



# City of Lakewood

## 2021 Comprehensive Budget Document

Meghan F. George, Mayor

**November 16, 2020**



City of Lakewood, Ohio  
**PROPOSED BUDGET**  
For the Fiscal Year  
January 1 – December 31, 2021

**Elected and Appointed Officials**  
(As of November 15, 2020)

**CITY COUNCIL**

Dan O'Malley (Ward 4), Council President  
John Litten (Ward 3), Council Vice President  
Tess Neff (Ward 1)  
Jason Shachner (Ward 2)  
Thomas Bullock (At-Large)  
Sarah Kepple (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**

Meghan F. George

**REPORTING TO THE MAYOR**

Michael Coletta, Information Technology  
Brian Corrigan, Law  
Claudia M. Dillinger, SHRM-CP, Human Resources  
Roman Ducu, Public Works  
Timothy P. Dunphy, Fire Chief  
Antoinette Gelsomino, Human Services  
Shawn Leininger, AICP, Planning & Development  
Joseph A. Meyers, Building & Housing  
Peter M. Rancatore, Jr., Finance  
Gary D. Stone, Acting Police Chief  
John O. Storey, Chief of Staff

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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.

This document also serves as Lakewood's statutory Estimate of Expense, 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 2021 budget process.

This 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 front of the document, summarizes the budget, highlighting capital expenditures and outlining integral financial plans and policies 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 2020 projected totals, and the 2021 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:

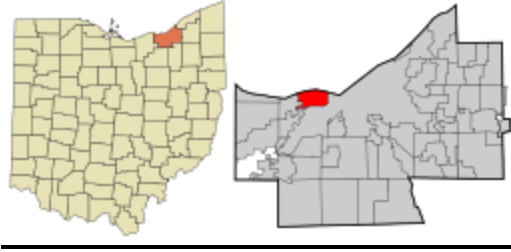
- Narratives describing the department or division
- 2020 accomplishments
- 2021 & beyond strategic plan
- Past and projected expenditures
- Description of budgetary trends if applicable
- Organization chart
- Staffing levels (current and historical)

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 financial decision-making with the goal of achieving and maintaining financial stability in the near and long-term.

## **Lakewood Profile**

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### **History and Geography**

The City of Lakewood is located on the southern shores of Lake Erie in Northeast Ohio and part of the Greater Cleveland Metropolitan Area, approximately five miles west of downtown Cleveland. Originally a forested wilderness settled by Native Americans, Lakewood grew with the streetcar infrastructure to become the first suburb west of Cleveland. Originally organized as a hamlet in 1889, Lakewood incorporated as a village in 1903 and as a city in 1911. Lakewood is recognized as a beautiful city of historic homes and a residential community of 5.66 square miles and 52,131 residents, making it the third largest city in Cuyahoga County, Ohio, according to the 2010 Federal Census. Lakewood enjoys proximity to major cultural, educational, and medical facilities in Northeast Ohio, with ease of access to many interstate highways and Cleveland Hopkins International Airport, making it a desirable location for residents and commercial enterprises.

### **Government**

Lakewood operates and is governed by the laws of the State of Ohio, and its city charter provides for a mayor-council form of government. The mayor is elected to a four-year term, serving as the City's full-time chief executive and administrative officer. Legislative authority is vested in a seven-member part-time council, consisting of four members serving their ward, and three serving at-large. Terms of Council members are staggered between two groups that are elected and serve four-year terms.

The City is also served by the Lakewood Municipal Court, whose jurisdiction includes the City of Lakewood, portions of the Cleveland Metropolitan Parks, U.S. Interstate 90 and adjacent Lake Erie waters to the Canadian border. Criminal and Traffic jurisdiction includes all misdemeanor classifications, and felony arraignments and preliminary hearing proceedings. Monetary jurisdiction in Civil Proceedings is \$15,000 and Small Claims Proceedings is limited to \$6,000. The elected presiding judge serves a six-year term.

## Key Lakewood Data

**Year Incorporated**                      1911

**Form of Government**                      Mayor - Council  
 Mayor serves as Chief Executive and Administrative Officer

**Elected Officials**

Council Members                      7  
 Mayor                                      1  
 Municipal Court Judge                      1

**Parks & Recreation**

Baseball Fields                      5  
 Basketball Courts                      4    (1 full, 3 half)  
 Ice Rinks                                  2  
 Parks                                      15  
 Skate Boarding Areas                      1  
 Soccer Fields                              1

**Demographic Data - 2010 US Census Data**

Population                              52,131  
 Median Household Income                      \$43,154  
 Median Age                              34.9  
 Bachelor's Degree or Higher                      38.9%

**Public Works**

Street Lights                              1,488  
 Trees Planted                              544    (in 2019)

**Geography**

**in Miles**

Square Miles                              5.66  
 Streets                                      93  
 Water Lines                              112  
 Storm Sewer Lines                              66  
 Sanitary Sewer Lines                              75  
 Combined Sewer Lines                              25  
 Bikeway                                      15

**Public Safety**

Police Stations                              1  
 Fire Stations                              3

**Principal Employers\***

<u>Employer</u>	<u>Activity</u>	<u>Employees</u>	<u>Percentage of Total City Employment</u>
Lakewood Board of Education	Education	1,102	9.39%
Cleveland Clinic Foundation	Health Care	686	5.85%
City of Lakewood	Government	572	4.87%
St. Edward High School	Education	316	2.69%
Riser Foods Company	Grocer	305	2.60%
First Mutual Holding Company	Financial Institution	288	2.45%
Onix Networking Group	Technology	126	1.07%
Advance Energy Tech, Inc.	Manufacturing	112	0.95%
Roundstong Management LTD	Professional Services	76	0.65%
ADA Architects, Inc.	Professional Services	46	0.39%
<b>Totals</b>		<b>3,629</b>	<b>30.91%</b>

**Total Lakewood City Employment                      11,736**

\*2019 Lakewood City CAFR



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Meghan F. George  
Mayor and Safety Director

### Progress Amidst the Pandemic

Dear Citizens of Lakewood, and Members of Lakewood City Council:

I am pleased to present you with a balanced budget for calendar year 2021 that reflects our perseverance, progress, vision, and strategic initiatives amidst the challenges of operating in a global pandemic. After being elected last November, I came with core ideals that valued teamwork, public safety, public finance, and innovative ways to implement public policy while also promoting public health throughout our environment, especially for our at-risk population. The COVID-19 pandemic created an environment in which our entire staff along with the community has come together as a team to embrace this vision and key initiatives for the City of Lakewood:

- **Public Safety and Human Services**
  - Established a Coronavirus Task Force that regularly meets, and a COVID-19 Playbook outlining our administrative initiatives and policies that will continue to safely guide us through the pandemic.
  - Keeping seniors safely at home by delivering meals.
  - Responsibly monitoring public spaces to encourage compliance with orders and best practices initiated by the Governor.
  - First responders (Police and Fire) remain substantially dedicated to keeping Lakewood safe during the pandemic.
- **Commerce, Public Health and Welfare, and our Environment**
  - Rental Relief Program – Pioneered a rental relief program that aids businesses and individuals as we navigated through the Governor’s Stay at Home order and the remainder of the pandemic.
  - Established a Small Business Task Force meeting regularly to discuss needs of the business community.
  - “Green” Initiatives – Newly ordered Hybrid vehicles are not only eco-friendly, but also projected to save fuel costs. We are also not only installing public charging stations throughout the City but also solar panels on various municipal buildings.
  - Successful completion of Wagar Park enhancement with continued investments in our parks included in the 2021 budget and 5-year capital plan.
- **Integrity, Strength, Austerity, Capital Planning, and Transparency in Public Finance**
  - Despite the pandemic, we will finish 2020 in a better financial position than where we started, while continuing to look for ways to enhance our financial position.
  - Dramatically reduced overtime by over \$500,000 and employed voluntary furloughs to control costs.
  - Received the GFOA Award for our CAFR presentation while also earning the Auditor of State’s Award with Distinction and will continue to look for other transparency initiatives.

Along with the work and dedication of our finance team, this budget is a collaborative byproduct of many hours of discussion with all city divisions, the Court, and City Council. Thank you for your efforts and input. Finally, the Executive Summary and the divisional reports will more clearly outline what’s in store in the 2021 Budget. We will team build with strategies and philosophies developed thus far as we continue our progress amidst the pandemic.

Sincerely,

Meghan F. George  
Mayor & Safety Director

# Executive Summary

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## Introduction

The City of Lakewood’s proposed \$155.9 million budget for all funds in 2021 will focus on the key initiatives of Public Safety and Human Services; Commerce, Public Health and Welfare, and our Environment; and Transparency in Public Finance by:

- Continuing to collaborate across Divisions on interdepartmental issues to deliver efficient and improving core services
- Following established procedures in our COVID-19 playbook to keep employees and citizens safe, while responding quickly and appropriately to the pandemic, whether it’s serving senior citizens with meals or EMS services providing safe transport to a health care facility
- Training in areas such as Crisis Intervention, upgraded technology, and cyber and social media crimes
- Purchasing and using of more efficient, environmentally friendly vehicles
- Financial processes and reporting that examine dollars spent while continuing to further develop the City’s financial integrity
- A collaborative budget process that includes dialogue with the Mayor, staff, Council, the Court and the public
- Supportive and responsive needs of community members and businesses, especially as we listen to our small business task force and help our businesses and citizens survive the pandemic financially
- Improving and modernizing the infrastructure throughout our community, including our parks, water and sewer systems, and our community gathering places.

As part of the 2021 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 2021:

- Traffic Calming & Speed Analysis
- Speed Tables
- HAWK crosswalks
- Anti-racism taskforce
- Tree canopy
- Zero emission Lakewood
- Bicycle Master Plan
- Public Art
- Expansion of clean power use
- ShopLakewood Marketplace

## 2020 General Fund Revenue Highlights

- **Municipal Income Taxes:** Represent the largest revenue source to the City and are 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 (58%), the amount of financial resources available to provide city services is directly related to the health of the local economy. Estimated collections for 2021 are anticipated to be \$25.2 million and reflect a 1% increase from 2020 projected revenues.

# Executive Summary

- Property Taxes:** Estimated revenues for 2021 are projected to be \$7,993,000 which equals a decrease of 1.0% from 2020 due to reduced collections attributed to COVID-19. Final estimated amounts for 2020 will not be available until December by the County Fiscal Officer.

Total delinquent property taxes and special assessments owed to the City decreased by fifty-nine thousand dollars to \$1.07 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 and Rollback and payments associated with the property tax. Since July 1, 2011, the Local Government Fund distributions have been reduced by 50 percent.

The projected 2021 revenue from the Local Government Fund is \$1.69 million, a decrease of \$282,000 from 2020 estimated receipts, and \$1,649,000 less than 2011 actual receipts representing the last year before a 50 percent reduction was implemented by the Ohio General Assembly.

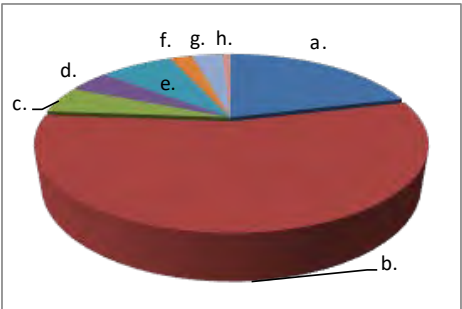
- Interest Earnings:** The City anticipates interest earnings of \$415,000 in 2021 from our investable portfolio of \$80 million dollars. This is a decrease of over \$1,000,000 compared to 2019. This could be adjusted based on Federal Reserve Board actions effecting interest rates. The Finance Department continues to analyze cash flows of the City and monitoring investment strategies to maximize interest earnings while minimizing risk.

**City of Lakewood  
Operating Ratios-General Fund-Budget Basis  
For 2021**

**REVENUE DOLLAR BY SOURCE**

Where the money came from

a.	Property Taxes	\$ 7,993,223	\$	0.18
b.	Income Taxes	\$ 25,198,400	\$	0.58
c.	Intergovernmental	\$ 3,019,718	\$	0.07
d.	Licenses, Permits, and Fees	\$ 1,438,000	\$	0.04
e.	Charges for Services	\$ 3,375,945	\$	0.08
f.	Fines and Forfeitures	\$ 930,975	\$	0.02
g.	Miscellaneous Income	\$ 1,044,360	\$	0.02
h.	Transfers & Advances In	\$ 600,000	\$	0.01
		\$ 43,600,621	\$	1.00



# Executive Summary

## 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 2021 projected General Fund reserve is nearly 78 days.

The anticipated financial position at year-end 2020 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 27<sup>th</sup> 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 2010 - 2020							
	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)	Next 27th Pay Period is 2026 (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
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		\$ -
2012	\$ 36,019,060	\$ 4,992,651	50.6	\$ 800,700	\$ 482,000	\$ 250,000	\$ -
2013	\$ 35,809,407	\$ 5,670,409	57.8	\$ 929,873	\$ 852,487	\$ 500,000	\$ -
2014*	\$ 43,574,649	\$ 6,965,231	58.3	\$ 953,068	\$ 697,116	\$ -	\$ 1,790,470
2015	\$ 37,422,487	\$ 5,885,034	57.4	\$ 1,111,189	\$ 470,356	\$ 100,000	\$ 1,790,470
2016	\$ 40,010,121	\$ 6,359,466	58.0	\$ 1,600,862	\$ 680,440	\$ 300,000	\$ 1,871,124
2017	\$ 39,873,294	\$ 6,437,697	58.9	\$ 1,000,550	\$ 451,277	\$ 300,000	\$ 1,946,124
2018	\$ 41,383,793	\$ 6,761,406	59.6	\$ 1,103,934	\$ 444,805	\$ 400,000	\$ 1,996,124
2019	\$ 44,573,318	\$ 7,931,125	64.9	\$ 1,000,200	\$ 447,835	\$ 500,000	\$ 2,046,124
2020 Projected	\$ 44,510,618	\$ 9,507,202	78.0	\$ 1,000,000	\$ 450,000	\$ 600,000	\$ 2,228,665

\* 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.

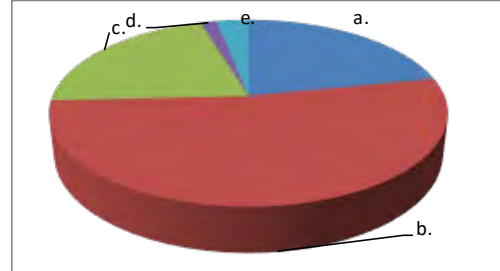
# Executive Summary

## City of Lakewood Operating Ratios-General Fund-Budget Basis For 2021

### EXPENDITURE DOLLAR BY FUNCTION

Where the money was spent

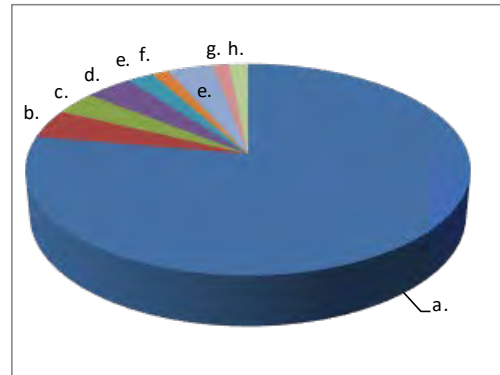
a.	General Government	\$ 9,948,379	\$ 0.23
b.	Public Safety	\$ 22,862,811	\$ 0.52
c.	Public Works	\$ 9,050,389	\$ 0.21
d.	Human Services	\$ 607,294	\$ 0.01
e.	Operating Transfers Out	\$ 1,113,685	\$ 0.03
		<u>\$ 43,582,558</u>	<u>\$ 1.00</u>



### EXPENDITURE DOLLAR BY OBJECT

What the money was spent on

a.	Wages and Fringe Benefits	\$ 33,888,407	\$ 0.78
b.	Contractual Services	\$ 1,914,380	\$ 0.04
c.	Professional Services	\$ 1,525,670	\$ 0.04
d.	Materials & Supplies	\$ 1,727,570	\$ 0.04
e.	Utilities	\$ 952,200	\$ 0.02
f.	Capital Outlay	\$ 179,715	\$ 0.01
e.	Other	\$ 1,655,931	\$ 0.04
g.	Income tax refunds	\$ 625,000	\$ 0.01
h.	Transfer & Advances Out	\$ 1,113,685	\$ 0.02
		<u>\$ 43,582,558</u>	<u>\$ 1.00</u>



# Executive Summary

## 2021 Capital Plan and Anticipated Debt Issuances

The City anticipates approximately \$24.4 million in capital projects in 2021 that include:

- Water, Sewer & Wastewater Treatment Plant = \$ 7,700,663
- Vehicles, Equipment and Systems = \$ 3,186,000
- Street Improvements, Traffic Signals and Sidewalks = \$ 4,755,000
- Park Improvements = \$ 1,430,000
- Building & Public Facility Improvements = \$ 7,345,000

These amounts include projects that began prior to 2020 but are still ongoing.

Project details for the City’s 2021-2025 Capital Improvement Plan is on page 179. The Capital Plan was developed collaboratively as part of the overall budget process with the Mayor, Chief of Staff, Finance, and each department and division head, who carefully considered resources and immediacy of needs. Separate meetings and discussion took place on capital projects apart from the operating budget. Capital projects are committed to only when the administration is confident that the project will not affect Lakewood’s current and future operating budgets.

In March of 2021, the City plans to issue over \$31.4 million in General Obligation Bonds and \$9.275 million in bond anticipation notes (BANS) that include BANS that have been issued since 2019 for the capital improvement program, as well as \$2.7 million in capital lease financing for vehicles and equipment. See page 55 for more information regarding the City’s debt position.

<b>2021 Bond Anticipation Notes ("New Money")</b>	
<b>Project</b>	<b>Amount</b>
City Facility Roof repairs/replacements	\$ 250,000
City Facility HVAC repairs/replacements	\$ 365,000
2021 Roadway Improvements	\$ 500,000
Detroit/Sloane-Hilliard /Madison Road Imp.	\$ 1,000,000
Sidewalk Program	\$ 350,000
2021 Watermain construction	\$ 3,100,000
2021 Watermain construction- IWWIP Portion	\$ 900,000
<b>Total</b>	<b>\$ 6,465,000</b>

Lakewood is committed to the management, operation, and maintenance of its buildings and utilities infrastructure. Included in the new capital projects budget are outlays of \$1.5 million in road improvements, including \$1 million for a major thoroughfare, the Detroit/Sloane intersection. Additionally, \$4 million in major capital projects include watermain replacement construction that updates and maintains the City’s waterlines along with various sewer improvements.

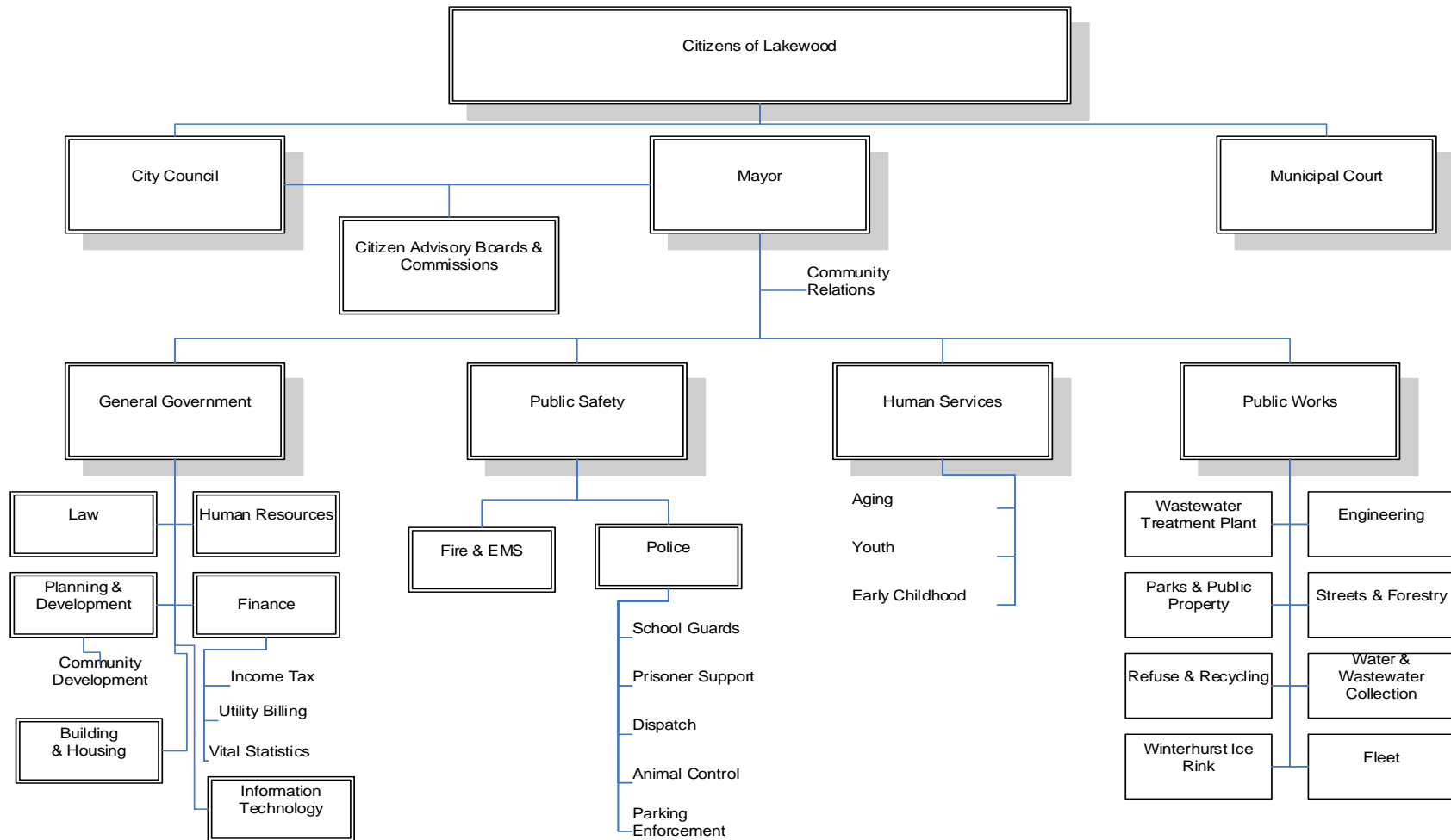
**Executive Summary**

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2021 Projects to be Financed using Municipal Capital Leases	Amount
<b>Total =</b>	<b>\$ 2,782,000</b>
Streets/Refuse vehicles 5 400,Stake,102,140,170	\$ 264,000
Aging Bus #715 and Pooled Vehicle Bus-pw, aging-youth	\$ 89,000
Emergency generator Fire/MUG	\$ 100,000
Police Vehicles 4-5 cars each year	\$ 310,000
Parks-Forestry Vehicles (5) #190, #610, 640,630,631	\$ 254,000
Sewer vehicle- 1 ton dump #805	\$ 90,000
Hook lift Leaf collector body	\$ 100,000
Rear load packer trucks 2	\$ 630,000
Automated sideloader truck	\$ 320,000
Streets vehicle #104	\$ 225,000
Sewer Camera Truck #818	\$ 400,000

Lakewood's capital lease program annually funds our vehicles and equipment, and capital lease payments are made from the Capital Improvement Fund (401).

# Organization and Staffing Summary

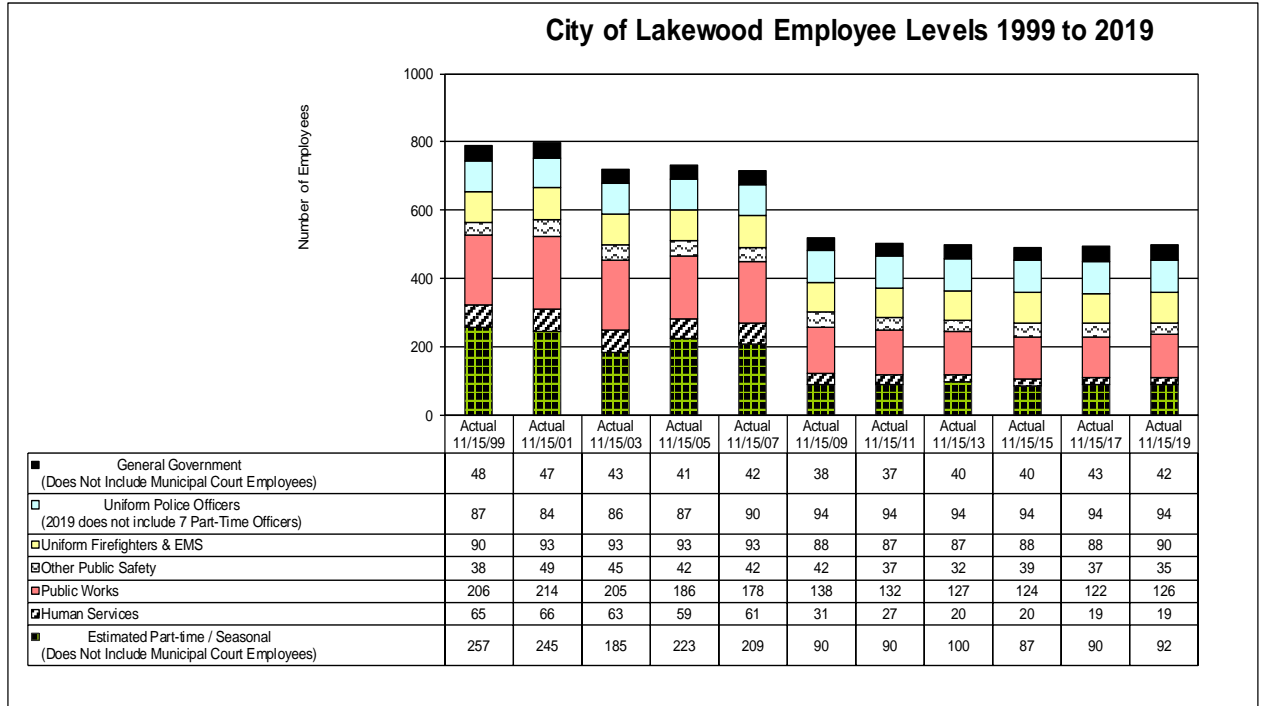


## Organization and Staffing Summary

Department Name	11/15/18 Full-Time Employees*	11/15/19 Full-Time Employees*	2020	11/15/20 Full-Time Employees*	2021	2020-2021 Requested Level Change
			Requested Employee Levels		Requested Employee Levels	
<b>General Government</b>						
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	3	4	3	4	0
General Admin	0	0	0	0	0	0
Vital Stats	1	1	1	1	1	0
Utility Billing	3	3	3	3	3	0
Planning & Development / Building & Housing	21	21	23	22	23	0
Community Relations	1	1	2	1	1	-1
<b>Total General Government</b>	<b>55</b>	<b>54</b>	<b>58</b>	<b>55</b>	<b>57</b>	<b>-1</b>
<b>Public Safety</b>						
Police	98	99	99	99	99	0
Dispatch	10	11	11	10	11	0
Support of Prisoners	2	2	2	2	2	0
Parking	2	2	2	2	2	0
Animal Control	3	3	3	3	3	0
Fire / EMS	88	90	91	90	90	-1
<b>Total Public Safety</b>	<b>203</b>	<b>207</b>	<b>208</b>	<b>206</b>	<b>207</b>	<b>-1</b>
<b>Public Works</b>						
Public Works Administration	3	3	3	2	3	0
Parks	18	18	18	18	18	0
Streets	16	16	16	15	16	0
Forestry	4	4	4	4	4	0
Refuse	27	27	27	27	27	0
Fleet	10	10	10	9	10	0
Water Distribution	5	5	5	4	5	0
Water Metering	5	5	5	5	5	0
Wastewater Collections	13	13	13	13	13	0
Wastewater Treatment	23	22	23	23	23	0
Engineering	3	3	3	3	3	0
<b>Total Public Works</b>	<b>127</b>	<b>126</b>	<b>127</b>	<b>123</b>	<b>127</b>	<b>0</b>
<b>Human Services</b>						
Human Services Administration	2	3	3	3	3	0
Aging	10	9	9	8	9	0
Early Childhood	1	1	1	1	1	0
Youth	6	6	6	5	6	0
<b>Total Human Services</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>17</b>	<b>19</b>	<b>0</b>
<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>404</b>	<b>406</b>	<b>412</b>	<b>401</b>	<b>410</b>	<b>-2</b>

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

# Organization and Staffing Summary



# ***City of Lakewood Financial Policies and Guidelines***

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## **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:

- Public Funds and property are handled responsibly, the current financial position is fully disclosed, and activities are operating at a maximum level of efficiency.
- Financial reporting conforms to all laws, ordinances, policies, and Governmental Accounting practices 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 and update was November 11, 2020.

## **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.

## ***City of Lakewood Financial Policies and Guidelines***

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

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 is not required 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.

# ***City of Lakewood Financial Policies and Guidelines***

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## ***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 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.

# ***City of Lakewood Financial Policies and Guidelines***

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## ***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**
- **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***

This document complies with Article 5, Section 5 of the City of Lakewood Third Amended Charter, which requires the following:

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.

## ***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

# ***City of Lakewood Financial Policies and Guidelines***

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no later than April 1.” This ordinance is the legal instrument that permits municipal operations to continue from January 1<sup>st</sup> 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 31<sup>st</sup> of the preceding year.

## ***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 1<sup>st</sup> 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.

## ***Public Input and Participation***

Public participation is a key element in the budgetary process and takes many forms. During the hearings for Council Priorities, residents have an opportunity to weigh in on projects that council members champion, with the Council president and Finance Chair always allowing time for public participation. Moreover, many council priorities occur due to the resident bringing the issue to the attention of City Council. Additionally, the budget calendar provides for at least 6 public hearing dates on the budget. These dates provide additional opportunities for residents to provide public participation into Lakewood’s budgetary process.

## **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 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

# ***City of Lakewood Financial Policies and Guidelines***

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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 eight collective 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.

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, 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 27<sup>th</sup> 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

# **City of Lakewood Financial Policies and Guidelines**

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- \$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.

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 avoid over-reliance on one type of tax or fee, be aware of the adverse effects of excessive or burdensome taxes and be 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 services provided.

### ***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.

## ***City of Lakewood Financial Policies and Guidelines***

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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 may be written off as bad debt if not collected within 365 days upon first becoming delinquent.

Once an account meets the delinquency threshold, it will be referred to the Division of Finance. Correspondence will go out signed by the Director of Finance, or a designee, 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 may result in the bill turned over to a collection service with a potential negative impact on one's credit rating.
- Delinquencies such as water/sewer, sidewalk and high weed/grass bills, snow and tree removal, and nuisance abatements may be placed on the County's property tax bills as special assessments.

Delinquent accounts totaling between \$50 to \$2,999 that fail to respond or make payment within 30 days will be turned over to a collection 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 collection agency was not successful in collecting within 120 days, may return to the City, and may 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.

# ***City of Lakewood Financial Policies and Guidelines***

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## **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 Bond Retirement 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:

- 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 Bond Retirement 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.

## ***City of Lakewood Financial Policies and Guidelines***

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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, and nets savings from the refunding bond(s) while also being 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 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.

# **City of Lakewood Financial Policies and Guidelines**

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## **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 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;
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.

## ***City of Lakewood Financial Policies and Guidelines***

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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.
- 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 secured.

However, as a guideline, the City will work to ensure that its deposits are fully collateralization 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

## ***City of Lakewood Financial Policies and Guidelines***

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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.

### **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's 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 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 asset tag. All others (\$100-\$4,999) will be identified with a BLUE "property of" asset tag. As assets are purchased, transferred or disposed of, the personnel in custody of that asset will be responsible for preparing a Capital 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

# ***City of Lakewood Financial Policies and Guidelines***

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adjustments will be made to the asset records where applicable. The Finance Department will also conduct periodic unscheduled inspections to compare the asset list with assets 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 capital asset module will be populated with new additions.

Upon receipt of a Capital Asset Addition /Deletions /Transfer Form and confirmation that the asset was disposed via council action or annual auction, the capital asset will be marked with a status of “disposal”. A disposal code will be used to indicate that the asset was sold, scrapped, donated or lost. The GAAP adjustment to record gain/loss, remove assets 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 are identified in the HTE system at the time requisitions are entered, and it will be noted back-up paperwork is required with orders. If item cannot be purchased locally, state so in the “comments” section as the requisition is entered.

### ***Bid / Request for Proposal Process***

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.

## **City of Lakewood Financial Policies and Guidelines**

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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; and that no findings for 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. The 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.

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 a project is 50% complete. Retainage is released once the 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.

# ***City of Lakewood Financial Policies and Guidelines***

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## **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. Employees will be held responsible for any improper charges against the card.

Prior to receipt of a commercial credit card, employees receive training and sign an "Agreement to Accept the Commercial Card" that identifies the 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 a 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 the 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 are required to surrender the card prior to termination of employment.

## **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 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.

# ***The Budget Process***

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## **The Budget Process**

Although the formal budget process is outlined in the Financial Policies and Guidelines, there are a number of administrative processes that take place in the compilation of the budget, including interactions between the administration, City Council, and the Municipal Court.

The administration collaboratively arrived at the compilation of the budget through various meetings and interactions with each division and department heads. The Mayor, Chief of Staff, Finance Department, and each individual division and their department head met to discuss the operation needs of each division. Personnel was discussed, as well as all other operating expenditures. Separate meetings took place regarding the need for capital expenditures in both the near and long term. In between, the administration compiled the budget based on the various resources estimated to be available for the ensuing year after both the Municipal Court and the City Council provided their budgets to the administration.

City Council has a practice whereby council meets to determine their priorities, which they formally pass for the administration to consider in compiling the budget. City Council also proposes budget hearing schedule process for the Court and the Administration to meet and discuss the budget that is ultimately passed by City Council in a public forum.

The following presents an outline of both the administrative compilation process, as well as the schedule for the public portion of the compilation of the budget:



# ***The Budget Process***

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## **August 2020**

**Weeks of August 10 and 17, 2020:** The Finance Department will begin to forward 2021 Budget Worksheets and Estimate of Expense/Budget Book Sections via email.

## **September 2020**

### **September 4, 2020**

- 2021 Preliminary Budget Worksheets Due to Finance Director and the Budget Manager
- 2021-25 Capital Improvement Plan forwarded along with instructions for submitting projects and equipment purchases over \$10K.

### **Week of September 7th**

- Release of Monthly Financial Reports as of August 31, 2020

### **September 14, 2020**

- Being meetings with Divisions to go over Budget worksheets

### **September 25, 2020**

- 2021-25 Capital Project information due to Finance Director

### **September 30, 2020**

- Last day to enter 2020 Requisitions, unless approved by Finance Director
- No office/computer or janitorial supply orders can be placed after September 30, 2020.
- **City-owned P-card's will be shut-off Sept. 30, 2020** unless otherwise approved by the Finance Director for scheduled monthly payments (i.e. copier lease). Please email Kim Deyarmin your monthly re-occurring charges so credit limits can be reduced to accommodate those charges.
- **Purchase Order and P-Card closed for all funds except Court Funds and certain Special Revenue Funds. Any new expenditure must have Finance Director approval prior to being made.**

# ***The Budget Process***

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## **October 2020**

### **Week of October 5th**

- Release of Monthly Financial Reports as of September 30, 2020

### **October 9, 2020**

- 2021 Estimate of Expense/Budget Book Sections to be completed and returned to Finance Director and the Budget Manager

### **Week of October 26<sup>th</sup>**

- **The Finance Dept. to distribute final draft of the 2021 Estimate of Expense/Budget Book for Review and Comment to Directors and Department Heads**

### **October 30, 2020**

- Deadline to have updates/comments to the 2021 Estimate of Expense/Budget Book

## **November 2020**

- **Work with your vendors to get invoices in if they want to be paid before year-end. Anything received after December 8th will be paid in 2021.**
- **Send up P.O.s to be cancelled when you know there will be no more payments made in 2020.**

### **Week of November 9th**

- Release of Monthly Financial Reports as of October 31, 2020

### **November 11, 2020**

- Docket Deadline for the following:
  - Final 2020 Appropriation Ordinance
  - 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2021 Permanent Appropriation Ordinance
  - 2021 Purchasing and Contracting Authority Ordinance
  - 2021 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2021 Membership Ordinance
  - 2021 Capital Contracting Ordinances

# ***The Budget Process***

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## **November 13, 2020**

- **The 2021 Estimate of Expense/Budget Book finalized and distributed.**

## **November 16, 2020**

- First Reading of the following:
  - Final 2020 Appropriation Ordinance
  - 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2021 Permanent Appropriation Ordinance
  - 2021 Purchasing and Contracting Authority Ordinance
  - 2021 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2021 Membership Ordinance
  - 2021 Capital Contracting Ordinances
- **Start of 2021 Budget Hearings – *Dates and topics/divisions to be determined by Council Finance Committee***

## **December 2020**

### **Week of December 7<sup>th</sup>**

- Release of Monthly Financial Reports as of November 30, 2020

### **December 7, 2020**

- Second Reading of the following:
  - Final 2020 Appropriation Ordinance
  - 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2021 Permanent Appropriation Ordinance
  - 2021 Purchasing and Contracting Authority Ordinance
  - 2021 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2021 Membership Ordinance
  - 2021 Capital Contracting Ordinances

### **December 8, 2020**

- Accounts Payable closing deadline. All paperwork necessary to issue payment in 2020 must be received in Finance by this date. Anything received after this date will be paid with the first check run in January.
- You may still purchase against your 2020 Blanket PO's through December 31, but those purchases will not be paid for until January, utilizing your 2021 budget.

