. Therefore, the year-end General Fund balance was increased by over \$1.0 million in 2014 to address the 27th pay in 2015. This explains the spike in the General Fund unencumbered ending fund balance at the end of 2014, as compared to the projected 2015 ending fund balance.

Executive Summary

2019 Capital Plan and Anticipated Debt Issuances

The City anticipates approximately \$33.6 million in capital projects to begin in 2019 that include:

- Water, Sewer & Wastewater Treatment Plant = \$23,494,000
- Vehicles, Equipment and Systems = \$ 4,192,000
- Street Improvements and Sidewalks = \$ 2,895,000
- Park Improvements = \$ 1,515,000
- Building & Public Facility Improvements = \$ 1,585,000

These amounts include projects that began prior to 2018, but are still underway.

The City's 2019 to 2023 Capital Improvement Plan can be found on page 157 of this document with further detail of the projects.

In March 2019, the City will be issuing over \$17.6 million in General Obligation Bonds and \$23.7 million in bond anticipation notes (BANS) that have been issued since 2016 for the City's capital improvement program, as well as over \$2.4 million in capital lease financing for vehicles and equipment. More information regarding the City's debt position can be found on page 17.

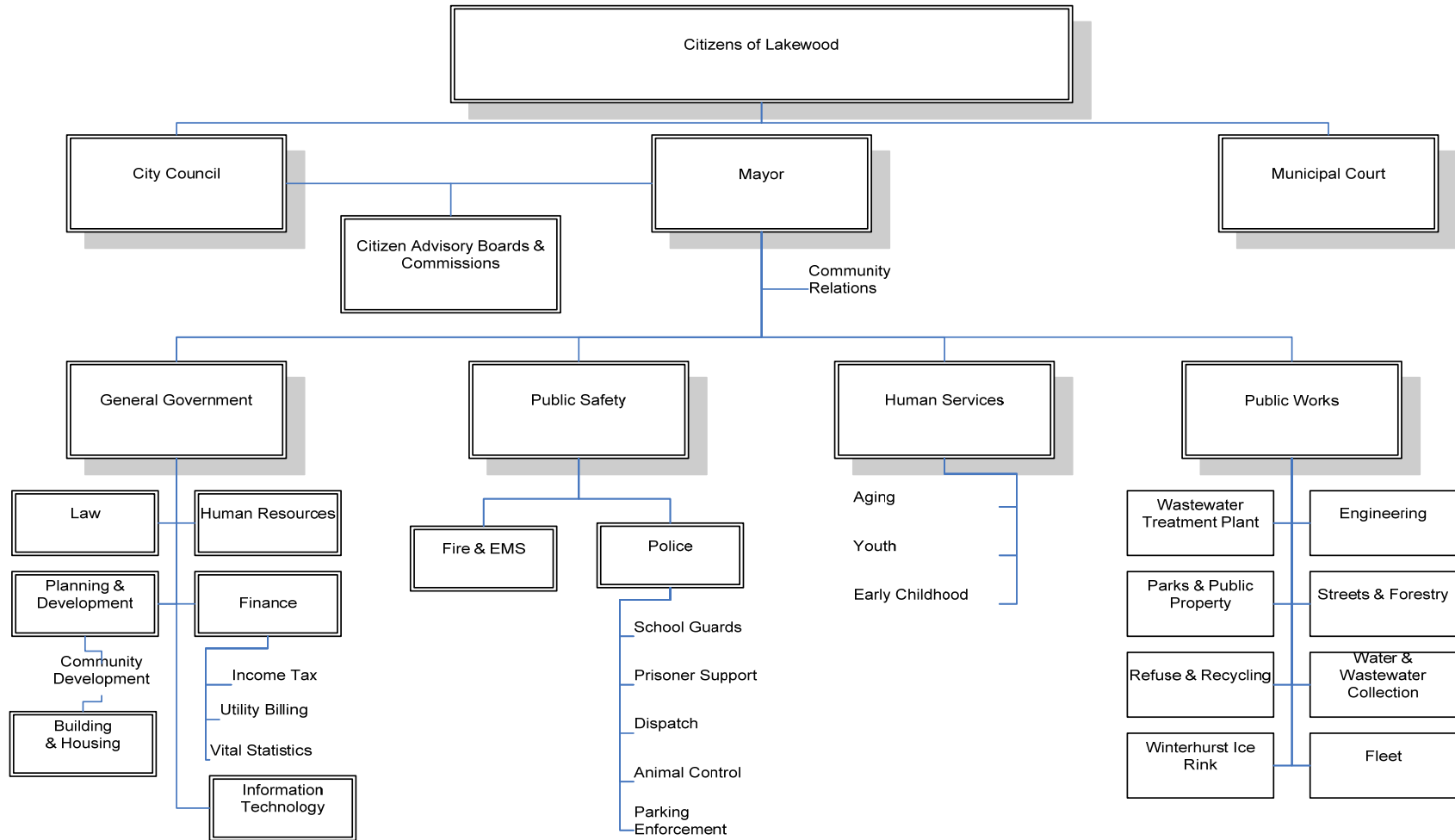
2019 Bond Anticipation Notes ("New Money")	
Project	Amount
City facility roof repairs/replacements	\$ 530,000
Lakewood Park Skatehouse	\$ 250,000
Edwards Park Improvements	\$ 150,000
Wagar Park Improvements	\$ 1,000,000
Sidewalk Program	\$ 650,000
Streets Program	\$ 1,500,000
Digester upgrades and co-generation addition DESIGN/BUILD	\$ 3,000,000
2019 Watermain Replacement Project	\$ 2,000,000

2019 Projects to be Financed using Municipal Capital Leases	Amount
Total =	\$ 2,422,000
Parks #620 bucket truck	\$ 115,000
Upgrade fueling terminals and software	\$ 120,000
Automated refuse sideloader truck	\$ 320,000
Streets salt truck #123	\$ 225,000
Police Vehicles 4-5 cars each year	\$ 337,000
Rear load refuse packer trucks	\$ 575,000
Replacement Fire Engine Truck 1	\$ 730,000

In addition to these new projects and equipment, there are multiple projects that began in prior years that will continue into 2019 totaling nearly \$43 million that have already been paid for, grants received or financed and include:

- High Rate Wastewater Treatment Project
- 2019 Water Main Replacement
- Rehabilitation of Eight Manholes
- Clean Water Pilot Study Project
- Summit Outfall Design
- Public Safety Software Upgrade
- Police Shooting Range
- Webb Park Improvements

Organization & Staffing Summary

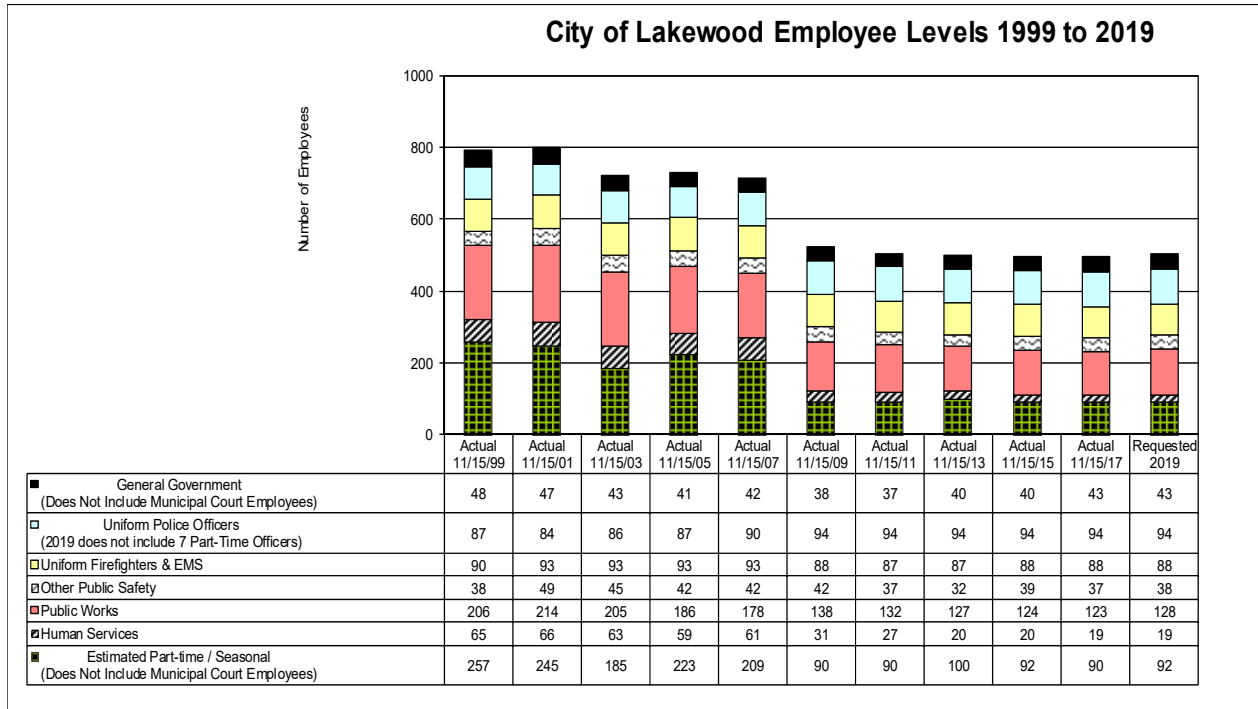


Organization & Staffing Summary

Department Name	11/15/16 Full-Time Employees*	11/15/17 Full-Time Employees*	2018		2019		2018-2019 Requested Level Change
			Requested Employee Levels	11/15/18 Full-Time Employees*	Requested Employee Levels		
General Government							
Council	1	1	1	1	1	0	
Mayor's Office	3	3	3	3	3	0	
Civil Service	1	1	1	1	1	0	
Human Resources	3	3	3	3	3	0	
Law	4	4	4	4	4	0	
Finance	7	7	7	7	7	0	
Income Tax	6	6	6	6	6	0	
Information Technology	4	4	4	4	4	0	
General Admin	1	0	0	0	0	0	
Vital Stats	2	2	2	1	1	-1	
Utility Billing	3	3	3	3	3	0	
Planning & Development / Building & Housing	21	22	23	21	23	0	
Community Relations	1	2	2	1	2	0	
Total General Government	57	58	59	55	58	-1	
Public Safety							
Police	99	99	99	98	99	0	
Dispatch	11	11	11	10	11	0	
Support of Prisoners	2	1	2	2	2	0	
Parking	2	2	2	2	2	0	
Animal Control	3	3	3	3	3	0	
Fire	75	80	80	80	80	0	
EMS	9	8	8	8	8	0	
Total Public Safety	201	204	205	203	205	0	
Public Works							
Public Works Administration	2	3	3	3	3	0	
Parks	18	18	18	18	18	0	
Streets	16	15	15	16	16	1	
Forestry	4	4	4	4	4	0	
Refuse	25	27	28	27	27	-1	
Fleet	10	10	10	9	10	0	
Water Distribution	5	5	5	5	5	0	
Water Metering	5	5	5	5	5	0	
Wastewater Collections	13	12	13	13	13	0	
Wastewater Treatment	21	21	23	23	24	1	
Engineering	3	3	3	3	3	0	
Total Public Works	122	123	127	126	128	1	
Human Services							
Human Services Administration	2	2	2	2	3	1	
Aging	11	10	10	9	9	-1	
Early Childhood	1	1	1	1	1	0	
Youth	6	6	6	6	6	0	
Total Human Services	20	19	19	18	19	0	
TOTAL FULL-TIME EMPLOYEES	400	404	410	402	410	0	

* Does Not Include Budgeted Vacant Positions in the Process of Being Filled

Organization & Staffing Summary



Organization & Staffing Summary

Summary of All Funds

Comparative Summary of Revenues & Expenditures					% change 2018 - 2019 Projected
	Actual 2016	Actual 2017	Projected 2018	Estimated 2019	
Balance of January 1	77,155,757	84,531,577	89,437,584	97,555,206	
Revenues By Type					
Property Taxes	19,423,763	16,386,520	16,978,733	19,322,988	14%
Municipal Income Taxes	23,866,023	23,436,422	24,240,046	24,714,898	2%
Charges for Services	30,688,678	30,866,951	40,091,239	34,694,836	-13%
Licenses, Permits, and Fees	3,732,629	3,454,642	3,333,762	3,333,762	0%
Fines and Forfeitures	948,217	910,689	886,703	886,703	0%
Intergovernmental	7,146,699	7,400,880	6,907,081	6,359,385	-8%
Special Assessments	492,060	701,810	550,456	550,456	0%
Contribution and Donations	74,460	269,199	7,172,309	98,309	-99%
Interest	387,050	755,584	1,323,255	1,338,302	1%
Miscellaneous	3,822,218	3,698,954	4,001,874	4,094,699	2%
Debt Proceeds	50,986,423	28,164,283	32,540,130	41,982,472	29%
Transfers & Advances In	4,803,700	4,990,134	4,157,733	3,989,247	-4%
Total Revenue	146,371,919	121,036,068	142,183,320	141,366,057	-1%
Expenditures by Function					
General Government	10,813,004	12,122,435	12,793,257	19,752,590	54%
Public Safety	22,990,951	24,323,605	25,225,182	26,531,553	5%
Public Works	18,120,416	18,583,511	21,947,481	21,227,149	-3%
Human Services	1,757,052	1,869,273	1,956,319	2,108,946	8%
Purchased Water	5,740,297	5,754,191	5,533,925	6,000,000	8%
Capital	14,649,710	13,151,357	22,351,955	23,920,075	7%
Debt Service	52,527,067	27,049,239	33,200,841	35,324,869	6%
CDBG, ESG, HOME, NSP Pass-Through	370,711	421,255	620,065	559,242	-10%
Transfer or Advance Out	4,805,500	4,964,787	3,282,735	2,976,248	-9%
Hospitalization & Workers Compensation	7,221,391	7,890,409	7,153,938	7,577,250	6%
Total Expenditures	138,996,099	116,130,061	134,065,698	145,977,922	9%
Balance December 31	84,531,577	89,437,584	97,555,206	92,943,341	

Note: Changes in revenues and expenditures between years can often be the result of timing of when funds are received or spent; one-time grants; bond or note proceeds; etc.

Summary of All Funds

Comparative Summary of Revenues & Expenditures - All Funds 2019 Budget with 2018 Projected Totals							
	General Fund	Street Construction, Repair & Maintenance Funds	Police & Fire Pension Funds	Community Development Block Grant Fund	Office on Aging Fund	Lakewood Hospital Fund	Other Special Revenue Funds
Revenues By Type							
Property Taxes	\$ 8,102,448		\$ 3,461,654				
Municipal Income Taxes	\$ 24,714,898						
Charges for Services	\$ 2,674,743			\$ 133,780	\$ 65,250	\$ 1,184,370	\$ 276,585
Licenses, Permits, and Fees	\$ 1,728,995					\$ 1,860	
Fines and Forfeitures	\$ 1,175,829						\$ 143,301
Intergovernmental	\$ 3,007,350	\$ 2,037,194		\$ 2,000,000	\$ 130,000	\$ 870	\$ 579,698
Special Assessments						\$ 11,824	
Payment in Lieu of Taxes							
Contribution and Donations					\$ 67,627	\$ -	\$ 30,682
Interest	\$ 1,094,302						
Miscellaneous	\$ 359,451						\$ 76,922
Debt Proceeds							
Transfers & Advances In	\$ 600,000			\$ 75,000	\$ 690,000		\$ 350,000
Total Revenue	\$ 43,458,016	\$ 2,037,194	\$ 3,461,654	\$ 2,208,780	\$ 952,877	\$ 1,198,924	\$ 1,457,188
Expenditures by Function							
Salaries	\$ 26,117,417	\$ 1,019,519		\$ 370,150	\$ 550,529	\$ 752,100	\$ 443,675
Fringe Benefits	\$ 6,507,528	\$ 375,489	\$ 3,210,905	\$ 117,565	\$ 212,287	\$ 249,176	\$ 70,680
Travel and Transportation	\$ 63,975	\$ -		\$ 1,500	\$ 2,870	\$ 2,200	\$ 17,400
Professional Services	\$ 2,060,620	\$ 18,300		\$ 15,850	\$ 2,250	\$ 121,135	\$ 155,975
Communications	\$ 358,540	\$ 4,825		\$ 1,775	\$ 18,300	\$ 6,200	\$ 5,350
Contractual Services	\$ 2,350,300	\$ 22,500		\$ 749,519	\$ 62,000	\$ 275,708	\$ 171,712
Road Salt		\$ 240,000					
Materials & Supplies	\$ 1,752,826	\$ 225,275		\$ 360	\$ 43,150	\$ 92,900	\$ 77,500
Capital	\$ 840,500	\$ 116,350		\$ 460,000	\$ 55,000	\$ 172,000	\$ 35,000
Utilities	\$ 976,550	\$ 47,500			\$ 36,200	\$ 4,250	\$ 1,500
Purchased Water							
Other	\$ 597,475	\$ 500		\$ 59,248	\$ 7,125	\$ 7,151,150	\$ 518,837
Reserve Balance							
Economic Development Programs	\$ -						
Debt Service				\$ -		\$ 189,080	
Transfer or Advance	\$ 964,248	\$ -		\$ -		\$ -	
CDBG, ESG, HOME, NSP Pass-Through				\$ 253,242			\$ 172,384
Income Tax Refunds	\$ 500,000						
Total Expenditures	\$ 43,089,979	\$ 2,070,258	\$ 3,210,905	\$ 2,029,209	\$ 989,711	\$ 9,015,899	\$ 1,670,013
Revenue over Expenditures	\$ 368,037	\$ (33,064)	\$ 250,749	\$ 179,571	\$ (36,834)	\$ (7,816,975)	\$ (212,825)

Summary of All Funds

Comparative Summary of Revenues & Expenditures - All Funds 2019 Budget with 2018 Projected Totals								
	Debt Service Funds	Capital Improvement Funds	Water Fund	WWC & WWTP Funds	Parking & Winterhurst Funds	Hospitalization & Workers Comp Internal Service Funds	Estimated 2019	Projected 2018
Revenues By Type								
Property Taxes	\$ 4,621,516			\$ 2,110,761			\$ 18,296,379	\$ 16,978,733
Municipal Income Taxes							\$ 24,714,898	\$ 24,240,046
Charges for Services			\$ 11,000,000	\$ 14,250,000	\$ 579,022	\$ 6,540,000	\$ 36,703,749	\$ 40,091,239
Licenses, Permits, and Fees							\$ 1,730,855	\$ 3,333,762
Fines and Forfeitures							\$ 1,319,130	\$ 886,703
Intergovernmental		\$ -	\$ 275,435	\$ 526,700			\$ 8,557,247	\$ 6,907,081
Special Assessments	\$ 424,112	\$ -	\$ 61,919	\$ 52,601			\$ 550,456	\$ 550,456
Payment in Lieu of Taxes	\$ -						\$ -	\$ -
Contribution and Donations							\$ 98,309	\$ 7,172,309
Interest	\$ 78,000		\$ 166,000	\$ -	\$ -		\$ 1,338,302	\$ 1,323,255
Miscellaneous	\$ 7,443	\$ 6,236	\$ 40,000	\$ 910,472	\$ 649,488	\$ 35,000	\$ 2,085,013	\$ 4,001,874
Debt Proceeds	\$ 12,487,000	\$ 4,080,000	\$ 7,995,784	\$ 17,419,688	\$ -		\$ 41,982,472	\$ 32,540,130
Transfers & Advances In	\$ 2,000,000	\$ -			\$ -	\$ 274,247	\$ 3,989,247	\$ 4,157,733
Total Revenue	\$ 19,618,071	\$ 4,086,236	\$ 19,539,138	\$ 35,270,222	\$ 1,228,510	\$ 6,849,247	\$ 141,366,057	\$ 142,183,320
Expenditures by Function								
Salaries			\$ 947,807	\$ 2,452,679	\$ 140,205		\$ 32,794,081	\$ 30,673,594
Fringe Benefits			\$ 331,205	\$ 913,568	\$ 57,208	\$ 7,390,000	\$ 19,435,611	\$ 19,348,539
Travel and Transportation			\$ 1,000	\$ 2,850			\$ 91,795	\$ 65,022
Professional Services			\$ 675,500	\$ 1,459,470	\$ 750	\$ 115,250	\$ 4,625,100	\$ 4,619,181
Communications			\$ 101,950	\$ 5,735	\$ 3,700		\$ 506,375	\$ 443,278
Contractual Services			\$ 5,700	\$ 515,100	\$ 5,500		\$ 4,158,039	\$ 5,656,178
Road Salt							\$ 240,000	\$ 255,601
Materials & Supplies			\$ 352,400	\$ 468,550	\$ 41,250		\$ 3,054,211	\$ 2,784,510
Capital		\$ 3,557,225	\$ 9,949,000	\$ 8,735,000	\$ -		\$ 23,920,075	\$ 22,351,955
Utilities			\$ 59,150	\$ 284,500	\$ 319,000		\$ 1,728,650	\$ 1,646,012
Purchased Water			\$ 6,000,000				\$ 6,000,000	\$ 5,533,925
Other			\$ 617,512	\$ 1,010,187	\$ 175,208	\$ 72,000	\$ 10,209,242	\$ 2,670,337
Reserve Balance							\$ -	\$ 455,000
Economic Development Programs							\$ -	\$ -
Debt Service	\$ 18,436,694		\$ 4,009,946	\$ 12,687,649	\$ 1,500		\$ 35,324,869	\$ 33,200,841
Transfer or Advance			\$ -	\$ 2,000,000	\$ -		\$ 2,964,248	\$ 3,282,735
CDBG, ESG, HOME, NSP Pass-Through							\$ 425,626	\$ 620,065
Income Tax Refunds							\$ 500,000	\$ 458,925
Total Expenditures	\$ 18,436,694	\$ 3,557,225	\$ 23,051,170	\$ 30,535,288	\$ 744,321	\$ 7,577,250	\$ 145,977,922	\$ 134,065,698
Revenue over Expenditures	\$ 1,181,377	\$ 529,011	\$ (3,512,032)	\$ 4,734,934	\$ 484,189	\$ (728,003)	\$ (4,611,865)	\$ 8,117,622

Summary of All Funds

2019 Scheduled Fund Balances	2019 Projected Beginning Balance	2019 Projected Revenue	2019 Projected Expenditures	2019 Projected Ending Balance
General (101) Fund	\$ 6,463,423	\$ 43,458,016	\$ 43,089,979	\$ 6,834,401
Special Revenue Funds				
State Highway (201) & SCMR (211) Funds	\$ 323,532	\$ 2,037,194	\$ 2,070,258	\$ 290,467
Litter Control Grant (212) Fund	\$ 5,708	\$ -	\$ 5,000	\$ 708
Community Festival (213) Fund	\$ 347	\$ 4,000	\$ 4,058	\$ 289
Police Pension (220) Fund	\$ 278	\$ 1,688,634	\$ 1,540,620	\$ 148,292
Fireman Pension (221) Fund	\$ 476,577	\$ 1,773,020	\$ 1,670,285	\$ 579,312
Law Enforcement Trust (222) Fund	\$ 129,893	\$ 76,922	\$ 156,843	\$ 49,972
Drug Enforcement Trust (223) Fund	\$ 1,673	\$ 250	\$ -	\$ 1,923
Federal Forfeiture (225) Fund	\$ 46,027	\$ 10,582	\$ 35,000	\$ 21,609
Indigent Driver's Alcohol Treatment (230) Fund	\$ 151,586	\$ 8,704	\$ 135,000	\$ 25,291
Enforcement and Education (231) Fund	\$ 26,124	\$ 3,216	\$ 15,000	\$ 14,340
Political Subdivision (232) Fund	\$ 19,074	\$ 464	\$ 18,000	\$ 1,538
Computer Maintenance (234) Fund	\$ 8,645	\$ 19,914	\$ 25,000	\$ 3,559
Court Special Projects (235) Fund	\$ 440,977	\$ 78,709	\$ 148,863	\$ 370,822
Court Probation Services (236) Fund	\$ 98,897	\$ 21,421	\$ 25,333	\$ 94,985
IDIAM (237) Fund	\$ 127,309	\$ 10,874	\$ 15,000	\$ 123,182
Community Development Block Grant (240) Fund	\$ 10,783	\$ 2,208,780	\$ 2,029,209	\$ 190,354
Emergency Shelter Grant (241) Fund	\$ 30,813	\$ 310,000	\$ 323,775	\$ 17,038
HOME Investment Program (242) Fund	\$ 344,856	\$ 343,258	\$ 252,000	\$ 436,115
Neighborhood Stabilization Program (245) Fund	\$ 307,466	\$ -	\$ -	\$ 307,466
Aging (250) Fund	\$ 41,331	\$ 952,877	\$ 989,711	\$ 4,497
Lakewood Hospital (260) Fund	\$ 24,344,360	\$ 1,198,924	\$ 9,015,899	\$ 16,527,385
Help to Others (277) Fund	\$ 14,552	\$ 39,607	\$ 40,619	\$ 13,540
Juvenile Diversion (278) Fund	\$ 10,187	\$ 12,000	\$ 21,936	\$ 251
FEMA (280) Fund	\$ 2,781	\$ -	\$ -	\$ 2,781
Family to Family (281) Fund	\$ 67,566	\$ 517,268	\$ 448,586	\$ 136,248
Total Special Revenue Funds	\$ 27,031,343	\$ 11,316,617	\$ 18,985,995	\$ 19,361,965
Debt Service Funds				
Bond Retirement (301) Fund	\$ 2,997,813	\$ 18,658,710	\$ 17,533,565	\$ 4,122,958
TIF Bond Retirement (302) Fund	\$ 293,841	\$ 959,361	\$ 903,129	\$ 350,073
Total Debt Service Funds	\$ 3,291,654	\$ 19,618,071	\$ 18,436,694	\$ 4,473,031
Capital Projects Funds				
Capital Improvement (401) Fund	\$ 1,669,687	\$ 4,080,000	\$ 3,532,225	\$ 2,217,462
Land Acquisition (404) Fund	\$ 4,350,000	\$ -	\$ -	\$ 4,350,000
City Park (405) Improvement Fund	\$ 28,018	\$ 6,236	\$ 25,000	\$ 9,254
TIF Capital Improvement (406) Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Funds	\$ 6,047,705	\$ 4,086,236	\$ 3,557,225	\$ 6,576,717
Enterprise Funds				
Water Operating (501) Fund	\$ 6,567,052	\$ 19,539,138	\$ 23,051,170	\$ 3,055,019
Wastewater Collection (510) Fund	\$ 7,570,874	\$ 15,563,597	\$ 10,771,056	\$ 12,363,415
Wastewater Treatment (511) Fund	\$ 369,072	\$ 17,595,863	\$ 17,764,232	\$ 200,704
Wastewater Improvement (512) Fund	\$ 2,168,159	\$ 2,110,761	\$ 2,000,000	\$ 2,278,920
Parking Facilities (520) Fund	\$ 790,075	\$ 495,622	\$ 361,321	\$ 924,375
Winterhurst Ice Rink (530) Fund	\$ 22,010	\$ 732,888	\$ 383,000	\$ 371,898
Total Enterprise Funds	\$ 17,487,242	\$ 56,037,869	\$ 54,330,779	\$ 19,194,332
Internal Service Funds				
Hospitalization (600) Fund	\$ 865,679	\$ 6,456,724	\$ 7,197,000	\$ 125,402
Worker's Compensation (601) Fund	\$ 588,681	\$ 392,523	\$ 380,250	\$ 600,955
Total Internal Service Funds	\$ 1,454,360	\$ 6,849,247	\$ 7,577,250	\$ 726,357
TOTALS	\$ 61,775,726	\$ 141,366,057	\$ 145,977,922	\$ 57,163,861

The City's debt policy is driven by the need to provide financing for infrastructure, park and public facility improvements, vehicles and equipment, and technological improvements, while balanced by the City's ability to repay the debt.

Per City Ordinance, 3.47 mills of property tax are obligated specifically to the repayment of debt service via the Debt Service Fund (Fund 301). Furthermore, per Section 5.10 of the City Charter, 2 mills of property tax levied is for the purpose of financing the reconstruction, expansion, operation, and maintenance of the wastewater treatment plant, and the capital needs of street infrastructure, sewer lines, municipal buildings, parks and recreation facilities via the Wastewater Treatment Improvement Fund (Fund 512).

The City's Water and Sewer Enterprise funds can also issue revenue bonds for the improvement of water and sewer lines. These bonds are paid from the revenues generated by the rates charged to consumers, and they do not limit the City's ability to issue general obligation debt. As of December 31, 2018, the City had no outstanding Revenue Bond debt.

The City of Lakewood's bond rating for general obligation debt is Aa2 by Moody's Investor Services, which was re-affirmed in March 2016.

The following tables show the City's Long-Term and Short-term Obligations.