## ***The Budget Process***

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- Emergency PO's will be available the month of December. You may enter these confirming requisitions January 1, using your 2021 budget.
- No 2020 Purchase Orders will remain open into the new year.

### **December 11, 2020**

- Final vendor checks issued for 2020

### **December 14, 2020**

- All open P.O.s will be closed

### **December 21, 2019**

- Final Reading of the following:
  - Final 2020 Appropriation Ordinance
  - 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2021 Permanent Appropriation Ordinance
  - 2021 Purchasing and Contracting Authority Ordinance
  - 2021 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2021 Membership Ordinance
  - 2021 Capital Contracting Ordinances

### **Week of December 21<sup>st</sup>**

- Upon passage of the 2021 appropriations ordinance, the 2021 revenues and expenditures will be loaded into Naviline

### **December 31, 2020**

- Deadline to have 2021 Permanent Appropriation Ordinance Passed
- **Final day of 2020 fiscal year**

### **January 2021**

- **Begin to enter 2021 Purchase Orders upon the Close of the 2020 Fiscal Year.**

### **Mid-January**

- Release of Year-end / Monthly Financial Reports as of December 31, 2020

## City Council Budget Hearings

Date	Time	Agenda	Hours
<p>Monday November 16 (Council night)</p> <p>Budget introduced on docket</p>	<p>6:00 – 7:30 p.m.</p>	<p><b>Overview of the Budget</b> <b>Document Budget 101</b> <b>Ordinance Review</b></p> <p><b>Council Office Budget</b> <i>Clerk Bach</i></p> <p><b>Mayor’s Office</b> <i>Mayor George</i></p> <p><b>Council discussion on budget topics</b> <i>Attendees : Finance Director &amp; staff, Mayor</i></p>	<p>1.5</p>
<p>Monday November 23</p>	<p>6:00 – 8:00 p.m.</p>	<p><b>CDBG/ESG Allocations Discussion</b> <i>Attendees: CAC Chair &amp; Development Officer Dan Wyman</i></p> <p><b>Lakewood Alive</b> <i>Executive Director Ian Andrews &amp; Housing &amp; Internal Operations Director Allison Urbanek</i></p> <p><b>Planning &amp; Development Department</b> <i>Shawn Leininger, Director of Planning &amp; Development</i></p>	<p>2</p>
<p>Monday November 30</p> <p><b>Monday after Thanksgiving</b></p>	<p>6:00 – 8:00 p.m.</p>	<p><b>Capital Budget &amp; Public Works Department</b> <i>Public Works Director Roman Ducu &amp; IT Division Manager Michael Coletta</i></p> <p><b>Building &amp; Housing Department</b> <i>Building Commissioner Joe Meyers &amp; Assistant Building Commissioner Chris Parmalee</i></p> <p><b>Law Department</b> <i>Law Director Corrigan</i></p>	<p>2</p>
<p>Monday December 7</p> <p>(Council night)</p> <p>2<sup>nd</sup> reading of ordinances</p>	<p>6:00 – 7:30 p.m.</p>	<p><b>Health Insurance, Workers’ Comp, Salary Ordinance, HR items</b> <i>Human Resources Director Dillinger</i></p> <p><b>Human Services Department</b> <i>Director Toni Gelsomino</i></p> <p><b>Finance Department</b> <i>Finance Director Rancatore &amp; Assistant Finance Dir. Schuster</i></p>	<p>1.5</p>
<p>Monday December 14</p>	<p>6:00 – 8:00 p.m.</p>	<p><b>Lakewood Municipal Court Budget</b> <i>Judge Patrick Carroll &amp; Clerk of Courts Christina McCallum</i></p> <p><b>Public Safety Budgets</b></p> <ul style="list-style-type: none"> <li>• Police Department <i>Fire Chief Dunphy</i></li> <li>• Fire Department <i>Acting Police Chief Stone</i></li> </ul>	<p>2</p>
<p>Monday December 21</p> <p>(Council night)</p> <p>3<sup>rd</sup> reading of ordinances</p>	<p>6:30 – 7:30 p.m.</p>	<p><b>Substitutions and finalization</b> <i>Attendees : Finance Director &amp; Staff</i></p>	<p>1</p>

## ***Budget References***

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### **Expenditure Reference Description of Divisional Expenditures by Category**

**Salaries:** Includes wages, payments for longevity, perfect attendance payments, sick leave conversion payments, and payment for license holders.

**Fringe Benefits:** Includes pension payments, payments for hospitalization, life insurance, workers compensation, and uniform allowances; and the employer paid portions of the Medicare tax and the employer paid portion of employee union dues.

**Travel and Transportation:** Includes payments for lodging, meals, tolls, fuel, mileage, and other incidental expenditures related to travel.

**Professional Services:** Includes services performed for management consulting, legal fees, accounting and auditing, credit card and banking fees, memberships to professional organizations, conference registrations, tuition reimbursement, and other related services.

**Communications:** Includes cell service, landline charges, postage, and other related expenditures.

**Contractual Services:** Includes agreements with various vendors, including those that have contracts with the City for the rendering of services by a contractor for time and effort.

**Materials and Supplies:** Supplies related to office equipment, janitorial, safety, landscape and gardening, hardware, clothing, building, paint and painting, plumbing, electrical, tire, motor vehicles, computer, utility, concrete and bricks, sand, oil and lubricants, and other similar items.

**Capital:** Includes construction costs, machinery and equipment, roofing, building improvements, sidewalk costs, street construction costs, facility improvements, and other significant project costs.

**Utilities:** Includes payments for gas and electric.

**Other:** Includes insurance, rent, leases, printing, and other miscellaneous costs not readily categorized elsewhere.

**Debt Service:** Payment of interest, fees, and repayment of principal to holders of debt instruments.

**Transfer or Advance:** Movements of resources from one fund to another. A transfer is made from one fund to another with no expectation of repayment, whereas an advance is meant to provide temporary monetary relief to a fund, with the expectation that the granting fund be repaid.

## ***Budget References***

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### **Fund Types Subject to Appropriation**

**Fund Type** – A fund type is one of eleven categories into which all individual funds can be categorized. Governmental fund types presented in Lakewood’s budget include the general fund, special revenue funds, debt service funds, and capital projects funds. Proprietary fund types include enterprise funds and internal service funds.

**Special Revenue Funds (201-281)** – Governmental Fund type used to account for the proceeds of special revenue sources that are restricted or committed to expenditure for specified purposes (other than debt service, capital projects, and resources held in trust). Lakewood has twenty-five special revenue funds.

**Debt Service Funds (301-302)** – Governmental Fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs. Lakewood has a debt service fund and a TIF Bond retirement fund.

**Capital Projects Funds (401-406)** – Fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital-related outflows financed by proprietary funds or for assets that will be held in trust). Lakewood has four capital project funds.

**Enterprise Funds (501-530)** – Proprietary Fund type used to report an activity for which a fee is charged for external goods and services. Lakewood has six enterprise funds.

**Internal Service Funds (600-601)** – Proprietary Fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its components units, or to other governments, on a cost-reimbursement basis. Lakewood has two internal service type funds.

### **Other Fund Type**

**Fiduciary Funds** – Fiduciary funds are used to account for and report on assets held by a governmental unit in a trustee capacity. Fiduciary Funds are not subject to appropriation but do appear in the City of Lakewood, Ohio financial statements.

## ***Budget References***

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### **Major Fund Descriptions (Subject to Appropriation)**

**Major Fund** – Major Funds are reported in a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor’s report. The 2019 CAFR identifies Lakewood’s six major funds: The General Fund, Police Pension Fund, Fire Pension Fund, Lakewood Hospital Fund, Community Development Block Grant Fund, and the Debt Service Fund.

**General Fund (101)** - The General Fund serves as the chief operating fund of the City of Lakewood and accounts for all financial resources except those required to be accounted for in another fund. The 1.5% income tax is deposited into the General Fund, as well as 8.65 mills of property tax.

**Lakewood Hospital Fund (260)** – A special revenue fund accounting for the accumulation of resources that are restricted, committed, or assigned to expenditure for activity related to the former Lakewood Hospital and its current site, and other such medical and health related functions and structures of the City, including EMS structures, and any redevelopment of associated with the former Lakewood Hospital site.

**Bond Retirement Fund (301)**– Governmental Fund used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal, interest, and other costs related to debt issuance. Lakewood levies 3.47 mills of property tax for its Bond Retirement Fund.

**Community Development Block Grant Fund (240)** – A special revenue fund accounting for the accumulation of resources that are restricted, committed, or assigned to expenditure for activity related to the Federal Government’s Community Development Block Grant program.

**Police Pension Fund (220)** – A special revenue fund accounting for the accumulation of resources that are restricted, committed, or assigned to expenditure activity related to the Lakewood’s 19.50% pension contribution for eligible police personnel to the Ohio Police & Fire Pension Fund. Lakewood levies 1.6 mills for purposes of police pension.

**Fire Pension Fund (221)** – A special revenue fund accounting for the accumulation of resources that are restricted, committed, or assigned to expenditure activity related to the Lakewood’s 24% pension contribution for eligible fire personnel to the Ohio Police & Fire Pension Fund. Lakewood levies 1.68 mills for purposes of fire pension.

# Major Revenue Sources

## Major Revenue Sources

### Income Tax (58% of 2021 General Fund Budget)

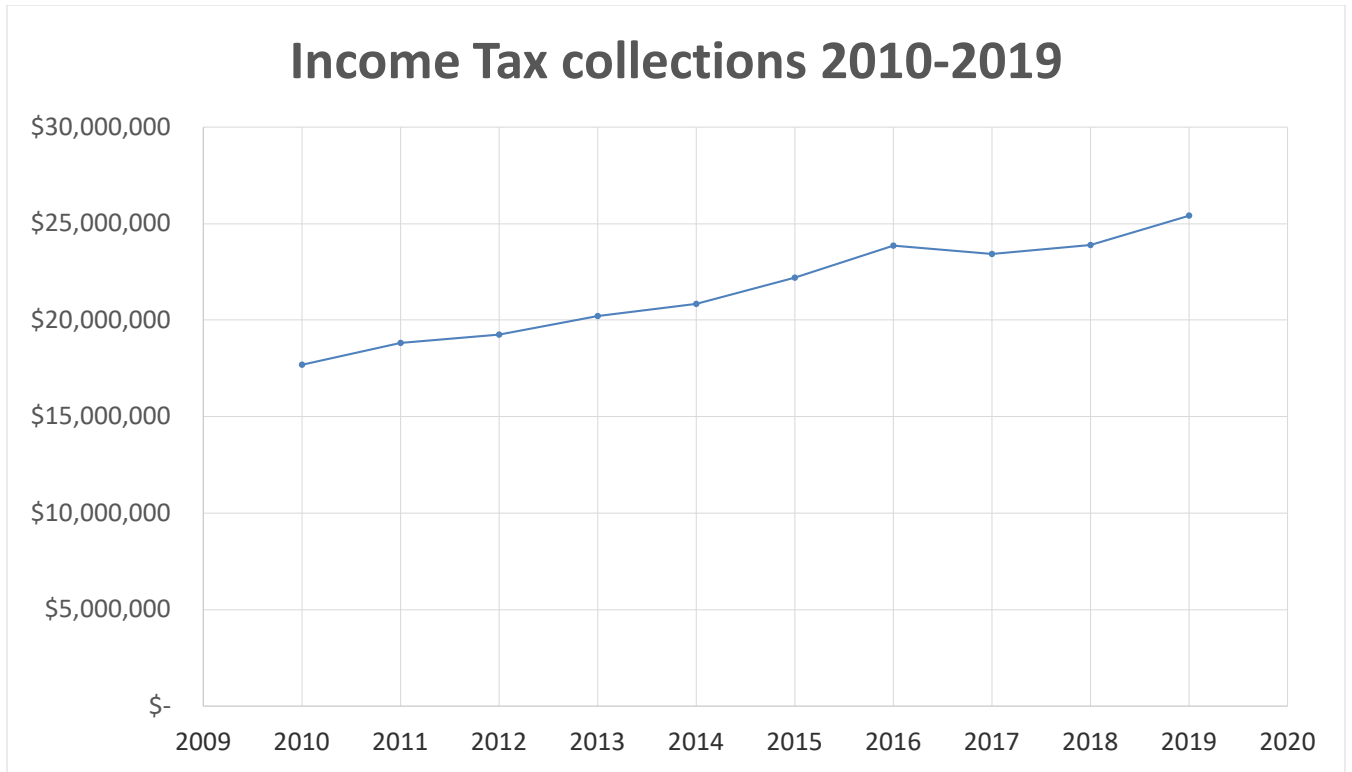
The City of Lakewood levies an income tax at a rate of 1.5%. The City’s income tax is levied upon wages, salaries, and other personal service compensation earned by residents of the City and non-residents working within the City. Residents of the City are granted a credit for income taxes paid to other municipalities to a maximum of one-half of one percent of income earned outside the City (up to the City’s tax rate of 1.5%). Employers within the City are required to withhold income tax on the employee compensation and remit the tax to the City at least quarterly.

Additionally, the City’s income tax is levied upon the net income of corporations and other business entities. Corporations and other self-employed taxpayers are also required to pay estimated tax quarterly and file a declaration annually with the City.

Income tax revenue is vital to Lakewood’s economic stability, and it is also economically sensitive. However, despite the pandemic economy, Lakewood continued to generate healthy income tax revenue in 2020, perhaps driven by the community’s strong, young professional tax base. Lakewood’s 2021 municipal income tax projections considered the City’s strong historical growth amidst the backdrop of the current economic challenges. Lakewood is projecting approximately \$25.2 million in income tax for 2021, which represents an increase over the \$24.7 million budgeted for 2020 but may be less than the actual 2020 income tax revenues. We believe this strikes a balance between our overall optimism on the City’s overall economic vitality and our trepidations regarding the overall economy.

<b>City of Lakewood Income Tax Collections 2010-2020</b>					
<b>Year</b>	<b>Collections</b>	<b>Change</b>	<b>Income Tax Rate</b>	<b>Income Tax Credit</b>	<b>Credit Limit</b>
2019	\$ 25,407,039	6.39%	1.50%	50%	1%
2018	\$ 23,882,048	1.90%	1.50%	50%	1%
2017	\$ 23,436,422	-1.80%	1.50%	50%	1%
2016	\$ 23,866,023	7.45%	1.50%	50%	1%
2015	\$ 22,212,218	6.49%	1.50%	50%	1%
2014	\$ 20,857,676	3.27%	1.50%	50%	1%
2013	\$ 20,196,474	4.91%	1.50%	50%	1%
2012	\$ 19,252,828	2.38%	1.50%	50%	1%
2011	\$ 18,804,460	6.33%	1.50%	50%	1%
2010	\$ 17,684,600	-4.52%	1.50%	50%	1%
2020	\$ 24,727,197	-2.68%	Original Budget Estimate		
2020	\$ 22,451,078	0.39%	(through November 2020 & vs November 2019)		
Avg Rate of Growth Since 2010*				3.21%	
*Considering 2009 tax =\$18,523,000					

## Major Revenue Sources



## **Major Revenue Sources**

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### **Property Tax (18% of 2021 General Fund Budget)**

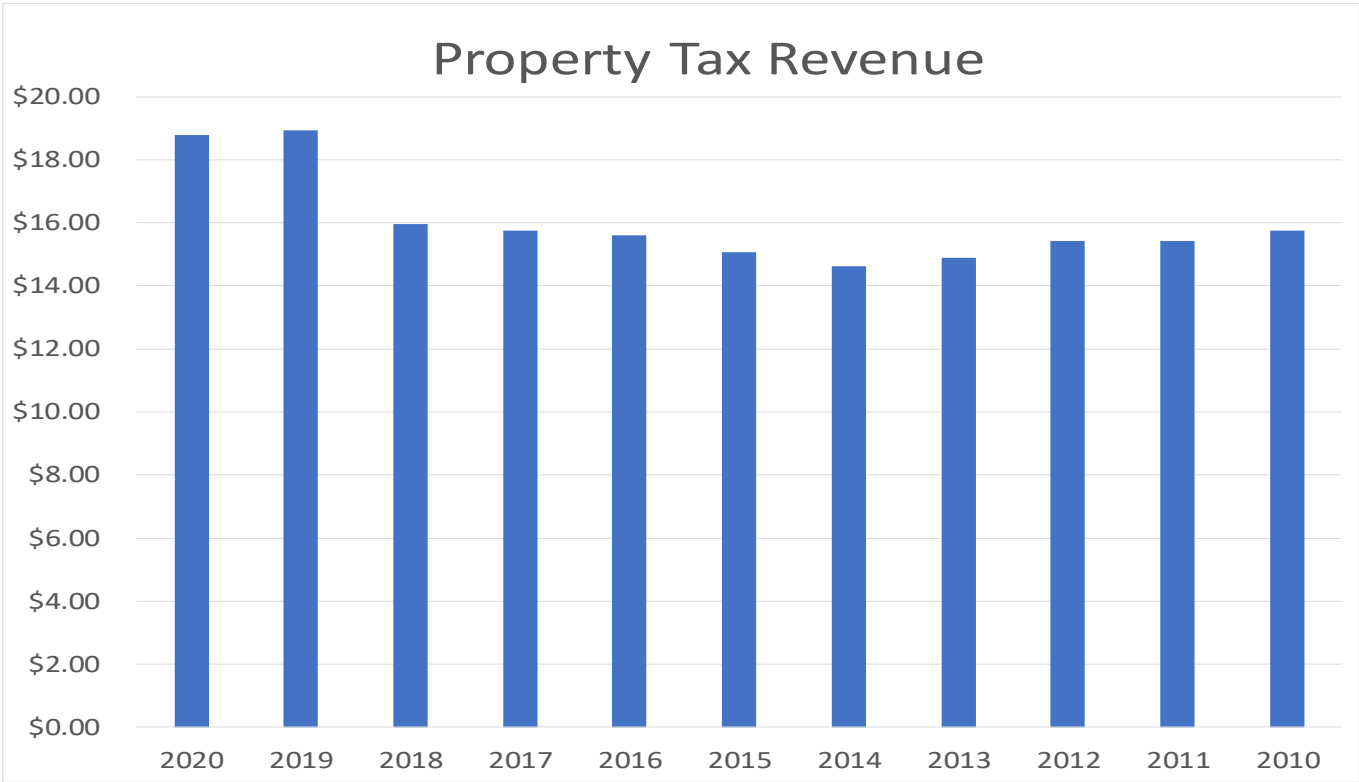
Property taxes include amounts levied against all real and public utility property located in the City. 2020 real property taxes are levied October 1, 2020 on the assessed value as of January 1, 2020, the lien date. Assessed values are determined by the State of Ohio to be 35% of appraised market value. The 2020 real property taxes are collected in and intended to finance 2021 operations. Therefore, 2021 annual property tax revenue is largely dependent upon the tax year 2020 Assessed Valuation.

Assessed Valuation undergoes major changes every three years. The 2019 property tax collection year represented a complete Revaluation of properties throughout Cuyahoga County. This process involved an examination of the attributes of each individual parcel, with a new valuation assigned to each parcel based upon the analysis. A Triennial update, scheduled to impact the 2022 revenues, requires an examination of sales trends in each neighborhood, with adjustments to each property based on those overall sales trends of the area. In between the major appraisal activity, the City's Assessed Valuation fluctuates modestly each year based on changes to specific parcels due to occurrences such as new construction or successful appeals for reduction in assessed value. The last reappraisal was completed in 2018 (impacting 2019 revenue), with the next triennial update scheduled for 2021 (impacting 2022 revenue).

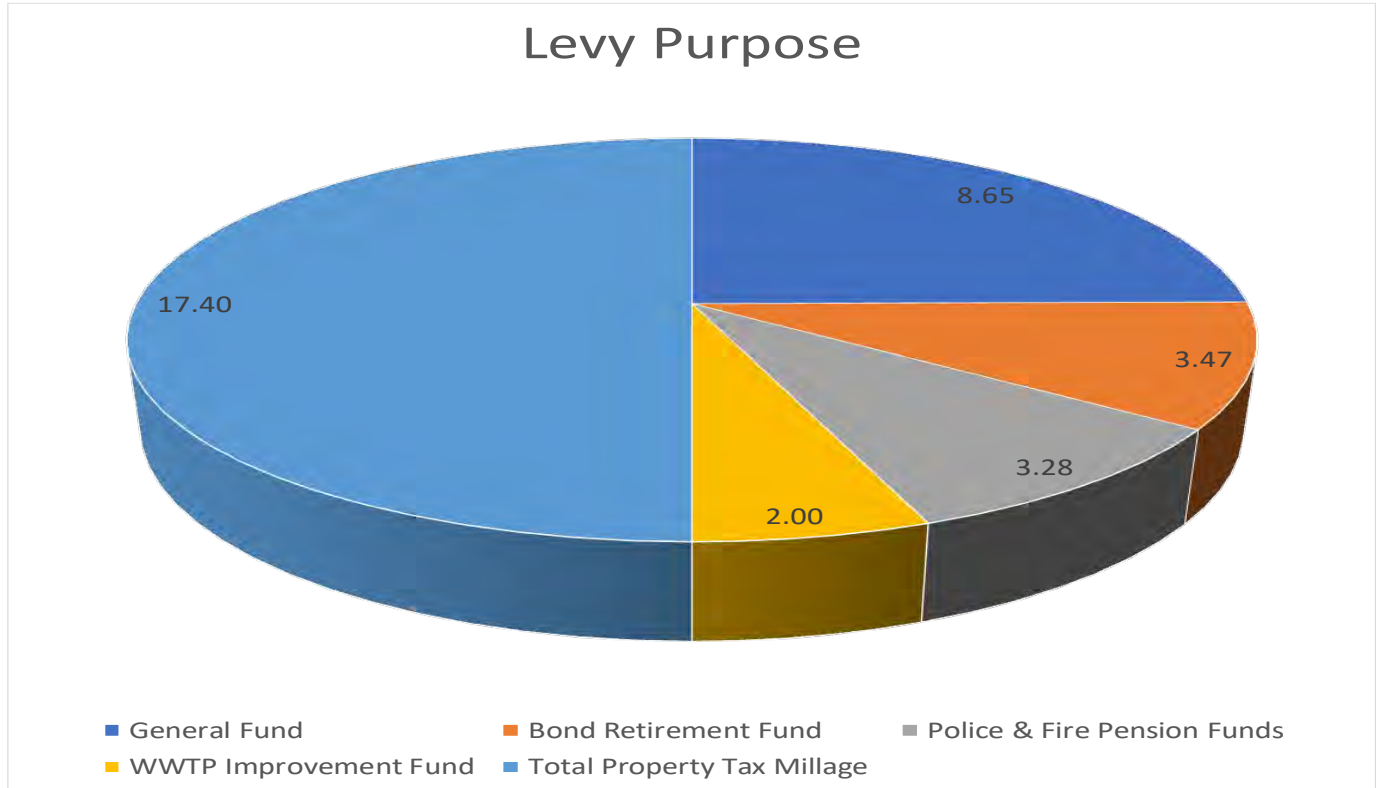
Real Property taxes are settled semi-annually by the Cuyahoga County Fiscal Officer, with 2021 payment dates scheduled for March 15, 2021 and August 16, 2021. Prior to those settlement dates, the City expects to receive advance payments on January 15, 2021, February 15, 2021, and July 15, 2021, although the dates can change as they did in 2020 due to the pandemic. Additionally, additional payments for the State's Rollback and Homestead programs are paid to the City after the settlement date. These payments, although they are connected to the property tax system, are classified as Intergovernmental Revenue in the City's accounting system, reflecting their status as being provided by the State of Ohio.

# Major Revenue Sources

General Fund Property Tax Related Revenue											
Amounts (in Millions)											
Collection Year	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Assessed Property Tax Valuation	\$1,087.44	\$1,093.06	\$913.09	\$901.37	\$895.48	\$853.74	\$852.57	\$853.30	\$897.58	\$906.91	\$907.93
Comments*	Reval		Update			Reval			Update		
<b>Property Tax Revenue^</b>											
General Fund	\$9.34	\$9.41	\$7.94	\$7.79	\$7.76	\$7.42	\$7.24	\$7.39	\$7.64	\$7.66	\$7.82
Debt Service Fund	\$3.74	\$3.77	\$3.18	\$3.21	\$3.11	\$3.08	\$2.92	\$2.99	\$3.09	\$3.09	\$3.15
Police & Fire Pension Funds	\$3.54	\$3.57	\$3.01	\$2.95	\$2.94	\$2.83	\$2.76	\$2.80	\$2.91	\$2.91	\$2.96
WWTP Improvement Fund	\$2.16	\$2.18	\$1.84	\$1.80	\$1.79	\$1.73	\$1.68	\$1.71	\$1.70	\$1.77	\$1.81
<b>Total Property Tax Revenues</b>	<b>\$18.78</b>	<b>\$18.93</b>	<b>\$15.97</b>	<b>\$15.75</b>	<b>\$15.60</b>	<b>\$15.06</b>	<b>\$14.61</b>	<b>\$14.89</b>	<b>\$15.43</b>	<b>\$15.43</b>	<b>\$15.74</b>
*Reval = Impacts from a County Property Revaluation Update= Impacts from a Triennial Update ^Includes Homestead and Rollback Funds from the State of Ohio											



## Major Revenue Sources



<u>Levy Purpose</u>	<u>Mills</u>
General Fund	8.65
Bond Retirement Fund	3.47
Police & Fire Pension Funds	3.28
WWTP Improvement Fund	2.00
<b>Total Property Tax Millage</b>	<b>17.40</b>

### **Supplemental Budget Message and Strategies for 2021 and Beyond**

The COVID-19 pandemic has affected Lakewood's operations. We are a government. We recognize our duty to provide basic core services, especially during this challenging time. The Mayor has met continuously with department heads to troubleshoot the multitude of specific issues that have arisen during the pandemic. Additionally, a COVID-19 Playbook has been developed to guide us through our COVID-19 challenges. We remain committed to getting our community and our citizens through the pandemic safely in terms of both health and wealth. Our Human Services Department is delivering meals, so our seniors won't have to go out in the pandemic. The Planning Department is developing projects to expand our business base while also helping our current businesses stay afloat. Our rent relief program is providing economic assistance as was doing so soon after the pandemic was declared. We remain committed to this and all other forms of assistance to our citizens and businesses. We will also be committed to providing more residential housing to our strong real estate market, including the presence of affordable housing alternatives. We will also move forward purchasing energy efficient vehicles and taking on alternative energy programs, with each program being weighed for financial suitability.

Philosophical goals have been outlined in the Mayor's transmittal letter, based upon the Mayor's lifetime ties to the community, to include her connections with Lakewood residents and businesses, and task forces that she both created and participates in. Moreover, the Mayor and the Chief of Staff met with every Division and their Department to gain an intimate understanding of their operation and delve into the budgetary needs and plans for the future. Meanwhile, each division prepared information concerning their general functions and annual accomplishments. They have also been asked to plot a strategic course for their future. Some Divisions have more sophisticated operations and summaries than others, but the Mayor is encouraging each division to develop quantifiable goals as well as qualitative, along with a strategy for leading the future of their division.

Over the long-term, we want to fund our burgeoning capital needs while also adequately controlling our costs and levels of debt, while still providing outstanding service to our citizens and fair wages to our employees. There are currently no plans to lower service levels or raise taxes. Selected areas may, however, be asked to review their charges for services and/or personnel to make sure they fall in-line with their costs and other area communities. We want to end expensive administrative practices and examine all facets of our operation. In the meantime, our 2021 budget complies with and will adhere to our financial guidelines and policies to keep us financially viable not only for the current year, but for the long-term.

We develop our strategies by identifying issues and working collaboratively to obtain the necessary resources to solve our issues and problems. We report back on our accomplishments and challenges in weekly meetings and will improve our budget structure to better report the direction and plans of the overall operation.

# **Budget Summary**

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## **City of Lakewood Strategic Planning**

**Mission:** To deliver exceptional essential core municipal services, going above and beyond the call of duty, while promoting a high quality of life for residents, businesses, and visitors.

## **Strategic Goals and Strategies**

### **Public Safety:**

- Keep the public and our employees as safe as possible throughout the pandemic.
  - Meet regularly with staff concerning COVID-19 updates and follow and continue to develop the COVID-19 playbook that provides guidelines and protocols for serving the public during COVID-19.
  - Monitor and deploy safety forces in a manner that is recommended by the Governor and health organization.
  - Employ our Department of Human Services to deliver meals and keep our senior citizens, those most susceptible to COVID-19, at home.
  - Protect our own safety forces by providing safe structures

### **Economic Vitality:**

- Improve the economic vitality of our residents and businesses.
  - Continue our rental relief program that is aiding businesses and individuals in getting through the pandemic, while continuing to adapt and find other ways to economically support our residents and businesses.
  - Meet with our Small Business Task Force to discuss their needs and issues.
  - Collaborate with key businesses and partners to maintain and improve the overall development and redevelopment of key areas in our community.

### **Environment:**

- Engage in clean power projects that can assist the City and its residents in cost savings.
  - Order Hybrid vehicles that will be eco-friendly and/or deliver anti-idling capability to help deliver fuel savings and analyze the results of these purchases.
  - Provide public charging stations to encourage clean power vehicles.
  - Promote and fund a Climate Action Plan that will reduce carbon emissions and lead to better air quality and consequently better health for our residents.
  - Complete the permitting process with First Energy for newly installed solar panels and equipment to feed the City's power into the grid for public consumption.

# Budget Summary

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## Parks:

- Improve and update Lakewood's parks
  - Finish the design and complete the updates for Prado Park.
  - Improve Usher Field at Madison Park with a new lighting system that will be delivered and completed in 2021.
  - Complete design work for the upgrade to Kauffman Park and begin construction as soon as feasible.
  - Design and construct a new facility on the former Lakewood Park Skatehouse site.
  - Complete planning and design work for Foster Pool

## Financial and Administrative:

- Promote strength, Austerity, and Transparency in Capital Planning and Public Finance
  - Review and implement policies and find cost savings measures to control any revenue shortfalls should the pandemic continue.
    - Employ any voluntary furlough programs as necessary.
    - Control overtime costs.
  - Examine and develop policies and find partners that will assist the City in better controlling health care costs.
  - Continue to improve the City's General Fund Balance.
  - Analyze various divisions and practices to reduce overall costs.
  - Participate in and look for additional ways to promote financial transparency.



## Budget Summary

Comparative Summary of Revenues & Expenditures					
	Actual 2018	Actual 2019	Projected 2020	Proposed 2021	% change 2020 - 2021 Projected
<b>Balance of January 1</b>	<b>89,437,584</b>	<b>103,479,360</b>	<b>102,196,411</b>	<b>103,729,533</b>	
<b>Revenues By Type</b>					
Property Taxes	16,982,733	20,212,915	20,428,366	19,375,419	-5%
Municipal Income Taxes	23,882,048	25,407,039	24,947,940	25,198,400	1%
Charges for Services	39,631,365	34,937,877	34,888,539	38,144,975	9%
Licenses, Permits, and Fees	3,129,469	3,143,345	2,495,970	2,713,790	9%
Fines and Forfeitures	871,342	752,344	607,974	660,000	9%
Intergovernmental	6,715,600	19,671,425	18,038,083	9,282,878	-49%
Special Assessments	771,256	760,724	480,872	509,310	6%
Contribution and Donations	523,597	88,878	47,138	80,000	70%
Interest	1,512,073	1,810,643	1,062,914	532,000	-50%
Miscellaneous	3,956,324	4,145,787	3,807,061	4,639,181	22%
Debt Proceeds	32,540,130	40,827,926	28,549,912	44,565,000	56%
Transfers & Advances In	4,041,242	4,599,263	6,436,071	8,845,762	37%
<b>Total Revenue</b>	<b>134,557,180</b>	<b>156,358,166</b>	<b>141,790,842</b>	<b>154,546,715</b>	<b>9%</b>
<b>Expenditures by Function</b>					
General Government	11,938,030	18,533,832	16,838,318	16,136,757	-4%
Public Safety	25,114,739	25,779,077	25,072,369	26,762,429	7%
Public Works	19,921,498	20,347,766	18,268,387	20,318,936	11%
Human Services	1,937,318	2,037,931	1,987,632	2,117,680	7%
Purchased Water	5,466,742	5,578,856	5,938,004	6,300,000	6%
Capital	11,558,888	34,606,113	31,024,675	34,793,565	12%
Debt Service	32,969,510	38,014,593	25,416,007	35,299,544	39%
CDBG, ESG, HOME, NSP, Coronavirus	475,050	477,547	561,223	1,686,500	201%
Transfer or Advance Out	4,096,242	4,435,674	7,065,192	5,074,185	-28%
Hospitalization & Workers Compensation	7,037,387	7,829,725	8,085,913	7,650,750	-5%
<b>Total Expenditures</b>	<b>120,515,403</b>	<b>157,641,115</b>	<b>140,257,719</b>	<b>156,140,345</b>	<b>11%</b>
<b>Balance December 31</b>	<b>103,479,360</b>	<b>102,196,411</b>	<b>103,729,533</b>	<b>102,135,902</b>	

**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.

# Budget Summary

Comparative Summary of Revenues & Expenditures - All Funds 2021 Budget with 2020 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
<b>Revenues By Type</b>							
Property Taxes	\$ 7,993,223		\$ 3,427,303				
Municipal Income Taxes	\$ 25,198,400						
Charges for Services	\$ 3,384,945				\$ 130,000		
Licenses, Permits, and Fees	\$ 1,438,000	\$ 2,708,679					
Fines and Forfeitures	\$ 930,975						
Intergovernmental	\$ 3,019,718			\$ 2,998,639	\$ 55,000		\$ 3,057,515
Special Assessments	\$ -						
Payment in Lieu of Taxes							
Contribution and Donations					\$ 48,000		\$ 4,000
Interest	\$ 415,000						
Miscellaneous	\$ 620,360						
Debt Proceeds							
Transfers & Advances In	\$ 600,000				\$ 590,000		
<b>Total Revenue</b>	<b>\$ 43,600,621</b>	<b>\$ 2,708,679</b>	<b>\$ 3,427,303</b>	<b>\$ 2,998,639</b>	<b>\$ 823,000</b>	<b>\$ -</b>	<b>\$ 3,061,515</b>
<b>Expenditures by Function</b>							
Salaries	\$ 27,983,877	\$ 1,174,788		\$ 375,470	\$ 577,767		\$ 419,774
Fringe Benefits	\$ 5,904,530	\$ 358,546	\$ 3,469,342	\$ 101,949	\$ 192,004		\$ 66,967
Travel and Transportation	\$ 51,462			\$ 12,150	\$ 2,820		\$ 13,425
Professional Services	\$ 2,155,270	\$ 52,300		\$ 10,165	\$ 2,450	\$ 250,000	\$ 131,350
Communications	\$ 366,440	\$ 6,025		\$ 1,320	\$ 6,500		\$ 5,520
Contractual Services	\$ 1,914,380	\$ 303,500		\$ 1,042,000	\$ 115,000	\$ 1,250,000	\$ 1,323,128
Road Salt		\$ 238,000					
Materials & Supplies	\$ 1,727,570	\$ 276,175		\$ 300	\$ 24,425		\$ 79,570
Capital	\$ 179,715	\$ 295,000		\$ 770,000			\$ 10,000
Utilities	\$ 952,200	\$ 50,000			\$ 34,000		\$ 750
Purchased Water							
Other	\$ 608,430	\$ 500		\$ 51,500	\$ 3,700	\$ 48,000	\$ 23,000
Reserve Balance							
Economic Development Programs							
Debt Service							
Transfer or Advance	\$ 1,113,685			\$ 200,000		\$ 1,700,000	\$ 50,000
CDBG, ESG, HOME, NSP Pass-Through				\$ 370,500			\$ 266,000
Income Tax Refunds	\$ 625,000						
<b>Total Expenditures</b>	<b>\$ 43,582,558</b>	<b>\$ 2,754,834</b>	<b>\$ 3,469,342</b>	<b>\$ 2,935,354</b>	<b>\$ 958,666</b>	<b>\$ 3,248,000</b>	<b>\$ 2,389,483</b>
<b>Revenue over Expenditures</b>	<b>\$ 18,063</b>	<b>\$ (46,155)</b>	<b>\$ (42,039)</b>	<b>\$ 63,286</b>	<b>\$ (135,666)</b>	<b>\$ (3,248,000)</b>	<b>\$ 672,032</b>