City of Lakewood, Ohio

LONG-TERM DEBT OUTSTANDING - BONDS					
	Original Amount	Principal Outstanding as of Dec. 31, 2018	Call Date	Security	2019 Debt Service Payments
2017	\$ 5,890,000	\$ 4,255,000	Not Callable - Matures in 2026	Private Placement Refunding of 2007 GO Bonds	\$ 981,375
2016	\$ 39,460,000	\$ 34,245,000	12/1/2026	GO (includes refunded series 2005, 2004 (Rockport TIF), and 2006 water and sewer revenue bonds)	\$ 3,582,735
2012	\$ 5,445,000	\$ 3,110,000	Not Callable - Matures in 2023	GO (includes refunded 2003 Bonds)	\$ 662,200
2011	\$ 12,320,000	\$ 7,160,000	12/1/2020 - 2028	GO (includes refunded 1998 Bonds)	\$ 911,550
Total	\$ 63,115,000	\$ 48,770,000		Total	\$ 6,137,860
Total GO	\$ 63,115,000	\$ 48,770,000			
Total Revenue	\$ -	\$ -			

Debt Overview

SHORT -TERM DEBT OUTSTANDING - NOTES				
	Original Amount	Maturity Date	Coupon Rate	2018 Debt Service Payments
2017	\$ 32,287,000	3/28/2019	2.50%	\$ 33,091,933
Total	\$ 32,287,000		Total	\$ 33,091,933

MUNICIPAL CAPITAL LEASES				
	Original Amount	Amount Outstanding as of Dec. 31, 2018	Final Maturity Year	2019 Debt Service Payments
2018	\$ 1,411,497	\$1,330,531	2028	\$ 204,177
2017	\$ 1,657,000	\$1,248,466	2027	\$ 275,326
2016	\$ 1,617,000	\$1,025,501	2026	\$ 239,231
2015	\$ 3,740,000	\$2,678,824	2030	\$ 365,114
2014	\$ 4,881,595	\$2,183,429	2028	\$ 373,769
2013	\$ 1,792,646	\$728,158	2023	\$ 170,775
2012	\$ 1,137,080	\$217,961	2022	\$ 68,500
2011	\$ 3,402,570	\$812,336	2021	\$ 350,619
Total	\$ 18,227,891	\$ 8,894,674		\$ 1,843,334

LOANS & SPECIAL ASSESMENTS			
	Amount Outstanding as of Dec. 31, 2018	Final Maturity Year	2019 Debt Service Payments
OPWC	\$3,146,013	2037	\$ 403,310
Special Assesments	\$105,000	2026	\$ 14,370
Total	\$3,251,013	Total	\$ 417,680

Under State of Ohio finance law, the City of Lakewood's outstanding general obligation debt that is supported through real estate value should not exceed 10.5 percent of total assessed property value. In addition, the outstanding general obligation debt net of voted debt should not exceed 5.5 percent of total assess property value. By law, the general obligation debt subject to the limitation is offset by amounts set aside for repaying general obligation bonds. The following table shows the City's General Obligation debt position:

DEBT POSITION	
Assessed Valuation (2018)	\$ 913,090,440
2010 Census Population	52,131
Total Outstanding General Obligation Debt	
Long-Term Debt	\$ 48,770,000
Short-Term Debt, Loans & Leases	\$ 44,432,687
Total Outstanding Debt	\$ 93,202,687
LESS	
Water Backed Bonds	\$ (6,207,973)
TIF Bonds	\$ (2,180,179)
Municipal Capital Leases	\$ (8,894,674)
Sewer Backed Bonds	\$ (14,619,948)
Special Assessment Bonds & Loans	\$ (3,251,013)
Exempt Debt	\$ 58,048,900
5.5% Unvoted Debt Limit	\$ 50,219,974
Debt Leeway	\$ 42,982,713
Debt Ratios	
Net Debt to Full Value	3.57%
Total Debt per Capita	\$1,787.86
Notes as a % of Total Debt	34.64%

Therefore, per the Ohio Revised Code, the City has the legal capacity to borrow upwards of \$43.0 million in general obligation debt. However, this legal level does not reflect the City's ability to repay the debt. Debt service is paid via several funds. General obligation debt and capital leases are paid primarily through the Debt Service Fund (Fund 301) and the Enterprise Funds.

Budget Overview of General Government

Total Expenditures by Division All Funds	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018- 2019
Office of City Council	189,947	192,685	202,766	261,625	29%
Municipal Court	1,251,179	1,241,628	1,660,252	1,640,464	
Office of Mayor	270,916	290,228	307,301	315,420	3%
Office of Civil Service	92,787	83,154	130,948	136,194	4%
Human Resources	256,725	275,883	279,521	302,249	8%
Law	470,181	581,322	589,607	615,210	4%
Finance	614,843	659,757	662,011	771,364	17%
Income Tax	809,634	785,137	906,748	1,042,649	15%
Utility Billing	10,255,203	4,947,191	6,070,668	4,982,198	-18%
Vital Statistics & Nuisance Abatement	375,190	366,995	351,578	400,235	14%
General Administration	4,031,805	3,742,744	2,829,030	1,824,348	-36%
Information Technology	1,200,294	1,160,635	1,953,821	1,350,039	-31%
Planning and Development	1,335,009	1,304,233	1,391,327	7,904,035	468%
Building & Housing	1,118,610	1,298,640	1,481,125	1,421,023	-4%
Community Development	1,163,483	1,387,140	790,436	1,103,419	40%
Community Relations	92,335	144,218	154,946	185,812	20%
CDBG, ESG, HOME, NSP Pass-Through	\$ 370,711	\$ 421,255	\$ 620,065	\$ 559,242	-10%
Income Tax Refunds	361,367	561,223	458,925	500,000	9%
Total Expenditures	24,260,218	19,444,068	20,841,075	25,315,526	21%
Total Expenditures by Category All Funds	All 2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018- 2019
Salaries	4,445,663	4,626,633	4,781,451	5,219,071	9%
Fringe Benefits	1,234,387	1,498,995	1,648,713	1,619,284	-2%
Travel and Transportation	29,094	25,032	40,565	56,750	40%
Professional Services	1,091,073	1,391,107	2,277,056	2,542,130	12%
Communications	204,645	187,806	281,128	314,215	12%
Contractual Services	1,476,018	1,780,751	1,388,974	8,138,027	486%
Materials & Supplies	142,830	138,686	178,762	201,428	13%
Capital	601,794	160,811	880,367	17,500	-98%
Utilities	10,472	9,955	8,367	10,000	20%
Other	1,147,070	1,213,126	1,274,316	1,151,685	-10%
Reserve Balance	367,505	304,163	455,000	-	-100%
Economic Development Programs	302,878	384,957	-	-	
Debt Service	9,631,909	4,147,480	5,198,726	4,009,946	-23%
Transfer or Advance	2,842,800	2,592,087	1,348,660	976,248	-28%
CDBG, ESG, HOME, NSP Pass-Through	370,711	421,255	620,065	559,242	-10%
Income Tax Refunds	361,367	561,223	458,925	500,000	9%
Total Expenditures	24,260,218	19,444,068	20,841,075	25,315,526	21%

Budget Overview of General Government

General Fund Total Expenditures by Category	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Salaries	3,909,357	4,044,327	4,208,426	4,619,369	10%
Fringe Benefits	1,067,707	1,303,035	1,423,593	1,410,062	-1%
Travel and Transportation	27,182	23,692	38,914	55,250	42%
Professional Services	774,764	1,062,829	1,506,513	1,674,020	11%
Communications	187,908	116,485	198,148	219,390	11%
Contractual Services	174,832	158,062	89,414	142,300	59%
Materials & Supplies	130,313	131,497	156,370	174,535	12%
Capital	359,348	150,328	880,367	17,500	-98%
Utilities	3,478	3,333	2,832	3,100	9%
Other	747,511	745,427	804,411	558,775	-31%
Reserve Balance	367,505	304,163	455,000	-	-100%
Economic Development Programs	302,878	384,957	-	-	
Debt Service	-	-	-	-	
Transfer or Advance	2,688,548	2,528,635	1,152,921	964,248	-16%
Income Tax Refunds	361,367	561,223	458,925	500,000	9%
Total Expenditures	11,102,699	11,517,993	11,375,836	10,338,549	-9%

Office of City Council

Description

Lakewood operates under a City Charter that provides for a Mayor/Council form of government and designates City Council as the legislative branch of Lakewood’s City government. There are seven council members, three at-large and one for each of the City’s four wards, who serve staggered terms that last four years.

As the legislative arm of Lakewood City government, the chief function of City Council is the making of laws. While serving as the city’s lawmaking body, Council also monitors the operation and performance of the City budget. In addition, Council members serve as their constituents’ links to their local wards.

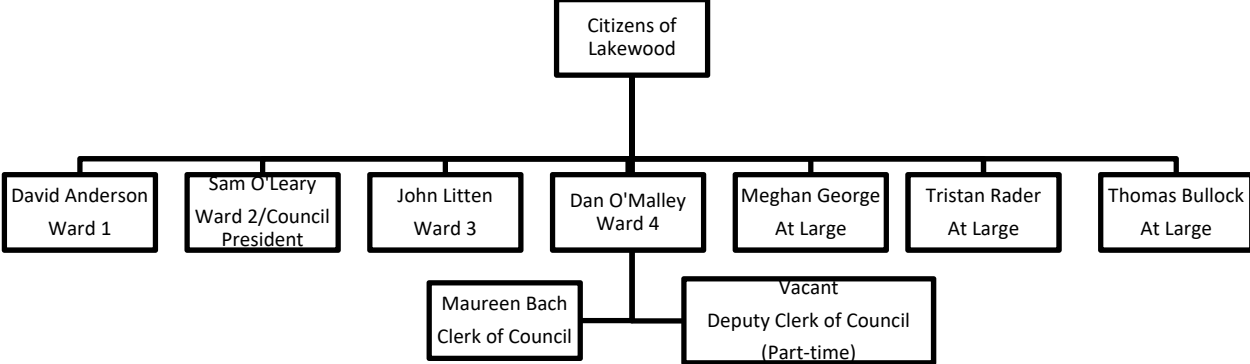
The Clerk of Council, appointed by City Council, maintains records of proceedings of City Council and records of ordinances and resolutions adopted by City Council. The Clerk’s office is the designated repository for all official documents of the City. The Clerk publishes the minutes to reflect all legislative action, provides notice of regular and special meetings of City Council, and provides reference and research services regarding enacted or pending legislation.

Division Budget

OFFICE OF CITY COUNCIL					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	146,292	147,086	145,686	171,348	18%
Fringe Benefits	31,583	35,852	36,736	40,227	10%
Travel and Transportation	-	-	-	10,625	
Professional Services	7,909	5,985	16,132	27,750	72%
Communications	226	169	161	200	25%
Contractual Services					
Materials & Supplies	35	41	93	3,975	4156%
Capital	-	-	-	-	
Utilities					
Other	3,902	3,552	3,958	7,500	89%
Debt Service					
Transfer or Advance					
Total	189,947	192,685	202,766	261,625	29%

Office of City Council

Organizational Chart



Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Council					
<u>Full Time Employees</u>					
Clerk of Council	1	1	1	1	1
<i>Total Full Time Employees</i>	1	1	1	1	1
<u>Part Time Employees</u>					
Legislative Liaison	1	1	1	0	0
Deputy Clerk of Council	0	0	0	0	1
Council Members	7	7	7	7	7

Municipal Court

The following table represents the actual General Fund 2016 and 2017 expenditures of the Lakewood Municipal Court, and the 2018 and 2019 Budgets submitted by the Court.

General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Budgeted	2019 Budgeted
Expenditures by Category				
Salaries	874,201	903,125	931,336	964,242
Fringe Benefits	133,850	135,371	150,597	149,476
Travel and Transportation	7,943	6,722	13,150	11,700
Professional Services	39,890	37,479	63,500	66,900
Communications	40,358	35,190	47,280	46,750
Contractual Services				
Materials & Supplies	15,660	15,340	20,450	22,700
Capital	-	-	-	-
Utilities				
Other	6,670	9,487	8,780	11,500
Debt Service				
Transfer or Advance				
Total	1,118,571	1,142,712	1,235,093	1,273,268

The approval of the Municipal Court Budget includes approval of any amendment to the compensation of the Clerk of Court and the Probation Officer in accordance with R.C. 1901.31 and R.C. 1901.33.

The following Special Revenue Funds are projected and budgeted by City of Lakewood Finance Department:

Indigent Driver Treatment(Fund 230)	2016 Actual	2017 Actual	2018 Budgeted	2019 Budgeted
Expenditures by Category				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services	20,240	11,165	50,000	30,000
Communications				
Contractual Services	-	-	100,000	100,000
Materials & Supplies	2,760	2,600	3,500	5,000
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	22,999	13,764	153,500	135,000

Municipal Court

Political Subdivision (Fund 232)	2016 Actual	2017 Actual	2018 Budgeted	2019 Budgeted
Expenditures by Category				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services	-	-	18,000	18,000
Communications				
Contractual Services				
Materials & Supplies				
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	-	-	18,000	18,000

Computer Maint (Fund 234)	2016 Actual	2017 Actual	2018 Budgeted	2019 Budgeted
Expenditures by Category				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services				
Communications				
Contractual Services	17,800	23,512	40,000	25,000
Materials & Supplies				
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	17,800	23,512	40,000	25,000

Municipal Court

Court Special Projects (Fund 235)	2016 Actual	2017 Actual	2018 Budgeted	2019 Budgeted
Expenditures by Category				
Salaries	3,977	4,762	7,500	25,000
Fringe Benefits	614	736	1,159	3,863
Travel and Transportation				
Professional Services	-	788	5,000	5,000
Communications				
Contractual Services	55,473	38,119	50,000	100,000
Materials & Supplies	1,811	1,214	15,000	15,000
Capital	18,645	10,483	-	-
Utilities				
Other				
Debt Service				
Transfer or Advance	1,800	-	-	-
Total	82,320	56,102	78,659	148,863

Court Probation (Fund 236)	2016 Actual	2017 Actual	2018 Budgeted	2019 Budgeted
Expenditures by Category				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel and Transportation	202	-	-	-
Professional Services	9,201	5,537	10,000	25,000
Communications				
Contractual Services				
Materials & Supplies	85	-	-	333
Capital	-	-	-	-
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	9,488	5,537	10,000	25,333

Municipal Court

IDIAM (Fund 237)	2016 Actual	2017 Actual	2018 Budgeted	2019 Budgeted
Expenditures by Category				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services	-	-	125,000	15,000
Communications				
Contractual Services				
Materials & Supplies	-	-	-	-
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	-	-	125,000	15,000

TOTAL	1,251,179	1,241,628	1,660,252	1,640,464
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Mayor's Office

Division of the Mayor's Office

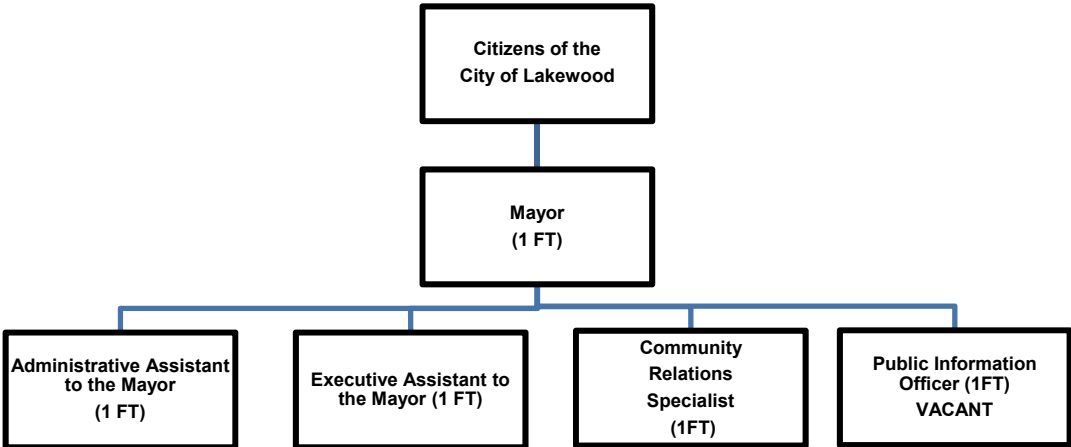
Description

The Mayor's Office serves as the principal representative for the City of Lakewood. The Mayor supervises the administration of the City and sees all ordinances of the city are enforced. The employees in the Mayor's office perform a variety of functions as support staff for the Mayor.

Division Budget

OFFICE OF MAYOR					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	200,177	203,701	205,800	210,060	2%
Fringe Benefits	58,850	71,499	76,410	73,675	-4%
Travel and Transportation	666	-	4,334	8,750	102%
Professional Services	6,717	12,191	18,685	19,750	6%
Communications	1,121	945	443	510	15%
Contractual Services	-	-	-	-	
Materials & Supplies	1,768	1,335	1,016	2,000	97%
Capital	1,039				
Utilities					
Other	577	556	613	675	10%
Debt Service					
Transfer or Advance					
Total	270,916	290,228	307,301	315,420	3%

Organizational Chart



Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Mayor's Office					
<u>Full Time Employees</u>					
Mayor	1	1	1	1	1
Administrative Assistant to Mayor	2	2	2	2	2
Total Full Time Employees	3	3	3	3	3

Division of Community Relations

Description

The Department of Community Relations provides information about City services, activities, resources, programs and amenities through the creating of community newsletters, advertisements, flyers, media releases and the City official web site.

Community Relations keeps residents of the City engaged in ventures that promote a positive community image, maintain and improve avenues of communication designed to inform and educate the public, support community groups, plan events and manage the news media. The division is guided by the following tenets:

- Effectively reach targeted audiences both inside and outside the City of Lakewood, relying on newsletters and advertisements that inform, educate and promote the strengths of the community.
- Attract new residents, business investment and corporate/foundation dollars to the community through a sustained marketing effort.
- Promote understanding and cooperation among culturally and racially diverse groups of the City through programs, literature, and informational & referral services for the purpose of keeping our neighborhoods unified and safe.
- Affirm the values derived from the existence, recognition, understanding and tolerance of differences, while facilitating greater recognition by different interest groups of their obligations and commitments to others, leading to the development of a community that is cohesive and diverse.

This division also promotes Lakewood through a variety of campaigns and activities intended to promote a positive, vibrant image of the City of Lakewood and generate civic pride and confidence in Lakewood to new or prospective residents, the business community and the media.

2018 Accomplishments

- Successful community event coordination including Band Concerts, Friday Night Flicks, Fourth of July parade and concert, Community Diversity Potluck, Welcome To Lakewood Event, Meet the Trucks, Summer's Solstice Celebration, Common Grounds Community Conversation, Lakewood Arts Festival, Lakewood Community Festival, Lakewood Farmers Market and Lakewood Veterans Day Ceremony.
- Significantly increased information sharing through social media and web presence. We have really stepped up our social media communication and that has resulted in more people following us and receiving information through social media. Our Facebook fans have grown to 10,203. Our Twitter followers have increased to 6955. And we considerably developed our Instagram page posting regularly and increasing our followers to 1393.

Division of Community Relations

- Continued to increase the number of residents we communicate with on a regular basis. We sent out a printed newsletter three times this year to all Lakewood residents and businesses. As mentioned before, social media communications have been increased significantly this year. We are also sending out regular e-newsletters to landlords and block club captains. We continued our promotion of the ReadyNotify Program so we can communicate with residents in an event of an emergency.
- Successful transition of the park pavilion reservation system to an online reservation system. This has drastically reduced the number of phone calls and employee time being spent on making reservations and allows customers to see if the pavilion is available on the date they want and make the reservation all at once.

2019 & Beyond Strategic Plan

- Continued enhancements to city website to make it even more customer oriented including adding pages for each department, improving the search function of our website and more adding more FAQs.
- Continue to build a wider audience for City Hall messages by continuing to increase our social media presence, adding a monthly city e-newsletter to residents, continued improvement of the city's website, and joint coordination with community groups.
- Continue to improve quality and attendance of city events and programming

Division Budget

DIVISION OF COMMUNITY RELATIONS					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	56,470	88,474	68,150	102,155	50%
Fringe Benefits	18,108	40,781	40,514	29,932	-26%
Travel and Transportation	-	-	-	-	
Professional Services	7,374	5,956	8,161	14,000	72%
Communications	3,450	3,272	21,252	18,125	-15%
Contractual Services	5,000	5,000	5,000	5,000	0%
Materials & Supplies	876	316	524	1,050	100%
Capital					
Utilities					
Other	1,057	419	11,346	15,550	37%
Debt Service					
Transfer or Advance					
Total	92,335	144,218	154,946	185,812	20%

Budget Trends

There has been an increase in our printing and postage budgets as a result of the decision to add a printed newsletter to the way we communicate with residents. While we are continuing to improve our electronic means of communicating, we believe the printed newsletter is important

Division of Community Relations

because it allows us to communicate with all residents including those who are less connected and may not have access to our electronic communications.

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Community Relations					
<u>Full Time Employees</u>					
Community Relations Specialist	1	1	1	1	1
Public Information Officer	0	0	1	0	1
<i>Total Full Time Employees</i>	1	1	2	1	2

Office of Civil Service

Description

The Office of Civil Service creates, circulates, directs and enforces rules for the appointment, promotion, transfer, lay-off, reinstatement, suspension and removal of employees in classified service of the City.

On or before July 1 of each year in which a presidential general election is held, the commission reviews and makes a written report setting forth recommendations of salaries and other compensation for the Mayor and City Council members.

2018 Accomplishments

- The Commission completed their review of the Civil Service Rules and Regulations and adopted amendments on August 24, 2018.
- The Commission will have conducted entry level testing for both Fire and Police by the end of 2018.
- The Commission will have completed promotional testing for the positions of Fire Captain, Police Captain, Police Lieutenant and Police Sergeant by the end of October, 2018.
- The Commission has approved and executed non-competitive examinations for the positions of Human Resource Specialist and Budget Manager.
- The Commission has also amended job descriptions for the positions of Human Resource Specialist and Assistant Director of Human Services.

2019 & Beyond Strategic Plan

- Maintain and Support an educated and trained workforce.
- Continue to conduct competitive and non-competitive examinations as needed to maintain staffing levels.
- Conduct promotional examinations as needed. In 2019 we anticipate a promotional examination for Fire Chief and at least one other position in the Fire Service.
- Continue to review and update job descriptions and non-competitive examinations as needed.

Division Budget

OFFICE OF CIVIL SERVICE					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018 2019
Expenditures by Category					
Salaries	57,052	58,379	58,570	61,460	5%
Fringe Benefits	18,017	22,414	23,887	23,234	-3%
Travel and Transportation					
Professional Services	17,175	1,922	48,098	51,000	6%
Communications	526	418	338	440	30%
Contractual Services					
Materials & Supplies	17	22	55	60	9%
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	92,787	83,154	130,948	136,194	4%

Budget Trends

This year, as in the most recent years past, testing will be dependent on the number of retirements, dismissal and voluntary terminations. We do not anticipate a large amount of retirements but there are retirements that take place each year. In 2019 the Fire Chief will retire. Promotions are from rank to rank and the Division of Fire will need 2 promotional examinations.

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Civil Service					
Full Time Employees					
Civil Service/ Med. Prog. Coordinator/Parking Violations Appeals Clerk	1	1	1	1	1
Total Full Time Employees	1	1	1	1	1
Part Time Employees					
Civil Service Commissioner	3	3	3	3	3
Total Part Time Employees	3	3	3	3	3

Division of Human Resources

Description

The Division of Human Resources is responsible for:

- **Recruitment, Retention and Selection:** Consistent with organizational goals and objectives recruits and selects staff in conjunction with the Civil Service Commission and in line with ordinances and bargaining unit contracts.
- **Employee Classification and Compensation:** Administers the City's compensation programs and maintains the position classification system.
- **Labor Relations:** Administers collective bargaining agreements for eight (8) bargaining units. Conducts labor contract negotiations. Communicates with SERB on bargaining unit issues.
- **Equal Employment Opportunity:** Ensures fair employment practices for all regardless of their membership or non-membership in a protected class in accordance with Federal, State and Local law.
- **Employee Training and Development:** Coordinates employee training programs and administers tuition reimbursements for employees.
- **Employee Benefits:** Administers employee benefits such as health care, dental, prescription drugs, vision, deferred compensation programs, etc.
- **Worker's Compensation:** Administers the City's self-insured Worker's Compensation program in a manner which is fair and equitable for both workers and the Fund.
- **Administration:** Provides professional and technical assistance to departments in the areas of human resources management, and employee relation's issues.

2018 Accomplishments

- Explored healthcare options for 2019 and beyond with the Healthcare Committee culminating in a proposal to the unions for the 2019 healthcare offerings. This proposal was voted on by all union representatives and unanimously accepted thereby negating the need to reopen the contracts for this issue.
- Achieved Green Belt Plus status for LEAN/Six Sigma which will allow for in house training to follow.
- Digitized the past employee files.

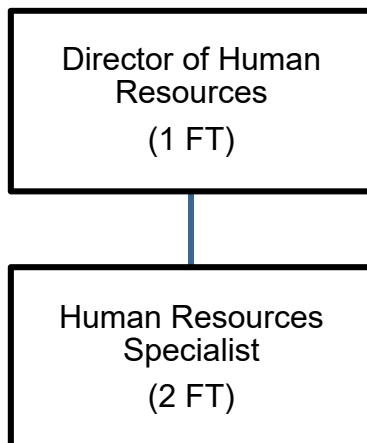
2019 & Beyond Strategic Plan

- Complete the training of all managerial staff of the city in a Leadership Development Training Series.
- Successfully conclude the 2020-2022 bargaining unit negotiation cycle resulting in signed contracts with all units.
- Digitize the current employee files.

Division Budget

DIVISION OF HUMAN RESOURCES					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	180,504	185,786	181,713	202,160	11%
Fringe Benefits	55,967	69,241	72,936	71,744	-2%
Travel and Transportation	478	631	237	350	48%
Professional Services	16,221	17,556	21,314	24,520	15%
Communications	613	504	605	675	11%
Contractual Services					
Materials & Supplies	2,036	1,287	1,476	1,750	19%
Capital			302		
Utilities					
Other	906	879	938	1,050	12%
Debt Service					
Transfer or Advance					
Total	256,725	275,883	279,521	302,249	8%

Organizational Chart



Division of Human Resources

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Human Resources					
Full Time Employees					
Director of Human Resources	1	1	1	1	1
Human Resources Specialist	1	1	1	2	2
Human Resources Associate	1	1	1	0	0
Total Full Time Employees	3	3	3	3	3

Law Department

Description

The Law Department of the City of Lakewood, under the direction of the city's law director, functions as the attorney for the City of Lakewood and its officials by providing legal advice to the mayor, city council and all of the various departments. The Law Department represents the city in all court proceedings and before any administrative bodies. It directs and coordinates the drafting and approval of all ordinances, resolutions, contracts, and other legal documents. The Law Department protects and ensures that all business of the city is conducted in a proper and legal manner.

The Law Department's responsibilities include prosecuting all misdemeanor criminal violations within the City of Lakewood, including all building and housing code violations; representing and defending the city in all civil proceedings and actions; and serving as legal counsel and advisor to the city, its agencies and officials.

The Law Department provides for and conducts prosecutor hearings at the request of the Division of Housing and Building and the Division of Fire to gain compliance in lieu of prosecution. In addition, the Law department provides for and oversees the City's mediation program for dispute resolution of minor civil infractions.

As legal advisor to the City, its departments, boards, commissions and officials, the Law Department prepares documents, renders legal opinions, conducts specialized training of City administration and employees as to legal rights, responsibilities and issues, and performs other services as required by the city charter and the Ohio Revised Code.

2018 Accomplishments

- Implemented provisions of Third Amended Charter by drafting and seeing through to passage several codified ordinances necessary to carry the charter's mandates into effect.
- Continued work with state and federal regulators and city stakeholders in our long-term efforts to comply with the federal Clean Water Act and the city's permits issued under the act.
- Resolved seven substantive lawsuits, including those related to civil rights, home rule authority, zoning, and all remaining hospital litigation, without financial detriment to the city.
- Completed process of taking ownership of Hilliard Theater property following demolition.
- Shepherded process of updating city's accountability and transparency pages on website with uploads of all contracts for public review.

2019 & Beyond Strategic Plan

- Continue to assist the Department of Planning and Development, the Mayor, City Council and the boards and commissions with the process for redeveloping the former hospital site.
- Continue to protect the city's home-rule authority in court challenges regarding income tax, regulation of public rights of way, and other invasive actions by the County or State.
- Continue to shepherd the city's years-long work with the state and federal EPA with respect to the city's planning under the Clean Water Act, including assistance with the preparation of the city's Phase 2 IWWIP and negotiation with the regulators and the Department of Justice.

Division Budget

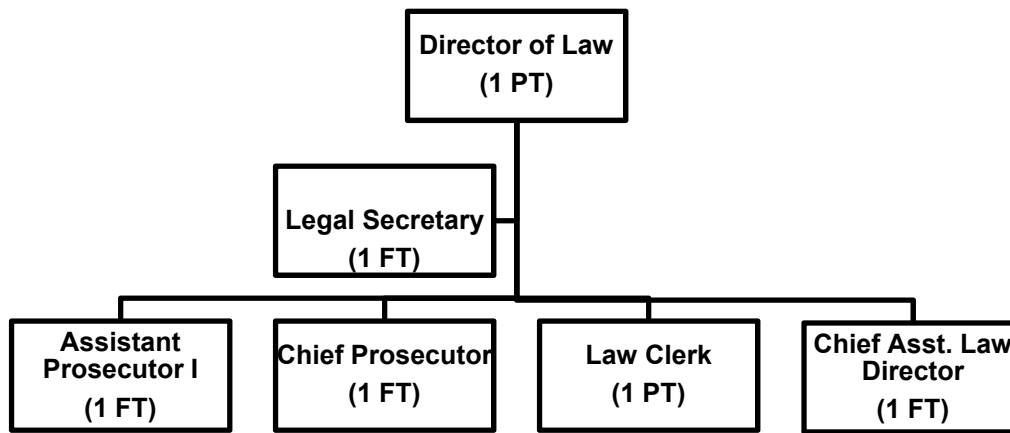
DIVISION OF LAW					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	342,013	365,397	386,354	402,793	4%
Fringe Benefits	89,936	110,351	119,072	117,842	-1%
Travel and Transportation	374	793	227	725	219%
Professional Services	21,352	90,640	70,711	77,725	10%
Communications	1,445	1,570	1,397	1,575	13%
Contractual Services					
Materials & Supplies	10,436	11,419	10,694	11,900	11%
Capital	2,309	-	-	-	
Utilities					
Other	2,316	1,152	1,152	2,650	130%
Debt Service					
Transfer or Advance					
Total	470,181	581,322	589,607	615,210	4%

Budget Trends

- Litigation related to the operation of the former hospital and the site has ended, which we anticipate will result in a decrease in the expenditure of outside legal fees. The city has won each of these cases with no adverse judgments. Most other current litigation comes with indemnity from our insurer, and thus the city is not paying outside legal fees.
- There are no statistically significant civil litigation trends to report. New foreclosure cases in which the city was a named defendant (because of a judgment lien or other interest in the property at issue) dropped from 4 to 2 between October 2017 and October 2018. Other than those 2 foreclosure cases, only 5 new civil matters (and 1 civil appeal from a judgment favorable to the city) were filed against the city in the same time period.

Law Department

Organizational Chart



Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Law					
<u>Full Time Employees</u>					
Director of Law	0	0	0	0	0
Chief Asst. Law Director	1	1	1	1	1
Chief Prosecutor	1	1	1	1	1
Asst. Law Director/Pros. I	1	1	1	1	1
Legal Secretary	1	1	1	1	1
Total Full Time Employees	4	4	4	4	4
<u>Part Time Employees</u>					
Director of Law	1	1	1	1	1
Asst. Law Director/Pros. I	0	0	0	0	0
Law Clerk	1	1	1	1	1
Total Part Time Employees	2	2	2	2	2

Division of Finance

Division of Finance

Description

The Finance Department's main objective is to maintain and strengthen the City's financial integrity by performing the following administrative functions:

- Financial Reporting
- Financial and Legal Compliance
- General Accounting
- Accounts Payable
- Risk Management
- Revenue and Accounts Receivable
- Payroll
- Purchasing
- Cash Management
- Investments
- Debt Management
- Fixed Asset Management

2018 Accomplishments

- The 2017 Financial Audit was completed on time and received no citations. The financial audit was the recipient of the “Auditor of State Award” from 2013-2016.
- The department continues to invest the City’s long term portfolio in accordance with the investment policy in excess of forty million dollars.
- The City is participating in the Ohio State Treasurer’s transparency project, “Ohio Checkbook” by furnishing details of all expenditures from 2010-2018.

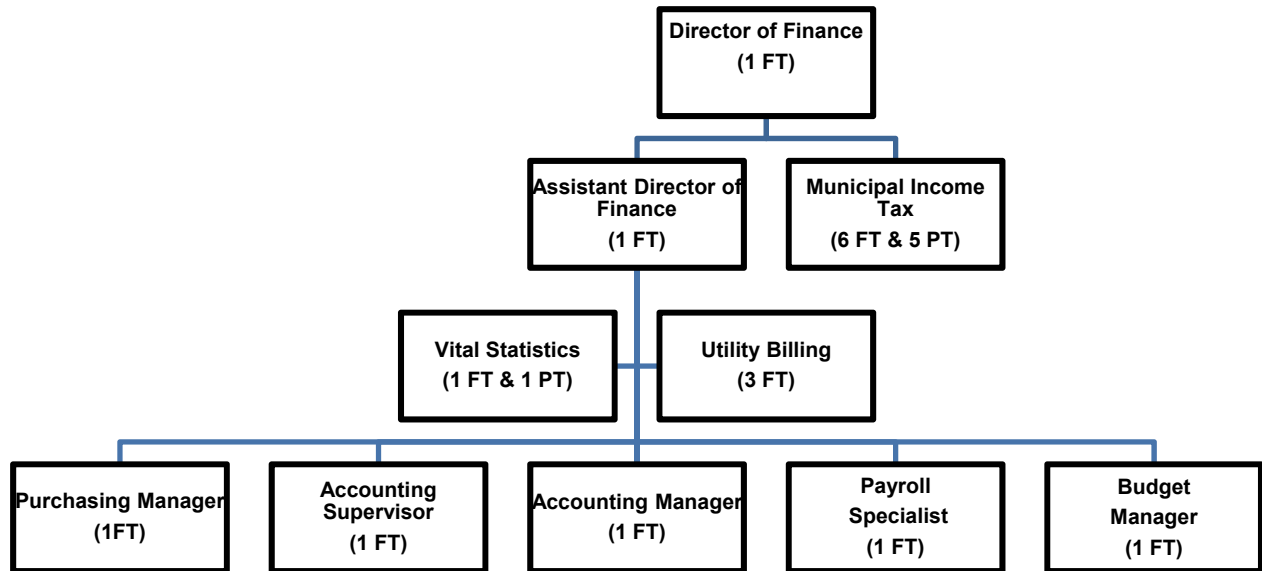
2019 & Beyond Strategic Plan

- Adopt a Sustainable Budget which provides a transparent, simple and accessible budget process that everyone knows how and when to be involved. We will continue to work with departments as they discuss needs vs. wants and keep the process as simple as possible for all stakeholders. We are prepared to justify any planned expenditure and ready to explain financial consequences of any expenditure or revenue change. Each year a structurally balanced budget is delivered to Council by Nov 15th which enables Council to hold budget hearings and approve the Budget before December 31st.

Division Budget

DIVISION OF FINANCE					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	411,750	420,306	412,947	504,468	22%
Fringe Benefits	130,353	160,332	169,113	175,696	4%
Travel and Transportation	139	531	191	725	279%
Professional Services	61,126	68,601	69,956	78,025	12%
Communications	6,932	4,472	5,512	6,450	17%
Contractual Services					
Materials & Supplies	2,482	2,378	2,509	3,300	32%
Capital	-	-	-	-	
Utilities					
Other	2,062	3,137	1,783	2,700	51%
Debt Service					
Transfer or Advance					
Total	614,843	659,757	662,011	771,364	17%

Organizational Chart



Division of Finance

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Finance					
<u>Full Time Employees</u>					
Director of Finance	1	1	1	1	1
Assistant Finance Director II	1	1	1	1	1
Purchasing Manager	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Accounting Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
Budget Manager	1	1	1	1	1
Total Full Time Employees	7	7	7	7	7

Division of Income Tax

Description

The Municipal Income Tax Division is charged with the collection, audit and enforcement of the municipal income tax ordinance. Through proper tax revenue collection, we assist the Department of Finance in maintaining and strengthening the fiscal integrity of the City. We strive to provide the taxpayers of Lakewood with high quality, cost effective, professional, and courteous service.

2018 Accomplishments

- Took an advisory role in guiding the understanding and application of new tax laws mandated by HB 5, HB 49, and ORC 718 by drafting statements (posted by the Ohio Municipal League) and building PowerPoint Presentations to act as statewide educational tools.
- The City's Tax Administrator continued to attend tax-related meetings in Columbus, thus keeping Lakewood part of the municipal tax conversation at the state level.
- Continued to implement changes centered on the Net Operating Loss Carryforward provision (as mandated by HB 5) as it will take effect in January, 2019.

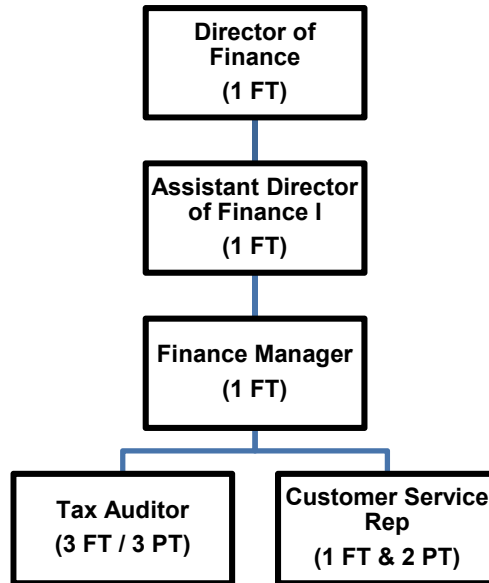
2019 & Beyond Strategic Plan

- Stay up-to-date on changes to municipal tax law mandated by the State of Ohio, as started with the passage of HB 5 in 2014 and continuing to the present day.
- Continue to lead the way in helping tax administrators navigate new state-mandated changes by drafting educational tools that both inform and promote uniformity.
- Keep an eye on any potential pushes toward municipal tax centralization by the State of Ohio.

Division Budget

DIVISION OF INCOME TAX					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	381,350	388,171	395,838	479,980	21%
Fringe Benefits	115,746	141,689	151,687	158,304	4%
Travel and Transportation	1,609	1,939	3,575	3,700	4%
Professional Services	131,489	128,389	175,757	187,250	7%
Communications	99,760	44,018	95,606	104,315	9%
Contractual Services	1,750	1,767	1,770	1,800	2%
Materials & Supplies	3,837	4,109	3,201	4,600	44%
Capital					
Utilities	3,478	3,333	2,832	3,100	9%
Other	70,615	71,722	76,483	99,600	30%
Debt Service					
Transfer or Advance					
Total	809,634	785,137	906,748	1,042,649	15%

Organizational Chart



Division of Income Tax

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Income Tax					
<u>Full Time Employees</u>					
Assistant Finance Director I	1	1	1	1	1
Finance Manager	1	1	1	1	1
Tax Auditor	3	3	3	3	3
Customer Service Rep	1	1	1	1	1
Total Full Time Employee	6	6	6	6	6
<u>Part Time Employees</u>					
Tax Auditor	2	3	3	2	3
Customer Service Rep	2	2	2	1	2
Total Part Time Employee	4	5	5	3	5

Division of Utility Billing

Description

The City of Lakewood operates two major utilities consisting of a water distribution system and wastewater collection and treatment system. The water system provides water service to all consumers within the City. The water supply is purchased in bulk from the City of Cleveland through master meters for distribution throughout the City. The City's monthly utility bill incorporates a water and sewer charge based on water consumption per one hundred cubic feet.

2018 Accomplishments

- Facilitated over 30,000 transactions and collected approximately \$4 million via Online Bill Pay.
- Utilized Fixed Base to provide customers with prompt and timely water usage information, thereby helping to identify leaks and promote greater customer satisfaction.
- Continued use of SharePoint Calendar in organization and communication of dates, times, and locations of customer appointments and utility disconnections.

2019 & Beyond Strategic Plan

- Continue monitoring trends for necessary rate increases by reviewing water/sewer rate structure's ability to cover future capital expenditures and bond coverage.
- Continue to promote Online Bill Pay and automatic withdrawal as viable modern solutions to bill payment.
- Continue to employ SharePoint Calendar in the service of efficiently scheduling metering appointments and shut-offs.

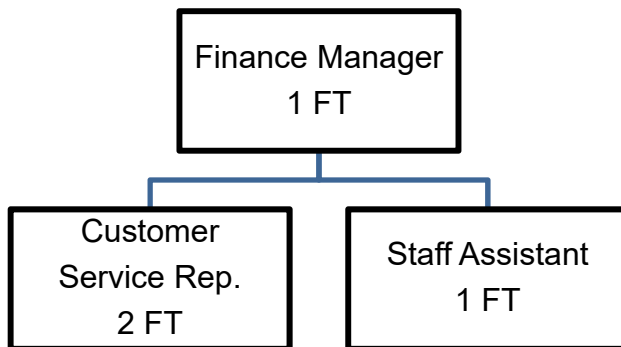
Division Budget

DIVISION OF UTILITY BILLING					
Water Fund Budget (Fund 501)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	144,962	170,626	170,548	156,448	-8%
Fringe Benefits	50,267	67,588	72,090	66,592	-8%
Travel and Transportation					
Professional Services	108,816	136,886	170,715	177,200	4%
Communications	14,620	68,999	80,125	91,850	15%
Contractual Services	1,750	1,767	1,770	1,800	2%
Materials & Supplies	5,647	1,509	1,034	3,200	209%
Capital	-	-	-	-	
Utilities	2,166	2,248	1,849	2,650	43%
Other	322,522	379,797	362,371	472,512	30%
Debt Service	9,589,201	4,102,520	5,198,726	4,009,946	-23%
Transfer or Advance	15,252	15,252	11,439	-	-100%
Total	10,255,203	4,947,191	6,070,668	4,982,198	-18%

Budget Trends

- See discussion of debt service in the Debt Overview Section.

Organizational Chart



Division of Utility Billing

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Utility Billing					
<u>Full Time Employees</u>					
Finance Manager (20% of time)	1	1	1	1	1
Staff Assistant	1	1	1	1	1
Customer Service Rep	2	2	2	2	2
Total Full Time Employees	4	4	4	4	4

Division of Vital Statistics

Description

Local Registrar for Vital Statistics District 1802 is responsible for:

- Death Occurrence Records Filed with Ohio Department of Health
- Certified Birth and Death Records issued
- Birth Occurrence Records Filed with Ohio Department of Health
- Burial Permits Issued
- Paternity Affidavits and Birth Affidavits of Correction

2018 Accomplishments

- As a result of the division's access to statewide birth certificates and permission to print said certificates upon request—not to mention other agencies telling even non-Lakewood residents that the division can print said certificates for them—requests for birth certificates have increased by approximately 14%.
- Due to a new affidavit system, the Division can now make changes to all clerical information (excepting names and medical opinions) on birth and death certificates.
- Effectively utilized the Integrated Perinatal Health Information System (IPHIS) as mandated by the State of Ohio to print copies of birth certificates upon request.

2019 & Beyond Strategic Plan

- Continue to meet the increased demand for printed birth certificates by residents of Northeastern Ohio.
- Introduce birth/death record document kiosk, to provide the public with a searchable index of birth and death records (per Ohio Revised Code).
- Continue to use the new affidavit system to provide the best possible service for customers requesting clerical changes to birth and death certificates.

Division Budget

DIVISION OF VITAL STATISTICS					
Lakewood Hospital (Fund 260)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	119,514	97,437	77,198	88,554	15%
Fringe Benefits	36,779	42,127	42,226	27,613	-35%
Travel and Transportation	-	-	-	-	
Professional Services	1,950	1,494	6,250	7,060	13%
Communications	1,156	1,041	1,032	1,200	16%
Contractual Services	206,104	216,547	216,550	267,408	23%
Materials & Supplies	2,111	1,688	2,661	3,000	13%
Capital	590	-	-	-	
Utilities	4,828	4,374	3,685	4,250	15%
Other	958	1,088	1,076	1,150	7%
Debt Service					
Transfer or Advance	1,200	1,200	900	-	-100%
Total	375,190	366,995	351,578	400,235	14%

Budget Trends

In 2018, the Cuyahoga County Board of Health provided public health services to residents of Lakewood at \$4.12 per person. The Cuyahoga County Board of Health proposed a change in their Contractual Service, and will thus provide these same services during 2019 at a rate of \$4.74 per person—a 15% increase. The rate will again increase by 15% in 2020, to \$5.45 per person.

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Finance/Vital Statistics					
<u>Full Time Employees</u>					
Administrative Assistant 1	1	1	1	1	1
Staff Assistant	1	1	1	0	0
Total Full Time Employees	2	2	2	1	1
<u>Part Time Employees</u>					
Staff Assistant	0	0	0	1	1
Total Part Time Employees	0	0	0	1	1

Division of General Administration

Division of General Administration

Description

This General Fund account is used to record certain expenditures not assigned specifically to individual Departments, and deemed City-wide expenditures such as:

- Risk management consulting services
- Governmental agreements and fees associated with Property Tax Administration
- Citywide maintenance agreements
- Inter-fund transfers from the General Fund
- General liability insurance premiums
- Professional registrations that provide a Citywide benefit

Division Budget

DIVISION OF GENERAL ADMINISTRATION					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	163,276	99,964	110,000	125,000	14%
Fringe Benefits	38,780	18,849	32,462	46,500	43%
Travel and Transportation	57	-	-	-	
Professional Services	94,574	138,403	361,777	245,000	-32%
Communications	4,146	5,509	3,425	11,000	221%
Contractual Services	18,727	8,242	6,928	15,500	124%
Materials & Supplies	1,869	8	13,495	6,500	-52%
Capital	-	1,043	5,584	6,000	
Utilities					
Other	654,322	637,927	687,438	404,600	-41%
Reserve Balance	367,505	304,163	455,000	-	-100%
Debt Service					
Transfer or Advance	2,688,548	2,528,635	1,152,921	964,248	-16%
Total	4,031,805	3,742,744	2,829,030	1,824,348	-36%

Division of Information Technology

Description

The Division is responsible for supplying all areas of City government with information technology planning, hardware and software acquisition, configuration and technical support. The Division also manages the City's radio and data communication networks.

2018 Accomplishments

- Planned and implemented a state-of-the-art upgrade of Police and Fire Computer-Aided Dispatch System, Mobile Computing Terminal software, Records Management and Jail Management systems.
- Added 14 surveillance cameras along Detroit Ave. and additional recording infrastructure for use by the Division of Police.
- Added a new security camera system with cameras throughout city hall, the city hall annex, the police station and jail.
- Replaced over 90 PC's throughout the city government.
- Added a new early warning siren system.

2019 & Beyond Strategic Plan

- Transition to more cloud computing platforms to improve reliability, provide better access to systems from offsite locations and mobile devices as well as lessen staff time on maintaining infrastructure.
- Upgrade the user interface to the Financials Naviline system to improve usability and simplify the infrastructure which supports it.
- Expand surveillance camera technology along Madison Ave. and southern intersections of the City.
- Seek opportunities to bring smart city technology to Lakewood.

Division of Information Technology

Division Budget

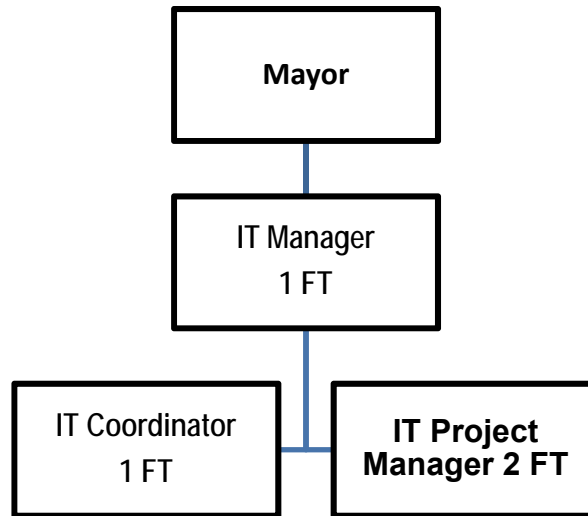
DIVISION OF INFORMATION TECHNOLOGY					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	296,483	304,455	325,052	334,282	3%
Fringe Benefits	83,188	101,249	109,934	107,007	-3%
Travel and Transportation	-	-	-	-	
Professional Services	333,180	485,551	531,728	761,200	43%
Communications	17,752	8,387	6,374	10,550	66%
Contractual Services	27,192	27,256	10,716	30,000	180%
Materials & Supplies	86,499	87,258	95,535	107,000	12%
Capital	356,000	146,063	874,481	-	-100%
Utilities					
Other	-	416	-	-	
Debt Service					
Transfer or Advance					
Total	1,200,294	1,160,635	1,953,821	1,350,039	-31%

Budget Trends

- The phone system purchase in 2013 included 5 years of maintenance. This maintenance will need to be renewed for another 5 years in 2019 which will cause an abnormal one-year spike.
- Automatic Vehicle Locators have been placed in all public safety vehicles as a part of the 2018 software upgrade. This is a new ongoing expense of about 19K annually.
- Office 365 will be a project in 2019. This is a subscription-based service which will incur annual charges of about 77K annually.
- Mobile Device Management software is now being used to manage, track and secure the 250+ mobile devices in use by the City. This software will incur annual charges of about 15K annually.

Division of Information Technology

Organizational Chart



Personnel Staffing

	As of Nov. 15, 2016	Budgeted 2017	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Information Technology						
<u>Full Time Employees</u>						
I.T. Manager	1	1	1	1	1	1
I.T. Project Manager	2	2	2	2	2	2
I.T. Coordinator	1	1	1	1	1	1
Total Full Time Employees	4	4	4	4	4	4

Divisions of Planning & Development and Building & Housing

Divisions of Planning & Development and Building & Housing

Description

The Department of Planning and Development coordinates long-range planning, zoning, and economic development for the City. The Department serves as staff to the Planning Commission, the Board of Zoning Appeals, the Board of Building Standards, Architectural Board of Review and Sign Review Boards, the Lakewood Heritage Advisory Board, and the Citizens Advisory Committee. The Department houses the Office of Community Relations and the Division of Community Development.

The Division of Housing and Building enforces local building and zoning codes as well as state building codes for new construction. It conducts property maintenance inspections, zoning inspections and permit inspections. The Division manages rental housing license program. The Division issues permits on new construction, repairs and alterations. The Division maintains a registry of contractors able to work in the City. It also accepts applications for the Board of Zoning Appeals, Board of Building Standards and Architectural Review Board and Planning Commission.

Core Functions:

- Planning and Zoning Administration
- Economic Development
- Housing Preservation and Improvement
- Administration of Federal Grant Programs

2018 Accomplishments

- Through September 2018:
 - 428 residential and 127 commercial plan reviews were processed by the division, a slight uptick from the previous record year 2017.
 - Issued: 389 permits for \$12,358,000 worth of commercial work and 1,917 residential permits for \$14,353,000 of valuation.
 - Completed housing survey in under a month.
 - Ensured building safety through code compliance by delivering permit inspections within 24 hours of requests despite record level of construction activity.
 - Logged over 1,700 property maintenance inspections.
- Approval of the One Lakewood Place term sheet and successful oversight of the former Lakewood Hospital property.
- Major Development Projects approved, started, or completed in 2018: Family Health Center, Western Reserve Distillery, Center North Apartments, St Peters School, Lakewood Food Truck Park, Mews at Rockport, several new infill single family homes, St Ed’s expansion,

Division of Planning & Development and Building & Housing

- In partnership with Public Works, assisted with the management of the Cove Park renovations.
- Launched and managed the Resiliency Planning Task Force and effort.
- Smaller & meaningful projects: Mural grant program launched, Created a formal partnership with the SBA for a small business loan program for entrepreneurs.
- Assisted with the research and acquisition of Trinity Lutheran Church.
- Assisted with the execution of NOPEC grant funding by investing in LED street lights and electric car charging stations.
- Legislation Assistance: Condo rental inspections, lighting ordinance, bed bug ordinance and implementation.
- Assisted with the research and planning around the future of Lake Avenue striping design, which is an ongoing dialogue with the community.
- Expanded Startup Lakewood's offerings by partnering with LaunchHouse and providing the city's first incubator space.

2019 & Beyond Strategic Plan

- Utilize data gathered during housing survey to refocus property maintenance inspection strategy and advance Housing Forward initiative.
- Implement CitizenServe as case management platform and leverage customer facing web portal to better service and increase efficiency.
- Further reduce turnaround time for plan reviews, especially residential.
- Implement changes to housing license program initiated by legislative action.
- Provide excellent service for construction projects.
- Put the One Lakewood Place project in a position to start construction in 2019.
- Continue to support the business community in opening and expanding businesses in the city.
- Create focus on Trinity Lutheran and Hilliard Theater sites.
- Be actively involved in Parks planning to set up the next round of capital investments in the city's parks.

Divisions of Planning & Development and Building & Housing

Division Budgets

DIVISION OF PLANNING AND DEVELOPMENT					
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	147,162	176,350	188,428	281,867	50%
Fringe Benefits	60,201	81,445	89,564	99,326	11%
Travel and Transportation	316	133	278	375	35%
Professional Services	7,115	10,000	10,454	22,900	119%
Communications	2,336	2,394	4,120	4,650	13%
Contractual Services	39,963	37,773	-	40,000	#DIV/0!
Materials & Supplies	384	1,902	716	1,400	95%
Capital	-	3,223	-	3,500	
Utilities					
Other	1,559	1,201	893	950	6%
Economic Development Programs	302,878	384,957	-	-	#DIV/0!
Debt Service					
Transfer or Advance					
Total	561,915	699,378	294,452	454,968	55%

DIVISION OF PLANNING AND DEVELOPMENT					
CDBG Fund Budget (Fund 240)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	109,715	137,002	139,009	141,800	2%
Fringe Benefits	54,492	58,664	81,319	78,534	-3%
Travel and Transportation	40	26	14	-	
Professional Services	7,453	8,051	7,499	7,600	1%
Communications	624	964	1,596	1,525	-4%
Contractual Services	25,779	107,084	23,659	25,000	6%
Materials & Supplies	104	178	197	360	83%
Capital	-	-	-	-	
Utilities					
Other	25,172	22,715	49,201	59,248	20%
Debt Service					
Transfer or Advance	130,000	40,000	172,200	-	-100%
Total	353,378	374,685	474,694	314,067	-34%

Division of Planning & Development and Building & Housing

DIVISION OF PLANNING AND DEVELOPMENT					
Neighborhood Stabilization Program (Fund 245)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	84	-	-	
Contractual Services	5,284	-	-	-	
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	5,284	84	-	-	

DIVISION OF PLANNING AND DEVELOPMENT					
Lakewood Hospital Fund (Fund 260)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	162,208	157,834	370,770	575,000	55%
Communications					
Contractual Services	2,189	32,238	194,154	6,500,000	3248%
Materials & Supplies					
Capital					
Utilities					
Other	26,822	40,015	57,258	60,000	5%
Debt Service					
Transfer or Advance	-	-	-	-	
Total	191,220	230,086	622,181	7,135,000	1047%

Divisions of Planning & Development and Building & Housing

DIVISION OF PLANNING AND DEVELOPMENT					
TIF Capital Improvement Fund (Fund 406)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	223,212				
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	223,212	-	-	-	
TOTAL	1,335,009	1,304,233	1,391,327	7,904,035	468%

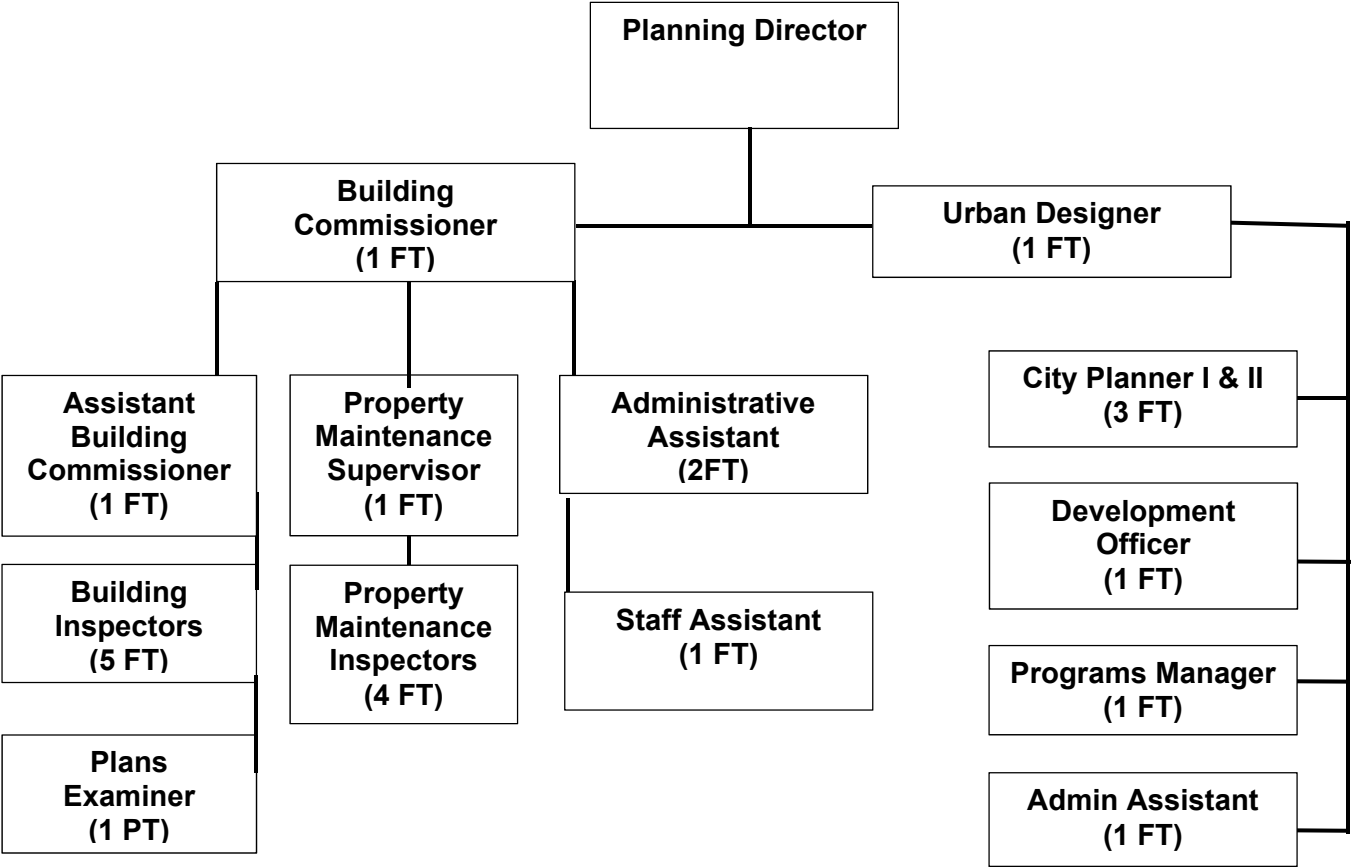
Division of Building & Housing					
General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	652,626	703,131	798,554	779,554	-2%
Fringe Benefits	233,130	313,962	350,683	317,099	-10%
Travel and Transportation	15,600	12,944	16,922	18,300	8%
Professional Services	30,642	60,158	110,239	98,000	-11%
Communications	9,242	9,637	11,635	14,150	22%
Contractual Services	82,200	78,025	65,000	50,000	
Materials & Supplies	4,414	6,082	6,605	8,300	26%
Capital	-	-	-	8,000	
Utilities					
Other	3,525	14,978	11,028	12,000	9%
Debt Service					
Transfer or Advance					
Total	1,031,379	1,198,917	1,370,666	1,305,403	-5%

Division of Planning & Development and Building & Housing

Division of Building & Housing					
Community Development Block Grant Fund (Fund 240)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	73,895	85,164	93,900	97,200	4%
Fringe Benefits	11,665	13,246	14,922	16,920	13%
Travel and Transportation	1,671	1,314	1,637	1,500	-8%
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	87,230	99,723	110,459	115,620	5%
TOTAL EXPENDITURES	1,118,610	1,298,640	1,481,125	1,421,023	-4%

Divisions of Planning & Development and Building & Housing

Organizational Chart



Division of Planning & Development and Building & Housing

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Planning & Development					
<u>Full Time Employees</u>					
Director of Planning & Development	0	1	1	1	1
Urban Designer	0	0	0	0	1
City Planner I	0	1	1	1	2
Senior City Planner	1	0	1	0	0
City Planner II	2	1	1	1	1
Administrative Asst. II	1	1	1	1	1
Total Full Time Employees	4	4	5	4	6
	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Division of Building & Housing					
City Architect	1	1	1	0	0
Building Commissioner	0	0	0	1	1
Assistant Building Commissioner	1	1	1	0	1
Building Inspector I	4	4	4	3	3
Building Inspector II	0	1	1	2	2
Code Compliance Supervisor	1	1	1	1	1
Property Maintenance Inspector I	4	4	4	4	4
Staff Assistant I	3	3	3	3	1
Administrative Assistant I	0	0	0	0	2
Total Full Time Employees	14	15	15	14	15
<u>Part Time Employees</u>					
Plans Examiner	0	0	1	1	1
Customer Service Representative	1	0	0	0	0
Total Part Time Employees	1	0	1	1	1
	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Community Development					
C. D. Programs Manager	1	1	1	1	1
C. D. Program Coordinator	1	1	1	1	0
C. D. Development Officer	1	1	1	1	1
Total Full Time Employees	3	3	3	3	2

Division of Community Development

Description

The Division of Community Development (DCD) administers a number of HUD-funded low-interest loan and grant programs for Lakewood residents and business owners interested in undertaking renovations at their residential or commercial property. Programs administered by the Lakewood DCD include the following:

- Low Interest Rehab Loans
- Repair Accessibility Maintenance Program
- Home Improvement Grant Program
- First Time Homebuyer Loans
- Storefront Renovation
- Weatherization
- Nuisance Rehab and Demolition
- Neighborhood Stabilization
- Purchase and Revitalization

2018 Accomplishments

- 22 housing rehab projects currently in progress and 8 have been completed.
- 5 Storefront renovation projects have been completed. The public investment is \$239,355 which leveraged \$825,011 in private investment.
- The two affordable homes built on Robin in the Historic Birdtown Neighborhood are being listed for sale in the fall of 2018.