# Budget Summary

Comparative Summary of Revenues & Expenditures - All Funds 2021 Budget with 2020 Projected Totals								
	Debt Service Funds	Capital Improvement Funds	Water Fund	WWC & WWTP Funds	Parking & Winterhurst Funds	Hospitalization & Workers Comp Internal Service Funds	Estimated 2021	Projected 2020
<b>Revenues By Type</b>								
Property Taxes	\$ 5,074,144			\$ 2,089,819			\$ 18,584,489	\$ 20,428,366
Municipal Income Taxes							\$ 25,198,400	\$ 24,947,940
Charges for Services			\$ 14,500,000	\$ 14,864,889	\$ 360,100		\$ 33,239,934	\$ 34,888,539
Licenses, Permits, and Fees							\$ 4,146,679	\$ 2,495,970
Fines and Forfeitures							\$ 930,975	\$ 607,974
Intergovernmental			\$ 1,000,000			\$ 5,792,458	\$ 15,923,330	\$ 18,038,083
Special Assessments			\$ 150,000				\$ 150,000	\$ 480,872
Payment in Lieu of Taxes							\$ -	\$ -
Contribution and Donations							\$ 52,000	\$ 47,138
Interest			\$ 81,000				\$ 496,000	\$ 1,062,914
Miscellaneous		\$ 4,000	\$ 7,548		\$ 538,000		\$ 1,169,908	\$ 3,807,061
Debt Proceeds	\$ 17,160,000	\$ 7,565,000	\$ 8,865,000	\$ 18,075,000			\$ 51,665,000	\$ 28,549,912
Transfers & Advances In	\$ 1,800,000						\$ 2,990,000	\$ 6,436,071
<b>Total Revenue</b>	<b>\$ 24,034,144</b>	<b>\$ 7,569,000</b>	<b>\$ 24,603,548</b>	<b>\$ 35,029,708</b>	<b>\$ 898,100</b>	<b>\$ 5,792,458</b>	<b>\$ 154,546,715</b>	<b>\$ 141,790,842</b>
<b>Expenditures by Function</b>								
Salaries			\$ 991,768	\$ 2,492,709	\$ 146,005		\$ 34,162,156	\$ 30,179,174
Fringe Benefits			\$ 302,695	\$ 816,269	\$ 47,344	\$ 7,650,750	\$ 18,910,395	\$ 20,505,729
Travel and Transportation			\$ 1,500	\$ 1,700			\$ 83,057	\$ 38,850
Professional Services			\$ 425,250	\$ 1,363,770	\$ 2,950		\$ 4,393,505	\$ 3,105,887
Communications			\$ 143,350	\$ 7,250	\$ 2,630		\$ 539,035	\$ 411,517
Contractual Services			\$ 56,100	\$ 649,500	\$ 4,800		\$ 6,758,408	\$ 6,687,942
Road Salt							\$ 238,000	\$ 211,276
Materials & Supplies			\$ 258,750	\$ 799,125	\$ 28,750		\$ 3,194,665	\$ 2,397,038
Capital		\$ 12,765,000	\$ 5,018,850	\$ 15,695,000	\$ 60,000		\$ 34,793,565	\$ 31,024,675
Utilities			\$ 51,000	\$ 258,700	\$ 321,000		\$ 1,667,650	\$ 1,605,396
Purchased Water			\$ 6,300,000				\$ 6,300,000	\$ 5,938,004
Other			\$ 559,182	\$ 1,076,414	\$ 163,955		\$ 3,464,680	\$ 2,812,611
Reserve Balance							\$ -	\$ 1,252,407
Economic Development Programs							\$ -	\$ 450,000
Debt Service	\$ 21,823,031		\$ 7,091,715	\$ 6,353,402	\$ 31,396		\$ 35,299,544	\$ 25,416,007
Transfer or Advance				\$ 2,010,500	\$ -		\$ 5,074,185	\$ 7,065,192
CDBG, ESG, HOME, NSP Pass-Through							\$ 636,500	\$ 561,223
Income Tax Refunds							\$ 625,000	\$ 594,793
<b>Total Expenditures</b>	<b>\$ 21,823,031</b>	<b>\$ 12,765,000</b>	<b>\$ 21,200,160</b>	<b>\$ 31,524,338</b>	<b>\$ 808,830</b>	<b>\$ 7,650,750</b>	<b>\$ 156,140,345</b>	<b>\$ 140,257,719</b>
<b>Revenue over Expenditures</b>	<b>\$ 2,211,113</b>	<b>\$ (5,196,000)</b>	<b>\$ 3,403,389</b>	<b>\$ 3,505,369</b>	<b>\$ 89,270</b>	<b>\$ (1,858,292)</b>	<b>\$ (1,593,630)</b>	<b>\$ 1,533,122</b>

# Budget Summary

2021 Scheduled Fund Balances	2021 Projected Beginning Balance	2021 Projected Revenue	2021 Projected Expenditures	2021 Projected Ending Balance
<b>General (101) Fund</b>	<b>\$ 9,507,202</b>	<b>\$ 43,600,621</b>	<b>\$ 43,582,558</b>	<b>\$ 9,525,264</b>
<b>Special Revenue Funds</b>				
State Highway (201) & SCMR (211) Funds	\$ 191,539	\$ 2,708,679	\$ 2,754,834	\$ 145,384
Litter Control Grant (212) Fund	\$ 8,996	\$ 5,000	\$ 2,000	\$ 11,996
Community Festival (213) Fund	\$ 1,314	\$ 4,000	\$ 4,058	\$ 1,256
Police Pension (220) Fund	\$ 1,459,129	\$ 1,671,855	\$ 1,673,365	\$ 1,457,620
Fireman Pension (221) Fund	\$ 2,250,221	\$ 1,755,448	\$ 1,795,977	\$ 2,209,692
Law Enforcement Trust (222) Fund	\$ 7,636	\$ 114,600	\$ 119,343	\$ 2,893
Drug Enforcement Trust (223) Fund	\$ 11,950	\$ 2,000	\$ -	\$ 13,950
Federal Forfeiture (225) Fund	\$ 81,826	\$ 4,500	\$ 10,000	\$ 76,326
Indigent Driver's Alcohol Treatment (230) Fund	\$ 117,064	\$ 10,000	\$ 20,000	\$ 107,064
Enforcement and Education (231) Fund	\$ 34,847	\$ 2,565	\$ 5,500	\$ 31,912
Political Subdivision (232) Fund	\$ 20,319	\$ 450	\$ 2,000	\$ 18,769
Computer Maintenance (234) Fund	\$ 1	\$ 34,500	\$ 25,000	\$ 9,501
Court Special Projects (235) Fund	\$ 263,980	\$ 44,000	\$ 161,613	\$ 146,367
Court Probation Services (236) Fund	\$ 138,892	\$ 18,500	\$ 25,245	\$ 132,147
IDIAM (237) Fund	\$ 161,970	\$ 13,000	\$ 15,000	\$ 159,970
Community Development Block Grant (240) Fund	\$ 548	\$ 2,998,639	\$ 2,935,354	\$ 63,834
Emergency Shelter Grant (241) Fund	\$ 64	\$ 214,000	\$ 176,001	\$ 38,063
HOME Investment Program (242) Fund	\$ 177,813	\$ 932,000	\$ 1,030,000	\$ 79,813
Neighborhood Stabilization Program (245) Fund	\$ 307,438	\$ -	\$ 266,000	\$ 41,438
Aging (250) Fund	\$ 154,391	\$ 823,000	\$ 958,666	\$ 18,725
Lakewood Hospital (260) Fund	\$ 9,967,392	\$ -	\$ 3,248,000	\$ 6,719,392
Help to Others (277) Fund	\$ 854	\$ 45,000	\$ 39,269	\$ 6,585
Juvenile Diversion (278) Fund	\$ 3,305	\$ 17,400	\$ 19,627	\$ 1,079
FEMA (280) Fund	\$ 2,781	\$ -	\$ -	\$ 2,781
Family to Family (281) Fund	\$ 193	\$ 550,000	\$ 448,828	\$ 101,364
Local Coronavirus Relief (285) Fund	\$ 137,137	\$ 1,050,000	\$ 1,050,000	\$ 137,137
<b>Total Special Revenue Funds</b>	<b>\$ 15,501,600</b>	<b>\$ 13,019,136</b>	<b>\$ 16,785,678</b>	<b>\$ 11,735,058</b>
<b>Debt Service Funds</b>				
Bond Retirement (301) Fund	\$ 4,088,209	\$ 22,840,144	\$ 20,778,295	\$ 6,150,058
TIF Bond Retirement (302) Fund	\$ 1,081,686	\$ 1,194,000	\$ 1,044,736	\$ 1,230,950
<b>Total Debt Service Funds</b>	<b>\$ 5,169,895</b>	<b>\$ 24,034,144</b>	<b>\$ 21,823,031</b>	<b>\$ 7,381,008</b>
<b>Capital Projects Funds</b>				
Capital Improvement (401) Fund	\$ 2,510,559	\$ 7,565,000	\$ 9,355,000	\$ 720,559
Land Acquisition (404) Fund	\$ 3,466,330	\$ -	\$ 3,400,000	\$ 66,330
City Park (405) Improvement Fund	\$ 36,015	\$ 4,000	\$ 10,000	\$ 30,015
TIF Capital Improvement (406) Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Projects Funds</b>	<b>\$ 6,012,904</b>	<b>\$ 7,569,000</b>	<b>\$ 12,765,000</b>	<b>\$ 816,904</b>
<b>Enterprise Funds</b>				
Water Operating (501) Fund	\$ 15,598,439	\$ 24,603,548	\$ 21,200,160	\$ 19,001,828
Wastewater Collection (510) Fund	\$ 15,818,576	\$ 14,361,889	\$ 10,426,284	\$ 19,754,180
Wastewater Treatment (511) Fund	\$ 1,078,853	\$ 18,578,000	\$ 19,087,554	\$ 569,298
Wastewater Improvement (512) Fund	\$ 2,642,164	\$ 2,089,819	\$ 2,010,500	\$ 2,721,483
Parking Facilities (520) Fund	\$ 722,660	\$ 360,100	\$ 444,830	\$ 637,930
Winterhurst Ice Rink (530) Fund	\$ 613	\$ 538,000	\$ 364,000	\$ 174,613
<b>Total Enterprise Funds</b>	<b>\$ 35,861,305</b>	<b>\$ 60,531,356</b>	<b>\$ 53,533,328</b>	<b>\$ 42,859,333</b>
<b>Internal Service Funds</b>				
Hospitalization (600) Fund	\$ 3,234,514	\$ 5,407,146	\$ 7,255,000	\$ 1,386,660
Worker's Compensation (601) Fund	\$ 621,876	\$ 385,312	\$ 395,750	\$ 611,438
<b>Total Internal Service Funds</b>	<b>\$ 3,856,390</b>	<b>\$ 5,792,458</b>	<b>\$ 7,650,750</b>	<b>\$ 1,998,098</b>
<b>TOTALS</b>	<b>\$ 75,909,295</b>	<b>\$ 154,546,715</b>	<b>\$ 156,140,345</b>	<b>\$ 74,315,665</b>

## ***Budget Summary***

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### **Fund Balance Projections- A Discussion on Projected Fund balances**

Fund Balance is the difference between the assets and liabilities of a fund, which incorporates the accumulated differences between the annual revenues and expenditures. The following presents a brief discussion of the outlook on the fund balance for the City's major funds, and those funds that will increase or decrease both more than 10% and \$100,000.

**General Fund (101)** –The General Fund balance is projected to rise modestly. In 2020, the General Fund was buoyed by CARES Act funding, assisting Lakewood through part of the pandemic, which we anticipate lasting through the end of 2021. Although only a small change was projected for 2021, economic factors related to the pandemic such as a shutdown will negatively impact us, and additional grant funds received are a possible but unbudgeted benefit. In 2020, we made spending adjustments that included restrictions on overtime and voluntary furloughs that helped offset revenue shortfalls. Our financial policies help us both plan for the current year and the future, weather poor economic conditions, and grow fund balance over the long-term.

**Police and Fire Pension (220-221)** - These are the other two funds that were buoyed by the CARES Act funding in 2020. When the real estate market was struggling, these funds required additional General Fund support. However, the last countywide property revaluation along with the additional CARES Act dollars should assist these funds through to the next revaluation, and little change is expected in 2021.

**Federal Funds (240-245) The Community Development Block Grant Fund (240)** – This fund operates on a reimbursement basis, often requiring large outlays of public funds. Although the balance fluctuates greatly during the year, the ending balance may be largely unchanged from year to year because the fund is advanced dollars from the General Fund to make it cash positive.

**The Community Home Improvement Program (242)** – Substantial home projects are in the pipeline that will potentially use large portions of these Federally subsidized funds that may dramatically reduce the 2021 balance.

**Lakewood Hospital Fund (260)** – The site of the former Lakewood Hospital is scheduled for redevelopment. This fund will eventually be eliminated, and/or it's balance may morph into another fund. Remaining balance is used to remediate the site and for one-time projects that are centered on the site itself or for healthcare related projects or issues. Funds are required for a 2021 addition for a Fire/EMS station that, if not corrected, could pose a health concern for firefighters. Therefore, the Lakewood Hospital funds are expected to decrease in 2021.

**Debt Service Funds (301-302)** – The Bond Retirement Fund (301) will dramatically increase to reflect proceeds from the issuance of debt. Meanwhile, the TIF Bond Retirement Fund continues to accumulate fund balance due to lower debt service payments as the project gets closer to its 2025 completion.

**Capital Projects Funds (401,404)** – The Capital improvement Fund (401) is scheduled to decrease as the City is scheduled to use existing fund balance to cover some capital projects. Additionally, the Land Acquisition Fund (404) accumulated resources via one-time funds from an estate tax settlement. The remaining balance is scheduled to decrease dramatically or entirely because it has been identified as a major funding source for the Cove Church Community Center project.

# Budget Summary

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**Enterprise Funds (501-530)** – Both the Water Operating Fund (501) and the Wastewater Collection Fund (510) will increase in 2021 due to the 5% scheduled rate increase and proceeds from the sale of debt. The Wastewater Treatment Fund (511) will decrease with the final payment of the High-Rate Treatment equipment recently installed to treat the City’s water. The Parking Facilities Fund (520) is projected to continue suffering from less overall demand for parking as a result of the effects of COVID-19 and the working from home movement. The Winterhurst Ice Rink Fund (530) is scheduled to increase from receivables and compliance with the lease agreement.

**Hospitalization (600)** – Although the City is working on adjustments to its health care plan that will provide savings, the City is self-insured and has been experiencing higher health claims, resulting in a projected lower hospitalization fund balance.



# Debt Overview

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, 2020, 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 February 2019.

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

**City of Lakewood, Ohio**

<b>LONG-TERM DEBT OUTSTANDING - BONDS</b>					
	Original Amount	Principal Outstanding as of Dec. 31, 2020	Call Date	Security	2021 Debt Service Payments
<b>2019</b>	\$ 16,215,000	\$ 15,455,001	12/1/2029	GO	\$ 1,131,963
<b>2017</b>	\$ 5,890,000	\$ 2,480,000	Not Callable - Matures in 2026	Private Placement Refunding of 2007 GO Bonds	\$ 972,000
<b>2016</b>	\$ 39,460,000	\$ 29,615,001	12/1/2026	GO (includes refunded series 2005, 2004 (Rockport TIF), and 2006 water and sewer revenue bonds)	\$ 3,460,410
<b>2012</b>	\$ 5,445,000	\$ 1,900,000	Not Callable - Matures in 2023	GO (includes refunded 2003 Bonds)	\$ 658,000
<b>2011</b>	\$ 12,320,000	\$ 5,985,000	12/1/2020 - 2028	GO (includes refunded 1998 Bonds)	\$ 922,425
<b>Total</b>	<b>\$ 79,330,000</b>	<b>\$ 55,435,002</b>		<b>Total</b>	<b>\$ 7,144,798</b>
<b>Total GO</b>	\$ 79,330,000	\$ 55,435,002			
<b>Total Revenue</b>	\$ -	\$ -			

**Debt Overview**

<b>SHORT -TERM DEBT OUTSTANDING - NOTES</b>				
	Original Amount	Maturity Date	Coupon Rate	2021 Debt Service Payments
2020	\$ 28,215,000	3/24/2021	3.00%	\$ 28,777,733
<b>Total</b>	<b>\$ 28,215,000</b>		<b>Total</b>	<b>\$ 28,777,733</b>

<b>MUNICIPAL CAPITAL LEASES</b>				
	Original Amount	Amount Outstanding as of Dec. 31, 2020	Final Maturity Year	2021 Debt Service Payments
2020	\$ 2,597,000	\$2,186,704	2029	\$ 410,296
2019	\$ 2,422,000	\$1,944,210	2029	\$ 325,758
2018	\$ 1,464,423	\$1,017,002	2028	\$ 204,177
2017	\$ 1,657,000	\$781,890	2027	\$ 275,326
2016	\$ 1,617,000	\$577,614	2026	\$ 141,889
2015	\$ 3,740,000	\$2,090,774	2030	\$ 300,762
2013	\$ 1,792,646	\$399,470	2023	\$ 170,071
2012	\$ 1,137,080	\$71,223	2022	\$ 48,442
2011	\$ 3,402,570	\$144,857	2021	\$ 146,091
<b>Total</b>	<b>\$ 19,829,719</b>	<b>\$ 9,213,744</b>		<b>\$ 2,022,812</b>

<b>LOANS &amp; SPECIAL ASSESMENTS</b>			
	Amount Outstanding as of Dec. 31, 2020	Final Maturity Year	2021 Debt Service Payments
<b>OPWC</b>	\$8,281,306	2039	\$ 614,802
<b>Special Assesments</b>	\$85,000	2026	\$ 18,158
<b>Total</b>	<b>\$8,366,306</b>	<b>Total</b>	<b>\$ 632,960</b>

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 Overview**

<b>DEBT POSITION</b>	
Assessed Valuation (2020)	\$ 1,087,438,710
2010 Census Population	52,131

<b>Total Outstanding General Obligation Debt</b>	
Long-Term Debt	\$ 55,435,002
Short-Term Debt, Loans & Leases	\$ 45,795,050
<b>Total Outstanding Debt</b>	<b>\$ 101,230,052</b>
<b>LESS</b>	
Water Backed Bonds	\$ (8,554,788)
TIF Bonds	\$ (1,492,122)
Municipal Capital Leases	\$ (9,213,744)
Sewer Backed Bonds	\$ (16,093,516)
Special Assessment Bonds & Loans	\$ (8,366,306)
<b>Exempt Debt</b>	<b>\$ (43,720,476)</b>
<b>5.5% Unvoted Debt Limit</b>	<b>\$ 59,809,129</b>
<b>Debt Leeway</b>	<b>\$ 41,420,923</b>
<b>Debt Ratios</b>	
Net Debt to Full Value	3.26%
Total Debt per Capita	\$1,941.84
Notes as a % of Total Debt	27.87%

Therefore, per the Ohio Revised Code, the City has the legal capacity to borrow upwards of \$41.4 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 Bond Retirement Fund (Fund 301) and the Enterprise Funds.

The 2021 Principal and Interest payments are as follows (excludes short-term notes):

Fund 301-302 Bond Retirement	\$5,866,226
Fund 501 Water Fund	\$1,679,795
Fund 510-511 Sewer Fund	<u>\$2,254,549</u>
Total 2021 Principal and Interest	<u>\$9,800,570</u>

## Budget Overview of General Government

Total Expenditures by Division	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
Office of City Council	200,378	220,693	220,856	256,058	16%
Municipal Court	1,312,456	1,273,084	1,699,250	1,542,595	-9%
Office of Mayor	302,816	315,581	288,645	323,619	12%
Office of Civil Service	119,973	104,088	111,080	123,856	12%
Human Resources	277,622	300,639	272,679	309,716	14%
Law	585,143	584,973	573,014	622,137	9%
Finance	665,337	692,204	699,936	745,418	6%
Income Tax	886,891	899,122	922,451	994,904	8%
Utility Billing	6,087,279	9,748,231	6,632,621	8,188,090	23%
Vital Statistics & Nuisance Abatement	352,673	373,713	400,471	394,749	-1%
General Administration	2,858,746	3,634,628	6,654,497	1,882,705	-72%
Information Technology	1,518,157	2,113,145	1,288,986	1,381,293	7%
Planning and Development	1,305,681	7,031,758	4,008,472	4,615,103	15%
Building & Housing	1,454,070	1,483,083	1,471,645	1,588,981	8%
Community Development	726,251	578,374	907,762	1,800,704	98%
Community Relations	145,853	133,991	124,426	128,940	4%
CDBG, ESG, HOME, NSP Pass-Through	\$ 475,050	\$ 477,040	\$ 561,223	\$ 370,500	-34%
Income Tax Refunds	495,300	722,427	594,793	625,000	5%
<b>Total Expenditures</b>	<b>19,769,679</b>	<b>30,686,772</b>	<b>27,432,807</b>	<b>25,894,371</b>	<b>-6%</b>

Total Expenditures by Category	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
Salaries	4,772,835	5,046,070	4,710,528	5,482,377	16%
Fringe Benefits	1,626,299	1,580,048	1,727,693	1,523,286	-12%
Travel and Transportation	39,648	46,877	27,932	52,562	88%
Professional Services	1,799,294	2,126,498	2,186,260	2,352,460	8%
Communications	271,925	290,336	236,433	346,640	47%
Contractual Services	1,272,752	6,615,806	4,029,979	3,727,200	-8%
Materials & Supplies	164,611	162,314	208,034	160,590	-23%
Capital	445,705	747,118	925	11,715	1166%
Utilities	8,428	9,915	6,305	9,300	48%
Other	1,227,589	1,328,204	1,407,956	1,077,341	-23%
Reserve Balance	311,470	369,411	1,252,407	-	-100%
Economic Development Programs	(52,120)	235,927	450,000	-	-100%
Debt Service	5,198,726	8,717,108	5,604,699	7,091,715	27%
Transfer or Advance	1,712,167	2,211,674	4,427,642	3,063,685	-31%
CDBG, ESG, HOME, NSP Pass-Through	475,050	477,040	561,223	370,500	-34%
Income Tax Refunds	495,300	722,427	594,793	625,000	5%
<b>Total Expenditures</b>	<b>19,769,679</b>	<b>30,686,772</b>	<b>27,432,807</b>	<b>25,894,371</b>	<b>-6%</b>

## Budget Overview of General Government

General Fund Total Expenditures by Category	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
Salaries	4,186,481	4,448,271	4,313,884	4,947,518	15%
Fringe Benefits	1,399,013	1,375,933	1,560,859	1,362,464	-13%
Travel and Transportation	37,994	40,873	21,104	40,412	91%
Professional Services	1,294,119	1,657,577	1,685,488	1,701,395	1%
Communications	190,965	199,979	162,818	214,470	32%
Contractual Services	97,375	72,625	322,372	338,200	5%
Materials & Supplies	152,397	155,211	181,657	136,245	-25%
Capital	445,705	747,118	925	11,715	1166%
Utilities	2,854	2,909	4,583	7,300	59%
Other	742,314	768,184	867,888	563,660	-35%
Reserve Balance	311,470	369,411	1,702,407	-	-100%
Economic Development Programs	(52,120)	235,927	-	-	
Debt Service	-	-			
Transfer or Advance	1,516,428	2,072,174	4,222,642	1,113,685	-74%
Income Tax Refunds	495,300	722,427	594,793	625,000	5%
<b>Total Expenditures</b>	<b>10,820,296</b>	<b>12,868,618</b>	<b>15,641,423</b>	<b>11,062,065</b>	<b>-29%</b>

## **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.

### **2020 Accomplishments**

- Pioneered and set best practices for virtual public meetings at City Hall and within the region.
- Increased access to public meetings by:
  - Creating, editing, and publishing video recordings of all committee meetings.
  - Adding closed captioning to all council videos.
  - Providing an opportunity for public comment before and during virtual public meetings.
- Smoothly onboarded and oriented three new councilmembers, including managing a highly competitive appointment process.
- Made progress on 2020 Council budget priorities such as public art, bike plan implementation, park improvements, trees and traffic calming.
- Advanced creative legislative solutions to respond to the COVID-19 pandemic including curbside express parking, parklets, expanded outdoor dining, and strengthening the State of Ohio mask mandate and social distancing guidelines.

### **2021 & Beyond Strategic Plan**

- Focus on Council's agreed upon 2021 budget priorities.
- Smoothly transition back to in-person meetings when appropriate, while maintaining enhanced levels of transparency (eComment, committee videos, etc).
- Provide a high level of support and information to councilmembers on policy issues, community issues, and the happenings within City Hall.

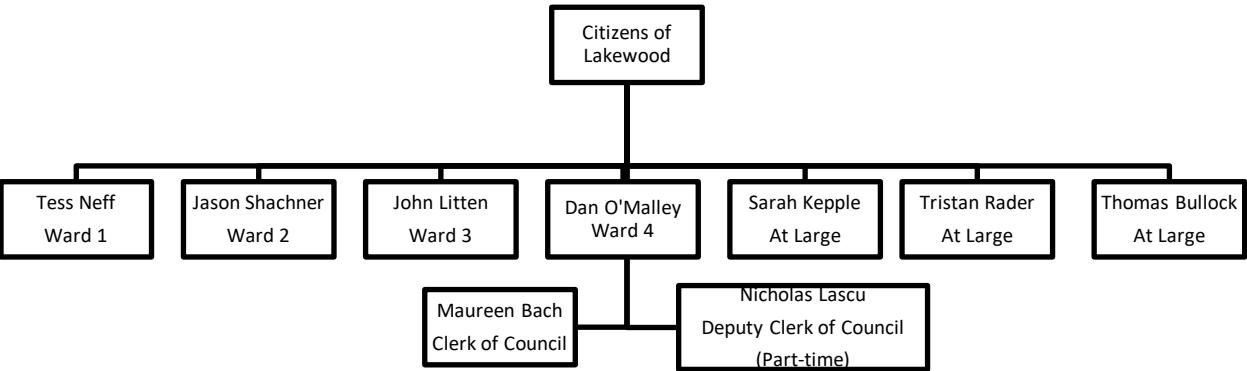
**Division Budget**

<b>OFFICE OF CITY COUNCIL</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Percent Change 2020-2021</b>
<b>Expenditures by Category</b>					
Salaries	145,381	161,415	163,003	176,620	8%
Fringe Benefits	36,758	38,288	40,194	38,285	-5%
Travel and Transportation	-	1,153	1,328	5,487	313%
Professional Services	14,238	13,248	10,957	25,750	135%
Communications	143	458	226	950	320%
Contractual Services					
Materials & Supplies	93	2,245	898	2,500	178%
Capital	-	-	-	715	
Utilities					
Other	3,764	3,886	4,250	5,750	35%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>200,378</b>	<b>220,693</b>	<b>220,856</b>	<b>256,058</b>	<b>16%</b>

**Budget Trends**

Starting in 2019 the Council Office increased its spending to invest in more professional development for councilmembers, membership in professional organizations, specialized office supplies, outreach materials and a special projects fund. These investments have remained constant for 2020 and 2021. Due to continued COVID-related restrictions, the 2021 travel budget has decreased.

**Organizational Chart**



**Personnel Staffing**

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Council</b>					
<u>Full Time Employees</u>					
Clerk of Council	1	1	1	1	1
<i>Total Full Time Employees</i>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<u>Part Time Employees</u>					
Deputy Clerk of Council	0	1	1	1	1
Council Members	7	7	7	7	7
Seasonal Intern	0	0	1	0	0
<i>Total Part Time Employees</i>	<b>7</b>	<b>8</b>	<b>9</b>	<b>8</b>	<b>8</b>





## Municipal Court

The following table represents the actual General Fund 2018 and 2019 expenditures of the Lakewood Municipal Court, and the 2020 and 2021 Budgets submitted by the Court.

General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Budgeted	2021 Budgeted
<b>Expenditures by Category</b>				
Salaries	917,519	899,670	909,210	993,840
Fringe Benefits	140,036	138,010	138,072	154,048
Travel and Transportation	10,450	12,931	2,127	6,650
Professional Services	40,505	50,483	50,391	61,700
Communications	38,617	40,736	32,131	46,000
Contractual Services				
Materials & Supplies	16,694	16,547	9,032	19,750
Capital	-	-	-	-
Utilities				
Other	9,383	7,266	8,203	11,750
Debt Service				
Transfer or Advance				
<b>Total</b>	<b>1,173,204</b>	<b>1,165,644</b>	<b>1,149,167</b>	<b>1,293,738</b>

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)	2018 Actual	2019 Actual	2020 Budgeted	2021 Budgeted
<b>Expenditures by Category</b>				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services	13,965	7,348	23,000	15,000
Communications				
Contractual Services	-	-	-	-
Materials & Supplies	4,400	2,725	2,800	5,000
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
<b>Total</b>	<b>18,365</b>	<b>10,073</b>	<b>25,800</b>	<b>20,000</b>

# Municipal Court

Political Subdivision (Fund 232)	2018 Actual	2019 Actual	2020 Budgeted	2021 Budgeted
<b>Expenditures by Category</b>				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services	-	-	-	2,000
Communications				
Contractual Services				
Materials & Supplies				
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
<b>Total</b>	-	-	-	<b>2,000</b>

Computer Maint (Fund 234)	2018 Actual	2019 Actual	2020 Budgeted	2021 Budgeted
<b>Expenditures by Category</b>				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services				
Communications				
Contractual Services	65,920	35,805	39,636	25,000
Materials & Supplies				
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
<b>Total</b>	<b>65,920</b>	<b>35,805</b>	<b>39,636</b>	<b>25,000</b>

## Municipal Court

<b>Court Special Projects (Fund 235)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budgeted</b>	<b>2021 Budgeted</b>
<b>Expenditures by Category</b>				
Salaries	20,854	22,111	18,013	25,000
Fringe Benefits	3,222	3,416	2,783	3,863
Travel and Transportation				
Professional Services	-	-	10,000	15,000
Communications				
Contractual Services	20,245	29,897	414,554	100,000
Materials & Supplies	3,233	163	32,750	17,750
Capital	-	-	-	-
Utilities				
Other				
Debt Service				
Transfer or Advance	-	-		
<b>Total</b>	<b>47,553</b>	<b>55,587</b>	<b>478,101</b>	<b>161,613</b>

<b>Court Probation (Fund 236)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budgeted</b>	<b>2021 Budgeted</b>
<b>Expenditures by Category</b>				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel and Transportation	-	-	-	-
Professional Services	5,970	5,752	6,000	25,000
Communications				
Contractual Services				
Materials & Supplies	444	222	547	245
Capital	-	-	-	-
Utilities				
Other				
Debt Service				
Transfer or Advance				
<b>Total</b>	<b>6,414</b>	<b>5,974</b>	<b>6,547</b>	<b>25,245</b>

**Municipal Court**

<b>IDIAM (Fund 237)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budgeted</b>	<b>2021 Budgeted</b>
<b>Expenditures by Category</b>				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services	1,000	-	-	15,000
Communications				
Contractual Services				
Materials & Supplies	-	-	-	-
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
<b>Total</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>TOTAL</b>	<b>1,312,456</b>	<b>1,273,084</b>	<b>1,699,250</b>	<b>1,542,595</b>

## Division of the Mayor's Office

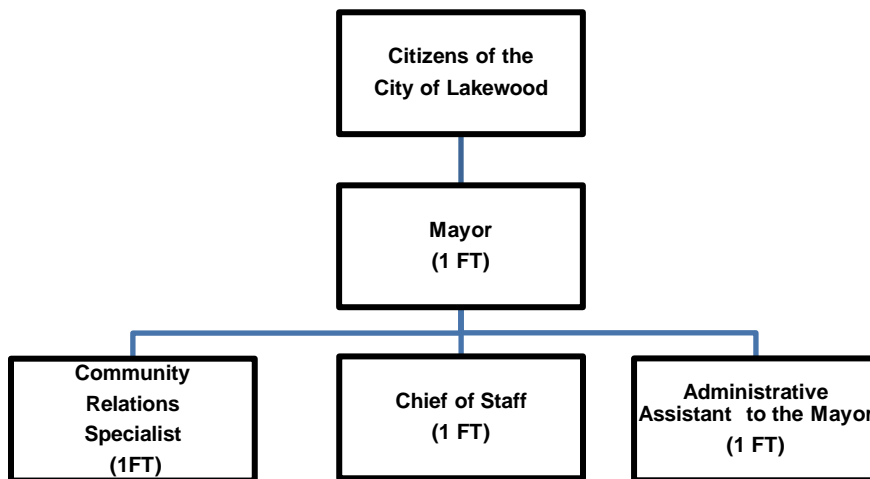
### Description

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

<b>OFFICE OF MAYOR</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Percent Change 2020-2021</b>
<b>Expenditures by Category</b>					
Salaries	205,810	224,157	201,038	237,415	18%
Fringe Benefits	76,415	75,792	76,866	69,854	-9%
Travel and Transportation	4,703	2,539	-	2,600	
Professional Services	13,416	9,797	9,389	10,040	7%
Communications	394	1,721	400	1,960	390%
Contractual Services	-	-	-	-	
Materials & Supplies	1,464	985	284	1,000	252%
Capital					
Utilities					
Other	615	590	669	750	12%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>302,816</b>	<b>315,581</b>	<b>288,645</b>	<b>323,619</b>	<b>12%</b>

### Organizational Chart



Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Mayor's Office</b>					
<u>Full Time Employees</u>					
Mayor	1	1	1	1	1
Administrative Assistant to Mayor	2	2	2	1	1
Chief of Staff	0	0	0	1	1
<b>Total Full Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



# **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.

## **2020 Accomplishments**

- Effectively communicated with residents regarding our COVID-19 response including setting up a COVID-19 web page with regular local and state updates, setting up a Coronavirus telephone hotline, sending out two printed COVID-19 updates to all postal customers in Lakewood and serving as the point person for the Coronavirus Task Force.
- Significantly increased information sharing through social media and web presence. We have continued our strong social media communication and that has resulted in more people following us and receiving information through social media. Our Facebook fans have grown to 12,865. Our Twitter followers have increased to 7,979. And we have increased the followers on our Instagram page by 56% with a total number of followers reaching 3,147 to date.
- Continued to increase the number of residents we communicate with on a regular basis. We sent out a printed newsletter two times this year to all Lakewood residents and businesses in addition to the two Coronavirus printed pieces that were sent. As mentioned before, social media communications have increased significantly this year. We are also

# Division of Community Relations

sending out regular e-newsletters to landlords and block club captains. We have continued our promotion of the CodeRed Program so we can communicate with residents in the event of an emergency.

## 2021 & Beyond Strategic Plan

- Effectively communicate our COVID-19 response to residents and businesses.
- Build a wider audience for City Hall messages by increasing our social media presence, adding a monthly city e-newsletter to residents, improving the city’s website, and coordinating with community groups.
- Enhance the city website to make it even more customer oriented including improving the search function of our website and adding more FAQs.

## Division Budget

DIVISION OF COMMUNITY RELATIONS					
General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	66,477	60,692	57,020	64,246	13%
Fringe Benefits	40,318	23,342	24,216	12,340	-49%
Travel and Transportation	-	-	-	-	
Professional Services	8,190	7,253	4,795	7,250	51%
Communications	17,719	24,115	24,807	24,430	-2%
Contractual Services	5,000	5,000	-	5,000	
Materials & Supplies	530	793	141	625	343%
Capital					
Utilities					
Other	7,619	12,796	13,448	15,050	12%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>145,853</b>	<b>133,991</b>	<b>124,426</b>	<b>128,940</b>	<b>4%</b>

## Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Community Relations</b>					
<u>Full Time Employees</u>					
Community Relations Specialist	1	1	1	1	1
Public Information Officer	0	0	1	0	0
<b>Total Full Time Employees</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>

## **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 a 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.

### **2020 Accomplishments**

- The commission approved and conducted non-competitive examinations for the positions of Public Works, Division Manager and Public Works, Project Manager. Before the end of 2020, we will also have conducted non-competitive examinations for the positions of IT Project Manager and City Architect.
- The Commission held a competitive examination for the position of Fire Captain with 13 applicants. The eligible list was certified and will expire in June 2022.
- The Commission completed the salary survey and recommendation to City Council for Mayor and City Council salaries as required by the City of Lakewood Charter.
- Prior to the end of 2020, the commission will have held a promotional examination for the position of Police Chief.
- Prior to the end of 2020, the commission will have completed an entry level examination for the position of Police Officer.