2019 & Beyond Strategic Plan

- Community Development Programs will have a greater presence on social media in 2019 to highlight program accomplishments, bring awareness to important housing holidays including National Fair Housing Month and expand awareness of affordable housing programs in the community.
- Creatively use CDBG and HOME funds to improve access to decent, safe and affordable housing for homeowners and renters.
- Complete the renovation of 1612 Orchard Grove using Enterprise Green Community Standards.

Division of Community Development

Division Budget

DIVISION OF COMMUNITY DEVELOPMENT					
CDBG (Fund 240)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	79,760	83,681	80,389	85,700	1%
Fringe Benefits	12,172	13,040	12,714	14,925	4%
Travel and Transportation	-	-	-	-	
Professional Services	6,441	6,525	7,309	8,250	13%
Communications	337	234	227	250	-33%
Contractual Services	660,430	896,459	565,771	724,519	-14%
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other	24,084	24,084	-	-	-100%
Debt Service	42,708	44,961	-	-	-100%
Transfer or Advance					
Total	825,932	1,068,984	666,409	833,644	25%

DIVISION OF COMMUNITY DEVELOPMENT					
Home Investment Program (Fund 242)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications					
Contractual Services	326,376	306,963	107,656	252,000	134%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
Total	326,376	306,963	107,656	252,000	134%

Division of Community Development

DIVISION OF COMMUNITY DEVELOPMENT					
ESG (Fund 241)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-2019
Expenditures by Category					
Salaries	4,484	3,634	4,482	5,000	12%
Fringe Benefits	690	559	689	775	12%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	-	-	-	-	
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	6,000	7,000	11,200	12,000	7%
Total	11,175	11,193	16,371	17,775	9%
TOTAL	1,163,483	1,387,140	790,436	1,103,419	40%

Budget Trends

- Low Interest Loan Program Income has decreased as more homeowners have utilized the Home Improvement Rebate Program and Deferred Loan Program.
- HOME program income has increased significantly as single family rehab projects have sold and past First Time Homebuyer Program participants have sold their Lakewood homes and paid off their down payment assistance mortgages.

Budget Overview of Public Safety

Total Expenditures by Division All Funds	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Police Division	11,298,857	12,154,156	12,407,483	12,898,970	4%
Dispatch Division	765,576	895,727	932,711	1,027,253	10%
Prisoner Support Division	234,126	217,574	295,931	361,809	22%
School Guards Division	180,291	178,875	174,368	218,633	25%
Animal Control Division	204,849	212,557	225,293	231,158	3%
Parking Enforcement Division	394,200	541,073	363,215	361,321	-1%
Fire & EMS Department	10,669,934	11,066,528	11,482,173	11,889,989	4%
Total Expenditures	23,747,835	25,266,489	25,881,173	26,989,133	4%

Total Expenditures by Category All Funds	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Salaries	16,123,215	16,574,438	16,818,747	17,955,962	7%
Fringe Benefits	5,549,750	6,515,439	6,896,376	6,822,307	-1%
Travel and Transportation	14,774	12,578	11,753	18,260	55%
Professional Services	272,004	237,677	406,837	388,025	-5%
Communications	97,601	78,095	110,344	130,150	18%
Contractual Services	193,132	171,711	217,536	294,800	36%
Materials & Supplies	474,342	463,544	516,891	633,366	23%
Capital	585,812	608,184	419,211	267,000	-36%
Utilities	85,462	88,688	99,188	109,500	10%
Other	180,673	181,436	147,511	179,183	21%
Debt Service	166,571	330,200	233,405	190,580	-18%
Transfer or Advance	4,500	4,500	3,375	-	-100%
Total	23,747,835	25,266,489	25,881,173	26,989,133	4%

Budget Overview of Public Safety

Total Expenditures by Category General Fund	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Salaries	15,321,857	15,797,951	16,072,593	17,137,211	7%
Fringe Benefits	2,368,519	3,215,311	3,503,771	3,329,488	-5%
Travel and Transportation	3,262	3,823	3,769	5,810	54%
Professional Services	153,847	136,246	172,395	200,550	16%
Communications	91,767	72,516	104,712	121,450	16%
Contractual Services	186,545	166,285	205,105	280,500	37%
Materials & Supplies	318,929	339,191	406,773	481,916	18%
Capital	55,110	91,922	38,679	60,000	55%
Utilities	59,208	63,050	74,585	83,500	12%
Other	44,196	28,850	27,426	28,975	6%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total Expenditures	18,603,240	19,915,145	20,609,807	21,729,400	5%

Division of Police & Law Enforcement

Description

The Division of Police & Law Enforcement is responsible for three separate areas:

- The Traffic and Patrol Division personnel provide round-the-clock (24-hour) uniformed police coverage to the community. They respond to all calls for service, along with handling preliminary investigations when they occur. A considerable part of their time is spent in monitoring traffic conditions in the City to ensure the safety of motorists and pedestrians. The Special Operations Unit consists of the D.A.R.E. Officers, Training Unit, and the Neighborhood Police Officers. This Division is also responsible for the parking meter department and school guards.
- The Investigative Division personnel conduct follow-up work on incidents reported to the Traffic & Patrol Division. In addition to the investigators assigned to the General Investigative Bureau, four officers are specifically assigned to work in the Juvenile Investigative Bureau on matters involving juveniles, domestic violence, and sex crimes and six others specialize in the area of narcotics and vice investigations.
- The Administration and Services Division is responsible for staffing the Communications Center, where calls for service originate and from which Police, Fire and EMS units are dispatched. This division is also responsible for the supervision, security and care of individuals housed in the jail facility. The records function is maintained by this division and staffed by clerks in the record room. Animal Control is under the supervision of this division.

2018 Accomplishments

- Trained an additional four officers in Bicycle Patrol.
- Participated in SOAR program to provide outreach and services to those affected by opiate addiction.
- All officers trained and issued tourniquets to provide immediate lifesaving assistance.
- Installed, trained, and implemented new Computer Aided Dispatch System and Records Management System.

2019 & Beyond Strategic Plan

- Explore security enhancements and assistance to Lakewood School District.
- Identify procedures needed for medical marijuana implementation.
- Utilize the new Records Management System to improve communications with citizens.

Division of Police & Law Enforcement

Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries	8,032,221	8,307,489	8,475,206	8,871,128	5%
Fringe Benefits	1,165,926	1,591,227	1,725,169	1,622,404	-6%
Travel and Transportation	51	88	67	100	50%
Professional Services	73,413	54,306	51,822	63,300	22%
Communications	64,126	50,503	78,871	90,600	15%
Contractual Services	130,018	131,407	124,407	198,000	59%
Materials & Supplies	156,125	156,184	206,555	232,850	13%
Capital	47,660	88,326	38,679	60,000	55%
Utilities					
Other	30,474	13,571	12,378	13,125	6%
Debt Service					
Transfer or Advance					
Total	9,700,014	10,393,102	10,713,154	11,151,507	4%

Police Pension Fund (Fund 220)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries					
Fringe Benefits	1,486,019	1,524,995	1,574,691	1,540,620	-2%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
Total	1,486,019	1,524,995	1,574,691	1,540,620	-2%

Division of Police & Law Enforcement

Law Enforcement Trust Fund (Fund 222)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries	-	-	-	15,000	
Fringe Benefits	-	-	-	3,143	
Travel and Transportation	11,512	7,633	7,572	10,250	35%
Professional Services	30,959	13,187	73,368	72,650	-1%
Communications	-	-	-	-	100%
Contractual Services	520	260	75	500	
Materials & Supplies	26,873	33,405	19,639	30,300	54%
Capital	25,000	104,503	5,612	-	100%
Utilities					
Other	3,554	35,512	8,695	25,000	188%
Debt Service					
Transfer or Advance					
Total	98,418	194,500	114,961	156,843	36%

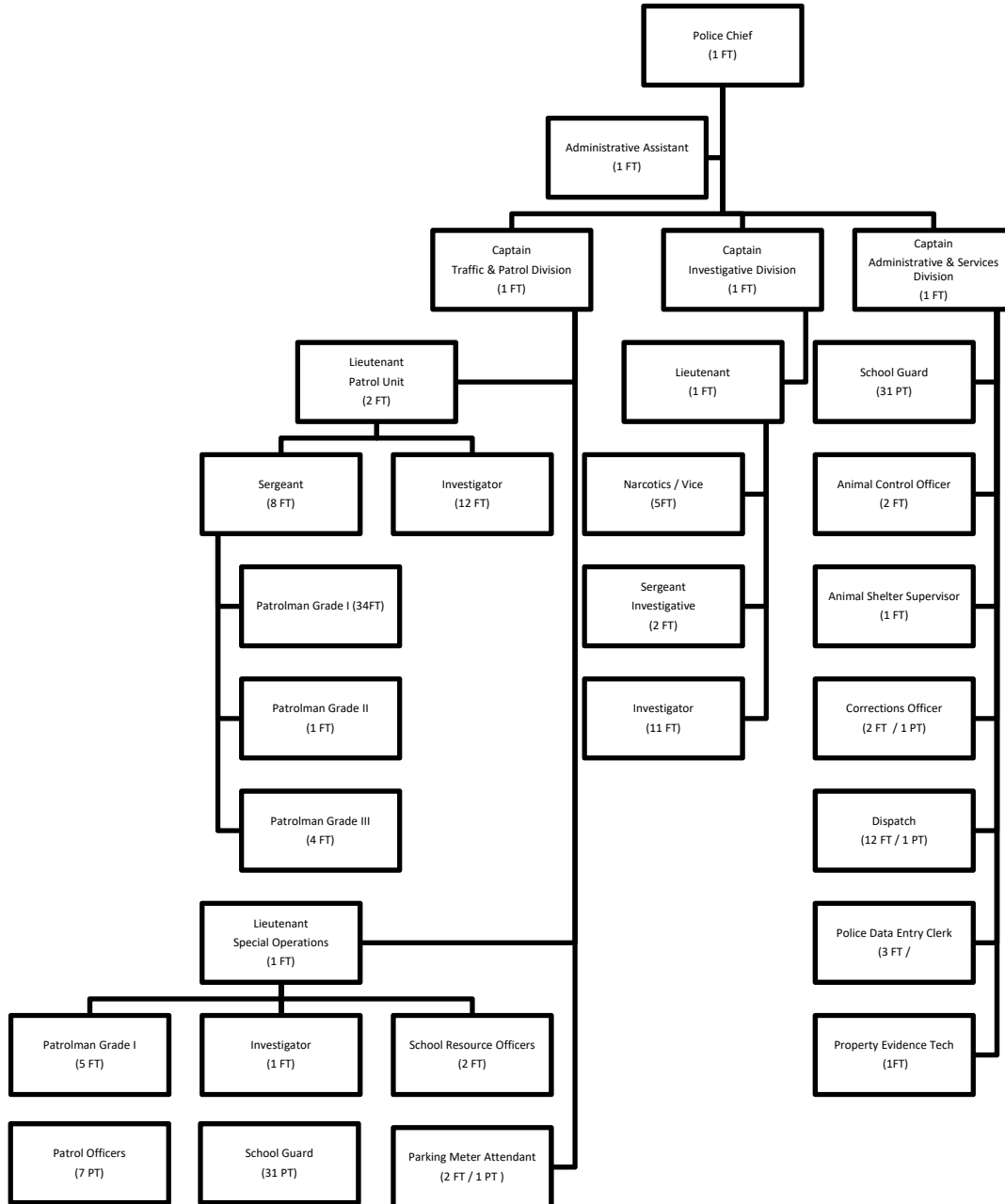
Federal Forfeiture Fund (Fund 225)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	9,618	32,625	-	35,000	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	9,618	32,625	-	35,000	

Division of Police & Law Enforcement

Enforcement & Education Fund (Fund 231)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	-	-	-	-	100%
Materials & Supplies	4,788	8,934	4,678	15,000	221%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	4,788	8,934	4,678	15,000	221%
TOTAL EXPENDITURES	11,298,857	12,154,156	12,407,483	12,898,970	4%

Division of Police & Law Enforcement

Organizational Chart



Division of Police & Law Enforcement

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Police Division					
<u>Full Time Employees</u>					
Police Chief	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Captain	3	3	3	3	3
Lieutenant	4	4	4	4	4
Sergeant	10	10	10	10	10
Investigator	23	24	24	24	24
Patrolman Assigned to Detective Bureau	4	5	5	5	5
Special Operations	0	1	1	1	1
Safety Education Officers - 22 years	0	3	3	3	3
Patrolman grade I	36	33	33	34	34
Patrolman grade II	7	3	3	1	1
Patrolman grade III	1	3	3	4	4
Patrol Officer - S.E.	1	0	0	0	0
Police Data Entry Clerk	3	3	3	2	3
Neighborhood Police Officer	4	4	4	4	4
Property Evidence Tech.	1	1	1	1	1
Total Full Time Employees	99	99	99	98	99
<u>Part Time Employees</u>					
Patrol Officers	6	6	6	7	7
Property Evidence Tech.	1	0	0	0	0
Total Part Time Employees	7	6	6	7	7

Division of Prisoner Support

Division of Prisoner Support

Description

The Lakewood City Jail is designated as a 12-day facility and operates under the standards established by the Ohio Bureau of Adult Corrections. Correction Officers staff the Jail. They are assisted by Patrol Officers that have received training in Ohio Jail Standards. The female dispatchers assist with some duties with the female prisoners.

The Cuyahoga County Pilot Program that we utilized for quick transfer of felons to County Jail was abandoned by the County. We have a current procedure in place that assures proper and timely charging of felony suspects but requires us to house them at the Lakewood Jail and hold them for preliminary hearings if necessary.

The division operates four distinct functions: Housing of prisoners at the Lakewood Jail, and at other facilities due to overcrowding and limitations of the Lakewood Jail; Medical assistance to prisoners; Cleaning of jail property; and Feeding of prisoners.

2018 Accomplishments

- Implemented new Jail Management System.
- Updated all monitors and security cameras.
- Hired second civilian Corrections Officer

2019 & Beyond Strategic Plan

- Continue to explore consolidation and regionalization of correctional facilities.
- Explore opportunities to reduce strain on budget and staffing due to medical treatments of prisoners.

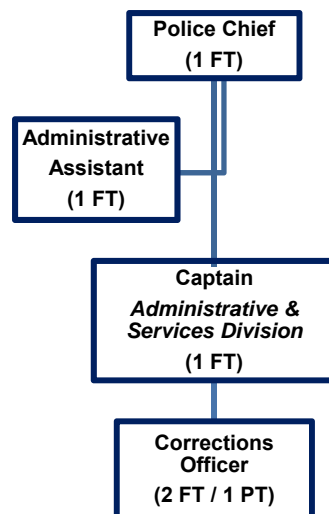
Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries	85,363	82,348	91,112	147,118	61%
Fringe Benefits	33,401	40,100	44,908	51,191	14%
Travel and Transportation					
Professional Services	34,620	35,709	76,003	77,000	1%
Communications					
Contractual Services	38,430	20,948	42,620	42,500	0%
Materials & Supplies	42,312	34,872	41,288	44,000	7%
Capital	-	3,596	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	234,126	217,574	295,931	361,809	22%

Budget Trends

- Added second civilian Corrections Officer.
- Several cases of prisoners receiving extensive medical services.

Organizational Chart



Division of Prisoner Support

Personnel Staffing

	As of Nov. 15, 2016	Budgeted 2017	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Prisoner Support Division						
<u>Full Time Employees</u>						
Corrections Officer	2	2	1	2	2	2
Total Full Time Employees	2	2	1	2	2	2
<u>Part-Time Employees</u>						
Corrections Officer	1	2	0	2	0	1
Total Part Time Employees	1	2	0	2	0	1

Dispatch Division

Dispatch Division

Description

The Dispatch Division receives calls for service for the Police, Fire, and Emergency Medical Services. Calls for service are entered into the Computer Aided Dispatch (CAD) system as they are received. The appropriate agency is then dispatched via radio, mobile data computer, or telephone. In addition, dispatchers field many calls for other departments during and after normal business hours. In conjunction with their dispatch duties, the dispatchers also assist as needed with the female prisoners.

2018 Accomplishments

- Completed installation, training, and implementation of new Computer Aided Dispatch system.

2019 & Beyond Strategic Plan

- Continue to maintain full staffing.
- Expand professional development for Dispatchers.

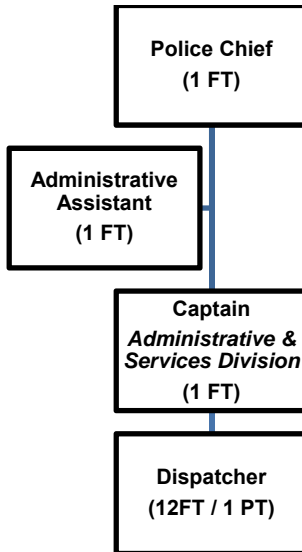
Division Budget

	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries	557,728	628,719	631,977	723,342	14%
Fringe Benefits	194,511	252,336	281,298	283,161	1%
Travel and Transportation					
Professional Services	-	-	-	750	
Communications					
Contractual Services					
Materials & Supplies	1,571	1,703	4,936	5,000	1%
Capital					
Utilities					
Other	11,765	12,970	14,500	15,000	3%
Debt Service					
Transfer or Advance					
Total	765,576	895,727	932,711	1,027,253	10%

Budget Trends

- Due to some staffing shortages during the year overtime was increased.

Organizational Chart



Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Dispatch Division					
<u>Full Time Employees</u>					
Dispatcher	11	11	11	10	11
Total Full Time Employees	11	11	11	10	11
<u>Part Time Employees</u>					
Dispatcher	0	0	1	1	1
Total Part Time Employees	0	0	1	1	1

Parking Enforcement Division

Parking Enforcement Division

Description

The Parking Division is responsible for all the collection, ticketing, maintenance, and operation of the parking meters in the city.

2018 Accomplishments

- Upgraded power and computer systems to parking kiosks.

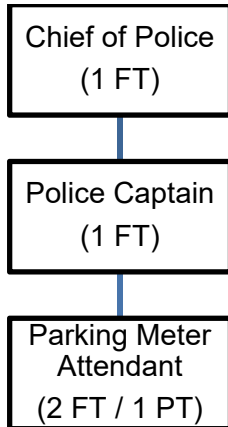
2019 & Beyond Strategic Plan

- Explore opportunities for additional parking kiosks in other municipal lots.

Division Budget

Parking Facilities (Fund 520)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries	122,657	126,313	131,919	140,205	6%
Fringe Benefits	38,796	46,959	43,650	57,208	31%
Travel and Transportation					
Professional Services	725	725	747	750	0%
Communications	3,838	3,182	3,256	3,700	14%
Contractual Services	6,067	5,166	4,124	5,500	33%
Materials & Supplies	20,506	10,536	15,381	16,250	6%
Capital	28,484	32,168	-	-	
Utilities	26,253	25,637	24,603	26,000	6%
Other	108,760	108,838	103,294	110,208	7%
Debt Service	33,615	177,049	32,866	1,500	-95%
Transfer or Advance	4,500	4,500	3,375	-	-100%
Total	394,200	541,073	363,215	361,321	-1%

Organizational Chart



Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Parking Enforcement Division					
<u>Full Time Employees</u>					
Parking meter attendant	2	2	2	2	2
Total Full-Time Employees	2	2	2	2	2
<u>Part-Time Employees</u>					
Parking meter attendant	1	1	1	1	1
Total Part-Time Employees	1	1	1	1	1

Division of Animal Control

Division of Animal Control

Description

Animal Control operates the Lakewood Animal Shelter located at 1299 Metropark Drive, and enforces local animal control codes in addition to providing nuisance animal trapping, and general information regarding animal concerns. The Division also administers the Pet Adoption Program, which was started in 1989, and is supported through donations from the Citizens Committee for a Lakewood Animal Shelters.

2018 Accomplishments

- New Records Management System installed, trained on, and implemented.
- Procedures developed to successfully enforce the updated Animal Control Ordinances in the city.

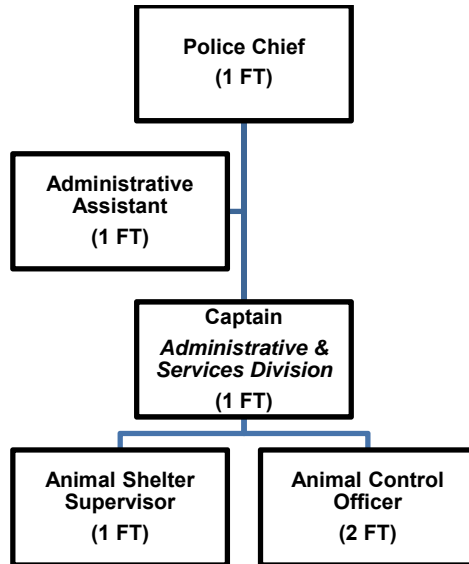
2019 & Beyond Strategic Plan

- Work with Public Works to update facility.
- Successful implementation and enforcement of the updated dog ordinances.

Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries	135,166	136,355	141,462	147,491	4%
Fringe Benefits	49,436	62,241	67,487	64,667	-4%
Travel and Transportation					
Professional Services	-	3	-	-	
Communications	1,008	808	857	1,150	34%
Contractual Services	1,927	2,566	2,471	2,000	-19%
Materials & Supplies	3,020	2,955	4,047	5,850	45%
Capital	7,450	-	-	-	
Utilities	6,843	7,101	8,969	10,000	11%
Other	-	527	-	-	
Debt Service					
Transfer or Advance					
Total	204,849	212,557	225,293	231,158	3%

Organizational Chart



Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Animal Control Division					
<u>Full Time Employees</u>					
Animal Control Officer	2	2	2	2	2
Animal Shelter Supervisor	1	1	1	1	1
Total Full Time Employees	3	3	3	3	3

Division of Crossing Guards

Division of Crossing Guards

Description

The school guards provide protection to children as they walk to and from public and private schools. The guards provide protection at the morning and afternoon school crossings.

Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries	153,481	152,557	148,826	185,000	24%
Fringe Benefits	26,261	25,728	23,037	32,083	39%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	550	590	2,506	1,550	-38%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	180,291	178,875	174,368	218,633	25%

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Crossing Guards Division					
<u>Part Time Employees</u>					
Crossing Guards	33	31	35	31	35
Total Part Time Employees	33	31	35	31	35

Division of Fire & EMS

Division of Fire & EMS

Description

The Division of Fire is tasked with fire prevention, fire safety education, fire, emergency medical response, rescue operations, and hazard abatement. There are 88 members of the Division of Fire, organized into two areas; staff-support and line operations.

The staff-support area is comprised of Fire Administration, the Mechanics Division and the Fire Prevention Bureau, which is responsible for fire investigations, high-hazard target inspection and re-inspections of all commercial properties cited through the fire company inspection program.

The line operations area consists of Stations 1, 2, and 3 - each equipped with an engine company and/or Ladder Company, as well as an advanced life support medical transport squad. The primary responsibilities are fire/rescue and medical response operations. Fire personnel also respond to hazardous conditions such as gas leaks, downed power lines, chemical emergencies, rescues and extrications. Fire Company personnel perform commercial building inspections, building pre-plans, and annual hydrant testing and maintenance.

2018 Accomplishments

- Placed in service new Medic 1 and new Car 2.
- Implemented cancer prevention program that includes on scene decontamination after fires, new extractors and dryers to clean turnout gear and back up set of turnout gear to allow proper cleaning after incidents.
- New CAD system implemented which will allow first responders better access to pre arrival information such as pre plans and call history at the buildings we respond to.

2019 & Beyond Strategic Plan

- Continue work on officer development plan for replacement for Chief, Assistant Chiefs, Fire Marshal and Captains. This will allow a smooth transition with upcoming retirements.
- Continue to work on development of Fire Department based Community Paramedic program. Work includes training, grant applications and protocol development.
- Work with Lakewood City Schools on a "Stop the Bleed" program for school district staff. Program would be in conjunction with training offered by Lakewood Police.

Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries	6,357,897	6,490,483	6,584,011	7,063,132	7%
Fringe Benefits	898,984	1,243,680	1,361,872	1,275,982	-6%
Travel and Transportation	3,211	3,734	3,703	5,710	54%
Professional Services	45,814	46,227	44,570	59,500	33%
Communications	26,633	21,205	24,983	29,700	19%
Contractual Services	16,170	11,363	35,607	38,000	7%
Materials & Supplies	115,351	142,887	147,441	192,666	31%
Capital	-	-	-	-	
Utilities	52,366	55,949	65,615	73,500	12%
Other	1,958	1,782	548	850	55%
Debt Service					
Transfer or Advance					
Total	7,518,383	8,017,311	8,268,351	8,739,040	6%

Firemen's Pension Fund (Fund 221)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries					
Fringe Benefits	1,458,139	1,496,977	1,552,532	1,670,285	8%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
Total	1,458,139	1,496,977	1,552,532	1,670,285	0%

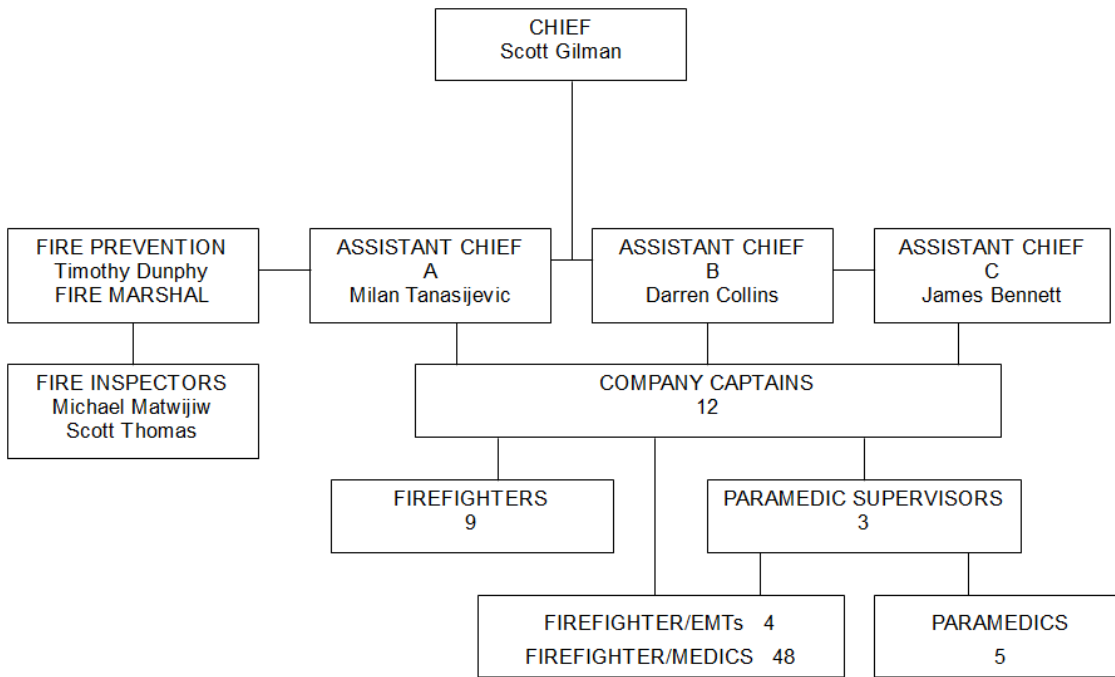
Division of Fire & EMS

Lakewood Hospital Special Revenue Fund (Fund 260)	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted	Percent Change 2018-19
Expenditures by Category					
Salaries	678,701	650,174	614,235	663,546	8%
Fringe Benefits	198,278	231,196	221,732	221,563	0%
Travel and Transportation	-	1,122	412	2,200	
Professional Services	86,473	87,519	160,327	114,075	-29%
Communications	1,997	2,397	2,376	5,000	110%
Contractual Services	-	-	8,232	8,300	
Materials & Supplies	103,246	71,479	70,420	89,900	28%
Capital	467,600	346,966	374,920	172,000	-54%
Utilities					
Other	24,163	8,235	8,096	15,000	85%
Debt Service	132,956	153,151	200,539	189,080	-6%
Transfer or Advance					
Total	1,693,412	1,552,239	1,661,289	1,480,664	-11%
TOTAL EXPENDITURES	10,669,934	11,066,528	11,482,173	11,889,989	4%

Budget Trends

- The response to drug overdoses while down in 2018 continues to require multiple resources. The implementation of programs to assist overdose patients causes overtime, however with reduction in overdoses the cost has not increased. Changes to EMS reimbursements need to be monitored for changes in the Medicare/Medicaid reimbursements.

Organizational Chart



Personnel Staffing

- Chief
- 3 – Assistant Chiefs
- 12 – Captains
- 1 – Fire Marshal
- 3 – EMS Supervisors
- 2 – Fire Inspectors
- 9 – Firefighters
- 4 – Firefighter/EMT's
- 48 – Firefighter/Paramedics
- 5 – Paramedics
- 88 – Total Personnel

Apparatus Assignments

- Station 1
- Truck 1, Engine 4 (reserve)
- Medic 1, Medic 4
- Rescue 1, Marine 2
- Cars 1, 2, 3, 4, 5, 6
- Station 2
- Engine 2
- Medic 2
- Station 3
- Engine 3
- Medic 3, Medic 5 (reserve)

Division of Fire & EMS

Personnel Staffing

Fire & EMS Division	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
Fire Chief	1	1	1	1	1
Assistant Chief	3	3	3	3	3
Fire Captain	12	12	12	12	12
Fire Marshall	1	1	1	1	1
Firefighter I	41	46	46	46	46
Firefighter II	7	5	5	5	9
Firefighter III	5	7	7	7	3
Fire Electrician/Mechanic	2	2	2	2	2
Assistant Mechanic	1	1	1	1	1
Fire Inspector	2	2	2	2	2
Paramedic Supervisor	3	3	3	3	3
Paramedic	6	5	5	5	5
Total Full Time Employees	84	88	88	88	88

Budget Overview of Public Works

Total Expenditures by Division All Funds	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Public Works Admin	105,395	100,534	118,383	137,503	16%
Street Lighting	627,943	621,933	615,000	625,000	2%
Parks & Public Property	2,396,680	2,458,702	3,164,204	2,828,866	-11%
Streets & Forestry	2,689,121	2,498,146	2,773,433	2,924,942	5%
Refuse & Recycling	2,896,029	3,274,654	3,319,093	3,603,190	9%
Fleet	1,341,571	1,459,982	1,626,176	1,732,046	7%
Engineering	683,048	568,118	634,337	1,124,341	77%
Water & Wastewater Collection	33,984,423	20,092,919	26,921,720	28,840,028	7%
Wastewater Treatment Plant	8,734,081	9,591,107	19,136,434	19,764,232	3%
Winterhurst	572,598	703,081	753,168	383,000	-49%
Total Expenditures	54,030,888	41,369,176	59,061,948	61,963,148	5%
Total Expenditures by Category All Funds	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Salaries	7,173,110	7,442,798	7,816,575	8,233,315	5%
Fringe Benefits	2,371,087	2,955,028	3,170,295	3,122,852	-1%
Travel and Transportation	4,572	4,781	3,833	6,515	70%
Professional Services	1,549,616	1,073,316	1,913,285	2,159,920	13%
Communications	130,114	43,038	29,294	34,710	18%
Contractual Services	2,507,591	2,598,366	3,982,667	2,469,000	-38%
Road Salt	231,041	153,468	255,601	240,000	-6%
Materials & Supplies	1,669,662	1,769,905	2,037,896	2,163,375	6%
Capital	9,289,926	7,657,753	17,551,050	20,048,350	14%
Utilities	1,455,566	1,504,415	1,501,913	1,565,950	4%
Purchased Water	5,740,297	5,754,191	5,533,925	6,000,000	8%
Other	1,028,057	1,038,397	1,236,122	1,231,512	0%
Debt Service	18,962,049	7,090,520	12,192,091	12,687,649	4%
Transfer or Advance	1,918,200	2,283,200	1,837,400	2,000,000	9%
Total Expenditures	54,030,888	41,369,176	59,061,948	61,963,148	5%

Budget Overview of Public Works

Total Expenditures by Category General Fund	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Salaries	3,546,159	3,675,657	3,747,609	3,966,258	6%
Fringe Benefits	1,192,766	1,504,666	1,575,783	1,568,624	0%
Travel and Transportation	1,853	1,582	1,765	2,665	51%
Professional Services	148,610	121,912	120,009	183,850	53%
Communications	30,212	26,584	11,808	14,050	19%
Contractual Services	977,306	1,172,294	1,163,131	1,927,500	66%
Materials & Supplies	856,299	885,763	1,032,335	1,092,850	6%
Capital	425,395	275,531	358,522	763,000	113%
Utilities	847,532	868,815	857,228	884,450	3%
Other	5,965	6,326	6,692	8,325	24%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total Expenditures	8,032,098	8,539,129	8,874,882	10,411,572	17%

Division of Public Works Administration

Division of Public Works Administration

Description

Public Works Department is responsible for the administrative control and supervision of eight divisions – Parks & Public Property, Streets & Forestry, Fleet Management, Water & Wastewater Collection, Wastewater Treatment, Refuse & Recycling, Engineering and Winterhurst.

2018 Accomplishments

- Continue to coordinate and prioritize between all divisions to provide the most effective services for residents in an efficient manner.

2019 & Beyond Strategic Plan

- Continue to coordinate public works services and operations with other city departments on projects within the city.

Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	76,327	46,064	56,451	71,474	27%
Fringe Benefits	22,531	47,737	53,419	52,196	-2%
Travel and Transportation	-	123	1,038	1,150	
Professional Services	786	986	856	1,750	104%
Communications	852	456	476	550	15%
Contractual Services	-	-	-	-	
Materials & Supplies	515	657	577	5,750	897%
Capital					
Utilities					
Other	419	419	541	575	6%
Debt Service					
Transfer or Advance					
Total	101,430	96,441	113,358	133,445	18%

Division of Public Works Administration

Community Festival (Fund 212)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	3,436	3,551	4,352	3,500	-20%
Fringe Benefits	530	541	673	558	-17%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	3,966	4,092	5,024	4,058	-19%
TOTAL EXPENDITURES	105,395	100,534	118,383	137,503	16%

Division of Street Lighting Budget

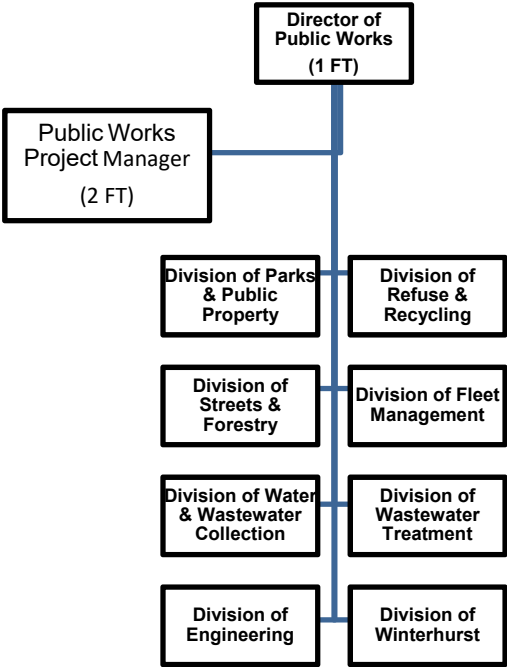
General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Utilities	627,943	621,933	615,000	625,000	2%
Total	627,943	621,933	615,000	625,000	2%

Budget Trends

- Overlap of divisions' responsibilities is becoming more critical within Public Works. Removing silo walls is a key aspect to providing more efficient services.

Division of Public Works Administration

Organizational Chart



Personnel Staffing

Public Works Administration	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
Director of Public Works	1	1	1	1	1
Project Manager	1	2	2	2	2
Total Full Time Employees	2	3	3	3	3

Division of Parks and Public Property

Description

The Division of Parks and Public Property is responsible for the maintenance and upkeep of all publicly-owned properties, City Facilities, Lakewood's 75 acres of parks property and an additional 75 acres of green space. The Division is comprised of the following units:

- Security
- Parks (Groundskeepers)
- Building and Facilities
- Construction
- Swimming Pools
- Band Concerts
- Museums
- 4th of July
- Tennis Courts

2018 Accomplishments

- Lakewood Park Tower Structure.
- Foster and Beck's pool facility upgrades.
- Remodel of Office on Aging basement craft room, City Hall lobby and Police evidence room
- Cove Park improvements.
- Added recycling containers in Lakewood Park (Solstice steps, Foster Pool, Kids Cove and Bandstand).

2019 & Beyond Strategic Plan

- Continue to be proactive with cost effective improvements and maintenance of parks, facilities and outdoor pools.
- Work with other departments and residents on playground improvements.
- Explore energy efficient trends such as; LED lighting, electric car charging stations and HVAC replacements.
- Improve recycling plan at Lakewood Park.

Division of Parks & Public Property

Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Program					
Parks	2,112,813	2,192,458	2,302,376	2,572,844	12%
Security	130,310	131,827	121,961	132,768	9%
Band Concerts	10,428	10,550	10,950	25,000	128%
Museums	7,698	4,878	6,673	7,000	5%
Fourth of July Festival	52,837	51,255	53,668	56,504	5%
Tennis Courts	5,595	6,137	9,572	9,750	2%
Total	2,319,681	2,397,105	2,505,199	2,803,866	12%

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	1,101,490	1,139,336	1,151,579	1,202,035	4%
Fringe Benefits	351,135	432,293	464,430	452,656	-3%
Travel and Transportation	-	-	-	-	
Professional Services	127,566	103,612	105,837	158,050	49%
Communications	11,714	4,076	3,952	4,275	8%
Contractual Services	138,745	138,729	195,569	219,000	12%
Materials & Supplies	220,797	171,615	171,535	254,000	48%
Capital	162,941	180,302	193,887	285,000	47%
Utilities	201,255	223,239	215,274	224,750	4%
Other	4,039	3,902	3,137	4,100	31%
Debt Service					
Transfer or Advance					
Total	2,319,681	2,397,105	2,505,199	2,803,866	12%

City Park Improvement (Fund 405)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Capital	24,009	42,610	2,440	25,000	925%
Total	24,009	42,610	2,440	25,000	925%

CDBG (Fund 240)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Capital	52,989	18,987	656,565	-	-100%
Total	52,989	18,987	656,565	-	-100%

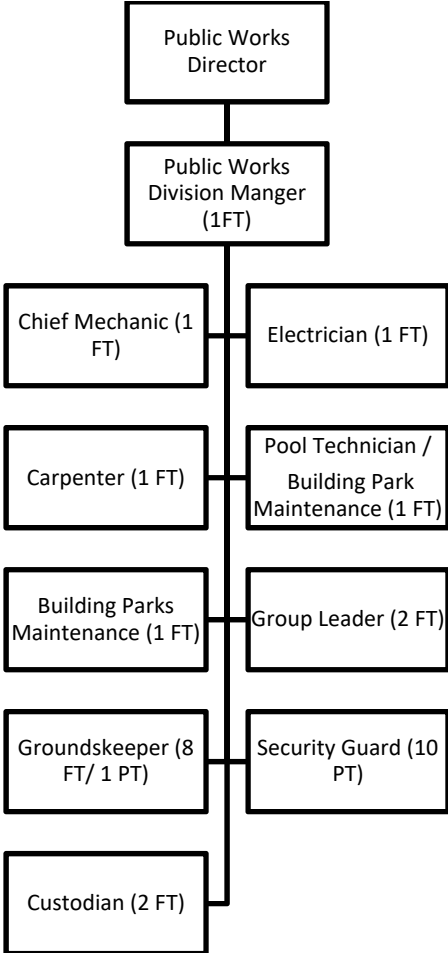
TOTAL	2,396,680	2,458,702	3,164,204	2,828,866	-11%
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Division of Parks & Public Property

Budget Trends

- Attendance for Band Concerts has shrunk dramatically over the years so the city is looking at bringing in different types of musicians that will most likely cost more.
- Use of parks/playgrounds by outside organizations and non-residents has added costs from broken and worn equipment, increase in pavilion rentals, more litter and trash, more frequent calls to Police due to parking violations and unruly behavior.
- Special events have increased in number and attendance causing additional staff for setup and cleanup.
- The loss of a consistent Community Service Program has put a strain on Department to pick up loose ends which has increased overtime work.

Organizational Chart



Division of Parks & Public Property

Personnel Staffing

Parks and Public Properties	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Security					
Part-Time Employees					
Security Guard	10	10	10	9	10
Total Part-Time Employees	10	10	10	9	10
Parks					
Full Time Employees					
Public Works Division Manager	1	1	1	1	1
Public Works Unit Manager	0	0	0	0	0
Groundskeeper	8	8	8	8	8
Pool Tech/Bldg. Park Maintenance	1	1	1	1	1
Group Leader	2	2	2	2	2
Chief Mechanic	1	1	1	1	1
Building Park Maintenance	1	1	1	1	1
Carpenter	1	1	1	1	1
Electrician	1	1	1	1	1
Custodian	2	2	2	2	2
Total Full Time Employees	18	18	18	18	18
Part-Time Employees					
Groundskeeper	1	0	1	0	1
Total Part-Time Employees	1	0	1	0	1

Division of Streets & Forestry

Description

The Streets Maintenance and Repair Unit is responsible for street pavement maintenance operations such as crack sealing and pothole patching, pavement and sidewalk repair following City utility work, winter snow and ice control, street sweeping, the annual fall leaf collection program and annual Christmas tree collection and recycling and plays an active and vital role in city street festivals and community events.

The Traffic Signs & Signals Unit maintains all street signs and traffic signals and performs pavement striping throughout the City. The Signs and Signals Shop, located on City property behind the Beck Center, contains a fully equipped sign manufacturing facility. The Signals crew is able to quickly respond to inoperative traffic signals due to storm damage.

The Forestry Unit maintains an inventory of over 13,100 trees located on public property, including those on tree lawns and within parks.

Trees are removed when they are diseased, dead or in decline and/or pose a danger to the public. The department has a certified arborist manager and a crew of four certified arborists equipped to trim branches, assess trees for disease and safety, remove diseased trees of any size including the stumps, plant new trees and shred the resulting wastes for recycling into mulch, soil and other landscape material.

The Forestry Unit Operational Principles:

- Maintain the health and vigor of all trees in the Lakewood Urban Forest – to capture the long-term ecological, economic and social benefits; and for public safety.
- Always plant the largest suitable tree for the site selected. Large trees live longer and provide greater economic and ecological benefits than small trees. Undersized trees fail to maximize the potential of the site. This failure is lost value for the community.
- Achieve a fully stocked Urban Forest to benefit all locations throughout the City of Lakewood and reach the peak Urban Tree Canopy that our municipality can achieve and sustain.
- Comprehensive tree planting plan for every street identifying primary and secondary species to be used on each street. Species will be selected based on largest and most urban tolerant species best suited for each site and overall distribution of species to insure proper diversity.

2018 Accomplishments

- 80% of utility repair work orders completed within the calendar year; 96% of all in street utility repair work complete within the calendar year. 134 utility repairs and other work orders/repairs completed as of October 10, 2018. Reduced the duration of utility repairs spent in temporary fill/surface status.
- All streets within the City of Lakewood were patched by June 30, 2018 to fill all pot holes created by winter conditions and to address roadway wear and tear and as of October 10, 2018, 11 streets have been crack sealed to prolong the life of the pavement

surfaces. Included within that total is ALL of Clifton Blvd. and applied crack seal to 72 street utility repair cuts to smooth the street surface and prolong the life of the asphalt repair.

- At the conclusion of the fall 2018 planting season, the City of Lakewood public tree inventory will consist of over 13,180 trees – our highest number to date - with improved species diversity. The top ten tree species comprise 48% of the population and one genus - ACER (Maple) – comprises 21% of the total population. In 1996 it was determined that just ten tree species comprised 82% of the population and that one genus - ACER (Maple) - comprised 39% of the total population.
- Completed year five of our 10-year Emerald Ash Borer (EAB) Management Plan. All remaining city ash trees are assessed for continued injections for EAB treatment (injections must be repeated every three years for the life of the tree) and many will eventually be removed over a 10-year time frame. This approach will help preserve the ecological services of the larger trees longer while we replace those removed to grow canopy replacement.
- At the conclusion of the fall planting season, we will have planted 420 trees in 2018 that consisted of 16 different species in our ongoing effort to increase species diversity that is important so that the urban forest is resilient to insect and disease threats and the impacts of climate change. Many pests and diseases attack a whole genus, so diversity is a must. All sites are planted so that they utilize the site to their full potential at maturity.
- Proactively pruned 15% of the city's entire tree inventory to address structural and storm related defects, young tree training for optimum future growth and to achieve minimum elevation clearance over streets and sidewalks.

2019 & Beyond Strategic Plan

Stay ahead of the storm – Proactive winter snow and ice control strategies.

- Continue to train all operators how to maximize the benefits of our newer equipment and anti-icing strategies. Continue to calibrate all new and old equipment to establish the optimum uniform standards of both salt and deicing product applications.
- Pre-treat (pre-wet) all salt when loaded on salt trucks with a liquid anti-icing application that lowers the freeze point of our road salt to work at lower temperatures and also increase the melting capacity of that salt – thereby reducing the amount of salt applications applied to road surfaces. Pre-wetting the salt also allows for more controlled application and better sticking power.
- Pre-treat main roads via a tanker truck application with a liquid anti-icing material before a storm will likely arrive to help prevent and break the ice to road bond – thereby requiring less salt needed to get to bare pavement on main roads.

Manage our Urban Forest.

- Comprehensive tree planting plan for every street identifying primary and secondary species to be used on each street. Species will be selected based on largest AND most

Division of Streets & Forestry

urban tolerant species best suited for each site and overall distribution of species to insure proper diversity.

- The city will not plant:
 - large trees under power lines or other sites too small for the mature tree size
 - trees in sites in which they will not survive and thrive
 - small trees in sites appropriate for larger tree species
- Prune (train) each newly planted tree every 3 years for the first 10 years. Aim for the best long-term canopy lift and spread while trees respond and recover best to pruning. Regular maintenance pruning cycle on every street - every 5-6 years

Reduce the duration of utility repairs spent in temporary fill/surface status and continue street sign replacement for improved reflectivity, navigation and safety.

- Examine and track all city street signage and incorporate compliance to Federal Standards into workflow.
- Continue to reduce duration of street openings and sidewalk openings for utility repairs by coordinating work with other city departments and combining asphalt and concrete crews when necessary to complete larger projects sooner.
- Continue to have all sign replacement work done in-house to better update, eliminate, customize and meet Lakewood specific needs more readily and efficiently.

Division Budget

DIVISION OF STREETS AND FORESTRY	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Program					
Streets, Traffic Signs & Signals	2,153,614	1,991,520	2,221,708	2,070,258	-7%
Forestry	535,507	506,626	551,725	854,684	55%
Total	2,689,121	2,498,146	2,773,433	2,924,942	5%
General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	236,840	228,897	236,549	257,477	9%
Fringe Benefits	77,234	93,060	100,166	99,557	-1%
Travel and Transportation					
Professional Services	1,763	625	1,515	1,500	-1%
Communications	92	235	-	150	
Contractual Services	17,204	66,237	73,933	80,000	8%
Materials & Supplies	16,529	21,876	24,328	26,500	9%
Capital	185,845	95,229	115,235	389,000	238%
Utilities					
Other	-	468	-	500	
Debt Service					
Transfer or Advance					
Total	535,507	506,626	551,725	854,684	55%

Division of Streets & Forestry

State Highway Fund Budget (Fund 201)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Road Salt	211,987	140,000	158,272	140,000	-12%
Total Expenditures	211,987	140,000	158,272	140,000	-12%
Street Construction, Maintenance and Repair Budget (SCMR) (Fund 211)					
Expenditures by Category					
Salaries	968,791	938,488	1,095,043	1,019,519	-7%
Fringe Benefits	309,409	358,975	406,474	375,489	-8%
Travel and Transportation	-	-	-	-	
Professional Services	1,669	1,019	52,850	18,300	-65%
Communications	12,670	5,168	4,234	4,825	14%
Contractual Services	196,979	235,996	66,101	22,500	-66%
Road Salt	19,054	13,468	97,329	100,000	3%
Materials & Supplies	225,456	228,892	249,555	225,275	-10%
Capital	138,364	710	25,486	116,350	357%
Utilities	43,733	43,366	47,142	47,500	1%
Other	501	440	473	500	6%
Debt Service					
Transfer or Advance	25,000	25,000	18,750	-	-100%
Total	1,941,627	1,851,520	2,063,436	1,930,258	-6%

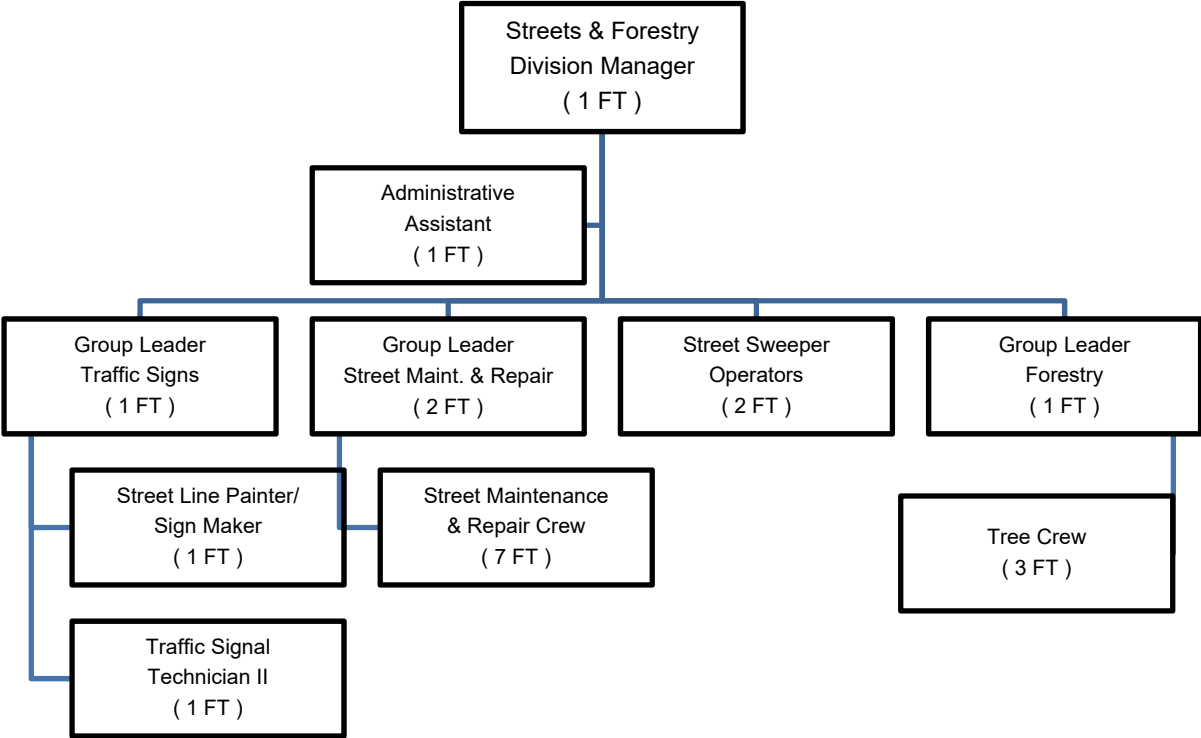
Budget Trends

- With the cost of road salt having nearly doubled within the past four years, we will continue to refine and adhere to our road salt reduction plan and explore other cost saving alternatives to both enhance public safety during winter storm events and control costs, including the continued expansion of our liquid roadway pre-treatment applications and equipment strategies and maximize the pre-wetting of truck loads of salt solids.
- During fall leaf collection season, we now collect ALL leaves citywide with vacuum equipment. This effort allows us to not only collect loose leaf material more efficiently but has also reduced the amount of leaf material that ends up in the city's storm sewers and has significantly limited damage to tree lawns and street surfaces in comparison to past collection methods. Also, fewer public works personnel are required from other divisions with the advanced collection system.
- Explore technology and equipment advances to maximize street and sidewalk repairs and services. Combine crews on a more frequent basis during certain seasonal/peak times for needed maintenance, repairs and larger projects.
- Diversity = Sustainability. Continue to plant a diverse population of trees. One tree for each removal (replace) AND at least 10% of the vacant viable planting sites identified and inventoried at the beginning of each year.

Division of Streets & Forestry

- Hazard Tree Assessment program through regular tree inventory inspection:
 - Identify trees with structural defects that need to be removed and rank them accordingly.
 - Each year, remove a minimum of 0.01% of total tree inventory for optimum long-term public safety (13,180 trees x 0.01 = 132 trees). In an urban forest environment, removals must be done for safety and to mimic what would take place in a natural forest setting with big tree demise, but we can't just let the trees fall or fail within a highly populated setting.
 - We have seen a significant reduction in total tree failures during storm events by removing the most hazardous trees before severe storm events take them down. In 2012 - 82 city trees failed, of which 64 came down during Hurricane Sandy. In 2013 - 20 city trees failed. As of October 10, 2018, only two large city trees failed this year.

Organizational Chart



Division of Streets & Forestry

Personnel Staffing

Division of Streets & Forestry	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Streets & Traffic					
Public Works Division Manager	1	1	1	1	1
Group Leader	3	3	3	3	3
Administrative Asst. I	1	1	1	1	1
SCMR Crew	6	6	6	7	7
Street Sweeper Operator	2	2	2	2	2
Traffic Signal Technician II	1	1	1	1	1
Street Line Painter/Sign Maker	1	1	1	1	1
Total Full Time Employees	15	15	15	16	16
Forestry					
Full Time Employees					
Group Leader	1	1	1	1	1
Tree Crew	3	3	3	3	3
Total Full Time Employees	4	4	4	4	4

Division of Refuse & Recycling

Division of Refuse & Recycling

Description

The Division of Refuse and Recycling provides once-per-week, automated curbside collection of household garbage and trash contained in City-owned, wheeled refuse carts that have been provided to all single-, two-, three- and four-unit residential properties. For those residents that are physically unable to move the refuse cart to the curb, the Division provides special back yard collection services. The Division also administers a separate collection of bulk trash items and bundled or bagged refuse that does not fit in the refuse cart.

All properties that receive City of Lakewood municipal solid waste collection services are required to separate recyclable materials from their solid waste destined for disposal. The Division provides curbside collection of mixed paper and cardboard recyclables, blue bag mixed recyclables, and yard waste for all residential and business properties. The Division also provides a recycling center and drop-off facility to Lakewood residents and businesses for the disposal of trash, construction and demolition debris, recyclable material, and household hazardous waste.

2018 Accomplishments

- Cuyahoga County Solid Waste District Certified City of Lakewood diverted 50% out of Landfill for 5th year.
- Working with Fleet we trained Refuse Drivers on how to properly grease trucks & inspect vehicles help keep vehicles running.
- Drop off Facility is on pace to have 20,000 Lakewood Residents to use our facility.

2019 & Beyond Strategic Plan

- Received Recycling Grant send out Post Cards Educate Residents with new Recycling Rules & Regulations.
- Expand with our policy curbside collection of construction debris & have contractors bring it in drop off Facility for roll-boxes.
- Continue to train employees proper vehicle maintenance programs.

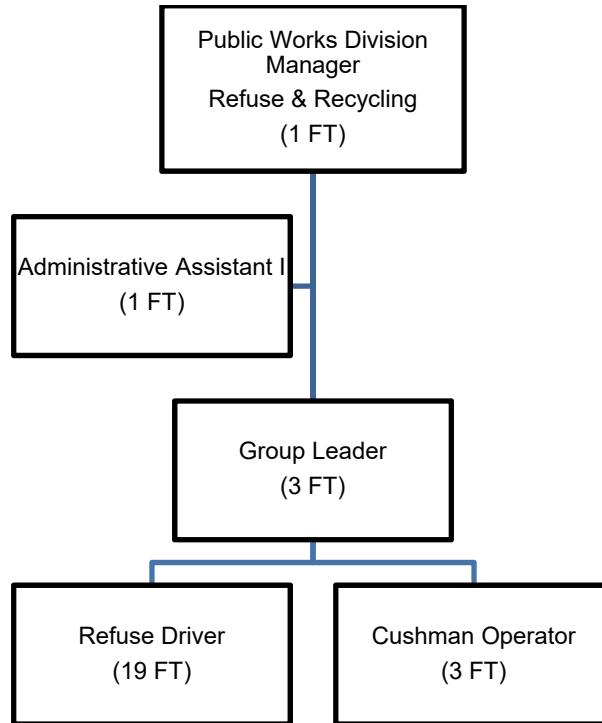
Division of Refuse & Recycling

Division Budget

DIVISION OF REFUSE & RECYCLING					
General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	1,420,652	1,546,263	1,606,130	1,678,281	4%
Fringe Benefits	503,871	640,036	692,370	659,384	-5%
Travel and Transportation	-	-	-	-	
Professional Services	1,656	2,313	3,260	4,700	44%
Communications	12,100	17,057	3,455	4,425	28%
Contractual Services	765,414	877,679	775,560	989,000	28%
Materials & Supplies	125,056	169,727	164,142	166,900	2%
Capital	50,504	-	49,401	64,000	30%
Utilities	15,792	20,594	23,176	30,000	29%
Other	982	984	1,600	1,500	-6%
Debt Service					
Transfer or Advance					
Total	2,896,029	3,274,654	3,319,093	3,598,190	8%
Litter Control (Fund 212)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	2,500	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	2,500	
Debt Service					
Transfer or Advance					
Total	-	-	-	5,000	
TOTAL EXPENDITURES	2,896,029	3,274,654	3,319,093	3,603,190	9%

Division of Refuse & Recycling

Organizational Chart



Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
Public Works Division Manager	1	1	1	1	1
Public Works Unit Manager	0	0	0	0	0
Group Leader	3	3	3	3	3
Refuse Driver	16	19	20	19	19
Cushman Operator	4	3	3	3	3
Administrative Assistant 1	1	1	1	1	1
Total Full Time Employees	25	27	28	27	27

Division of Fleet Management

Division of Fleet Management

Description

The Division of Fleet Management provides repair and support service to all of the City of Lakewood’s mobile and stationary vehicles and equipment, 24 hours a day, seven days a week, and 365 days a year. The Division utilizes Computerized Fleet Analysis (CFA), a database driven program that tracks all preventative maintenance (PM), defect services, purchasing and installation of service parts and warranty equipment. Fleet supports and oversees the City’s four underground fuel storage site locations and also provides repair and support for the City’s thirteen emergency standby generators.

2018 Accomplishments

- Removed and replaced camera systems in 36 police vehicles.
- Currently working with CSU and CWRU on a mobile ground penetrating radar project.

2019 & Beyond Strategic Plan

- Maintain and support an educated and trained workforce.
- Right size the fleet by continuously evaluating equipment needs.
- Reduce parts inventory to an adequate level.