### **2021 & 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. In 2021 we will be conducting an entry level examination for the position of Firefighter/Paramedic and anticipate promotional examinations for the positions of Assistant Fire Chief, Police Sergeant, Police Lieutenant and Police Captain.
- Continue to review and update job descriptions and non-competitive examinations as needed.

# Office of Civil Service

## Division Budget

OFFICE OF CIVIL SERVICE					
General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	58,725	61,412	56,030	64,066	14%
Fringe Benefits	23,914	23,146	23,853	20,896	-12%
Travel and Transportation					
Professional Services	36,848	18,458	30,823	37,725	22%
Communications	347	401	257	485	89%
Contractual Services					
Materials & Supplies	139	671	118	685	
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>119,973</b>	<b>104,088</b>	<b>111,080</b>	<b>123,856</b>	<b>12%</b>

## Budget Trends

There are significant costs for promotional examinations, and we asked for an increased budget to cover those anticipated costs.

## Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Civil Service</b>					
<u>Full Time Employees</u>					
Civil Service/ Med. Prog. Coordinator/Parking Violations Appeals Clerk	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<u>Part Time Employees</u>					
Civil Service Commissioner	3	3	3	3	3
<b>Total Part Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# **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.

## **2020 Accomplishments**

- Decreased our Employee Assistance Program (EAP) expenditure by approximately \$5,000 by taking our contract to market.
- Negotiated and settled all union contracts.
- Created and implemented the COVID-19 Playbook.
- Managed the Shared Work Ohio (SWO) Program and created a savings of over \$200,000

## **2021 & Beyond Strategic Plan**

- Compensation study for non-union staff and public works positions.
- Introducing a SaveonSP retail pharmacy program through MMO for an expected savings of almost \$100,000 annually.

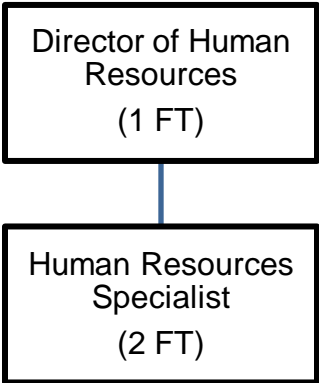
# Division of Human Resources

- Create an expanded wellness program that incentivizes employee participation.
- In depth review of our medical benefits and plan design to create additional savings while still offering strong plan options to our employees.

## Division Budget

DIVISION OF HUMAN RESOURCES					
General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	184,883	201,969	177,446	205,680	16%
Fringe Benefits	73,478	72,259	73,167	64,817	-11%
Travel and Transportation	241	26	-	30	
Professional Services	15,643	23,105	19,042	25,675	35%
Communications	530	743	661	865	31%
Contractual Services					
Materials & Supplies	1,908	1,672	1,456	11,600	697%
Capital	-	-			
Utilities					
Other	938	865	908	1,050	16%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>277,622</b>	<b>300,639</b>	<b>272,679</b>	<b>309,716</b>	<b>14%</b>

## Organizational Chart



**Division of Human Resources**

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**Personnel Staffing**

	<b>As of Nov. 15, 2018</b>	<b>As of Nov. 15, 2019</b>	<b>Budgeted 2020</b>	<b>As of Nov. 15, 2020</b>	<b>Proposed 2021</b>
<b>Human Resources</b>					
<u>Full Time Employees</u>					
Director of Human Resources	1	1	1	1	1
Human Resources Specialist	1	2	2	2	2
<b>Total Full Time Employees</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## **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 compliance meetings 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.

### **2020 Accomplishments**

- 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.
- Provided support and guidance in regard to issues regarding the COVID-19 pandemic. Reaching consensus with Unions, Court and personnel to manage our way through staffing, safety and financial issues.
- Internally worked to implement a new system to better communicate and comply with numerous statutory obligations such as Marcy's law and victim notification rights.

### **2021 & Beyond Strategic Plan**

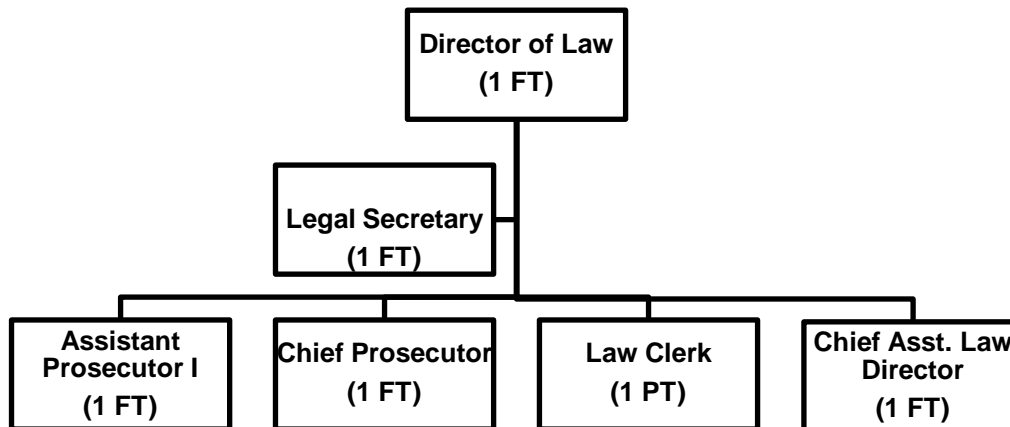
- Assist the Department of Planning and Development, the Mayor and City Council with the redevelopment of the former hospital site.
- Transition the Law Department/Criminal division into a more streamlined, paperless format in regards to the Municipal Court, including more efficient use of technology and scheduling as the Court upgrades its own system.

# Law Department

## Division Budget

DIVISION OF LAW					
General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	385,619	393,082	385,845	420,729	9%
Fringe Benefits	118,964	122,067	135,742	106,578	-21%
Travel and Transportation	227	1,094	210	345	64%
Professional Services	67,154	53,722	37,066	78,075	111%
Communications	1,286	1,316	840	1,260	50%
Contractual Services					
Materials & Supplies	10,743	12,482	11,432	12,150	6%
Capital	-	-	-	1,000	
Utilities					
Other	1,152	1,210	1,879	2,000	6%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>585,143</b>	<b>584,973</b>	<b>573,014</b>	<b>622,137</b>	<b>9%</b>

## Organizational Chart



## Law Department

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### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Law</b>					
<u>Full Time Employees</u>					
Director of Law	0	0	1	1	1
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
<b>Total Full Time Employees</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>
<u>Part Time Employees</u>					
Director of Law	1	1	0	0	0
Law Clerk	1	1	1	1	1
<b>Total Part Time Employees</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>

## **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
- Internal Reporting
- Investments
- Debt Management
- Capital Asset Management
- Budget Development and Preparation
- Internal Control

### **2020 Accomplishments**

- Financially navigated the COVID-19 pandemic in a manner that minimizes both immediate negative financial impacts and the loss of public services while also maintaining a long-term perspective on the City of Lakewood's operational and capital needs.
- Received the Government Finance Officers Association (GFOA) award for the preparation of the 2019 Comprehensive Annual Financial Report (CAFR).
- Completed the 2019 Financial Audit by The Auditor of State with no citations, resulting in the prestigious Auditor of State Award with Distinction, which is earned by less than 5% of all governments in the State of Ohio.

### **2021 & Beyond Strategic Plan**

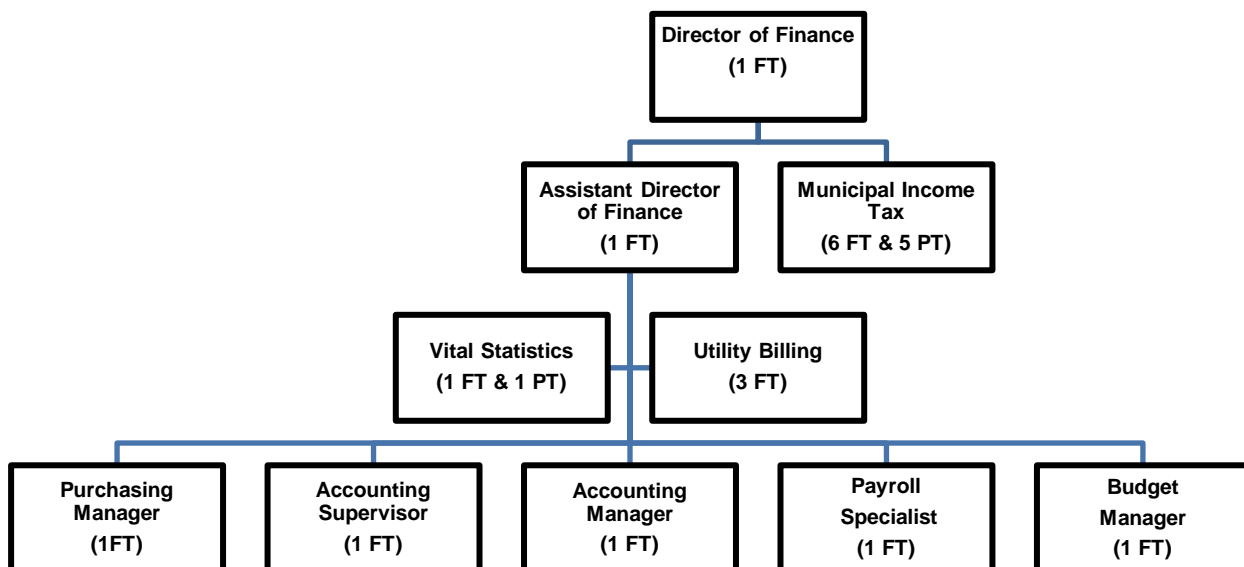
- Adopt a transparent, collaborative budget by December 31<sup>st</sup> that includes key personnel while examining both operational and capital needs and structures of each of the City's Divisions and Departments.
- Participate in and expand financial reporting programs that provide transparency and financial integrity:
  - Submit a Comprehensive Annual Financial Report that is compliant with rigorous GFOA standards.
  - Submit, for the first time, a document to the GFOA for consideration in their Distinguished Budget Presentation Award Program.
  - Participating in the Ohio State Treasurer's transparency project, "Ohio Checkbook" by furnishing details of all expenditures.

## Division of Finance

### Division Budget

DIVISION OF FINANCE					
General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	415,049	444,731	435,359	490,762	13%
Fringe Benefits	169,804	165,919	175,075	154,437	-12%
Travel and Transportation	191	1,202	-	1,250	
Professional Services	70,124	69,632	75,457	86,100	14%
Communications	5,186	4,254	8,719	8,270	-5%
Contractual Services					
Materials & Supplies	3,169	2,933	2,138	2,200	3%
Capital	-	-	-	-	
Utilities					
Other	1,814	3,535	3,187	2,400	-25%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>665,337</b>	<b>692,204</b>	<b>699,936</b>	<b>745,418</b>	<b>6%</b>

### Organizational Chart



## Division of Finance

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### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Finance</b>					
<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
<b>Total Full Time Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

# **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 that is accessible and local.

## **2020 Accomplishments**

- Successfully responded to the COVID-19 crisis by adjusting the Division's standard operating procedures, with keeping the safety and health of the Division's customers and employees as the top priority.
- Introduced E-Pay as a remote online payment option for those who utilized the Division's E-File system.
- Comply and monitor HB 197 requiring employers to continue to withhold municipal income tax for employees "principal place of work", regardless of current work site, including the employee's home, during the period of the emergency executive order and for 30 days after the conclusion of that period.
- Effectively complied with State mandates related to the Ohio Department of Taxation (ODT) Opt In program for business net profit returns.
- Training and collaborating with the Ohio Municipal League and its members regarding the integral developments in legislation and operations throughout the State.

## **2021 & Beyond Strategic Plan**

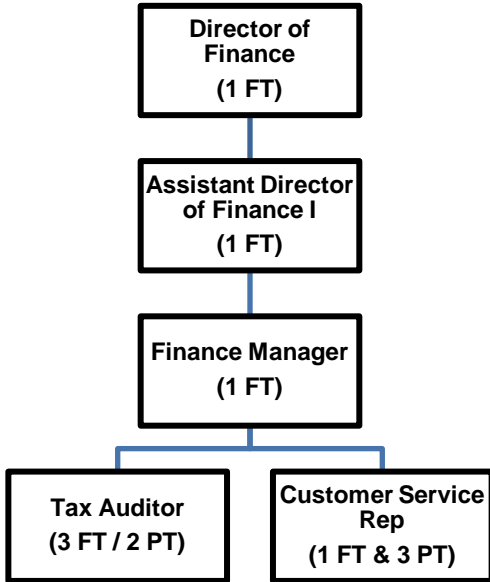
- Adapt and adjust the Division's standard operating procedures to meet the challenges of the evolving COVID-19 crisis and preserve the safety and health of the Division's customers and employees.
- Expand the E-Pay service to allow remote online bill payment for all tax bills, including quarterly estimates.
- Comply and monitor H B 197 requiring employers to continue to withhold municipal income tax for employees to the "principal place of work", regardless of current work site, including the employee's home, during the period of the emergency executive order and for 30 days after the conclusion of that period.
- Staying abreast of:
  - Any new ODT Opt In business accounts, and monitor current ODT Opt In business accounts to ensure that they are submitting their returns and payments through the proper State-mandated channels.
  - Changes to municipal tax law mandated by the State of Ohio, as started with the passage of HB 5 in 2014 and continuing without fail to the present day.

# Division of Income Tax

## Division Budget

DIVISION OF INCOME TAX					
General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	392,230	424,121	415,164	487,007	17%
Fringe Benefits	151,246	149,028	156,707	141,657	-10%
Travel and Transportation	4,294	4,425	993	3,725	275%
Professional Services	161,069	142,737	173,397	173,490	0%
Communications	91,668	84,630	76,516	84,600	11%
Contractual Services	1,750	1,733	2,520	1,800	-29%
Materials & Supplies	2,891	3,268	2,199	2,825	28%
Capital					
Utilities	2,854	2,909	2,648	2,800	6%
Other	78,889	86,271	92,306	97,000	5%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>886,891</b>	<b>899,122</b>	<b>922,451</b>	<b>994,904</b>	<b>8%</b>

## Organizational Chart



## Division of Income Tax

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### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Income Tax</b>					
<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
<b>Total Full Time Employee</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<u>Part Time Employees</u>					
Tax Auditor	3	1	2	2	2
Customer Service Rep	2	3	3	3	3
<b>Total Part Time Employee</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>

### **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.

#### **2020 Accomplishments**

- Strictly adhered to Federal, State, and Local mandates regarding the COVID-19 crisis, and updated standard operating procedures as necessary to ensure the safety, health, and well-being of the Division's employees and customers.
- Proceeded with next phases of the engineering-planning stage of upgrading requisite sewer lines in Lakewood to bring the City in compliance with the Clean Water Act of 1972.
- Effectively utilized Fixed Base to provide customers with timely water usage information, thereby helping to promptly identify leaks and promote greater customer satisfaction.
- Collected an average of \$609,805.00 per month (an increase of 26.3% over the 2019 monthly average) and facilitated an average of 4,128 transactions per month (an increase of 15.3% over the 2019 monthly average) via Online Bill Pay.

#### **2021 & Beyond Strategic Plan**

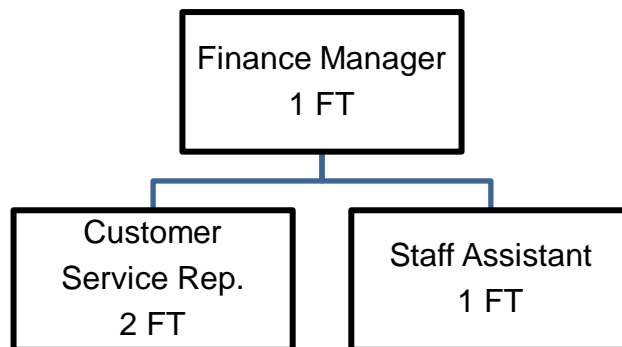
- Update standard operating procedures and adhere to Federal, State, and Local guidelines as necessary to ensure the safety, health, and well-being of the Division's employees and customers during the ongoing COVID-19 crisis.
- Make necessary preparations for renovations/upgrades to sewer lines, bringing Lakewood in compliance with the Clean Water project.
- Continue to utilize Fixed Base to provide customers with timely water usage information, thereby helping to promptly identify leaks and promote greater customer satisfaction.
- Promote Online Bill Pay and automatic withdrawal as convenient solutions to bill payment.

## Division of Utility Billing

### Division Budget

DIVISION OF UTILITY BILLING					
Water Fund Budget (Fund 501)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	169,954	163,426	149,424	167,188	12%
Fringe Benefits	72,170	68,022	69,780	60,205	-14%
Travel and Transportation					
Professional Services	174,009	254,081	272,767	318,900	17%
Communications	78,435	88,244	86,819	130,850	51%
Contractual Services	1,750	1,733	2,520	2,000	-21%
Materials & Supplies	1,255	654	845	1,050	24%
Capital	-	-	-	-	
Utilities	1,844	1,811	1,722	2,000	16%
Other	377,697	453,152	444,045	414,182	-7%
Debt Service	5,198,726	8,717,108	5,604,699	7,091,715	27%
Transfer or Advance	11,439	-	-	-	
<b>Total</b>	<b>6,087,279</b>	<b>9,748,231</b>	<b>6,632,621</b>	<b>8,188,090</b>	<b>23%</b>

### Organizational Chart



### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Utility Billing</b>					
<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
<b>Total Full Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# **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

## **2020 Accomplishments**

- Adapted standard operating procedures to meet the challenges presented by COVID-19 in an attempt to provide consistent customer care while ensuring the safety of both Division employees and customers.
- Due to the current 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.
- As a result of the division's access to statewide birth certificates and permission to print said certificates on demand, requests for birth certificates are on track to exceed 2,700 in 2020. This is due to current mandates requiring a birth certificate in order to obtain a new driver's license, and to other agencies telling non-residents that they can get copies of birth certificates at the Division.

## **2021 & Beyond Strategic Plan**

- Preserve the health and well-being of Division employees and customers by adapting the procedures of the Division as necessitated by the developing COVID-19 crisis.
- Use the Integrated Perinatal Health Information System (IPHIS) to print copies of birth certificates upon request, as mandated by the State of Ohio.
- Use the affidavit system to provide the best possible service for customers requesting clerical changes to birth and death certificates.
- Meet the increased demand for printed birth certificates by residents of Northeastern Ohio.

## Division of Vital Statistics

### Division Budget

DIVISION OF VITAL STATISTICS					
Lakewood Hospital (Fund 260) / General Fund (Fund 101) beginning in 2020	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	78,278	86,090	79,674	69,907	-12%
Fringe Benefits	42,257	26,926	27,701	26,492	-4%
Travel and Transportation	-	-	-	-	
Professional Services	6,265	1,495	1,442	1,515	5%
Communications	932	926	245	990	305%
Contractual Services	216,530	248,834	286,634	286,800	0%
Materials & Supplies	2,661	3,016	1,543	3,150	104%
Capital	-	-	-	-	
Utilities	3,730	5,194	1,935	4,500	133%
Other	1,119	1,231	1,298	1,395	8%
Debt Service					
Transfer or Advance	900	-	-	-	
<b>Total</b>	<b>352,673</b>	<b>373,713</b>	<b>400,471</b>	<b>394,749</b>	<b>-1%</b>

### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Finance/Vital Statistics</b>					
<u>Full Time Employees</u>					
Administrative Assistant 1	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<u>Part Time Employees</u>					
Customer Service Representative	0	1	1	1	1
<b>Total Part Time Employees</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## 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)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	94,650	136,529	-	125,000	
Fringe Benefits	16,253	38,598	107,500	59,150	-45%
Travel and Transportation	-	-	-	-	
Professional Services	257,377	355,910	265,993	143,750	-46%
Communications	13,510	1,922	(17,684)	7,000	140%
Contractual Services	7,335	10,192	4,061	9,600	136%
Materials & Supplies	7,223	6,207	84,367	7,105	-92%
Capital	5,584	-	-	-	
Utilities					
Other	628,918	643,684	735,211	417,415	-43%
Reserve Balance	311,470	369,411	1,252,407	-	-100%
Debt Service					
Transfer or Advance	1,516,428	2,072,174	4,222,642	1,113,685	-74%
<b>Total</b>	<b>2,858,746</b>	<b>3,634,628</b>	<b>6,654,497</b>	<b>1,882,705</b>	<b>-72%</b>

## 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.

### 2020 Accomplishments

- Supported city personnel with remote computing (GoToMyPC, GoToMeeting, Zoom and YouTube live streaming) and meeting technology during the pandemic
- Added 14 additional police surveillance cameras along Lakewood Heights Blvd, Detroit Ave, W117th St, and Cove Ave
- Began the transitioning of management of technology for Lakewood Municipal Court including the implementation of new court management software slated for 2021

### 2021 & 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 dispatch center technology
- Upgrade financials server
- Digitize Housing and Building documents
- Expand surveillance camera technology for Division of Police

### Division Budget

DIVISION OF INFORMATION TECHNOLOGY					
General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	325,434	363,237	324,580	348,836	7%
Fringe Benefits	110,144	111,329	113,206	98,317	-13%
Travel and Transportation	-	-	-	-	
Professional Services	522,545	750,004	782,379	845,000	8%
Communications	7,263	21,715	5,517	15,760	186%
Contractual Services	12,541	26,441	8,285	10,000	21%
Materials & Supplies	100,110	98,244	54,094	63,380	17%
Capital	440,121	742,176	925	-	-100%
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,518,157</b>	<b>2,113,145</b>	<b>1,288,986</b>	<b>1,381,293</b>	<b>7%</b>

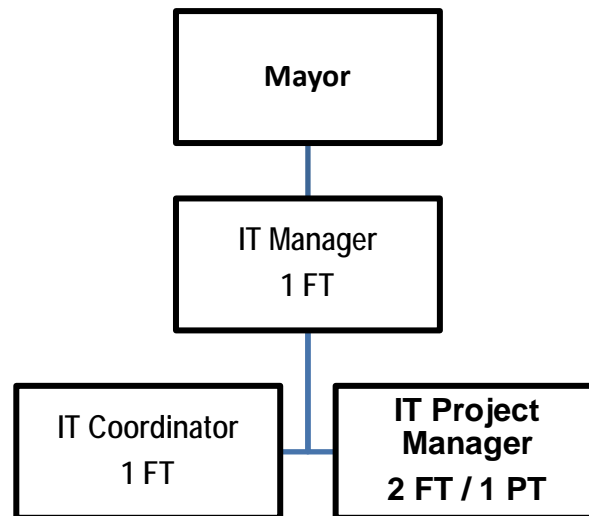
## Division of Information Technology

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### Budget Trends

Transitioning to more cloud computing will reduce future server hardware capital expenditures but will introduce steady operating expenses.

### Organizational Chart



### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Information Technology</b>					
<u>Full Time Employees</u>					
I.T. Manager	1	1	1	1	1
I.T. Project Manager	2	1	1	1	1
I.T. Coordinator	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<u>Part Time Employees</u>					
I.T. Project Manager	0	1	1	1	1
<b>Total Part Time Employees</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

### **Division of Planning & Development**

#### **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 Division of Community Development.

#### **Core Functions:**

- Planning and Zoning Administration
- Economic Development
- Administration of Federal Grant Programs

#### **2020 Accomplishments**

- Through the following programs, responded to unique and evolving business needs as a result of the COVID-19 public health emergency:
  - With the Mayor's Office, established and led the Mayor's Small Business Task Force, meeting weekly initially and then biweekly with leaders in the business community to share information and discuss strategies the City could implement in response to the COVID-19 pandemic.
  - With the Division of Community Development, created and administered the Small Business Relief Program (one of the first cities nationally) – providing in excess of \$187,000 in grants during the initial phase (April – May 2020) to 118 small businesses in Lakewood and launched a second round of Small Business Assistance making available \$450,000 in rent and payroll assistance.
  - Expanded the use of the public right-of-way and private parking lots to create opportunities for socially distanced dining and shopping spaces outdoors.
  - Created an express parking program whereby businesses can request existing metered parking spaces to be converted to free, 15-minute drop-off / pick-up zones supporting socially distanced dining and shopping.
  - Worked with City Council to establish and implement a temporary parklet program.
- Invested over \$50,000 in the Spectacular Vernacular Art Program, creating public-private partnerships that supported public art murals on private buildings and established a framework for public art in city parks, starting with two projects at Wagar Park.
- In partnership with the Public Works Department and Cuyahoga County, implemented dedicated bicycle lanes along Lake Avenue – adding nearly 2.5 miles to the City's expanding bicycle infrastructure network.
- Worked with Liberty Development and the surrounding neighborhood resulting in the approval of the proposed redevelopment of the former St. Clement School property along Madison Avenue creating 16 new townhomes (construction begin late 2020).
- Continued progress on the implementation of the Parks Master Plan, working with the Public Works Department on the construction of Wagar Park (major construction complete) and on the design documents for Kauffman Park (construction begin in early 2021).

## ***Division of Planning & Development***

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- In partnership with the Police, Fire, Parks, and Public Works Departments, facilitated design completion of capital improvement projects, such as the expansion of Fire Station #2, interior jail upgrades, and public facilities at Lakewood Park in order to provide better services to our residents.
- Assisted LakewoodAlive in facilitating the designation of Lakewood's Downtown Historic District.
- Worked with the Public Works Department, Metroparks, and community partners on pedestrian safety improvements and streetscape design at the Detroit-Sloane gateway (construction begin 2021).
- In partnership with the Building Department, completed commercial plan reviews in-house, saving the city a percentage of costs otherwise paid to outside consultants.
- With the Human Services Department and community partners, facilitated the selection process with a resident-led panel and City Council to determine the best and most qualified design-build team for the adaptive reuse of Cove Church (construction begin 2021).

### **2021 & Beyond Strategic Plan**

- Assist and respond to the needs of the business community in response to COVID-19.
- Progress on the downtown development project at Detroit and Belle Avenues through the selection of a new development partner with the goal of gaining the approvals needed to start construction in 2022.
- Work with development partners to advance:
  - The redevelopment of the former car dealership lots on Detroit Avenue;
  - The preservation of the former Phantasy and Mack Product buildings on Detroit Avenue and Hird Street; and
  - The adaptive reuse of the former Trinity Church on Detroit Avenue and Board of Education Buildings on Warren Road.
- With various Departments and community partners, advance the design and construction of the 2021 Capital Improvement Plan Projects.
- Consolidate and update the various architectural design and historic preservation standards utilized to guide exterior building improvements resulting in a comprehensive, user-friendly document that leads to predictable applications and review outcomes.
- Assist other City Departments and the Accessibility Task Force in the development of an ADA Transition Plan.
- Update the 2012 Bicycle Master Plan using Department Staff.
- Support and expand public art throughout the community through the development of a Public Art Master Plan.
- With the Human Services Department, engage the services of a consultant to develop a Community Health Needs Assessment.
- Support and implement priority projects of City Council.

## Division of Planning & Development

### Division Budgets

DIVISION OF PLANNING AND DEVELOPMENT					
General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	191,771	242,435	227,217	343,680	51%
Fringe Benefits	90,119	93,209	96,461	103,008	7%
Travel and Transportation	353	403	-	2,500	
Professional Services	10,454	21,202	31,735	23,250	-27%
Communications	3,726	4,474	4,884	6,100	25%
Contractual Services	-	3,008	7,872	15,000	91%
Materials & Supplies	841	2,188	941	3,100	229%
Capital	-	1,560	-	-	
Utilities					
Other	893	1,363	1,067	1,600	50%
Economic Development Programs	(52,120)	235,927	450,000	-	-100%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>246,035</b>	<b>605,769</b>	<b>820,177</b>	<b>498,238</b>	<b>-39%</b>

DIVISION OF PLANNING AND DEVELOPMENT					
CDBG Fund Budget (Fund 240)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	139,371	147,752	145,748	157,390	8%
Fringe Benefits	81,357	77,957	83,634	68,165	-18%
Travel and Transportation	14	889	-	350	
Professional Services	7,499	11,080	7,098	10,165	43%
Communications	1,388	953	436	995	128%
Contractual Services	31,159	23,350	15,850	489,346	2987%
Materials & Supplies	222	323	153	300	96%
Capital	-	-	-	-	
Utilities					
Other	49,201	58,657	56,115	51,500	-8%
Debt Service					
Transfer or Advance	172,200	128,000	140,000	200,000	43%
<b>Total</b>	<b>482,411</b>	<b>448,962</b>	<b>449,034</b>	<b>978,211</b>	<b>118%</b>

**Division of Planning & Development**

DIVISION OF PLANNING AND DEVELOPMENT					
Neighborhood Stabilization Program (Fund 245)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services	-	28	-	266,000	
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>28</b>	<b>-</b>	<b>266,000</b>	

DIVISION OF PLANNING AND DEVELOPMENT					
Lakewood Hosptial Fund (Fund 260)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	290,726	185,046	186,937	250,000	34%
Communications					
Contractual Services	229,251	5,744,972	2,508,871	1,250,000	-50%
Materials & Supplies					
Capital					
Utilities					
Other	57,258	46,981	43,453	48,000	10%
Debt Service					
Transfer or Advance	-	-	-	1,700,000	
<b>Total</b>	<b>577,235</b>	<b>5,976,999</b>	<b>2,739,261</b>	<b>3,248,000</b>	<b>19%</b>

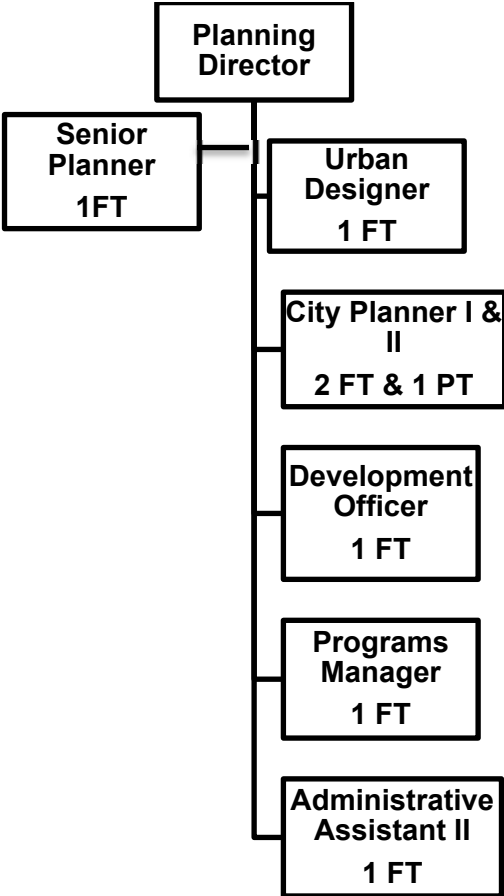
**Budget Trends**

After several personnel changes dating back to 2019, the 2021 budget reflects the Division of Planning & Development being staffed at authorized levels. As a result, a marked increase is shown in the Salaries and Fringe Benefits line items. Accounting for the stabilization of personnel in 2021, there is a modest increase shown the in Salaries budget to account for a year round internship in support of the many progams and initiatives administered by the Planning & Development Department. This position will be funded in part (50%) by CDBG funds.

# Division of Planning & Development

Overall the Operations budget shows a slight increase. This is in part due to a focus by the new Director to support professional development and membership opportunities of the Department Staff and an increase in Contractual Services (total request is for \$15,000) for third party services. These services will support Staff in completing planned initiatives, such as but not limited to the Bicycle Master Plan Update.

## Organizational Chart



## Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Planning &amp; Development</b>					
<b>Full Time Employees</b>					
Director of Planning & Development	1	1	1	1	1
Urban Designer	0	1	1	1	1
City Planner I	1	1	1	2	2
Senior City Planner	1	0	0	1	1
City Planner II	1	2	2	0	0
Administrative Asst. II	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Part Time Employees</b>					
City Planner I	0	1	1	0	1
Intern	0	0	0	1	1
<b>Total Part Time Employees</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>



## **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
- Rental Restoration
- Purchase and Revitalization

### **2020 Accomplishments**

- Through the following programs, responded to unique and evolving business needs as a result of the COVID-19 public health emergency
  - With the Division of Planning & Development, created and administered the Small Business Relief Program (one of the first cities nationally) – providing in excess of \$187,000 in grants during the initial phase (April – May 2020) to 118 small businesses in Lakewood and launched a second round of Small Business Assistance making available \$450,000 in rent and payroll assistance.
  - Created and administered a Residential Rental Assistance Program providing rent assistance to residents with current incomes less than 80% of the area median income. A total of \$1.5M was available to administer this program.
  - With Lakewood Community Service Center, provided utility and food assistance for eligible residents. Assisted Lakewood Community Service Center’s Food Pantry transition to a delivery service model in response to the pandemic.
  - Assisted 63 small business and expended \$70,000 through October 1, 2020.
  - Provided 205 low income renters \$245,000 in emergency rental assistance through October 1, 2020.
- Completed and sold 1612 Orchard Grove a single family rehab to an income eligible family. The property renovations included universal design and aging in place features.
- As part of the city’s affordable housing strategy, designed two affordable single family housing units in partnership with a local development team. One home design focuses on aging in place and a first floor master suite, while the other home provides accommodations as a live/work unit.
- Completed 6 Storefront Renovation Projects and expended \$60,000 through October 1, 2020.
- Through Lakewood Alive, painted 6 housing units through the Paint Lakewood program during the 2020 construction season.

## Division of Community Development

### 2021 & Beyond Strategic Plan

- Provide HOME funding to the EDEN Nelson Court Affordable Rental Housing Project. This project will renovate 8 existing units and expand the number of units to 10. One of these will be a fully mobility impaired unit.
- Complete the construction of 2 new single family affordable homes.
- Address the needs of small business and residents impacted by the pandemic through the Small Business Relief Program and Residential Rent Relief Program.
- Meet the needs of the City's low income renters and homeowners under the Affordable Housing Strategy.
- Assist low income renters access emergency rental assistance.
- Work with developers and local landlords to preserve and increase the number of affordable units.
- Help homeowners make essential home improvements, bring properties up to code and increase energy efficiency.
- Strategically invest federal funds into Lakewood's housing stock, its primary economic engine.

### Division Budget

DIVISION OF COMMUNITY DEVELOPMENT					
CDBG (Fund 240)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	80,665	82,744	81,953	88,650	8%
Fringe Benefits	12,747	12,686	13,072	13,728	5%
Travel and Transportation	-	3,256	9,825	10,000	2%
Professional Services	5,742	4,118	6,277	6,500	4%
Communications	205	234	228	325	43%
Contractual Services	502,579	313,059	292,907	482,000	65%
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
<b>Total</b>	<b>601,938</b>	<b>416,097</b>	<b>404,262</b>	<b>601,203</b>	<b>49%</b>

# Division of Community Development

DIVISION OF COMMUNITY DEVELOPMENT					
Home Investment Program (Fund 242)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications					
Contractual Services	107,941	145,502	433,269	1,030,000	138%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>107,941</b>	<b>145,502</b>	<b>433,269</b>	<b>1,030,000</b>	<b>138%</b>

DIVISION OF COMMUNITY DEVELOPMENT					
ESG (Fund 241)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	4,482	4,572	4,338	5,200	20%
Fringe Benefits	689	703	668	801	20%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	-	-	-	150,000	
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	11,200	11,500	65,000	50,000	-23%
<b>Total</b>	<b>16,372</b>	<b>16,775</b>	<b>70,006</b>	<b>206,001</b>	<b>194%</b>
<b>TOTAL</b>	<b>726,251</b>	<b>578,374</b>	<b>907,537</b>	<b>1,837,204</b>	<b>102%</b>

## Budget Trends

After several personnel changes dating back to 2019, the 2021 budget reflects the Division of Planning & Development being staffed at authorized levels. As a result, a marked increase is shown in the Salaries and Fringe Benefits line items. Accounting for the stabilization of personnel in 2021, there is a modest increase shown in the Salaries budget to account for a year round internship in support of the many programs and initiatives administered by the Planning & Development Department. This position will be funded in part (50%) by CDBG funds.

## Division of Community Development

### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Community Development</b>					
C. D. Programs Manager	1	1	1	1	1
C. D. Program Coordinator	1	0	0	0	0
C. D. Development Officer	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



### **Division of Building & Housing**

#### **Description**

The Division of Housing and Building enforces local Property Maintenance and Safety Codes, Flood Water Maintenance codes and zoning codes. It assures compliance with the Ohio Building Code and the Residential Code of Ohio for new construction projects through plan review and approval, and on-site construction inspections. It conducts property maintenance inspections, complaint inspections, fire damage inspections, zoning inspections and permit inspections. The Division manages the rental housing license program, contractor registrations, and tax abatement applications. It issues building and zoning permits for new construction, repairs and alterations. It also accepts applications for the Board of Zoning Appeals, Board of Building Standards and Architectural Review Board and Planning Commission.