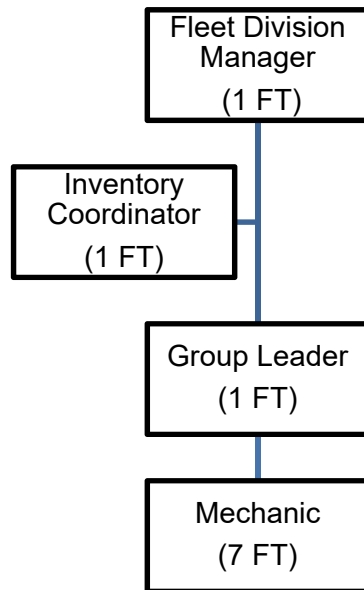
Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	592,273	627,389	647,194	690,674	7%
Fringe Benefits	190,050	237,135	212,525	253,022	19%
Travel and Transportation	-	-	-	-	
Professional Services	14,066	11,185	7,326	14,750	101%
Communications	3,119	2,106	983	1,050	7%
Contractual Services	47,979	59,400	82,969	104,500	26%
Materials & Supplies	491,541	519,720	670,522	637,450	-5%
Capital	-	-	-	25,000	
Utilities	2,541	3,048	3,778	4,700	24%
Other	-	-	880	900	
Debt Service					
Transfer or Advance					
Total	1,341,571	1,459,982	1,626,176	1,732,046	7%

Budget Trends

- Due to setting stricter inspection standards, Fleet has seen an increase in cost to bring the equipment up to the standards set.
- Parts, Materials, and supplies continue to be a major portion of the Division’s expenditures. The advancement of technology will continue to require the need for additional training and specialty software and tools. Training of the technicians, an effective preventive maintenance program, continuing to right size the fleet with multi use vehicles, including reducing multi vehicle processes down to single use vehicle processes will help in controlling cost of repairs and service needed.

Organizational Chart



Personnel Staffing

Fleet Management	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
Public Works Division Manager	1	1	1	1	1
Inventory Coordinator	1	1	1	1	1
Group Leader	1	1	1	1	1
Mechanic - Fleet Management	7	7	7	7	7
Total Full Time Employees	10	10	10	10	10

Division of Engineering

Description

The Division of Engineering is responsible for all capital improvements of public infrastructure and City facilities. The primary tasks associated with this responsibility are:

- Provide forward planning information for all municipal facility, street, sewer and water rehabilitation and expansion programs including need determination.
- Maintain infrastructure condition databases.
- Manage all professional engineering services to create drawings and specifications for the projects.
- Manage all professional surveying services to examine and approve legal lot splits and consolidations as well as create right of way acquisitions.
- Maintain and expand the infrastructure portion of the geographic information system (G.I.S.).
- Administer all public construction projects including quality control, invoice processing, progress tracking and resident relations.
- Represent the City's interests on infrastructure projects administered by outside public agencies such as the Ohio Department of Transportation and the Cuyahoga County Engineer.
- Approve all construction plans regarding the connections to public infrastructure for private development.
- Administer and maintain all original infrastructure drawings and other records.
- Execute grant applications and presentations.
- Maintain Coastal Erosion Zone maps and records.
- Compliance with Ohio EPA permits
- Assist and advise residents on issues related to sewer laterals and water supply lines.

2018 Accomplishments

- Roadways / Pavements - Resurfacing of 3.3 centerline miles of roadway pavement including the first phase of Lake Avenue (Belle to West 117th), CDBG streets and water main replacement streets. Resurfacing of City Hall Annex building parking lot and Sign Signal Shop pavement replacement and sewer separation work. 2018 Pavement Condition Rating completed City-Wide. Working with NOACA and ODOT to obtain funding for future pavement improvements on Hilliard and Detroit-Sloane Intersection.
- EPA / Sewers - Continued progress with Integrated planning to satisfy Ohio EPA Clean Water Act obligations including the following: High Rate Treatment (HRT) bid package and funding; reduction of overflow at CSO-058 through diversion of storm water through Lakewood Park; manhole separations; sewer lining; Madison-Riverside drop manhole and sewer lining; Webb Road Outfall Rehabilitation; WWTP digester improvements with energy generation; and, Phase 2 of Clean Water Pilot study.
- One Lakewood Place Development - Contract bid package preparation and award for Lakewood Hospital Demolition and Asbestos Abatement & Hazardous Materials Removal.

- Water main - Replacement of 6,150 feet of water main. Submission of grant application to Ohio Public Works Commission for 2020 water main replacements.
- Bidding - Implementation of online bidding of public contracts to streamline bidding process.

2019 & Beyond Strategic Plan

- Reduce storm water runoff, increase water quality, reduce CSOs, improve WWTP efficiency, rehabilitate streets to maintain an acceptable PCR average, replace aging water mains, and continued compliance with Ohio EPA NPDES permits. We will seek grants, funding and utilize CDBG funds to make infrastructure improvements City-wide. This strategic plan is carried forward by the following:
 - Begin Construction of HRT;
 - Completion of WWTP digesters and energy generation design-build project;
 - Design completion, bid and begin construction of 2019 Lake Ave (Belle to Webb) water main, green infrastructure pilot and separation of combined sewer;
 - Design completion, bid, and construct improvements to regulators City-wide to limit sewer overflows; and,
 - Submission of the required Ohio EPA Phase 2 IWWIP in March 2019.
- Infrastructure Improvements
 - 2019 projects:
 - Bid, Award, Construct – Two (2) ODOT LPA Resurfacing projects Lakewood Heights Boulevard and Riverside Resurfacing project CUY-SR237-12.66;
 - Design, Bid, and Construct - Deep grind overlay of City wide streets and 2019 CDBG streets Mars and Riverside;
 - Design - Summit Road Outfall Revetment Project;
 - Right of Way inspection of multiple Dominion East Ohio replacement projects; and,
 - Design - 2020 Water mains replacement and manhole sewer separations on Idlewood, Lakeland and Morrison.
- City-Wide Development
 - Completion of the Lakewood Hospital Demolition and Asbestos Abatement & Hazardous Materials Removal. Work with Carnegie design team to redevelop site.
 - Continued plan review, post construction BMP agreements, and inspection of all active development sites for compliance with Lakewood Codified Ordinances.
- GIS Advancement/Asset Assessment
 - The Public Works team is continuing to develop individual apps for use by City wide departments.
 - Advancement of asset management program.

Division of Engineering

Division Budget

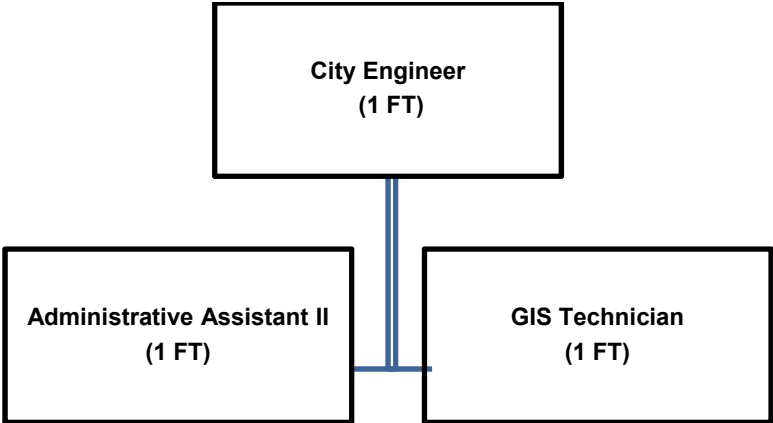
General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	118,577	87,708	49,708	66,317	33%
Fringe Benefits	47,945	54,405	52,872	51,809	-2%
Travel and Transportation	1,853	1,459	727	1,515	108%
Professional Services	2,773	3,192	1,215	3,100	155%
Communications	2,334	2,654	2,942	3,600	22%
Contractual Services	7,963	30,250	35,100	535,000	1424%
Materials & Supplies	1,861	2,168	1,232	2,250	83%
Capital	26,105	-	-	-	
Utilities					
Other	526	552	534	750	41%
Debt Service					
Transfer or Advance					
Total	209,938	182,388	144,330	664,341	360%
CDBG (Fund 240)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Capital	473,110	385,730	490,007	460,000	-6%
Total	473,110	385,730	490,007	460,000	-6%
TOTAL	683,048	568,118	634,337	1,124,341	77%

Budget Trends

Increase of Professional and Contractual Services

- The USEPA and the OEPA has included integrated planning in the City's WWTP NPDES permit to complete an Integrated Wet Weather Improvement Plan (IWWIP) that will eliminate or reduce combined sewer overflow occurrences in Lake Erie and the Rocky River. This time sensitive plan to accomplish eliminating CSOs is great undertaking that the City has been actively progressing that reflects the required increase in budget.
- The City is continues to maintain and improve its aging infrastructure with yearly street resurfacing, water main replacements, manhole separations, sewer system rehabilitation and Lake Erie and Rocky River outfall protection. The City will need to continue to maintain and rehabilitate our infrastructure to provide its residents, businesses and visitors a suitable quality of life that is also reflected in our increased budget.

Organizational Chart



Personnel Staffing

Engineering	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
City Engineer	1	1	1	1	1
GIS Technician	0	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Total Full Time Employees	2	3	3	3	3

Division of Water and Wastewater Collection

Description

The City of Lakewood owns and operates its water distribution system, consisting of approximately 110 miles of water mains; 3,000 main line valves; 1,600 fire hydrants; and 14,400 water meters. With regard to the water distribution system, the City is responsible for the repair and maintenance of all system components located within the public right-of-way. This includes the administration of ongoing infrastructure assessment programs; repair of water main breaks, service lines, curb boxes, and valve boxes; and maintenance of fire hydrants. The Division is also responsible for reading all water meters, and for the maintenance, replacement and installation of the meters.

The City of Lakewood also owns and operates its wastewater collection system, consisting of approximately 166 miles of storm and sanitary sewer mains. The Division is responsible for the repair and maintenance of all system components located within the public right-of-way. In that capacity, Wastewater Collection administers ongoing assessment of sewer condition through video work, dye testing, and monitoring of the combined sewer overflow (CSO); repairs sewers, manholes and catchbasins; and cleans sewers and catchbasins.

2018 Accomplishments

- Lakewood Hospital Site – Working with the City’s Planning and Development Department (and Engineering) our personnel performed an extensive dye testing and televising investigation to better identify the location and condition of existing utilities. This information will be used for the demolition and the strategic development of the hospital site.
- Lakewood Bailey Building Improvements – In an on-going effort to combat the many years of flooding problems along the west side of the historic Bailey Building we installed a new storm sewer overflow pipe to the main on Warren Rd.
- Water Department integration of I-Pad and GIS – Over the course of the year the personnel from the water department have increased their knowledge and utilization of the city operated GIS platform to thoroughly document their work, which includes updated photos of the below ground structures and their current alignment.

2019 & Beyond Strategic Plan

- With the submission of our Phase 2 - Integrated Wet Weather Improvement Plan due in March of 2019 we are continually working with our consultants and other team members to prepare a thorough submission to the EPA on how we will combat and reduce Combined Sewer Overflows in the near future.

Division of Water & Wastewater Collection

Division Budget

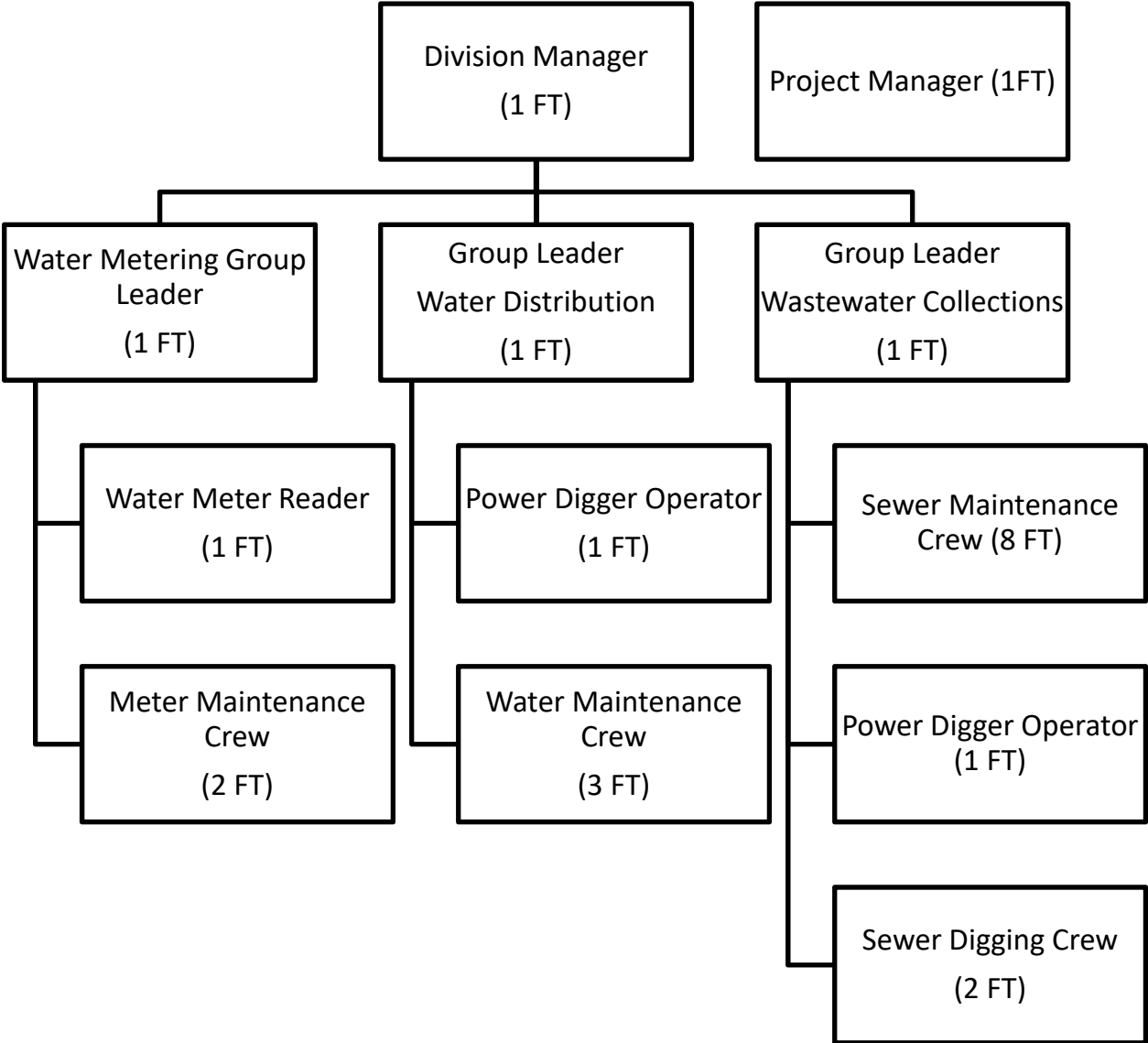
Water Fund (Fund 501)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Program					
Water Distribution	9,625,799	10,950,427	12,530,725	17,518,330	40%
Water Metering	518,429	454,287	552,454	550,642	0%
Total	10,144,228	11,404,715	13,083,179	18,068,972	38%

Water Fund (Fund 501)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	676,991	714,164	772,063	791,359	2%
Fringe Benefits	204,105	253,453	278,864	264,613	-5%
Travel and Transportation	1,903	1,019	833	1,000	20%
Professional Services	213,221	140,732	622,241	498,300	-20%
Communications	74,427	6,917	8,866	10,100	14%
Contractual Services	1,258	127,772	91,387	3,900	-96%
Materials & Supplies	248,683	290,023	337,029	349,200	4%
Capital	2,740,116	4,034,833	5,235,877	9,949,000	90%
Utilities	36,210	42,485	49,417	56,500	14%
Purchased Water	5,740,297	5,754,191	5,533,925	6,000,000	8%
Other	207,018	39,125	152,676	145,000	-5%
Debt Service					
Transfer or Advance					
Total	10,144,228	11,404,715	13,083,179	18,068,972	38%

Wastewater Fund (Fund 510)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	740,619	852,506	811,547	888,215	9%
Fringe Benefits	244,327	317,042	330,918	328,245	-1%
Travel and Transportation	85	997	245	950	288%
Professional Services	956,175	353,138	131,818	1,314,750	897%
Communications	2,976	1,892	2,187	2,625	20%
Contractual Services	1,144,418	944,985	2,357,800	204,100	-91%
Materials & Supplies	92,736	86,365	146,227	153,050	5%
Capital	5,158,168	1,093,126	2,928,843	1,465,000	-50%
Utilities	7,668	8,109	9,307	12,500	34%
Other	406,538	568,459	586,958	536,484	-9%
Debt Service	15,083,286	4,458,386	6,530,293	5,865,137	-10%
Transfer or Advance	3,200	3,200	2,400	-	-100%
Total	23,840,195	8,688,204	13,838,541	10,771,056	-22%
TOTAL	33,984,423	20,092,919	26,921,720	28,840,028	7%

Division of Water & Wastewater Collection

Organizational Chart



Division of Water & Wastewater Collection

Personnel Staffing

Water and Wastewater Collection	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Water Distribution Unit					
Full Time Employees					
Group Leader	1	1	1	1	1
Power Digger Operator	1	1	1	1	1
Water Maintenance Crew	3	2	3	3	3
Total Full Time Employees	5	4	5	5	5
Water Metering Unit					
Full Time Employees					
Public Works Division Manager	1	1	1	1	1
Group Leader	1	1	1	1	1
Water Meter Reader	1	1	1	1	1
Meter Maintenance Crew	2	2	2	2	2
Total Full Time Employees	5	5	5	5	5
Wastewater Collection Unit					
Full Time Employees					
Project Manager	1	1	1	1	1
Group Leader	1	1	1	1	1
Sewer Digging Crew	2	2	2	2	2
Sewer Maintenance Crew	8	8	8	8	8
Power Digger Operator	1	0	1	1	1
Total Full Time Employees	13	12	13	13	13

Division of Wastewater Treatment

Division of Wastewater Treatment

Description

The City of Lakewood Division of Wastewater Treatment processes all wastewater conveyed to the facility through the City's collection system to a level that meets or exceeds all discharge regulations. The solids (pollutants) removed are processed to a degree that allows for disposal by land-application. The Plant is self-sufficient in that all routine activities are administered in-house, and include the following:

- Process operation & facility esthetics – Operate and adjust process equipment to insure optimal treatment and regulatory compliance. Maintain the esthetics of the facility processes, buildings and grounds.
- Maintenance - Perform proactive and reactive maintenance on process equipment/instrumentation, building maintenance, and installation of new and updated process equipment and instrumentation.
- Bio-solids treatment & disposal - Dewater treated sewage sludge (bio-solids) and deliver to EPA-approved disposal sites. Monitor the land application of bio-solids to insure that it meets all regulatory requirements.
- Laboratory analysis - Analyze daily process samples to insure regulatory compliance as required by NPDES permit. Formulate process adjustments based on analysis results to insure optimal and cost effective treatment.

2018 Accomplishments

- Complied with National Pollutant Discharge Elimination System (NPDES) permit, without experiencing any major permit violations and successfully incorporated any changes required by the NPDES permit.
- Worked with engineering and Kokosing/AECOM on completing the design portion of the Digester Design Build project.
- Successfully re-seeded with sludge and put back into service the #1 Primary Digester tank as part of the Digester Design Build project. Cleaning sludge out the #2 Primary Digester as part of tank retrofitting.
- Worked with engineering and CT Consultants on completing the design portion of the High Rate Treatment project.

2019 & Beyond Strategic Plan

- Insure the use of energy efficient equipment and operational processes along with a comprehensive preventive maintenance program to efficiently use energy while maintaining treatment efficiency.

Division of Wastewater Treatment

- Coordination with the division of Engineering and consultants to evaluate that treatment processes are capable of meeting current and future EPA discharge requirements.
- Continued automation of processes, so that present day staffing can keep up with increasing demands.

Division Budget

Wastewater Treatment Fund (Fund 511)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	1,237,114	1,258,432	1,385,961	1,564,464	13%
Fringe Benefits	419,950	520,351	577,584	585,323	1%
Travel and Transportation	731	1,183	991	1,900	92%
Professional Services	229,941	456,516	986,367	144,720	-85%
Communications	9,829	2,477	2,198	3,110	41%
Contractual Services	174,696	117,319	301,159	311,000	3%
Materials & Supplies	220,660	278,861	272,750	315,500	16%
Capital	277,773	1,806,227	7,853,311	7,270,000	-7%
Utilities	260,625	277,588	257,608	272,000	6%
Other	348,999	365,019	430,455	473,703	10%
Debt Service	3,878,763	2,632,134	5,661,798	6,822,512	21%
Transfer or Advance	75,000	75,000	56,250	-	-100%
Total	7,134,081	7,791,107	17,786,434	17,764,232	0%
Wastewater Improvement Fund (Fund 512)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Transfer or Advance	1,600,000	1,800,000	1,350,000	2,000,000	48%
Total	1,600,000	1,800,000	1,350,000	2,000,000	48%
TOTAL	8,734,081	9,591,107	19,136,434	19,764,232	3%

Budget Trends

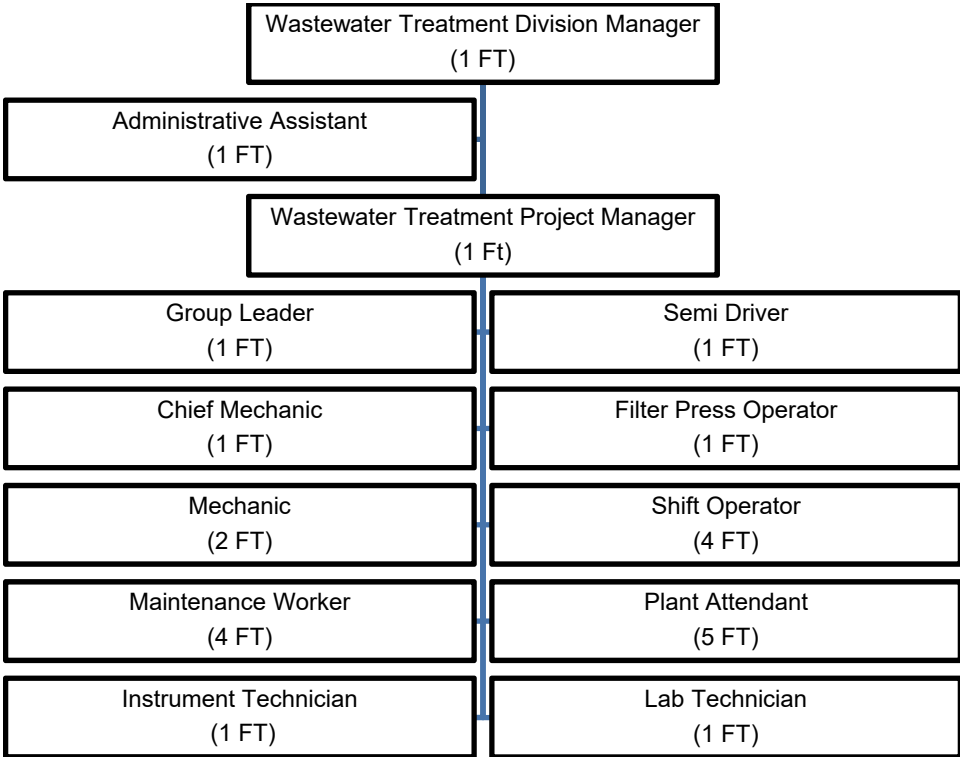
Trends in wastewater treatment are usually defined by regulatory changes. The City was issued its current National Pollutant Discharge Elimination System (NPDES) permit in September 2014 with an expiration date of August 31, 2019. The NPDES permit contains regulatory requirements that will greatly impact wastewater collections along with some wastewater treatment requirements. The regulatory areas presently having the greatest impact on wastewater treatment operations are Combined Sewer Overflow, Sewage Sludge Disposal Regulations and Phosphorus Discharge Limits.

- Combined Sewer Overflow – The requirement for the WWTP to make modifications to existing processes and process expansions to accept and treat increased quantities of flow during wet weather has been included in the current NPDES permit along with a compliance timetable.

Division of Wastewater Treatment

- Sewage Sludge Disposal – The ability to treat and dispose of sewage sludge (bio-solids) year round, by means of an approved Ohio EPA disposal method (land application, surface application or land fill). Disposal by land application is currently the most reasonable method but has restrictions as to the time of year that it can be utilized. Ohio EPA is currently reviewing the regulations regarding the disposal of bio-solids. One of the changes being considered may allow disposal by the more cost effective land application method during the December 15th thru March 14th time period if weather conditions are conducive.
- Phosphorus Discharge Limits – Algae blooms on Lake Erie have prompted the EPA to modify the quantity of Phosphorus being discharged into Lake Erie. The quantity allowed to be discharged from April 1st thru September 30th of each year has been drastically reduced in the NPDES permit starting in 2017. Modifications made to WWTP processes in 2017 insured that the reduced discharge limit could be met.

Organizational Chart



Personnel Staffing

Wastewater Treatment Plant	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
Public Works Division Manager	1	1	1	1	1
Public Works Project Manager	1	1	1	1	1
Group Leader	0	1	1	1	1
Filter Press Operator	0	1	1	1	1
Chief Mechanic	1	0	1	1	1
Semi-Truck Driver	1	1	1	1	1
Instrument Technician	1	1	1	1	1
Lab Technician	1	1	1	1	1
Maintenance Worker	3	3	4	4	4
Mechanic	2	2	2	2	2
Plant Attendant	4	4	4	5	5
Administrative Assistant	1	1	1	1	1
Shift Operator	4	4	4	4	4
Total Full Time Employees	20	21	23	24	24

Winterhurst Ice Rink

Winterhurst Ice Rink

Description

Winterhurst Ice Rink is a double-rink, indoor ice skating facility owned by the City of Lakewood. It is one of the largest municipal skating facilities in the Country. Although operated by the City since its construction in 1974, in recent years the facility had become cost-prohibitive to maintain. To reduce expenditures, in August of 2008, the City of Lakewood entered into contract with Ice Land USA – Lakewood LLC to lease and provide managerial services for the rink.

Division Budget

Winterhurst Ice Rink Fund (Fund 530)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	12,935	-	3,089	-	-100%
Materials & Supplies	25,829	-	-	25,000	
Capital					
Utilities	259,798	264,053	281,210	293,000	4%
Other	59,035	59,028	58,868	65,000	10%
Debt Service	-	-	-	-	
Transfer or Advance	215,000	380,000	410,000	-	-100%
Total	572,598	703,081	753,168	383,000	-49%

Budget Overview of Human Services

Total Expenditures by Division All Funds	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Human Services Admin	184,943	198,478	211,649	310,336	47%
Division of Early Childhood	72,625	77,617	80,423	81,124	1%
Division of Youth	621,473	695,543	771,038	745,148	-3%
Division of Aging	918,011	988,379	986,509	1,027,338	4%
Total Expenditures	1,797,052	1,960,017	2,049,619	2,163,946	6%

Total Expenditures by Category All Funds	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Salaries	1,203,144	1,200,758	1,256,821	1,385,733	10%
Fringe Benefits	373,789	458,239	479,218	481,168	0%
Travel and Transportation	10,734	12,110	8,871	10,270	16%
Professional Services	18,350	21,622	22,003	24,775	13%
Communications	21,498	29,850	22,512	27,300	21%
Contractual Services	28,413	50,169	67,000	62,000	-7%
Materials & Supplies	55,301	52,511	50,962	61,375	20%
Capital	-	5,744	-	55,000	
Utilities	34,025	35,124	36,545	43,200	18%
Other	11,797	8,890	12,388	13,125	6%
Debt Service	-	-	-	-	
Transfer or Advance	40,000	85,000	93,300	-	
Total	1,797,052	1,960,017	2,049,619	2,163,946	6%

Budget Overview of Human Services

Total Expenditures by Category General Fund	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Salaries	294,346	295,293	319,167	394,579	24%
Fringe Benefits	129,749	167,842	183,102	199,354	9%
Travel and Transportation	104	160	72	250	246%
Professional Services	1,403	2,389	1,794	2,200	23%
Communications	3,915	2,863	3,696	3,650	-1%
Contractual Services	-	-	-	-	
Materials & Supplies	2,729	3,822	1,925	3,525	83%
Capital	-	-	-	-	
Utilities	3,665	4,080	4,622	5,500	19%
Other	1,411	1,605	1,281	1,400	9%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total	437,323	478,054	515,660	610,458	18%

Division of Human Services Administration

Description

The City of Lakewood Department of Human Services was established in April of 1992. The Department was comprised of the Divisions of Aging, Health, Youth and Early Childhood. In May 2008, the City contracted with the Cuyahoga County Board of Health to provide essential public health services for Lakewood.

Generating revenue to supplement city funding is integral to the Department's ongoing provision of programs and services. In 1979, community support resulted in the development of the Lakewood Commission on Aging and its eventual evolution in 1997 to The Lakewood Foundation.

The Lakewood Foundation is a 501(c)(3) charitable organization that supports and advises the City of Lakewood Department of Human Services and its collaborators by providing advocacy and fiscal management of programs, grants and charitable contributions. The Lakewood Foundation serves the Lakewood community assisting Human Services as well as other city/community groups by request including Lakewood Farmer's Market, Lakewood Outdoor Basketball Committee, Lakewood Urban Bird Fund, Lakewood Veteran's Committee, Kauffman Park Friends, My Best Friend's Bowl, among others by acting as the fiscal agent for their organization.

The primary role of the Department is to:

- **monitor** and understand human service trends/issues affecting Lakewood,
- **convene/connect** by bringing stakeholders together to create strategies that will build and strengthen collaborative relationships and improve efficiency and effectiveness of human service delivery,
- **advocate** for human service needs, and
- **provide** identified core services that support the well-being of Lakewood residents

2018 Accomplishments

- Received funding for Community Based Supportive Services contract with Cuyahoga County Department of Children and Family Services of \$431,380 for 2018/19 vs \$320,464 for previous 3 years. This contract will serve an estimated 500 families who are at varying degrees of risk for County involvement.
- Awarded NOACA Grant to support purchase of new Department/Aging vehicle. The estimated cost is \$55,000, 20% paid by DOA donations in the Lakewood Foundation and 80% paid through NOACA.
- Will complete pilot year of Project SOAR in 2018. As of August 2018, 52 total calls were received for peer support. 36 were seen at the Emergency Department and 27 of the 36 initiated treatment. 19 of the 52 initiated non peer recovery support services, including engaging family members during home visits.