#### **Core Functions:**

- Construction Plan Review and Approval
- Code Enforcement
- Housing Safety, Preservation and Improvement

#### **2020 Accomplishments**

In the midst of a worldwide pandemic and a subsequent shortage of building materials, the Housing and Building Division continued to provide essential services to the construction industry. Overall the number of projects were up, but the scale was down. Through September 2020 we:

- Processed 514 residential plan reviews, an increase of 19% over 2019
- Processed 226 commercial plan reviews, a 63% increase over 2019.
- Issued 1,826 residential permits, a 17% increase over 2019 with a valuation of \$17.4 MM for a 3% decrease from 2019.
- Issued 293 commercial permits, a 23% increase over 2019 with a valuation of \$8.7 MM valuation for a 58% decrease from 2019.

In addition, we:

- Assisted in the implementation of the Citizenserve case management system city wide which allows the city to discontinue the use of the previous Web Q&A system.
- Conducted 2,382 permit inspections; 4,249 property maintenance and zoning inspections, including 1,184 inspections to complete the 2018 Housing Forward Program. With a full PMI staff, better training, an increased focus on documentation, and better implementation of the system these inspection numbers have greatly surpassed 2019 totals.
- Issued 2,084 correction notices for code violations.

#### **2021 & Beyond Strategic Plan**

- Reorganize the Property Maintenance Inspection Group into Commercial and Residential sections and implement the commercial building inspection pilot program interrupted by the Covid-19 pandemic. Re-assign one employee to the commercial section for this purpose.
- Ramp-up Code Compliance Inspections of rental properties and commercial buildings as soon as Covid-19 restrictions are lifted.

## Division of Building & Housing

- Expanding the career ladder for our administrative staff and improving customer service.
- Examine personnel needs to right-size the Division while appropriately considering the costs associated with the Division and area standards.
- Examine and update the Division's fees for services.

### Division Budgets

Division of Building & Housing					
General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	802,934	834,822	797,668	919,731	15%
Fringe Benefits	351,564	324,946	356,124	312,585	-12%
Travel and Transportation	17,534	17,099	11,924	17,825	49%
Professional Services	76,555	142,028	181,314	182,075	0%
Communications	10,576	13,495	11,431	15,800	38%
Contractual Services	70,750	26,250	13,000	10,000	-23%
Materials & Supplies	6,592	6,975	2,296	6,175	169%
Capital	-	3,382	-	10,000	
Utilities					
Other	8,331	6,718	1,917	7,500	291%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,344,838</b>	<b>1,375,715</b>	<b>1,375,673</b>	<b>1,481,691</b>	<b>8%</b>

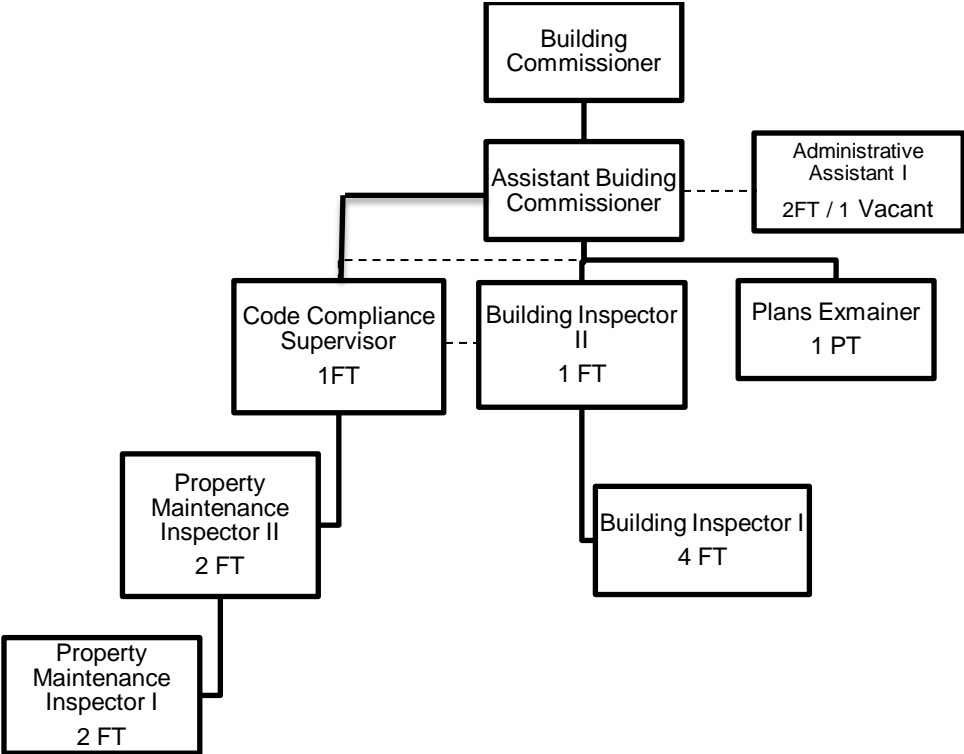
Division of Building & Housing					
Community Development Block Grant Fund (Fund 240)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-2021
<b>Expenditures by Category</b>					
Salaries	92,750	91,105	81,603	91,430	12%
Fringe Benefits	14,842	14,404	12,843	14,060	9%
Travel and Transportation	1,640	1,859	1,526	1,800	18%
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>109,232</b>	<b>107,368</b>	<b>95,972</b>	<b>107,290</b>	<b>12%</b>
<b>TOTAL EXPENDITURES</b>					
	<b>1,454,070</b>	<b>1,483,083</b>	<b>1,471,645</b>	<b>1,588,981</b>	<b>8%</b>

# Division of Building & Housing

## Budget Trends

The Division of Housing and Building will undergo some turnover in staff in 2021 with the anticipated retirement of the current Building Commissioner and at least one Building Inspector. Filling the Building Commissioner position will create a ripple effect in the department as the best candidate is an existing staff member whose current position will need to be backfilled from within to meet state mandated requirements, and maintain customer service. Because the labor pool for certified building inspectors is tight, we recommend a “hire ahead” strategy to obtain inspectors that are highly qualified and fit our culture. This will be both an opportunity and a challenge given the economic downturn caused by the Covid-19 pandemic. While we intend to use internal staff to the maximum extent possible, plans examination services will continue to be outsourced due to state regulations and risk management.

## Organizational Chart



# Division of Building & Housing

## Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Division of Building &amp; Housing</b>					
Building Commissioner	0	1	1	1	1
Assistant Building Commissioner	1	1	1	1	1
Building Inspector I	4	3	4	4	4
Building Inspector II	1	1	1	1	1
Code Compliance Supervisor	1	1	1	1	1
Property Maintenance Inspector I	4	2	2	2	2
Property Maintenance Inspector II	0	2	2	2	2
Staff Assistant I	1	0	0	0	0
Administrative Assistant II	1	0	0	0	0
Administrative Assistant I	1	2	3	2	3
<b>Total Full Time Employees</b>	<b>15</b>	<b>13</b>	<b>15</b>	<b>14</b>	<b>15</b>
<u>Part Time Employees</u>					
Plans Examiner	1	1	1	1	1
<b>Total Part Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



## Budget Overview of Public Safety

Total Expenditures by Division All Funds	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
Police Division	12,318,954	12,678,357	12,164,430	12,951,785	6%
Dispatch Division	933,469	895,006	912,521	941,063	3%
Prisoner Support Division	268,052	297,729	262,748	294,341	12%
School Guards Division	179,128	192,401	147,255	214,042	45%
Animal Control Division	225,027	223,829	240,728	239,180	-1%
Parking Enforcement Division	363,429	483,594	347,060	444,830	28%
Fire & EMS Department	11,382,949	12,007,445	11,048,802	11,826,584	7%
<b>Total Expenditures</b>	<b>25,671,007</b>	<b>26,778,360</b>	<b>25,123,544</b>	<b>26,911,825</b>	<b>7%</b>
*Includes funds covered by the Coronavirus Relief Fund					

Total Expenditures by Category All Funds	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
Salaries	16,889,833	17,426,809	16,898,031	18,783,232	11%
Fringe Benefits	6,879,756	6,778,551	7,016,411	6,487,442	-8%
Travel and Transportation	13,346	19,532	5,857	14,950	155%
Professional Services	321,497	349,297	242,818	304,750	26%
Communications	103,318	126,498	131,379	139,130	6%
Contractual Services	182,400	302,814	179,308	209,500	17%
Materials & Supplies	484,470	553,555	363,996	563,450	55%
Capital	352,912	677,249	19,274	118,000	512%
Utilities	96,637	90,677	92,133	106,000	15%
Other	143,483	131,344	142,436	153,975	8%
Debt Service	199,982	269,720	31,901	31,396	-2%
Transfer or Advance	3,375	55,000	-	-	
<b>Total</b>	<b>25,671,007</b>	<b>26,781,046</b>	<b>25,123,544</b>	<b>26,911,825</b>	<b>7%</b>
*Includes funds covered by the Coronavirus Relief Fund					

Total Expenditures by Category General Fund	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
Salaries	16,141,944	16,644,188	16,770,891	18,622,227	11%
Fringe Benefits	3,507,003	3,305,991	4,696,341	2,967,614	-37%
Travel and Transportation	3,463	8,553	1,816	9,650	431%
Professional Services	166,641	199,768	207,807	264,200	27%
Communications	98,231	122,454	130,658	136,500	4%
Contractual Services	168,670	296,205	174,977	204,200	17%
Materials & Supplies	380,390	411,370	337,600	496,400	47%
Capital	38,679	60,206	11,111	48,000	332%
Utilities	72,093	66,116	68,203	80,000	17%
Other	26,371	23,068	32,043	34,020	6%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>20,603,483</b>	<b>21,137,920</b>	<b>22,431,449</b>	<b>22,862,811</b>	<b>2%</b>
*Includes funds covered by the Coronavirus Relief Fund					

# **Division of Police & Law Enforcement**

## **Description**

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

- The Traffic and Patrol Division provides 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 conducts 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.

## **2020 Accomplishments**

- Completed more Crisis Intervention training so officers are better equipped to deal with the rising incidences of individuals suffering from mental health problems.
- Completed the construction plan for the jail including upgrades and improvements to the jail's outer perimeter for approval by the state.
- Working with other city departments and the public in the COVID-19 crisis and response such as assisting with meal deliveries, maintaining social distancing requirements, mask compliance, and maintaining compliance with the Governor's Orders.
- Maintained peace and safety during social injustice demonstrations in the city, while also assisting neighboring communities with similar endeavors.

## **2021 & Beyond Strategic Plan**

- See that more officers are trained in mental health awareness and how to deal with the mentally ill.
- Ensure that personnel understand and are trained in how to use upgraded technology to allow the department to become more efficient.
- Ensure that more Detectives are trained in cyber crime and social media crimes.

## Division of Police & Law Enforcement

### Division Budget

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	8,428,010	8,606,488	8,330,484	9,269,970	11%
Fringe Benefits	1,722,954	1,612,641	2,164,650	1,347,533	-38%
Travel and Transportation	82	126	36	125	247%
Professional Services	52,942	74,063	53,610	68,900	29%
Communications	75,245	96,799	97,827	103,675	6%
Contractual Services	124,746	243,240	123,230	145,100	18%
Materials & Supplies	188,545	190,547	157,183	190,775	21%
Capital	38,679	60,206	-	-	
Utilities					
Other	12,819	9,737	16,879	17,500	4%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>10,644,021</b>	<b>10,893,846</b>	<b>10,943,900</b>	<b>11,143,578</b>	<b>2%</b>
*Includes funds covered by the Coronavirus Relief Fund					

Police Pension Fund (Fund 220)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	1,559,801	1,589,364	1,142,779	1,673,365	46%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	55,000	-	-	
<b>Total</b>	<b>1,559,801</b>	<b>1,644,364</b>	<b>1,142,779</b>	<b>1,673,365</b>	<b>46%</b>

## Division of Police & Law Enforcement

Law Enforcement Trust Fund (Fund 222)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	-	-	-	15,000	
Fringe Benefits	-	-	-	3,143	
Travel and Transportation	9,472	9,419	4,041	5,300	31%
Professional Services	67,128	51,155	32,094	37,600	17%
Communications	-	-	-	-	
Contractual Services	75	450	-	500	
Materials & Supplies	20,921	74,376	20,920	42,800	105%
Capital	5,612	-	-	-	
Utilities					
Other	7,246	4,748	12,534	15,000	20%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>110,453</b>	<b>140,148</b>	<b>69,589</b>	<b>119,343</b>	<b>71%</b>

Federal Forfeiture Fund (Fund 225)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	-	2,686	8,163	10,000	23%
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>		<b>8,163</b>	<b>10,000</b>	<b>23%</b>

# Division of Police & Law Enforcement

Enforcement & Education Fund (Fund 231)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	-	-	-	-	
Materials & Supplies	4,678	-	-	5,500	
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>4,678</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>12,318,954</b>	<b>12,678,357</b>	<b>12,164,430</b>	<b>12,951,785</b>	<b>6%</b>

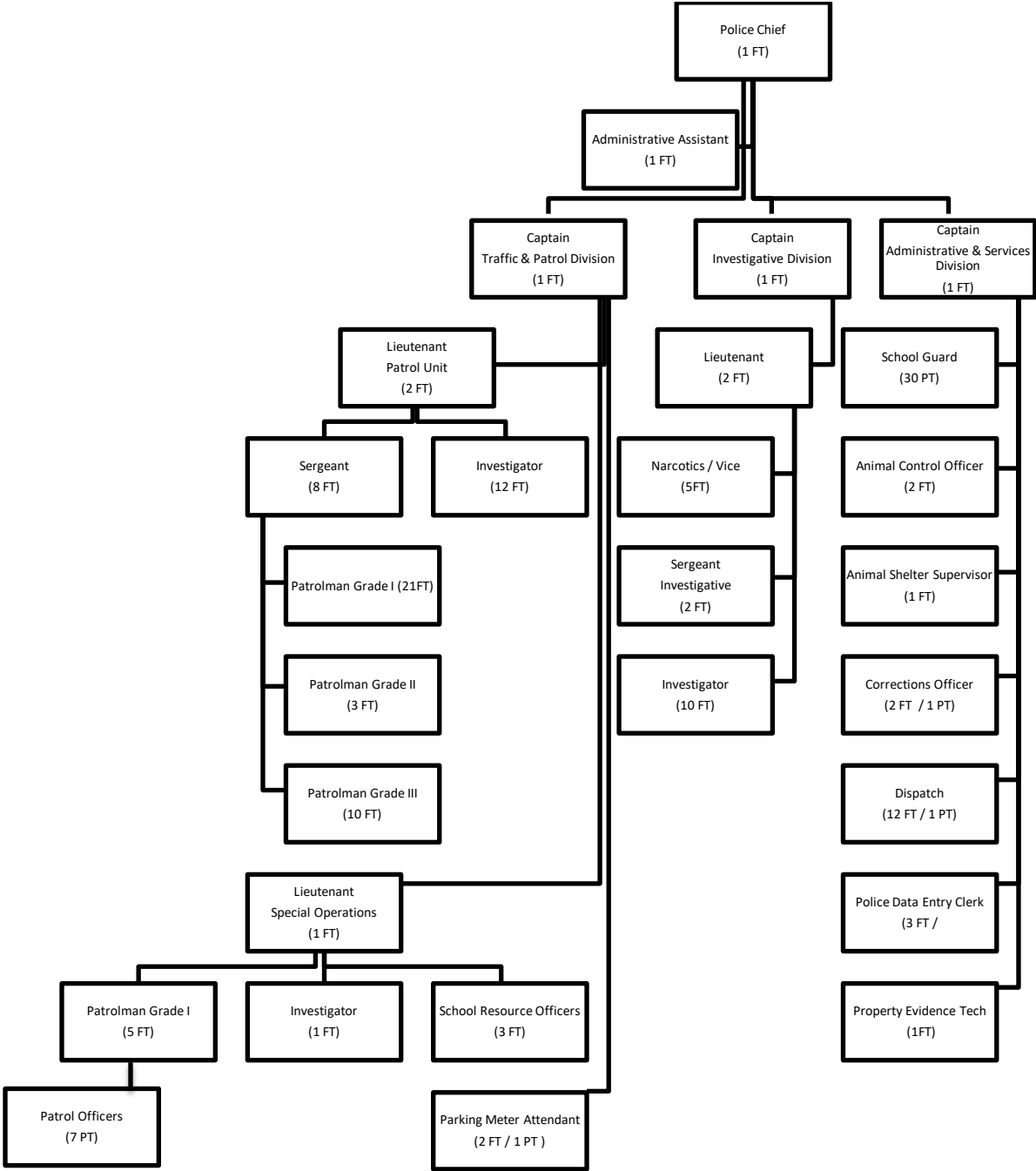
## Budget Trends

The department is facing personnel shortages, primarily through retirements, but we are working with Human Resources and Civil Service to find highly qualified and dedicated personnel.



# Division of Police & Law Enforcement

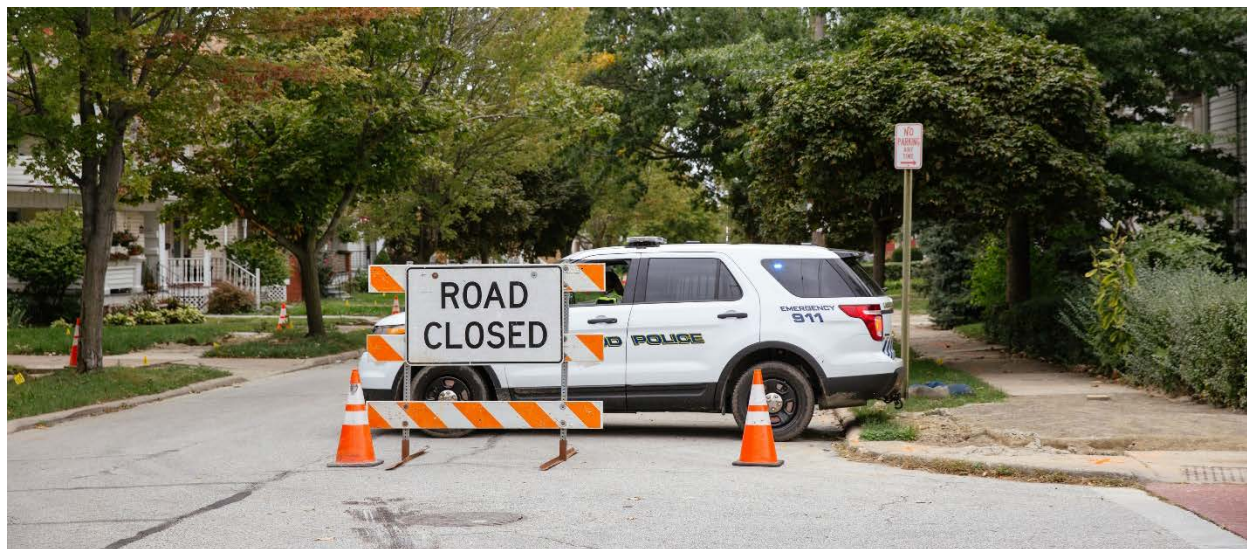
## Organizational Chart



## Division of Police & Law Enforcement

### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Police Division</b>					
<u>Full Time Employees</u>					
Police Chief	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Captain	3	3	3	4	3
Lieutenant	4	4	4	5	5
Sergeant	10	10	10	11	10
Investigator	24	24	24	26	26
Patrolman Assigned to Detective Bureau	5	5	5	4	4
Special Operations	1	1	1	1	1
Safety Education Officers - 20 years	3	3	3	5	5
Patrolman grade I	34	29	29	21	21
Patrolman grade II	1	1	1	3	3
Patrolman grade III	4	10	10	9	10
Police Data Entry Clerk	2	2	3	2	3
Neighborhood Police Officer	4	4	4	4	4
Property Evidence Tech.	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>98</b>	<b>99</b>	<b>100</b>	<b>98</b>	<b>98</b>
<u>Part Time Employees</u>					
Patrol Officers	7	7	7	7	7
<b>Total Part Time Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>*Personnel fluctuations are due to promotions, retirements, and unfilled patrolman positions</b>					



### **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.

There is 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.

#### **2020 Accomplishments**

- Worked with the municipal court to lower the average daily population.
- Provided additional training to staff that eliminated major jail incidents in 2020.
- Successfully passed the jail's audit with the State Jail Inspector.

#### **2021 & Beyond Strategic Plan**

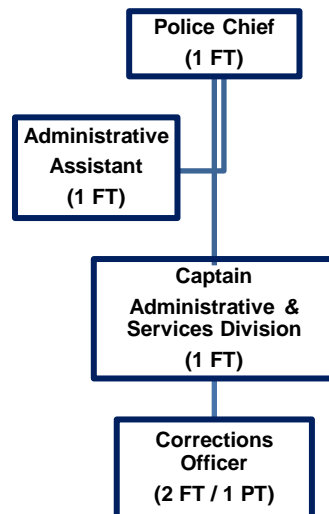
- Have more personnel trained in jail procedures to increase institutional knowledge of the workforce.
- Examine operational and administrative staffing of the Jail facility.
- Modernize the Jail's secure inner perimeter.

# Division of Prisoner Support

## Division Budget

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	92,491	121,423	114,839	132,740	16%
Fringe Benefits	45,155	46,556	49,035	43,601	-11%
Travel and Transportation					
Professional Services	72,661	63,897	43,585	50,000	15%
Communications					
Contractual Services	27,117	36,094	35,784	38,500	8%
Materials & Supplies	30,629	29,759	18,607	29,500	59%
Capital	-	-	899	-	-100%
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>268,052</b>	<b>297,729</b>	<b>262,748</b>	<b>294,341</b>	<b>12%</b>

## Organizational Chart



## ***Division of Prisoner Support***

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### **Personnel Staffing**

	<b>As of Nov. 15, 2018</b>	<b>As of Nov. 15, 2019</b>	<b>Budgeted 2020</b>	<b>As of Nov. 15, 2020</b>	<b>Proposed 2021</b>
<b>Prisoner Support Division</b>					
<u>Full Time Employees</u>					
Corrections Officer	2	2	2	2	2
<b><i>Total Full Time Employees</i></b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<u>Part-Time Employees</u>					
Corrections Officer	0	0	0	0	0
<b><i>Total Part Time Employees</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Dispatch Unit**

**Dispatch Unit**

**Description**

The Dispatch Unit 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.

**2020 Accomplishments**

- The Unit continued providing quality communications to police, fire, and paramedic personnel; especially during the covid-19 pandemic
- Trained an additional Dispatch Unit employee in CIT (Crisis Intervention Training).
- Dispatch Unit continued their training through online training classes.

**2021 & Beyond Strategic Plan**

- Examine personnel and staffing in order to right-size the Unit.
- Provide additional training to employees.
- Upgrade the communication equipment.

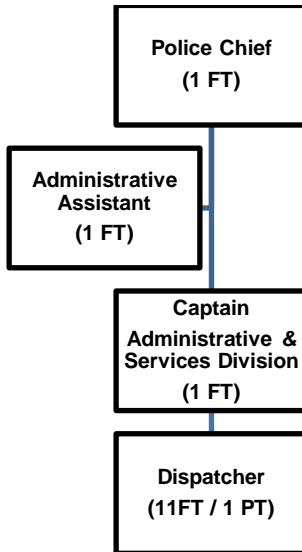
**Division Budget**

	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	633,377	615,157	626,670	689,035	10%
Fringe Benefits	281,963	265,036	269,483	234,377	-13%
Travel and Transportation					
Professional Services	-	-	-	-	
Communications					
Contractual Services					
Materials & Supplies	5,094	1,662	1,368	2,650	94%
Capital					
Utilities					
Other	13,035	13,150	15,000	15,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>933,469</b>	<b>895,006</b>	<b>912,521</b>	<b>941,063</b>	<b>3%</b>

# Dispatch Unit

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## Organizational Chart



## Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Dispatch Division</b>					
<u>Full Time Employees</u>					
Dispatcher	11	11	11	10	11
<b>Total Full Time Employees</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>11</b>
<u>Part Time Employees</u>					
Dispatcher	1	0	1	0	1
<b>Total Part Time Employees</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>

**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.

**2020 Accomplishments**

- Working with businesses regarding parking issues during the COVID-19 crisis.
- Successfully moved to a new locker room/repair room within the police station.

**2021 & Beyond Strategic Plan**

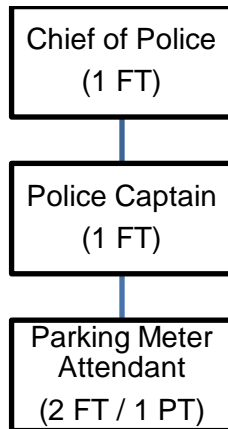
- Working together with businesses that have street parking, especially restaurants offering carry out orders, to resolve any issues.
- Modernizing a portion of the city lots to host a central payment area.

**Division Budget**

Parking Facilities (Fund 520)	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	131,414	133,426	127,139	146,005	15%
Fringe Benefits	43,800	54,903	52,785	47,344	-10%
Travel and Transportation					
Professional Services	747	2,823	2,917	2,950	1%
Communications	2,995	2,718	721	2,630	265%
Contractual Services	5,423	5,468	4,331	4,800	11%
Materials & Supplies	15,144	21,452	5,475	18,750	242%
Capital	-	105,213	-	60,000	
Utilities	24,544	24,561	23,930	26,000	9%
Other	103,121	100,635	97,859	104,955	7%
Debt Service	32,866	32,393	31,901	31,396	-2%
Transfer or Advance	3,375	-	-	-	
<b>Total</b>	<b>363,429</b>	<b>483,594</b>	<b>347,060</b>	<b>444,830</b>	<b>28%</b>

# Parking Enforcement Division

## Organizational Chart



## Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Parking Enforcement Division</b>					
<u>Full Time Employees</u>					
Parking meter attendant	2	2	2	2	2
<b>Total Full-Time Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<u>Part-Time Employees</u>					
Parking meter attendant	1	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



## 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 Lakewood Animal Shelter.

### 2020 Accomplishments

- Continued enforcing Lakewood’s animal control ordinance with a focus on unregistered dogs and dog owners not carrying insurance.
- Represented the unit to various community groups such as the Kindergarten classes at Lincoln Elementary School.
- Posted information regarding Animal Shelter operations during the covid-19 pandemic through the Citizens Committee for Lakewood Animal Shelter social media account.

### 2021 & Beyond Strategic Plan

- Design and construct new animal shelter building.
- Improve and upgrade response vehicles.
- Ability to contact citizens electronically.

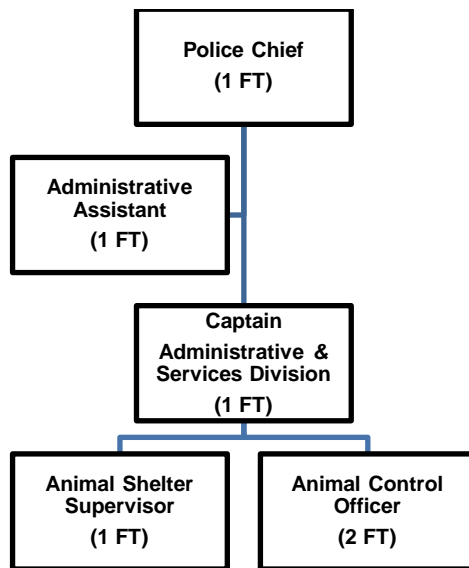
### Division Budget

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	141,445	141,400	149,932	154,854	3%
Fringe Benefits	67,717	68,431	70,046	58,276	-17%
Travel and Transportation					
Professional Services	-	2,500	100	4,300	4200%
Communications	734	290	550	550	0%
Contractual Services	2,738	2,024	3,000	3,000	0%
Materials & Supplies	3,866	1,238	8,100	9,200	14%
Capital	-	-	-	-	
Utilities	8,526	7,945	9,000	9,000	0%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>225,027</b>	<b>223,829</b>	<b>240,728</b>	<b>239,180</b>	<b>-1%</b>

## Division of Animal Control

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### Organizational Chart



### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Animal Control Division</b>					
<u>Full Time Employees</u>					
Animal Control Officer	2	2	2	2	2
Animal Shelter Supervisor	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**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.

**2020 Accomplishments**

- Increased hourly rate to attract and retain employees.
- As a result of the covid-19 pandemic, amended Ordinance 135.05 (c) to clarify emergency declaration.

**2021 & Beyond Strategic Plan**

- Examine personnel to ensure crossings in the city are staffed adequately.
- Retain a fully staffed Division, so as not to have to rely on other departments which in turn causes overtime usage.

**Division Budget**

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	150,874	164,237	127,551	181,500	42%
Fringe Benefits	25,749	27,407	19,704	31,542	60%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	2,506	758	-	1,000	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>179,128</b>	<b>192,401</b>	<b>147,255</b>	<b>214,042</b>	<b>45%</b>

# Division of Crossing Guards

## Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Crossing Guards Division</b>					
<u>Part Time Employees</u>					
Crossing Guards	35	30	30	29	30
<b>Total Part Time Employees</b>	<b>35</b>	<b>30</b>	<b>30</b>	<b>29</b>	<b>30</b>



# **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 90 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, Community Paramedic Program 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.

## **2020 Accomplishments**

- Contracted with and began the planning stage with DS Architecture for the addition to Station 2
- Responded to approximately 6800 calls for service
- Completed over 8000 hours of training

## **2021 & Beyond Strategic Plan**

- Replace rescue truck with newer, smaller, more efficient and user friendly vehicle
- Complete construction on station 2 addition
- Continue with ambulance rotation program and purchase new ambulance
- Replace engine 3 with new aerial and place engine 3 into reserve status



## Division of Fire & EMS

### Division Budget

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected*	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	6,695,748	6,995,482	7,421,415	8,194,127	10%
Fringe Benefits	1,363,465	1,285,921	2,123,423	1,252,285	-41%
Travel and Transportation	3,381	8,427	1,780	9,525	435%
Professional Services	41,038	59,308	110,512	141,000	28%
Communications	22,251	25,365	32,281	32,275	0%
Contractual Services	14,069	14,847	12,964	17,600	36%
Materials & Supplies	149,750	187,407	152,342	263,275	73%
Capital	-	-	10,212	48,000	370%
Utilities	63,567	58,171	59,203	71,000	20%
Other	517	182	164	1,520	829%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>8,353,786</b>	<b>8,635,110</b>	<b>9,924,296</b>	<b>10,030,607</b>	<b>1%</b>
<b>*Includes funds covered by the Coronavirus Relief Fund</b>					

Firemen's Pension Fund (Fund 221)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	1,546,706	1,610,024	1,124,506	1,795,977	60%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>1,546,706</b>	<b>1,610,024</b>	<b>1,124,506</b>	<b>1,795,977</b>	<b>60%</b>

**Division of Fire & EMS**

Lakewood Hospital Special Revenue Fund (Fund 260)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	616,474	649,194	-	-	
Fringe Benefits	222,446	218,270	-	-	
Travel and Transportation	412	1,560	-	-	
Professional Services	86,981	95,550	-	-	
Communications	2,092	1,326	-	-	
Contractual Services	8,232	691	-	-	
Materials & Supplies	63,337	46,357	-	-	
Capital	308,621	509,144	-	-	
Utilities					
Other	6,746	2,893	-	-	
Debt Service	167,116	237,327	-	-	
Transfer or Advance					
<b>Total</b>	<b>1,482,457</b>	<b>1,762,312</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>11,382,949</b>	<b>12,007,445</b>	<b>11,048,802</b>	<b>11,826,584</b>	<b>7%</b>

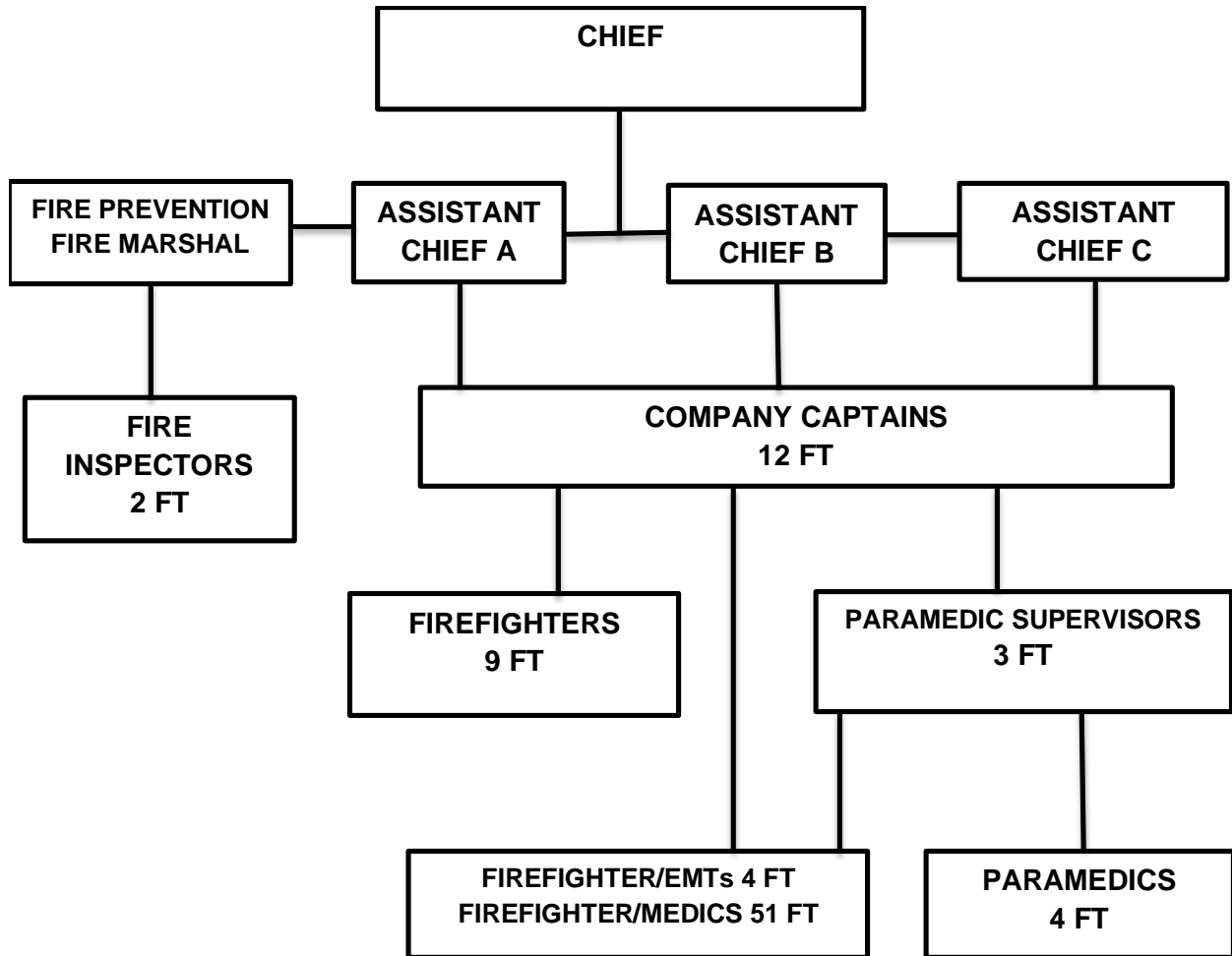
**Budget Trends**

Cancelled all travel that was not critically necessary, including training and certification classes due to the Coronavirus pandemic.

Overtime was increased due to Coronavirus restrictions including mandated quarantine periods.