- Collaborated with faith community and non-profit organization to offer a monthly support group for families facing addiction

2019 & Beyond Strategic Plan

- With the addition of an Assistant Director of Human Services, the Department will complete a comprehensive analysis of current program and related outcomes to evaluate community impact based on current and projected needs.
- Based on the results of the analysis, determine a framework for the provision of human services in the future by both the City and collaborative service providers.
- Continue efforts to identify a single location co-locating all divisions of Human Services providing more efficient, creative use of resources and economies of scale.

Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	143,758	148,087	157,433	232,046	47%
Fringe Benefits	39,872	49,010	53,161	76,440	44%
Travel and Transportation	44	49	19	50	100%
Professional Services	409	340	467	500	7%
Communications	339	205	224	225	1%
Contractual Services	-	-	-	-	
Materials & Supplies	391	787	345	975	183%
Capital	-	-	-	-	
Utilities					
Other	130	-	-	100	100%
Debt Service					
Transfer or Advance					
Total	184,943	198,478	211,649	310,336	47%

Budget Trends

- Human Services continues to be impacted by shrinking dollars available through traditional funders as need increases and issues become more complex in Cuyahoga County.
- The addition of the Assistant Director of Human Services will increase the Human Services budget however the elimination of the Aging Clinical Manager will reduce the general fund transfer to Aging.

Division of Human Services Administration

Personnel Staffing

Division of Human Services Administration	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
Director of Human Services	1	1	1	1	1
Assist. Director of Human Services	0	0	0	0	1
Administrative Assistant II	1	1	1	1	1
Total Full-Time Employees	2	2	2	2	3

Division of Aging

Description

The Division of Aging (LDOA) was established in 1973 to provide a continuum of responsive services to Lakewood's older residents. Programs and services evolved through the years contributing to Lakewood Division of Aging becoming one of the largest municipal aging programs in Ohio. The Division currently operates out of two locations – the Kathleen and Robert Lawther Center (West) at 16024 Madison Avenue, and the Senior Center East Meal Site at 12400 Madison Avenue.

The Division underwent re-organization in 2008 with changes in programs and services. The primary goal of the Division's core programs and services has remained the same – enabling older residents to safely stay in their homes and community while sustaining a quality of life that is both meaningful and productive. This is currently accomplished through the administration of service programs in five core areas:

- Transportation Services
- Nutrition Services
- Social Work and Supportive Services
- Volunteer Program
- Other Programs and Activities

2018 Accomplishments

- LDOA will complete the first full year of partnership with Senior Transportation Connection (STC) for the provision of non-emergency, medical transportation for residents over age 60. As of 10/1/18, there are 538 unduplicated seniors registered with approximately 250 unduplicated persons receiving transportation monthly. 85% of passengers served identify as low income, 76% are female. Participant satisfaction has been positive. An added benefit of the medical transportation partnership with STC is that LDOA staff drivers are available to support innovative programming. LDOA has experienced broader community participant base involvement due to the addition of cultural day trips and educational programs to promote health and wellness.
- LDOA received a small grant to cover the cost of training 2 staff from Lakewood Alive and one social worker from LDOA, offered by the NAHB, National Association of Home Builders, to become CAPS trained Certified Aging in Place Specialists in June 2018. Grant funding also provided resources for cost accrued by Lakewood Alive to address minor repairs or impediments to aging in place, i.e. handrails and grab bars. This is a pilot project. Data will be available in January, 2019.

- With an emphasis on fitness, LDOA partners with Cuyahoga County Board of Developmental Disability, St. John Medical, and community volunteers to offer movement/exercise programs. An increase in variety and opportunity has translated to a rising number of people participating in the exercise programs. In 2018, Sittercise and Tai Chi have doubled the number of participants, averaging 16-18 per session.
- LDOA partners with Fairhill Partners, North Coast Health, Hospice of the Western Reserve, St. John Medical, and a variety of assisted living facilities to offer evidence-based and evidence-informed health and fitness related programming including smoking cessation and a weekly art therapy class with 26 seniors participating.
- The Lakewood Public Library began providing monthly one-on-one tech tutoring to assist participants with their personal cell phone/computer equipment and strengthen their computer literacy.

2019 & Beyond Strategic Plan

- Examine possible expansion of non-emergency, medical transportation in partnership with Senior Transportation Connection to qualified 18-59 year old disabled population based on needs and outside funding opportunities.
- Increase use of off-site locations and new partners to enrich health and wellness programs based on the 8 Dimensions of Wellness.
- As a Division of Human Services, Aging will complete a comprehensive analysis of current program and related outcomes to evaluate community impact based on current and projected needs. Based on the results of the analysis, a plan will be developed for the provision of anticipated human services and support for residents over age 60.

Division of Aging

Division Budget

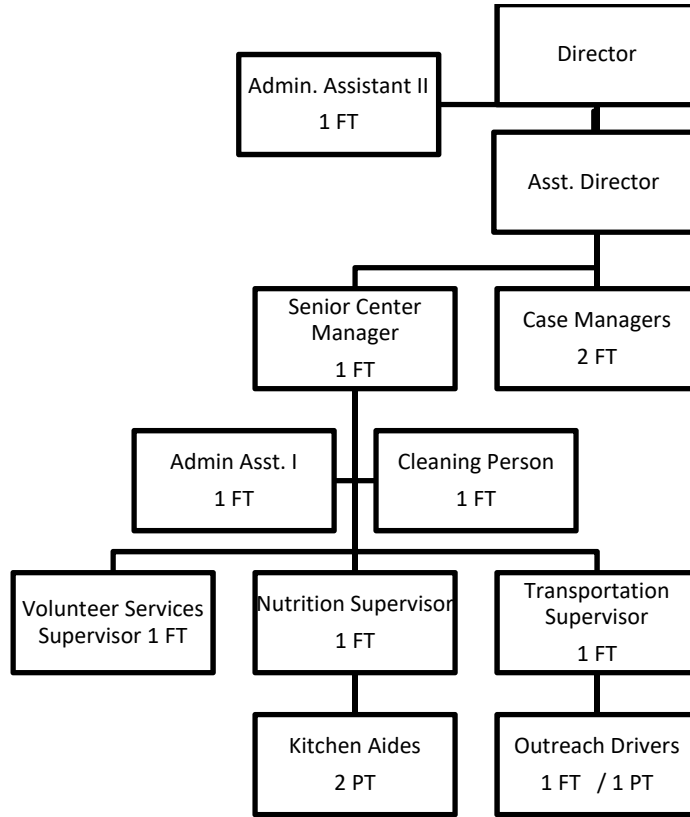
Aging Fund Budget (Fund 250)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	571,454	567,963	558,018	550,529	-1%
Fringe Benefits	191,913	237,528	236,816	212,287	-10%
Travel and Transportation	2,794	2,586	2,086	2,870	38%
Professional Services	1,806	1,929	1,709	2,250	32%
Communications	15,394	22,670	14,761	18,300	24%
Contractual Services	28,413	49,914	67,000	62,000	-7%
Materials & Supplies	38,037	31,292	37,925	43,150	14%
Capital	-	2,656	-	55,000	
Utilities	29,040	29,188	31,844	36,200	14%
Other	6,982	3,022	6,575	7,125	8%
Debt Service					
Transfer or Advance					
Total	885,834	948,749	956,733	989,711	3%

CDBG (Fund 240)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	27,850	34,299	25,776	32,450	26%
Fringe Benefits	4,328	5,332	3,999	5,177	29%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	32,178	39,630	29,775	37,627	26%
TOTAL EXPENDITURES	918,011	988,379	986,509	1,027,338	4%

Budget Trends

- As baby boomers age and live longer the impact on providers and funders is becoming more challenged.
- Reduced support from 2 major funders of Aging programs: The Western Reserve Area on Aging (WRAAA) awarded LDOA \$68,880 in 2016 and \$53,950 for 2019. Cuyahoga County Department of Senior and Adult Services awarded LDOA CSSP funding of \$37,568 in 2016 vs \$30,500 for 2019.

Organizational Chart



Personnel Staffing

Division of Aging	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
Administrative Assistant I	1	1	1	1	1
Clinical Manager	1	1	1	0	0
Human Services Case Manager	2	2	2	2	2
Nutrition Supervisor	1	1	1	1	1
Outreach Driver	2	1	1	1	1
Senior Center Manager	1	1	1	1	1
Transportation Supervisor	1	1	1	1	1
Volunteer Services Supervisor	1	1	1	1	1
Cleaning Person	1	1	1	1	1
Total Full-Time Employees	11	10	10	9	9
Part Time Employees					
Outreach Driver	0	1	1	1	1
Kitchen Aide	2	2	2	2	2
Total Part Time Employees	2	3	3	3	3

Division of Youth

Description

Drawing on evidence-based models, the Division of Youth delivers a continuum of care services and interventions to vulnerable families and at-risk youth, and provides youth development opportunities and activities for Lakewood students. Current programming includes:

- Outreach services;
- Consultation services;
- Wrap Around services;
- Community and interdepartmental collaboration;
- Help to Others (H2O); and
- Juvenile Diversion

Outreach services engage families and young people in community-building and conflict resolution and help them to acquire skills that enrich their family life and relationships. Consultation helps parents and caregivers problem-solve personal, parenting or family issues in a supportive and confidential setting. Following best practice model, staff builds a natural support system for parents/families. Community and interdepartmental collaboration enables the Division to join with community groups and/or other city departments to provide interventions to families to insure Lakewood remains a livable, safe community in which families can thrive.

2018 Accomplishments

- H₂O's Tributary Bash raised \$60,964.00 for youth programming. This included sponsorship, attendance, and a crowd-source campaign by program alums that brought in 63 new donors, fulfilling a goal of increased alumni engagement. The Tributary Bash was planned by 16 active committee members and over 40 adult volunteers.
- H₂O was selected to receive a 2018 ServeOhio Award, which was presented at a City Council meeting by a Governor-appointed ServeOhio committee member. The award came with a \$1,000.00 contribution to H₂O. It recognized 2017 program accomplishments, including engaging 618 youth volunteers in 7,091 hours of service in 2017, raising \$11,407.13 for charitable giving, and donating 27 repaired bikes to kids in Lakewood.
- Successful implementation of additional documentation (Collaborative Assessment Matrix "CAM" and Service Plan) to assist in outcome evaluation of service delivery based on the 2018/2019 Community Based Services contract with Cuyahoga County Department of Children and Family Services. To date, we are on track to serve approximately 500 families through December, 2018.
- Year to date, Juvenile Diversion has served 75 juveniles, who have completed 1,188 hours of community service. Of the 75, 2 have returned to Juvenile Court for failing to complete sanctions and 2 have reoffended. 99% of all juveniles completed community service, 100% of juveniles with attendance problems have improved, 100% of juveniles that needed help improved grades and 90% of juveniles that were referred for an Alcohol and Drug assessment completed and followed through with sanctions.

2019 & Beyond Strategic Plan

- Address extra demands on H2O staff as youth leadership program expands and fundraising and donor support base campaigns increase.
- With community partners and intradepartmental expertise, lay the foundation for H2O Home Alone program and formalize a Youth Leadership Council.
- As a Division of Human Services, Youth will complete a comprehensive analysis of current program and related outcomes to evaluate community impact based on current and projected needs. Based on the results of the analysis, a plan will be developed for the provision of human services for children, youth and families in the future.

Division Budget

General Fund (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	109,803	107,707	119,712	118,673	-1%
Fringe Benefits	74,263	99,203	108,556	102,384	-6%
Travel and Transportation	61	98	29	100	248%
Professional Services	994	1,999	1,277	1,500	17%
Communications	3,417	2,542	2,724	2,600	-5%
Contractual Services	-	-	-	-	
Materials & Supplies	2,338	2,426	1,185	1,950	65%
Capital	-	-	-	-	
Utilities	3,665	4,080	4,622	5,500	19%
Other	1,281	1,281	1,281	1,300	1%
Debt Service					
Transfer or Advance					
Total	195,823	219,337	239,386	234,007	-2%

Help to Others Fund (Fund 277)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	31,622	30,003	29,779	32,000	7%
Fringe Benefits	4,886	4,636	4,578	4,944	8%
Travel and Transportation	-	7	43	50	15%
Professional Services	65	65	-	75	-100%
Communications	211	135	-	150	#DIV/0!
Contractual Services					
Materials & Supplies	2,790	2,219	2,224	3,400	53%
Capital	-	-	-	-	
Utilities					
Other	34	-	-	-	#DIV/0!
Debt Service					
Transfer or Advance	-	-	-	-	
Total	39,607	37,065	36,625	40,619	11%

Division of Youth

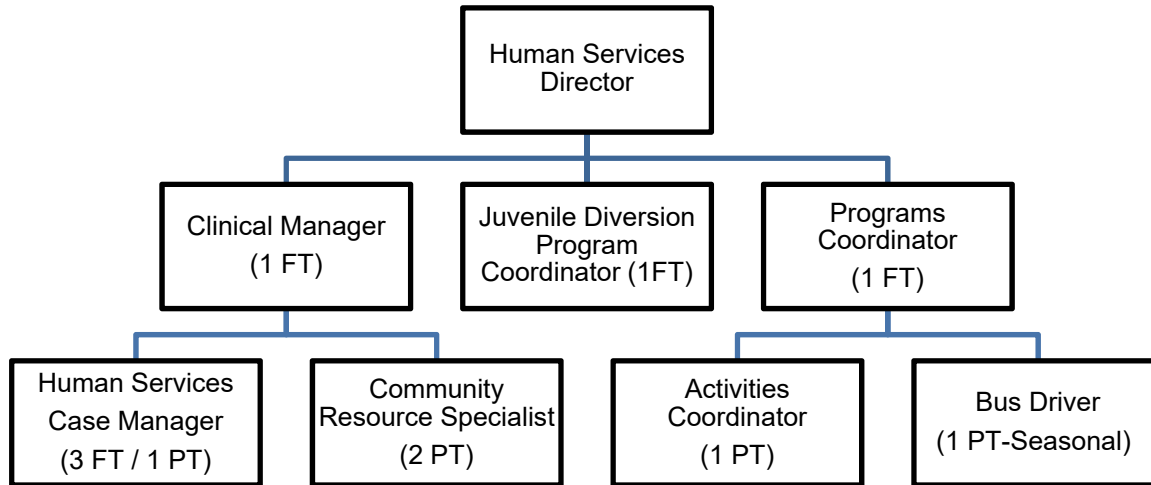
Juvenile Diversion Program Fund Budget (Fund 279)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	10,539	17,265	17,884	19,000	6%
Fringe Benefits	1,671	2,676	2,779	2,936	6%
Travel and Transportation	-	-	-	-	
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
Total	12,210	19,941	20,663	21,936	6%

Family to Family Program Fund Budget (Fund 281)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	253,409	240,874	292,501	344,175	18%
Fringe Benefits	39,099	37,909	45,841	54,461	19%
Travel and Transportation	7,836	9,357	6,670	7,100	6%
Professional Services	15,076	17,238	18,500	20,250	9%
Communications	1,978	4,182	4,055	5,200	28%
Contractual Services	-	255	-	-	
Materials & Supplies	11,746	15,179	8,887	11,300	27%
Capital	-	3,088	-	-	
Utilities	1,320	1,856	79	1,500	1792%
Other	3,370	4,263	4,532	4,600	2%
Debt Service					
Transfer or Advance	40,000	85,000	93,300	-	-100%
Total	373,833	419,201	474,365	448,586	-5%
TOTAL EXPENDITURES	621,473	695,543	771,038	745,148	-3%

Budget Trends

- The Community Based Services (CBS) contract (previously known as Family to Family) received a one year contract for \$431,380. The previous award had been \$320,464. This funding has also driven an increase in salaries for CBS due to hiring 2 additional part time staff to meet contract obligations.

Organizational Chart



Personnel Staffing

Division of Youth	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
Clinical Manager	1	1	1	1	1
HS Case Manager	3	3	3	3	3
Juvenile Diversion Program Coordinator	1	1	1	1	1
Program Coordinator	1	1	1	1	1
Total Full-Time Employees	6	6	6	6	6
Part Time Employees					
Bus Driver	0	0	1	1	1
Activities Coordinator	1	1	1	1	1
HS Case Manager	0	0	0	1	1
Community Resource Specialist	1	1	1	2	2
Total Part Time Employees	2	2	3	5	5

Division of Early Childhood

Division of Early Childhood

Description

In 1987, based on a need identified by Lakewood families and community representatives, Lakewood Early Childhood Professionals, the City of Lakewood, Lakewood City Schools, and Lakewood Hospital initiated the Lakewood Child Care Resource and Referral Program and Community Advisory Board. In 1992 this project was expanded to become the Division of Early Childhood, and a part of the newly established City of Lakewood's Department of Human Services. The Division has maintained a commitment to programs that support universal access to family support, while recognizing the need for services that address ever-changing family situations that often bring new challenges and stressors to parents and caregivers raising young children. In January 2012, the Lakewood Family Room was relocated to the lower level of Lakewood United Methodist Church and the Division of Early Childhood administrative office was relocated to Fedor Manor due to closure of St. James Church.

Programs administered by the Division of Early Childhood include:

- Family Support Programs/The Lakewood Family Room
- Child Care Scholarship Program
- Learn Through Play/Family Literacy
- Resource/Referral
- Lakewood Early Childhood Professional Consortium
- Special Projects

2018 Accomplishments

- Through collaborative efforts the Early Childhood Professional Consortium has guided and supported the Step Up to Quality star rating of Lakewood early care and education centers. Of 11 centers, 4 programs have a 5 star rating, and all, except one, have a minimum 3 star rating.
- Lakewood now has 4 programs participating in Universal Prekindergarten/UPK (Saint Peters Child Care Center, Family Life, Clifton ELC and the Lakewood City Schools).
- The Lakewood Family Room has seen a 30% increase in parent/caregiver and child participation since 2014. (There is anecdotal evidence that included in this increase are families from out of state and new to Lakewood.)

2019 & Beyond Strategic Plan

- The Lakewood Family Room is limited by the amount of physical space for programming as well as the hours the space is available. Family/parent support, literacy, child enrichment and breastfeeding support programs are limited to morning hours making them inaccessible for families with parents who work a traditional Monday through Friday schedule. Begin to look for a new location.
- As a Division of Human Services, Early Childhood will complete a comprehensive analysis of current program and related outcomes to evaluate community impact based on current and projected needs. Based on the results of the analysis, a plan

will be developed for the provision of human services for children, youth and families in the future.

Division Budget

General Fund Budget (Fund 101)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	40,784	39,499	42,022	43,860	4%
Fringe Benefits	15,614	19,628	21,385	20,530	-4%
Travel and Transportation	-	13	25	100	100%
Professional Services	-	50	50	200	300%
Communications	159	116	748	825	10%
Contractual Services	-	-	-	-	
Materials & Supplies	-	608	395	600	52%
Capital	-	-	-	-	
Utilities					
Other	-	324	-	-	100%
Debt Service					
Transfer or Advance					
Total	56,558	60,239	64,625	66,115	2%
Community Development Block Grant Fund (Fund 240)	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	Percent Change 2018-19
Expenditures by Category					
Salaries	13,924	15,061	13,696	13,000	-5%
Fringe Benefits	2,143	2,317	2,102	2,009	-4%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	16,067	17,378	15,798	15,009	-5%
TOTAL EXPENDITURES	72,625	77,617	80,423	81,124	1%

Budget Trends

- The potential for reduced CDBG funding is always a threat because that funding has not only provided direct support for low income families but also serves as an offset for the one full time EC staff person.

Division of Early Childhood

Personnel Staffing

	As of Nov. 15, 2016	As of Nov. 15, 2017	Budgeted 2018	As of Nov. 15, 2018	Proposed 2019
Full Time Employees					
Programs Manager	1	1	1	1	1
Total Full-Time Employees	1	1	1	1	1

Five-Year Capital Improvement Plan

Category	2019	2020	2021	2022	2023
ALL PROJECT TOTAL	\$ 33,621,099	\$ 19,254,000	\$ 16,712,000	\$ 13,227,000	\$ 8,167,000
Building & Public Facility Improvements	\$ 1,585,000	\$ 800,000	\$ 600,000	\$ 250,000	\$ 250,000
Park and Pool Improvements	\$ 1,515,000	\$ 225,000	\$ 60,000	\$ 75,000	\$ 75,000
Sidewalks, Streets & Traffic Signs and Signals	\$ 2,835,000	\$ 3,775,000	\$ 3,200,000	\$ 2,950,000	\$ 2,100,000
Vehicles, Equipment & Computer Systems	\$ 4,192,000	\$ 3,104,000	\$ 2,652,000	\$ 1,327,000	\$ 1,492,000
Water, Sewer & Wastewater Treatment Plant Improvements	\$ 23,494,099	\$ 11,350,000	\$ 10,200,000	\$ 8,625,000	\$ 4,250,000

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
Totals =		\$ 33,623,118	\$ 19,256,020	\$ 16,714,021	\$ 13,229,022	\$ 8,169,023
Building & Public Facility Improvements		\$ 1,585,000	\$ 800,000	\$ 600,000	\$ 250,000	\$ 250,000
Parks & Facilities	Replace single garage doors with one double door at FS1	\$ 15,000				
PW Admin	Vista Bridge demo	\$ 20,000	\$ 200,000			
PW Admin	Refuse/Recycling facility assessments and repairs	\$ 40,000	\$ 150,000	\$ 150,000		
Police	Police Women's locker room improvements	\$ 50,000				
PW Admin	HVAC unit replacements	\$ 55,000				
PW Admin	Fire Station #1 HVAC controls	\$ 100,000				
PW Admin	Fire alarm upgrades to MUG and WWTP	\$ 150,000				
PW Admin	City facility roof repairs/replacements	\$ 250,000	\$ 200,000	\$ 200,000		
Police	Police shooting range	\$ 375,000				
PW Admin	City facility roof repairs/replacements	\$ 530,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
	Park and Pool Improvements	\$ 1,515,000	\$ 225,000	\$ 60,000	\$ 75,000	\$ 75,000
Parks & Facilities	St. Charles Green Park Improvements	\$ 25,000				
Parks & Facilities	Foster Pool lift securement	\$ 25,000				
Parks & Facilities	Webb Park Improvements	\$ 65,000				
Parks & Facilities	Edwards Park Improvements	\$ 150,000				
PW Admin	Lakewood Park Skatehouse	\$ 250,000				
Parks & Facilities	Wagar Park Improvements	\$ 1,000,000				
Parks & Facilities	Lakewood park parking enhancements		\$ 100,000			
Parks & Facilities	Kauffman Park Improvements		\$ 125,000			
Parks & Facilities	Madison Park field light replacements			\$ 60,000		
Parks & Facilities	Merl/Bunts Park Improvements				\$ 75,000	
Parks & Facilities	Niagera Park Improvements					\$ 75,000

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
	Sidewalks, Streets & Traffic Signs and Signals	\$ 2,835,000	\$ 3,775,000	\$ 3,200,000	\$ 2,950,000	\$ 2,100,000
Engineering/ Planning	Clifton Bridge Approach changes	\$ 25,000				
Engineering	City parking lot paving	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Engineering	Detroit/Sloane intersection	\$ 75,000	\$ 1,000,000			
Engineering	Hilliard (Madison to Riverside)	\$ 75,000				
Engineering	SR 237 / Riverside paving	\$ 100,000				
Engineering	CDBG Streets	\$ 460,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Engineering	Lakewood Hts. Blvd Resurfacing	\$ 420,000				
Engineering	Sidewalk Program	\$ 650,000	\$ 650,000	\$ 650,000	\$ 400,000	\$ 200,000
Engineering	Streets Improvement Program	\$ 980,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Engineering	Lake Avenue striping		\$ 75,000			
Engineering	Replace balance of city traffic signals		\$ 100,000	\$ 600,000	\$ 600,000	

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
	Vehicles, Equipment & Computer Systems	\$ 4,192,000	\$ 3,104,000	\$ 2,652,000	\$ 1,327,000	\$ 1,492,000
	Fire	\$ 987,000	\$ 260,000	\$ 45,000	\$ -	\$ 270,000
Fire	Ultra-sound and intubation equipment	\$ 57,000				
Fire	Replacement Truck 1	\$ 930,000				
Fire	Fire - Medical Squad		\$ 260,000			\$ 270,000
Fire	Replacement Car 5			\$ 45,000		
	Fleet	\$ 145,000	\$ 805,000	\$ -	\$ -	\$ -
Fleet	Tire Machine	\$ 25,000				
Fleet	Upgrade fueling terminals and software	\$ 120,000				
Fleet	Fleet Vehicle # 1105 Welders Truck		\$ 55,000			
Fleet	City Hall generator		\$ 750,000			
	Forestry	\$ 123,000	\$ 40,000	\$ 250,000	\$ -	\$ -
Forestry	FINN Model T30 Hydroseeder - NEW Equipment	\$ 15,000				
Forestry	Small and Medium Size Stump Grinder #4802 - A	\$ 18,000				
Forestry	Leaf collection truck #808	\$ 90,000				
Forestry	Forestry Vehicle #190 Pickup Truck with plow		\$ 40,000			
Forestry	Forestry large bucket truck #606			\$ 250,000		

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
	Information Technology	\$ 600,000	\$ 30,000	\$ 50,000	\$ 100,000	\$ 100,000
Information Technology	My Senior Center Software	\$ 10,000				
Information Technology	Evidence Management Software Interface	\$ 13,000				
Information Technology	AnalyticsNOW	\$ 26,000				
Information Technology	Replacement VMware host server	\$ 30,000	\$ 30,000			
Information Technology	Door Access Control Panel and Battery Replacements	\$ 33,000				
Information Technology	Auditorium Camera and Production Workstation Upgrade	\$ 50,000				
Information Technology	Upgrade of Public Admin SunGard System	\$ 66,000				
Information Technology	Docuware Premise System and Police Historical Records Digitization	\$ 97,000				
Information Technology	Purchase 90 PC's	\$ 100,000			\$ 100,000	\$ 100,000
Information Technology	Migration to Office 365	\$ 175,000				
Information Technology	Upgrade of Public Admin SunGard System			\$ 50,000		
	Office of Aging	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	\$ -
Aging	OOA Vehicle #714 Transport Bus	\$ 55,000				
Aging	OOA Vehicle #704 Transport bus		\$ 55,000			
Aging	OOA Vehicle #715 Transport bus			\$ 55,000		

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
	Parks	\$ 200,000	\$ 117,000	\$ 100,000	\$ 105,000	\$ 20,000
Parks	Mower & Equipment Upgrades	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Parks	2 - Kubota UTV	\$ 35,000				
Parks	Parks vehicle # 627 pickup truck with plow	\$ 40,000				
Parks	Parks #620 bucket truck	\$ 115,000				
Parks	Parks #3120 Golf cart at Lakewood Park		\$ 15,000			
Parks	Parks Leaf collection machines		\$ 40,000			
Parks	Parks #631 Dump truck, change to pickup truck		\$ 42,000			
Parks	Parks vehicle # 610 pickup truck			\$ 40,000		
Parks	Parks vehicle # 630 pickup truck with plow			\$ 40,000		
Parks	Parks vehicle # 640 pickup truck with plow				\$ 40,000	
Parks	Parks #633 van				\$ 45,000	
	Police	\$ 497,000	\$ 437,000	\$ 437,000	\$ 437,000	\$ 437,000
Police	Investigative Division Improvements	\$ 60,000				
Police	Citywide Surveillance Camera Program	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Police	Police Vehicles 4-5 cars each year	\$ 337,000	\$ 337,000	\$ 337,000	\$ 337,000	\$ 337,000

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
	Refuse	\$ 939,000	\$ 655,000	\$ 610,000	\$ 635,000	\$ 615,000
Refuse	Automated street cans and 96-64 gal toters	\$ 20,000			\$ 20,000	
Refuse	Kubota garbage cart	\$ 24,000				
Refuse	Automated sideloader truck	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Refuse	Rear load packer trucks	\$ 575,000	\$ 285,000	\$ 290,000	\$ 295,000	\$ 295,000
Refuse	Refuse Stake body with liftgate		\$ 50,000			
	Streets	\$ 357,000	\$ 405,000	\$ 475,000	\$ -	\$ -
Streets	Signals Vehicle # 126 Crewcab with plow	\$ 42,000				
Streets	Streets vehicle # 129 1ton dump truck with plow	\$ 90,000				
Streets	Streets salt truck #123	\$ 225,000				
Streets	Streets Hot box		\$ 40,000			
Streets	Street Vehicle #110 Pickup Truck w/ Plow		\$ 40,000			
Streets	Line striping equipment		\$ 50,000			
Streets	Streets Vehicle # 172 Crewcab with plow		\$ 50,000			
Streets	Streets salt truck #107		\$ 225,000			
Streets	Streets Air compressor			\$ 30,000		
Streets	Streets Vehicle #102 Pickup Truck w/Plow			\$ 40,000		
Streets	Streets vehicle # 140 1ton dump truck with plow			\$ 90,000		
Streets	Streets vehicle # 138 1ton dump truck with plow			\$ 90,000		
Streets	Streets Vehicle #104			\$ 225,000		

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
	Water & Sewer	\$ 289,000	\$ 300,000	\$ 630,000	\$ 50,000	\$ 50,000
Water & Sewer	Water vehicle #311 Utility Body Truck	\$ 49,000				
Engineering	Water and Sewer asset management software	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Water & Sewer	Backhoe Replacement Equipment #629	\$ 140,000				
Water & Sewer	Water #302 pickup truck		\$ 45,000			
Water & Sewer	Sewer Vehicle #823 1-ton dump with plow		\$ 80,000			
Water & Sewer	New manhole inspection camera van		\$ 125,000			
Water & Sewer	WWTP Vehicle #801 Pickup Truck w/ Plow			\$ 40,000		
Water & Sewer	Backhoe Replacement Equipment #136			\$ 140,000		
Water & Sewer	Sewers #818 Camera truck			\$ 400,000		

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 23,496,118	\$ 11,352,020	\$ 10,202,021	\$ 8,627,022	\$ 4,252,023
Engineering	Final Clarifier Deflector Rings and Sweep Arm Cleaning/Re-coating	\$ 45,000				
Engineering	Thickener Tank Deflector Rings	\$ 50,000				
Engineering	2020 Watermain	\$ 75,000	\$ 3,750,000			
Engineering	Backup generator & utility upgrades at Lagoon's pump station	\$ 75,000				
Engineering	Water and Sewer asset management software	\$ 100,000	\$ 50,000			
WWTP	Early action sewer separations	\$ 100,000	\$ 900,000	\$ 1,000,000		
Engineering	Traffic Calming Bioswale Chicances	\$ 100,000				
Engineering	Fischer Rd Water line repair	\$ 180,000				
WWTP	Waterline to HRT	\$ 250,000				
Engineering	Rehab of 8 Manholes	\$ 1,000,000				
Engineering	2018 Watermain Replacement Project Water System Improvement	\$ 1,200,082				

Five-Year Capital Improvement Plan

Primary Dept.	Project Name / Description	2019	2020	2021	2022	2023
Engineering	High Rate Treatment Construction	\$ 5,250,000	\$ 5,250,000	\$ 5,250,000	\$ 5,250,000	
Engineering	Digester upgrades and co-generation addition DESIGN/BUILD	\$ 7,069,017				
Engineering	2019 Watermain Replacement Project	\$ 8,000,000				
Engineering	Outfall Repairs Design (Cliff Dr)		\$ 100,000			
Engineering	HVAC controls replacement		\$ 150,000			
Engineering	2021 Watermain Design		\$ 250,000			
Engineering	Outfall Repairs Construction (Summit)		\$ 900,000			
Engineering	2022 Watermain Design			\$ 250,000		
Engineering	Outfall Repairs Construction (Cliff Dr)			\$ 700,000		
Engineering	2021 Watermain Construction			\$ 3,000,000		
Engineering	Outfall Repairs Design (TBD)				\$ 25,000	
Engineering	Outfall Design				\$ 100,000	
Engineering	2023 Watermain Design				\$ 250,000	
Engineering	2022 Watermain Construction				\$ 3,000,000	
Engineering	2024 Watermain Design					\$ 250,000
Engineering	Outfall Construction					\$ 1,000,000
Engineering	2023 Watermain Construction					\$ 3,000,000

Five-Year Capital Improvement Plan

City of Lakewood Financial Policies and Guidelines

Introduction

These financial policies guide the City through everyday financial matters, and in short and long-term budgetary planning. They provide guidelines for evaluating both current activities and proposals for future programs. The policies provide the structure for all decision-making with the goal of achieving and maintaining financial stability in the near and long-term.

The objectives of the City's system for accounting and financial reporting are to maintain the confidence of City Council, taxpayers and investors by providing information which demonstrates that:

- Money and property are handled responsibly, the current financial position is fully disclosed, and activities are operating at a maximum level of efficiency.
- Financial performance conforms to all laws, ordinances, and procedures.

These policies have been established pursuant to the City's home-rule authority to regulate its financial affairs. See, for example, Section 4.4 of the Third Amended Charter.

It is recommended these policies be reviewed on an annual basis and modified as needed to ensure that they are the best guidelines for achieving fiscal responsibility and cost effectiveness. The date of most current review was November 14, 2018.

Fund Structure

The City of Lakewood uses fund accounting for its financial structure. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

Funds are the control structures that ensure that public monies are spent only for authorized purposes and within the amounts authorized. Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function. The use of funds and the budgeting, accounting, and auditing that are associated with this fund structure are governed by the Ohio Revised Code (ORC) and the Governmental Accounting Standards Board (GASB).

For financial statement presentation purposes, the various funds of the City are grouped into the following fund types under three broad fund categories: governmental, proprietary, and fiduciary / agency.

Governmental Funds

Governmental funds are those through which most municipal functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The City's Governmental Funds are the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

City of Lakewood Financial Policies and Guidelines

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio, and the Charter of the City of Lakewood.

Special Revenue Funds are used to account for revenue from specific sources (other than major capital projects) which require separate accounting because of legal restrictions.

Debt Service Funds account for the accumulation of resources for and payment of general long-term obligations' principal and interest.

Capital Projects Funds account for financial resources to be used for acquisition of equipment and the construction of major capital facilities (other than those financed by proprietary funds), and to account for the financing of public improvements or services deemed to benefit specific properties on which assessments are levied.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise funds are used to account for operations that provide services which a fee is charged to external users for goods or services.

Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Fiduciary /Agency Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund is comprised of only the agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

According to ORC § 5705.36(A), the City does not have to appropriate agency funds. Agency funds account for money a government holds in an agency capacity on behalf of another person or entity. Therefore a government has minimal discretion in spending this money. Accordingly, the legislative body need not authorize a purpose for spending the money.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting, and proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified

City of Lakewood Financial Policies and Guidelines

accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Budget Procedures

Basis of Budgeting Description

The City maintains budgetary control on a cash basis for all fund types. In 2004, the City implemented GASB 34 (Government Accounting Standards Board) and changed its method of reporting financial statements. Adjusting entries are prepared annually for the various funds to convert the cash basis records to the modified accrual for all fund statements and full accrual for entity-wide statements. Modified accrual basis accounting requires that revenues be recognized when both measurable and available. Expenditures are recorded as fund liabilities when incurred, except for interest on long-term debt, which is recorded when due.

The full accrual basis of accounting recognizes revenues when earned, and expenses when incurred. The presentation of budget-versus-actual revenues and expenditures is made within the Comprehensive Annual Financial Report (CAFR) for all major and non-major funds at the legal level of budgetary control. All funds are then converted to activities, either governmental or business-type, and adjusting entries are made to convert to the accrual basis of accounting for the entity-wide financial statements.

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation ordinance authorized by Council. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation adopted by Council.

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures at the time authorized. This is done on the non-GAAP (Generally Accepted Accounting Practices) budgetary basis, in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance.

On the GAAP budgetary basis, encumbrances outstanding at year end representing purchase commitments and pending vendor performance are reported as a reservation of fund balance for subsequent year expenditures for governmental fund types and disclosed in the notes to the financial statements of the CAFR for proprietary funds. At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. The encumbered appropriation balance is carried over to the subsequent year's expenditures, and is not re-appropriated.

Budget Process Description

The budgetary process is prescribed by provision of the Ohio Revised Code and the City of Lakewood Charter, which entails the preparation of budgetary documents with an established timetable. The major documents include:

- **The tax budget**

City of Lakewood Financial Policies and Guidelines

- **The estimate of expense**
- **The appropriation ordinances (temporary, annual and revised)**
- **The certificate of estimated resources**

All of which are prepared on the budgetary basis of accounting. In addition, the Charter states that the fiscal year of the City shall begin the first day of January.

All funds, except agency funds, are legally required to be budgeted and appropriated. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount Council may appropriate.

The appropriations ordinance is Council's authorization to spend resources and sets annual limits on expenditures at a level of control. According to Ohio Administrative Code § 117-2-02(C)(1) states in part, "The legal level of control is the level (e.g. fund, program or function, department, object) at which spending in excess of budgeted amounts would be a violation of law. This is established by the level at which the legislative body appropriates." The legal level of budgetary control has been established by City Council at the fund level for all funds.

However, Ohio Revised Code § 5705.38(C) requires that "Appropriation measures shall be classified as to set forth separately the amounts appropriated for each office, department, and division, and within each, the amount appropriated for personal services."

Budgetary modifications may only be made by resolution of the City Council at the legal level of control. The Finance Director has been authorized to allocate appropriations to the department and objective level within each fund. Budgetary statements are presented beyond the legal level of control for information purposes only.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original budgeted amounts on the budget statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted.

The appropriations ordinance is subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget amounts reflect the first appropriations ordinance that is an estimate for the entire year, whereas the amounts reported as the final budgeted amounts represent the final appropriations passed by Council during the course of the year.

Each year appropriation ordinances are presented to City Council for adoption. A brief explanation of the purpose for each ordinance is presented as follows.

Estimated Revenues and Expenditures

According to The following document is to comply with Article 5, Section 5 of the City of Lakewood Third Amended Charter, on or before the second city council meeting in November in each year, the director of finance shall prepare an estimate of the expense of conducting the affairs of the city for the following fiscal year.

City of Lakewood Financial Policies and Guidelines

This estimate shall be compiled from detailed information obtained from the various departments and shall set forth at a minimum:

- (a) an itemized estimate of the expense of operating each department;
- (b) comparisons of proposed current estimates with the corresponding items of expenditures for the last two completed fiscal years and with an estimate of expenditures necessary to complete the current fiscal year;
- (c) reasons for proposed increases or decreases in expenditures compared with the current fiscal year;
- (d) a schedule for each department listing required operations of the department for the next fiscal year and any additional activities desired to be undertaken;
- (e) compensation increases as either additional pay to current employees, or for additional employees;
- (f) an itemization of all anticipated revenue from taxes and other sources;
- (g) the amounts required to pay interest on the city's debt, and for bond retirement funds as required by law;
- (h) the total amount of the outstanding city debt with a schedule of maturities of bond issues and any other long-term financial obligations of the city; and
- (i) any other information as may be required by council.

Upon receipt of the estimate, council shall begin the appropriations process. Council shall hold public hearings upon any proposed appropriation legislation before a committee or the entirety of council.

After the public hearings, council, taking the estimate into consideration, shall by temporary or permanent appropriation legislation provide for the funding of the city as provided by general law or except as general law may be limited by council.

Temporary Appropriations

According to Ohio Revised Code § 5705.38(A), "If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1." This ordinance is the legal instrument that permits municipal operations to continue from January 1st until the Annual Appropriation Ordinance is passed by the City Council.

It is a guideline of the City of Lakewood to avoid creating and passing a Temporary Appropriation. The Annual / Permanent Appropriation Ordinance should be passed by Council prior to December 31st of the preceding year.

City of Lakewood Financial Policies and Guidelines

Annual Appropriations

This ordinance is the legal instrument permitting expenditures by various departments. Appropriations may not exceed the amount certified by the County Budget Commission and presented in the Certificate of Estimated Resources. The passage of this ordinance must occur no later than April 1st of the current year.

Revised Appropriations

This ordinance is the legal instrument permitting changes to the Annual Appropriation ordinance. This ordinance is needed to adjust appropriations due to the unanticipated costs which were not budgeted, costs savings achieved throughout the year, or an unanticipated revenue increase or decrease. The ordinance is presented to Council for adoption. A revised appropriation may be presented any time after the annual appropriation has been passed, and it may be revised more than once per year if needed.

Budget Policies and Guidelines

Balanced Budgets

A budget is balanced with estimated revenues equal to or greater than the proposed expenditures of the fund. In the case of the General Fund, certain Special Revenue Funds (SCMR and the Lakewood Hospital Fund), and the Enterprise Funds, this means that current-year expenditures are funded from current-year anticipated revenues.

In instances where projected expenditures may be funded from fund balance (reserves), such funding is from anticipated current-year revenues, if any, and any fund balance remaining from the prior year. These are typically funds that rely on one-time grants for revenues, grants from entities with different fiscal years thus resulting in a timing difference, or funds established that have occasional, non-operating or one-time expenditures.

Revenues for all funds are conservatively estimated based on economic forecasts, trend analysis, third-party data, and grant awards or financing.

Expenditures are projected based on the following, but not limited to, the following factors:

- the terms of the City's seven collecting bargaining unit contracts,
- projected health insurance and workers' compensation costs based on third-party estimates and trend analyses,
- program and operating estimates from directors and division managers,
- debt service payments,
- estimated project costs,
- previously established vendor contractual terms, and
- prior year(s) actual expenditure trend analysis.

City of Lakewood Financial Policies and Guidelines

In the event that projected expenditures exceed estimated revenues, then efforts will be made to first reduce expenditures while preserving core services provided by the City, then methods to enhance or increase revenues will be explored.

Fund Balances and Reserve Accounts

A healthy fund balance is considered the City's "emergency fund" and permits the City to weather difficult economic times, unpredictable natural or man-made disasters, unforeseen expenditures or unanticipated declines in revenues without cutting City services or operations, and without imposing new taxes and fees.

As recommended by the Government Finance Officer's Association, "at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures."

In order to maintain a prudent level of financial resources to protect against unanticipated or emergency expenditures or temporary revenue shortfalls, operating funds such as the General Fund, the SCMR Fund, the Lakewood Hospital Fund, and the enterprise funds, should maintain an unencumbered fund balance of between 5% to 15% of projected annual expenditures, and ideally at least 60 days of average daily expenditures.

In addition to the unencumbered fund balance targets, for known and/or anticipated liabilities, the City should set aside the following reserve accounts and maintain the following recommended minimum annual balances in these accounts:

- \$100,000 annually towards the 27th pay period in 2026 (\$1 million max.)
- \$450,000 for separation payments at time of termination
- \$750,000 for unpaid claims liability and reserve requirements within the Hospitalization Internal Service Fund
- \$600,000 for unpaid claims liability and reserve requirements within the Workers Compensation Internal Service Fund
- \$1,000,000 for economic development projects within the General Fund
- \$1,500,000 minimum for Budget Stabilization Fund but cannot exceed up to five percent of the total revenues from prior year as permitted by Ohio Revised Code Section 5705.13.

Capital Budgeting

Capital Projects are defined as a study, engineering/design, purchase of equipment and/or construction, or a combination of all three phases totaling \$10,000 or more having a useful life of at least five years.

The Capital Improvement Plan (CIP) is comprised of all short-term and anticipated long-term capital needs of the City. The ability to fund those projects will be based on the five-year revenue projections for the funds listed in the Financial Forecasting section, and the readiness of projects to occur during that current year.

City of Lakewood Financial Policies and Guidelines

Projects will be funded by a combination of note proceeds, bond proceeds, grants, municipal capital lease financing, government loans, gifts, and operating funds. If a capital project is debt funded (note, bond, lease or loan), the term of the debt should not exceed the useful life of the project.

Revenue Policies and Guidelines

The City tries to maintain a diversified revenue system, and currently receives revenues through local taxes, fees, charges, interest earnings, and grants.

Tax Policy

Tax policy must try to avoid over-reliance on one type of taxes or fees, be aware of the adverse effects of excessively heavy taxes, and attuned to disproportionate burdens levied on any particular taxpayer group.

Taxes should be structured to provide a stable and predictable stream of revenue to fund City services, to make collection of revenues simple and reliable, and to retain/promote residents and businesses.

User Fees and Charges

The City will establish all user charges and fees at a level sufficient to cover the costs of services provided. It will also consider market rates and charges levied by other municipalities to establish comparable amounts. Fees and charges should be reviewed annually, and should be modified to allow growth at a rate that keeps pace with the costs of provided the service.

Delinquent Payments and Collections

The Division of Finance is responsible for coordinating, tracking, monitoring and collecting all delinquent payments due to the City of Lakewood for all departments with the exception of Municipal Court.

The delinquency threshold is \$50.00 and 30 days past due for all City of Lakewood receivables with the exception of Municipal Court. Delinquencies \$49 and under will be monitored by the Division of Finance, and will be written off as bad debt if not collected within 365 days upon first becoming delinquent.

Once a past due payment meets the delinquency threshold, it will be referred to the Division of Finance. A letter will go out, signed by the Director of Finance stating the following:

- Notification that an account is 30 days past due.
- Options for payment including payment plan and/or credit card.
- Notification that a 1.5% late fee will be charged.
- Notification that failure to respond and/or make payment within 30 days will result in the bill turned over to a collections service and a potential negative impact on one's credit rating.
- Delinquent water/sewer, sidewalk and high weed/grass bills will have the option to be put on property tax assessments.

City of Lakewood Financial Policies and Guidelines

Delinquent accounts totaling between \$50 to \$2,999 that fail to respond or make payment within 30 days will be turned over to a collections agency, except for delinquent water/sewer, sidewalk and high weed/grass bills, which will be put on the property tax assessment. Water shut offs will only occur as a means of payment collection on a case-by-case basis.

Delinquent accounts between \$50 to \$2,999, that the collections agency was not successful in collecting within 120 days, will return to the City, and will be filed in small claims court.

Delinquent accounts totaling \$3,000 and over will go to an outside law firm to represent the City since it exceeds the small claims amount.

Payments from Accounts with Non-Sufficient Funds

If payment is submitted to the City from a bank account with non-sufficient funds, a certified letter is sent to the issuer for recovery of the amount plus an administrative fee of \$30.

This fee is to recover costs associated with the NSF payment such as bank fees and certified mail. The letter will allow the issuer to make good on the NSF check within 15 calendar days.

If the issuer does not respond within the time period the information will be turned over to the Law Department and/or Lakewood Police Department for further action.

Debt Policies and Guidelines

The City will use current revenues to meet daily operations and working capital needs, and will not issue any debt to fund its operations. It will pursue all known outside funding sources such as local, state and federal grants or low-interest loan programs before issuing debt or making assessments.

The use of debt will be forecasted based on the five-year projected revenues and the capital improvement plan. Current and projected debt service payments must be predictable, affordable and a manageable part of the Debt Service Fund (301) and the Enterprise Funds.

Ensuring the availability of funds for current debt service payments is the primary and most important basis when forecasting these funds. No additional debt can be issued if the projected revenues to do not exceed the current obligations. The City will not issue debt for any infrastructure project, equipment or system for a term that exceeds the useful life of that improvement.

An objective of issuing debt is to raise capital at the lowest interest and debt issuance costs, consistent with the need to borrow based on the capital needs of the City. This will be accomplished by keeping a high credit rating, which is currently a Moody's Investor Service assigned rating of Aa2. It will also be accomplished by maintaining a good reputation in the credit markets by adjusting the capital program for regular entry to the bond market and by managing the annual appropriations responsibly.

The following are guidelines for financing capital projects:

City of Lakewood Financial Policies and Guidelines

- Infrastructure improvements, equipment purchases, studies/ engineering/ architectural reviews related to capital projects, and the City's portion of project match totaling less than \$100,000 may be allocated from the current year appropriations of the respective fund and division, and will be considered "pay-go" or pay-as-you-go funding.
- Equipment with an estimated value of over \$100,000 with a useful life of 10 years or less may be financed via a Request for Proposal process for a municipal capital lease. Debt service payments will be appropriated within the Debt Service Fund (301) or the appropriate Enterprise Fund.
- Infrastructure improvements, studies, studies/engineering/architectural reviews related to capital projects, and the City's portion of project match totaling more than \$100,000 may be financed first through short-term bond anticipation notes or other appropriate debt instruments. Notes may be renewed and remain outstanding until the project(s) are complete and the final costs are known or can be reasonably estimated. At that time, bonds will be issue to retire the notes unless market conditions warrant that the debt remain in notes.

Revenue debt must take into account covenants including debt service coverage ratios and the user charges and rates necessary to support not only operations, but current and future debt service.

All professional service providers used in connection with the City's debt issuance will be selected annually according to the City's procurement policies.

Disclosure statements will be used to keep taxpayers and investors informed of the City's financial position, which includes, but is not limited to, copies of Comprehensive Annual Financial Reports, Official Statements, and Annual Disclosure Statements.

The City will dutifully comply with all statutory debt limitations imposed by the Ohio Revised Code and the City of Lakewood Charter and Ordinances, as well as comply with all arbitrage rebate requirements of the Internal Revenue Service.

The City will monitor its debt portfolio for refunding opportunities on a regular basis to determine if an advance refunding is cost-effective, that the threshold for savings in relation to the refunding bond is at least three to five percent, and is consistent with the City's financial goals and objectives.

On February 18, 2014, Lakewood City Council passed Resolution 8717-14 establishing post-issuance compliance procedures relating to the City's outstanding and future tax-exempt debt obligations as required to comply with Federal tax law requirements.

Investment Policies and Guidelines

These policies apply to the investment of all City funds, and the investment program is intended to provide safe, maximum returns and adequate liquidity to meet cash flow requirements.

The City of Lakewood will be permitted to purchase any investment specifically authorized and governed by the Ohio Revised Code, and no investment will be purchased that has a term of

City of Lakewood Financial Policies and Guidelines

more than five years. The investment officer for the City is the Director of Finance, or his/her designee.

Except for cash in certain restricted and special funds as permitted by the Charter of the City of Lakewood, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the General Fund (101), with the exception of investment earnings of the Bond Retirement Fund (301), the TIF Capital Improvement Fund (406), the Water Fund (501), the Wastewater Collection Fund (510), and the Wastewater Treatment Fund (511).

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate interest rate risk and credit risk.

Interest Rate Risk

As a means of limiting exposure to fair value losses caused by rising interest rates, operating funds will be invested according to Ohio law in that investments will not exceed five years in duration.

The City's investment portfolio will be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, and will avoid the need to sell securities or terminate investments such as certificates of deposit prior to maturity.

Credit Risk

The City of Lakewood will minimize credit risk, which is the risk of loss due to the failure of the security, issuer or backer, by:

- Limiting investments to the types of securities as permitted by Ohio law
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City of Lakewood will do business
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

Interim monies are those monies which are not needed for immediate use, but will be needed before the end of the current period of designation for depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit, or by savings or deposit accounts including passbook accounts.

Interim monies held by the City may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to payment of principal and interest by the United States;

City of Lakewood Financial Policies and Guidelines

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in (1) or;
6. The State Treasurer's investment pool (STAROhio and Star Plus);
7. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
8. Certain banker's acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 25 percent of the interim monies available for the investment at any one time.

The City may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds or Bond Anticipation Notes of any municipal corporation, village, county, township, or other political subdivision of this State, to which there is no default of principal, interest, or coupons;
3. Obligations of the City.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of National Association of Securities Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Certification of having read and understood and agreeing to comply with the City of Lakewood's investment policy.

City of Lakewood Financial Policies and Guidelines

- Evidence of adequate insurance coverage.

The City of Lakewood follows Ohio law that requires deposits be either insured or protected by eligible securities pledged to and deposited either with the City or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

However, as a guideline, the City will work to ensure that its deposits are fully collateralized on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit, and the City will monitor the collateral positions of the City's investments.

It is the policy of the City to diversify its investments. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all City funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the investment officer.

The investment officer shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last quarter. The report will include the following:

- Listing of investments by maturity date.
- Average weighted yield to maturity of portfolio.
- Percentage of the total portfolio which each type of investment represents.

Fixed/Capital Asset Policies and Guidelines

This policy establishes the minimum cost value (capitalization amount) that shall be used to determine the capital assets, including infrastructure assets that are to be recorded in the City's annual financial statements in order to comply with the requirements of Government Accounting Standards Board (GASB) Statement No. 34. This policy also addresses other considerations for recording and depreciating fixed assets in order to comply with the provisions of GASB Statement No. 34.

Capital assets are defined as tangible and intangible assets that have initial useful lives that extend beyond a single reporting period (1 year). All capital assets will be recorded at historical cost as of the date acquired/constructed or fair value if donated. If historical cost information is not available, assets will be recorded at estimated historical cost by calculating current replacement cost and deflating the cost using the appropriate price-level index.

The City capitalizes only their higher-cost assets. The minimum capitalization threshold is \$5,000, and all land is capitalized. The City maintains adequate controls over all assets, including lower-cost capital assets (\$100-\$4,999). Detailed records shall be maintained for all items below the capitalization threshold that should be safeguarded from loss. These items will

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be part of an annual physical inventory. These items include furniture and equipment that fall below the established thresholds.

Depreciation will be recorded based on the straight-line method using actual month convention and depreciated down to the assets salvage value. Salvage value for depreciable assets are based on 5% of the original cost, with exception of infrastructure. Asset lives will be adjusted as necessary depending on the present condition and use of the asset and based on how long the asset is expected to meet current service demands. Adjustments should be properly documented.

Only those assets above the \$5,000 threshold will be depreciated. The Generally Accepted Accounting Principles (GAAP) adjustment for depreciation expense and accumulated depreciation will be made off the system. This will allow data within the H.T.E. system to remain on a cash basis of accounting. Fund balance and expenditures will not be distorted by depreciation, which is a non-cash expenditure.

All machinery and equipment, vehicles and furniture above \$5,000 will be assigned an asset number and identified with a capital RED fixed asset tag, all others (\$100-\$4,999) will be identified with a BLUE "property of" fixed asset tag. As fixed assets are purchased, transferred or disposed of, the personnel in custody of that asset will be responsible for preparing a Fixed Asset Addition / Deletion /Transfer Form, which will then be forwarded to the Finance Department to ensure proper recording.

A physical inventory will be taken annually by each department and compared to the physical inventory records. The results will be forwarded to the Finance Department, where appropriate adjustments will be made to the fixed asset records where applicable. The Finance Department will also conduct periodic unscheduled inspections to compare the asset list with inventory on hand.

Information on purchase of assets over the \$100 threshold will be compiled from data gathered from the biweekly Accounts Payable check runs. This data will be reviewed to verify assets to be capitalized and those for tracking purposes only. After verification of data, the fixed asset module will be populated with new additions.

Upon receipt of a Fixed Asset Addition /Deletions /Transfer Form and confirmation that the asset was disposed via council action or annual auction, the fixed asset will be marked with a status of "disposal". A disposal code will be used to indicate that the fixed asset was sold, scrapped, donated or lost. The GAAP adjustment to record gain/loss, remove asset and associated accumulated depreciation will be made during conversion.

Purchasing Policies and Guidelines

Items Less than the Bid / Request for Proposal Thresholds

When making purchases that exceed \$500 but are less than \$7,500 (\$5,000 for professional services), Division Managers must confirm (3) quotes have been obtained for the purchase of goods/materials. Quotes can be identified in HTE at the time requisitions are entered. Maintain back-up paperwork with your orders. If item cannot be purchased locally, state so in the "comments" section as requisition is entered.

Bid / Request for Proposal Process

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By Lakewood City Ordinance, purchase of any products or services that exceed \$7,500 must be publicly bid or solicited by a Request for Proposal (RFP), as should any professional service that exceeds \$5,000. Exceptions to the requirement to bid occur if items can be purchased through or at an amount equal to the State of Ohio's Cooperative Purchasing Program, or if the item is supplied by sole source.

The City publishes notification of its intent to issue a bid/RFP and instructions regarding the availability of specifications in local newspapers and on the City of Lakewood website. The deadline for submittal of a bid/RFP is two weeks from the date of publication.

In addition to the project proposal, a submitted bid must also contain the following: (a) signed and notarized Non-Collusion Affidavit; (b) signed and notarized Ethics Affidavit; and (c) a bid guarantee in the form of a bid bond or certified check for \$500. The Non-Collusion Affidavit includes a list of the officers of the submitting company. This list is reviewed during the contract award process for identification of any conflicts of interest between elected officials or city staff, and company ownership. Incomplete bid packages are immediately disqualified from consideration. The Bidder Qualifications Statement / References should be included with the bid submission; however, a bid will not be disqualified for lack thereof.

Additional items included in the bid document that do NOT have to be submitted with the bid are (a) MacBride Principles; (b) Insurance Requirements Checklist; and (c) Personal Property Tax Affidavit.

Completed bid packages/RFPs are forwarded to the appropriate City department for review and recommendation of vendor, contractor or consultant. The Purchasing Manager verifies contracting authority has been approved by City Council and adequate funds are available and budgeted for the project.

Approval to purchase Products or Services that exceed \$7,500 or Professional Services that exceed \$5,000 must have final approval of the city's Board of Control.

Prior to Board of Control approval, the Division of Finance confirms that all City taxes are up-to-date and no liens have been filed against the property within City limits. Also, that no findings of recovery have been reported to the Ohio Auditor of State's Office.

The Bid/RFP and departmental recommendation are forwarded to the City's Board of Control for review and final approval. Board of Control is comprised of the Mayor, Finance Director, Law Director and Director of Public Works, and meets twice each month. Final selection of a Bid/RFP requires the approval signature of three of the four members of the Board of Control. In their review of bids, the City Department and the Board of Control make their selection based on the *lowest and best submission*. In their review of RFPs, they make their selection based on the *best responsive and responsible; not necessarily the lowest cost*. For RFPs only, staff may meet with contractors or consultants during the review process to refine a proposal.

NO employee has the authority to sign a contract on behalf of the City without authorization from the Law Department. If a contract has not been stamped for approval by the Law Department, the City will not recognize it as a valid contract.

City of Lakewood Financial Policies and Guidelines

NO employee can sign another employees name without that person's express written consent.

The City of Lakewood follows the purchasing requirements of 40 CFR 30.44(a)(1)-(3) when required.

Retainage Policies and Guidelines

The City will withhold 10% of the invoices (estimates) submitted for construction projects, up to the first 50% of the total contract value, which is equivalent to 5% of the total contract. No retainage will be withheld after project is 50% complete. Retainage is released once project is complete and a division manager authorizes approval. The City will not withhold retainage on any professional services including architectural, design, engineering, and consulting, as per Codified Ordinance 111.04.

Credit Card Policies and Guidelines

The City of Lakewood uses commercial credit cards for the purchase of goods and services that comply with the Purchasing Policies and Guidelines. The cards are for City-approved purchases only, and personal charges are strictly forbidden. Cards are issued in an employee's name, and they will not allow any other person to use the card since they are responsible for any and all charges against the card.

Prior to receipt of commercial credit card, employees receive training and sign an "Agreement to Accept the Commercial Card" that identifies user's responsibilities. Improper use of a card is considered misappropriation of City funds, and may result in disciplinary action, up to and including termination of employment. If card is lost or stolen, employees will immediately notify the City's Program Administrator. After normal work hours, employees are to contact the credit card company directly

Employees are also required to produce receipts for all expenditures with the card, and attach receipts to the monthly statements that are forwarded to the Finance Department for reconciliation. As the card is City property, employees may be periodically required to comply with internal control procedures designed to protect City assets. This may include being asked to produce the card to validate its existence and card account number.

Commercial credit cards are not provided to all employees. Assignment is based on need to purchase materials for business, and credit limits are determined based on normal usage within a particular department. A card may be revoked based on change of assignment or location. The card is not an entitlement, nor reflective of title or position.

Employees agree to surrender card immediately upon termination of employment, whether for retirement, voluntary or involuntary reasons;

Disaster Preparedness Policies and Guidelines

The City of Lakewood disaster preparedness policy is designed to lessen the impact of a disaster upon the financial, investment, income tax, utility, and payroll operations. This

City of Lakewood Financial Policies and Guidelines

policy is not intended to prevent disasters from taking place, but is solely focused on managing financial operations after a disaster.

This policy addresses the financial, investment, income tax, utility and payroll operations for the City of Lakewood. The scope of this policy is to be able to relocate the financial operations to a new site; to be able to secure computer equipment, have adequate supplies of material and instructions on hand; and to have properly trained personnel available to continue with the normal operations of the office.