**Organizational Chart**



**Personnel Staffing**

- Chief
- 3 – Assistant Chiefs
- 13 – Captains
- 1 – Fire Marshal
- 3 – EMS Supervisors
- 2 – Fire Inspectors
- 9 – Firefighters
- 4 – Firefighter/EMT's
- 51 – Firefighter/Paramedics
- 4 – Paramedics
- 90 – Total Personnel

**Apparatus Assignments**

- Station 1
- Truck 1, Engine 4 (reserve), Kubota
- Medic 1, Medic 4
- Rescue 1, Marine 2
- Cars 1, 2, 3, 4, 5, 6,7
- Station 2
- Engine 2
- Medic 2
- Station 3
- Engine 3
- Medic 3, Medic 5 (reserve)

## Division of Fire & EMS

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### Personnel Staffing

<b>Fire &amp; EMS Division</b>	<b>As of Nov. 15, 2018</b>	<b>As of Nov. 15, 2019</b>	<b>Budgeted 2020</b>	<b>As of Nov. 15, 2020</b>	<b>Proposed 2021</b>
<u>Full Time Employees</u>					
Fire Chief	1	1	1	1	1
Assistant Chief	3	3	3	3	3
Fire Captain	12	13	13	13	13
Fire Marshall	1	0	1	1	1
Firefighter I	46	44	44	46	46
Firefighter II	5	11	11	9	9
Firefighter III	7	6	6	8	8
Fire Electrician/Mechanic	2	3	3	3	3
Fire Inspector	2	2	2	2	2
Paramedic Supervisor	3	3	3	2	2
Paramedic	5	4	4	2	2
<b>Total Full Time Employees</b>	<b>88</b>	<b>90</b>	<b>91</b>	<b>90</b>	<b>90</b>

## Budget Overview of Public Works

Total Expenditures by Division All Funds	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
Public Works Admin	118,893	151,898	92,882	100,042	8%
Street Lighting	607,353	557,769	694,158	600,000	-14%
Parks & Public Property	3,024,061	2,604,894	2,249,509	2,860,003	27%
Streets & Forestry	2,750,973	3,064,451	3,152,059	3,330,208	6%
Refuse & Recycling	3,410,415	3,404,152	3,069,828	3,465,476	13%
Fleet	1,559,185	1,609,747	1,583,639	1,677,468	6%
Engineering	825,222	977,307	722,816	558,083	-23%
Water & Wastewater Collection	21,451,635	29,872,662	19,590,638	23,438,353	20%
Wastewater Treatment Plant	13,008,026	23,453,850	27,583,227	21,098,054	-24%
Winterhurst	747,042	373,856	471,033	364,000	-23%
<b>Total Expenditures</b>	<b>47,502,806</b>	<b>66,070,585</b>	<b>59,209,789</b>	<b>57,491,688</b>	<b>-3%</b>
Total Expenditures by Category All Funds	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
Salaries	7,823,599	8,011,349	7,289,805	8,492,582	16%
Fringe Benefits	3,178,978	3,116,785	3,182,462	2,816,191	-12%
Travel and Transportation	4,126	5,571	1,136	4,425	290%
Professional Services	1,397,988	1,227,278	650,779	1,710,795	163%
Communications	31,490	33,870	28,975	36,800	27%
Contractual Services	2,660,326	2,989,042	2,378,655	2,378,730	0%
Road Salt	254,544	252,937	211,276	238,000	13%
Materials & Supplies	1,845,831	1,935,119	1,803,559	2,435,800	35%
Capital	7,677,787	28,444,208	26,097,980	21,908,850	-16%
Utilities	1,465,620	1,393,204	1,474,096	912,600	-38%
Purchased Water	5,466,742	5,578,856	5,938,004	6,300,000	6%
Other	1,258,996	1,382,611	1,247,646	1,293,014	4%
Debt Service	12,149,378	9,656,754	6,454,869	6,353,402	-2%
Transfer or Advance	2,287,400	2,043,000	2,450,550	2,010,500	-18%
<b>Total Expenditures</b>	<b>47,502,806</b>	<b>66,070,585</b>	<b>59,209,789</b>	<b>56,891,688</b>	<b>-4%</b>

Total Expenditures by Category General Fund	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
Salaries	3,736,572	3,800,419	3,473,136	3,997,006	15%
Fringe Benefits	1,577,611	1,539,575	1,587,578	1,398,328	-12%
Travel and Transportation	1,836	1,738	46	1,225	2588%
Professional Services	117,445	142,042	170,560	188,375	10%
Communications	15,529	14,780	8,651	11,025	27%
Contractual Services	1,204,930	1,438,665	1,073,484	1,371,630	28%
Materials & Supplies	958,832	1,012,292	958,302	1,092,800	14%
Capital	270,232	539,675	311,468	120,000	-61%
Utilities	846,430	801,432	913,290	859,900	-6%
Other	5,454	7,274	2,863	10,100	253%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>8,734,869</b>	<b>9,297,893</b>	<b>8,499,378</b>	<b>9,050,389</b>	<b>6%</b>

## Division of Public Works Administration

### Description

The 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.

### 2020 Accomplishments

- Coordinated with Divisions to reduce overtime costs, while also providing effective services for residents in an efficient manner.
- Modified interactions within Divisions, and with residents, to safely navigate the covid-19 pandemic.

### 2021 & Beyond Strategic Plan

- Develop a comprehensive divisional analysis that right-sizes the personnel deployed to each division and minimize personnel and overtime costs.

### Division Budget

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	56,927	90,594	37,992	51,394	35%
Fringe Benefits	53,482	54,856	51,990	40,790	-22%
Travel and Transportation	1,067	63	24	-	-100%
Professional Services	856	725	453	1,300	187%
Communications	430	500	480	550	15%
Contractual Services	-	-	-	-	
Materials & Supplies	564	508	1,209	1,100	-9%
Capital					
Utilities					
Other	543	593	733	850	16%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>113,869</b>	<b>147,840</b>	<b>92,882</b>	<b>95,984</b>	<b>3%</b>

**Division of Public Works Administration**

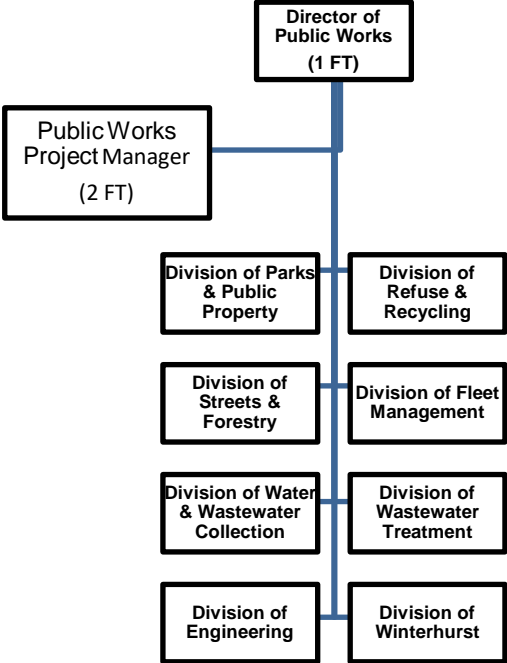
Community Festival (Fund 212)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	4,352	3,500	-	3,500	
Fringe Benefits	673	558	-	558	
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>5,024</b>	<b>4,058</b>	<b>-</b>	<b>4,058</b>	
<b>TOTAL EXPENDITURES</b>	<b>118,893</b>	<b>151,898</b>	<b>92,882</b>	<b>100,042</b>	<b>8%</b>

**Division of Street Lighting Budget**

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Utilities	607,353	557,769	694,158	600,000	-14%
<b>Total</b>	<b>607,353</b>	<b>557,769</b>	<b>694,158</b>	<b>600,000</b>	<b>-14%</b>

**Division of Public Works Administration**

**Organizational Chart**



**Personnel Staffing**

Public Works Administration	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Full Time Employees</b>					
Director of Public Works	1	1	1	1	1
Project Manager	2	2	2	1	2
Customer Service Rep	0	0	0	0	0
<b>Total Full Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>

# **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
- 4<sup>th</sup> of July
- Tennis Courts

## **2020 Accomplishments**

- Installed electric car charging station at Raising Canes restaurant
- Re-coated roofs for solar panel installation
- Painted metal siding at Winterhurst Ice Rink
- Remodeled offices of Human Resources and the Police Chief.
- Secured adjustable hydraulic pool deck at Foster Pool

## **2021 & Beyond Strategic Plan**

- Explore proactive and cost effective improvements to our parks, facilities and outdoor pools.
- Balance proposed park improvements and community interests designed to produce more inviting spaces with long-term and sustainable maintenance obligations.
- Explore energy efficient trends such as; LED lighting, electric car charging stations and HVAC replacements.

## Division of Parks & Public Property

### Division Budget

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Program</b>					
Parks	2,185,425	2,406,748	2,101,530	2,313,159	10%
Security	114,656	126,072	90,460	132,768	47%
Band Concerts	10,950	12,900	-	13,000	
Museums	3,020	2,115	6,325	6,700	6%
Fourth of July Festival	53,668	53,501	40,000	62,277	56%
Tennis Courts	9,756	11,466	11,194	12,100	8%
<b>Total</b>	<b>2,377,476</b>	<b>2,612,804</b>	<b>2,249,509</b>	<b>2,540,003</b>	<b>13%</b>
<b>General Fund (Fund 101)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Percent Change</b>
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>	<b>2020-21</b>
Salaries	1,162,702	1,194,450	1,047,229	1,254,418	20%
Fringe Benefits	466,923	450,488	455,183	412,556	-9%
Travel and Transportation	-	-	-	-	
Professional Services	103,865	122,444	163,395	172,550	6%
Communications	3,628	3,385	2,931	4,050	38%
Contractual Services	125,651	206,306	154,957	214,030	38%
Materials & Supplies	159,588	213,799	175,466	247,400	41%
Capital	138,365	199,581	54,437	-	-100%
Utilities	213,616	219,510	195,434	230,800	18%
Other	3,138	2,840	476	4,200	782%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>2,377,476</b>	<b>2,612,804</b>	<b>2,249,509</b>	<b>2,540,003</b>	<b>13%</b>

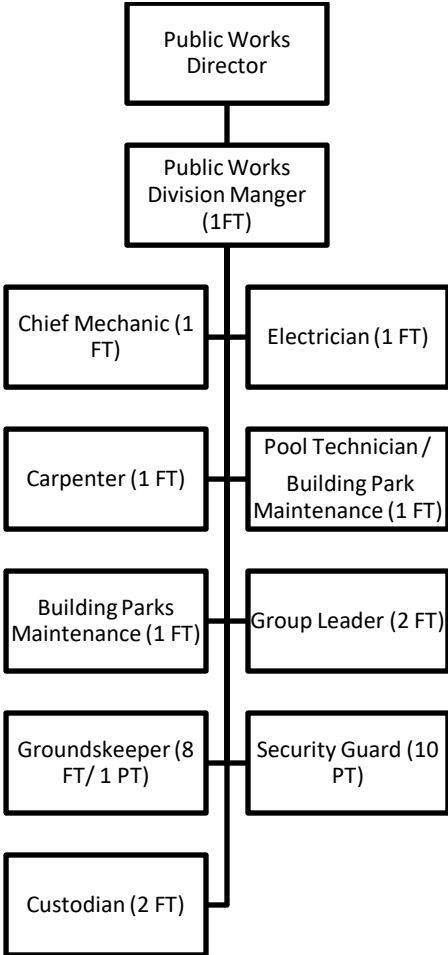
City Park Improvement (Fund 405)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Capital	2,440	9,875	-	10,000	
<b>Total</b>	<b>2,440</b>	<b>9,875</b>	<b>-</b>	<b>10,000</b>	
<b>CDBG (Fund 240)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Percent Change</b>
<b>Expenditures by Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>	<b>2020-21</b>
Capital	644,146	(17,785)	-	310,000	
<b>Total</b>	<b>644,146</b>	<b>(17,785)</b>	<b>-</b>	<b>310,000</b>	
<b>TOTAL</b>	<b>3,024,061</b>	<b>2,604,894</b>	<b>2,249,509</b>	<b>2,860,003</b>	<b>27%</b>

# Division of Parks & Public Property

## Budget Trends

- Use of parks/playgrounds by outside organizations and non-residents has added costs from broken and worn equipment, more litter and trash, more frequent calls to Police due to parking violations and unruly behavior.
- The loss of a consistent Community Service Program has put a strain on the department to pick up loose ends which has strained our overtime budget.
- Acquisition of City owned properties have added additional work load to the department.

## Organizational Chart



## Division of Parks & Public Property

### Personnel Staffing

Parks and Public Properties	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Security</b>					
<b>Part-Time Employees</b>					
Security Guard	10	8	10	7	10
<b>Total Part-Time Employees</b>	<b>10</b>	<b>8</b>	<b>10</b>	<b>7</b>	<b>10</b>
<b>Parks</b>					
<b>Full Time Employees</b>					
Public Works Division Manager	1	1	1	1	1
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
<b>Total Full Time Employees</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>Part-Time Employees</b>					
Groundskeeper	1	1	1	0	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>



### **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, and the annual fall leaf collection program. The annual Christmas tree collection and recycling program also 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 13,400 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 waste 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 for public safety, and to capture the long-term ecological, economic and social benefits.
- 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.

#### **2020 Accomplishments**

- Performed base repairs, sealed and striped Lakewood Park and Winterhurst parking lots.
- Cracks sealed approximately 20 miles of city streets.
- Planted 400 trees in front tree lawns and city parks.
- 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.
- Removed 32 hazardous trees.

**Division of Streets & Forestry**

- Sign replacement program: 4<sup>TH</sup> year of a 15-year sign replacement MUTCD standards. Replace signs on Madison: 117-Riverside
- Bunts: Lakewood hts – Clifton, Franklin: Warren-117, Railroad signs: Webb-117

**2021 & Beyond Strategic Plan**

- 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.
- Perform cost analysis for sign replacement work in-house to better update, eliminate, customize and meet Lakewood specific needs more readily and efficiently.
- Compressive 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.
- 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 Budget**

<b>DIVISION OF STREETS AND FORESTRY</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Percent Change 2020-21</b>
<b>Expenditures by Program</b>					
Streets, Traffic Signs & Signals	2,200,245	2,364,426	2,505,513	2,754,834	10%
Forestry	550,728	700,025	646,547	575,374	-11%
<b>Total</b>	<b>2,750,973</b>	<b>3,064,451</b>	<b>3,152,059</b>	<b>3,330,208</b>	<b>6%</b>

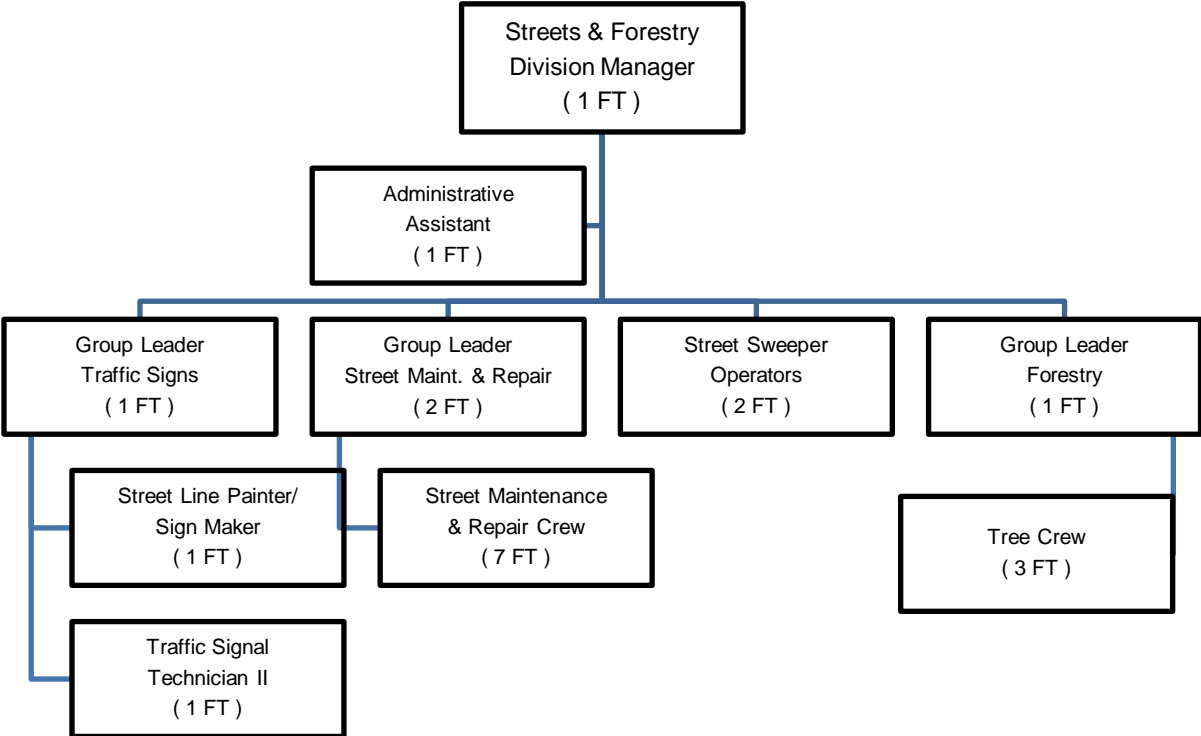
## Division of Streets & Forestry

General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	238,391	242,812	204,570	261,594	28%
Fringe Benefits	100,654	96,898	97,049	89,481	-8%
Travel and Transportation					
Professional Services	1,515	1,775	831	2,400	189%
Communications	-	-	-	-	
Contractual Services	72,958	76,737	68,272	76,000	11%
Materials & Supplies	19,819	30,093	18,794	25,400	35%
Capital	117,391	251,225	257,031	120,000	-53%
Utilities					
Other	-	486	-	500	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>550,728</b>	<b>700,025</b>	<b>646,547</b>	<b>575,374</b>	<b>-11%</b>
<b>State Highway Fund Budget (Fund 201)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Percent Change 2020-21</b>
<b>Expenditures by Category</b>					
Road Salt	158,272	139,995	137,916	170,000	23%
<b>Total Expenditures</b>	<b>158,272</b>	<b>139,995</b>	<b>137,916</b>	<b>170,000</b>	<b>23%</b>
<b>Street Construction, Maintenance and Repair Budget (SCMR) (Fund 211)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Percent Change 2020-21</b>
<b>Expenditures by Category</b>					
Salaries	1,104,225	1,153,650	1,029,166	1,174,788	14%
Fringe Benefits	409,293	413,726	417,901	358,546	-14%
Travel and Transportation	-	41	-	-	
Professional Services	48,032	22,259	109,816	52,300	-52%
Communications	4,067	4,887	5,969	6,025	1%
Contractual Services	62,815	31,115	40,621	303,500	647%
Road Salt	96,272	112,943	73,359	68,000	-7%
Materials & Supplies	214,856	255,422	200,011	276,175	38%
Capital	36,230	181,046	442,801	295,000	-33%
Utilities	46,959	48,867	47,476	50,000	5%
Other	473	476	476	500	5%
Debt Service					
Transfer or Advance	18,750	-	-	-	
<b>Total</b>	<b>2,041,973</b>	<b>2,224,431</b>	<b>2,367,597</b>	<b>2,584,834</b>	<b>9%</b>

**Budget Trends**

- Continue to 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.
- 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 truckloads of salt solids.

**Organizational Chart**



## Division of Streets & Forestry

### Personnel Staffing

Division of Streets & Forestry	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Streets &amp; Traffic</b>					
Public Works Division Manager	1	1	1	1	1
Group Leader	3	3	3	2	3
Administrative Asst. I	1	1	1	1	1
SCMR Crew	6	7	7	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
<b>Total Full Time Employees</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>16</b>
<b>Forestry</b>					
<b>Full Time Employees</b>					
Group Leader	1	1	1	1	1
Tree Crew	3	3	3	3	3
<b>Total Full Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



### **Division of Refuse & Recycling**

#### **Description**

The Division of Refuse and Recycling provides 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.

#### **2020 Accomplishments**

- Certified by Cuyahoga County Solid Waste District for diversion of 50% of waste kept out of landfills for 7<sup>th</sup> year in row.
- Division collected households, townhomes, special collections for refuse, recycling, & yardwaste collection on a weekly basis from over 60,000 residences.
- On pace to have over 22,000 Lakewood residents use the drop-off facility on Berea Road.
- Substantially reduced overtime costs.
- Successfully adjusted operations during covid-19 pandemic.

#### **2021 & Beyond Strategic Plan**

- Develop a comprehensive plan to educate residents with current recycling guidelines in order to reduce contamination of recycling.
- Apply for 2021 Recycling Grant & work with Cuyahoga Solid Waste District for Grant approval.
- Develop a plan to examine the operation in a manner that minimizes overtime costs.

## Division of Refuse & Recycling

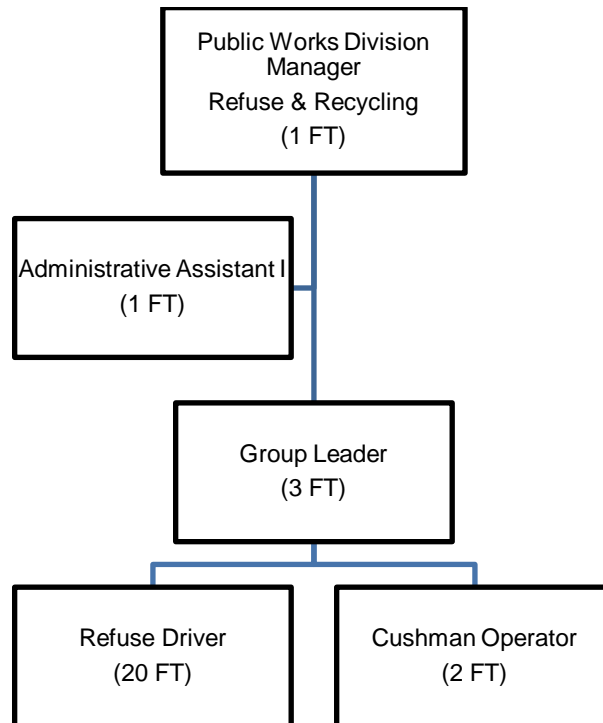
### Division Budget

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	1,587,213	1,563,652	1,482,562	1,680,870	13%
Fringe Benefits	691,572	640,482	667,461	588,506	-12%
Travel and Transportation	-	-	-	-	
Professional Services	2,560	3,547	2,754	3,525	28%
Communications	7,859	7,018	1,416	1,950	38%
Contractual Services	907,753	933,751	777,132	990,500	27%
Materials & Supplies	171,537	159,620	118,115	171,525	45%
Capital	14,476	72,453	-	-	
Utilities	22,088	20,380	20,388	24,100	18%
Other	358	1,536	-	2,500	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>3,405,415</b>	<b>3,402,439</b>	<b>3,069,828</b>	<b>3,463,476</b>	<b>13%</b>

Litter Control (Fund 212)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	5,000	1,713	-	2,000	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>5,000</b>	<b>1,713</b>	<b>-</b>	<b>2,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>3,410,415</b>	<b>3,404,152</b>	<b>3,069,828</b>	<b>3,465,476</b>	<b>13%</b>

## Division of Refuse & Recycling

### Organizational Chart



### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Full Time Employees</b>					
Public Works Division Manager	1	1	1	1	1
Group Leader	3	3	3	3	3
Refuse Driver	19	19	19	20	20
Cushman Operator	3	3	3	2	2
Administrative Assistant 1	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>



## 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, 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.

### 2020 Accomplishments

- Deployed the first hybrid police vehicle in to the fleet.
- Completed the replacement of the City Hall generator before the end of the year. The new unit will be natural gas replacing an outdated diesel powered unit.
- Installed Diesel Exhaust Fluid dispensers.

### 2021 & Beyond Strategic Plan

**Remain focused on core serve delivery excellence and improvement.**

- Encourage and promote a culture of continuous improvement.
- Maintain and support an educated and trained workforce.
- Right size the fleet by continuously evaluating equipment needs.
- Continue to reduce parts inventory to an adequate level.

### Division Budget

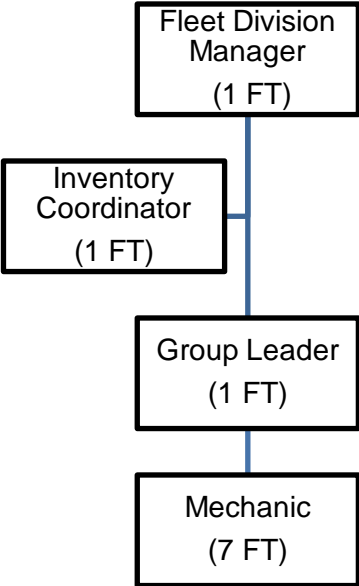
General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	643,043	665,930	609,489	701,475	15%
Fringe Benefits	212,305	248,533	255,092	225,793	-11%
Travel and Transportation	-	115	-	-	
Professional Services	6,564	12,093	2,051	6,650	224%
Communications	899	825	639	675	6%
Contractual Services	85,949	63,502	68,593	91,100	33%
Materials & Supplies	606,157	606,987	643,488	645,575	0%
Capital	-	7,010	-	-	
Utilities	3,373	3,775	3,310	5,000	51%
Other	896	977	977	1,200	23%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,559,185</b>	<b>1,609,747</b>	<b>1,583,639</b>	<b>1,677,468</b>	<b>6%</b>

# Division of Fleet Management

## Budget Trends

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, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Full Time Employees</b>					
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	6	7
<b>Total Full Time Employees</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>10</b>

## **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.
- Maintain compliance with Ohio EPA permits.
- Assist and advise residents on issues related to sewer laterals and water supply lines.

### **2020 Accomplishments**

#### EPA Integrated Wet Weather Improvements Planning

- Continue Construction of HRT;
- Continue negotiations with regulators with additional analysis;
- Wet weather fee development including GIS impervious area per parcel determination;
- Preparation of Pilot Post-Construction Pollutant testing program; and,
- Overflow monitoring and reporting to Ohio EPA.

#### Infrastructure Improvements

- Design and Prepare to Bid ODOT LPA Detroit-Sloane Pedestrian Improvements Project;
- Design, Bid, and Construct - Deep grind overlay of 2.3 miles of City wide streets including CDBG streets Athens, Bayes, and Ridgewood and various restriping and guardrail replacements;
- Design, Bid and Construct – Lake Avenue Bicycle Lanes;
- Design and Prepare for Bid – Fire Station #2 Addition;
- Design, Plan Approval by Ohio Dept. Rehabilitation and Corrections, and Prepare for Bid - LPD Jail Improvements;
- Demolition and Design - Lakewood Park Skatehouse;
- Design, Permitting and Prepare to Bid - Summit Road Outfall Revetment Project;

## ***Division of Engineering***

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- Right of Way inspection of multiple Dominion East Ohio replacement projects;
- Bid and Construction - Wagar Park Improvements;
- Design and Prepare to Bid - Kaufmann Park Improvements including the looping of the dead-end watermain;
- Construction - Foster Pool floor shoring;
- Design, Bid, and Construct - Sealcoating and Parking Striping for Lakewood Park and Winterhurst;
- Design, Bid, and Construct - Exterior Painting at Winterhurst;
- Design, Bid, and Construct - Recycling Facility Structural Repairs;
- Preliminary Engineering and Design - Refuse Site Improvements (new recycling center, relocation of animal shelter and PW storage yard);
- Completion of construction WWTP digesters and energy generation design-build project;
- Bid and Construction of WWTP, MUG, and Animal Shelter – Fire Alarm System Upgrades;
- Completion of Site Improvements at former Lakewood Hospital Site; and,
- Received OPWC funds - 2021 Watermains replacement, IWWIP improvements, and sewer rehabilitation on Elbur (Athens to Lakewood Hts), Lauderdale, and Leedale. Design work nearly completed.

### City-Wide Development

- Plan review and monitoring of SWPPP for eight (8) private development sites.
- Continued plan review, post construction BMP agreements, and inspection of all active development sites for compliance with Lakewood Codified Ordinances.

### GIS Advancement/Asset Assessment

- Continued advancement of City asset management program with purchase of Cleverscan Manhole Camera and Jetscan for sanitary sewer cleaning review and structural assessments; and,
- Creation of dashboards to advance and ease management of City infrastructure.

## **2021 & Beyond Strategic Plan**

### EPA Integrated Wet Weather Improvements Planning

- Construction completion and start-up HRT;
- Continue negotiations with regulators with additional analysis;
- Wet weather fee development;
- Begin Pilot Post-Construction Pollutant testing program; and,
- Continued Overflow monitoring and reporting to Ohio EPA.

### Infrastructure Improvements

- Design and Study - Hilliard Road Resurfacing with bicycle lanes;
- Design and OPWC grant application submittal for 2022 Watermain and IWWIP Improvements for Andrews and Gladys;
- Work with NOACA for funding for replacement of the balance of traffic signals;
- Signal Timing Optimization Program upgrades for Detroit;
- Preliminary planning for CSO-052 storage tanks;
- Bid and Construct ODOT LPA Detroit-Sloane Pedestrian Improvements Project;
- Design, Bid, and Construct - Deep grind overlay of City wide streets and various restriping and guardrail replacements;

# Division of Engineering

- Bid and Construct - Fire Station #2 Addition;
- Bid and Construct - LPD Jail Improvements;
- Bid and Construct - Lakewood Park Skatehouse;
- Bid and Construct - Summit Road Outfall Revetment Project;
- Continued Right of Way inspection for Dominion East Ohio replacement projects;
- Bid and Construct Kaufmann Park Improvements including the looping of the dead-end watermain; and,
- Design of Refuse Site Improvements (new recycling center, relocation of animal shelter and PW storage yard).

City-Wide Development

- Finalize plan review and begin construction inspection for Solove two development sites; and,
- Continued plan review, post construction BMP agreements, and inspection of all active development sites for compliance with Lakewood Codified Ordinances.

GIS Advancement/Asset Assessment

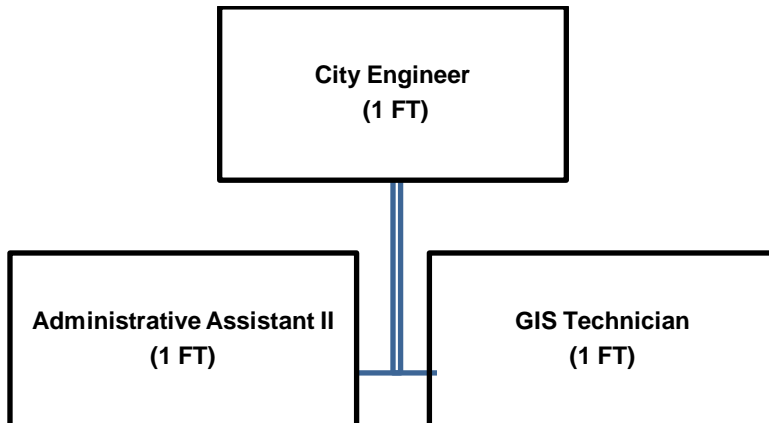
- Building out asset management system collecting manhole scan/inspections and sanitary sewer videos with cleaning; and,
- Continued creation of dashboards to advance and ease management of City infrastructure.

**Division Budget**

<b>General Fund (Fund 101)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Percent Change 2020-21</b>
<b>Expenditures by Category</b>					
Salaries	48,296	42,981	91,293	47,255	-48%
Fringe Benefits	52,675	48,318	60,803	41,203	-32%
Travel and Transportation	769	1,560	22	1,225	5468%
Professional Services	2,085	1,457	1,077	1,950	81%
Communications	2,713	3,052	3,186	3,800	19%
Contractual Services	12,619	158,369	4,531	-	-100%
Materials & Supplies	1,167	1,285	1,230	1,800	46%
Capital	-	9,405	-	-	
Utilities					
Other	519	841	676	850	26%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>120,844</b>	<b>267,270</b>	<b>162,816</b>	<b>98,083</b>	<b>-40%</b>
<b>CDBG (Fund 240)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Percent Change 2020-21</b>
<b>Expenditures by Category</b>					
Capital	704,378	710,037	560,000	460,000	-18%
<b>Total</b>	<b>704,378</b>	<b>710,037</b>	<b>560,000</b>	<b>460,000</b>	<b>-18%</b>
<b>TOTAL</b>	<b>825,222</b>	<b>977,307</b>	<b>722,816</b>	<b>558,083</b>	<b>-23%</b>

# Division of Engineering

## Organizational Chart



## Personnel Staffing

Engineering	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Full Time Employees</b>					
City Engineer	1	1	1	1	1
GIS Technician	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



# **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.

## **2020 Accomplishments**

- The Water Distribution Unit was able to install 300 feet of 6 inch ductile iron which provided additional fire protection and a much needed washout station for our vehicles at the Animal Shelter complex.
- The Wastewater Collection Unit has taken on an in house project to repair/replace combination laterals on Belle Ave (Tracks to Clifton) which should prove to be a substantial cost savings.
- During this year's Water main replacement program, the distribution unit and the city's chosen contractor removed approximately 4000 feet of lead from the water system.

## **2021 & Beyond Strategic Plan**

- We will continue working closely with the USEPA and OEPA to stay in compliance with both Drinking Water and Wastewater regulations.
- With the recent purchase of a manhole scanning camera, we will begin to inventory and assess the condition of the cities 3000 existing sewer manholes. The data will be used to categorize and budget for the needed rehab/replacement of those assets.

## Division of Water & Wastewater Collection

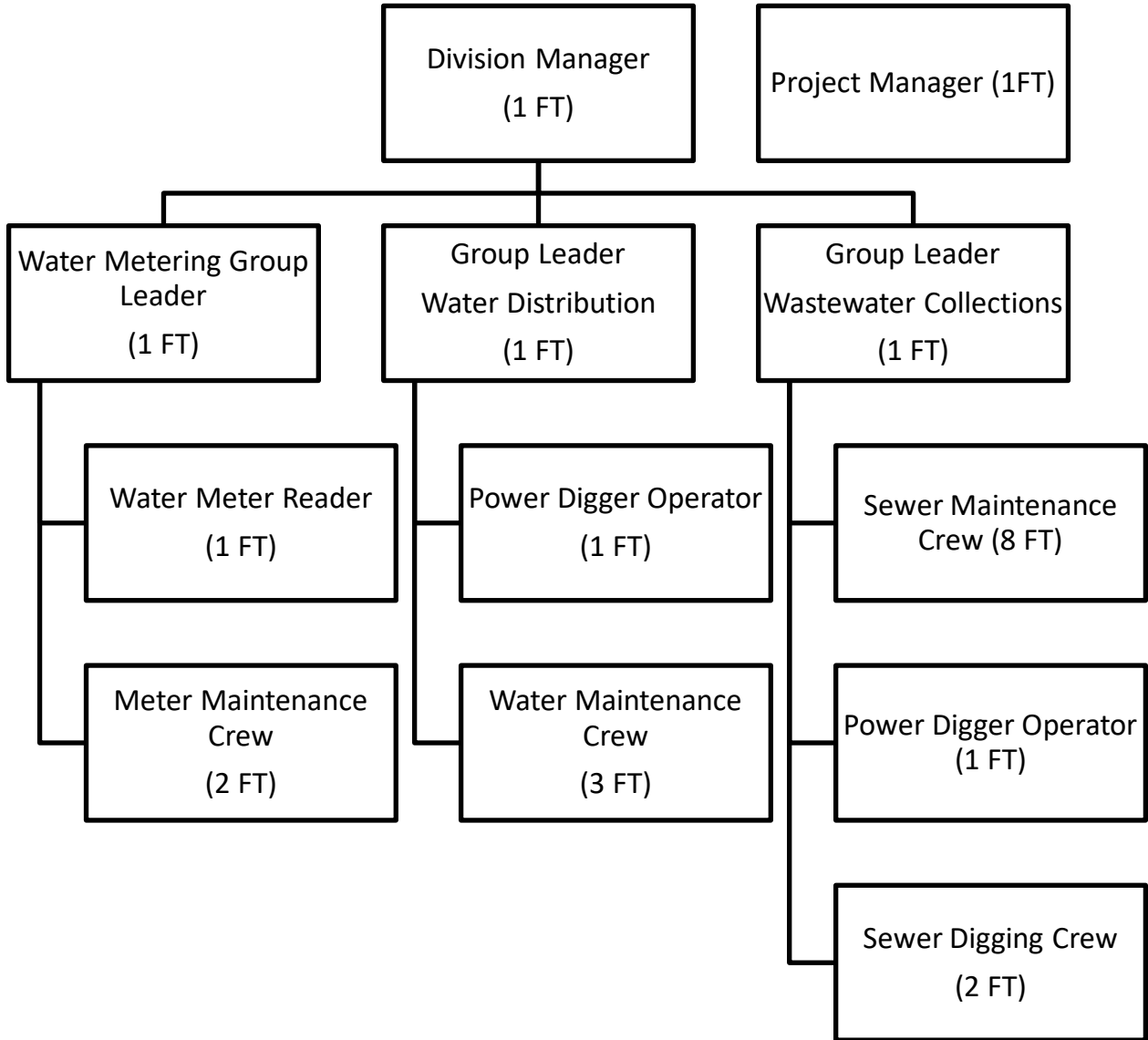
### Division Budget

Water Fund (Fund 501)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Program</b>					
Water Distribution	8,404,689	16,692,668	9,947,896	12,451,640	25%
Water Metering	534,709	496,741	512,319	560,430	9%
<b>Total</b>	<b>8,939,398</b>	<b>17,189,409</b>	<b>10,460,214</b>	<b>13,012,069</b>	<b>24%</b>
Water Fund (Fund 501)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	759,303	784,204	637,944	824,579	29%
Fringe Benefits	277,637	270,879	262,306	242,490	-8%
Travel and Transportation	961	1,734	666	1,500	125%
Professional Services	240,023	354,873	73,150	106,350	45%
Communications	7,886	8,329	10,269	12,500	22%
Contractual Services	80,510	35,604	19,074	54,100	184%
Materials & Supplies	310,267	285,120	267,619	257,700	-4%
Capital	1,589,997	9,726,013	3,113,347	5,018,850	61%
Utilities	44,170	40,790	30,180	49,000	62%
Purchased Water	5,466,742	5,578,856	5,938,004	6,300,000	6%
Other	161,903	103,007	107,657	145,000	35%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>8,939,398</b>	<b>17,189,409</b>	<b>10,460,214</b>	<b>13,012,069</b>	<b>24%</b>

Wastewater Fund (Fund 510)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	821,182	864,079	747,953	911,995	22%
Fringe Benefits	333,240	323,523	326,558	298,023	-9%
Travel and Transportation	245	37	-	500	
Professional Services	104,865	558,542	293,023	616,100	110%
Communications	1,993	1,972	2,173	2,500	15%
Contractual Services	1,167,934	1,193,561	969,559	368,500	-62%
Materials & Supplies	109,890	131,996	135,637	185,950	37%
Capital	2,877,066	240,139	231,662	1,990,000	759%
Utilities	9,000	7,825	8,966	8,700	-3%
Other	596,843	555,239	480,746	476,314	-1%
Debt Service	6,487,580	8,806,339	5,583,598	5,567,702	0%
Transfer or Advance	2,400	-	350,550	-	-100%
<b>Total</b>	<b>12,512,237</b>	<b>12,683,253</b>	<b>9,130,424</b>	<b>10,426,284</b>	<b>14%</b>
<b>TOTAL</b>	<b>21,451,635</b>	<b>29,872,662</b>	<b>19,590,638</b>	<b>23,438,353</b>	<b>20%</b>

**Division of Water & Wastewater Collection**

**Organizational Chart**



**Division of Water & Wastewater Collection**

**Personnel Staffing**

<b>Water and Wastewater Collection</b>	<b>As of Nov. 15, 2017</b>	<b>As of Nov. 15, 2018</b>	<b>As of Nov. 15, 2019</b>	<b>Budgeted 2020</b>	<b>As of Nov. 15, 2020</b>	<b>Proposed 2021</b>
<b>Water Distribution Unit</b>						
<b>Full Time Employees</b>						
Group Leader	1	1	1	1	1	1
Power Digger Operator	1	1	1	1	1	1
Water Maintenance Crew	2	3	3	3	2	3
<b>Total Full Time Employees</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>5</b>
<b>Water Metering Unit</b>						
<b>Full Time Employees</b>						
Public Works Division Manager	1	1	1	1	1	1
Group Leader	1	1	1	1	1	1
Water Meter Reader	1	1	1	1	1	1
Meter Maintenance Crew	2	2	2	2	2	2
<b>Total Full Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Wastewater Collection Unit</b>						
<b>Full Time Employees</b>						
Project Manager	1	1	1	1	1	1
Group Leader	1	1	1	1	1	1
Sewer Digging Crew	2	2	2	2	2	2
Sewer Maintenance Crew	8	8	8	8	8	8
Power Digger Operator	0	1	1	1	1	1
<b>Total Full Time Employees</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>

### **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.

#### **2020 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 implementation of the Digester Design Build project throughout construction. Including the co-ordination of merging the existing digester processes with the new processes.
- Worked with Engineering; CT Consultants and Kokosing during the construction phase of the High Rate Treatment (HRT) project. Including the successful installation and startup of the upgraded WWTP Ultra Violet (UV) Disinfection system. Formulated a list of additional UV system upgrades to be performed in the off-season.
- Worked with Rexel/Rockwell on upgrading the WWTP Programmable Logic Controller (PLC) system along with a new Supervisory Control and Data Acquisition (SCADA) system.
- In-house installation of an emergency backup generator system for the Clifton Lagoon pump station and new feed well on the Thickened Sludge tanks.

## Division of Wastewater Treatment

### 2021 & Beyond Strategic Plan

- Ensure the use of energy efficient equipment and operational procedures along with maintaining a comprehensive preventative maintenance program to efficiently use energy while maintaining optimal treatment.
- Coordination with the City's Engineering division and engineering consultants in the evaluation of existing treatment processes to ensure they are cost effectively capable of meeting current and future EPA mandates.
- Continued treatment process automation so that present day staffing levels are capable of keeping up with increasing operation demands.

### Division Budget

Wastewater Treatment Fund (Fund 511)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	1,397,966	1,405,498	1,401,606	1,580,714	13%
Fringe Benefits	580,524	568,525	588,119	518,246	-12%
Travel and Transportation	1,084	2,021	425	1,200	183%
Professional Services	887,623	149,562	4,229	747,670	17579%
Communications	2,015	3,902	1,914	4,750	148%
Contractual Services	141,048	284,297	196,315	281,000	43%
Materials & Supplies	251,987	250,289	241,990	613,175	153%
Capital	1,553,299	17,055,208	21,438,703	13,705,000	-36%
Utilities	243,977	226,597	240,152	250,000	4%
Other	430,455	657,537	598,504	600,099	0%
Debt Service	5,661,798	850,414	871,271	785,700	-10%
Transfer or Advance	56,250	-	-	-	
<b>Total</b>	<b>11,208,026</b>	<b>21,453,850</b>	<b>25,583,227</b>	<b>19,087,554</b>	<b>-25%</b>
Wastewater Improvement Fund (Fund 512)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Transfer or Advance	1,800,000	2,000,000	2,000,000	2,010,500	1%
<b>Total</b>	<b>1,800,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,010,500</b>	<b>1%</b>
<b>TOTAL</b>	<b>13,008,026</b>	<b>23,453,850</b>	<b>27,583,227</b>	<b>21,098,054</b>	<b>-24%</b>

### Budget Trends

Trends in wastewater treatment are usually defined by regulatory changes. The City's National Pollutant Discharge Elimination System (NPDES) permit expired in August 31, 2019, meaning we are operating on an old permit while waiting on the issuance of a new one. When issued the new permit will be for a five (5) year period and any new regulatory changes will need to be addressed and complied with. It is known that a majority of the regulatory changes will impact wastewater collections, because of the antiquated design of the collection system. Changes to

## Division of Wastewater Treatment

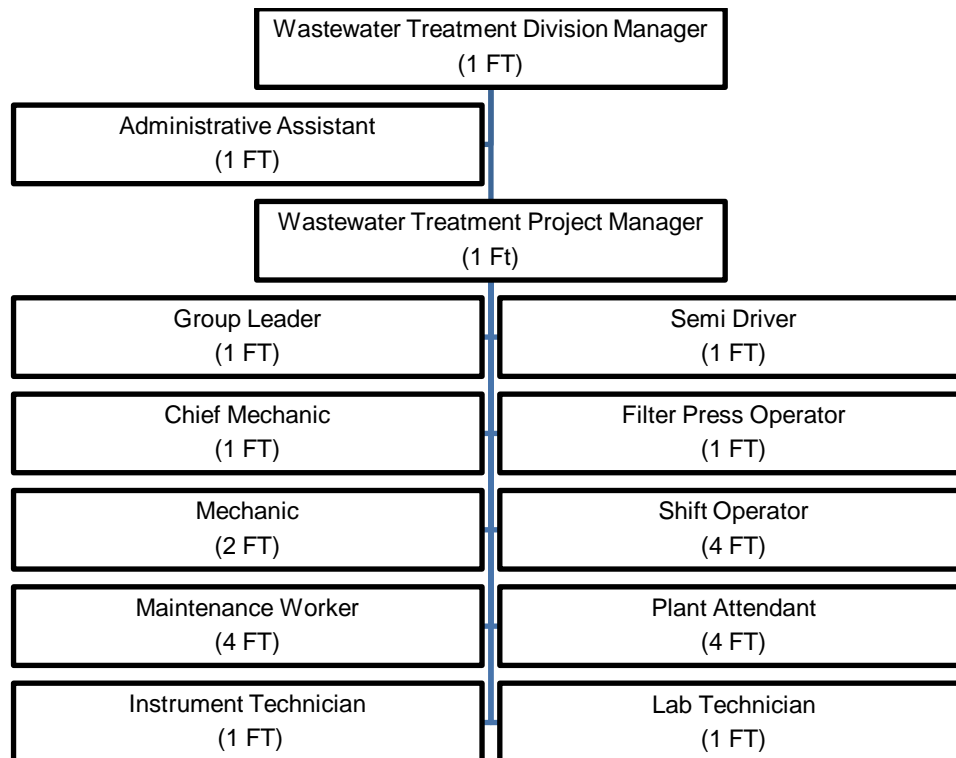
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the collection system typically result in additional flow to the WWTP, especially during wet weather.

Regulations governing the disposal of sewage sludge (bio-solids) and phosphorus discharges also have the greatest impact on wastewater treatment operations.

- Combined Sewer Overflow – The requirement for the WWTP to modify and expand treatment processes to accept and treat increased quantities of flow during wet weather poses one of the biggest expenses, both capital and operational. During wet weather the influent flow that the WWTP treats is composed of 90% rain water that enters the collection system.
- Sewage Sludge Disposal – The ability to treat and dispose of sewage sludge (bio-solids) year round, using an EPA approved method (land application, land fill or transfer to another permit holder). Diposal by the land application method is the most cost effective but is increasingly being scrutinized to ensure its safe operation. Land application can only be utilized yearly from March 15<sup>th</sup> – December 14<sup>th</sup> after that another disposal method must be utilized.
- Phosphorus Discharge Limits – Algae blooms on Lake Erie have prompted the EPA to reduce the quantity of phosphorus being discharged into it. Reductions in discharged phosphorus require modifications to existing treatment processes and additional chemical usage, both of which increase process cost.

### Organizational Chart



## Division of Wastewater Treatment

### Personnel Staffing

Wastewater Treatment Plant	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Full Time Employees</b>					
Public Works Division Manager	1	1	1	1	1
Public Works Project Manager	1	1	1	1	1
Group Leader	1	1	1	1	1
Filter Press Operator	1	1	1	1	1
Chief Mechanic	1	1	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	4	3	4	4	4
Mechanic	2	2	2	2	2
Plant Attendant	4	4	4	4	4
Administrative Assistant	1	1	1	1	1
Shift Operator	4	4	4	4	4
<b>Total Full Time Employees</b>	<b>23</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>23</b>



## 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 has become expensive to maintain. To reduce expenditures, in August of 2008, the City of Lakewood entered into a contract with Ice Land USA – Lakewood LLC to lease and provide managerial services for the rink.

### Division Budget

Winterhurst Ice Rink Fund (Fund 530)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	3,089	5,800	79,603	-	-100%
Materials & Supplies	-	-	-	10,000	
Capital					
Utilities	275,084	267,692	234,030	295,000	26%
Other	58,868	57,364	57,400	59,000	3%
Debt Service	-	-	-	-	
Transfer or Advance	410,000	43,000	100,000	-	-100%
<b>Total</b>	<b>747,042</b>	<b>373,856</b>	<b>471,033</b>	<b>364,000</b>	<b>-23%</b>

## Budget Overview of Human Services

Total Expenditures by Division All Funds	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
Human Services Admin	212,065	313,595	319,375	317,784	0%
Division of Early Childhood	80,408	80,120	70,682	81,159	15%
Division of Youth	756,278	834,842	887,580	731,084	-18%
Division of Aging	981,867	937,337	896,996	987,653	10%
<b>Total Expenditures</b>	<b>2,030,618</b>	<b>2,165,894</b>	<b>2,174,632</b>	<b>2,117,680</b>	<b>-3%</b>

Total Expenditures by Category All Funds	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
Salaries	1,243,303	1,321,997	1,280,810	1,426,166	11%
Fringe Benefits	478,961	469,090	493,250	436,154	-12%
Travel and Transportation	9,034	12,913	3,925	11,120	183%
Professional Services	16,662	24,052	26,031	25,500	-2%
Communications	19,863	14,393	14,731	16,465	12%
Contractual Services	84,374	105,844	100,000	115,350	15%
Materials & Supplies	41,693	42,367	21,449	34,825	62%
Capital	-	1,963	-	-	
Utilities	35,200	34,272	32,863	39,750	21%
Other	8,227	13,003	14,573	12,350	-15%
Debt Service	-	-	-	-	
Transfer or Advance	93,300	126,000	187,000	-	-100%
<b>Total</b>	<b>2,030,618</b>	<b>2,165,894</b>	<b>2,174,632</b>	<b>2,117,680</b>	<b>-3%</b>

Total Expenditures by Category General Fund	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
Salaries	311,733	398,613	390,106	417,126	7%
Fringe Benefits	183,162	199,607	212,510	176,124	-17%
Travel and Transportation	63	150	-	175	
Professional Services	2,439	2,122	1,740	1,300	-25%
Communications	3,321	3,345	3,619	4,445	23%
Contractual Services	-	289	-	350	
Materials & Supplies	1,925	1,777	1,270	2,125	67%
Capital	-	-	-	-	
Utilities	4,643	3,975	3,796	5,000	32%
Other	1,281	656	300	650	117%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>508,568</b>	<b>610,535</b>	<b>613,340</b>	<b>607,294</b>	<b>-1%</b>

# **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.

## **2020 Accomplishments**

- All DHS staff began working remotely on March 13<sup>th</sup>, 2020. 20 of 23 staff were provided access to remote desktop capabilities via GoToMyPC to maintain services to the community. Phones were either forwarded to personal or city cell phones immediately so service and response would not be interrupted. Within weeks, DHS had identified and implemented plans to modify service delivery.
- Beginning March 23, 2020, following the Governors order to close Senior Centers due to COVID-19, the Department mobilized staff from all Divisions to provide nutrition services for older, at risk residents.
- The Department received grants of \$25,000 and \$ 60,000 from the Healthy Lakewood Foundation to provide emergency food and support to residents whose physical or emotional health might be at risk. DHS distributed four hundred \$25.00 gift cards to families receiving free and reduced lunch meals in April and May 2020.
- The most significant accomplishment of the Department has been 24 staff people, full and part time, working together across Divisions to meet the needs of our most vulnerable residents. Youth and Early Childhood staff have delivered meals, Aging and Early

**Division of Human Services Administration**

Childhood staff have assisted with family visitation. This team has kept services and connections to our residents available, never missing a beat since March 13<sup>th</sup>.

**2021 & Beyond Strategic Plan**

- Initiate community forums and surveys to gather input and engage the community as design/build information becomes available regarding the Cove Intergenerational Community Center
- Advocate for collaborative community discussion on city wide WIFI or alternatives that would support low income and vulnerable Lakewood residents.

**Division Budget**

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	157,699	235,621	237,119	245,686	4%
Fringe Benefits	53,288	76,576	81,372	70,388	-13%
Travel and Transportation	19	27	-	25	
Professional Services	515	589	419	600	43%
Communications	200	227	222	285	29%
Contractual Services	-	-	-	50	
Materials & Supplies	345	526	242	750	209%
Capital	-	-	-	-	
Utilities					
Other	-	28	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>212,065</b>	<b>313,595</b>	<b>319,375</b>	<b>317,784</b>	<b>0%</b>

**Budget Trends**

Each Division of Human Services have offsets to General Fund through grants and contracts. As of October 9, 2020, there has been no indication of any reduction to those funding sources.

**Personnel Staffing**

Division of Human Services Administration	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Full Time Employees</b>					
Director of Human Services	1	1	1	1	1
Assist. Director of Human Services	0	1	1	1	1
Administrative Assistant II	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## **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

### **2020 Accomplishments**

- Since March 23, 2020 Department of Human Service staff and volunteers unloaded trucks, assembled bags that included 5 frozen meals, 5 fruits, 5 milks, and 5 grains and to October 8, 2020 have delivered 30,757 HDM to over 345 older Lakewood residents.
- Retooled Center services and by May were providing virtual support/outreach and programs which included zoom, GoToMeeting and call in:  
212 Virtual Activities since June  
86,283 Meeting Minutes  
7751 Toll-free minutes  
1724 Duplicated Participants
- Provided 2088 Social Work Service Interactions via phone, zoom and text.
- Administered the Senior Farmers Market Program through the Western Reserve Area Agency on Aging for Lakewood, Rocky River, Bay Village, and Fairview Park. Providing coupon booklets worth \$50 to approximately 90 seniors in multiple communities. In the City of Lakewood, the Division of Aging partnered with City Fresh CSA to provide 35-45 seniors with nutritious, farm fresh produce delivered directly to their door by staff and volunteers bi-weekly for 10 weeks.
- Over the course of three months the Division of Aging staff and volunteers delivered over 23,100 pounds of fresh produce and dairy to Lakewood seniors. This program was made available through the USDA's Farmers to Families program and the Greater Cleveland Food Bank.
- Produced 38 videos for Facebook and YouTube for senior activities such as: Senior Chef, Make it and Take it, Cooking with Staff, Tai Chi, and others. These videos have more than 1,100 views for a total of 40 hours of watch time.

## Division of Aging

### 2021 & Beyond Strategic Plan

- To safely reopen additional in person programs and services.
- Explore and evaluate transportation services/boundaries as specialists locate to main campus facilities.
- Engage senior residents in conversation to gather feedback about the future of senior services (based on need and interest) in planning for the Cove Intergenerational Community Center.

### Division Budget

Aging Fund Budget (Fund 250)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	552,448	530,444	506,012	577,767	14%
Fringe Benefits	236,481	207,471	217,310	192,004	-12%
Travel and Transportation	2,076	2,569	896	2,820	215%
Professional Services	1,941	1,644	2,961	2,450	-17%
Communications	12,689	5,913	5,885	6,500	10%
Contractual Services	84,374	105,555	100,000	115,000	15%
Materials & Supplies	29,519	23,016	8,099	24,425	202%
Capital	-	1,963	-	-	
Utilities	30,319	28,505	28,625	34,000	19%
Other	2,583	2,796	3,384	3,700	9%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>952,430</b>	<b>909,876</b>	<b>873,173</b>	<b>958,666</b>	<b>10%</b>
CDBG (Fund 240)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	25,483	23,773	20,608	25,000	21%
Fringe Benefits	3,954	3,688	3,215	3,988	24%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>29,437</b>	<b>27,461</b>	<b>23,823</b>	<b>28,988</b>	<b>22%</b>
<b>TOTAL EXPENDITURES</b>	<b>981,867</b>	<b>937,337</b>	<b>896,996</b>	<b>987,653</b>	<b>10%</b>

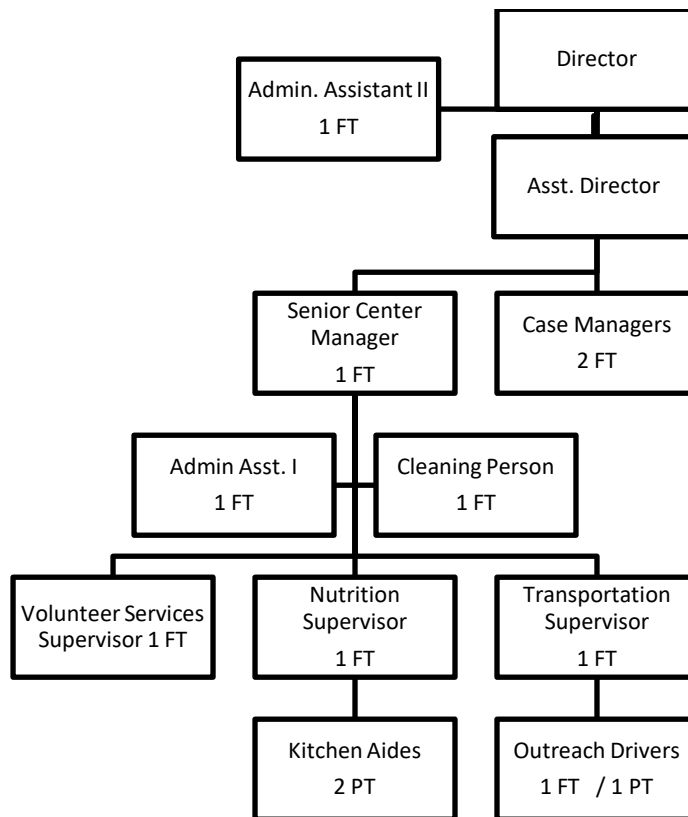
## Division of Aging

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### Budget Trends

Based on the impact of COVID-19, it is difficult to anticipate changes, challenges or trends for 2020, however there has been no indication in any reduction in grant funding for 2021. The position of Transportation Supervisor will remain open until the pandemic is safely managed and services can include more robust operations and programs.

### Organizational Chart



## Division of Aging

### Personnel Staffing

Division of Aging	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Full Time Employees</b>					
Administrative Assistant I	1	1	1	1	1
Clinical Manager	1	0	0	0	0
Human Services Case Manager	2	2	2	2	2
Nutrition Supervisor	1	1	1	1	1
Outreach Driver	1	1	1	1	1
Senior Center Manager	1	1	1	1	1
Transportation Supervisor	1	1	1	0	1
Volunteer Services Supervisor	1	1	1	1	1
Cleaning Person	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>9</b>
<b>Part Time Employees</b>					
Outreach Driver	1	1	1	1	1
Kitchen Aide	2	2	2	2	2
<b>Total Part Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



## **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;
- Case Management and family support programs;
- 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.

### **2020 Accomplishments**

- In response to Covid-19, Community Based Services (Family to Family) staff transitioned to the provision of case management services via zoom/phone for all referred families. Since March 2020, 250 families have received this service.
- Staff planned and implemented two ongoing targeted zoom programs for parenting and kinship support.
- H<sub>2</sub>O leaders planned and hosted a day of service on Martin Luther King, Jr. Day (January 20, 2020). 36 volunteers served in the community at six sites, then returned for lunch and reflection.
- H<sub>2</sub>O was able to deliver all four presentations of HOME ALONE before the pandemic. Over the course of four events, 62 high school leaders volunteered to teach safety lessons to 221 youth, ages 9-12 years. The high school leaders dedicated 1,760 hours of volunteer work from May 2019-February 2020, researching, meeting with professionals, recruiting peers, planning, and executing the program.
- H<sub>2</sub>O Summer Service Camp adapted to a video conference format using Zoom. Summer staff of seven youth counselors engaged 90 Lakewood middle school youth through service-learning projects.
- H<sub>2</sub>O introduced formal intergenerational programming this summer in preparation for a broader reach into partnering with Lakewood seniors.

## Division of Youth

### 2021 & Beyond Strategic Plan

- Complete the RFP process through the Cuyahoga County Department of Children and Family Services to continue as a provider of Community Based Services for our most at-risk families and children.
- H2O staff will be working with youth leaders on all aspects of HOME ALONE: Training with community mentors to deliver funding pitches to businesses, organizations, and foundations, adapting the presentation to online format, planning the program to be sustained in Lakewood and able to be replicated in other communities.
- Engage families and youth in community discussions related to the Cove Intergeneration Community Center.

### Division Budget

General Fund (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	111,718	118,590	117,457	124,556	6%
Fringe Benefits	108,443	102,475	110,408	87,429	-21%
Travel and Transportation	24	123	-	150	
Professional Services	1,875	1,533	1,321	700	-47%
Communications	2,391	2,365	2,698	3,300	22%
Contractual Services	-	289	-	300	
Materials & Supplies	1,185	1,208	909	1,325	46%
Capital	-	-	-	-	
Utilities	4,643	3,975	3,796	5,000	32%
Other	1,281	600	300	600	100%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>231,560</b>	<b>231,158</b>	<b>236,890</b>	<b>223,360</b>	<b>-6%</b>

Help to Others Fund (Fund 277)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	31,193	31,021	12,785	32,000	150%
Fringe Benefits	4,819	4,793	4,944	4,944	0%
Travel and Transportation	43	-	-	50	
Professional Services	-	-	-	-	
Communications	52	100	105	100	-5%
Contractual Services					
Materials & Supplies	2,273	1,648	368	2,175	491%
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>38,381</b>	<b>37,561</b>	<b>18,202</b>	<b>39,269</b>	<b>116%</b>

## Division of Youth

Juvenile Diversion Program Fund Budget (Fund 279)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	17,403	15,001	14,103	17,000	21%
Fringe Benefits	2,731	2,368	2,189	2,627	20%
Travel and Transportation	-	-	-	-	
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>20,134</b>	<b>17,370</b>	<b>16,292</b>	<b>19,627</b>	<b>20%</b>

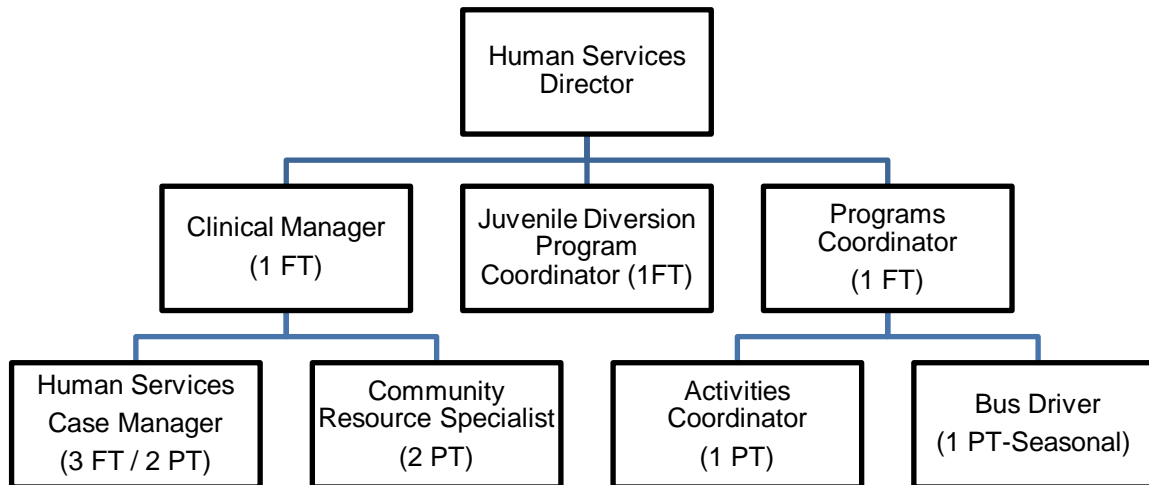
Family to Family Program Fund Budget (Fund 281)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	291,636	310,711	325,396	344,274	6%
Fringe Benefits	45,755	49,257	51,278	54,460	6%
Travel and Transportation	6,852	10,194	3,029	8,075	167%
Professional Services	12,282	20,286	21,330	21,750	2%
Communications	3,801	5,035	5,122	5,420	6%
Contractual Services	-	-	-	-	
Materials & Supplies	7,976	15,926	11,711	6,100	-48%
Capital	-	-	-	-	
Utilities	238	1,792	443	750	
Other	4,363	9,551	10,888	8,000	-27%
Debt Service					
Transfer or Advance	93,300	126,000	187,000	-	-100%
<b>Total</b>	<b>466,203</b>	<b>548,753</b>	<b>616,196</b>	<b>448,828</b>	<b>-27%</b>
<b>TOTAL EXPENDITURES</b>	<b>756,278</b>	<b>834,842</b>	<b>887,580</b>	<b>731,084</b>	<b>-18%</b>

### Budget Trends

To date there have been no indication of changes to outside funding support.

## Division of Youth

### Organizational Chart



### Personnel Staffing

Division of Youth	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Full Time Employees</b>					
Clinical Manager	1	1	1	1	1
HS Case Manager	3	3	3	2	3
Juvenile Diversion Program Coordinator	1	1	1	1	1
Program Coordinator	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>6</b>
<b>Part Time Employees</b>					
Bus Driver	1	1	1	1	1
Activities Coordinator	1	1	1	1	1
HS Case Manager	0	1	1	0	1
Community Resource Specialist	1	2	2	2	2
<b>Total Part Time Employees</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>5</b>

# **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

## **2020 Accomplishments**

- Maintained connections with Lakewood families via e-newsletters and social media.
- Moved to virtual programming and enlisted a volunteer to do weekly story times.
- Connected virtually with Lakewood's Early Childhood centers throughout closures and reopening to share information about best practices and navigating new restrictions due to COVID – 19.
- Collaborated with Connecting for Kids and Cleveland Speech & Hearing to create a new program (Play & Say) that allowed parents to consult with a SLP while children engaged in language rich activities.

## **2021 & Beyond Strategic Plan**

- Increase virtual programming to maintain existing participants and reach out to new families.
- Increase partnerships with local organizations to bring more opportunities for growth to families in whatever setting they are comfortable with.
- Resume not only our regular in person programming, but add afternoon, evening and weekend opportunities to expand the Lakewood Family Room experience to those unable to attend morning sessions.
- Engage families in community discussions about intergenerational activities as design/build process continues for the Cove Intergenerational Community Center.

## Division of Early Childhood

### Division Budget

General Fund Budget (Fund 101)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	42,316	44,402	35,529	46,884	32%
Fringe Benefits	21,431	20,556	20,729	18,307	-12%
Travel and Transportation	20	-	-	-	
Professional Services	50	-	-	-	
Communications	731	753	699	860	23%
Contractual Services	-	-	-	-	
Materials & Supplies	395	43	118	50	
Capital	-	-	-	-	
Utilities					
Other	-	28	-	50	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>64,942</b>	<b>65,782</b>	<b>57,076</b>	<b>66,150</b>	<b>16%</b>

Community Development Block Grant Fund (Fund 240)	2018 Actual	2019 Actual	2020 Projected	2021 Proposed	Percent Change 2020-21
<b>Expenditures by Category</b>					
Salaries	13,407	12,432	11,801	13,000	10%
Fringe Benefits	2,058	1,906	1,805	2,009	11%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>15,465</b>	<b>14,338</b>	<b>13,606</b>	<b>15,009</b>	<b>10%</b>
<b>TOTAL EXPENDITURES</b>	<b>80,408</b>	<b>80,120</b>	<b>70,682</b>	<b>81,159</b>	<b>15%</b>

### Personnel Staffing

	As of Nov. 15, 2018	As of Nov. 15, 2019	Budgeted 2020	As of Nov. 15, 2020	Proposed 2021
<b>Full Time Employees</b>					
Programs Manager	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

# Long-Range Financial Planning

The City of Lakewood has traditionally focused much of its long-range planning on the General Fund and evaluating the growing demand for Capital Projects. Thus far, adherence to the Financial Policies and Guidelines has provided a solid basis for financial growth and essentially served as a blueprint for a long-range financial plan along with the five-year capital budget.

However, a more holistic and systematic evaluation is necessary to properly project and plan for the City's future, especially as it relates to resources. This process will involve a collaborative approach that develops and communicates the plan throughout the organization and to the public. This process will look at the City's mission, vision, values, and operating budget, in addition to the capital plan and the Financial Policies and Guidelines. Because wage related costs consume much of the operating budget, analysis and consideration of the City's collective bargaining agreements will also be an important component of the process. Analyzing our current and projected fund performances for our largest funds along with the capital plan and Financial Policies and Guidelines will provide a solid framework to further develop a sophisticated long-range financial plan. The projected outlook of these funds is presented in this section.



# Long-Range Financial Planning

## Collective Bargaining Contractual Obligations

### Key Scheduled Wage and Benefit Increases

<u>Union</u>	<u>Members</u>	<u>Annual Wage Increases</u>			<u>2022 Base Increase</u>	<u>One Time Wage Adjustments</u>	<u>Licensing</u>
		<u>2020</u>	<u>2021</u>	<u>2022</u>		<u>Senior Duty Pay (20 Years)</u>	
Police Patrolman	74	2.25%	2.50%	3.00%	\$1,350	3.00%	—
Police Supervisor	19	2.25%	2.50%	3.00%	+	0.00%	—
Dispatch	10	2.25%	2.50%	3.00%	—	3.00%	—
Corrections Officers	2	3.00%	2.25%	2.50%	—	0.00%	—
Fire	85	2.25%	2.50%	3.00%	—	3.00%	—
Paramedic	6	3.00%	2.25%	2.50%	—	0.00%	—
AFSCME Public Works	108	3.00%	2.25%	2.50%	—	0.00%	^See Below
AFSCME Administration	<u>50</u>	3.00%	2.25%	2.50%	—	0.00%	CPA;GIS \$500
	<b>354</b>						

### ^AFSCME Public Works Annual non-Wage Payment Increases

<u>License</u>	<u>Amount</u>
Water Distribution	\$200
Waste Water Treatment	\$200
Lab Technician	\$200
Class I Water	\$200
ASE Limit	\$4,200
Boiler Operator	\$250
Manhole Assessment Certificate	\$500
Line Assessment Certificate	\$500
Pipe Assessment Certificate	\$500
Commercial Herbicide License	\$100

+ Police Supervisor pay is based upon the pay of subordinates, as indicated:

Sergeant	19% over Patrolman Grade 1
Lieutenant	10% over Sergeant
Captain	13% over Lieutenant

## Long-Range Financial Planning

	2021	2022	2023
	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
<b><u>General Fund</u></b>			
Beginning Balance	\$9,507,202	\$9,525,264	\$7,735,019
Revenues	43,600,621	44,194,974	45,713,194
Expenditures	<u>43,582,558</u>	<u>45,985,219</u>	<u>48,284,480</u>
<b>Fund Balance</b>	<b>\$9,525,264</b>	<b>\$7,735,019</b>	<b>\$5,163,733</b>
<b><u>Lakewood Hospital Fund</u></b>			
Beginning Balance	\$9,967,392	\$6,719,392	\$5,821,392
Revenues	0	0	0
Expenditures	<u>3,248,000</u>	<u>898,000</u>	<u>0</u>
<b>Fund Balance</b>	<b>\$6,719,392</b>	<b>\$5,821,392</b>	<b>\$5,821,392</b>
<b><u>Bond Retirement Fund</u></b>			
Beginning Balance	\$4,088,209	\$6,150,058	\$8,248,166
Revenues	22,840,144	22,876,402	23,273,778
Expenditures	<u>20,778,295</u>	<u>20,778,295</u>	<u>20,778,295</u>
<b>Fund Balance</b>	<b>\$6,150,058</b>	<b>\$8,248,166</b>	<b>\$10,743,649</b>
<b><u>CDBG Fund</u></b>			
Beginning Balance	\$548	\$63,834	\$332,587
Revenues	2,998,639	2,998,639	2,998,639
Expenditures	<u>2,935,354</u>	<u>2,729,886</u>	<u>2,784,484</u>
<b>Fund Balance</b>	<b>\$63,834</b>	<b>\$332,587</b>	<b>\$546,743</b>
<b><u>Police Pension Fund</u></b>			
Beginning Balance	\$1,459,129	\$1,457,620	\$1,419,408
Revenues	1,671,855	1,688,574	1,874,317
Expenditures	<u>1,673,365</u>	<u>1,726,786</u>	<u>1,778,583</u>
<b>Fund Balance</b>	<b>\$1,457,620</b>	<b>\$1,419,408</b>	<b>\$1,515,141</b>
<b><u>Fire Pension Fund</u></b>			
Beginning Balance	\$2,250,221	\$2,209,692	\$2,100,398
Revenues	1,755,448	1,773,002	1,968,033
Expenditures	<u>1,795,977</u>	<u>1,882,297</u>	<u>1,957,588</u>
<b>Fund Balance</b>	<b>\$2,209,692</b>	<b>\$2,100,398</b>	<b>\$2,110,842</b>
<b><u>Capital Projects Fund</u></b>			
Beginning Balance	\$2,510,559	\$720,559	\$3,133,738
Revenues	7,565,000	7,565,000	7,565,000
Expenditures	<u>9,355,000</u>	<u>5,151,821</u>	<u>5,409,412</u>
<b>Fund Balance</b>	<b>\$720,559</b>	<b>\$3,133,738</b>	<b>\$5,289,326</b>

## Long-Range Financial Planning

	2021	2022	2023
<b><u>Water Fund</u></b>	<b><u>Projection</u></b>	<b><u>Projection</u></b>	<b><u>Projection</u></b>
Beginning Balance	\$15,598,439	\$19,001,828	\$28,246,157
Revenues	24,603,548	24,328,548	25,089,798
Expenditures	<u>21,200,160</u>	<u>15,084,220</u>	<u>15,109,713</u>
<b>Fund Balance</b>	<b>\$19,001,828</b>	<b>\$28,246,157</b>	<b>\$38,226,243</b>
<b><u>Wastewater Collection Fund</u></b>			
Beginning Balance	\$15,818,576	\$19,754,180	\$22,383,394
Revenues	14,361,889	15,211,889	16,146,889
Expenditures	<u>10,426,284</u>	<u>12,582,675</u>	<u>14,092,596</u>
<b>Fund Balance</b>	<b>\$19,754,180</b>	<b>\$22,383,394</b>	<b>\$24,437,686</b>
<b><u>Wastewater Treatment Fund</u></b>			
Beginning Balance	\$1,078,853	\$569,298	\$6,197,444
Revenues	18,578,000	19,198,000	19,880,000
Expenditures	<u>19,087,554</u>	<u>13,569,854</u>	<u>14,248,347</u>
<b>Fund Balance</b>	<b>\$569,298</b>	<b>\$6,197,444</b>	<b>\$11,829,098</b>
<b><u>Wastewater Improvement Fund</u></b>			
Beginning Balance	\$ 2,642,164	\$ 2,721,483	\$ 4,832,200
Revenues	2,089,819	2,110,717	2,342,896
Expenditures	<u>2,010,500</u>	<u>2,000,000</u>	<u>2,000,000</u>
<b>Fund Balance</b>	<b>\$2,721,483</b>	<b>\$2,832,200</b>	<b>\$3,175,096</b>

## Five-Year Capital Improvement Plan

Category	2021	2022	2023	2024	2025
<b>ALL PROJECT TOTAL</b>	<b>\$24,416,663</b>	<b>\$20,829,000</b>	<b>\$18,939,000</b>	<b>\$15,854,000</b>	<b>\$11,770,000</b>
<b>Building &amp; Public Facility Improvements</b>	<b>\$7,345,000</b>	<b>\$1,900,000</b>	<b>\$2,650,000</b>	<b>\$2,450,000</b>	<b>\$450,000</b>
<b>Park and Pool Improvements</b>	<b>\$1,430,000</b>	<b>\$1,820,000</b>	<b>\$620,000</b>	<b>\$1,630,000</b>	<b>\$100,000</b>
<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	<b>\$4,755,000</b>	<b>\$6,520,000</b>	<b>\$5,880,000</b>	<b>\$2,885,000</b>	<b>\$4,620,000</b>
<b>Vehicles, Equipment &amp; Computer Systems</b>	<b>\$3,186,000</b>	<b>\$3,089,000</b>	<b>\$2,664,000</b>	<b>\$3,164,000</b>	<b>\$1,725,000</b>
<b>Water, Sewer &amp; Wastewater Treatment Plant Improvements</b>	<b>\$7,700,663</b>	<b>\$7,500,000</b>	<b>\$7,125,000</b>	<b>\$5,725,000</b>	<b>\$4,875,000</b>

# Five-Year Capital Improvement Plan

Primary Dept.	Project Name	2021	2022	2023	2024	2025	Funding Source	Account #	Current Year Comments / Project Description
Totals =		\$ 24,416,663	\$ 20,829,000	\$ 18,939,000	\$ 15,854,000	\$ 11,770,000			
Building & Public Facility Improvements		\$ 7,345,000	\$ 1,900,000	\$ 2,650,000	\$ 2,450,000	\$ 450,000			
Fire	Fire Station #2 Addition	\$ 1,725,000					Lakewood Hospital Fund	260-7001-490.70-03	\$85,000=DS architecture. Estimate for design development document stage = \$1.6 million; (w/10% contingency). \$125k for construction inspection & admin fee; construction in 2021. (Construction costs include milling and filling Donato's pizza parking lot per the purchase agreement)
PW Admin	City facility roof repairs/replacements	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	2020 New Money BANS Fund 401 250k	401-3010-470-82-20	2021 is Fleet using state contracting, 2022 City Hall above judges chamber, 2023 MUG, extend out to 2025
Police	Jail Improvements	\$ 350,000					2020 New Money BAN - Fund 401 \$250k; \$100k Rollover BAN monies	401-2010-470-82-30	Construction Document phase OPCC = \$315,000 w/10% contingency; need \$30k for construction admin submittal reviews & \$5k for IT equipment removal & reinstall. Construction in 2021. (NOTE: Does not include costs for housing prisoners throughout 4 month construction period)
P&D	Cove Community Center	\$ 4,150,000					Land Acq Fund 404; CDBG \$446k; Rollover Bans \$301k	401-4020-470-82-10	\$3,400,000 transfer from Land Acquisition fund to Capital 401 for design and build. CDBG \$446,000, Rollover BANS, \$301k
PW Admin	Refuse/Recycling Facility Assessments and Repairs	\$ 300,000	\$ 1,000,000	\$ 1,500,000	\$ 1,000,000		2021 New Money BANS Fund 401; CDBG?	401-3040-470-82-10	Refuse repairs completed by JADCO = \$100,000. 2020 fund balance = \$600k to fund 2021 design. Last repairs by JADCO complete-project in closeout stage. Construction of new Recycling Center in 2022. Demolish Incineration bldg & domar major site work in 2023. Construction of new animal shelter in 2024. These are preliminary estimates. Exploring usage of additional CDBG funding.
Fire/PW Admin	Replace single garage doors with one double door at Fire St 1	\$ 45,000					Fire operating budget	101-2040-422.86-12	In-house staff to perform the work
PW Admin	Police carport		\$ 50,000	\$ 500,000					Further discussion/justification necessary
PW Admin	City hall air handler upgrades	\$ -			\$ 800,000				4 Trane Air handlers need replaced.
Parks & Facilities	HVAC controls replacement(city hall)	\$ 50,000					2021 BANS	401-3010-461-84-10	Upgrade to TRANE System
Planning & Parking Enforcement	App Pay Parking Street Meters	\$ 10,000					Parking Enforcement	520-3005-437.39-10	Working on App for street meters - paying
TBD	ADA City Buildings and Facilities - Transition Plan	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	CDBG: \$100k	240-3010-461-84-10	Consulting Firm to develop plan in accordance with Fed regulations, need more info/discussion
Parks & Facilities	City facilities HVAC	\$ 315,000	\$ 400,000	\$ 200,000	\$ 200,000		2021 BANS	401-3010-461-84-10	2021: WWTP/MUG- \$145,000, \$80,000 WCP, \$25,000 P&D, \$65,000 Dispatch; 2022 Chiller and tower
Parks & Facilities	Replace City Hall windows		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000			Replace City Hall windows to increase energy efficiency

# Five-Year Capital Improvement Plan

Primary Dept.	Project Name	2021	2022	2023	2024	2025	Funding Source	Account #	Current Year Comments / Project Description
	<b>Park and Pool Improvements</b>	<b>\$ 1,430,000</b>	<b>\$ 1,820,000</b>	<b>\$ 620,000</b>	<b>\$ 1,630,000</b>	<b>\$ 100,000</b>			
Parks & Facilities	Prado Park	\$ 35,000					CDBG: \$35k	240-3010-461-84-10	Design & construct in 2021; utilize in-house staff; add public art component. \$35k from CDBG funds
Parks & Facilities	Madison Park field light replacements	\$ 120,000					CDBG: \$75k	401-3010-461-84-10 240-3010-461-84-10	Carry over \$60k; need \$120k for 2021. CDBG funded
Parks & Facilities	Kauffman Park Improvements	\$ 750,000					2019 Rollover BANS Fund 401 = \$128,000; CDBG = \$200,000+ Water = \$120k Wagar Rollover= \$302k.	401-3010-470-84-10 240-3010-461-84-10	Construction Plans being developed. Added looping watermain = \$120K paid for by Water Fund, includes design & easement from property owner (1333 Lakeland). Construct in 2021. Remaining Wagar Park funds put towards this project expected to be \$302,663
PW Admin	Lakewood Park Skatehouse	\$ 375,000					2019 Rollover BANS Fund 401	401-3010-470-84-10	Demo completed, Design completed. Project budgeted for \$250,000 originally, will need an additional \$125,000 for total budget of \$375,000 in 2021
Parks & Facilities	Wagar Park Improvements						2019 Rollover BANS Fund 401	401-3010-470-84-10	Project to be closed out by the end of the year 2020. Marra will be \$1 million, DLZ amount is \$126,750 plus the public art work \$51,700 Total Amount is \$1,178,450. Less Grant Reimbursement is \$797,337.
Parks & Facilities	City Center Park			\$ 25,000					Council priority
Parks & Facilities	Sloane park enhancements		\$ 25,000						
Parks & Facilities	Tennis court upgrades(Merl, Webb, Lakewood)		\$ 85,000	\$ 195,000	\$ 130,000				Webb in 2023 \$85k, Lakewood Park in 2024 \$195k & Madison in 2025 \$130k
Parks & Facilities	Merl/Bunts Park Improvements		\$ 185,000						Playground and tennis courts
Parks & Facilities	Celeste park enhancements			\$ 25,000					
Parks & Facilities	Niagra Park Improvements			\$ 75,000					Playground
Planning & PW	Park Row Park					\$ 50,000			
Planning & PW	Webb Park					\$ 50,000			
Planning & PW	Pools - Planning, Design, & Construction	\$ 150,000	\$ 1,500,000	\$ 150,000	\$ 1,500,000				Planning & design for Foster 2021; construction 2022. Planning & design 2023 for Madison; construction 2024
Planning & PW	Bernice Pyke Park		\$ 25,000	\$ 150,000					Site plan for the park in 2022 and construction in 2023

# Five-Year Capital Improvement Plan

Primary Dept.	Project Name	2021	2022	2023	2024	2025	Funding Source	Account #	Current Year Comments / Project Description
	<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	<b>\$ 4,755,000</b>	<b>\$ 6,520,000</b>	<b>\$ 5,880,000</b>	<b>\$ 2,885,000</b>	<b>\$ 4,620,000</b>			
Engineering	Phase 6 - Traffic Signal Improvements		\$ 200,000	\$ 3,000,000			Prior year unspent BANS 401	401-3034-470-84-02	Removed project 204002 & converted to specific projects. Replace Traffic Signals on Detroit at I-75, Cove, and Ridgewood, Warren at City Center, Athens & Delaware, McKinley at North Marginal, South Marginal, Riverside & Woodward. Requested NOACA 80/20 split. Due to pandemic, won't get accurate data from studies which means won't get funding from NOACA.
Engineering	Phase 7 - Traffic Signal Improvements				\$ 200,000	\$ 2,100,000	SCMR Fund & NOACA		Replace Traffic Signals at Delaware/Carabel, Lake/Cove, Delaware/Woodward, Lakewood Hts Blvd/Carabel, Lakewood Hts Blvd/ Woodward, Athens/Lincoln, & Lake/Whipporwill Requested NOACA 80/20 split
Engineering	Signal Timing Optimization (aka "STOP")	\$ 150,000	\$ 125,000				SCMR Fund & NOACA		Upgrade signals on roadway mains w/GPS timing to better move traffic, improve safety, improve air quality, & maximize traffic flow through roadway mains on Detroit 2022, Madison 2023, & Clifton 2026. Requested 80/20 split with NOACA. Will reduce fuel consumption & air emissions
Engineering	Detroit/Sloane intersection	\$ 3,000,000					\$1,435 ODOT, \$360k CDBG, \$250k, Water, \$200k, Sewer, \$655k 2021 BANS, \$100k Gen Fund Public art	240-3030-461-84-50	Osborn completes design in 2020. \$200k (\$100k SCMR & \$100k CDBG). Bid & construct in 2021; construction Estimate = \$2.6 million. Construction admin estimated = \$225k. Public Art estimated at \$100k (Planning under separate contract). ODOT/NOACA committing \$1,434,786 (Resolution 2020-22). Remaining amts are City responsibility: w/\$360k from CDBG, \$250k water fund, \$200k Sewer Imp, & \$655,214 Capital Fund.
Planning	Public Art	\$ 100,000					Econ Dev Account &or Project Cost		Public art to be installed w/the NE corner Detroit-Sloane Improvements; Contractor to coordinate with artist
Engineering	CDBG Streets		\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	CDBG Fund	240-3030-461-84-50	This amount was re-established based on 2020-2024 projections with Dan Wyman. 2021 Funds will be used for Detoit-Sloane Improvements project
PW Admin	Sidewalk Program	\$ 350,000	\$ 500,000	\$ 400,000	\$ 200,000	\$ 200,000	2021 New Money BANS Fund 401	401-3030-470-84-40	10 year plan Improvement Plan
Engineering	Streets Improvement Program	\$ 500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	2021 BANS	401-3030-470-84-50	Planned Roadwork
Engineering	City parking lot paving	\$ 50,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 75,000	parking enforcement	520-3005-437-86-12	sealcoating city lots for 2021, wait on Starbucks lot
Engineering	City Wide Striping	\$ 125,000	\$ 250,000	\$ 250,000	\$ 125,000	\$ 125,000	SCMR Fund	211-3030-435-30-10	2021 normal striping, 2022 Detroit Ave, 2023 Madison;
Planning & Engineering	Riverside Bicycle Lanes & Signage			\$ 35,000	\$ 165,000		SCMR Fund and NOACA	211-3030-435-30-10	Submitted to NOACA for potential funding. The current TLCI is planning for the improvement. Traffic study and design work planned for 2023. Bid project in 2024 & perform the construction. Ask amount from NOACA is \$160,000. These are preliminary planning budgets and may need to increase if traffic signal work is needed.
Engineering	Hilliard (Madison to Riverside)	\$ 310,000	\$ 3,100,000				2021BANS and NOACA		Design & traffic study in 2021. Bicycle lanes included. Agreements in place with Cuyahoga County (60% county reimbursement for design & 50/50 split for construction remaining from capped NOACA funds of \$2,392,016). City portion estimated = \$422,294 & County portion is estimated = \$484,990. The city portion may change after the design plans are completed in 2021. Construction is planned for 2022 before Hilliard Road Bridge construction begins in 2023.
Planning/Engineering	Upgrade - City Signs and Posts	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	SCMR Fund	211-3030-435-30-10	
Planning & PW	Bikeway Signage - City Wide	\$ 10,000	\$ 50,000				SCMR Fund	211-3030-435-30-10	Consultant to assist with planning in 2021 and Installation and materials in 2022
Planning & PW	Speed/Traffic Calming & Pedestrian Program	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	SCMR Fund	211-3030-435-30-10	Annually make improvements
Engineering	Pavement Condition Rating - City Wide		\$ 50,000				SCMR Fund	211-3030-435-30-10	+/- every 4 years we update our street inventory and rankings. Last PCR performed in 2018. Need to maintain ODOT's methodology which is used for OPWC grant applications and ODOT funding

# Five-Year Capital Improvement Plan

Primary Dept.	Project Name	2021	2022	2023	2024	2025	Funding Source	Account #	Current Year Comments / Project Description
	<b>Vehicles, Equipment &amp; Computer Systems</b>	\$ 3,186,000	\$ 3,089,000	\$ 2,664,000	\$ 3,164,000	\$ 1,725,000			
	<b>Fire</b>	\$ -	\$ 295,000	\$ 270,000	\$ 670,000	\$ -			
Fire	Fire - Medical Squad			\$ 270,000					Replacement medical squad Medic 3 in 2020 Medic 1 in 2023. Estimated delivery time for a squad is 10 months
Fire	Replacement Car 7		\$ 45,000						Replace Chief's car then rotate remaining vehicles.
Fire	Rescue Boat		\$ 200,000						Replace 2012? Model
Fire	Car 3				\$ 45,000				Replace 2012 Expedition with same.
Fire	Engine 4				\$ 625,000				Replace 2005 Sutphen with same
Fire	Car 4		\$ 50,000						Replace 2012 with another pickup truck with plow.
	<b>Fleet</b>	\$ 44,000	\$ 115,000	\$ -	\$ 55,000	\$ -			
Fleet	Hydraulic Hose Crimp machine	\$ 14,000							Current machine only has the ability up to 3/4 inch hose. We need the ability up to 1-1/2 inch.
Fleet	New 10 pass transit van Pool vehicle	\$ 30,000							Replace OOA unit 707 and community service van 709 with one new 10 pass. minivan to be shared with Youth, Aging, and Public Works.
Fleet	2-Pool cars		\$ 50,000						Replace old police school cars (units 241,242,243) with 2 new pool vehicles. Could be hybrid or electric. To be shared will all City departments.
Fleet	Fleet Vehicle # 1105 Welders Truck		\$ 65,000						Replace 2003 Utility body truck with air compressor and welder.
Fleet	Fleet Vehicle # 1103 Service Van				\$ 55,000				Replace 2005 Van with Utility body pickup? Will also need air compressor.
	<b>Emergency Generators</b>	\$ 100,000	\$ 60,000	\$ -	\$ 60,000	\$ 45,000			
Fleet	MUG generator	\$ 35,000							Replace 1998 Model with a quiet unit. Unit will be 23 years old. Residents complain unit's noisey operation.
Fleet	Fire Station 1	\$ 65,000							Replace 1993 Model. Unit will be 28 years old.
Fleet	Fire Station 3		\$ 60,000						Replace 2001 Model. Unit's dependability is becoming questionable. May need to replace sooner if fails.
Fleet	Public Works Generator				\$ 60,000				Replace 2000 model
Fleet	Annex Generator					\$ 45,000			Replace 2002 Model
	<b>Forestry</b>	\$ 42,000	\$ -	\$ 250,000	\$ -	\$ -			
Forestry	Forestry Vehicle #190 Pickup Truck with plow	\$ 42,000							Replace 2001 pickup truck with plow with same.
Forestry	Forestry large bucket truck #606			\$ 250,000					Replace 2003 Vehicle. Large bucket truck.

# Five-Year Capital Improvement Plan

Primary Dept.	Project Name	2021	2022	2023	2024	2025	Funding Source	Account #	Current Year Comments / Project Description
	<b>Information Technology</b>	\$ 240,000	\$ 294,000	\$ 100,000	\$ 100,000	\$ -			
IT	Server Migration to Microsoft Azure Cloud	\$ 30,000	\$ 54,000						2 yr project to move away from locally hosted VMWare services in the City's data center to virtual servers hosted by Microsoft. Azure Cloud Improves reliability & reduces risk. Includes costs of hosting & migration services.
IT	Upgrade of Public Admin CentralSquare Server	\$ 50,000							Replace 5 yr old server which runs the City's financials, HR, & utility billing with newer model. Existing server will be used offsite for disaster recovery plan.
Police	Zetron Max Dispatch Upgrade	\$ 100,000							Upgrade the 7 yr old computer system used by EMS dispatchers to manage radio traffic with the latest version.
Housing & Building	Scanning and Indexing of Housing and Building Records	\$ 60,000	\$ 60,000						Digitize paper files & plans of Housing & Building over 2 year period. Images stored in an existing document management system which to preserve the integrity of the information & make that information searchable.
IT	New Fire Records Mgmt Software w/interfaces for CAD & Payroll		\$ 80,000						Replace existing fire records management system which is now at the end of its development with a modern integrated system with the computer-aided dispatch and payroll systems.
IT	Citywide PC Replacement		\$ 100,000	\$ 100,000	\$ 100,000				Replace 1/3 of the city government's PCs each year for a 3 year period. PC's will be in service for 5 years.
	<b>Office of Aging</b>	\$ 59,000	\$ 61,000	\$ -	\$ -	\$ -			
Aging	OOA Vehicle #715 Transport bus	\$ 59,000							Replace 2006 vehicle.
Aging	OOA Vehicle #702 Transport bus		\$ 61,000						Replace 2007 vehicle.
	<b>Parks</b>	\$ 212,000	\$ 65,000	\$ 62,000	\$ 62,000	\$ 65,000			
Parks	Mower & Equipment Upgrades		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000			Replacing riding mowers each year with zero turn model.
Parks	Parks vehicle # 610 pickup truck	\$ 40,000							Replace 2006 vehicle. Replace with Ranger with plow?
Parks	Parks #640 pickup truck w/plow	\$ 40,000							Replace 2008 vehicle.
Parks	Parks #630 pickup truck w/plow & liftgate	\$ 42,000							Replace 2003 vehicle.
Parks	Parks #631 Dump truck w/ 1-ton plow	\$ 90,000							Replace 2004 vehicle, may not need dump truck, may replace with pickup instead
Parks	Parks #633 van		\$ 45,000						Replace 2007 vehicle
Parks	Parks vehicle # 603 pickup truck			\$ 42,000					Replace 2008 vehicle. Replace with Ranger with plow?
Parks	Parks vehicle # 623 painter van				\$ 42,000				Replace 2009 vehicle
Parks	Parks vehicle # 621 electrician van					\$ 45,000			Replace 2014 Model w/Hybrid or Electric
	<b>Police</b>	\$ 310,000	\$ 437,000	\$ 437,000	\$ 437,000	\$ -			
Police	Police Vehicles 4-5 cars each year	\$ 310,000	\$ 337,000	\$ 337,000	\$ 337,000		Debt Service 301	401-2010-470.86-20	Replace 4 to 5 each year. Hybrid models
Police	Citywide Surveillance Camera Program		\$ 100,000	\$ 100,000	\$ 100,000		Debt Service 301	401-2010-470.86-12	Adding New Cameras, replacing existing

# Five-Year Capital Improvement Plan

Primary Dept.	Project Name	2021	2022	2023	2024	2025	Funding Source	Account #	Current Year Comments / Project Description
<b>Refuse</b>		<b>\$ 1,037,000</b>	<b>\$ 940,000</b>	<b>\$ 940,000</b>	<b>\$ 940,000</b>	<b>\$ 940,000</b>			
Refuse	Rear load packer trucks	\$ 630,000	\$ 300,000	\$ 620,000	\$ 300,000	\$ 620,000	Debt Service 301	401-3040-470.86-12	Refuse division went 6 years without replacing rear loaders & are now behind on the replacement schedule.
Refuse	Automated sideloader truck	\$ 320,000	\$ 640,000	\$ 320,000	\$ 640,000	\$ 320,000	Debt Service 301	401-3040-470.86-12	Continue cycling out the first generation arm trucks.
Refuse	Pickup truck #400	\$ 37,000							Replace 2006 model. Unit was totaled in MVA.
Refuse	Refuse Stake body with liftgate	\$ 50,000							Replace 2004 model.
<b>Streets</b>		<b>\$ 422,000</b>	<b>\$ 265,000</b>	<b>\$ 360,000</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>			
Streets	Streets Vehicle #102 Pickup Truck w/Plow	\$ 42,000							Replace 2006 Vehicle. May not need 4X4 or plow. Hybrid SUV
Streets	Streets vehicle # 140 1ton dump truck with plow	\$ 90,000							Replace 2004 Dump Truck with same.
Streets	Streets Vehicle #104	\$ 225,000							Replace 2007 model. Longer wheelbase for leaf collector. Salt truck
Streets	Streets Vehicle #100		\$ 40,000						Replace 2008 pickup truck with F150?
Streets	Streets Vehicle #170	\$ 45,000							Replace 2008 crew cab pickup with contractor body truck similar to 127 to use for concrete?
Streets	Streets Vehicle #105		\$ 225,000						Replace 2008 plow and salt truck with same. Longer wheelbase for leaf collector?
Streets	Streets Vehicle #129			\$ 90,000					Replace 2004 model
Streets	Streets Vehicle #122			\$ 225,000					Replace 2009 model
Streets	Streets Vehicle #119				\$ 225,000				Replace 2012 model
Streets	Streets Vehicle #171			\$ 45,000					Replace 2008 model
Streets	Streets Vehicle #111					\$ 225,000			Replace 2012 Model hooklift Salt Truck
PW	Purchase new sign printer for Sign Shop	\$ 20,000							Purchase new HP 64" latex printer - Grimco to replace 2016 printer that the parts are obsolete
<b>Water &amp; Sewer</b>		<b>\$ 720,000</b>	<b>\$ 557,000</b>	<b>\$ 245,000</b>	<b>\$ 615,000</b>	<b>\$ 450,000</b>			
Water & Sewer	WWTP Sludge trailer	\$ 130,000	\$ 130,000		\$ 140,000		WWTP Fund	511-3072-432-86-12	Replace 1982 models
Water & Sewer	New manhole inspection camera						WWC Fund	510-3070-431-86-12	Replace 2006 vehicle
Water & Sewer	Sewer Vehicle #805 1-ton dump 4X4	\$ 90,000							Replace 2008 model
Water & Sewer	Sewers #818 Camera truck	\$ 400,000					WWC Fund	510	Replace 2008 vehicle, Capital lease
Water & Sewer	Hook lift leaf collector body	\$ 100,000					WWC Fund	510	Replace tow behind trailers with hooklift. Capital Lease
Water & Sewer	WWTP forklift #5200		\$ 42,000						Replace 2002 model
Water & Sewer	Sewers #5716 Walk behind concrete saw		\$ 45,000						Replace 2007 model
Water & Sewer	Water Vehicle #316 1-ton dump 4X4		\$ 90,000						Replace 2008 model
Water & Sewer	Backhoe Replacement Equipment #136		\$ 140,000						Purchase for WWC, and rotate existing WWC backhoe to Streets/Refuse/Parks use.
Water & Sewer	Hook lift leaf collector body		\$ 110,000						Replace tow behind trailers with hooklift.
Water & Sewer	Sewer #806 dump truck			\$ 95,000					Replace 2008 model
Water & Sewer	WWTP #821 Semi tractor			\$ 150,000					Replace 2007 model
Water & Sewer	Sewer #824 Dump truck				\$ 225,000				Replace 2008 model
Water & Sewer	Sewer #810 dump truck				\$ 250,000				Replace 2012 model
Water & Sewer	Sewer #816 Cleaning Truck					\$ 450,000			Replace 2012 unit with new sewer cleaning truck

# Five-Year Capital Improvement Plan

Primary Dept.	Project Name	2021	2022	2023	2024	2025	Funding Source	Account #	Current Year Comments / Project Description
	<b>Water, Sewer &amp; Wastewater Treatment Plant Improvements</b>	\$ 7,700,663	\$ 7,500,000	\$ 7,125,000	\$ 5,725,000	\$ 4,875,000			
	CSO-052 Storage Tanks	\$ 100,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	WWTP Fund	511-3072-432.86-12	In 2021, City begins the project with flow metering & pollutant sampling to establish preliminary planning. In 2022, City begins preliminary engineering including surveying, field borings, environmental work. In 2023, the City begins full design and easement (if needed) & environmental permitting. Estimate \$375k/year (Some years may vary depending on scope required for that year). Construction in 2026-2028. We intend to apply for OPWC & WPCLF funds for design & construction when appropriate. This schedule can change based on the City's outcome with DOJ
Engineering	Final Clarifier Deflector Rings and Sweep Arm Cleaning/Re-coating	\$ 45,000					WWTP Fund	511-3072-432-86-12	Carry over Funds to 2021. 2020 project conflicts w/Digester project & COVID-19 issues.
Engineering	Summit Outfall Design						WWC Fund	510-3070-431-30-10	Construction moved to 2021
Engineering	2019 Watermain Replacement Project						2019 Fund 501 BANS Rolled Over	501-3062-431-84-90	OPWC grant accepted for \$423,750. Total Project Costs estimated at \$1,695,000. Permitting complete, planning to bid and construct in 2021. Amount provided is the remainder for construction & construction admin
Engineering	High Rate Treatment Construction	\$ 933,633					OPWC and OWDA/WPCLG Grants and Loans	511-3072-432-82-30	This project will likely close in 2021. The \$933k is the estimated amount that will be paid by the City in 2021 for CT Consultants for construction admin - fully reimbursed by OPWC & OWDA. <b>The budget remains unchanged.</b> CT to be paid estimated \$725k in 2020. Dr Walter paid \$6,550 in 2020 and is closed out. Kokosing is a direct pay by OPWC and OWDA
WWTP	Truck Scale Replacement	\$ 50,000					WWTP Fund	511-3072432-86-12	
Engineering	2021 Watermain Design						Water Fund	501-3062-431-84-90	Design services for the 2021 Watermain Replacement Project which includes Leedale, Elbur (Athens to Lakewood Hts Bvd) and Lauderdale
Sewers	Belle sewer laterals	\$ 100,000					WWC Fund	510-3070-431-84-75	The City has been performing these with in-house staff. Need \$30k materials & \$20k concrete work for 2021.
Engineering	2020 Watermain construction						2020 Fund 501 BANS	501-3062-431-84-90	Project to be completed and closed by December 2020
Engineering	Outfall Repairs Construction (Summit)	\$ 1,535,180					2020 Fund 510 BANS and OPWC	510-3070-431-84-75	OPWC grant accepted =\$423,750; Total Project Costs =\$1,695,000 w/design. Permitting complete, planning to bid & construct in 2021. The amount provided is the remainder for construction/admin needed for contracting authority. 2021 City contribution =\$1,111,430
Engineering	Outfall Repairs Design (Cliff Dr)		\$ 100,000				WWC Fund & OPWC	510-3070-431-84-75	Moved to 2022
Engineering	Outfall Repairs Construction (Cliff Dr)			\$ 1,500,000			WWC Fund & OPWC	510-3070-431-84-75	Moved construction to 2023
Engineering	Outfall Repairs Design (TBD)				\$ 100,000		WWC Fund & OPWC		Design and permitting services for next priority outfall
Engineering	Outfall Construction					\$ 1,500,000	WWC Fund & OPWC		Construction & contract administration for next priority outfall
Engineering	2022 Watermain	\$ 250,000	\$ 6,750,000				Water Fund = \$3M, Sewer Fund = \$2M, OPWC = \$2M, CDBG = \$100,000	501, 510, & 240	2021 Design; 2022 construction. OPWC grant application submitted in 2020. Andrews, Gladys, and Parkwood. Includes IWWIP related work. CDBG eligible streets
Engineering	2021 Watermain Construction	\$ 4,606,850					OPWC = \$1,616,850 Water Fund = \$3,000,000 CDBG = \$100,000	501 & 240	Osborn design in 2020, Construction in 2021; OPWC funding=\$1,616,850; City portion =\$3,100,000. Lauderdale, Leedale, & Elbur (Lkwd Hts to Athens). 50% plan set complete-cost update in Nov as Lauderdale price is increasing due to heavy utilities in ROW.
Engineering	Outfall Repairs Design (TBD)		\$ 25,000						
Engineering	2023 Watermain		\$ 250,000	\$ 5,000,000			Water, Sewer, OPWC		TBD - Plan for OPWC grant submission FY 2023
Engineering	2024 Watermain			\$ 250,000	\$ 5,000,000		Water, Sewer, OPWC		TBD - Plan for OPWC grant submission FY 2024
Engineering	2025 Watermain				\$ 250,000	\$ 3,000,000	TBD		TBD - Plan for OPWC grant submission FY 2025
WWTP	ERB PLC and Aeration Blower SCADA Interface	\$ 50,000					WWTP Fund	511-3072-432-86-12	The PLCs in the new Energy Recovery Building and the Aeration Blower system were not included in the SCADA system upgrade that was done in 2020.
WWTP	Finalize Cleaning/Mothballing Primary Digester #1	\$ 30,000					WWTP Fund	511-3072-432-86-12	Primary Digester #1 contains sludge left over from the Digester Upgrade Project. The sludge needs to be evaluated and if compliant with land application regulations needs to be transferred to sludge storage for dewatering and disposal. If not capable of being land applied it will need to be contractually dewatered and transported to land fill.

## ***Nonrecurring Capital Expenditures***

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### **Other 2021 Significant nonrecurring Capital Expenditures**

Many of the City's capital expenditures occur regularly, such as the capital lease program expenditures and upgrades to water and sewer projects. Capital expenditures can be defined and associated with financing activities including the 1)acquiring and disposing of capital assets used in providing services or producing goods, 2)borrowing money for acquiring, construction, or improving capital assets and repaying he amounts borrowed, including interest, and 3) paying for capital assets obtained from vendors on credit. Two major nonrecurring capital expenditures are planned for in the 2021 budget:

- **Cove Church Community Project** – The Cove Church property was purchased by the City to meet a variety of health, social, and administrative needs. The City is developing an intergenerational community center to have a gathering place not just for our senior citizens, but for the community of all ages. Additionally, the City wants to consolidate its divisions of The Department of Human Services (DHS) into a single building to reap administrative efficiencies. The 26 full and part time staff of Human Services, representing the Divisions of Aging, Youth and Early Childhood, will for the first time since the formation of the Department of Human Services in 1992 work together in a dedicated shared space. This consolidation of staff and resources will not only support the maintenance of essential services but will offer the opportunity to expand the DHS capacity through new strategic and collaborative partnerships which will serve to strengthen the health and wellbeing of Lakewood residents. Finally, part of the property will be used for stormwater management and compliance with the federal Clean Water Act. The stormwater use of this property has been incorporated into the proposed Integrated Wet Weather Improvement Plan the city submitted to the Federal and Ohio EPA.

Cost to purchase and upkeep the property have been paid for out of the Land Acquisition Fund. The remainder of this project is to be funded through existing resources in the Land Acquisition Fund, facilities notes, and Federal funds.

- **Lakewood Fire Station 2 Addition** – Also in 2021, upgrades to Fire Station 2 will be made based on a need for more space, and to create a safer working environment for our firefighters. When originally constructed in 1918, Station 2 was designed to accommodate four firefighters and a small fire engine. At that time, fire engines were about the size of a standard pickup truck. Fire engines are now much longer and heavier, with some reaching up to 50 feet long and weighing as much as 40 tons. In 1992 an addition was built to accommodate emergency medical service, but the space has proved insufficient.

Moreover, the Fire Station No. 2 addition and modifications are necessary for the health and safety of our personnel. Previous construction work on the building gave little to no thought regarding potential safety hazards. Heavy use vehicles subject firefighters to the invisible dangers of carcinogens and other harmful chemicals emitted by our vehicles. The new addition will have a diesel exhaust system and be large enough to accommodate modern fire apparatus.

This project is being funded by the Lakewood Hospital Fund and is projected to cost \$1.7 million.

## ***Financial Glossary***

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**Appropriation:** Expenditure authority created by enacted legislation by City Council which establishes the legal authority to permit the expenditure of funds for a specified purpose.

**Basis of Budgeting:** Method used to determine when revenue and expenditures are recognized for budgetary purposes.

**Bond:** A debt instrument and written promise to repay debt (principal or face value) at a specified future date (aka maturity) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**Bond Rating:** Represents credit worthiness as evaluated by independent bond rating agencies. The three most common governmental rating agencies are Moody's Investor Services, Standard and Poor's (aka S&P), and Fitch. Lakewood is rated Aa2 by Moody's Investor Services. The "Aa" category is Moody's second highest rating category, and such obligations are "judged to be of high quality and subject to very low credit risk". The "2" indicator puts Lakewood's rating in the mid-range of that category.

**Budget:** A plan of financial operation representing an estimate of proposed revenues and expenditures for a given period (typically a fiscal year). A "Proposed Budget" is one which has been proposed by the administration. An "Approved Budget" denotes that City Council has officially adopted the budget.

**Budget Schedule:** The schedule of key dates or milestones which the City follows in the preparation, processing, and adoption of the annual budget.

**Budget Document:** The official written statement prepared by the Department of Finance which presents the Budget to the City Council.

**CAFR:** aka the Comprehensive Annual Financial Report is a set of financial statements that comply with the Governmental Accounting Standards Board (GASB), consisting of three sections: Introductory, Financial, and Statistical. The CAFR serves as the City's audited financial statement for each fiscal year. Its compliant preparation represents a best practice in governmental finance.

**Capital Budget:** A plan of proposed capital expenditures for buildings, parks, utilities, etc., and their financing sources.

**Capital Improvement Plan:** A proposed plan for capital expenditures for each year for the next five years, with modifications made each year according to the needs of the City.

**Debt Service:** Payment of interest, fees, and repayment of principal to holders of debt instruments.

**Encumbrance:** An obligation or set aside of funds in the form of purchase orders or contracts which are assignable to an appropriation and for which a part of the appropriation is reserved, until such time that the liability is recorded as an expenditure or expense.

**General Fund:** The General Fund serves as the chief operating fund of the City of Lakewood and accounts for all financial resources except those required to be accounted for in another fund.

## ***Financial Glossary***

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**GFOA (aka the Government Finance Officers Association):** An association representing and providing the most current best practice guidance, consulting, networking opportunities, publications, recognition programs, research, and training opportunities for those in public/governmental finance.

**Income Tax Credit & Credit Limit** – The percentage for which a taxpayer is credited towards the total municipal income tax due; up to a specified limit. In Lakewood's case, the credit is 50% of tax paid to another municipality, up to but not exceeding the credit limit of 1%. For instance, a taxpayer earning \$10,000 of wages in Cleveland pays \$250 to Cleveland (because Cleveland's rate is 2.5%). Of the \$150 due to Lakewood ( $\$10,000 \times 1.5\%$ ), the taxpayer receives credit of 50% of the taxes paid to Cleveland, up to 1% (Lakewood's credit limit). Therefore, Lakewood's credit for tax paid to Cleveland is \$50 [ $(\$10,000 \times 1\% \text{ credit limit}) \times 50\% \text{ credit}$ ], and the taxpayer will owe Lakewood \$100 on this income ( $\$150 \text{ due Lakewood less the } \$50 \text{ credit}$ ).

**Intergovernmental Revenue** – Income that flows through to the City from another level of government, such as the State of Ohio. Typical Intergovernmental Revenue recorded by Lakewood includes the State's Local Government Funds, the Cigarette Tax, Liquor and Beer Permits, Hotel Taxes, and Homestead and Rollback funds associated with the property tax.

**Long-Term:** Financial period exceeding one year.

**Maturity:** The date upon which the principal or stated values of investments or debt obligations cease and may be reclaimed.

**Mill:** The property tax is measured in mills. A mill is one tenth of a cent and is used in expressing tax rates on a per-dollar basis. This translates to \$1 for each \$1,000 of assessed property value.

**Refunding:** Issuance of new debt whose proceeds may be used to immediately repay previously issued debt (current refunding); or be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at some later date (an advanced refunding).

**Tax Increment Financing (TIF):** Financing tool used for project in areas of re/development that exempts from taxation increases in original property values. However, value increases due to improvements in the parcel of property generate additional tax revenue. This increase in tax revenue is referred to as the tax increment.

**Short-Term** – Financial period not exceeding one year.

**Unencumbered Balance** – An accumulated fund balance less encumbrances.



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